

List of Appropriate Backup Documentation for Grant Expenses

GRANT BUDGET CATEGORY	GRANT BUDGET LINE ITEM	REQUIRED DOCUMENTATION
Salary & Benefits	Salary	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ 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)	<ul style="list-style-type: none"> ▪ 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
Expendable Supplies (Unit Cost < \$4,999)	Program Supplies	<ul style="list-style-type: none"> ▪ All invoices, canceled checks, or any other method of payment

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Program participant Costs/Training	Participant Support Costs	<ul style="list-style-type: none"> ▪ 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)**	<ul style="list-style-type: none"> ▪ Agreement ▪ All invoices, and canceled checks or any other method of payment ▪ Description of basis of allocation to the grant (reasonably proportionate share)
	Insurance**	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ 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**	<ul style="list-style-type: none"> ▪ 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**	<ul style="list-style-type: none"> ▪ All invoices, and canceled checks or any other method of payment ▪ Description of basis of allocation to the grant (reasonably proportionate share)
	Interns	<ul style="list-style-type: none"> ▪ Stipend/Internship Agreement ▪ Copies of cancelled checks
	Outreach costs	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ 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