

DIVISION OF VOCATIONAL REHABILITATION

MEMORANDUM OF AGREEMENT COST REIMBURSEMENT REQUIREMENTS

May 12, 2008

THE BIG QUESTIONS

WHAT WILL YOU NEED TO
SUBMIT FOR
REIMBURSEMENT
PAYMENT?

WILL IT TAKE LONGER TO
RECEIVE PAYMENT?

What you need to submit:

- Revised Spreadsheet for:
 - Advances
 - Invoice
 - Deliverable Hours
- Monthly performance report
- Budget reconciliation
- Supporting Documentation

Supporting Documentation to be submitted:

- Check register and/or general ledger report documenting actual payment of expenses.
- Must include:
 - name of payee
 - check number
 - amount of payment
 - date of payment
 - general ledger account
 - memo (detail)

CENTER FOR INDEPENDENT LIVING

GENERAL LEDGER

DEC. 1, 2007 - DEC. 31, 2007

Type (G/L Account)	Date	Num (Check#)	Name (Payee)	Memo (Detail)	Amount (of Check)
Utilities					
Electric	#####	1205	Florida Power Co	Acct. #	#####
Phone	#####	1207	Southern Bell	Phone #	\$45.00
Water	#####	1200	Bayshore Water	Service thru date	\$23.27

Supporting Documentation Requirements – Payroll

- Payroll Register to include:
 - employee name
 - check number
 - amount of payment
 - date of payment
 - work period
 - number of hours worked or time spent on programs by these employees

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PAYROLL REGISTER (TRANSACTION DETAIL)

DEC. 1, 2007 - DEC. 31, 2007

Type (G/L Account)	Date	Num (Check#)	Name (Payee)	Memo (Detail)	Amount (of Check)	Balance
Payroll	12/1/07	1234	Joe Smith	40 hrs.	\$500.00	
Payroll	12/8/07	1240	Jane Smith	12/1 - 12/7	\$400.00	

Supporting Documentation Requirements

The Center must maintain all supporting documentation and all documents must be available for inspection by DOE/DVR upon request.

Periodically, DOE/DVR will randomly select transactions and will request all supporting documentation for these transactions to ensure compliance with cost reimbursement procedures.

Supporting Documentation Requirements

All expenditures must represent an actual cash outlay

The Center must be able to document actual expenditures, and provide invoices, receipts, copies of agreements and/or leases

Types of supporting documentation to be maintained

Supporting Documentation – Payroll

- Names
- Social security numbers
- Copies of payroll stubs
- Timesheets signed by the employee and Center documenting the number of hours worked or time spent on the DOE/DVR program by these employees.
- Agreements with providers for any and all benefits provided to employees.

Supporting Documentation Requirements – Fringe Benefits

Fringe Benefits should be in accordance with the Center's adopted policy and supported by invoices showing the amount paid on behalf of the employee, e.g., insurance premiums paid.

Supporting Documentation - Expenses

- Tangible personal property of a non-consumable nature that is \$1,000 or more per unit.
 - Receipts and cancelled checks documenting actual payment of any nonexpendable property must be maintained.
 - All such property purchased under this Agreement shall be listed in the property records of the Recipient.
 - All such property purchased under this Recipient shall be inventoried annually.

Supporting Documentation - Expenses

- Title (ownership) of all non-expendable property acquired with funds from the Agreement shall be vested in the DOE/DVR
- At no time shall the Center dispose of non-expendable property purchased under this Agreement except with permission
- A formal agreement amendment is required before purchase of items of non-expendable property not specifically listed.

Supporting Documentation - Contractual

- Documentation shall include:
 - receipts
 - documentation with hourly rate times
 - the hours billed/worked from the vendor from which professional services were received
 - cancelled checks and
 - any such agreements entered into for professional services and
 - agreements for any services provided, including leases for, but not limited to, facilities, equipment, and maintenance.

WHAT YOU CAN DO TO EXPEDITE THE PAYMENT PROCESS?

- Submit properly completed invoice with all supporting documentation and deliverables within 30 days following the end of the billing period
- Sign up for direct deposit transfer