



Grant Recipient/ Subrecipient Request for Reimbursement Guidance

This document assists CDOT grant recipients and subrecipients with the preparation of grant request for reimbursement documentation. This list is intended for all subrecipient grant programs except those managed by the Division of Transit and Rail (DTR).^{*1}

CDOT's goal is to reimburse subrecipients as quickly and accurately as possible, and a well-organized and complete billing packet is crucial to making this possible.

All expenditures must be paid by the subrecipient, including payments to contractors/ subcontractors/ subawardees, before they are submitted to CDOT for reimbursement.

Period of Performance

- All expenses must be incurred and work performed within the contracted period of performance.
- Requests for reimbursement must be submitted to CDOT within 60 days of the contract or funding end date unless contracts specify a differing timeframe. A contract amendment or funding change is required prior to the contract expiration to extend any existing end dates.

Cover Page

Subrecipients' requests for reimbursement to CDOT must include a complete and signed CDOT Request for Reimbursement Cover Page. Signatures must be original wet signature (or digital scan) or secure digital signature as stated in CFO Memorandum Signature/Approval Requirements Guidance FINA 042023.

¹ DTR's list can be found [here](#).

Proof of Subrecipient Payments

Documentation **must** include proof of payment. Any one or more of the following are acceptable documentation of a grantee's payments:

- Copies of cleared checks (image of front and back)
- Accounting system-generated check register
- Accounting system-generated general ledger (see below) showing payee, check number or Electronic Funds Transfer (EFT), and date paid.
 - General Ledger² - A general ledger report from the subrecipient's accounting system displaying the accounting coding of all paid expenditures that are eligible for reimbursement. If separate documentation of all individual expenses and payments (checks, EFTs, etc.) are submitted, a general ledger is not necessary.
 - Excel spreadsheets are generally not approved expenditure reports except as generated directly within a few accounting systems.
- Proof of inter-division transfer (for local governments)
- Credit card receipts
- Bank Statements (must display payee, date and amount)
- Credit Card Statements

Proof of Subrecipient Expenses

Documentation **must** include details about expenses incurred. Any one or more of the following are acceptable documentation of a grantee's expenditures:

- Vendor invoices identifying goods or services provided
- Itemized receipts (e.g., materials, supplies, etc.)
- Detailed internal charge forms or memos for shared services or cost allocations
- Subscription or membership confirmations showing scope and term of service

For requests involving bulk/ partial expenses, include proof of purchase and subsequent allocation method/ calculation.

- For example, if you have an expense which is not being requested for reimbursement in its entirety or you have a payment which paid multiple invoices, please clearly note the breakdown of costs and/or invoices paid.

Personnel Expenses:

The grantee/subrecipient employees' Time & Effort expenses being submitted for reimbursement must be accompanied by both of the following:

² 2 CFR Part 200.302: Financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.



- Time sheets with a breakdown/accounting of employees' hours worked by day, preferably displaying all projects worked on during the day, week, month or period billed or an accepted alternative method of accounting for time the employee spends on each job-related activity.
 - The time sheet must also be approved by a supervisor either in ink or electronically
- Pay stubs, payroll distribution report, or general ledger reports with total employer/grantee costs for each staff person for the period(s) in question, including fringe benefits.

-If there is personally identifiable information ([PII](#)) included in any documentation, such as social security number, addresses, etc., please block/redact that information.

-Staff expenses incurred by temporary staffing agencies are subject to the same backup requirements as regular staff expenses.

-If the subrecipient employs a quarterly or semester-based system of timekeeping, the subrecipient cannot bill monthly for payroll expenses (this is especially true for colleges and universities).

Subrecipient's Contractors/subcontractors/consultants expenses:

Claims for contractor expenses must include the full invoice submitted by the contractors/subcontractors/consultants detailing the work completed and itemized associated costs. The subrecipient is responsible for ensuring this backup documentation matches amounts claimed on the cover page/ summary. Documentation must identify which portions are eligible for reimbursement, as well as any pertinent calculations or comments underlying the amount requested.

- Additional relevant documentation/ communication should be attached to invoices as needed for clarity and understanding
- Contractor invoice must provide details of all billed costs, summarized by the individual tasks identified in the grant scope of work where applicable, including:
 - date of work, hours, and rates of labor cost for consultants
 - direct expenses, including travel-related costs, if applicable
 - detailed subcontractor expenses and/or invoices.
 - If contractors bill a lump sum as outlined in a scope of work/ contract a detailed description of the work completed is required.
- Statements are not acceptable in lieu of a detailed contractor invoice.
- Fees and rates billed must match any listed in the contractor agreement and/or the CDOT grant agreement/ contracting document.

Travel-related Expenses

Travel must be necessary, reasonable, and directly related to achieving an element defined in the approved scope of work document. If a subrecipient has an internal, written travel policy, that policy should be followed.³ If none is available, they must follow the relevant program policy and/ or legislation. Documentation must be sufficient to support that travel occurred, was allowable, and complied with the applicable cost principles, including:

- Travel purpose and project alignment
- Dates and destination
- Names and roles of travelers
- Itemized receipts for all reimbursed expenses
- Mileage logs (if applicable)

³ For federally funded grants, travel costs submitted for reimbursement should at a minimum comply with [§ 200.475](#)

- Meeting agendas or itineraries (if applicable)

These costs are not reimbursable:

- Alcohol
- Travel insurance
- Room service or in-room entertainment
- Personal expenses (e.g., souvenirs, leisure activities)
- First-class or upgraded travel without pre-approval

In-kind Match:

If a subrecipient claims third-party in-kind match expenditures, they **must** be pre-approved by CDOT and by the granting federal agency (if applicable) prior to execution of the grant contract.

- Claimed in-kind match types and amounts must match those identified in the contracted scope of work (SOW).

If in-kind match expenditures are submitted, each request for reimbursement must include:

- Itemized list of In-kind expenditure sources and calculation documentation.
- In-kind tracking: total approved in-kind budget, tracking of how much of the in-kind match types and amounts has been used, and remaining balance.

Indirect costs:

- Indirect expenses are eligible and billable only if identified in the grant contract SOW.
- If the de minimis rate is applied, please submit proof of a CDOT email or memo approval. This document only needs to be submitted once and will be retained on file for future invoices.
- If an indirect rate other than de minimis is applied, please submit a cognizant agency approved Negotiated Indirect Cost Rate Approval (NICRA) letter. The letter must also state what indirect costs are allowed, at what percentage, and during what time period it is applicable. The indirect letter only needs to be submitted once for each applicable time period and will be retained on file for future invoices.
- All direct expenses to which the indirect rate is applied must be shown on the general ledger/ backup documentation as outlined above.
- Indirect vs Direct expenses: As described in § 200.403, costs must be consistently charged as either indirect or direct costs, and may not be double charged or inconsistently charged as both. If chosen, this methodology once elected must be used consistently for all awards until such time as a subrecipient chooses to obtain a Negotiated Indirect Cost Rate Approval (NICRA), which a subrecipient may apply to do at any time.

Glossary/ Definitions

- **Contractor:** A contractor is an entity that receives a contract to provide goods or services to carry out a grant-funded project. Contractors are also known as vendors.
- **Incurred:** A grant cost is considered "incurred" when the expense is paid or accrued, meaning when a payment is processed or a commitment is made for a good or service directly related to the grant project. Example: Work hours performed by a contractor are costs incurred at the time the work is performed, even though the payment for that work is typically made by the grantee at a later date.
- **Indirect expenses:**
 - **De minimis:** Federal grant recipients and subrecipients that do not have a current Federal negotiated indirect cost rate (including provisional rate) may elect to charge a de minimis rate of up to 15 percent of modified total direct costs (MTDC).
 - **NICRA:** A Negotiated Indirect Cost Rate Agreement (NICRA) is a formal written agreement between an organization and its cognizant federal agency describing how the organization will calculate indirect costs. A NICRA establishes the following to calculate indirect costs: base(s) rate(s) applicable period(s) The rate(s) established in a NICRA are typically effective for a two- to four-year period. If your organization has a NICRA, you may apply to your cognizant agency for a one-time extension of a current agreement for a period of up to four years, in accordance with 2 CFR § 200.414 (g).
- **Period of Performance:** The timeframe during which new obligations can be incurred against a grant.
- **Recipient:** A grant recipient is a person or entity that receives money from a government or other institution for a specific purpose. For state funds, the recipient is the entity receiving grant funds from the state. For federal grant funds, the state is the recipient, and its grantees are subrecipients.
- **Subrecipient:** synonymous with grantee
- **Service dates:** Dates or range of dates at which an expense is incurred.

Change Log

Version: 2.0

Date: November 20, 2025

Author: HQBO/ HQ Programs/ Local Agency/ SGSU

Changes Made: Updated original checklist to reflect current requirements.

Version: 2.1

Date: November 25, 2025

Author: SGSU

Changes Made: Cover Page Section: Added "Subrecipients' requests for reimbursement to CDOT must include a complete and signed CDOT Request for Reimbursement Cover Page. Signatures must be original wet signature (or digital scan) or secure digital signature as stated in CFO Memorandum Signature/Approval Requirements Guidance FINA 042023."

Version: 2.2

Date: December 8, 2025

Author: SGSU

Changes Made: Proof of Subrecipient Expense Section: Removed "Catalog listings or screenshots for price verification when applicable"