

<b>RURAL DEVELOPMENT PROJECT POLICIES AND PROCEDURES</b>	Issued by: RDP Statewide Director	<b>Policy No.:</b> <b>CON 003</b>
	Daniel Regan	<b>Effective Date:</b> 7/1/2009
<i>Guidelines For Submitting Subcontractor Invoices</i>	Approved by: RDP Statewide Director	<b>Revision No.: 1</b> 9/18/2009
	Dan Regan	<b>Supersedes Policy:</b>

I. **PURPOSE:** To publish the RDP's requirements for invoices submitted by its subcontractors in order that payment can be made.

II. **POLICY:** It is the RDP's policy to reimburse subcontractors in accordance with the terms of our contracts/Memoranda of Agreement. Reimbursement will be made in accordance with the submission or completion of required deliverables, monthly billings prepared and submitted the Subcontractor broken down by expense categories reflected in the budget. Invoices presented for payment must be in proper form and come with proper documentation such that it will pass audit scrutiny.

III. **GUIDELINES**

A. Original invoice and one (1) copy.

1. Invoice is addressed to Maui Community College.
2. Signed original invoice
3. Contains the following statement on it and also signed:

*I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and liquidated obligations are for the purpose set forth in the award documents and comply with guidelines established in OMB Circular A-21, Cost Principles for Educational Institutions.*

Typed or Printed Name and Title  
Signature of Authorized Certifying Official  
Date Report Submitted

B. Spreadsheet of transactions for that invoice, i.e., individualized expenses (date, dollar amount, description) by category of invoice.

1. Amounts showing on spreadsheet calculate correctly and balance.

C. Dates of services for each invoice.

- D. One page narrative of invoiced items, explaining what the charges are for and how the charges relate to the project/program.

*For instance, travel to Oahu for xxx, date(s) of travel, purpose. That way when we see the dates for parking charges, car, etc, it should be within the dates of travel that you listed. Kmart, Costco, meeting, office expense/supplies - what kind of items and how they relate to the program. Shipping/postage - what kinds of items you are shipping, i.e., how it relates to the program.*

- E. Attach copies of all receipts, identifying the budget line item.
- F. For the salary and fringe, please include the position / title of the person.
1. If RDP is paying only a portion of the actual cost, explain the portion charged to RDP and attach documentation which verifies the whole salary/fringe cost.
- G. Travel Expenses
1. Tips are disallowed costs.
- H. Recognize Other Sponsors. If you have other sponsors that are contributing to support your program costs, and you may not be charging us for the total costs associated with each expense that you have, please explain your charges to us how it is split with the others.

#### **IV. AUTHORITY**

OMB Circular A-133, § 400  
OMB Circular A-110  
OMB Circular A-21