

## Requisition Guidance – Supporting Documentation

As part of the Agency of Commerce and Community Development's (ACCD) responsibility in approving costs related to reimbursement of your Federal Grant Award, the grantee must submit adequate source documentation<sup>1</sup> such as: invoices paid, canceled checks, and time sheets.

An up-to-date cash control/general ledger is required with each requisition submission and should reflect all financial transactions by program activity for CDBG funds **AND** Other Resources to date, as detailed in your grant agreement Budget (Sources and Uses Section of Attachment B). Contact your Grants Management Specialist for a sample ledger.

***NOTE: To the extent possible, grantees should submit their first requisition within three months from the date the grant agreement is executed, unless an amount less than \$2,500 of CDBG funds has been expended. It is recommended that grantees continue to requisition as frequently as bi-monthly and no less than quarterly. This will help ensure solid financial management by the grantee and allow ACCD to provide a thorough review of your requisition in a timely manner.***

Below is an outline for the two most common types of requests for reimbursement, and the supporting detail required in order to approve the requisition. We are here to help you through this process as needed, please do not hesitate to ask should you have questions or require further guidance or assistance.

### 1. Requests for Staff time reimbursement submissions must include:

- a. Cover sheet identifying:
  1. Staff Name(s)
  2. Date(s) of services
  3. Total Hours worked, including non-CDBG hours
  4. Hourly Rate of Pay (including benefits if charged to the grant)
  5. Total dollar amount per employee
  6. Grand total
  7. Program Activity associated with the grant (i.e. General Administration, Program Management)
- b. Individual time sheets for each staff person for which reimbursement is being requested.
  1. **Must be** signed by employee **AND** supervisor (or authorizing official if employee is head of the organization- i.e. Board Chair, Treasurer etc.)



**2. Vendor Invoices:**

- a. Invoices should be on vendor’s letterhead and should reference the project name, or be an AIA certified and signed invoice;
- b. Dates of service;
- c. Description of services provided;
- d. Hourly rate(s) or description of how amounts are calculated if not based on an hourly rate.
- e. If CDBG funds are being used to pay part of an invoice, explain the allocation.

**Evidence of Payment:** VCDP requires that all funds be visible and clearly tracked. As a result, copies of bank receipts, cleared checks, and/or bank statements reflecting electronic payments that clearly show the expenditure of CDBG funds is required with each requisition. Including a Town Warrant, when applicable.

1. If CDBG funds are being drawn for costs incurred and paid up front by the grantee (or subgrantee), then a copies of the cleared checks for those expenditures should be submitted.
2. If CDBG funds are being drawn for costs incurred but not yet paid by the grantee (or subgrantee), then copies of the cleared checks for those expenditures should be submitted with the subsequent requisition.

<sup>1</sup> 24 CFR Part 85.20 (a)(6) Source documentation. Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents etc.