

Documentation of Expenditures

The following outlines acceptable forms of documentation for AmeriCorps grant expenditures.

SECTION I (PROGRAM OPERATING COSTS):	
A. PERSONNEL EXPENSES	<ul style="list-style-type: none"> Signed timesheets with supervisory approval Periodic certifications of time and effort with supervisory approval Payroll register Quarterly payroll returns (941) Personnel file with salary/wage information Employment contract Cancelled check/direct deposit schedule <p style="margin-left: 20px;"><i>Documentation must identify the applicable personnel, verify payment amounts, and support time spent on the project.</i></p>
B. PERSONNEL FRINGE BENEFITS	<ul style="list-style-type: none"> Paid invoices Insurance receipts Cost allocation plan
C. STAFF OR MEMBER TRAVEL	<ul style="list-style-type: none"> Travel authorization Paid travel-related receipts or invoices Per diem rates (applicable for state/region) Mileage calculation Travel reimbursement requests Reconciliation of advances to payments <p style="margin-left: 20px;"><i>Mileage and per diem charged to CNCS Share must adhere to State of Missouri rates; mileage and per diem charged to Grantee Share must adhere to federal rates.</i></p> <p style="margin-left: 20px;"><i>Lodging within the State of Missouri charged to CNCS must adhere to State of Missouri rates; lodging outside the State of Missouri charged to CNCS must adhere to CONUS rates.</i></p>
D. EQUIPMENT	<ul style="list-style-type: none"> <i>N/A (refer to MCSC's Equipment Policy)</i>
E. SUPPLIES	<ul style="list-style-type: none"> Paid invoices or itemized receipts that clearly show amounts

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	<ul style="list-style-type: none"> • Cost allocation plan, if used to allocate expenses, that demonstrates consistency of treatment. Costs must be uniformly treated for both federally-financed and other activities within the organization.
F. CONTRACTUAL AND CONSULTANT SERVICES	<ul style="list-style-type: none"> • Invoices that support work provided • Written consulting contract
G. STAFF OR MEMBER TRAINING	<ul style="list-style-type: none"> • Training agenda (required if in-house) • Sign-in sheet (required if in-house) • Course description and cost • Paid invoices / itemized receipts • Consultant/trainer agreement
H. EVALUATION	<ul style="list-style-type: none"> • Invoices that support work provided • Written contract / allocation plan
I. OTHER PROGRAM OPERATING COSTS	<ul style="list-style-type: none"> • Paid invoices / itemized receipts • Cost allocation plan
SECTION II (MEMBER SUPPORT COSTS):	
A. LIVING ALLOWANCE	<ul style="list-style-type: none"> • Payroll register • Cancelled check / direct deposit schedule • <i>Note: Timesheets are to be submitted in OnCorps to document service hours.</i>
B. MEMBER SUPPORT COSTS (FICA, WORKERS COMPENSATION, HEALTH CARE)	<ul style="list-style-type: none"> • Paid invoices • Insurance receipts • Payroll register (for FICA)
SECTION III (ADMINISTRATIVE/INDIRECT COSTS):	
ADMINISTRATIVE/INDIRECT COSTS	<ul style="list-style-type: none"> • Documentation not required

NOTES:

- General ledger records and documentation must support charges to CNCS and Grantee Share.
- Documentation must be labeled to allow MCSC staff to easily identify applicable grant expenditures.

