

---

## WORKFORCE COMPETITIVENESS TRUST FUND PROGRAM MEMORANDUM

---

**To:** Workforce Competitiveness Trust Fund Grantees/Program Operators

**From:** Linda Rohrer

**Date:** May 31, 2007

**Subject:** Expenses and Match Documentation

---

**Purpose:** The purpose of this communication is to provide guidance to Workforce Competitiveness Trust Fund grantees/program operators regarding the types of documentation that must be maintained at the grantees' offices as backup for charges and match appearing on fiscal status reports submitted to Commonwealth Corporation.

**Background:** Grants management and audit requirements of Commonwealth Corporation's (CommCorp) various funding sources require that we can account for and document that all expenses charged/billed to a grant are real and allowable. In addition, when grant funds are leveraged by a grantee's/program operator's "co-investment" or matching funds, items reported as match must be accounted for and documented in a manner similar to expenses being charged to the grant in order to be counted as match.

The purpose of documentation is to establish independent verification of all expenditures billed to a grant and matching expenditures reported.

While the need for documentation is a fiscal requirement, CommCorp recognizes that for some grantees/program operators, the form and types of documentation that will satisfy the requirement need to be somewhat flexible to ensure the requirement will be met. This is especially true when reporting match expenditures from third parties such as employers.

This communication sets forth Commonwealth Corporation guidelines for the types of documentation that would be allowable as required backup for expenses and match.

**Guideline:** All fiscal status reports submitted to CommCorp by its grantees/program operators must have appropriate backup documentation maintained by the grantee, at its offices, for all expenditures being charged to the grant and match expenditures reported on that status report. Appropriate documentation is determined by the following: the type of expense being charged, the nature of the matching funds expenditure being reported, specific contract requirements, and in some instances, the program design and program partners. The Chart of Required Backup Documentation for Expenses and Match (attached) lists the types of documentation acceptable for each category of expense and matching funds. In some instances, substitute invoice or match documentation may be negotiated with the Commonwealth Corporation Project Director during contract negotiations or prior to submitting the initial invoice.

All expense and match documentation must be available at a single location for on-site periodic review by CommCorp or its designees. Failure to follow this policy and maintain and provide the required documentation when requested will result in corrective action, which will, at a minimum, require the grantee/operator to submit backup documentation with their fiscal status reports for all subsequent submissions. In addition, billed expenses and/or reported match may be disallowed if documentation cannot be produced for the item(s) in question.

**Action**

**Required:** Fiscal Status Reports must be submitted to CommCorp as indicated on the schedule within the contract. Backup documentation for all expenses being charged and all matching expenditures being reported must be maintained by the grantee/operator.

**Effective:** May 31, 2007

**References:**

**Inquiries:** Any questions related to this correspondence should be directed to Spencer Klein at (617) 727-8158 extension 2356.

## Required Backup Documentation for Expenses & Match\*

### INVOICED EXPENSES

All Project Staff Salaries (including program management, case management, data entry, recruitment and all other staff)	Proof of salary such as payroll report, register or timesheets that detail the actual hours worked on the project..
Project Staff Fringe	Documentation of the basis for the Fringe calculation
Recruitment Expenses	Actual Costs - Copy of receipt or Invoice
Staff Travel	Actual Costs - Copy of Travel Voucher/Expense Reimbursement Form
Advertising/Marketing	Actual Costs - Copy of receipt or invoice
Office Supplies and Materials	Actual Costs - Copy of receipt or invoice. If part of a Cost Allocation: A copy of page from Cost Allocation Plan showing basis for the charges. documentation of the monthly allocation calculation.
Communications/Telephone	Actual Costs - Copy of receipt or invoice. If part of a Cost Allocation: a copy of page from Cost Allocation Plan showing the basis for the charges and documentation of the monthly allocation calculation.
Equipment Rental & Maintenance	Actual Costs - Copy of receipt or invoice. If part of a Cost Allocation: a copy of page from Cost Allocation Plan showing the basis for the charges and documentation of the monthly allocation calculation.
Postage/Mailings	Actual Costs - Copy of receipt or invoice. If part of a Cost Allocation: a copy of page from Cost Allocation Plan showing the basis for the charges and documentation of the monthly allocation calculation.
Computer Services	Actual Costs - Copy of receipt or invoice
Meeting Expenses	Actual Costs - Copy of receipt or invoice
Project Rent	If stand-alone space: copy of lease pages showing rent. If part of a Cost Allocation: a copy of page from Cost Allocation Plan showing basis for the charges plus an explanation of the apportionment to the project.
Education/Training Instructors	Actual Costs - Copy of itemized, signed invoice from instructors
Participant Support Services	Actual Costs - Copy of receipt or invoice
Consultants	Actual Costs - Copy of itemized, signed invoice from consultant

Evaluation	Actual Costs - Copy of itemized, signed invoice from consultant
Meeting Expenses	Actual Costs - Copy of receipt or invoice
Training/Education Supplies/Materials	Actual Costs - Copy of receipt or invoice
Printing/Reproduction	Actual Costs - Copy of receipt or invoice
Education/Training Communications	Actual Costs - Copy of itemized, signed invoice from instructors
Education/Training Travel	Actual Costs - Copy of Travel voucher signed by instructor
Education/Training Supplies	Actual Costs - Copy of receipt or invoice
Education/Training Rent	If stand-alone space: copy of lease pages showing rent. If part of a Cost Allocation: a copy of page from Cost Allocation Plan showing basis for the charges plus an explanation of the apportionment to the project.
Education/Training Postage	Actual Costs - Copy of receipt or invoice
Participant Training Expense (Tuition)	Actual Costs - Copy of receipt or invoice
Youth Incentives	Actual Costs - Copy of receipt or invoice

**REPORTED MATCH EXPENDITURES\*\***

Participant Salaries (match only)	Spreadsheet or letter signed by company
Participant Fringe	Notation of basis for calculation signed by company
Education/Training Rent for Match	Independent basis for rent match signed by company. An itemized account of use and expenses signed by company
Youth Stipends (Match Only)	Actual costs - Itemized & signed by company or career center official
Recruitment Expenses	Actual Costs - Copy of receipt or Invoice
Staff Travel	Actual Costs - Copy of Travel Voucher/Expense Reimbursement Form
Advertising/Marketing	Actual Costs - Copy of receipt or invoice
Office Supplies and Materials	Actual Costs - Copy of receipt or invoice. If part of a Cost Allocation: a copy of page from Cost Allocation Plan showing the basis for the charges, and documentation of the monthly allocation calculation.
Communications/Telephone	Actual Costs - Copy of receipt or invoice. If part of a Cost Allocation: a copy of page from Cost Allocation Plan showing the basis for the charges, and documentation of the monthly allocation calculation.
Equipment Rental & Maintenance	Actual Costs - Copy of receipt or invoice. If part of a Cost Allocation: a copy of page from Cost Allocation Plan showing the basis for the charges, and documentation of the monthly allocation calculation.

Postage/Mailings	Actual Costs - Copy of receipt or invoice. If part of a Cost Allocation: a copy of page from Cost Allocation Plan showing the basis for the charges, and documentation of the monthly allocation calculation.
Computer Services	Actual Costs - Copy of receipt or invoice
Meeting Expenses	Actual Costs - Copy of receipt or invoice
Project Rent	If stand-alone space: copy of lease pages showing rent. If part of a Cost Allocation: a copy of page from Cost Allocation Plan showing basis for the charges plus an explanation of the apportionment to the project.
Education/Training Instructors	Actual Costs - Copy of itemized, signed invoice from instructors
Participant Support Services	Actual Costs - Copy of receipt or invoice
Consultants	Actual Costs - Copy of itemized, signed invoice from consultant
Evaluation	Actual Costs - Copy of itemized, signed invoice from consultant
Meeting Expenses	Actual Costs - Copy of receipt or invoice
Training/Education Supplies/Materials	Actual Costs - Copy of receipt or invoice
Printing/Reproduction	Actual Costs - Copy of receipt or invoice
Education/Training Communications	Actual Costs - Copy of itemized, signed invoice from instructors
Education/Training Travel	Actual Costs - Copy of Travel voucher signed by instructor
Education/Training Supplies	Actual Costs - Copy of receipt or invoice

\* Depending upon the nature of the program, substitute invoice documentation maybe negotiated with the CommCorp Program Director/Manager prior to submitting the Initial Invoice.

\*\* For match reported by a third party employer or partner, an itemized match form, that has been pre-approved by the CommCorp Program Director/Manager, which lists the monthly matching expenditures and signed by an authorized company signatory may be substituted for other documentation.