

Attachment B— Guidance on Auditable Records Related to Match

General Guidance:

Auditable records should verify that the grantee or third party did render the services or provide/buy the goods/cash/facilities/etc. they pledged toward the grant in the executed grant agreement. The overall value for these shown in their records should correspond with what was included in the grant agreement.

Auditable records include:

i. Personnel and Benefits:

- a) Records containing individual's name and position for salaries/hourly rates, as well as the rationale/rate for fringe benefits applied to each.
- b) Grantee should have records of each hour worked and specific salary cost per hour for each employee or person claimed. If in-kind time is given by a partner that is not associated with a position at an organization, the value for the hourly work should be reasonable and based on a rate for similar work in that geographic area.
- c)

ii. Travel:

- a) Records showing individuals who traveled, dates of travel, overall amounts and destination. Further breakdown between hotel, transportation or registration should be given.
- b) Grantee should have individual receipts for all items exceeding the thresholds outlined in the Federal Travel Regulation.

iii. Equipment:

- a) Records containing specific description of equipment, if purchased used or new, who purchased/leased it, how it or its use was valued, when it was delivered or assembled, the period for which it was claimed as match, and the total of charges claimed as match.
- b) Grantee should have clearly itemized costs for the above when there are multiple pieces of equipment, it is in multiple parts, or when it is being leased/bought from multiple parties for multiple periods of time claimed as match.

iv. Supplies:

- a) Records showing the value of supplies claimed, how they were valued, and the party providing the supplies should contain overall categories like office supplies, farm supplies, camera supplies, and list the event or location and time period when the supplies the supplies were required.
- b) Grantee should have records showing overall costs of supplies claimed as match. Records showing the costs of individual items like boxes of pencils, batteries, paper bags, etc., are not needed.

v. Contractual:

- a) Records containing name of contractor or sub-awardee that was paid and claimed as match, the event/reason and time period they were involved, and how their time/services were valued.

- b) Grantee should have the actual contract or agreement document that underlies any cost claimed as match in the contractual category, unless the auditor deems the contract not directly related to a major deliverable in the project or not totaling more than 5 percent of the total claimed as match on the grant.

vi. Construction:

- a) Records containing name, dates, what was constructed, and how it was valued/claimed as match.
- b) Grantee should have records of detailed costs that went into any construction and how the value of the construction is allocated to the grant/claimed as match.

vii. Other:

- a) Records containing a description, valuation, and period of use for the items claimed in this category (e.g., tuition for graduate student, rent for a workshop facility, farm labor, etc.).
- b) Grantee should have records showing sufficient detail, depending on the uniqueness of each item, to determine if the items claimed in this category are those items contemplated in this category in the Statement of Work.

ⁱ <http://www.gsa.gov/federaltravelregulation>