The purpose(s) of this revision to the OHS Budget and Invoice forms are as follows: As the number of services provided by our agency and partners has expanded, so have the number of different invoice forms. In order to align the presentation of our contract expenditures with the requirements of our various external funders. It is imperative that those who are responsible for preparing your invoices are familiar with the guidelines and restrictions of the sources funding your programs. If you have any questions as to the characterization of an expense or have any concerns about the eligibility of a cost, please do not hesitate to contact your program manager or the OHS Budget Officer.

The uniform budget/invoice template is broken down into four categories:

**SUPPORTIVE SERVICES:** Costs associated with the delivery of direct services to program participants should be billed under this category. Some examples of direct services are as follows: Case Management, Housing Counseling, Financial Planning, Job Skills Training/Job Placement or other Social Services.

For most programs, personnel costs would be the majority of what is charged under this category. Some positions that could be charged under Supportive Services include; Case Manager, Social Worker, Social Service Supervisor, Housing Counselor. (Keep in mind that these are not comprehensive lists and job titles may vary from program to program).

Other costs that were once characterized under the Participant Cost category under the old invoice template such as Food, Participant Transportation, Moving Costs are now billable under Supportive Services.

Depending on the funding sources which fund your program, certain costs such as Rent/Occupancy (Facility rents, not Rental Assistance to Participants), Utilities (Facility), Building Maintenance, Insurance, Supplies, Fixed Assets etc. are allowable Supportive Service costs under Continuum of Care (CoC) grants which do not allow for Operating Costs generally. If your program is not funded through a CoC grant, these costs should be billed as operating costs.
OPERATING EXPENSES: Depending on the type of program or the funding source of your contract, much of what was categorized as an operating cost under the old invoice template would fall under Operating on the Uniform Invoice Template. One key difference would be the addition of Personnel costs under the Operating category. The salary and benefit costs for staff members who are not providing direct services to Program Participants should be billed as an Operating expense. Some examples of positions that should be charged under Operating Expenses include: Resident Aide, Security Guard, Receptionist, Maintenance Workers.

ADMINISTRATIVE COSTS: Expenses billed under Administrative Costs on previous iterations of our invoice template would continue to be billed under this category. Please be advised that rules governing eligible admin expenses and the amount of admin that can be charged to a particular project is determined by either the project type or the funding source of the contract.

When determining where to categorize an expense the following factors must be considered: 1) What type of program you are billing for. 2) What funding source(s) is paying for the program 3) Was the expense incurred while providing direct services to program participants?

For example: If you are billing for an emergency shelter that is funded through a combination of the City of Philadelphia’s General Fund (GF) and Housing Assistance Program (HAP), the personnel costs for staff members who provide case management, intake or other grant eligible services should be billed under the Supportive Services category, all other expenses should be billed under operating expenses. (Keep in mind that there are differences between programs. For instance, if the program above provided rental assistance or security deposits, these would be categorized as financial assistance regardless of the funding source.)

If you are billing for a HUD funded Continuum of Care project that allocates funds for Supportive Services, Rental Assistance and Admin, Operating expenses are not allowable, so you would not bill anything under the Operating category. However, HUD does allow certain expenses which, in another context would be billed as an operating expense to be billed under Supportive Services. For instance, rent on the facility in which the program is run could be considered an eligible Supportive Service cost.

As was stated in the introduction, one of the key reasons the decision was made to revise the invoice template was to align the presentation of our contract expenditures with the requirements of our various external funders. It is imperative that those who are responsible for preparing your invoices are familiar with the guidelines and restrictions of the sources funding your programs. If you have any questions as to the characterization of an expense or have any concerns about the eligibility of a cost, please do not hesitate to contact your program manager or the OHS Budget Officer.