

Expenditure Review Notes

Contracts:

1. **Work is approved in the grant**
2. **Correctly references the two parties**
3. **Contains description of service, time required, rate of compensation, and invoicing and termination provisions**
4. **Signed and dated by both parties in advance of the work (authorized signer)**
5. **Procurement procedures are documented**
6. **Process to determine work of contract has been completed before payment is made**

Supplies:

1. **Approved in the grant**
2. **Allocability of direct costs**
3. **Charged to the grant at actual price net any applicable credits**
4. **Purchases from general stores are charged using organizations policy**
5. **Packing slip has been initialed and there is indication the items have been received.**
6. **Procurement procedures are documented**

Trainings / Conferences / Travel:

1. **Approved in the grant**
2. **Test allocability for PD for partially funded employees**
3. **Copy of Agenda to tie the content back to the approved grant**
4. **Copy of Attendance if training is with outside vendor**
5. **Copy of sign in sheet if training happens in-house**
6. **Travel form approved in advance**
7. **Mileage is detailed with purpose of trip and the per mile cost is per the subgrantee's policy**
8. **Meal reimbursements contain enough detail to be sure no alcohol was charged. Costs are reimbursed per the subgrantee's policy (per diem, actuals, limits etc.)**

Stipend Agreements:

1. **Approved in the grant**
2. **Signed by both parties in advance**
3. **Contain description of service to be provided, estimate of time required, rate of compensation, cap on amount to be earned, termination provisions.**
4. **Time and Effort is required**

Questionable Costs:

1. **If meeting costs include food/meal - must prove necessary – difficult to do with new memo from US ED May 2013**

Unallowable Costs:

1. **Alcohol**
2. **Entertainment and associated costs**
3. **Bad debts**
4. **Advertising and public relations costs solely to promote the organization**
5. **Fundraising**
6. **Marketing products / Promotional items**
7. **Lobbying**
8. **Donations**

9. **Gift Cards**

10. **Interest on borrowed capital**