<table>
<thead>
<tr>
<th>GRANT BUDGET CATEGORY</th>
<th>GRANT BUDGET LINE ITEM</th>
<th>REQUIRED DOCUMENTATION</th>
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</table>
| Salary & Benefits     | Salary                 | ▪ Signed time and effort reports including number of hours allocated to specific grants or projects.  
▪ Payroll register highlighting the name(s) of each employee(s) charged to the grant  
▪ Payroll tax deposits. Proof that the organization has deposited tax dollars withheld from employees  
▪ Copies of canceled checks or direct deposit transmittals |
| Fringe                |                        | ▪ All invoices for fringe benefits charged to the grant and paid to the provider of services, e.g. medical, dental, workers compensation etc. |
| Consultants           | Consultant Expenses    | ▪ Consultant agreement  
▪ Invoices  
▪ Copies of canceled checks or other proof of payment  
▪ Document showing procurement process  
▪ Receipts for approved travel/meal expenses  
▪ Confirmation of SAM search |
| Travel                | Staff Travel Expenses  | ▪ All invoices for travel including meals, mileage logs (automobile), gas receipts, used airline or train ticket(s), and any other documents pertaining to the purpose of the trip  
▪ All detailed receipts/invoices for per diem expenses, canceled checks, or any other method of payment including credit cards |
|                       | Staff Training Expenses| ▪ Copy of training registration form stating cost, date and attendees  
▪ Hotel bill, and receipts for local travel: taxis, car rental, mileage logs |
| Non-Expendable supplies OR Equipment*  
(Unit cost > $5,000 and a useful life > 1 year) | Non-Expendable Supplies OR Equipment  
(Unit cost > $5,000 and a useful life > 1 year) | ▪ All invoices, purchase orders, canceled checks, or any other method of payment  
▪ Evidence that the goods were received  
▪ If equipment is leased - lease agreement and monthly invoices, service/maintenance contracts, price quotations  
▪ Documentation showing procurement process  
▪ Property Statement Form to be submitted before final disbursement |
<p>| Expendable Supplies (Unit Cost &lt; $4,999) | Program Supplies | ▪ All invoices, canceled checks, or any other method of payment |</p>
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| Program participant Costs/Training | Participant Support Costs | - All invoices, purchase orders and canceled checks or any other method of payment for the purchase of the incentive  
- Register of receipt signed by client indicating that they received the incentive. Log should include clients name, signature, type of incentive and date it was received |
| Other Direct Costs | A133 Audit Fees (Government ONLY covers A133 Audits)** | - Agreement  
- All invoices, and canceled checks or any other method of payment  
- Description of basis of allocation to the grant (reasonably proportionate share) |
| | Insurance** | - All invoices, purchase orders and canceled checks or any other method of payment.  
- Description of basis of allocation to the grant (reasonably proportionate share) |
| | Printing | - All invoices, purchase orders and canceled checks or any other method of payment  
- Description of basis of allocation to the grant (reasonably proportionate share) |
| | Rent** | - Lease agreement, invoices and canceled checks or evidence of any other method of payment  
- Description of basis of allocation to the grant (reasonably proportionate share) |
| | Utilities** | - All invoices, and canceled checks or any other method of payment  
- Description of basis of allocation to the grant (reasonably proportionate share) |
| | Interns | - Stipend/Internship Agreement  
- Copies of cancelled checks |
| | Outreach costs | - All invoices, and canceled checks or any other method of payment  
- Copy of flyer/brochure/etc. showing direct relationship to the program goals, and providing information about the program, who is eligible to receive services, and the organization’s information. |
| Indirect Cost | Indirect Cost/Overhead | - A copy of the federally approved Indirect Cost Rate Agreement (NICRA) OR  
- No additional documentation for De Minimis rates. The calculation, however, must be correct. |

* LISC does not fund equipment with government grants  
** The expenditure must not be included in the indirect cost pool for a cost allocation plan or indirect cost rate agreement