



Cost Reimbursement RFR Review - Examples of Required Source Documentation

In addition to the documents below, UServeUtah encourages each sub-grantee to create and maintain a cost allocation plan that highlights clear and consistent methodology prior to the start of the grant to be used throughout the award period. This plan in its most current iteration will most likely be reviewed during any monitoring event. Please note the list below is not exhaustive, but rather a starting point to help programs in their efforts to maintain complete and appropriate documentation for program costs.

Documenting Your Request for Reimbursement (RFR)

Section I. Personnel Expenses and Section II. Living Allowance

- Timesheets
- Payroll register
- Personnel files that include salary/wage information, current job descriptions, and NSCHC's - Employment contracts
- Direct deposit schedule

Section I. Personnel Fringe Benefits and Section II. FICA for Members, Workers Compensation, and Healthcare Costs

- Insurance policies
- Payroll register
- Health and life insurance receipts

Section I. Travel

- Signed travel authorization
- Conference agendas
- Travel reimbursement requests
- Original receipts
- Mileage calculations with start/end locations, odometer readings, and clearly documented purpose - Per diem rates

Section I. Equipment

- Pre-approval from Commission and Corporation
- Records must include: description, ID number, acquisition date, cost, location, condition, disposition date, etc. Refer to Uniform Guidance for more information if applicable.



UServeUtah

Utah Commission on Service & Volunteerism

Section I. Supplies

- Purchase orders
- Packing slips
- Paid invoices and original receipts

Section I. Contractual and Consultant Services, Evaluation

- Signed consultant agreement-
- Purchase orders
- Paid invoices and original receipts
- Final reports, evaluation results

Section I. Training

- Training agenda, course descriptions, cost
- Sign-in sheets, registration logs
- Trainer agreement

Section I. Other Program Operating Costs

- Invoices for National Service Criminal History Checks
- Original receipts

Section III. Administrative Costs

- UServeUtah requires that reimbursed administrative costs are within the amount authorized in the approved budget, but *does not* require sub-grantees to maintain any other source documentation.

Documenting Match

Your sources and documentation of match will be reviewed routinely. Match must be for approved and necessary program costs, be clearly and consistently treated and documented, and meet your budgeted percentage. Please see below for examples of required documentation for common sources of match.

Volunteered Time (In-Kind):

- Organization's policy on calculating the monetary value of volunteered time - Timesheets signed by both volunteer and supervisor, sign-in sheets, or other attendance records - Volunteer position descriptions that verify contribution to organizational functions, not direct community services
- Volunteer personnel files



UServeUtah

Utah Commission on Service & Volunteerism

In-Kind Contributions:

- Documentation of the donor/source, what was donated specifically (i.e. cash or non-cash contribution), demonstration that it is suitable for match and how it relates to the program plan - Determination of value for non-cash contributions: clearly defined program policy on valuation, reasonable individual valuations by donor for each item, or organization's valuation based on verified, standard, and objective sources

A Note on Federal Funds:

- Federal funds should not be used for match unless pre-approved or specifically authorized by federal statute
- Programs should obtain and maintain in their records official written approval from other federal agencies prior to using those funds as match