



FUND FOR VETERANS' ASSISTANCE

INSTRUCTIONS for EXPENDITURE CHECKLIST

Instructions for Expenditure Checklist

The Expenditure Checklist serves as a quick reference for determining adequate support documents for reimbursement to grantees. Remember, this checklist is not exhaustive. Costs and the context surrounding each cost can be unique and should be considered using this checklist, the grantee organization's policies and procedures, the approved budget, as well as federal cost guidelines.

The Expenditure Checklist is broken out into two columns, "Cost Incurred" and "Demonstration of Payment." It is then broken out by budget category.

- For example, under the "Cost Incurred" column for Salaries and Wages:
 - Step 1: Pay Check Stub, Direct Deposit Slip and Payroll Register/Report are all individual examples of adequate support documentation. Remember that the list is not exhaustive and if the grantee provides another kind of documentation, the Grant Officer should review the document for pertinent information and determine if it may serve as demonstration of a cost incurred. The Grant Officer may review documents with the Compliance Officer.
 - Step 2: If salaries are allocated to funding source then the allocation should be included on the "Personnel Detail Tab" of the Performance and Expenditure Report (PER) and serves as demonstration of cost incurred. If the grantee submits an additional spreadsheet with salaries broken out by allocation, it is the responsibility of the Grant Officer to notify the grantee that this is excessive and unnecessary due to the information collected Personnel Detail Tab.
 - Additionally, if there are recurring costs expenses such as fringe benefits or office leases, the Grantee only provides adequate support documentation to demonstrate Cost Incurred once. If there are changes such as a new employee who is added to the grant or a rent increase for office space, revised adequate support documentation will be submitted.
- For example, under the "Demonstration of Payment" column for Salaries and Wages:
 - Step 1: Only **one** of the listed support documents is needed to adequately demonstrate payment was made. It is the responsibility of the Grant Officer to understand how the grantee operates to assist in identifying which of the adequate support documents is most easily submitted to demonstrate payment.



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This document provides some guidance to ease and speed up the grant payment process. The grantees are required to maintain support documents on the delivery of services and expenditures provided for financially assisted activities that are allowable, necessary, and reasonable. The Checklist below provides examples of **adequate** support documents and records. It is the responsibility of the Grant Officer to ensure that grantees do not submit excessive support documents and do not submit support documents with client personal identification information.

SALARIES AND WAGES

<u>Cost Incurred</u>	<u>Demonstration of Payment</u>
<input type="checkbox"/> Pay Check Stub; <u>or</u>	<input type="checkbox"/> Payroll General Ledger that includes employee name, number of hours worked, pay rate, pay date, amount paid, and check number; <u>or</u>
<input type="checkbox"/> Direct Deposit Slip; <u>or</u>	<input type="checkbox"/> Cancelled Check; <u>or</u>
<input type="checkbox"/> Payroll Register/Report; <u>and</u>	<input type="checkbox"/> Bank Statement; <u>or</u>
<input type="checkbox"/> <u>If</u> Salaries are allocated to funding source then: Pay Allocation (may be included on Personnel detail tab in PER)	<input type="checkbox"/> Direct Deposit Statement.

Note: If submitting General Ledger, Reconciliation Policy or accounting procedures that describe reconciliation process must be submitted once and then kept on file.

FRINGE BENEFITS

<u>Cost Incurred</u>	<u>Demonstration of Payment</u>
<input type="checkbox"/> Itemized Invoice from vendor; <u>or</u>	<input type="checkbox"/> General Ledger Benefits Cost Detail; <u>or</u>
<input type="checkbox"/> Declaration Page of Policy; <u>or</u>	<input type="checkbox"/> Cancelled Check; <u>or</u>
<input type="checkbox"/> Front Page of Benefits Statement from Insurance Co.; <u>and</u>	<input type="checkbox"/> Bank Statement; <u>or</u>
<input type="checkbox"/> <u>If</u> Benefits are allocated to funding source then: Pay Allocation (may be included on Personnel detail tab in PER)	<input type="checkbox"/> Direct Deposit Statement.

Note: For recurring expenses, the Grantee will provide fringe benefits as adequate support documentation on a one-time basis for Cost Incurred, excluding a new employee who is added to the grant.

Note: If submitting General Ledger, Reconciliation Policy or accounting procedures that describe reconciliation process must be submitted once and then kept on file.



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TRAVEL

<u>Cost Incurred</u>	<u>Demonstration of Payment</u>
<input type="checkbox"/> Itemized Invoice from vendor; <u>or</u>	<input type="checkbox"/> General Ledger Cost Detail that includes training dates; <u>or</u>
<input type="checkbox"/> Travel mileage and reimbursement detail log (must be signed by employee and supervisor); <u>or</u>	<input type="checkbox"/> Cancelled Check; <u>or</u>
<input type="checkbox"/> Receipts for actual expenses* such as hotel, airfare, ground transportation, parking, tolls; <u>or</u>	<input type="checkbox"/> Bank Statement; <u>or</u>
<input type="checkbox"/> Invoices of training and/or conference <u>and</u> training certificate or conference brochure.	<input type="checkbox"/> Credit Card Statement.

* Paid receipt can serve as both Cost Incurred and Demonstration of Payment.

Note: The Grant Officer should review and maintain a copy of Grantee's travel policy.

Note: If submitting General Ledger, Reconciliation Policy or accounting procedures that describe reconciliation process must be submitted once and then kept on file.

SUPPLIES AND MATERIALS

<u>Cost Incurred</u>	<u>Demonstration of Payment</u>
<input type="checkbox"/> Itemized Invoice; <u>or</u>	<input type="checkbox"/> General Ledger Cost Detail; <u>or</u>
<input type="checkbox"/> Receipt* that includes vendor name, description of item or service purchased, total amount paid (excluding taxes), date, and method of payment, and signed or initialed by vendor <u>and</u>	<input type="checkbox"/> Cancelled Check; <u>or</u>
<input type="checkbox"/> If Supplies and Materials are allocated to funding source then:	<input type="checkbox"/> Bank Statement; <u>or</u>
<input type="checkbox"/> Allocation Breakdown Sheet	<input type="checkbox"/> Credit Card Statement; <u>or</u>
	<input type="checkbox"/> On-Line Shipping Notification showing payment withdrawal; <u>or</u>
	<input type="checkbox"/> Receipt from vendor (w/payment method); <u>or</u>
	<input type="checkbox"/> Internet Receipt.

* Paid receipt can serve as both Cost Incurred and Demonstration of Payment.

Note: The Grant Officer should review and maintain a copy of the Grantee's purchasing procedures.

Note: If submitting General Ledger, Reconciliation Policy or accounting procedures that describe reconciliation process must be submitted once and then kept on file.



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CLIENT SERVICES*

Cost Incurred	Demonstration of Payment
<u>If Contracted Services:</u>	
___ Contractual Legal Agreement* (dual signatures) <u>and</u>	___ General Ledger Cost Detail; <u>or</u>
___ Itemized Invoice signed by contractor; <u>or</u>	___ Cancelled Check; <u>or</u>
___ Work activity log signed by contractor.	___ Bank Statement; <u>or</u>
<u>If Financial Assistance:</u>	___ Receipt from vendor (w/payment method).
___ Client's recent bill/invoice/statement from vendor/service provider showing amount due;	
<u>or</u>	
___ Lease or Rental agreement* (only pages w/property address, Tenant, Owner, term, amounts, and signatures); <u>or</u>	
___ Eviction notice with same info as above; <u>or</u>	
___ Rental Verification form.	
<u>If Transportation OR Food Assistance:</u>	
___ Itemized Invoice* <u>and</u>	
___ Log of clients (w/amounts) as distributed.	
<u>If Any Other Type of Assistance:</u>	
___ Itemized Invoice; <u>or</u>	
___ Alternate FVA <u>pre-approved</u> documentation.	
<u>If Mileage- See TRAVEL section above</u>	

*A one-time request should be maintained in grant file.

Note: Personal Identification Documents (e.g., social security card, military identification card, driver's license) should **not be accepted** with support documentation

Note: The Grant Officer should review and maintain a copy of the Grantee's program procedures.

Note: If submitting General Ledger, Reconciliation Policy or accounting procedures that describe reconciliation process must be submitted once and then kept on file.

OTHER DIRECT COSTS

Cost Incurred	Demonstration of Payment
___ Itemized Invoice; <u>or</u>	___ General Ledger Cost Detail; <u>or</u>
___ Declaration Page of Policy or first page of statement; <u>or</u>	___ Cancelled Check; <u>or</u>
___ Invoice of Professional Liability Insurance; <u>or</u>	___ Bank Statement; <u>or</u>
___ Office Lease Agreement; <u>and</u>	___ Credit Card Receipt
<u>If</u> Other direct costs are allocated to funding source then:	
___ Allocation Breakdown Sheet	



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Note: For recurring expenses, the Grantee will provide a copy of the contract/lease agreement on a one-time basis as adequate document of Cost Incurred to be maintained in the grant file. Should the grantee relocate or revise contract/lease agreement, the new agreement will be maintained in the grant file.

Note: If submitting General Ledger, Reconciliation Policy or accounting procedures that describe reconciliation process must be submitted once and then kept on file.

INDIRECT COSTS

Cost Incurred	Demonstration of Payment
Federal Indirect Cost Agreement Plan ___ (see grant application); or ___ N/A	___ N/A

Note: Allowable Indirect Cost Recovery for FVA grants is limited to 10% of total direct costs for all applicants. Indirect charges are those items that are often considered “overhead,” and can be classified as those costs associated with accounting, human resources, and other administrative and facility-related costs.