

Spending and Verification Resource for Child Care Counts Payment Program B Round 2		
Base Per-Staff Amount		
Compensation	Allowable Expenses	Example of Spending Verification
	Payroll, benefits	Employee payroll registers or other payroll system documentation
	Wage Increase, bonus, benefits	Employee payroll registers or other payroll system documentation of wage/bonus/benefit increase; Communications/notification to employees of personnel policies explaining compensation, including any changes during the period of this program
Quality Incentive Per-Staff Amount		
Compensation	Allowable Expenses	Example of Spending Verification
	Payroll, benefits	Employee payroll registers or other payroll system documentation
	Wage Increase, bonus, benefits	Employee payroll registers or other payroll system documentation of wage/bonus/benefit increase; Communications/notification to employees of personnel policies explaining compensation, including any changes during the period of this program
Staff Recruitment and Professional Development	Professional development	Receipts/invoices/statements for ongoing support for staff retention
	Staff trainings	
	Scholarships	
	Other Continuing education expenses	
	Recruitment	Documentation to verify use of funds for recruitment efforts

If a provider received Base Per-Staff funds that were supposed to go to specific staff that are no longer employed at the program, those funds can be used for other Program B allowable expenses to support recruitment and retention efforts for existing or future employees with approved background checks.

All documentation (payroll records, receipts/statements, etc.) must clearly show:

- Date of cost incurred (example: payroll period date)
- Description of how funds were used (example: payroll, pay increase, bonus, paid time off, etc)

For example:

If you are submitting documentation to show that staff included on the application received a bonus using Program B funds for November, December, and January, you could include the following:

- Payroll documentation for each employee listed on the application showing wages paid for November through January

OR

- Communication to staff explaining the compensation increase (wages, bonus, benefits) **AND**
- Financial statement or payroll records showing funds paid out to staff for November through January