

STC Reimbursement Guidance

Setup

Reimbursement payments will be issued at the organization level (i.e. Arlington County vs Fire or Police). As such, the account identified should be one that each entity within that organization can access. Please send the forms (included in this PDF) to Jerica.Shackelford@dc.gov to receive reimbursement.

- Completed W9 form
- Completed ACH form (if desired)

Allowable Costs

- Overtime/backfill costs will only be processed for pre-approved STC program activities. This includes executive and subcommittee meetings, workshops and training. In future years, this may be expanded for costs related to participation in exercises.
- Reimbursement for OT/Backfill incurred during normal operational activities related to STC is *not allowable*.
- Reimbursement for Comp time is *not allowable*.
- Participants must attend STC activities in person to be eligible for OT/backfill reimbursement.
- An organization may only be reimbursed for OT or backfill for a given participant.
- The participant must be accounted for on the sign-in sheet for the activity.

Required Documentation

- The OT/backfill documentation must be in compliance with 2 cfr § 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Notice of Funding Opportunity for the STC program.
- Documentation will vary by organization, but must meet the requirements below:

ITEM	DESCRIPTION	PROOF OF ENCUMBRANCE	PROOF OF PURCHASE	PROOF OF PAYMENT
Personnel	Individuals who are employees of a subrecipient's organization.	<ul style="list-style-type: none"> • Timesheets or Personnel Report <ul style="list-style-type: none"> ◦ If a request is overtime or backfill, the subrecipient is required to provide the approval form along with the timesheet. • Any record that specifies the person's level of effort <ul style="list-style-type: none"> ◦ If a subrecipient is billing a variable percentage level of effort, the documentation should explain how that percentage was calculated, the total cost for the employee (salary, fringe, etc.) for the period, the percentage billed to the grant, and the total. If the percentage level of effort is variable from one pay period to the next, the documentation should provide sufficient detail. ◦ If a subrecipient chooses to apply a flat percentage multiplier to the payroll amount to reflect fringe cost then they must explain the percentage calculation in a memo or indicate this on submitted documentation in NCR GMS. Otherwise, the subrecipient must provide a fringe report that details the fringe cost. ◦ If a subrecipient reimbursement consists of multiple payrolls (i.e. combination of one employee for multiple pay periods, multiple employees for one pay period, or multiple employees for multiple pay periods), they must include an "invoice" summary sheet that details who and what pay periods and amounts are included in the request so the SAA can crosscheck this summary sheet against the supporting documentation. ◦ If a subrecipient reimbursement includes overtime, the documentation must properly demonstrate the overtime hours. If the documentation does not distinguish overtime from regular time, the subrecipient must provide documentation (i.e. authorized overtime approval form) that demonstrates that they were approved for overtime. 		<ul style="list-style-type: none"> • Pay stub • Payroll register <p>The documentation submitted by the subrecipient should clearly be from the official system of record. The SAA cannot accept an Excel spreadsheet, a Word document or a hand-written notation as a justification for payment.</p>

Submission Process

- Reimbursement requests must be submitted within 60 (calendar) days of the event/activity.

- An online webform will be provided to submit requests.
- On the webform, include a summary of the request as well as point of contact information. Should any questions arise regarding the documentation, this is the person we will notify.
- Submit one attachment including all the relevant documentation for each event/activity.
- Once the request is received, the SAA office will review and process the request and send to DC OCFO for payment. The point of contact identified on the form will be notified when the request has been approved and sent for payment.

Request for Taxpayer Identification Number and Certification

**Give form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	Name	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
	<input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	
City, state, and ZIP code		
List account number(s) here (optional)		
Requester's name and address (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). **However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3.** For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 3.

Social security number
+

or

Employer identification number
+

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding, **and**
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person ▶	Date ▶
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Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a **nonresident alien or a foreign entity** not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will **not** be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate **Instructions for the Requester of Form W-9**.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note: *You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).*

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note: *If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.*

Exempt payees. Backup withholding is **not required** on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. An international organization or any of its agencies or instrumentalities.

Other payees that **may be exempt** from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;

- 9. A futures commission merchant registered with the Commodity Futures Trading Commission;
- 10. A real estate investment trust;
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
- 12. A common trust fund operated by a bank under section 584(a);
- 13. A financial institution;
- 14. A middleman known in the investment community as a nominee or custodian; or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, **1** through **15**.

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13 . Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See **Form 1099-MISC**, Miscellaneous Income, and its instructions.
² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are **not exempt** from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note: See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office or get this form on-line at www.ssa.gov/online/ss5.html. You may also get this form by calling 1-800-772-1213. Use **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA or Archer MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ **You must show your individual name**, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: *If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.*

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.



For agency use only:
PASS-generated VM # _____

ACH VENDOR PAYMENT ENROLLMENT FORM

Section A

New Form

Correction/Change

Cancellation

Vendor/Payee/Company Information	
Vendor Name* _____	EIN or SSN* _____
Vendor Number* _____	
Address* _____	
Vendor Contact Name* _____	Vendor Contact Phone Number* _____
	Alternative Phone Number _____
*Required	

I (we) hereby authorize the District of Columbia to initiate credit entries to my (our) account. If funds to which I am not entitled to are deposited to my account, I (we) authorize the District of Columbia to direct the financial institution to return said funds. This authorization is to remain in effect until the District of Columbia receives written notification of revocation.

Name & Title of Authorizing Official for Vendor
(Please type or print) _____

Signature of Authorizing Company Official for Vendor _____

Date _____

Section B

Payments should be made to the depository account named below

Bank/Financial Institution Information (to be reviewed and signed by Vendor's Financial Institution)	
Bank/Financial Institution Name _____	Account Title _____
Branch Address _____	Phone Number _____
9-digit Transit Routing Number	Account Number
Bank's ACH Coordinator _____	Telephone Number _____
Type of Account	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
Signature & Title of Banking Official _____	
Print Name & Title _____	
Notice: All vendors must have a W-9 on file with the District of Columbia	

A.9 ACCEPTABLE FORMS OF DOCUMENTATION

ITEM	DESCRIPTION	PROOF OF ENCUMBRANCE	PROOF OF PURCHASE	PROOF OF PAYMENT
		POE shows that a subrecipient has made a commitment or obligation to pay for goods and/or services.	Proof of purchase is required to prove that the subrecipient has actually received goods and/or services and thereby is obligated to pay for such costs.	POP is required to prove that the subrecipient has actually released funds for an expense and is therefore owed a reimbursement from the SAA.
Personal services	Personnel-related expenditures which are essentially the cost for individuals who are contracted by the subrecipient's organization to perform work	<ul style="list-style-type: none"> • Purchase order (associated amendments or modifications) • Contract (associated amendments or modifications) 	Invoice	<ul style="list-style-type: none"> • Copy of a check • Printout from a subrecipient's financial system of record that shows the payment detail
Goods and nonpersonal services	Goods and nonpersonal services include supplies, communications, other services and charges, and equipment rental.	<ul style="list-style-type: none"> • Purchase order (associated amendments or modifications) • Contract (associated amendments or modifications) • Online purchase: Order confirmation 	Invoice <ul style="list-style-type: none"> • Equipment purchase An invoice must list the item of equipment purchased, the unit cost, number of units delivered, and total amount. Shipping costs should be rolled up into the total amount entered into the NCR GMS line item (entering shipping costs separately is not helpful and creates confusion in NCR GMS). 	<ul style="list-style-type: none"> • Copy of a check • Copy of a receipt (receipts can function as invoice and POP) • Printout from the subrecipient's financial system of record that shows the payment detail
Personnel	Individuals who are employees of a subrecipient's organization.	<ul style="list-style-type: none"> • Timesheets or Personnel Report <ul style="list-style-type: none"> ◦ If a request is overtime or backfill, the subrecipient is required to provide the approval form along with the timesheet. • Any record that specifies the person's level of effort <ul style="list-style-type: none"> ◦ If a subrecipient is billing a variable percentage level of effort, the documentation should explain how that percentage was calculated, the total cost for the employee (salary, fringe, etc.) for the period, the percentage billed to the grant, and the total. If the percentage level of effort is variable from one pay period to the next, the documentation should provide sufficient detail. ◦ If a subrecipient chooses to apply a flat percentage multiplier to the payroll amount to reflect fringe cost then they must explain the percentage calculation in a memo or indicate this on submitted documentation in NCR GMS. Otherwise, the subrecipient must provide a fringe report that details the fringe cost. ◦ If a subrecipient reimbursement consists of multiple payrolls (i.e. combination of one employee for multiple pay periods, multiple employees for one pay period, or multiple employees for multiple pay periods), they must include an "invoice" summary sheet that details who and what pay periods and amounts are included in the request so the SAA can crosscheck this summary sheet against the supporting documentation. ◦ If a subrecipient reimbursement includes overtime, the documentation must properly demonstrate the overtime hours. If the documentation does not distinguish overtime from regular time, the subrecipient must provide documentation (i.e. authorized overtime approval form) that demonstrates that they were approved for overtime. 		<ul style="list-style-type: none"> • Pay stub • Payroll register <p>The documentation submitted by the subrecipient should clearly be from the official system of record. The SAA cannot accept an Excel spreadsheet, a Word document or a hand-written notation as a justification for payment.</p>
Food and/or beverage	Consumable products that are provided at allowable training sessions, meetings, or conferences.	The subrecipient must provide one document from each of the following: <ol style="list-style-type: none"> (1) Event registration list, or on-site sign-in sheet, or attendee list; and (2) Event agenda, or schedule, or program. 	<ul style="list-style-type: none"> • Receipts • Invoices 	Receipts
Travel	Expenses for transportation, lodging, subsistence, and related items incurred by employees or contractors who are in travel status on official business of the governmental unit.	<ul style="list-style-type: none"> • Personnel <ul style="list-style-type: none"> ◦ Approved travel request form ◦ Online reservations • Personal Services <ul style="list-style-type: none"> ◦ Purchase order (associated amendments or modifications) ◦ Contract (associated amendments or modifications) <p>Travel must be included as part of the purchase order or contract.</p>	<ul style="list-style-type: none"> • Personnel <ul style="list-style-type: none"> ◦ Receipts ◦ Invoices ◦ Mileage <p>Auto mileage billed to the grant should include date of travel, total distance traveled, and points of origin and destination. A street address is not necessary; however city-to-city level of detail is sufficient. If acronyms or other shorthand descriptions of points of departure or destination are used, the subrecipient must explain where those points are in the reimbursement.</p> <ul style="list-style-type: none"> • Personal services <ul style="list-style-type: none"> ◦ Invoice 	Copy of payment the subrecipient made to the person(s) on travel