



SUBGRANTEE PROCEDURE
MONTANA BOARD OF CRIME CONTROL
EUNA GRANTS REQUIRED DOCUMENTATION FOR EXPENSES

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Effective Date: November 2021	Revised: 05/07/2024

I. Purpose

The purpose of this procedure is to assist subgrantees in 1.) understanding accounting reporting basis for expenditures and 2.) knowing what type of backup documentation is required to upload into Euna Grants when entering expenses and before MBCC staff can issue a payment to a subgrantee.

II. Definitions

Cash Accounting Basis – the method of reporting revenues and expenses when cash is actually received or paid out.

Accrual Accounting Basis – the method of recording revenues in the period in which they are earned, regardless of when cash is received, and reporting expenses in the period when the charges are incurred, regardless of when payment is made.

III. Procedure

Charges may be reported on a cash or accrual basis as long as the methodology is **disclosed and consistently applied**.

For a report prepared on a cash basis, reported expenditures are the sum of all cash disbursements within the reporting period for all direct charges, services, and products.

For a report prepared on an accrual basis, reported expenditures are the sum of all cash disbursements and accrued amounts for direct charges, services, and products.

Supporting documentation for the reported expenses incurred within the reporting period should have the following documentation uploaded with the payment request (could be one combined document or separate documents attached to the payment request or reporting period, or individual documents attached to the actual expense). For both accrued and actual expenses, reporting period general ledger is required.

A. Personnel / Fringe

Timesheets / Activity Report

- Must show actual hours worked
- Must show breakout of actual hours by funding sources or certified percentage per project (i.e. “I, John Doe, certify that I worked at least 40% of my pay period hours on a VOCA-funded project.”)
- Must be signed and dated by the employee and supervisor (digital signatures are accepted) within a reasonable time.

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System-generated detailed payroll ledger report must include:

- Breakout of payroll wages/salary per employee, per pay period (must match the time sheets)
- Employer paid fringe benefits
 - To include health insurance, payroll taxes, workers compensation, retirement, etc.
 - For any fringe benefits that are not required by the federal government, personnel policies and procedures, board of directors' approvals, or any other backup documentation must be provided once a grant period.

B. Travel

- Lodging invoices/receipts, airline receipts, car rental receipts, baggage receipts should be submitted after travel has occurred. No travel expenses will be reimbursed for future travel.
- Employee reimbursement request
 - Must show travel hours (departure/arrival/return times to qualify for state meal rates).
 - Receipts for all misc. expenses.
 - Mileage documentation, detailed mileage log with miles driven per day and purpose of the travel.
 - If travel is out-of-state, upload a copy of the out-of-state travel approval email you received from MBCC and all supporting documentation submitted with the travel request (i.e. event agenda, itinerary) to the appropriate subfolder within the Public folder in Euna Grants.

C. Contracted Services

- A copy of contract/MOU (only needs to be sent one time).
- The invoice (if it isn't a reoccurring automatic monthly payment).

D. Other

- Receipts for all purchases and/or services (to include itemized credit card purchases).
- If an agency purchases prepaid cards (i.e. gift cards, gas cards, phone cards) with federal funds, a policy addressing the handling of the cards must be placed in the Public documents folder in Euna Grants.
- The tracking log must be attached as additional documentation to the final budget reporting period.

E. Supplies

- Receipts and/or invoices for all purchases (to include itemized credit card purchases).

F. Equipment (Items \$10,000 or more, for single durable items)

- Purchase order.
- Invoice with a Unique Identifier (serial number/VIN).
- Procurement policy (must be placed in the Public/Grant Management Documents folder in Euna Grants).

G. Indirect Costs

- If the entity has a negotiated indirect cost rate, the documentation should be on file. Entities that do not have a current negotiated (including provisional) indirect cost rate, may elect to charge a de minimis rate of 15% of modified total direct costs (MTDC) which may be used indefinitely. When using this method, cost must be consistently charged as either indirect or direct costs but may not be double charged or inconsistently charged as both. Also, if this method is chosen then it must be used consistently for all Federal awards until such time as an indirect cost rate is negotiated.

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H. Match

- Match is the recipient share of the project costs. Match may either be “in-kind” or “cash.”
 - In-kind match includes the value of donated services
 - Cash match includes actual cash spent by the recipient and must have a cost relationship to the Federal award that is being matched (i.e. match on administrative costs should be other administrative costs, not other matching on program costs).

IV. Closing

Questions concerning this procedure should be directed to your MBCC program staff point of contact.