

- Area:** Fiscal Systems
- Subject:** FS36 – Delegate Invoicing
- Reference:** 2 CFR 225 Section 215.21(b)(2) and (7)
- Policy:** Amounts due from Delegate Agencies shall be invoiced in order to accurately reflect expenditures in the accounting system and reports provided to management staff, Policy Councils, and Governing Boards.

**Procedure:**

Amounts due from Delegate Agencies, whether as a result of overpayments by SCOE-CFS, facility arrangements, or usage of SCOE owned property, shall be invoiced within 2 business days after receipt of information. The initiation of the invoicing process can be directly from an invoice received from an outside vendor when there is an agreement between the Delegate Agency and SCOE or when calculations of final Delegate Claims and Attendance have been completed and the Data Director provides the analysis report detailing amounts owed from the Delegate. Invoicing shall be completed as follows:

1. Documentation, such as copies of agreements, invoices, calculation sheets, will be forwarded to the CFS Senior Data Technician.
2. Senior Data Technician will review the information, calculate the amount owed by the Delegate Agency, and complete the NCR invoice form in Excel. To be included is a description of what is being charged to the Delegate Agency, the appropriate account to be credited, and all pertinent Delegate Agency information.
3. Senior Data Technician will forward the completed invoice and relevant back-up documentation to the Data Director for review and verification of account coding.
4. Data Director will forward the invoice and back-up documentation to the Director of CFS Fiscal Services for approval.
5. The approved invoice will be returned to the Senior Data Technician who will copy for CFS records and submit to the SCOE Business Services Receivables Accounting Technician III.
6. The invoice will be completed by adding the receivable number and date, entered into the accounting system, the original will be mailed to the Delegate Agency, and the golden rod copy of the NCR invoice will be returned to the CFS Senior Data Technician for filing.
7. SCOE Business Services Receivables Accounting Technician III will post the payment into the accounting system once payment has been received.
8. CFS Project Accounting Supervisor will verify weekly deposits and outstanding receivables and notify the Data Director if any are overdue.

9. If any are overdue, the Data Director will contact the Delegate Agency to determine expected date of submission of payment. Advances and payments of claims may be suspended until outstanding invoices are cleared.

**Supervised by:** Data Director

**Performed by:** CFS Management, Senior Data Technician, Data Director, Director of CFS Fiscal Services, SCOE Receivables Accounting Technician III, and Project Accounting Supervisor

**Forms needed:** SCOE NCR Invoice Form

**Frequency:** As required

