

## **SUPPORTING DOCUMENTATION**

This Guidance includes requirements for supporting documentation, examples of supporting documentation, an example of beneficiary documentation, and Sample Suggested SLFRF-specific Documentation by Enumerated Use and Expenditure Code. Agencies should use this guidance to assist them in compliance with the requirements for supporting documentation, understanding their role for their supporting documentation, and monitoring compliance with supporting documentation by their subrecipients.

### **Requirements for Supporting Documentation**

Supporting Documentation is the foundation used to support accounting and cost records. The documentation should provide the means to verify proper segregation of spending between various Federal awards and non-Federal expenditures. This point is central to making sure funds are obligated and spent as they were intended by the Federal award. The extent of the documentation required is affected by the size and complexity of the organization or governmental unit, and the existing control mechanisms. The type of the documentation needed depends on the nature of the goods delivered or services performed.

### **Uniform Guidance**

The Uniform Guidance includes two sections on the requirements for supporting documentation as follows:

§200.403 Factors affecting allowability of costs - §200.403(g) requires that to qualify as an allowable cost under Federal awards, the cost must be adequately documented.

§200.302 Financial Management - §200.302(3) requires that the financial management system must provide records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation.

### **Examples of Supporting Documentation for SLFRF**

1. General ledger and subsidiary ledgers used to account for (a) the processes leading to federal award (b) the receipt of federal award payments and (c) the disbursements from such payments to meet eligible expenses;
2. Evidence of risk assessments conducted for both the recipient and all subrecipients;



3. Eligibility documents (including documentation of impacted/disproportionately impacted) and any SLFRF modifications to expenditure categories;
4. Budget records for the period of performance and evidence as to whether the cost was budgeted before or after the inception of the federal award. If before additional notation describing how the use of that budget item is substantially different than what was intended as well as how it was allowable;
5. Provide written approval and specific description of administrative task(s) performed by contractor/individual and how related to the activities prescribed in the federal award;
6. Evidence that the expense was obligated (incurred) as prescribed in the federal award;
7. Payroll register including name of person paid, payroll period covered, number of hours or % of time the employee spent on related duties, pay rate, and total amount paid.  
Documentation (which will probably be separate from the payroll register) showing the number of hours or % of time the employee spent on related duties, what those duties were, and justification on how such duties were related. **NOTE:** For Davis-Bacon Act wage requirements, typical documentation to support allocation of labor time to be provided by the Contractor includes timesheets, work orders, and approved schedules. Evidence of payment such as canceled checks or direct deposit notices need to demonstrate weekly pay;
8. Agreements, contracts and subcontracts entered into using for administration payments and all documents related to such contracts;
9. All documentation of reports, audits, and other monitoring of recipients and subrecipients, contractors and subcontractors;
10. All documentation supporting SLFRF performance measures and outcomes based on grant agreements, contracts and subcontracts;
11. All internal and external email/electronic communications related to payments, training, and all other relevant activities/discussions related to SLFRF;
12. All investigative files and inquiry reports involving SLFRF funding.

### **Beneficiary Documentation - Example for a housing beneficiary**

In addition to the documentation required by recipients and subrecipients, there is also documentation required by beneficiaries. Here is an example of documentation by a housing beneficiary.

- **Residency** - Photo ID or driver's license or bill with name and address (All residency supporting documentation should clearly the resident's current, full address to which the individual is requesting support );



- **Location** - Valid Signed Lease or written statement of rental agreement and letter from landlord;
- **COVID-19 Related Income Loss** - Letter from employer on company letterhead or signed and dated statement from applicant;
- **Proof of Income** - Paystubs OR, if self-employed, most recent submitted tax return & self-employment records;
- **Assets** - All bank statements and investment account statements or notarized self-attestation statement if no bank account;
- **Rent History** - Rent Ledger or Statement from Landlord as required and the current balance owed;
- **Unearned Income** - Unemployment benefits, child support, etc.;
- **Form W-9** - Form submitted by Landlord to State/County/Town etc.
- **Utility bills and proof of payment**
- **Counsel invoices**



## **Sample Suggested SLFRF-specific Documentation by Enumerated Use and Expenditure Code (not all inclusive)**

### **1: Public Health**

#### **1.1 COVID-19 Vaccinations**

- POs and invoices for vaccinations
- Number of vaccinations given, reported by locations

#### **1.2 COVID-19 Testing**

- POs and invoices for tests
- Documented number of tests administered, reported by locations

#### **1.5 Personal Protective Equipment**

- Number of purchased PPE
- PO and invoices with dates of shipping and details

#### **1.8 COVID-19 Assistance to small businesses**

- Number of small businesses
- Documentation on eligibility of each business
- Invoices

#### **1.9 COVID-19 Assistance to non-profit organizations**

- Number of NPOs
- Documentation on eligibility of each
- Invoices

#### **1.10 COVID-19 Aid to impacted industries**

- Number of impacted industries
- Governor's list of industries
- Eligibility of each entity
- Invoices



### **1.11 Community violence interventions**

Number served

- Invoices

### **1.12 Mental health services**

- Number served
- Invoices

### **1.13 Substance use services**

- Number served
- Invoices

### **1.14 Capital investments or physical plant changes to public facilities that respond to the COVID-19 public health emergency**

- Contracts
- Invoices
- Backup documentation **Economic Impacts**

## **2: Negative Economic Impacts**

### **2.1 Household Assistance: Food programs**

- Number served
- Invoices
- POs

### **2.2 Household Assistance: Rent, mortgage, and utility aid**

- Copy of lease agreements
- Mortgage documents
- Utility bills

### **2.3 Household Assistance: Cash transfer**

- Invoices



## **2.4 Household Assistance: Internet access programs**

- Invoices

## **2.5 Household Assistance: Paid sick and medical leave**

- Payroll documentation

## **2.6 Household Assistance: Health Insurance**

- Bills
- Invoices

## **2.7 Household Assistance: Services for banked/unbanked**

- Number served

## **2.8 Household Assistance: Survivor's benefit**

- Invoices

## **2.10 Assistance to unemployed or underemployed workers**

- Documented number of trainings
- Documented number of subsidies
- Documented number of incentives
- Documented number of jobs obtained
- Invoices
- Clothing receipts

## **2.11 Healthy Childhood Environments: Child Care**

- Invoices

## **2.12 Healthy Childhood Environments: Home Visits**

- Payroll
- Documentation of homes visited and time spent



### **2.13 Healthy Childhood Environments: Services to foster youth or families involved in child welfare system**

- Invoices
- Receipts
- Documentation of services provided

### **2.14 Healthy Childhood Environments: Early Learning**

- Invoices

### **2.15 Long-term housing security: Affordable housing**

- Invoices
- Lease/rental agreements

### **2.16 Long-term housing security: Services for unhoused persons**

- Invoices
- Lease/rental agreements

### **2.17 Housing support: Housing vouchers and relocation assistance for disproportionately impacted communities**

- Invoices
- Lease/rental agreements

### **2.19 Social determinants of health: Community health workers or benefits navigators**

- Payroll
- Location
- Persons contacted/enrolled

### **2.20 Social determinants of health: Lead remediation**

- Invoices
- Locations

## **2.21 Medical facilities for disproportionately impacted communities**

- Invoices

## **2.22 Strong healthy communities: Neighborhood features that promote health and safety**

- Payroll
- Documentation of services provided
- Invoices

## **2.23 Strong healthy communities: Demolition and rehabilitation of properties**

- Payroll
- Documentation of services provided
- Invoices

## **2.24 Addressing education disparities: Aid to high-poverty districts**

- Invoices

## **2.25 Addressing education disparities: Academic, social, and emotional services**

- Invoices
- Date
- Location
- Number of hours
- Number of participants

## **2.26 Addressing education disparities: Mental health services**

- Invoices
- Date
- Location
- Number of hours
- Number of participants

## **2.27 Addressing impacts of lost instructional time**

- Invoices





## **2.29 Assistance to small businesses: Loans or grants to mitigate financial hardship**

- Evidence of COVID impact
- Loan documents
- Grant documents
- Ledgers
- Service

## **2.30 Assistance to small businesses: Technical assistance, counseling, or business planning**

- Evidence of COVID impact
- Loan documents
- Grant documents
- Ledgers
- Service

## **2.31 Assistance to small businesses: Rehabilitation of commercial properties or other improvements**

- Evidence of COVID impact
- Loan documents
- Grant documents
- Ledgers
- Service

## **2.32 Assistance to small businesses: Business incubators and start-up or expansion assistance**

- Evidence of COVID impact
- Loan documents
- Grant documents
- Ledgers
- Service

### **2.33 Assistance to small businesses: Enhances support to microbusinesses**

- Evidence of COVID impact
- Loan documents
- Grant documents
- Ledgers
- Service

### **2.34 Assistance to non-profits: Assistance to impacted nonprofit organizations (impacted or disproportionately impacted)**

- Evidence of COVID impact
- Loan documents
- Grant documents
- Ledger

### **2.35 Assistance to impacted industries: Aid to tourism, travel, or hospitality**

- Evidence of COVID impact
- Loan documents
- Grant documents
- Ledger

### **2.36 Assistance to impacted industries: Aid to other impacted industries**

- Evidence of COVID impact
- Loan documents
- Grant documents
- Ledger Health-Negative Economic Impact

## **3: Public Health - Negative Economic Impact**

### **3.1 Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers**

- Time and effort tracking



### **3.2 Public Sector Workforce: Rehiring Public Sector Staff**

- Time and effort tracking

### **3.3 Public Sector Capacity: Effective Service Delivery**

- Invoices
- Time and effort tracking
- Services provided
- Number of individuals

## **4: Premium Pay**

### **4.1 Public sector employees**

- Eligibility documentation
- Invoices

### **4.2 Private sector: Grants to other employers**

- Eligibility documentation
- Invoices

## **5: Infrastructure**

### **5.1 - 5.21 All eligible infrastructure uses**

- Invoices
- Completion reports
- Status updates

## **6: Revenue Replacement**

### **6.1 Provisions of government services**

- Invoices
- Payroll

### **6.2 Non-federal match for other federal programs**

- Expenditure tracking **Administrative**



## **7: Administrative**

### **7.1 Administrative Expenses**

- Time and effort tracking

