
AMERICAN RESCUE PLAN

State and Local Fiscal Recovery Funds



*REIMBURSEMENT
REQUESTS AND
BUDGET REVISIONS*

THE LOUISVILLE METRO GOVERNMENT GRANTS MANAGEMENT SYSTEM

- LMG is moving to a software-based system called GovGrants for management of the grants we award.
- GovGrants allows us and the grantees to manage the whole grants life cycle within the software, including communication.
- LMG is using GovGrants for American Rescue Plan grants starting this month and will roll out the system across LMG in the coming months.
- GovGrants software is a product of REI Systems. REI is a technology company providing application modernization, grants management systems and products, government data analytics, and advisory services that help governments meet the demands of the 21st century.

LMG GRANTS MANAGEMENT SYSTEM SUPPORT

- If you need support for GovGrants, email OMB at GovGrantsomb@louisvilleky.gov.
- Training videos and additional resources can be found on our American Rescue Plan website at <https://louisvilleky.gov/government/management-budget/grantee-resources>
- LMG has implemented a system that will allow grantees to book time with the GovGrants system administrator to manage any tech issues.
- OMB's Compliance Team is also available to meet with you to walk you through the risk assessment process, the reimbursement request process, or any other processes. Email AmericanRescue@louisvilleky.gov for assistance.

REGISTERING YOUR ORGANIZATION

- Before you can begin using LMG's Grant Management System, you must register your organization.
 - Registration should be completed by someone who has the ability to submit applications and accept awards on behalf of your organization.
- Once registration is complete, you may invite other users at your organization to register.
- Video instructions on registering and inviting users are on our Grantee Resources webpage:
<https://louisvilleky.gov/government/management-budget/grantee-resources>.
- The URL for LMG's Grant Management System is Grants.louisvilleky.gov.

PAYMENTS

- All ARP grants are paid on the reimbursement basis.
- Some other LMG grant programs operate on an advance payment basis or a combination of advances and reimbursements.
 - This training will focus solely on reimbursements; however, if your organization later receives a grant that includes advancements, we have a training video available to walk you through the advance request process.

PAYMENTS

- LMG wants to get funds out to you as soon as possible. The following steps will help you get your funds faster:
 - Provide details for all costs.
 - Submit all required supporting documents
 - Organize your supporting documents to facilitate LMG's review
 - A list of required documents is found in your grant agreement.

PAYMENT WORKFLOW

- LMG's Office of Management and Budget (OMB):
 - Reviews and approves your reimbursement requests.
 - This process includes a minimum of two full reviews of all documents.
 - Sends a payment request to Accounts Payable (AP) for payment processing
- AP processes the payments.
- Check requests are added to a queue and printed as soon as possible.
- If your grant has already expired, this process is delayed. LMG's Office of Management and Budget must reopen your award, which might take a few days. Be sure to submit your final reimbursement requests as soon as you can.

FINANCIAL REPORTING

- Financial reporting is mandatory.
- Invoices must be submitted through Louisville Metro Government's Grant Management System (GovGrants) going forward, according to the schedule in the grant agreement, which should also be reflected in GovGrants.
- Expenditures must be reported at the actual cost; rounding is not allowed.

FINANCIAL REPORTING

- Supporting documents – proof of purchase and proof of payment – must be submitted for all costs.
 - Supporting documents must be uploaded from the original documents or copies of original documents.
 - Supporting documents must be uploaded by budget line item.
 - Proof of purchase and cancelled checks, if applicable, should be uploaded together.
 - Bank statement may be uploaded as a standalone document.

SUPPORTING DOCUMENT UPLOAD

▲ Reimbursement Files

Showing 1 to 3 of 3 records

Title	CI
Payroll.docx	
Supplies.docx	
Bank Statement.docx	

FINANCIAL REPORTING

- Detail for all costs must be provided in GovGrants, similar to the Excel Detail Form we have been using for ARP Grants.
 - Brief description of cost
 - Vendor name for purchases
 - Employee name for payroll
 - Date of cost
 - Supporting documentation

▲ Payment Line Items



Showing 1 to 0 of 0 records

Title	Narrative	Unit Price	Quantity	Measurement
Janitorial Contract	6/17/22, Janitorial Services, Inc., Invoice 1234, Check 5678	600	1	Numbers ▼

▾ Payment Line Items

Search...



Showing 1 to 0 of 0 records

Title	Narrative	Unit Price	Quantity	Measurement
M. Smith Payroll	Payroll end date 8/19/22, payroll report and bank statement	2,459	1	Numbers ▾

PROOF OF PAYMENT

- Grantees must submit proof of payment for all costs charged to the ARP grants. Payments should be made using checks, Automated Clearing House (ACH) payments, or debit card payments from grantee bank accounts.
 - **Check payments** – Payment should be made from the grantee’s depository account. A cancelled check or bank statement should be provided as proof of payment.
 - **Debit/ACH transactions** – A copy of the grantee’s bank statement should be provided to show the payee’s name, amount, and date of each transaction.

PROOF OF PAYMENT

- **Credit card transactions** – Proof of payment requires documentation that the grantee disbursed funds; therefore, credit card transactions are proof of purchase only and not proof of payment. For credit card transactions, the grantee should submit:
 - A copy of the cancelled check or bank statement showing payment to the credit card company in the amount equal to or exceeding the amount of the grant expenditure.
 - The credit card statement showing the purchase and the first page of the credit card statement must be submitted.
 - (As with all expenditures, proof or purchase documents must also be submitted.)

PROOF OF PAYMENT

- **Cash payments** – Cash payments are not allowed for ARP grants.
- **Gift cards, including store gift cards, restaurant gift cards and prepaid VISA/Mastercard/AMEX cards** – Payments made by gift cards are not allowed.

PAYROLL DOCUMENTATION

Payroll System Type	Required Documentation
Outsourced Payroll (e.g., ADP)	<ul style="list-style-type: none">• Payroll reports for all grant-funded staff (e.g., labor distribution reports, payroll summaries, etc.)• Payroll summary page for whole agency, which matches the debit amount on the bank statement• Copy of bank statement showing debit in amount matching payroll report• Signed time and effort documents for all grant-funded staff
Internal Payroll Software System (e.g., QuickBooks)	<ul style="list-style-type: none">• Payroll reports for all grant-funded staff• Signed time and effort documents for all grant-funded staff• Copies of cancelled payroll checks or bank statement showing direct payments to staff

PAYROLL DOCUMENTATION

Payroll System Type	Required Documentation
Informal Payroll System (e.g., Excel spreadsheets)	<ul style="list-style-type: none">• Signed timesheets from all grant-funded staff• Signed time and effort documents, from all grant-funded staff, if time and effort is not tracked on timesheet• Copy of spreadsheet used to calculate payroll that shows the breakdown per staff member of gross and net pay, taxes, benefits and other deductions• Copies of cancelled checks or bank statement that shows direct payments to staff

FRINGE DOCUMENTATION

- Fringe benefits include a range of costs, including, but not limited to:
 - Staff leave time (vacation, holidays, sick time, etc.)
 - The employee's and the employer's health insurance payments
 - Workers comp insurance
 - Payroll taxes
- See the Uniform Grant Guidance at 2 CFR 200.431 for more information about eligible fringe benefit costs.

FRINGE DOCUMENTATION

- At a minimum, all fringe benefit costs must be supported by financial reports (e.g., payroll reports, general ledgers, journal detail reports) detailing all costs.
- OMB may periodically request additional documents to support fringe benefit costs, such as payroll tax returns, insurance statements, proof of payment, and other relevant documents.

VARIOUS PURCHASE DOCUMENTS

All documents from vendors should include the:

- Amount of purchase
- Supplier's name and company logo
- Date of purchase
- Type of payment received (credit or debit card, check)

These documents should answer the following questions:

- Who performed the service or made the purchase?
- What work was performed or what was purchased?
- When was the work performed or the purchase made?
- Where did the work occur or where were the services or goods shipped?

VARIOUS PURCHASE DOCUMENTS

- Handwritten **receipts** are not allowed.
- **Order Confirmations, Packing Tickets, and Packing Slips** are acceptable if the detail of purchased item(s) is listed, the amount is clearly stated, and the grantee paid from the document.
- **Internal/Inventory Documentation** may be used on a case-by-case basis with OMB approval.
- **Invoiced** service must occur within the grant period.
- If the payment is made to an individual, not the company, the invoice should be signed by the individual who received payment.
- **Billing Statements** are allowable only if they detail the dates of service and the specific service(s) that was provided.

PROPOSALS & CONTRACT DOCUMENTATION

Some contractors do not provide an additional invoice for services rendered. In these cases, the proposal or quote is acceptable, if all the following conditions are met:

- Services were rendered as proposed with no change in the scope of work detailed in the proposal or quote.
- The grantee made payment to the vendor from the proposal or quote.

- **Examples of proposal or contract documentation:**
 - **A proposal for construction projects where the supplier does not provide an invoice** – The document should be signed and dated by both parties, if applicable.
 - **A contract with an individual to provide a service** (e.g., audio/sound, stage setup, etc.) – The document should be signed and dated by both parties, if applicable.
 - **A rental contract** (e.g., office space, temporary event space, equipment, etc.) – The rental amount must be stated in the contract. The document should be signed and dated by both parties, if applicable.

ORGANIZATION RENT DOCUMENTATION

- Copy of current lease or monthly invoice from landlord/building owner
- If amount paid does not reflect lease amount, additional documentation and verification will be necessary

CLIENT ASSISTANCE DOCUMENTATION

- OMB will work with your organization to determine the necessary documents for all client assistance payments, since each program operates according to specific guidelines. Do not spend client assistance funds until the documentation requirements have been determined for your program.
- The next slide shows general client assistant requirements.

CLIENT ASSISTANCE DOCUMENTATION

- **Payment of a client's debt** (e.g., rent, utility bill, etc.) – In general, grantee should submit client's bill or other documentation of debt (e.g., late payment letter) and documentation of payment made to the supplier (e.g., LG&E) or the client if allowed under the terms of the grant. OMB may allow other documentation for client assistance, such as application packets.
- **Direct Financial Assistance** – Grantee must submit documentation of client's COVID-related need for funds (e.g., application for funds and signed attestation of need) and proof of payment. Other documents might be required depending on program specifics.

REIMBURSEMENTS TO OTHERS

- On certain occasions, the grantee organization might reimburse an employee, board member, etc. for the purchase of approved grant expenses. Such reimbursements are allowable under ARP grants, as long as the following supporting documentation requirements are met.
 - Grantees should submit the original purchase document (invoice, receipt, etc.), along with a reimbursement request signed by the requestor and by the staff member who approved the reimbursement. Payment documentation (cancelled check or bank statement) is also required.
 - Grantees should not submit the purchaser's personal checks, bank statements, credit card statements or other personal documents.
- If reimbursement is paid to another entity, e.g., a partner agency: Grantees should submit the original purchase document (invoice, receipt, etc.), along with an invoice from the purchasing entity. Payment documentation (cancelled check or bank statement) to the purchasing entity is also required.

BUDGET REVISIONS

- All ARP grantees have the flexibility to move funds within approved budget line items if the total amount of movement does not exceed 10% or \$50,000, whichever is less.

Line Item	Orig. Budget	Spending
Personnel	\$10,000	\$11,000
Equipment	\$5,000	\$4,500
Supplies	\$5,000	\$4,500
Totals	\$20,000	\$20,000

BUDGET REVISIONS

- All budget variances over 10% and all other budget changes must be managed through GovGrants' amendment functions. LMG has a video training to help you submit an amendment request.
- The amendment requests must be completed before your reimbursement request can be approved.
- Please remember that the LMG awarding agency, the Louisville Accelerator Team, and OMB will have to approve your amendment request, which means it could take several days for approval.

Reimbursement Requests in GovGrants

- Reimbursement Requests are scheduled by LMG as part of the subaward.
- The system will automatically create and assign reimbursement requests to the organization.
- Supplemental (Ad Hoc) Reimbursement Requests can be created and submitted as needed.

Reimbursement Request Workflow

