Commission on National and Community Service

AmeriCorps Expenditure Report
New York State Contract Management System (CMS)
Instructions

Instructions

Program staff should follow the instructions below when completing the interactive expenditure report within CMS:

AMERICORPS EXPENDITURE REPORT
This is an interactive form in the Contract Management System (CMS). Users will insert expenditures by quarter in the "Current Expenditures" column only. CMS will automatically populate the user's budget lines and will calculate the quarterly balance.

The following **required attachments** provide support to the Expenditure Report.

REQUIRED ATTACHMENTS WILL NEED TO BE CONVERTED TO A PDF FOR UPLOADING INTO CMS.

A. **Grantee Share Expenditure Report Cover Sheet**
The template can be found at https://newyorkersvolunteer.ny.gov/forms-and-templates-0. This cover sheet is required for each expenditure report and will serve as a reference to all expenses claimed. Other Federal Funds used as Match is reported on this form. For the Other Federal Funds used as Match information, select Yes/No in Cell F7. If the answer to this question is "Yes", then fill out the required information at the bottom of the form in the Other Federal Funds as Match section.

At the bottom of the Grantee Share Report, input any Program Income Used for the Current Quarter into cell C37, any In-Kind donations utilized to support the program in the current quarter in cell C38, any funding secured during the current quarter from Foundations or other eligible sources in cell C39, and any Other Federal Funding used in the current quarter in cell C40. The total in cell C41 must equal the total in cell C36.

Cumulative Program Income Earned needs to be reported in cell C43, with Cumulative Program Income Used for Match reported in C44. The amount in cell C45 is excess program income, and needs to be reported and discussed with your program administrator.

NOTE: Program income is revenue earned as a direct result of activities funded under the grant. Revenue received from other sources to support the program that does not result from the grant activities is not considered Program Income. Program income must be used for the purposes of the grant and may be used to cover costs allowed for the Federal and Non-Federal shares of the grant. During the project period, Program Income may not be used by the grantee for organizational purposes.

B. **AmeriCorps Member Activity Report**.
New York State AmeriCorps programs are required to submit a report detailing member progress for the current reporting period associated with each Expenditure Report. Users should scan and upload a report from your member time tracking system as a PDF file into CMS. Member enrollment status should match information in the AmeriCorps portal. The report must include the following information:

- Member name
- Slot type (FT, PT, etc.)
- Enrollment status (active, suspended, exited, etc.)
- Hours completed to date
- Expected completion date

C. **Additional Fiscal Backup – Required for Federal Funds and Grantee Share (Match) – ONLY FOR THE EXPENSE ITEMS LISTED BELOW**

Each program is required to submit **supporting documentation** for the claim. For AmeriCorps programs, these items are in addition to the **Grantee Share Expenditure Report Cover Sheet, and Member Activity Reports**. Please submit (upload) one complete file per line item and follow the file naming convention preferred for each line item of the budget.

Appropriate Forms of Transaction Documentation

To be reimbursed for allowable expenses, the grantee must provide evidence that costs were both incurred and paid. Generally, this transaction documentation will take the form of:

- A copy of a cancelled check/electronic copy or other documentation supporting that the transaction was executed; e.g., bank statement, electronic reference, etc. All copies of cancelled checks submitted should include both the front and back of the check. If the back of the check is not available, a copy of the respective bank statement or online statements can be substituted. (Reimbursement of wages and fringe benefits, must be based on records that accurately reflect the work performed (see Personnel Expenses below)
- Submission of a credit card statement is **not** sufficient documentation of an incurred and paid cost unless the Program is able to provide supporting documentation such as a contract, purchase receipt or invoice **and** a subsequent statement verifying the account balance was paid in full no later than 90 days after the period of performance end date.

If the credit card account carries a balance, only the pro-rated portion of the expenditure in relation to the outstanding balance will be allowed.

For example: A performance fee of $2,000 was charged to a credit card. The next statement shows a payment in the amount of $5,000 on an outstanding balance of $20,000. Therefore, only $500 can be submitted for reimbursement.

$$\$5{,}000 \div \$20{,}000 = .25$$
$$.25 \times \$2{,}000 = \$500$$

Types of Documentation by Expense Category

Personnel Costs

File Naming Convention: StaffPersonnelCostsQXY (X = Quarter ended (1, 2, 3 etc.); Y = F (Fed) or M (Match))

For salaries and wages, there are several items required to demonstrate proper documentation. Information is needed that substantiates the amount paid to the employee, proof of the amount paid, and proof that the employee received the payment. Typical documentation for salaries and wages includes:

- Payroll register or journal for only the people on the grant

Personnel Fringe Benefits
File Naming Convention: StaffFringeBenefitsQXY (X = Quarter ended (1, 2, 3 etc.); Y = F (Fed) or M (Match))

Program budgets generally reflect an estimated fringe benefits calculation. However, each organization must have supporting documentation for actual amounts charged. Typical documentation includes:

- Health insurance receipts and other benefits-paid invoices, and
- A cost allocation plan of how the amounts were equitably distributed.

Staff or Member Travel
File Naming Convention: StaffTravelQXY and/or MemberTravelQXY (X = Quarter ended (1, 2, 3 etc.); Y = F (Fed) or M (Match))

Typical travel documentation should include:

- Travel authorization, if required;
- Agenda of meeting/training/conference attended;
- Original paid travel-related receipts or invoices;
- Per diem rates (applicable to the region);
- Mileage calculations (indicating location and reason for travel);
- Travel reimbursement requests;
- Reconciliation of advances to payments; and
- Site visit reports, if any.

Equipment
File Naming Convention: EquipmentQXY (X = Quarter ended (1, 2, 3 etc.); Y = F (Fed) or M (Match))

Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one (1) year and an acquisition cost that equals or exceeds the lesser of the capitalization level established by the organization or $5,000. Equipment expenditures need to be approved in the budget, or approval needs to be received before purchasing equipment, if not already in budget.

Documentation for equipment should include:

- Paid invoices/receipts that clearly show amount as reported,
- Proof of payment (cancelled check)
- Clear allocation methodology, if used to allocate expense, that demonstrates consistency of treatments;

Supplies
File Naming Convention: SuppliesQXY (X = Quarter ended (1, 2, 3 etc.); Y = F (Fed) or M (Match))

Documentation for program supplies should include:

- Paid invoices/receipts that clearly show amount as reported,
- Proof of payment (cancelled check)
- Clear allocation methodology, if used to allocate expense, that demonstrates consistency of treatments; and

- Uniform treatment of costs for both federally-financed and other activities within the organization.

Staff or Member Training
File Naming Convention: StaffTrainingQXY or MemberTrainingQXY (X = Quarter ended (1, 2, 3 etc.); Y = F (Fed) or M (Match))

Typical training documentation should include:
- Paid invoices, along with proof of payment (cancelled check),
- Copy of agenda
- Sign-in sheet (proof of attendance)

Evaluation
File Naming Convention: EvaluationQXY (X = Quarter ended (1, 2, 3 etc.); Y = F (Fed) or M (Match))

Documentation for evaluation should include:
- Paid invoices/receipts that clearly show amount as reported,
- Proof of payment (cancelled check)
- Consultant agreement
- Other relevant documentation, such as salary documentation if in-house staff used as trainer
- Clear allocation methodology, if used to allocate expense, that demonstrates consistency of treatments

Member Living Allowance
File Naming Convention: MemberLivingAllowanceQXY (X = Quarter ended (1, 2, 3 etc.); Y = F (Fed) or M (Match))

Documentation on member living allowance should include:
- Listing of members receiving a living allowance
- Calculation verifying/supporting living allowance

Member Support Costs
File Naming Convention: MemberSupportCostsQXY (X = Quarter ended (1, 2, 3 etc.); Y = F (Fed) or M (Match))

Documentation for member support costs (FICA, Workers Comp., Health Care) should include:
- Listing of members in which charges are applicable to
- Calculation verifying/supporting amount charged
- Invoice for benefits paid, with listing of members included

Administrative Expenses (Indirect Costs)
File Naming Convention: AdminExpensesQXY (X = Quarter ended (1, 2, 3 etc.); Y = F (Fed) or M (Match))

Documentation for administrative expenses (indirect costs) should include:
- A copy of the Federally Negotiated Rate letter – only needs to be submitted once
- Calculation supporting amount claimed

D. **Minority and Women Business Enterprise (MWBE Quarterly Report Form)**
The contractor is required to submit a quarterly MWBE Contractor Compliance Report through the NYSCS, provided, however, that the Contractor may arrange to provide such report via a non-electronic method to OCFS by the 10th day following the end of each quarter during the term of the Contract. Completed forms should be sent via email to mwbeinfo@ocfs.ny.gov. You must include your agency name and contract number in the subject field. Please cc your Program Manager on the email to document that you have complied with the requirement. Quarterly report can be found at: http://www.newyorkersvolunteer.ny.gov/NationalService/AmeriCorps.aspx
Please do not upload the MWBE forms to the Contract Management System (CMS).