

# ADMINISTRATION INVOICE DETAIL WORKSHEETS

## OVERVIEW

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### Background

Invoice Detail Worksheets are nearly identical to Budget Detail Worksheets in format and operation, and share many of the same policies and requirements. Therefore, this Section will only note the unique differences of the Invoice Worksheets. Please refer to the Admin Budget Documents section for more information regarding Budget/Invoice policies, requirements and procedures.

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### Purpose

This section will provide information on preparing invoice detail worksheets.

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### Contents of Order

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# ADMINISTRATION INVOICE DETAIL WORKSHEETS

## SUMMARY PAGE

### Policy

- As noted in the background information, format and operation of the invoice summary page are nearly the same. The only difference is that the invoice summary page should contain costs for actual program expenses unlike the budget that contains an estimate of costs to administer the program.
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## CAPITAL EXPEDITURES

### Policy

- These expenditures are defined as items with a base cost of \$5,000 or more and useful life expectancy of four or more years, including telecommunications, and Electronic Data Processing/Automated Data Processing.
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### Procedure

- The expenses for this line item must be entered directly on the Invoice Summary Page.
  - Expenses will distribute automatically based upon the distribution of personnel costs, but may be adjusted as necessary by shifting costs between State funds an agency funds.
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## INDIRECT COSTS

### Policy

- Agency costs that cannot be clearly identified as expenses to direct program costs. The calculation is based on total wages (excluding benefits) from the personnel Detail Worksheet.
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## OPERATING EXPENSES WORKSHEET

### Policy

- Except for Travel and Training, all operating expenses must be entered as single totals for Matched and/or Unmatched expenses.

# ADMINISTRATION INVOICE DETAIL WORKSHEETS

## OTHER COSTS WORKSHEET

### Policy

- (Refer to the Administration Budget Documents Section, pages 10 and 11.)
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## COSTS FROM PREVIOUS QUARTERS/ MONTHS

### Policy

MCAH provides two methods to recoup costs from previous quarters or months.

- Recoup on subsequent invoices
  - Final supplemental invoice
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### Procedure

Costs entered as changes or adjustments from a previous quarter must be listed and described separately on the invoice. Please describe the following:

- The type of cost or line item.
  - Invoice period in which the cost was incurred.
  - Percentages used to distribute the costs should be the same as those used on the invoice originally submitted for the period in which the expenditures occurred.
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## FUND RECONCILIATION WORKSHEET

### Policy

- The Worksheet is located in the Budget/Invoice file and is used to monitor the remaining fund balances.
  - The Worksheet contains calculations that automatically reconcile data located on the Budget Summary page and all invoice worksheets.
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# ADMINISTRATION INVOICE DETAIL WORKSHEETS

## FUND RECONCILIATION WORKSHEET (Continued)

### Procedure

- Select the reconciliation worksheet to review prior to invoicing to ensure that funding balances are sufficient for billing.
- Review previous invoices and make any necessary adjustments/corrections in the reconciliation worksheet within the five line items based upon invoice payments.
- When invoices reimbursement amount has been reduced, the MCAH Branch notifies agency via a letter and an attached Invoice Detail Report.
- When an invoice's reimbursement amount has been reduced, enter the amount of the reduction as a negative number on the appropriate adjustment/correction line and in the appropriate funding columns.
- Technical assistance with the Agency's fund reconciliation will be provided by your Contract Manager upon request.