# Acceptable Back-Up Documentation for Eligible Costs

**A207**

| Activity | Acceptable Justification |
|---|---|
| Services provided by Professional Services Contracts, such as Engineering, Architectural Services, Land Surveying Services, and Testing Services Contracts.<br><br>Note: procured by qualifications | Billings or invoices from professional service providers and administration service providers, which are in agreement with the payment provisions of the contract.<br><br>All invoices must list specific service delivery dates. Costs must be explained in terms of specific activities or accomplishments. |
| Administrative Services provided by Contracts, such as Administrative Consultants, Environmental Review, and Archaeological Survey Contracts. | Billings or invoices from professional service providers and administration service providers, which are in agreement with the payment provisions of the contract.<br><br>All invoices must list specific service delivery dates. Costs must be explained in terms of specific activities or accomplishments. |
| Other Administrative costs, such as publication costs for required newspaper notices and mailing costs for contract documentation. | Billings/invoices for each item. Statements alone are not acceptable. |
| Professional Services and Administration Services provided by local staff (force account) such as Engineering and General Administration | *Personnel Cost Calculation Sheet* (Form A801) for each employee and Administrative Time Distribution Sheet (Form A803) for all hours worked.<br><br>Payroll ledgers/journals without time records are not adequate. |
| Construction Through Bid/Contract, including Testing Services Contracts. Note: procured through sealed bids/small purchase procedures | Billings/invoices from construction contractor and/or progress payment schedule with signed approval by engineer. Actual quantities installed or purchased during the payment period, cumulative totals, and engineer's signature must be evident on the pay estimate. |

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| Construction Through Force Account Labor. | Labor: *Personnel Cost Calculation Sheet* (Form A801) for each employee and *Construction Time Distribution Sheet* (Form A804) for all hours worked.<br><br>Equipment owned by the Grant Recipient: *Equipment Cost Calculation Sheet* (Form A802) for each piece of equipment and *Construction Time Distribution Sheet* (Form A804) for all hours used.<br><br>Leased equipment: *Equipment Cost Calculation Sheet* (Form A802), *Construction Time Distribution Sheet* (Form A804) for all hours used, and copy of the lease agreement. Prior notification/approval of the TxCDBG is required for equipment lease.<br><br>Fuel costs: *Equipment Cost Calculation Sheet* (Form A802) and invoices for actual costs. Charges for fuel for equipment are not allowable when FEMA rates are used. |
| Construction Material/Supplies. | Billing/invoices for materials. Statements alone are not acceptable. |
| Audit Costs. (eligible only for Grant Recipients expending $500,000 or more in Federal financial assistance.) | A CPA invoice showing fiscal year ending, total audit costs (Single Audit, General Audit Compliance Testing, Internal Control Testing, or other testing as required by program), and the pro rata cost to be charged to the TxCDBG contract as specifically related to that contract for the single audit. |