



Personnel Costs | Supporting Document Checklist

1

Employee Timesheets

Frequency: Every Financial Report

Timesheets must be submitted for each employee that worked on a CDBG-DR/MIT 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 cost 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 their immediate supervisor certified the timesheets are accurate and complete

Attachment: *Example Employee Timesheet*



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2 Proof of Cost Incurred or Paid

Frequency: Every Financial Report

The Payroll Report Form must be submitted for each employee that worked on a CDBG-DR/MIT 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/MIT project or activity	To demonstrate the allocability of direct personnel costs to the CDBG-DR/MIT project or activity

Attachment: Required Payroll Report Form

Definitions of Types of Costs

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



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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.

1 Procurement Certification Statement

Frequency: Once, or as updated

For each procured good or service, a Procurement Certification must be submitted, including the resulting contract or purchase order number associated with the procurement and purchase.

<input checked="" type="checkbox"/>	Required Contents	Purpose
<input type="checkbox"/>	Procurement Certification Statement	To certify that the goods or services were procured in accordance with 2 CFR 200 and state and local procurement policies

Attachment: Required Procurement Certification Statement

2 Invoice or Receipt

Frequency: Every Financial Report

Invoices and/or receipts must clearly show the costs incurred for the CDBG-DR/MIT project.

<input checked="" type="checkbox"/>	Required Contents	Purpose
<input type="checkbox"/>	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 Standard Agreement with HCD; and the contract period between the subrecipient and the vendor
<input type="checkbox"/>	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 purchases, hours worked, etc.).
<input type="checkbox"/>	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



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Non-Personnel Costs | Supporting Document Checklist

3

Proof of Cost Incurred or Paid

Frequency: Every Financial Report

Copies of each internally processed invoice package must be submitted for each cost.

<input checked="" type="checkbox"/>	Required Contents	Purpose
<input type="checkbox"/>	Copy of internally processed invoice package marked with local approvals (e.g., signatures) compliant with local payment processing requirements	To demonstrate that the requested payment was first processed and approved for payment locally

Definitions of Types of Costs

Category	Description
Supplies and Materials §200.453	Assets acquired with CDBG-DR/MIT funds with a per-unit cost of less than \$5,000.
Equipment §200.439	Assets acquired with CDBG-DR/MIT funds that have a useful life of at least one year and a per-unit cost of \$5,000 or more.
Operating Expenses §200.465	Rent, utility, and insurance costs for facilities being used to carry out eligible CDBG-DR/MIT program activities.
Professional Services §200.459	Services rendered by a consultant or contractor that specializes in a trade necessary to implement the CDBG-DR/MIT activity.
Capital §200.439	Expenditures to acquire, renovate, convert, rehabilitate, lease existing Real property to carry out eligible CDBG-DR/MIT activities.



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Subrecipient Financial Report Submission Checklist

1 Financial Report Workbook Coversheet and Expenditure Form

Frequency: Every Financial Report

A single Financial Report Workbook Coversheet and Expenditure Form must be submitted representing all costs submitted on the Financial Report.

<input checked="" type="checkbox"/>	Required Contents	Purpose
<input type="checkbox"/>	Financial Report Workbook Coversheet and Expenditure Form	To summarize the costs requested for payment that sum to the total amount request to cross reference with supporting documentation and amounts entered into Grant Network, and to certify the amounts requested for payment comply with 2 CFR 200 and other requirements

Attachment: Required Financial Report Workbook Cover Sheet and Expenditure Form

2 QA/QC Checklist

Frequency: Every Financial Report (for use by Subrecipient)

<input checked="" type="checkbox"/>	Checklist Item
<input type="checkbox"/>	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
<input type="checkbox"/>	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
<input type="checkbox"/>	The amounts on the supporting documentation sum to the amount requested for reimbursement on the required Financial Report Cover Sheet and Expenditure Form and on the Grants Network Financial Report?
<input type="checkbox"/>	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
<input type="checkbox"/>	Costs otherwise treated as indirect costs are not being treated as direct costs
<input type="checkbox"/>	The indirect cost rate (if applicable) was properly applied to Modified Total Direct Costs (MTDCs) only