

4.6 Appendix/Attachments

4.6.1 Supporting Document Checklist

OHCS provides this checklist for subrecipients to detail the supporting documentation that should be provided in the *Reimbursement Request* package. This checklist is organized by type of cost: personnel and non-personnel.

4.6.1.1 Definitions of Types of Costs

Category	Description
Supplies and Materials §200.453	Assets acquired with CDBG-DR funds with a per-unit cost of less than \$5,000.00
Equipment §200.439	Assets acquired with CDBG-DR funds that have a useful life of at least one year and a per-unit cost of \$5,000.00 or more
Operating Expenses §200.465	Rent, utility, and insurance costs for facilities being used to carry out eligible CDBG-DR program activities
Professional Services §200.459	Services rendered by a consultant or contractor that specializes in a trade necessary to implement the CDBG-DR activity
Capital §200.439	Expenditures to acquire, renovate, convert, rehabilitate, lease existing Real property to carry out eligible CDBG-DR activities

4.6.2 Personnel Costs | Supporting Document Checklist

4.6.2.1 Personnel Costs

Documentation submission frequency: every reimbursement request. Timesheets must be submitted for each employee who worked on the CDBG-DR project or activity.

<input checked="" type="checkbox"/> Required Contents	Purpose
<input type="checkbox"/> Specify the period (date range) of the pay period and must correspond with the employee's paycheck for that pay period.	To establish the pay period date range that corresponds with the employee's total costs for that period
<input type="checkbox"/> Reflect all hours worked during the pay period, regardless of funding source.	To account for all hours the employee worked during the pay period
<input type="checkbox"/> Identify the number of hours and percentage of total hours worked for each project/activity by funding source.	To account for each hour, or fraction thereof, attributable to the individual projects or activities by funding source
<input type="checkbox"/> Be signed and dated by the employee and supervisor or otherwise authorized electronically.	To demonstrate the employee and immediate supervisor certified that the timesheets are accurate and complete

4.6.2.2 Proof of Personnel Cost Incurred or Paid

Submission frequency: every reimbursement request. Payroll reporting documentation must be submitted for each employee who worked on CDBG-DR project or activity.

<input checked="" type="checkbox"/> Required Contents	Purpose
<input type="checkbox"/> Payroll report form itemizing the wages and benefits for the employee for each pay period, multiplied by the proportion of hours worked on the CDBG-DR project or activity	To demonstrate the allocability of direct personnel costs to the CDBG-DR project or activity

Category	Description
Personnel §200.430 and §200.431	Personnel costs (salary including fringe benefits) of employees implementing and administering CDBG-DR program

4.6.3 Non-personnel Costs | Supporting Document Checklist

Non-personnel costs include project hard and soft costs, consultants, supplies, materials, equipment, and other operating costs such as rent and utilities.

4.6.3.1 Invoice or Receipt

Submission frequency: Every reimbursement request includes invoices and/or receipts that must clearly show the costs incurred for the CDBG-DR project.

☑ Required Contents	Purpose
☐ Identify the date of purchase or period of performance of services.	To establish if the goods or services were purchased within the period of the subrecipient agreement with OHCS; and if applicable the contract period between the subrecipient and the vendor
☐ Itemize the goods or services purchased (quantity and amount). Time and Materials contracts must include the name/position, rate, and hours worked per day along with a description of the task(s) performed for each time entry being invoiced.	To identify the cost per unit (e.g., goods purchased, hours worked)
☐ Reflect the total cost net applicable credits or discounts.	To identify how the sum of costs per unit equals the amount requested for payment, less any deductions, discounts, or credits

4.6.3.2 Proof of Non-personnel cost incurred or paid

Submission frequency: With every reimbursement request, submit copies of each internally processed invoice package for each cost.

☑ Required Contents	Purpose
☐ Invoice package processed at subrecipient level marked with required approvals (e.g., signatures) compliant with local payment processing requirements whether the entity is a unit of local government or a nonprofit organization.	To demonstrate that the requested payment was first processed and approved for payment locally

4.6.4 QA/QC Checklist

Submission frequency: every reimbursement request (for use by subrecipient)

Checklist Item

- Acceptable and legible supporting documentation for each type of cost incurred, with clear indications that costs were approved for payment in accordance with local payment procedures
- Acceptable and legible supporting documentation for each type of cost incurred by sub-tier subrecipients, with clear indications that costs were approved for payment in accordance with local subrecipient and sub-tier subrecipient payment procedures
- The amounts on the supporting documentation sum to the amount requested for reimbursement on the required invoice coversheet
- Costs are eligible, do not exceed budgets by type of cost, have not already been reimbursed by CDBG-DR or another funding source, and were incurred during the period of performance
- Costs otherwise treated as indirect costs are not being treated as direct costs
- The indirect cost rate (if applicable) was properly applied to modified total direct costs