

PAPERWORK REDUCTION ACT OF 1995 (Pub. L. 104-13)
STATEMENT OF PUBLIC BURDEN: Through this information collection, ACF is gathering information to help the Office of Head Start (OHS) examine grant recipient use of federal funds in accordance with the Improper Payments Information Act 2002. Public reporting burden for this collection of information is estimated to average 1 hour per grant recipient, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information. This is a mandatory collection of information (Title 2, Code of Federal Regulations (CFR), Part 200, Subsection 300, "*Statutory and National Policy Requirements*"). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information subject to the requirements of the Paperwork Reduction Act of 1995, unless it displays a currently valid OMB control number. The OMB # is 0970-0558 and the expiration date is [date]. If you have any comments on this collection of information, please contact OHSImproperPaymentReview@acf.hhs.gov.

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Recipients are requested to provide additional info based on the appropriate Budget/Cost Category. P the 10 transactions is associated with identified on Please note there should only be one Budget/Cost Recipients are also requested to identify supportin Once supporting documentation is identified for ea (or other common formats such as Word or Excel) identifier is in Column A of the 'Phase 2 Sampled T

The following Guidance and examples of supportin evidence needed to determine whether the 10 selc policy requirements. Please note these examples a Your organization is strongly encouraged to provid below, to support assessment of the selected trans transaction (i.e., check, wire, ACH) does not match does not match the sampled transaction amount.

Budget/Cost Category	Exister
Salaries and Wages	Payroll Reports, Proof c ACH, Direct Deposit, P Cleared Check, Bank S
Fringe Benefits	Payroll Reports, Insuraf of Payment (e.g. ACH, P Cleared Check, Bank S Subsequent Insurance
Equipment	Invoices, Proof of Paym Cleared Check, Bank S
Supplies	Invoices, Receipts, Inve Proof of Payment (e.g. P
Travel	Invoices, Receipts, Pro ACH, Direct Deposit, P Cleared Check, Bank S
Construction	Invoices, Proof of Paym Check, ACH, etc.)
Contractual	Invoices, Proof of Paym Check, ACH, etc.)
Indirect Costs	General Ledger, Proof c
Other	Invoices, Proof of Paym

proper Payment Review Phase 2 Supporting Document Request

Information about each of the ten (10) selected transactions by categorizing each transaction. Please review the following Budget/Cost Categories below to identify which category each of the 'Phase 2 Transaction Tracker' tab.

Category selected per transaction.

Supporting documentation for each selected transaction based on the guidance below.

For each selected transaction, recipients are requested to compile the documents in PDF format and label each file with the Transaction Unique ID for the selected transaction, which is located in the 'Transactions' tab (for example, "X-09-999_Supporting Documentation").

The supporting documentation are intended to help your organization identify the types of selected transactions that are proper payments in accordance with statutory and public law. These are not intended to serve as an exhaustive listing and are not all inclusive.

Provide as many types of documentation as you may deem useful, even if not described in the categories below. Additionally, if the documentation provided in support of payment for the sampled transaction amount, please provide an explanation why the payment

Transaction Type	Programmatic	Reasonable
of Payment (e.g. Paycheck Stub, Statement, etc.)	Daily Work Reports, Timesheets, Hourly Rates, General Ledger, Allocation Rates with associated calculation	Salaries or Hourly Wage
Invoice, Proof of Payment, Paycheck Stub, Statement, Invoice, etc.)	General Ledger, Allocation Rates with associated calculation, or Approved Allocation method	Description of Fringe Benefits, vacation, family-related expenses, Employee Insurance, and Unemployment Benefits
ment (e.g. ACH, Statement, etc.)	Invoices, Contract, Purchase Orders, Task Orders, Shipping Records, Rental Agreements, Equipment Logs, Allocation Rates with associated Calculation, Notice of Award	Justification of the Equipment or Equipment Rental
Inventory Reports, Bank Statement)	Invoices, Purchase Orders, Allocation Rates with associated Calculation	Description and Justification such as Tangible personal property
of of Payment (e.g. Paycheck Stub, Statement, etc.)	Actual Costs and/or Per Diem or Mileage, Travel Policies, Allocation Rates with associated Calculation	Description and Justification of Purposes (Transportation, Mileage, Other)
ment (e.g. Cleared	Invoices, Contract, Purchase Orders, Task Orders, Rental Agreements, Allocation Rates with associated Calculation, Notice of Award	Description and Justification of Construction Costs, such as major or minor renovation
ment (e.g. Cleared	Invoices, Contract including Amendments or Modifications, Purchase Orders, Task Orders, Rental Agreements, Allocation Rates with associated Calculation	Description and Justification of Contracted Services
of Payment	General Ledger, Allocation Rates with associated Calculation	Description and Justification of Costs
ment	Allocation Rates with associated Calculation	Description and Justification of Costs Incurred

Please note, we ask that you REDACT any Personal Identifiable Information (PII). This includes any information that permits the identity of an individual to whom the information applies to be reasonably inferred by either direct or indirect means. PII is defined as information: (i) that directly identifies an individual (e.g., name, address, social security number or other identifying number or code, telephone number, email address, etc.) or (ii) by which an agency intends to identify specific individuals in conjunction with other data elements, i.e., indirect identification. (These data elements may include a combination of gender, race, birth date, geographic indicator, and other descriptors).

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ges
Benefit Costs (e.g. ed, sick, or military), Pensions, and it Plans
quipment Purchase
ication of supplies, onal property
ication of Travel ion, Lodging, Food,
ication of uch as repairs, tions
ication of
ication of Indirect
ication of Other

Please fill out Columns highlighted in Yellow below for each of 10 sampled transactions.

Budget/Cost Category	Does the expense require OHS/HHS Prior Approval? (Yes / No)

Grant Recipient to Complete for Phase 2

Expense Justification (Reason and Purpose)	Types of Supporting Documentation Provided (including Proof of Payment)

Additional Comments