

## **Appendix A**

### **North Carolina Parks and Recreation Trust Fund**

#### **Instructions for Submitting**

#### **Requests for Reimbursement**

## **General Instructions**

- 1) PARTF grant payments are made to a grant recipient on a reimbursement basis for up to 50% of the total cost of the project. This means that the grant recipient must have funds available to cover grant expenditures until reimbursement payments are made.
- 2) All expenditures must be related to work elements listed in the project scope of the PARTF project agreement. Expenditures for items that are not listed in the project scope are not eligible for reimbursement.
- 3) Expenditures that are eligible for reimbursement must occur after the Department of Environment and Natural Resources and the grant recipient have signed the PARTF project agreement and before the end date of the project period. (see page 7 for exceptions)
- 4) To request a reimbursement, a grant recipient submits two documents, a Request for Reimbursement and a Detailed Expenditure Report to the appropriate Regional Consultant.
  - a) Request for Reimbursement – This document contains information that identifies the grant recipient, PARTF project, and the reporting period covered by the request for reimbursement. It also includes the total expenditures for the current reporting period, the total expenditures that the grant recipient has made to date, and the amount of the reimbursement payment being requested. Please refer to the “Request for Reimbursement Instructions” on page 35.
  - b) Detailed Expenditure Report – The grant recipient uses this report to document the expenditures related to the grant as well as to describe the progress toward completing the project scope. Please refer to the “Detailed Expenditure Report Instructions” on page 35.
- 5) The PARTF program will review the information submitted and approve the amount of the reimbursement payment.
- 6) A grant recipient may submit a request for reimbursement once per quarter.
- 7) Each request for reimbursement must be at least 5 percent of the total grant amount or \$2500, which ever is greater.
- 8) The grant recipient must complete the scope of work for the project before submitting the final request for reimbursement. The PARTF program will retain at least 10 percent of the grant amount for the final reimbursement payment.
- 9) Be sure to provide all required signatures and all invoices to document expenditures. Requests for payment will not be processed if these are missing.
- 10) Submit one copy of all documents to your Regional Consultant. The grant recipient should also keep a copy of all records.

## **Instructions for the Request for Reimbursement**

### **Project Information**

The following information should be copied from the PARTF project agreement:

- Grant recipient's (Grantee's) name
- PARTF project number and DENR contract number
- Project title
- Contract Start Date and End Date (Period covered by the project agreement)

Provide the following information as well:

- Reporting Period Start Date and End Date– These dates must be within the start date and end date of the project period.
- Request Number: The grant recipient numbers the requests for reimbursement consecutively (example: 1, 2, 3, etc.).
- Type of Request: All requests for reimbursement payment are partial request until the final request. The final request for reimbursement is submitted by the grant recipient after the project has been completed.

### **Summary of Expenditures**

- A. Total expenditures for this request for reimbursement (based on the invoices submitted with this request). This total must match the total expenditures from the Detailed Expenditure Report.
- B. Total expenditures to date for the PARTF grant.

### **Amount of this Request for Reimbursement**

- C. 50 percent of total current expenditures.

The PARTF program will approve the amount of the reimbursement payment. Until project completion, the PARTF program can only reimburse 50% of the approved project cost for each project element.

### **Certification and Signature**

An authorized local government representative (chief elected official, county or city manager or finance director) must sign and date the certification statement that is included with the Detailed Expenditure Report.

## NC Parks and Recreation Trust Fund (PARTF) Project Request for Reimbursement

### Project Information

<b>Grantee:</b>		<b>Project Number / DENR Contract Number:</b>	
<b>Project Title:</b>			
<b>Project Period Start Date:</b>	<b>Reporting Period Start Date:</b>	<b>Request Number:</b>	
<b>Project Period End Date:</b>	<b>Reporting Period End Date:</b>	<b>Type of Request: (check one)</b> Partial _____ Final _____	

### Summary of Expenditures

A. Total Expenditures for this Request for Reimbursement	\$
B. Total Expenditures to date	\$
<b>C. Amount of this Request for Reimbursement (50% of A)</b>	\$

**Certification:** I certify that this information is correct and based on generally accepted local government accounting standards and principles. Expenditures are based on actual payments of record for the purpose of and in accordance with the terms of the grant contract. The funds requested are for reimbursement of costs during the time period indicated above and does not duplicate a previous request. The documentation will be retained in our files for future audits. The contractors used on the project were selected according to local government bidding requirements.

<b>Authorized Representative (Print or Type):</b> <b>Name:</b>	<b>Telephone Number:</b>
<b>Title:</b>	
<b>Signature of Authorized Representative</b>	<b>Date</b>

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Approval for Payment by Regional Consultant	Approval for Payment by Central Office
Date:	Date

## Instructions for the Detailed Expenditure Report

Provide the following information to identify the grant. This information must match the information on the Request for Reimbursement.

- Project title
- DENR Contract and PARTF Project number
- Billing Request number
- Reporting Period Start Date and End Date

## Instructions for Each Work Element of the Project Scope

Provide the following information:

1. The name of the project element. The work elements listed on the Detailed Expenditure Report must match the project elements listed in the project scope of the PARTF project agreement.
2. Enter the invoice number, date, and amount of each invoice that is being provided to document expenditures related to the work element.
3. Total expenditures for this reporting period (Column A) - This is the sum of all the invoices listed this work element.
4. Total expenditures to date (Column B) – To calculate the total expenditures to date, add Column A (total expenditures for this reporting period) plus all previous expenditures.
5. Project Cost (Column C) – Enter the total cost of the work element listed in your application’s project costs.
6. **Percent complete – Estimate the progress on the work element by estimating the percentage of the work completed. Enter 100 percent when the work element is finished.**
7. Comments – Describe the progress on the work element. Also describe any circumstances that could prevent the work element from being completed on time and according to the cost estimate.
8. Provide one copy of each invoice that is referenced for the element of the project scope. If an invoice applies to two or more elements of the project scope, make a copy for each element and indicate the portion of the invoice amount that are applied to each element.
9. Clip all the invoices for each project element together.

## **Page Totals**

After completing the information listed above for all work elements on the page, calculate the pages totals for each column:

1. Total Expenditures For This Request For Reimbursement
2. Total Expenditures to Date
3. Budgeted Amount
4. Difference between the Total Expenditures to Date and the Budgeted Amount

## **Grand Totals**

5. If needed, use additional “Detailed Expenditure Report” pages to document the expenditures for all the work elements in the project scope. Calculate the sum of all the page totals for the four items listed above. Enter the grand totals for items #1 (Total Expenditures For This Request For Reimbursement) and #2 (Total Expenditures to Date ) on the Request for Reimbursement form.

## **Sample Detailed Expenditure Reports**

On the following two pages are samples of a Detailed Expenditure Report as well as an example of a completed form. Electronic copies of the Detailed Expenditure Report file as well as the instructions can be downloaded from the [www.partf.net](http://www.partf.net) via the link “For Grant Recipients”.



