

# Standardized RFR Submission Review and Approval Procedure

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March 18<sup>th</sup>, 2026



NEVADA DIVISION of PUBLIC  
and BEHAVIORAL HEALTH

ALL IN GOOD HEALTH.



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# ABOUT DPBH

## MISSION

To protect, promote, and improve the physical and behavioral health and safety of all people in Nevada, equitably and regardless of circumstances, so they can live their safest, longest, healthiest, and happiest life.

## VISION

A Nevada where preventable health and safety issues no longer impact the opportunity for all people to live life in the best possible health.

## PURPOSE

To make everyone's life healthier, happier, longer, and safer.



**ALL** IN GOOD HEALTH.

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# AGENDA

- Introduction
- Housekeeping
- Definitions and Links
- DHS GIR and Bureau Procedure Review
  - SmartSheets Flow
- RFR Tabs
- Source Documentation
- Next Steps
- Questions

# House Keeping

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- This training is being recorded and will be available
- All cameras and microphone have been disabled for the presentation until the end
- We will have time for questions at the end
- Please enter all questions in the chat for FAQ document





# Definitions & Links

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- Allocable Costs – allowable costs if good/service involved are incurred specifically for awarded program, benefits the programmatic activities, and is necessary for entity to complete programmatic activities and deliverables.
- [CFR – Code of Federal Regulations](#) – the official compilation of U.S. government rules and regulations.
- MTDC – Modified Total Direct Cost – all direct salaries and wages, applicable fringe, materials and supplies, services travel and on subawards up to \$50k whereas, contractual is 100% of award
- Equipment – tangible property (including IT) with a useful life over a year and per-unit acquisition costs at or above entity’s capitalization threshold or \$10,000 (2CFR200.1)
- Expenditures – Payment made for good or service during a time period.
- Expense – Costs incurred during a time period.
- [GIR - Grant Instructions and Requirements](#)

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# Definitions & Links, cont.



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- [OMB – Office of Management and Budget](#) – federal component responsible for managing federal budgets, overseeing agency performance and coordinating management procedures and policies following presidential vision.
- RFR - Request for Reimbursements - [A document that is submitted each month by the subrecipient to the Bureau for the approval and payment of programmatic expenditures that occurred in the previous month.](#)
  - [Bureau Policy](#)
  - [RFR Workbook Template](#) - Pre-filled, formatted Excel multi-tabbed workbook the Bureau provides subrecipients to fill out to and submit to seek reimbursement for the previous month's expenditures
- [SAM - State Administrative Manual](#)
- Subrecipient- [Partner of the BBHWP who is working alongside the Bureau to manage part or all of the respective program](#)
- Supplies – tangible property with per unit cost below entity's capitalization threshold (or \$5,000).
- T&E – Time and Effort – Template and embedded within the Bureau RFR Policy



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# What is a Request For Reimbursement (RFR)

- A Request for Reimbursement (RFR) is a formal submission by a grantee requesting payment for eligible expenses that have already been incurred and paid, in accordance with the terms and conditions of the grant or service agreement and applicable funding requirements.
- Federal Guidance (2 CFR § 200.305):  
Federal payments to subrecipients are generally made in advance; however, the Division issues payments on a reimbursement basis only.
  - This requirement is outlined in Section D of the Notice of Subaward.



# Why is this Important?

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- Supports financial accountability and compliance with audit requirements.
- Ensures reimbursement requests are processed and paid in a timely manner.
- Facilitates efficient review and approval processes.
- Maintains transparency and fosters mutual trust among partners and funders.
- Supports accurate financial recordkeeping and reporting.
- Demonstrates responsible stewardship of public and grant-funded resources.

# DHS Policy

## What is the GIR?

- DHS [Grant Instructions and Requirements \(GIR\)](#)  
*Revised January 2025*
- Developed to establish standardized minimum requirements and instructions across all DHS agencies and partners.
- While the language of the DHS GIRs cannot be modified, the Bureau has further clarified these requirements by providing additional guidance through the BBHWP Policy.

“Compliance with GIRS is not optional and is a condition of each award” (*GIR25*)



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### GRANT INSTRUCTIONS AND REQUIREMENTS

Nevada Department of Health and Human Services

*Revised January 2025*

1000 N. Division Street  
Carson City, NV 89703  
Telephone (775) 684-4000  
<http://dhhs.nv.gov>



# GIR: NEW VS OLD

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- GIR 25-5 – paragraph about 2CFR200 removed
- GIR 25-8 - Additions defining specific timeframes
  - “within fourteen (14) working days”
- GIR 25-9 - Addition of clarification on language used
  - “10% or less of **total** award”
  - “position title”
- GIR 25-9 – Travel Claims has addition of state specific requirements
  - “and the State Administrative Manual 0200”
- GIR 25-12 (page 11 & 12) multiple additions/changes/removals about indirect rates, allowed, restrictions, and requirements
  - increase threshold from \$25k to \$50k
  - Increase of de minimis from 10% to 15%
  - Healthy Nevada indirect capped at 8%
  - NSHE award with state funds capped at 5%, 8% or 10% following memo
  - State funded awards capped at 10% was removed
- GIR 25-15 – addition of travel status “exceeding 12 hours”
- GIR 25-17 – addition of meal reimbursement for first and last day being “75% of prescribed meals”
- GIR 25-21 – increase in threshold of equipment purchased from \$5k to \$10k
- GIR 25-25 – Increase threshold from \$750k to \$1 million for single audits
  - Increase of threshold for liquidation transfer from \$1k to \$10k
- Updated links throughout GIR January 2025
  - Although some links still do not work

This list is not all inclusive please see GIR January 2025 with mark-ups for specific changes.

# BBHWP Procedure

- The Bureau of Behavioral Health Wellness and Prevention (BBHWP) established a standardized process for handling Requests for Reimbursement (RFRs) derived from the DHS (GIR) for staff and subrecipients.
- **Blue text denotes Bureau-specific language**; black text reflects GIR language.

*Content is subject to change. Users should ensure they are referencing the most current version of this document.*



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Joe Lombardo  
Governor



Laura Rich  
Director

DEPARTMENT OF HUMAN SERVICES



NEVADA DIVISION of PUBLIC  
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Andrea R. Rivers,  
MS  
Administrator

Ihsan Azzam,  
Ph.D., M.D.  
Chief Medical  
Officer

## Standardized RFR submission review and approval procedure

02/04/2026

Version 2.0

This procedure was written to create a standardized process for handling Requests for Reimbursement (RFRs) within the Bureau of Behavioral Health Wellness and Prevention (BBHWP). This document is meant to be shared with Bureau staff and subrecipients and was based off the DHHS Grant instructions and Requirements (GIR). All fonts in blue reflect Bureau-specific language while black fonts reflect language from the GIR.

*Information within this document is subject to change. Please ensure you're using the most updated version with the most recent date.*

Upon subaward execution the following items must be sent to each subrecipient:

- 1) Executed copy of subaward
- 2) Copy of DHHS GIR (current updated version)
- 3) Copy of Bureau RFR procedure
- 4) Request for Reimbursement (RFR) workbook
- 5) Monthly Reporting Template
- 6) Time and Effort policy and template
- 7) Smartsheet submission policy and help guides

RFRs may not be paid unless quarterly reports are up to date.



# Bureau Procedure

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## Requirements

Upon subaward execution, staff must send a welcome email to the subrecipient, as outlined in the [Standardized Email for Newly Executed Subaward Memo](#)

The following items must also be emailed to each subrecipient:

- [BBHWP Website](#)
- [DHHS Grant Instructions and Requirements](#)
- [BBHWP Standardized RFR Submission Review and Approval Procedure](#)
- [Approved subaward complete with your scope of work and budget](#)
- [Monthly reporting template](#)
- [Request for Reimbursement \(RFR\) tools, including:](#)
  - [RFR Workbook](#)
  - [How to: Upload and See Submitted RFRs](#)
  - [Smartsheet Account Creation Guide for Subawardees](#)

Reminder for subrecipients:

- [RFRs may not be paid unless quarterly reports are up to date.](#)
- [Payment delays due to late quarterly reports are at the Bureau's discretion, with Bureau Chief approval.](#)
- [If quarterly reports are late, the Bureau must proactively notify the subrecipient.](#)

# Bureau Procedure

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## Who's Responsible?

### Fiscal Staff

- Collaborate with program staff once subaward is for RFR workbook for distribution.
- Fiscal staff will prepare the appropriate workbook tabs
  - *Highlighted tabs are required every subaward*
  - *Additional tabs as executed subaward requires*
  - *Including updates from BMR or amendments*
- Workbooks should not be locked unless deemed necessary by program and/or section managers.
- Conduct second review of monthly RFR and submit to Division fiscal for payment processing
- All Zero \$ RFR submissions will be marked paid by fiscal staff

### Program Staff

- Coordinate with Fiscal staff on the RFR workbook for distribution after subaward is executed.
- Coordinate with fiscal staff on rejecting RFR submissions to subrecipient only once instead of multiple rejections
  - (review everything and reject once with all feedback)
- Collaborate with subrecipients on resubmissions, site monitoring, monthly, annual, and quarterly reporting, and adherence to grant and fiscal deadlines, establishing and maintaining monthly technical assistance (TA) meetings
- Conduct the initial review of monthly RFR submissions.

Subrecipients are responsible for maintaining the RFR workbook throughout the subaward period



# Bureau Procedure

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## When should RFRs be submitted?

By the 15th of the month for the previous month

*unless otherwise specified in the Notice of Subgrant Award (NOSA).*

- RFRs must be submitted each month of the subaward period.
  - If the subaward period is 12 months, there should be 12 RFRs submitted.
  - A 13<sup>th</sup> draw is allowed as the final draw at the end of the state fiscal year (SFY) but must be labeled “June FINAL” and submitted by the deadline to prevent a stale claim.
  - If the “June FINAL” (or any other RFRs) are submitted after the year-end deadline, this payment is subject to a stale claim and will take up to 6 months for processing
  - Any \$0 RFR cover page must be submitted through the same process
  - End of federal subaward RFRs must be submitted by the 15<sup>th</sup> of the month following the end of the subrecipient award

If any deadline cannot be met, subrecipient and Bureau staff should work together on details and resolutions.

# How should RFRs be submitted?



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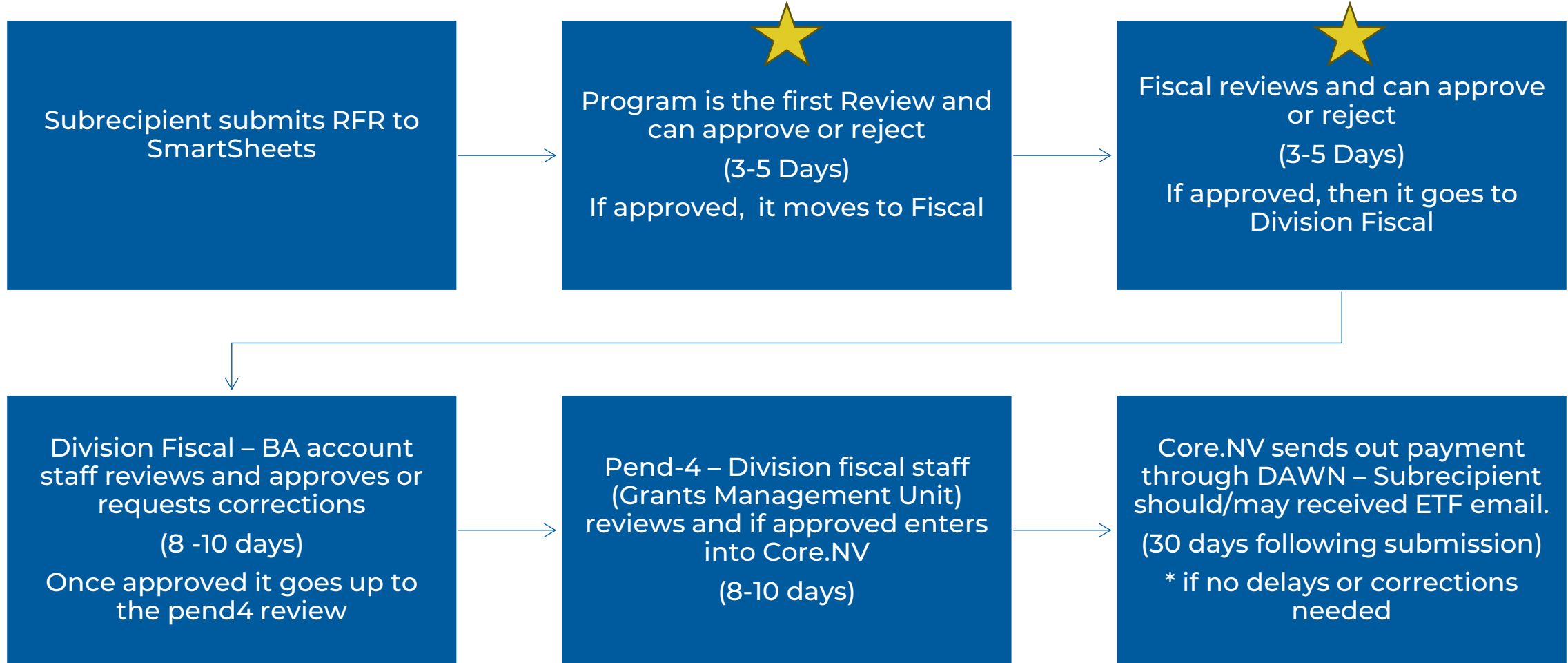
Highlighted tabs are required every RFR – Entire submission should be one PDF document

- **Tab 1** – RFR Cover page as PDF with required signature
  - PDFs missing signatures will be rejected
- **Tab 2** – Year to Date Reports
- **Tab 3** – Trans List and Source Doc for submission month
- **Tab 4** – Transaction Tracking – New\* running log for all checks and payments subrecipient in progress – not cleared financial institution
- Other tabs 5-8 need to be completed and submitted as executed subaward requires
- Back-up documentation should be appropriate for claimed expenditures
  - If back-up documentation is excessive and inappropriate RFR will be rejected
  - Should only contain necessary and reasonable documents for each requested expenditures

Requests for Reimbursement (RFRs) must be submitted through the Reimbursement Submission Form in the Smartsheet portal

<https://app.smartsheet.com/b/form/88e096c84e6945aab5d81b15973b1c7b>

# Smartsheet Flow - Go Live 3/03/2026



Any discrepancies resulting in rejections or kick backs, extend the time frame and may delay payments



# Updated Subrecipient Portal

- Submit only one RFR at a time
- A new RFR may be submitted only after the prior RFR has been submitted to Division Fiscal
- Go Live date of April 1, 2026



# Updated Subrecipient Portal



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## New Reimbursement Request



### Bureau of Behavioral Health Wellness and Prevention Request for Reimbursement

Are your previous RFR's in Division Fiscal or Paid Status? \*

If the RFR's below are not in Division Fiscal or Paid Status, you may NOT submit an RFR at this time. Please contact your Program Manager with any questions.

YES  NO

Send me a copy of my responses

Submit

Powered by smartsheet

[Privacy Policy](#) | [Report Abuse](#)

# Updated Subrecipient Portal



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## New Reimbursement Request



### Bureau of Behavioral Health Wellness and Prevention Request for Reimbursement

Are your previous RFR's in Division Fiscal or Paid Status? \*

If the RFR's below are not in Division Fiscal or Paid Status, you may **NOT** submit an RFR at this time. Please contact your Program Manager with any questions.

YES  NO

Subgrant Number

Subawardee Name \*

Subawardee Email \*

Subawardee Contact Name \*

RFR Month \*

# What to look for in an RFR

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- Review the service dates VS source documentation expenditure dates
  - Ensure that service dates fall under executed subaward period
- All appropriate signatures – signed PDF cover page, time and effort, transaction tracking and attestation, travel claims, in-kind match form
- Cost Allocations are appropriate and matching to executed subaward budget lines
- Ensure all invoices are current and have zero remaining balances to compare to transaction tracking log
- Confirm each expense is listed as a line item in the executed subaward
  - Purchases outside the approved budget must be communicated to program for prior approval before purchase

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# Reasons for RFR Rejections



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## Common Reasons:

- Inappropriate budget amounts without BMR prior approval
- Fiscal or numerical errors within the monthly RFR
- Missing back-up documentation or missing PDF tabs from workbook
- Inappropriate cost allocations
- Missing required signatures
- Unallowable expenditures (food, etc)

# RFR Cover Page



FINANCIAL REPORT AND REQUEST FOR FUNDS						
(must be accompanied by expenditure report/back-up)						
Month(s):				Calendar year:		
Approved Budget Category	A Approved Budget	B Total Prior Requests	C Current Request	D Year to Date Total	E Budget Balance	F Percent Expended
1 Personnel	\$542,798.00	\$0.00	\$0.00	\$0.00	\$542,798.00	0.0%
2 Travel	\$6,292.00	\$0.00	\$0.00	\$0.00	\$6,292.00	0.0%
3 Operating	\$10,255.00	\$0.00	\$0.00	\$0.00	\$10,255.00	0.0%
4 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
5 Contract/Consultant	\$44,047.00	\$0.00	\$0.00	\$0.00	\$44,047.00	0.0%
6 Training	\$4,784.00	\$0.00	\$0.00	\$0.00	\$4,784.00	0.0%
7 Other	\$20,118.00	\$0.00	\$0.00	\$0.00	\$20,118.00	0.0%
8 Indirect	\$62,829.00	\$0.00	\$0.00	\$0.00	\$62,829.00	0.0%
<b>Total</b>	<b>\$691,123.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$691,123.00</b>	<b>0.0%</b>

RFR requests cannot have negative or over expended categories unless there is program manager knowledge for the final RFR – (GIR25-19)

# Year to Date Report



		Budget	July	Aug	Sept	Oct	Nov - \$1	Nov - \$2	Dec - \$1	Dec - \$2	Jan	Feb	Mar	Apr	May	June	Y-T-D	Approved	Balance
<b>SECTION I</b>			8%	17%	25%	33%	42%		50%		58%	67%	75%	83%	92%	100%			
Personnel		542,798.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-			1.0X
Travel		6,292.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-			1.0X
Operating		10,255.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-			1.0X
Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			1.0X
Contractual/Consultant		44,047.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-			1.0X
Training		4,784.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-			1.0X
Other		20,118.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-			1.0X
Indirect		62,829.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-			1.0X
<b>SECTION I - Total:</b>		691,123.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			1.0X 691,123.00
<b>SECTION II</b>			8%	17%	25%	33%	42%		50%		58%	67%	75%	83%	92%	100%			
<b>Personnel:</b>	<b>First &amp; Last Name:</b>	<b>FTE</b>	<b>Request %</b>																
Project Manager	Smith, Joe	1.00	10.00%																1.0X
Administrative Assistant	Jones, Mary	1.00	50.00%																1.0X
<b>Total:</b>																			1.0X
<b>Fringes:</b>		2,500.00																	
FICA																			1.0X
Worker's Comp																			1.0X
Unemployment Ins																			1.0X
Retirement																			1.0X
Group Insurance																			1.0X
<b>Total:</b>		2,500.00																	1.0X
<b>TOTAL PERSONNEL:</b>		542,798.00																	1.0X #####
<b>Travel:</b>																			
<b>TOTAL TRAVEL:</b>		6,292.00																	1.0X 6,292.00

# Trans List & Source Doc



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Transaction List & Source Documentation*				Total Cost	Insert % charged to this RFR here.	Insert % of cost allocated to other funding sources in column G-I. Add more as necessary to show 100% cost allocation.				Total Cost Allocation (must equal 100%)	Match Assigned to Grant	Amount Charged to Grant
Date	Inv Number	Payee/ Vendor	Description of Expense			% Charged to (Name of Funding) funding source	% Charged to (Name of Funding) funding source	% Charged to (Name of Funding) funding source	% Charged to (Name of Funding) funding source			
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
			<b>Total Personnel</b>	\$0.00							#REF!	\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
			<b>Total Travel</b>	\$0.00							#REF!	\$0.00
				\$0.00	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
			<b>Total Operating</b>	\$0.00							#REF!	\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
			<b>Total Equipment</b>	\$0.00							#REF!	\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00
				\$0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$0.00

All Funding sources entered.

Note: If you need stay within the si

1. Click on Color
2. Click on Color
3. Click on the n

Adding additional Column J to include columns. Adding column not being grayed cells are

NOTE: When t The Match Ass

Note: Indirect, r

The g

\*Each Category and Year-to-Date

\*Travel Expense

GIR mentions RFRs will not be approved without a transaction list unless prior written approval has been received.

# Transaction Tracking



## New Tab added to RFR workbook January 2026

- Running log of clear and/or processed transactions
  - If transaction has not cleared bank, this is the subrecipients attestation that expense has been recorded as final and the check cashing is outside their control.
  - When the pending transaction clears than appropriate back-up documentation must be submitted on the next applicable RFR

*DPBH Memo 11/10/25 – all RFRs require back up documentation to include bank statements/records as proof of payments*

Check #	Transaction Detail	Date Payment Sent	Vendor	RFR Submission Month	Amount	Status/Notes	Date Payment Cleared



# Transaction Attestation

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- An attestation must be submitted for any month in which there are checks pending clearance.
- The attestation must be completed on the organization's letterhead and signed by an authorized representative.
- The Division requires the following attestation language:  
*"By signing below, I attest I am a duly authorized representative for the subrecipient organization and certify, to the best of my knowledge, the above transactions have completely processed through our organization, although the check has not yet cleared through our financial institution. I understand inclusion in the list above is subject to review by the grantor and does not guarantee the transaction will be reimbursed. I will maintain a list of checks pending clearance by our financial institution and provide the list with each RFR until the list is cleared. I will provide documentation of the check processing through the financial institution in the next applicable RFR. I understand and agree to promptly inform the grantor if any of the payments listed above are voided or otherwise invalidated so appropriate refunds for those specific transactions can be sent to the grantor."*





# Budget Modification Form



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Subrecipients must submit a BMR to Bureau program/fiscal staff for approval before spending funds differently than originally budgeted, this includes moving money within or between budget categories.

BMR (no amendment) can be approved by staff if:

- Funds are being moved between categories that already have dollars
- The scope of work does not change
- The change is under 10% of the total award.
- Indirect costs *cannot be redirected or reallocated in a BMR.*

BMRs must be submitted using the form in Tab #7 of the RFR workbook.

If approved: Bureau Fiscal staff will update all fiscal documents to reflect the approved modification:

- Declining Balance Sheet
- Reconciliation (if applicable)
- RFR coversheet/Section D Workbook

- Amendment required if a budget category was never executed (no dollars assigned).
  - Agencies attempting to receive reimbursement for an expense that isn't listed as a line-item in their executed budget can be subject to rejection
  - Bureau staff will review and approve/deny the amendment request.

*BMRs must be submitted at least 30 days before the end of the subgrant period, unless there are emergent circumstances or program approval is given. (GIR 25-19)*



# Budget Modification Form

COST CATEGORY	ORIGINAL AWARDED BUDGET	REQUESTED REDIRECTION	NEW REVISED BUDGET	JUSTIFICATION	IDENTIFY GOAL AND OBJECTIVE FUNDING REDIRECT ALIGNS WITH
Salaries and Wages	\$542,798	(\$10,000)	\$532,798		
Fringe Benefits	\$0	\$0	\$0		
<b>Personnel Costs (Subtotal)</b>	<b>\$542,798</b>	<b>(\$10,000)</b>	<b>\$532,798</b>	Cost Savings from personnel vacancies be redirected for additions computer/equipment for programmatic activities and reporting	Scope of Work objective 1.2 and 1.4
Travel Costs	\$6,292	\$2,000	\$8,292	Redirected from training cost savings from personnel vacancies allowing current staff to attend prevention/treatment conference in state	Scope of work objectives 3.1 and 3.2
Operating	\$10,255	\$0	\$10,255		
Equipment	\$0	\$10,000	\$10,000	Funding to purchase computers/equipment to complete program activities, community engagement and required reporting current equipment cannot run necessary programs (email, office, zoom, and payroll/accounting software)	Scope of Work objective 1.2 and 1.4
Contract/Consultant	\$44,047	\$0	\$44,047		
Training	\$4,784	(\$2,000)	\$2,784	Personnel vacancies provided cost savings that decrease need for training	Scope of work objective 2.5 and 2.6
Other	\$20,118	\$0	\$20,118		
<b>Total Direct Costs</b>	<b>\$628,294</b>	<b>\$0</b>	<b>\$628,294</b>		
Indirect Costs	\$62,829		\$62,829		
<b>Total Award</b>	<b>\$691,123</b>	<b>\$0</b>	<b>\$691,123</b>		

Expenditures **cannot be done prior** to receiving approval from Bureau staff on a budget modification.

I, a duly authorized signatory for the applicant, certify to the best of my knowledge and belief that this report is true, complete and accurate; that the expenditures, disbursements and cash receipts are for the purposes and objectives

# In-Kind Match

Based on the original funding source, some entities are required to report “match”. This tab (#8) in the RFR workbook is required to be completed for those entities.

- The PATH federal grant requires subrecipients to report match within their subaward.

Fiscal staff double check to ensure that formulas are pulling onto RFR cover page (tab 1)



IN-KIND CONTRIBUTION / MATCH			
<b>Program Name:</b> Bureau of Behavioral Health Wellness and Prevention		<b>Subgrantee Name:</b>	
<b>Address:</b> 4126 Technology Way, Suite 100 City, NV 89706		<b>Address:</b>	
<b>FINANCIAL REPORT FOR MATCHING</b>			
Total Amount Awarded.	\$ 14,677.26		Match
Match Percentage	37%		Oct \$ 3,362.58
Total Required Match	\$ 5,430.58		Nov \$ 4,623.03
			Dec \$ 4,848.07
			Jan \$ 6,199.39
			Feb \$ 4,044.67
			Mar \$ 6,155.94
			Apr \$ 3,893.97
			May \$ 7,460.98
			June \$ 7,644.43
			Jul \$ 4,907.18
			Aug \$ 5,695.59
			Sep \$ 5,430.58
<b>8 Total</b>	\$ 5,430.58		YTD Total \$ 64,266.41
<b>* Must be accompanied by Transaction List/Source Documentation and Year-to-Date Report</b>			
This report is true and correct to the best of my knowledge.			
Authorized Sub-Recipient Signature	Title	Date	



# Time and Effort Tracking

## Time and Effort Tracking– T&E

**Bureau Policy:** requires back-up documentation for all time and effort allocated to our subgrants where personnel is a funded category.

### Subrecipients –

- Use BBHWP approved [Time and Effort Tracking template](#) for time and effort tracking if needed
  - with Bureau staff approval use their own forms
- T&E tracking sheet documents time worked per project, time off, and justification on tasks
- Submitted by subrecipient monthly with the RFR
- **Any funded staff need to have a time and effort tracking sheet with every RFR**
  - Subrecipient does not have a template or current tracking mechanism- BHHWP can provide one
  - If template provided gray areas contains formulas and notes and justification need completed for each line

\* Instructions available on the first tab of Time and Effort Tracking Workbook\*

# Time and Effort Template



Organization Name		
Employee:		
Supervisor:		
Pay Period:	1/12/2026	- 1/25/2026
Total Pay Period Hours	80	
(Total Hours) - (Time Off)	64	

*this column corresponds to "grant list" tab*

Project & Sub-Grant Allocation	Hours Worked															Total	Percentage of Total Time	Allocation % w/ Time Off Distribution	% Time Off Allocation by Grant	Notes and Justification
	12-Jan	13-Jan	14-Jan	15-Jan	16-Jan	17-Jan	18-Jan	19-Jan	20-Jan	21-Jan	22-Jan	23-Jan	24-Jan	25-Jan						
EXAMPLE	1	2	0	8	2	0	0	4	0	3	2	8	10	0	40	50.000%	62.500%	12.500%		
Name Subaward matching Name in Accounting Software	0	4	0	0	3	0	0	4	0	7	6	0	0	0	24	30.000%	37.500%	7.500%		
Enter Grant Here															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		
															0	0.000%	0.000%	0.000%		

Time Off Allocation		12-Jan	13-Jan	14-Jan	15-Jan	16-Jan	17-Jan	18-Jan	19-Jan	20-Jan	21-Jan	22-Jan	23-Jan	24-Jan	25-Jan	Total	Percentage
PTO	0	0								8					8	10.00%	
Sick	0	0	8												8	10.00%	
Absent	0	0													0	0.00%	



# Source Documentation

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## Personnel

Includes activity-based timesheets, T&E template, and/or the actual pay stubs that show all the deductions and hours worked by the employee.

- If the employee is not a 100% funded position, the notations must identify what other funds are paying the additional hours.
- Documentation must identify employer paid expenses.

*The Bureau reserves the right to request proof of payment of employer paid expenses.*

## Documentation Needed with RFR Submission

- Proof of time tracking for all staff on the executed subaward
  - Include cost allocation if staff are not 100% paid out of one funding source.
- Timecards with Supervisor and employee signatures and/or time and effort documents.
- Acceptable documents include but not limited to:
  - Paystubs,
  - Payroll reports (should include deductions, fringe, taxes, etc with each staff salary)

# Source Documentation

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## Operating

Documentation includes all procurement material, purchase order, invoices, receipts, etc. For expenses paid through a revolving credit account.

\*Bureau reserves the right to request proof of payment to that account.\*

- Operating can be defined as day-to-day activities, functions, and use of assets that directly carry out activities and purpose of executed award.
  - Receipts must show proof of operating expenses.
  - Must reflect cost allocation, if needed, based on executed subaward.
- Examples of operating expenditures include but not limited
  - Rent,
  - Utilities

*Good way to think about operating is if a payment is not made than the operations stop*

# Source Documentation

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## Equipment

Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or \$10,000 (2CFR200.313)

- Documentation must include all procurement records, such as purchase orders, invoices, receipts, inventory records, and disposition documentation.
- Costs must be appropriate. Reimbursement of equipment over \$4,999.99 and all computer purchases must include three quotes from appropriate vendors.
- Items that should be reimbursed as equipment:
  - Computers / Laptops
    - All computers purchased with funds must be assigned to a staff person funded with the same award and notated on back documentation.
  - File servers
  - IT Systems
  - Telephone system

# Source Documentation

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## Contractual

Documentation includes all procurement material, licensing, insurance requirements, invoices, etc.

- Proof of payment of invoices must be included with RFR.
- Brief description of activities provided must be included with the invoice.
- Contractual line items in the RFR must be indicated in the executed subaward budget.

*The state reserves the right to request additional back-up documentation*



# Source Documentation

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## Other Expenses

Documentation includes all procurement material, purchase order, invoices, receipts, etc.

- Fee-For-Service requires spreadsheet with backup documentation with detailed encounter data. Reimbursement is only allowed for agreed-upon term as listed in the Scope of Work and the budget.
  - See [BBHWP Policy Page 6](#) more information
  - Subrecipients with fee for service subaward must follow specific billing and eligibility rules for claims processing as outlined BBHWP Policy.
- Examples can include but not limited to
  - Office subscriptions copiers, registration fees, supplies, important but not core to daily operations

*Check that cost allocations are appropriate and consistent*

# Source Documentation

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## Indirect Expenses

Indirect costs may be claimed for expenses not readily identifiable to a single funding source (i.e., overhead).

- less certain categories of exclusions, cannot be direct and indirect (2 CFR §200.414) and MDTC must comply (2 CFR §200.680)

### Examples of Indirect Costs

- general administration
- human resources
- payroll and accounting
- executive salaries,
- maintenance
- support services

No back-up documentation is required to be submitted for indirect, however documentation must be kept at subrecipient level to identify what is being charged to the indirect and be made available during Bureau site monitor

### Indirect requests on RFRs

- Preferred that indirect cannot be made up during later months if a month request is missed,
- indirect funds cannot be changed after the award has been executed
  - unless an amendment is completed
  - exception is if subrecipient indirect rates changes due to federal negotiations



# Allowable Costs

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## Key Criteria for Allowable Costs

- **Necessary and Reasonable**
  - Expense/expenditure must be essential for project performance
- **Allocable**
  - Cost must benefit specific grant project in proportion to the amount charged
- **Consistent Treatment**
  - Costs must be treated the same way (direct vs indirect) for grant activities as they are for organizational activities. (follow internal policy)
- **Compliant**
  - Must follow all rules in the grant award, uniform guidance and the funding agency's policies
- **Properly Documented and Maintained – Proves Compliance**
  - Inventory policy followed
- **Not Duplicative**
  - Expenses that can be charged to Medicaid for example cannot also be charged to grant
  - Costs such as rent/utilizes are allocated across subrecipients funding streams and not paid in full by multiple awards

# Allowable Cost

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## Examples of Allowable Costs

Salaries & Fringe: Wages and fringe benefits for staff working directly on the grant project.

Supplies & Materials: Consumables, supplies, devices, and other materials needed for program activities.

Equipment: Necessary equipment, including IT, typically subject to the \$10,000 cost threshold.

Travel: Project-related travel for activities and deliverables.

Operating/Other: Costs essential to the project but not directly producing outputs, such as rent, and utilities; should be cost-allocated across funding streams for subrecipients.

Contracts/Subawards: Organizational affiliates, bookkeeping services, educational campaigns, and similar contracted services.

Indirect Costs: Overhead expenses, including payroll systems, single audit services, rent, utilities, maintenance, janitorial, and HR services.



# Unallowable Costs

## Unallowable with Federal Funding

- Lobbying (Any)
- Fund-Raising (costs associated organized, etc. Check CFRs)
- Bad Debts (any losses from uncollected accounts)
- Fines/Penalties (resulting from violations of laws/regs)
- Unnecessary Travel costs (First class vs economy, medical exceptions)
- Entertainment (costs for amusement)including food/ alcohol
  - unless specifically stated as allowable in NOGA - Grant may allow (SOR)
  - when in doubt check with Grant Project Officer
- Interest (cost incurred for interest on borrowed capital)
- General government costs (elected officials salaries, any government expenses not associated with grant funded program)
- Personal use of equipment or supplies
- Bureau specific unallowable
  - Firearms expenses is not allowed
  - Vehicle purchases is not allowed.

# Contact Information

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Please contact your Bureau program or fiscal point of contact for specific subgrant questions

**QUESTIONS?**



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