

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><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><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><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 |

Documentation of Expenditures

| | |
|--|--|
| | <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.

