



Match Documentation for UORG Reimbursement

Step 1 – Download and Review Reimbursement Docs:

You can access these documents by logging on to the same account where you filed your application.

- ***Utah Outdoor Recreation Grant Reimbursement*** document
- ***Utah Outdoor Recreation Grant Budget*** document or simple ledger
- For matches of volunteer labor or in-kind contributions:
 - For community volunteer labor, download and fill out the ***Utah Outdoor Recreation Grant General Volunteer Labor*** document OR provide a **time sheet** from the contributing organization
 - For other types of in-kind contributions, download and fill out the ***Utah Outdoor Recreation Grant In-Kind Contribution Form***

Step 2 – Applicant Match:

The *Report of In-Kind / Cash Match Contributions* form describes the in-kind and/or cash match that was provided for the project. If you are using in-kind as a portion of your match, please provide the documentation, which you should document in a comparable amount to grant reimbursement.

For example, if you spent 40 percent of the grant funds, you should have documented about 40 percent of the required match.

Step 3 – Organize Verifying Information:

You must collect and submit a receipt, or purchase documentation, and support that the transaction occurred with payment documentation. Purchase documentation shows who, what, when and how much was paid, such as an invoice. Payment documentation is commonly a cleared check, bank statement, or electronic funds transfer document, etc. Please see the Guidance on Receipts, Purchase and Payment Documentation below.

Verify the expenditures for the grant award meet the criteria located on the list of eligible and ineligible expenses in the Program Guide and are pertinent to the project budget. Verify the



actual work performed was for this project and that the work corresponds to either the project reimbursable or matches categories listed in the project budget.

Within the time period: Remember that only expenses incurred AFTER the contract approval date are considered eligible reimbursable expenses. This means the date on the receipt cannot be before the date on the contract.

Goods and services: You must retain original invoices and receipts – or other proof of payment – for all goods and services purchased for the project.

Step 4 – Itemize the Qualified Project Costs for Reimbursement:

Itemize invoices, receipts, or other proofs of purchase, indicating what products and services were charged for the project. These costs should be itemized in the Cash Detailed Description of the submitted budget or ledger.

Guidance on Receipts, Purchase and Payment Documentation:

- **Receipts:** When receipts are available, no other proof of payment is required. **If a receipt is not received, the purchase and payment documentation is required.** A receipt is any document that contains the following IRS-required elements:
 1. Name of Vendor (*who* – the person or company – you paid)
 2. Transaction date (*when* you paid)
 3. Detailed description of goods or services purchase (*what* you bought)
 4. Amount paid
 5. Form of payment (*how* you paid: cash, check, or last 4 digits of credit card)
- **Purchase and Payment Documentation:** Provides the who, what, when and how much was paid such as an invoice, purchase order or another document provided by the seller.

Provide proof of payment only if no receipt is available, was not provided by the merchant, and there is no other way to demonstrate that you incurred an expense for the project.

If you do not have a receipt, you must provide one of the following documents to demonstrate that the transaction occurred:



- **Cleared check:** When submitting this information as proof of purchase, obscure the bank routing and account numbers printed on the bottom of a check, leaving any numbers in the lower right corner visible. Most cleared checks are available as scanned images from your online bank account.
- **Credit card or bank statement:** When submitting this information as proof of purchase, obliterate the cardholder address, account number, summary account number (payment due, balance, etc.) and all other details not relevant to the particular transaction for which you are requesting reimbursement. Information must be fully redacted. You can use Adobe Acrobat's redaction tool or a classic black marker to completely hide your personal information.
- **Timesheets:** All payroll costs must be based on records that accurately reflect the work performed and must be documented on a timesheet. The time sheet:
 - Must reflect an after-the-fact determination of the actual activity of each employee
 - Must account for the total activity for which the employees are compensated
 - May not be budget estimates or other distributions based on a percentage before the work was performed

Payroll: Is it a Match or Project Cost?

- **Match:** The time of your organization's full-time staff that is directly related to the approved project scope may be reported as a match but is NOT a reimbursable cost. The reportable amount is the employee's regular hourly rate of pay, excluding taxes, benefits and overtime. A payroll register or payroll summary is acceptable as documentation. Be sure to remove any sensitive information.
- **Project cost (reimbursable by grant):** Seasonal staff that have been hired for *only* the duration of the project may be counted as a project cost. The reportable amount is the employee's regular hourly rate of pay. A payroll register or payroll summary is acceptable as documentation. Be sure to remove any sensitive information.

Step 5 – Document and Itemize the Value of Matches for Grant:

Itemize the types of donated services, materials, supplies, or equipment that were part of your match in the construction of the project. These costs should be itemized in the In-Kind Detailed Description of the submitted budget or ledger that you submit with the reimbursement request.

A review of what counts as an in-kind match:

- **Materials and supplies** are considered donated when they are given to the project at no cost. The reported value of donated materials is the market value of the materials or



supplies at the time used. You must retain a copy of the invoice or letter from the organization acknowledging the donation and its value.

- **Services** are considered donated when they are provided by a third party-organization at a reduced cost or free to you. You must retain a copy of the invoice or letter from the organization acknowledging the donation and its value.
- **The value of volunteers or donated labor** is the time provided by a person without compensation. Labor donations are valued at an hourly rate, excluding taxes, benefits, and overtime.
- **Donations:**
 - Are third-party contributions
 - Are provided at no cost
 - Must be allowable within the program scope
 - Cannot be reimbursed
 - Cannot be reported on more than one grant
 - Must be backed up with a detailed log or otherwise verified as a third party donation

Determining the value of donated or volunteer labor:

The value of volunteers– or donated labor– is the time provided by a person without compensation. Labor donations are valued at an hourly rate, excluding taxes, benefits and overtime.

You may use the volunteer’s currently hourly rate, excluding benefits, or you may use the federal value of a volunteer as determined during the year the project is commenced at the [Value of a Volunteer website](#).

A higher rate may not exceed the standard hourly rate of volunteers, unless the program requires an advanced skill level that the volunteer is providing and the volunteer has met on of the following conditions:

- Has extensive experience in the activity
- Made or makes a living performing the activity
- Completed advanced training in the activity
- Obtained a professional or technical certification in the activity

Donated Labor Documentation:

- Individual’s name
- Date(s) of service
- Location/program or project site



- Hours worked
- Individual or crew leader signature

Please note: If the volunteer's time is coordinated by a third-party organization, you must maintain the same level of information as detailed above.

Questions?

Contact the Office of Outdoor Recreation: Tara (tmckee@utah.gov) or Patrick (patrickmorrison@utah.gov)