



Grant Expenditure Documentation Guidelines

For All Expenditures (other than salary and benefits):

Work must connect to an approved strategy in the grant (prior to the commitment of the expense)
Must be within the period of performance (check grant award)
Purchase Requisition, Purchase Order, approvals as required per local procedures
Procurement Documentation with supportive evidence per the Federal Procurement Procedure
Suspension and Debarment has been checked (SAM.gov)
Copy of invoice and payment (All backup documents maintained with payment documentation)

Contracts:

Correctly references all parties
Contains description of service, time required, rate of compensation, invoicing requirements and termination provisions
Signed and dated by all parties in advance of the work (must be signed by an authorized signer) (The signature and date must be original and not electronic)
Must determine work of contract has been completed before payment is made

Supplies:

Allocability of direct cost/benefit to grant
Charged to the grant at actual price net any applicable credits (no sales tax)
Purchases follow organizations existing purchasing procedures
Packing slip or order confirmation has been initialed and there is indication the items have been received

Training/Conferences/Travel:

Follow organizations existing travel and tuition reimbursement procedures
Copy of Agenda to tie the content back to the approved grant strategy
Proof of attendance or sign in sheet
Mileage is detailed with purpose of trip and the per mile cost is per the organizations travel policy
Copies of detailed receipts
Meal reimbursements contain no alcohol charges
Costs are reimbursed consistently regardless of the funding source
Request for reimbursement must be received within 60 days or taxes withheld per IRS guidelines
**When PD is charged as a benefit must determine allocability allowed based on distribution of personal documentation

Stipend Agreements:

Signed by all parties in advance of work
Contains description of service to be provided, estimate of time required, rate of compensation, cap on amount to be earned and termination provisions
Work occurs outside of the normally contracted work duties and times
Federal time documentation is on file

Leased Space:

Documentation that current cost paid is not more than fair market value
Square footage cost is the normal measurement

Memberships:

Proof that value received is reasonable for amount expended
Must be at organization (entity not individual) level

Employee Reimbursements other than travel related expenses:

Approved by Supervisor or other (no employee can approve his or her own expense reimbursement)
Correct reimbursement forms used
Request follows organizations reimbursement procedures
Copies of detailed receipts (no sales tax may be reimbursed to employees)
Must be received within 60 days or taxes withheld per IRS guidelines

Examples of Unallowable Costs (not all-inclusive):

Alcohol
Marketing products/Promotional items
Sales Tax
Costs incurred outside grant period
Entertainment and associated costs
Lobbying
Food for staff meetings
Fundraising
Donations
Gift Cards or Certificates