

Reimbursement Request Submittal Procedures

This reimbursement request submittal procedure shall be used as guidance when submitting FIF Category 1 Outlays.

Grantee is to provide a detailed invoice, listing expenses by budget categories to receive payment. All invoices submitted must be fully supported by receipts and such other documentation mentioned below; TWDB reserves the right, in its sole discretion, to withhold payment of invoices for which Grantee does not submit documentation acceptable to TWDB.

I. Submittal Overview

Outlay Request (OR) should be submitted to outlays@twdb.texas.gov, with your assigned TWDB PM copied on the email. Contact your Project Manager for help reviewing the OR.

Outlay Request (OR) payments submitted during the term of the Grant Agreement shall not exceed contract amount. The period covered by the request cannot exceed the term of the contract. Payments are limited to reimbursements of authorized costs and out-of-pocket expenses incurred pursuant to the contract budget, no other amounts shall be paid.

When submitting, ORs must include invoices broken down by budget category and supporting documentation.

A. Travel

- Travel expenses are reimbursed only if travel is a budget category in the contract and the travel is directly related to delivery of project services.
- Receipts are required for all travel expenses and should be attached to the OR.
- All receipts should be in the name of traveler. If receipts are not in the name of the traveler, an explanation must be provided.
- **Tips and gratuity are not reimbursable.**

Lodging and Meals

- Lodging and meal expenses are reimbursed within the travel budget category. Lodging and meal expenses must be directly related to delivery of project services.
- Lodging: For allowable reimbursement amounts, refer to the General Services Administration (GSA) Per Diem Rate web page. This web page can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates?gsaredirect=portalcategory>. **A printout of the GSA guidelines must be included with the invoice.**
- Meals: **Meals should be claimed on actual expenses not to exceed GSA rates – not a per diem.** For allowable reimbursement amounts, refer to the General Services Administration (GSA) Per Diem Rate webpage. Tax is included in the maximum allowable amount per day. **Tips are not reimbursable. If requesting the maximum allowable per diem amount, requestor must certify that the entire per diem was used for meals by including receipts. Requestor must also certify that per diem was not spent on alcohol or entertainment.**
- For areas not listed on the GSA web page, the allowable lodging and meals reimbursable rates are listed under the “Standard Rate” section of the [Per Diem Rates GSA Page](#):
 - Hotel tax is not included in the per night maximum rate and may be claimed as a separate expense.

Transportation

- Transportation expenses are also reimbursed within the travel budget category. Transportation expenses must be related to delivery of project services.
- Personal car mileage is reimbursed at the Comptroller [maximum mileage reimbursement rate](#) at the time of travel. **All claimed mileage must include a printout of the trip using Google Maps.** The Google Map print out should have the total mileage calculated with the Comptroller

mileage reimbursement rate. **The number of miles on the Google Maps printout must match the miles claimed.**

- Airline expenses are reimbursed at actual rate for coach fare. A zero-balance receipt must be included for reimbursement.
- Rental car expenses are reimbursed at actual rate and must comply with state guidelines. A zero-balance receipt must be included for reimbursement.
- Taxi/cab/Lyft or similar expenses are reimbursed at actual rate. A receipt must be included. Tips are not reimbursable.

B. Subcontract

- All subcontractors must be pre-approved, and a copy of each subcontract agreement must be submitted to TWDB for review and acceptance.
- Subcontractor invoices must include dates of service, expense receipts, a description of work performed, and staff time spent on the project with hourly rates.
- Subcontractors must abide by state travel guidelines, and with GSA Lodging and Meals guidelines. **For meals, subcontractors are not allowed to claim Per Diem rates. Subcontractors must provide all meal receipts.** For allowable reimbursement amounts, refer to the General Services Administration (GSA) Per Diem Rate webpage. Tax is included in the maximum allowable amount per day. **Tips are not reimbursable.**
- **Note: It will be helpful to supply the subcontractor with all forms and guidelines to ensure that all reporting requirements are uniform and met.**

C. Professional Services, Salaries, Benefits and Personnel

- Percent complete invoices are not allowable **without backup hourly rate documentation** (Reference: [FIF Program Guidance Manual](#) Page 21).
- Professional Services billing rates must match the billing unit rates in the contract budget.
 - If billing rates change, contact your TWDB Project Manager.
- Personnel, salaries, and benefit costs directly attributable to the contract shall be consistent with the pay rates paid for similar work in the recipient's organization.
- **Table of Deliverables ONLY:** Proof of Deliverable completion will need to be submitted to the Project Manager via the Project's OneDrive Folder.
 - Deliverables must align with the Table of Deliverables in the Grant Agreement

D. Equipment (Only used when allocated in the contract budget)

- Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5000.
- Equipment expenses should not exceed the equipment budgets in the contract, and the equipment expenses must be directly related to delivery of project services.
- Purchase orders, receipts with an item description, purpose of the equipment (unless self-explanatory) and serial number (if applicable) must be included in invoice. If a receipt is not available, include record of payment such as relevant pages from credit card or bank statements, both sides of the canceled payment check(s), or a transaction verification form for each purchase.
- Indicate on the receipt/invoice where each piece of equipment will be located (building and room number).

E. In-Kind Match (if applicable to the contract)

- Grantee provided in-kind match is input in the Exhibit C Expense Budget. At the conclusion of a project, the in-kind provided match should meet or exceed contract budget requirements.
- For travel, supplies and materials, and subcontract match, back-up documentation must include copies of receipts and records for all expenses used to calculate the match.
- If equipment is donated, a receipt must include a description of the equipment, donor information and a corresponding estimated value. The value assessed to donated equipment

shall be reasonable and shall not exceed the fair market value of the equipment at the time of the donation.

- Note: TWDB may request additional documentation if what is provided does not meet audit requirements.

II. Unallowable Expenses

- Food and drink (except meals for authorized travel)
- Gratuities
- Entertainment
- Alcoholic beverages
- Bad debts
- Capital expenditures
- Contributions and donations
- Cost of money
- Fines and penalties
- Goods and services for personal use of employees
- Idle facilities
- Independent research and development
- Indirect costs
- Insurance against defects
- Insurance on lives of officers and trustees
- Interest and financing costs
- Investment counsel and management
- Leases, equity, and any less than arm's length transactions
- Lobbying
- Losses on grants and contracts
- Memberships, social and civic
- Organization set up costs
- Patent costs when title vests in organization
- Royalties where Government has rights
- Restaurant valet parking
- Unreasonable and unnecessary expenses
- Undocumented expenses

Reimbursement Checklist

This checklist is intended for use by TWDB Project Managers, but Grantees may use this form as a reference. Please see above submittal overview for allowable and unallowable expenses. Requestor is to provide a detailed invoice, listing expenses by task to receive payment. All invoices submitted must be fully supported by receipts and such other documentation mentioned below; TWDB reserves the right, in its sole discretion, to withhold payment of invoices for which requestor does not submit documentation acceptable to TWDB. Visit <https://www.twdb.texas.gov/financial/outlay/index.asp> for Outlay Workbook instructions.

Outlay Workbook

- Multiplier for TWDB's Cost is correct in the Outlay Workbook
- Invoice amounts match task and invoice ledgers
- PM Verified invoice amounts are billed to the correct tasks in the outlay workbook
- Ensure Invoices have associated back up documentation (See Sections below)

In-kind Provided Match

- In-kind provided match should follow the following invoice and support documentation instructions.

Invoice Documentation

Only complete categories applicable to your contract.

Personnel, Salaries, Benefits

- Timesheets for Personnel Efforts categorized by Task – Time worked, Pay per hour, Task Name
- Billing rates match the billing unit rates in the approved subcontract

If table of deliverables format:

- Original Table of Deliverables sheet included
 - Invoiced Deliverables highlighted and costs totaled by Task

Sub-subcontractor

- Sub-subcontractor invoice must include dates of service, expense receipts and a description of work that was performed.

If table of deliverables format:

- Deliverables are labeled appropriately and uploaded to Project's OneDrive account

Equipment (purchase through the contract)

- Purchase Orders, receipts with an item description, purpose of equipment, serial number (if applicable) and location (building and room number) must be included in the reimbursement.

Travel

- Lodging - a zero balance receipt for all lodging
- Meals- actual expenses not to exceed GSA rates – not a per diem. Gratuities are not reimbursable.
- Personal car mileage- printout of the trip using Google Maps with total mileage calculated with the Comptroller mileage reimbursement rate.
- Airline - a zero balance receipt must be included.
- Rental Car- a zero balance receipt must be included.
- Taxi/cab/Lyft or similar - expenses are reimbursed at actual rate. Gratuities are not reimbursable.
- Print out of the GSA per diem page for city of travel.

Expenses

Expenses accrued that do not belong to the previous categories must have their receipts included in the invoice documentation. They must also be assigned to a Task.

Progress Report

Format

- Date: Date Memo is sent
- To: Name and position of reader (TWDB PM)
- From: Name and position of writer
- Subject: TWDB Contract Number and the period that the report covers (ie Progress Report 09/21-12/21)

Time Period of Progress Report

- Does not overlap with previous Progress Report time period
- No missing time periods between last report and current

Check tasks against last progress report

- No duplicate items
- Tasks have progressed since previous report
- Amount requested is reasonable in comparison with other outlays and provided Task Progression