

SUPPORTING FISCAL DOCUMENTATION

Please see below some of the most common examples of fiscal documentation to be submitted with the grant reports. In order to approve a payment or as part of an audit, the pass-through entities and the awarding agency may require supporting documentation in addition to the examples included in the table below. If the requests for such support are not satisfied in a timely manner or the data is inconsistent, the dollar amount for the specific line items may be invoiced back or disallowed.

CATEGORY	EXAMPLES of <i>Proof of EXPENSE</i>	EXAMPLES of <i>Proof of PAYMENT</i>	ADDITIONAL INFORMATION
Personnel	<ul style="list-style-type: none"> • Detailed ledger from an accounting system including the name of the employee, payment amount and dates of payment as well as, • Pay stub • Copy of cancelled check or bank statement showing auto withdrawal amount for direct deposit 		Please provide resumes and job descriptions for all employees covered under this grant. The submitted timesheets need to be signed by both employee and supervisor. Time and effort certification used by an employee working on multiple cost objectives must record employee's actual effort spent on activities allowable under the grant. If requested to be covered, all types of leave time must be allocated using the same method as actual time on NCA grant for the same pay period.
Fringe Benefits	Pay stubs, invoices, W-2 forms, Detailed ledger from an accounting system, cancelled check, ACH tax payment confirmation. The documents need to show employee and employer tax breakdown as well as a breakdown of what is included in the Fringe benefits category, i.e. FICA, health, retirement, workmen's comp.		FICA TAX-Employer Portion (Social Security and Medicare), State Unemployment Insurance, Workers' Compensation, other types of insurance-employer paid portion only (if sharing insurance cost with employee, attach documents showing applicable shared policy- such as personnel policy) Such benefits must be allocated in the same manner as salaries were allocated to the grant. Only employees approved under the personnel category can allocate fringe benefits.
Travel	<ul style="list-style-type: none"> ▪ Bills ▪ Invoices ▪ Receipts <p>(copies of the original document from the vendor)</p> <p><i>*Proof of expense needs to show price and travel cities such as an itinerary.</i></p> <p><i>Mileage - Travel logs or map quest print-outs</i></p> <p><i>Lodging: NCA can only cover for the dates the training requires.</i></p>	<ul style="list-style-type: none"> ▪ Detailed ledger from an accounting system as well as, ▪ Cancelled check ▪ Credit card/bank statement 	<ul style="list-style-type: none"> ▪ Mileage – check gsa.gov for the max rate NCA can cover. ▪ Lodging – check gsa.gov for the max rate NCA can cover. <i>Please see the allowable/unallowable costs for more information about lodging.</i> ▪ Internal travel form containing the purpose of travel, number of miles, rates, dates, and signature(s). ▪ Staff Reimbursement - Pair payment with a document showing the cost was covered by the agency. ▪ Training – in order to reimburse for any training related expenses, a proof of attendance will be required i.e. training certificates, confirmations of attendance, participant lists. ▪ Trainer (lodging, mileage, airfare, ground transportation) – if charged to the grant, the documents showing the proof of expense for travel needs to be attached as well.
Equipment	<ul style="list-style-type: none"> ▪ Bills ▪ Invoices ▪ Receipts <p>(Copies of the original document from the vendor)</p>	<ul style="list-style-type: none"> ▪ Detailed ledger from an accounting system as well as, ▪ Cancelled check ▪ Credit card statement/receipt ▪ Bank Statement 	Equipment over \$5000.00 EQUIPMENT is tangible, nonexpendable personal property having a useful life of more than 1 year and an acquisition cost of \$5,000 or more per unit. Records for real property and equipment acquired with Federal funds must be retained for 3 years after the final disposition. Click on this link for more info on acquisition and disposal of equipment: http://nationalchildrensalliance.org/media/2308

<p>Supplies/ Printing</p>	<ul style="list-style-type: none"> ▪ Bills ▪ Invoices ▪ Receipts <p>(Copies of the original document from the vendor)</p>	<ul style="list-style-type: none"> ▪ Detailed ledger from an accounting system as well as, ▪ Cancelled check ▪ Credit card statement/receipt ▪ Bank statement 	<p>In-house printing could be supported by an internal document.</p> <p>Supplies are all other items of tangible personal property that are not equipment. This includes computing devices that cost less than \$5,000 per unit.</p>
<p>Consultant*/ Contract** (up to \$81.25/hr.)</p>	<ul style="list-style-type: none"> ▪ Bills ▪ Invoices ▪ Receipts <p>(Copies of the original document from the vendor)</p>	<ul style="list-style-type: none"> ▪ Detailed ledger from an accounting system as well as, ▪ Cancelled check ▪ Credit card statement/receipt ▪ Bank Statement 	<p>Trainers - in addition, up to 8 hours could be charged for prep and follow-up per presentation/training day.</p> <p>Maximum of \$650.00 per day</p> <p><i>*CONSULTANT is an individual who provides professional advice or services.</i> <i>**CONTRACT means a legal instrument for the purchases property or services needed to carry out the project or program.</i></p>
<p>Other (insurance, rent, training registration fees, utilities)</p>	<ul style="list-style-type: none"> ▪ Bills ▪ Invoices ▪ Receipts <p>(Copies of the original document from the vendor)</p>	<ul style="list-style-type: none"> ▪ Detailed ledger from an accounting system as well as, ▪ Cancelled check ▪ Credit card statement/receipt ▪ Bank Statement 	<ul style="list-style-type: none"> ▪ Training registration: form showing registration cost. ▪ Rent: contract, invoice, or lease agreement. (Rental cost for space in a privately owned building is allowable. Rental costs may not be charged to the grant if the recipient owns the building or has a financial interest in the property.)