

Itemized Breakdown of Expenses

Sample Format

11/18/24

Submit an itemized breakdown of expenses. If the final and only payment request, include the total project costs as well as the required costs share. See the sample below for the format. The National Endowment for the Arts (NEA) reserves the right to request supporting documentation such as invoices, receipts, contracts, in-kind documentation, cancelled checks, credit card statements, etc.

Recipients of federal awards are required to maintain records "...that sufficiently identify the amount, source, and expenditure of federal funds for federal awards. These records must contain information necessary to identify federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. *All records must be supported by source documentation* [emphasis added] (2 CFR §200.302(3))." If you are audited and do not have this documentation, the costs will be disallowed. This may result in a decrease in your award amount and/or funds will need to be returned to the NEA.

SAMPLE ITEMIZED BREAKDOWN OF EXPENSES

AWARDEE/RECIPIENT: _____

AWARD #: _____

| Check # | Check Date | Payee | Total Amount Of Expense Claimed | Type of Documentation | Explanation |
|---------------------------|------------|---------------------|---------------------------------|---------------------------|---|
| 101 | 7/01/27 | Sarah L. Paine | \$150.00 | Personnel Activity Report | Salary. Gross salary was \$600.00; net check was \$400.00; \$150.00 applies to 25% of time spent on grant. |
| VISA | 7/05/27 | Acme Supply Co. | \$112.66 | Receipt/CC invoice | Supplies |
| 103 | 7/05/27 | Screech Zydeco Band | \$800.00 | Contract | Performance Advance. Total contract was for \$2,000 of which \$800 represents advance. |
| 104 | 7/12/27 | Blue Lights Co. | \$150.00 | Invoice | Service-Light Fees. Check was for \$200, but included a \$50 payment on a previous billing unrelated to the current grant. |
| 105 | 7/12/27 | Screech Zydeco Band | \$1,200.00 | Contract | Performance Fees. Total contract was for \$2,000 of which \$800 represents advance. |
| Total Grant Costs: | | | \$2,412.66 | | |