

Department of Commerce and Economic Opportunity

Grant Programs Supporting Documentation Guidelines

Supporting documentation supports a value, cost, or performance criteria relative to the grant. Expenses must be necessary, reasonable, allocable, and allowable under the grant agreement. Grantees must maintain file copies of all documentation related to the grant including documents submitted to the Department.

SECTION I: PROGRAM SUPPORTING DOCUMENTATION REQUIREMENTS FOR REQUIRED REPORTS

Below is a list of the programs and specific requirements for supporting documentation that the grantee is required to submit with their required reports. Documentation to support all grant expenditures and activity must be maintained in the grantee's file.

Program	Supporting Documentation – Please refer to Section II for examples
Coal	Documentation for individual expense items >\$30K
Community Development	A copy of the payroll or employee list with salary information, by each position, for which expenses are being reported.
Community Development Block Grants	Documentation for individual expense items
Community Development - Emergency Shelter Grants Program	Documentation for individual expense items >\$1,000
Community Development - Homelessness Prevention and Rapid Re-Housing Program (HPRP)	Documentation for individual expense items >\$1,000
Digital Divide	Documentation for expense items >\$2K including if single vendor paid >\$2K during course of grant
Employment Opportunities Grant Program (EOGP)	Detailed listing by cost category of all expenditures w/check #, date, vendor, description of services, grant amount and/or match amount; staff paid w/ employee name, title & amount paid w/grant and/or match funds.
Employee Training & Investment Program	Trainee Retention Report Participating Employee Report Sign in sheets List of staff trained with name, title, training course, date trained Curriculum Consultant/Trainer agreement Documentation for individual expense items >\$30K
Energy & Recycling	Documentation for individual expense items >\$100
State Energy Program	Admin expenditures >\$1K Equipment expenditures >\$25K Purchase of services >\$5K
Energy Efficiency Construction Grants	Documentation of measures installed
Grant Management Unit	Documentation for individual expense items >\$30K - see Section II for examples
School to Work	Documentation for individual expense items >\$30K
Statewide Broadband	Documentation for individual expense items >\$30K

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Tourism Heritage Tourism Domestic Tourism Promotional Grant Tourism Attraction Development Tourism Private Sector Grant International Tourism Grant	Detailed listing by cost category of all expenditures w/check #, date, vendor, description of services, grant amount, match amount; Detailed listing by cost category of staff paid w/ employee name, title & amount paid w/grant or match funds
Tourism Local Tourism and Convention Bureau Grant Regional Tourism Development	Detailed listing by cost category of all expenditures w/check #, date, vendor, description of services, grant amount, match amount; Detailed listing by cost category of staff paid w/ employee name, title & amount paid w/grant or match funds
Tourism - Marketing Partnership Grant	Documentation for all expenses for which reimbursement is being requested - see Section II for examples
Urban Weatherization Initiative (UWI)	Documentation for all expenses for which reimbursement is being requested - see Section II for examples.
Workforce Development	Trial Balance

SECTION II: SUPPORTING DOCUMENTATION EXAMPLES

Below is a list of examples of supporting documentation that the grantee must maintain in their files and provide at the request of DCEO to support the grant expenditures. Failure to maintain or provide required documentation to DCEO will result in disallowed costs in which the grantee would be required to refund to DCEO.

Item/Expense	Required Documentation Examples (contact Grant Manager for questions)
Accounting and Audit Fees	Engagement letter Third-party contract (executed) Invoice from accounting firm Audit Proof of payment (canceled check, bank statement, electronic reference, etc.)
Administrative	Please see particular Item/Expense category for required documentation, i.e. Telephone & Utilities
Advertising/Promotion	Third party contract (executed) Vendor invoices or receipts Proof of payment (canceled check, bank statement, electronic reference, etc.) Ad or promotional material
Certifications	Drug Free Workplace Policy (>24 employees) Sexual Harassment Policy Purchasing Policy Inventory Policy EEO Policy ADA Policy (>15 employees) Conflict of Interest Policy Certification of No Conflict of Interest
Computer Programming/ Support	Third party contract (executed) Vendor invoices or receipts Proof of payment (canceled check, bank statement, electronic reference, etc.)

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Construction Contracts	Third party contracts (executed) Vendor invoices or receipts Proof of payment (canceled check, bank statement, electronic reference, etc.) Bid Process / Bid Tabulation LEIN Waivers / Application and Certificate/Certification for Payment
Cost Allocation Plan	Detailed plan to support calculations for allocating costs to grant
Deposit of Funds	Copy of the Deposit Slip Bank Statement - indicating interest status
Dues and Subscriptions	Vendor invoices or receipts Proof of payment (canceled check, bank statement, electronic reference, etc.)
Equipment Purchase	Vendor invoices or receipts Proof of payment (canceled check, bank statement, electronic reference, etc.) Photographs for large \$ items Inventory Records (make/model serial #/purchase date/item location) Insurance policy
Event	Proof of event Agendas Marketing materials Sign in sheets
<p>Fringes</p> <p>Direct employees of the grantee—<u>employer's</u> share or <u>employer's</u> contribution for additional fringes paid by the employer that are not included in employee's gross wages.</p> <p>It only pertains to positions funded in the grant. If only a % of a position is funded, then only that % of applicable fringes is eligible for reimbursement by those grant funds.</p>	<p>A copy of the payroll or employee list with salary information, by each position, for which reimbursement is being requested.</p> <p>Payroll Reports W2s Proof of Payment from bank statements Hire Dates</p>
Indirect Costs	Approved Indirect Cost Plan/Cost Allocation Plan Reimbursement will not exceed amount in approved budget.
Interest - if allowable	Bank Statement
Lease of Equipment	Lease agreement Proof of payment (canceled check, bank statement, electronic reference, etc.) Insurance Policy
Lease of Real Property	Lease agreement Proof of payment (canceled check, bank statement, electronic reference, etc.) Insurance Policy

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Legal Services/Fees	Engagement Letter Third-party Contract (executed) Invoice from attorney Proof of payment (canceled check, bank statement, electronic reference, etc.)
Management Consultant Fees	Third-party Contract (executed) Invoice Proof of payment (canceled check, bank statement, electronic reference, etc.)
Postage	Receipts Proof of payment (canceled check, bank statement, electronic reference, etc.)
Printing & Binding	Vendor invoices or receipts Proof of payment (canceled check, bank statement, electronic reference, etc.)
Property Purchase	Title Closing documents Invoice or receipt Proof of payment (canceled check, bank statement, electronic reference, etc.) Insurance Policy
Purchase of Service	Please see particular Item/Expense category for required supporting documentation, i.e. if service was for construction services refer to Construction Contracts.
Receipt of Funds	Copy of Warrant
Repairs & Maintenance	Third-party contract (executed) Vendor invoices or receipts Proof of payment (canceled check, bank statement, electronic reference, etc.) Bid Process / Bid Tabulation
Salary & Wages If only a % of employee's time is spent on grant activities, only that % of salaries/wages is eligible for reimbursement by those grant funds.	A copy of the payroll or employee list with salary information, by each position, for which reimbursement is being requested. Time & Effort Records (timesheets, personnel activity reports) Payroll Reports W2s Proof of Payment from bank statements Hire Dates
Service & Maintenance Contracts	Third party contracts (executed) Vendor invoices or receipts Proof of payment (canceled check, bank statement, electronic reference, etc.) Bid Process / Bid Tabulation
Supplies & Materials	Vendor invoices or receipts Proof of payment (canceled check, bank statement, electronic reference, etc.)
Telephone & Utilities	Monthly invoices/statements Proof of payment (canceled check, bank statement, electronic reference, etc.)

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<p>Temporary Help - Contracted</p>	<p>Third-party contracts (executed) Vendor invoices or receipts Time & Effort Records 1099s Proof of payment (canceled check, bank statement, electronic reference, etc.)</p>
<p>Training</p>	<p>Sign in sheets – signed by both instructor & participants List of staff trained with name, title, training course, date trained Curriculum Consultant/Trainer agreement Invoice or receipts Proof of payment (canceled check, bank statement, electronic reference, etc.) Training Evaluation Narrative Notification to Trainees of Training Funding # Jobs Created / Retained # Trained # Provided Services</p>
<p>Travel</p> <p>Reimbursement to employees in travel status on official business incident to the project. Includes mileage, toll charges, parking fees, commercial carrier fares, food, lodging, and conference registration fees. Must be in accordance with State travel regulations or grantee's policy.</p>	<p>Travel approval request Expense voucher Receipts Support for purpose of travel related to grant Proof of payment (expenses paid & reimbursed) Other supporting documentation related to travel</p>