

**FUND DISBURSEMENT**

The purpose of this Exhibit is to provide clarification of the documentation required for reimbursement of authorized project costs with grant funds (RD Instruction 1942-G, Attachment 1, Section A, II I, Fund Disbursement).

Grant funds will be disbursed on a reimbursement basis. The financial management system of the recipient organization shall provide for effective control and accountability of all funds, property and other assets. Grantees shall provide satisfactory evidence that all expenditures were made for authorized grant purposes. The file should contain, at a minimum but not limited to, the following to support each reimbursement voucher:

1. Wages
  - (a) Who was paid (name of individual).
  - (b) Hourly rate, total hours worked and total dollars paid.
  - (c) Brief description of work done.
2. Travel
  - (a) A brief statement indicating that travel was necessary.
  - (b) Name of traveler.
  - (c) Dates and where they travelled (from one destination to another).
  - (d) Cost of travel, including copy of motel room receipts, commercial transportation tickets, etc.
3. Telephone expenses.
  - (a) Caller and who was called.
  - (b) Purpose and cost of each call.
  - (c) Brief summary of purpose of the call.
4. Supplies
  - (a) A brief statement on why or how the supplies apply.
  - (b) Who were supplies purchased from and cost, with copy of paid sales slip or invoice.
5. Contract
  - (a) A brief statement on purpose of contract.
  - (b) Date when work was done.
  - (c) Amount of contract paid with copies of all invoices showing date paid.
6. Equipment purchased.
  - (a) A brief statement on need for equipment.
  - (b) Description of equipment purchased which includes the serial numbers and copy of invoice showing date delivered, cost of equipment and date paid.

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