

## Documentation for Administrative Costs

Below is a list of examples of allowable administrative costs that may be charged to grants.

1. **Salary / Contract Labor** – Provide payroll journal or other report which documents amount charged showing the date of payment and the pay period(s) covered. Documentation should also be supported by a timesheet or effort report certified by someone with firsthand knowledge of the work performed by the individual whose time is charged to the grant.
2. **Benefits** – Allowable benefit expenses include salary replacements (i.e., vacation, sick leave, bereavement, etc.), health insurance, life insurance and retirement plan/pension costs as long as such benefits are provided under established written policies. Regulatory required employee expenses, such as contributions to employee Social Security and Medicare expenses, workers' compensation and unemployment expense, are also allowable.

Provide invoices to support actual costs incurred and proof of employee's enrollment in benefit(s) for expenses other than Social Security and Medicare expenses. Documentation should also be supported by a timesheet or effort report certified by someone with firsthand knowledge of the work performed by the individual whose time is charged to the grant.

3. **Travel** – Provide support for employee travel, including name of employee traveling, date(s) of travel, departure and arrival location and purpose of travel. Documentation should also be supported by a mileage report which shows the number of miles traveled for each trip. Examples of mileage reports to use include MapQuest or Google Maps.
4. **Insurance** – Provide invoices for actual costs incurred for general liability insurance. Also provide documentation to support methodology of cost allocated to the grant.
5. **Utilities** – Provide invoices for actual costs incurred. Also provide documentation to support methodology of cost allocated to the grant.
6. **Supplies** - Provide documentation for actual costs incurred.
7. **Facility Rent** – Provide documentation of invoice or lease agreement. Also provide documentation to support methodology of cost allocated to the grant.

In addition to the documentation described above, all requests for reimbursement must be accompanied by proof of payment. Such documentation may be in the form of canceled check, bank statement or credit card statement.

