

## **BOOST- Cross-Functional Monitoring Source Documentation Checklist**

GaDOE reserves the right to require additional supporting documentation or explanations not mentioned on this list during the fiscal year.

### **▪ Salary and benefits (for all employees paid with BOOST funds)**

Source Documentation may include:

- Payroll system generated report or spreadsheet (if payroll system generated report is unavailable)
- Electronic payment/checks (ADP) register
- Cancelled checks or similar documents for verification

Source Documentation may include:

- Time and effort documentation (e.g., semi-annual certifications, personnel activity reports, timesheets, detailed time and effort logs)
- Proof of salary transfer/payment
- Copy of employment contract/appointment letter

### **▪ Contractors (non-employee service providers such as enrichment contractors, external evaluators, professional development trainers, consultants, etc.)**

- Invoice
- Program Director's signed approval on the invoice
- Proof of payment
- For parent involvement activities: workshop agenda

### **▪ Technology/Equipment Purchase**

- Invoice from the vendor/service provider
- Program Director's signed approval on the invoice
- Proof of payment
- Inventory record that aligns with 2 CFR 200.62(c); 2 CFR 200.313
  - Item description; cost; source of funding to include BOOST FAIN: S425U210012; Date of purchase; serial number; location; use; condition of the property; disposition data including date of disposal.



- **Field Trip Admission Fees**

- Invoice including the actual number of students and chaperones that attended the field trip
- Program Director's signed approval on the invoice
- Proof of payment (reimbursement cannot be requested until after the field trip occurs)

- **Student Transportation**

- Invoice from the transportation service provider
- Program Director's signed approval on the invoice
- Proof of payment

- **Travel Expenses (e.g., program/administrative related commuting, professional development, etc.)**

- Travel Expense Statement and expense receipts, if applicable
- For professional development and non-routine travel: workshop, conference, or meeting agenda
- Program Director's signed approval on the Travel Expense Statement and invoices (e.g., receipts, bills, airline ticketing invoice)
- Proof of payment

- **National Criminal Background Check (NCBC)**

- Invoice
- List of persons covered by the NCBC (indicated on the invoice, for example)
- Program Director's signed approval on the invoice
- Proof of payment

- **Fidelity Bond and General Liability Insurance**

- Invoice
- Program Director's signed approval on the invoice
- Proof of payment



- **Professional Development paid for with BOOST Funds (e.g., conferences, on-site training, online training, etc.)**
  - Invoice
  - Program Director's signed approval on the invoice
  - Conference/workshop agendas, staff sign-in sheets, and certificates of completion
  - Proof of payment (reimbursement cannot be requested until after training occurs)
  
- **Telephone/Webhosting & Domain/Internet Services/Utilities**
  - Bill reflecting charges (including BOOST allocation if applicable)
  - Program Director's signed approval on the invoice/bill
  - Proof of payment
  - If reimbursement is for a personal phone used for BOOST grant business purposes, then attach policy/approval from Program Director (or their supervisor) endorsing the reimbursement
  
- **Indirect Cost**
  - General ledger/expense statement that serves as the basis of the indirect cost with an annotation indicating how the cost was calculated
  - Journal Entry/General Ledger demonstrates that the indirect cost has been charged to the BOOST sub-ledger.
  
- **Purchase of goods and other services not categorized above**
  - Purchase order
  - Invoice
  - Program Director's signed approval on the invoice
  - Proof of payment



## Notes, Tips & Recommendations:

- A. Invoices should be detailed, such as information including the nature of service or description of goods purchased, actual dates of service, date-wise site name, number of hours of service, number of students served, number of units purchased, as applicable, should be indicated on the document
- B. Acceptable proof of payment (sub-grantees choice of **at least one** of the following. However, GaDOE may require more than one from this list).
  - 1. Detailed general ledger (BOOST sub-ledger) reports that include date and check numbers, and amounts
  - 2. Cancelled checks, if required by GaDOE
  - 3. Bank statements
  - 4. Receipts with credit/debit card verification (Note: Please note: hotel bills should indicate zero balance due)
- C. Applicable expenses such as enrichment activities, field trips, and parent involvement activities should have corresponding attendance data rosters.
- D. If expense is or should be split-funded/prorated across multiple cost objectives, then please attach a document explaining the basis of cost proration
- E. In case there is cost allocation/proration between BOOST and non-BOOST funding sources (e.g., purchase of resources, cost of shared field trips), please indicate the basis of cost allocation and show the cost calculations.
- F. Maintain attendance rosters, sign-in sheets for meetings, parent involvement/enrichment events, and training workshops for staff.

