



**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