

Documentation of Expenditures

Per the OCDEL KEYSTONE STARS FINANCIAL AWARD GUIDELINES and GRANT AGREEMENT, below is a list of allowable and unallowable documentation of grant expenditures.

Allowable

For monitoring purposes original receipts must have at a minimum:

- A purchase date (within the current Fiscal Year July 1– June 30);
- The name of the vendor or supplier;
- Descriptions of purchased items;
- Cost of each item and evidence of payment – the receipt must indicate balance due or, if paid, a balance due of \$-0-. If the receipt or invoice shows a balance due, proof of payment must be provided either by cancelled check or a document indicating balance due of \$-0-;
- Dollar figures for total purchases must equal or exceed the requested Merit Award subcategory (and care levels) indicated for each item (Classroom Furnishings / Learning Materials / Minor Renovations / Gross Motor Equipment / DHS Certification Business Practices, Computer Technology / Professional Development, Accreditation Costs, Staff Benefits and Other Expenses).

Unallowable

The following is a listing of (including but not limited to) documents that are unallowable as a receipt or invoice:

- Copies of general ledger posting records;
- Copies of check registers or listing of checks written by providers;
- Computer accounting record screen-shots or other lists of data indicating payment;
- Documents that do not indicate payee, date, amount paid and description of items purchased and/or is not supported by a check or other form of payment;
- Receipts that appear to have been altered or changed in any way;
- Payroll/employee compensation documents that indicate a payment period that crosses over Grant year-end. Including checks dated after Grant year-end even if payroll period is within the Grant year;
- Receipt documents that do not appear to be issued by a valid supplier or vendor;
- Purchase orders or vendor/supplier monthly statements reflecting purchases; and
- Packing slips.