

SFY25 Grant Instructions and Requirements (GIRs)

**State of Nevada
Department of Health and Human Services
Division of Child and Family Services
Grant Management Unit**

Effective July 1, 2024, through June 30, 2025

Table of Contents

	Page
Administrative	
GIR-25-1	GIRS Defined 1
GIR-25-2	Grantor and Subrecipient Defined 2
GIR-25-3	Grantor Authority 2
GIR-25-4	Confidentiality 2
GIR-25-5	Controlling Documents 2
GIR-25-6	Subrecipient Rights and Responsibilities 3
GIR-25-7	Supplanting 4
Fiscal	
GIR-25-8	Request for Reimbursement Instructions 4
GIR-25-9	Risk Designation and Resulting Monitoring... .. 7
GIR-25-10	Credit Cards 8
GIR-25-11	Cost Sharing or Matching Requirements 8
GIR-25-12	Cost Allocation 8
GIR-25-13	Direct and Indirect Costs 9
GIR-25-14	Allowability and Allocability of Costs 11
GIR-25-15	Allowability of Specific Costs 11
GIR-25-16	Disbursement of Funds 12
GIR-25-17	Travel Reimbursement 14
GIR-25-18	Single Audit or Financial Opinion 16
GIR-25-19	Subaward Amendments 17
GIR-25-20	End of Grant Year Instructions 17
GIR-25-21	Procedures for Processing Carryover of Funds 18
Equipment and Documents	
GIR-25-22	Equipment and Inventory Requirements 18
GIR-25-23	Special Requirements for Gift Cards, Vouchers, and Other Like Items 19
GIR-25-25	Retention and Disposal of Project Documents 19
Monitoring and Corrective Actions	
GIR-25-25	Risk Assessment 19
GIR-25-26	Quarterly Reports 20
GIR-25-27	Procedures for Fiscal Monitoring and Administrative Review 20
GIR-25-28	Procedures for Program Site Visits and Monitoring 21
GIR-25-29	Corrective Actions 23

Grant Instructions and Requirements (GIRS)

GIR-25-1 **SUBJECT: GIRS DEFINED**

The Division of Child and Family Services Grant Management Unit (GMU) has adopted these Grant Instructions and Requirements (GIRs) to provide Subrecipients with essential information relative to financial and administrative requirements for programs funded through the GMU. **The GIRS apply to all Subrecipients.**

This edition of the GIRS applies to all grants awarded for July 1, 2024, for performance period SFY-25.

Sections of the GIRs are identified by the term GIR (a single provision in the Grant Instructions and Requirements), followed by the last two digits of the State Fiscal Year, and numbered sequentially. The funding source and program codes are as follows:

Child Welfare Grants:

- Adoption Incentive (AI)
- Adoption Savings (AS)
- American Rescue Plan Act (ARP/ARPA)
- Casey Family Programs (CASEY)
- Child Abuse and Neglect System (CANS)
- Child Death Review (CDR)
- Children's Justice Act (CJA)
- Children's Trust Fund (CTF)
- Community-Based Child Abuse Prevention (CBCAP)
- Differential Response (DR)
- John H. Chafee Foster Care Program for Successful Transition to Adulthood (CH)
- Education and Training Voucher (ETV)
- Transition from Foster Care (FAFFY)
- System of Care (SOC)
- Title IV-B Subpart 1 Stephanie Tubbs Jones Child Welfare Services Program (IVB-1)
- Title IV-B Subpart 2 Promoting Safe and Stable Families (IVB-2)
- Title IV-B Subpart 2 Caseworker Visits (IVB-2 CW)
- Title IV-E Adoption
- Title IV-E Foster Care
- Title IV-E Guardianship
- Title IV-E Reimbursement Program for Legal Services

Victim Services Grants:

- Family Violence Prevention and Services Act (FVPSA)
- American Rescue Plan (ARP) FVPSA Domestic Violence (DV)
- ARP FVPSA Sexual Assault (SA)
- ARP FVPSA Testing
- Victims of Crime Act (VOCA)
- American Rescue Plan Act (ARPA)
- Victims of Domestic Violence or Sexual Violence - Marriage License (ML)

Each instruction applies to grants from all funding sources unless otherwise noted.

Each Subrecipient is instructed to maintain a copy of the GIRs, which will be verified during program and/or fiscal monitoring. Programs that do not follow the instructions and requirements outlined in the GIRs will jeopardize receipt of funds.

GIR-25-2 SUBJECT: GRANTOR AND SUBRECIPIENT DEFINED

The **Grantor** is the Division of Child and Family Services, GMU. This is the State agency responsible for the award and oversight of the funding sources listed in GIR-25-1 as well as any other funding sources that may be assigned to the GMU.

For the purposes of this document, the **Subrecipient** is the recipient of the funds listed in GIR-25-1 and any other funding sources that may be assigned to GMU. The Subrecipient includes all employees, board members, and designated representatives of the subrecipient organization or agency.

GIR-25-3 SUBJECT: GRANTOR AUTHORITY

The Grantor cannot be limited in its rights by the Subrecipient, as GMU rules and regulations shall supersede the Subrecipient's rules and regulations. The State's ability to evaluate the grant includes full access to any document and/or record pertinent to the program and the right to interview staff, clients, agency personnel or board members in accordance with the procedures of confidentiality as described in GIR-25-4 and any pertinent State or Federal regulations.

GIR-25-4 SUBJECT: CONFIDENTIALITY

All Subrecipients are required to comply with applicable State and Federal confidentiality and privacy rules. Subrecipients shall collect, maintain, and transmit personal information about services in a manner that ensures security and protects individual privacy (e.g., use of identifiers instead of names or Social Security numbers on any information submitted to the GMU). Any Subrecipient that is a covered entity under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) shall also comply with the security and privacy safeguards set forth in Public Law 104-191 (45 CFR 160 and 164). Such safeguards shall not restrict the GMU's access to protected health information which may be necessary to determine program compliance [45 CFR 164.512(d) (1) (iii)].

GIR-25-5 SUBJECT: CONTROLLING DOCUMENTS

For purposes of administration and decisions regarding compliance and operations, the approved grant proposal (including Scope of Work, outputs, and outcomes), budget, assurances, GIRS and any applicable Federal or State regulations and requirements constitute the controlling documents. Both the Subrecipient and the GMU shall reference these documents when interpreting or applying rules.

The GMU has elected to use the Uniform Guidance (Title II of the Code of Federal Regulations - 2 CFR) as the basis for grant administration, regardless of whether the funds are derived from a Federal source or State fund. Deviations may be more restrictive but not less restrictive than the

Uniform Guidance. Below is a link to 2 CFR 200 and to the Nevada State Administrative Manual (SAM), which is also integral to grant administration.

- Uniform Guidance – 2 CFR 200 Grants and Agreements
- <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>
- State Administrative Manual –
- <http://budget.nv.gov/uploadedFiles/budgetnvgov/content/Governance/SAM.pdf>

GIR-25-6 SUBJECT: SUBRECIPIENT RIGHTS AND RESPONSIBILITIES

1. The Subrecipient organization assumes full responsibility for the overall program which includes fiscal administration, timely submission of required reports, program management including personnel, and meeting the goals and objectives in the approved grant applications.
2. The Subrecipient shall maintain effective control and accountability for all grant funds, property, and other assets. The Uniform Guidance Addresses Standards for Financial and Program Management in 2 CFR 200.300 through 309.
 - a. Source documentation for all transactions, controls, and other significant events must be clear and **readily available** for examination. All documentation such as invoices, contracts, subawards, etc., should be maintained at the Subrecipients' principal place of business. Source documentation is addressed in 2 CFR 200.302(b)(3). Timelines for record retention are addressed in GIR-25-23.
 - b. Any activities that deviate from the Scope of Work/Goals and Objectives identified in the grant agreement **must receive prior written approval** from the GMU and may require a written amendment to the grant agreement. [2 CFR 200.201(b)(5)]
3. Subrecipients must notify GMU immediately regarding any legal action or negative publicity related to grant-funded events, activities, services, purchases, or outreach. (In this case, "immediately" means as soon as the Subrecipient becomes aware of such legal action or negative publicity). [2 CFR 200.328(d)]
4. All instructions, requirements, rules, and regulations for grants administered through the GMU are applicable to subawards, contracts, or other mechanisms passing on these funds. Although the GMU or a designee will conduct reviews and monitor First Tier Subrecipients, agencies that intend to pass-through funds must monitor and manage subrecipients. (2 CFR 200.330 through 331)
5. Subrecipients must establish policies and procedures for procurement that comply with 2 CFR 200.318 through 325.
6. Decisions made by GMU must be based on the GIRS, grant agreements, approved budgets, grant assurances, written program policies and procedures, and written fiscal policies and procedures, including those in Title 2 of the Code of Federal Regulations (CFR), the State Administrative Manual (SAM), and in any other Federal or State regulations and guidance that apply to the funding source. If a Subrecipient disagrees with a decision, the Subrecipient has the option to dispute the decision by taking the following steps:

- a. Request in writing that the GMU provide the specific documentation upon which a decision is based. A written response will be made within seven (7) working days.
 - b. If the written response does not resolve the disagreement, request in writing that the GMU consult the Deputy Administrator-Administrative Services for a review of the issues. A written response will be made within seven (7) working days.
 - c. If the disagreement is still unresolved, request in writing that the matter be reviewed by the Division Administrator, whose decision will be final and will not be open to further discussion or challenge.
7. All interactions between Subrecipients and GMU staff will be conducted with honesty, courtesy, and respect. It is essential that a professional relationship be maintained in order to properly administer the grant award and provide effective services in the community. Conduct that interferes with the administration of the grant award or negatively impacts the ability to provide effective program services may result in termination of the award.
 8. Technical assistance within the capacity of GMU or through available resources will be provided to Subrecipients on the following basis:
 - a. At the request of the Subrecipient.
 - b. At the request of the GMU.
 - c. In accordance with direction from the Deputy Administrator-Administrative Services or the Division Administrator.
 9. All Subrecipients that provide direct services to clients are required to submit organizational and service information to **Nevada 2-1-1 and to update information annually**. Proof of submission and/or updates will be required as part of the Subrecipients' second quarter progress report. (Instructions about how to submit updates will be provided before the proof of update is due.)

GIR-25-7 SUBJECT: SUPPLANTING

Funds cannot be used to *supplant* State, local, or tribal funds unless permitted by statute, Grants Financial Guide, or by the program announcement ("solicitation"). Supplanting occurs when a State, local, or tribal government reduces previously allocated or appropriated funds by the entity for an activity, specifically because Federal funds are available (or expected to be available) to fund that same activity. Federal funds must be used to supplement existing State, local or tribal funds for program activities, if any, and may not replace State, local, or tribal funds that have been appropriated or allocated for the same purpose.

Additionally, Federal funding may not replace State or local funding that is required by law. In those instances where a question of supplanting arises, the Subrecipient will be required to substantiate that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. If GMU identifies potential supplanting, the Subrecipient may be required to submit documentation demonstrating that the reduction in non-Federal resources occurred for reasons unrelated to the receipt of Federal funds.

Supplanting may be grounds for suspension or termination of current and future Federal funding.

All Monthly Financial Status and Requests for Reimbursement Reports (**RFRs**) **must be submitted by the 15th of the month following the previous month**. A workbook is available for each month and must be submitted with each RFR request. The Subrecipient will need to select the correct worksheet tab for the month of reimbursement. The workbook has been designed to minimize the required input each month. Instructions for completing the workbook can be found on the first tab of the workbook. Any changes to the locked cells can be requested by contacting the GMU.

1. **Contact information:** Contact information has been entered by the GMU and automatically carries forward, so it does not have to be retyped. However, changes to the address, phone number, or contact information can be requested by contacting GMU.
2. **Grant Reporting Information:** Grant information is pre-populated. The Subrecipient will need to verify accuracy and ensure the correct month/year is entered by using the correct tab of the worksheet.
3. **Request for Reimbursement Tab:** The Subrecipient will need to indicate whether the reimbursement is Original or Revised by clicking the appropriate box next to the month.
4. **Expenditures:**
 - a. **Approved Budget:** Approved budget amounts will be pre-populated by the GMU based on the grant application proposal, approved Budget Narrative, and Scope of Work. If these amounts do not match the Subrecipient's current Budget Narrative, the Subrecipient will need to notify GMU.
 - b. **Total Prior Requests:** This column lists the total expenditures for all previous reimbursement periods for each category. This field is formula-driven and will auto-populate the amount from previous reimbursements.
 - c. **Current Request:** This column will auto populate from information entered on the corresponding month's Summary tab. Please note that reimbursement may only be requested for expenditures within approved budget categories. If the Subrecipient has multiple funding sources, a proportional share of the costs will need to be allocated. (GIR-43-12)
 - d. **Year to Date Total:** This column shows the total expenditures for all previous and current reimbursements for each category. This field is formula-driven and will auto-populate.
 - e. **Budget Balance:** This column represents the total budget less previous and current requests for each category. This field is formula-driven and will auto-populate.
 - f. **Percent Expended:** This column shows the percentage of the budget spent for each category. This field is formula-driven and will auto-populate.
5. **Approved Budget Category Required Documentation:**

*** All expenses must be cost allocated based on ACTUAL time worked on the project. Allocations based on budgeted amounts will not be allowed.** However, if an employee is working 100% of their time on a single project, subrecipient agencies are allowed to submit an Employee Attestation Form, along with each RFR submittal certifying that 100% of an employee's time is dedicated to the specific grant.

***Required Documentation is based on the risk level designation described in section GIR-25-9 SUBJECT: RISK DESIGNATION AND RESULTING MONITORING below.**

- a. **Personnel:** Activity-based timesheets with paystubs paid in the month requesting reimbursement. Invoices and proof of payment for all fringe benefits requesting reimbursement also need to be provided. **The hours listed on the pay stub MUST match the hours listed on the activity-based timesheet.** For instance, if an employee works 80 hours in a pay period, the activity-based timesheet must list the 80 hours based on actual hours worked. Activity-based timecards must be signed by both the employee and the supervisor. Electronic signatures are acceptable.
- b. **Travel/Training:** Mileage logs, invoices, training description, registration, receipts, and State Travel Reimbursement Forms. Travel/Training can only be reimbursed after the travel/training is completed. Travel/Training must be on your budget and all training must be pre-approved by the GMU.
- c. **Operating Supplies:** Purchase orders, invoices with proof of payment, and receipts. Credit card statements and proof of payment to the credit card if you are using credit cards for purchases.
- d. **Equipment:** Purchase orders, invoices with proof of payment, receipts. For purchases above \$5,000, at least 3 bids must be acquired. Equipment purchases must be in your budget and pre-approved by the GMU. Equipment logs must be maintained as described in GIR-25-22.
- e. **Contractual/Consultant:** The current, signed copy of the contract must be provided to GMU prior to any reimbursements being issued. Contracts must include, at a minimum, confidential information, pay rate, job duties and expectations, start and end date of the contract, and signatures with the date. Invoice with documentation of activities performed and proof of payment.
- f. **Other:** Purchase orders, invoices with proof of payment, and receipts. Credit card statements and proof of payment to the credit card if you are using credit cards for purchases.
- g. **Indirect:** Negotiated indirect rate agreement, or statement that the Subrecipient will apply the de minimis rate provided to GMU prior to grant awards. This field is auto populated with the negotiated indirect or de minimis rate or zero, depending upon the approved budget. GMU staff will request Indirect allocation during the Subrecipient Monitoring.

6. **Verification of Amounts:** The Subrecipient must verify that amounts match cash flow expenditures. Documentation **MUST** be submitted in the order listed in GIR-25-8 above and equal the amount shown in the Current Request row for each category.
7. **Summary Tab:** The information provided by the Subrecipient will coincide and auto populate the Current Request section on the Request for Reimbursement tab. This workbook contains the same information that is within the Subrecipient's approved Budget Narrative. GMU has pre-populated the budget and personnel and these fields are locked. If personnel changes are necessary, the Subrecipient must complete a Personnel Update Request Form prior to the RFR of that month being completed. This form must be completed and approved by GMU prior to the RFR submission.
8. **Match:** The information provided in this section by the Subrecipient will coincide with the required Match on the Budget Narrative. Backup documentation must be provided as shown in GIR-25-8 number 5, a-f to verify Match request. If Subrecipient is utilizing volunteers as Match, a signed and approved timecard or signed and approved sign-in-sheet for each volunteer, along with documentation of equivalent pay for rate (valuation of volunteer) the volunteer is saving the agency must be provided. Match expenses must adhere to the same subaward performance period.
9. **RFR Certification:** By signing the RFR, the subrecipient is certifying that the subrecipient agency has possession of, and maintains, all required backup documentation which provides support for the expenses claimed. The subrecipient understands it is the subrecipient's sole responsibility to retain all backup documentation and the documentation is subject to inspection during monitoring or audit at any given time. Failure to provide the backup documentation during inspection or audit may result in the requirement to pay back the funds to DCFS. If the determination is made that funds must be repaid, payment must be made within 30 calendar days.
10. **Incomplete or incorrect RFRs:** If GMU identifies that the submitted RFR is incomplete or incorrect, they will be returned back to the Subrecipient for corrections. GMU will not complete corrections on behalf of the Subrecipient and will not process the RFR for payment until a corrected RFR is submitted. GMU will provide Subrecipient with information on what was identified as incomplete and why the RFR was returned for corrections.
11. **For Title IV-E Reimbursement Program for Legal Services agencies only:**
 - a. 45 CFR 1356.60 (c)(2) identifies examples of allowable Title IV-E administrative costs necessary for the administration of the foster care program, which include "preparation for and participation in judicial determinations."
 - b. Agencies may claim administrative costs for preparation for and participation in judicial determinations by an attorney providing independent representation to a child who is a candidate for Title IV-E foster care or is in Title IV-E foster care, and his/her parents. Such activities and expenses must be necessary to carry out the requirements in the IV-E plan. (See 45 CFR 1356.60(c)(2)(ii).
 - c. Agencies will be required to provide actual costs for all expenses and provide case numbers for all cases worked. Activity-based timesheets will be required for

personnel expenses. Agencies will be required to provide the child's case number and jurisdiction.

- d. GMU will verify that the case is active in UNITY during the RFR process with DCFS' Eligibility Team prior to reviewing expenses for allowability and reasonableness. All expenses will be verified on the approved budget narrative.
- e. GMU staff will review and approve expenses prior to the Fiscal Team's review.
- f. The Fiscal Team will apply the penetration rate. The rate applied during the award period will be the current penetration rate at the time of reimbursement of the jurisdiction in which the child resides. A true up adjustment will be made prior to state fiscal year end to account for any penetration rate changes. The three jurisdictions are Clark County, Washoe County, and all remaining rural counties.
- g. The amount of Title IV-E funds to be claimed based on allowable activities of funded agencies who provide child and parent representation are calculated as follows:

$$\text{Total Allowable Costs} \times 50\% \text{ Administrative Reimbursement} \times \text{Foster Care IV-E Penetration Rate (benefit to IV-E)}$$

- h. The RFRs will be processed quarterly instead of monthly.

12. **Title IV-E Non-Federal Share (Match):** The IV-E program provides cost-sharing requirements for the non-federal share of program expenditures (see 45 CFR 1356.60 and 1356.68), which apply to the non-federal share of the cost of providing independent legal representation. Applicants will be required to provide the shared costs for the Title IV-E for Legal Services program from either state or locally appropriated funds or donated fund. Funds may not be sourced from federal funds provided through another program. DCFS will not be able to use third-party in-kind expenditures (or contributions) as a source of the state share of funds for the foster care programs under Title IV-E of the Act.

13. GMU staff review every Request for Reimbursement and Financial Reporting worksheet to verify that costs are reasonable, allocable, and necessary to the project, and comply with the Title IV-E requirements. Agencies will be required to provide actual costs for all expenses and provide case numbers for all cases worked. Activity-based timesheets will be required for personnel expenses. Agencies will be required to provide the child's case number and jurisdiction.

GIR-25-9 SUBJECT: RISK DESIGNATION AND RESULTING MONITORING

Effective March 1, 2020, Request for Reimbursement backup documentation requirements will be based on an agency's risk assessment determination and/or as determined by GMU at any given time.

- A. GMU staff will complete a non-biased programmatic and financial risk assessment for each DCFS funded organization across pre-specified periods determined by the funding source and risk level. DCFS uses a wide array of monitoring activities to ensure fiscal and programmatic integrity of grant funds.

B. Agencies will be notified of their risk designation by their assigned Grants and Projects Analyst (GPA) or Management Analyst (MA). There is no appeals process.

C. **High-Risk Designation and resulting monitoring:**

a. Subrecipients are required to provide 100% supporting documentation for all expenses with each monthly Request for Reimbursement claim (See GIR-25-8 number 5):

1. **Personnel:** Activity-based timesheets with paystubs paid in the month requesting reimbursement. Invoices and proof of payment for all fringe benefits requesting reimbursement also need to be provided. The hours listed on the pay stub **MUST** match the hours listed on the activity-based timesheet. For instance, if an employee works 80 hours in a pay period, the activity-based timesheet must list the 80 hours based on actual hours worked. Activity-based timecards must be signed by both the employee and the supervisor. Electronic signatures are acceptable.
2. **Travel/Training:** Mileage logs, invoices, training description, registration, receipts, and State Travel Reimbursement Forms. Travel/Training can only be reimbursed after the travel/training is completed. Travel/Training must be on your budget and all training must be pre-approved by the GMU.
3. **Operating Supplies:** Purchase orders, invoices with proof of payment, and receipts. Credit card statements and proof of payment to the credit card if you are using credit cards for purchases.
4. **Equipment:** Purchase orders, invoices with proof of payment, receipts. For purchases above \$5,000, at least 3 bids must be acquired. Equipment purchases must be in your budget and pre-approved by the GMU. If credit card payment is used, a credit card statement showing the purchase cost and proof of payment to the credit card must be provided. Equipment logs must be maintained as described in GIR-25-22.
5. **Contractual/Consultant:** The current, signed copy of the contract must be provided to GMU prior to any reimbursements being issued. Contracts must include, at a minimum, confidential information, pay rate, job duties and expectations, start and end date of the contract, and signatures with the date. Invoice with documentation of activities performed and proof of payment.
6. **Other:** Purchase orders, invoices with proof of payment, receipts. If credit card payment is used, a credit card statement showing purchase cost and proof of payment to the credit card must be provided.
7. **Indirect:** Negotiated indirect rate agreement, or statement that the subrecipient will apply the de minimis rate provided to GMU prior to grant awards. This field is auto populated with the negotiated indirect or

de minimis rate or zero, depending upon the approved budget. GMU staff will request Indirect allocation during the Subrecipient Monitoring.

- b. Subrecipients will have monthly financial desk reviews in the form of reviewing all expenses with full backup documentation by the assigned GMU staff. Subrecipients designated as high risk will have monthly technical assistance, which may include review of Independent Audit Reports, and day-to-day communication as needed.

D. Moderate-Risk Designation and resulting monitoring:

1. **Personnel:** Activity-based timesheets with paystubs paid in the month requesting reimbursement. Invoices and proof of payment for all fringe benefits requesting reimbursement also need to be provided. The hours listed on the pay stub **MUST** match the hours listed on the activity-based timesheet. For instance, if an employee works 80 hours in a pay period, the activity-based timesheet must list the 80 hours based on actual hours worked. Activity-based timecards must be signed by both the employee and the supervisor. Electronic signatures are acceptable.

2. General Ledger for all expenses

- a. Subrecipients will receive a minimum of ONE monthly financial desk review in the form of reviewing all expenses with full backup documentation bi-annually. Subrecipients designated as moderate risk may have additional technical assistance, which may include review of Independent Audit Reports, and day-to-day communication as needed.

E. Low-Risk Designation and resulting monitoring:

1. **Personnel:** Activity-based timesheets with paystubs paid in the month requesting reimbursement. Invoices and proof of payment for all fringe benefits requesting reimbursement also need to be provided. The hours listed on the pay stub **MUST** match the hours listed on the activity-based timesheet. For instance, if an employee works 80 hours in a pay period, the activity-based timesheet must list the 80 hours based on actual hours worked. Activity-based timecards must be signed by both the employee and the supervisor. Electronic signatures are acceptable.

2. General Ledger for all expenses.

- b. Subrecipients will receive a minimum of ONE monthly financial desk review in the form of reviewing all expenses with full backup documentation each fiscal year. Subrecipients designated as low risk can request technical assistance as needed.

F. Frequency and intensity of RFR review may be based on prior submissions, fiscal desk reviews, and/or on-site monitoring.

G. **Newly Funded Programs:**

a. When new organizations are funded, they are automatically considered high risk, and will be monitored as follows:

1. 100% financial documentation for a minimum of the first six (6) months. See GIR-25-8, number 5.
2. If there are issues during the first six (6) months, the organization will be considered high-risk for the remainder of the performance period for documentation purposes and must submit required documentation based on this risk level.

GIR-25-10 SUBJECT: CREDIT CARDS

Subrecipients must maintain policies and procedures on credit card utilization. Any credit card used for Subrecipient purchases for expenses must be a credit card issued to the subrecipient agency, not an employee of said Subrecipient agency. Per 2 CFR 200.400 an entity may not earn or keep any profit resulting from federal financial assistance, such as points, airline miles, etc. These cannot be earned on any purchases with the Subrecipient credit card. The only exception to the credit card rule is if an employee is traveling and purchases travel costs on their credit card. All backup documentation for travel will be required per GIR-25-8, GIR-25-9, and GIR-25-17. Expenses paid by credit card are only reimbursable in the month the credit card expense is paid. Purchases made using personal credit cards, other than travel, will not be allowed.

GIR-25-11 SUBJECT: COST SHARING OR MATCHING REQUIREMENTS

Match requirements will be discussed in the Notice of Funding Opportunity (NOFO) for each funding source. Match may be met through a variety of ways, including utilizing cash or in-kind contributions to the project. Match documentation must be provided each month with RFR submission. Proposed matches are reviewed during subrecipient monitoring. The subrecipient must maintain documents substantiating any cost sharing or matching. All matches must directly benefit the program for which the funds are granted (2 CFR 200.306). If utilizing volunteers as match, valuation of the volunteer is required to be submitted and maintained. (Reference: (<https://independentsector.org/resource/value-of-volunteer-time/>)). This cannot exceed the pay equivalent of the Subrecipient's comparable employees. Match must be unduplicated across funding sources. Federal funds cannot be utilized as a source of match. Subrecipients must maintain a table that verifies match is unduplicated across funding sources. Match expenses must adhere to the same subaward performance period.

GIR-25-12 SUBJECT: COST ALLOCATION

Allocation means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided (2 CFR 200.4 and 2 CFR 200.405). The method to allocate costs must be considered when a subrecipient incurs costs that benefits more than one cost objective (program). One example is an employee who works for two

different programs. Another example is a utility bill for a building used for two different programs, each with separate and distinct funding.

When there are multiple cost objectives, the subrecipient must do the following:

1. Develop and document a reasonable methodology for determining how each applicable cost will be allocated to each cost objective (program) involved. This method must be designed to allocate to a program the portion of the cost that benefits the program. Examples of reasonable methodologies include, but are not limited to the following:
 - a. The salary of a single person performing duties for multiple programs may be allocated based on the time the person spends on each program as documented by time studies or on activity-based timesheets indicating time actually spent on each program.
 - b. Facility expenses for a building housing multiple programs may be allocated based on the number of square feet used by each program as documented by a building-use study or by determining a reasonable percentage of the space utilized by staff associated with the funded program.
 - c. General office supplies may be allocated based upon the number of Full Time Employees (FTEs) working on each funding source and the same percentages used to allocate salaries to different programs. For example, if a position is working 100% of the time for a specific grant, that grant should be charged 100% of the per FTE charge for general office supplies. If a position is allocated 25% to one grant and 75% to another grant, the per FTE charge for general office supplies for that position should be split in the same 25% / 75% ratio. The FTE charge for general office supplies is the total amount spent on office supplies divided by total FTEs.

Resources for more in-depth and authoritative guidance for cost allocation include the following: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>

2. Subrecipients are required to maintain documentation that supports the allocation of a cost to each program. The GMU may ask to review this documentation before approving the project budget or Budget Modification Request, during fiscal reviews, to support Requests for Reimbursements, or at any other time deemed necessary to verify that allocations are reasonable and equitable. Examples of documentation include, but are not limited to the following:
 - (1) Payroll timesheets and/or time studies, activity-based timesheets, or an Employee Attestation Form must be submitted with each RFR
 - (2) Vehicle use studies
 - (3) Building use studies
 - (4) Policies dictating cost allocation procedures

GIR-25-13 SUBJECT: DIRECT AND INDIRECT COSTS

1. Direct costs are the costs that can be identified specifically with particular cost objectives such as a grant, contract, project, function, or activity (2 CFR 200.412 and 413). Direct costs generally include, but are not limited to, the following:
 - a. Salaries and wages including benefits such as vacations, holidays, sick leave, and other excused absences of employees working specifically on objectives of a grant or contract (e.g., direct labor costs). Administrative staff salaries should be charged in the indirect budget category.
 - b. Other employee fringe benefits allocable to direct labor employees.
 - c. Consultant services contracted to accomplish specific grant/contract objectives.
 - d. Travel of employees that is directly related to the grant objectives.
 - e. Materials, supplies, and equipment purchased directly for use on a specific grant or contract (such as telephones, cell phones, fax machines, and computers).
 - f. Communications costs identifiable with a specific award or activity.
 - g. Rent or occupancy costs.

As illustrated by the list above, direct personnel costs may be considered either “programmatic” or “administrative” in nature. Programmatic costs that can be traced directly back to the program for providing direct services to clients should be identified within the grant budget as a line-item expense in the Personnel category. Administrative costs that can be traced directly back to the program for providing direct services to clients can also be identified within the Personnel category. For example, a Director of a non-profit who has completed a **time study** (i.e., has maintained a detailed record of the hours/minutes spent on their work tasks for a representative span of time) may be able to directly relate a certain percentage of time to a particular grant. Administrative costs that **cannot** be traced directly to the program may be covered in the indirect cost budget category.

Rent can be considered a direct cost but must be allocated among all grants or projects managed by a Subrecipient.

2. Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduction of activities it performs (2 CFR 200.414). Indirect costs include but are not limited to depreciation and use allowances, facility operation and maintenance, memberships, and general administrative expenses such as management and or administration, accounting, payroll, legal and data processing expenses that cannot be traced directly back to the grant project.
 - a. 2 CFR 200.331 (a)(4) requires the GMU, as a pass-through entity, to identify “the approved federally recognized indirect cost rate negotiated between the Subrecipient and the Federal Government.” Subrecipients that have an approved indirect rate from a federal cognizant agency are entitled to apply indirect costs based on the

approved rate. A non-federal entity that has never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC), which may be used indefinitely through September 30, 2025. The de minimis rate increases to 15% on new awards beginning October 1, 2025. (2 CFR 200.412 through 200.416)

In order to compensate subrecipients for indirect costs associated with their grant award, subrecipients are allowed to charge an indirect cost rate computed on total direct expenses. This is a separate line item in the budget and in addition to administrative costs that can be traced directly to the program. Subrecipients are required to track indirect costs and provide documentation of these costs to the GMU when requested. If a subrecipient has an approved indirect cost rate that is less than 10% the subrecipient is required to disclose the lower rate to the GMU and must use the lower approved indirect rate in its budget.

To be eligible for reimbursement of indirect costs, indirect rates must be included in a subrecipient's original, approved budget and the rate may not be adjusted during the grant year (unless the indirect is a federally negotiated rate that increases or decreases during the grant project period). Reimbursement may not exceed the agreed-upon rate. Subrecipients must calculate and request indirect costs based on the direct expenses listed in each **monthly Request for Reimbursement**. Quarterly or annual requests for reimbursement of indirect costs are not allowed.

b. Indirect for all state-funded programs is capped at 8%.

Additional resources regarding indirect costs are listed below.

<https://www.hhs.gov/about/agencies/asa/psc/indirect-cost-negotiations/index.html>

GIR-25-14 SUBJECT: ALLOWABILITY AND ALLOCABILITY OF COSTS

To be allowable as a charge against grant funds, costs must benefit (or be allocable to) the goals and objectives of the grant project. **Costs must be necessary and reasonable.**

1. Refer to 2 CFR 200 Subpart E for Cost Principles including explanations about the allowability of specific expenses.
2. Refer to GIR-25-15 for explanations about costs for which GMU has established special policies. The allowability of these costs may be more restrictive than other federal and state rules.
3. To be reimbursed, costs must be specifically included in the approved grant budget.
4. If reimbursed costs are later determined to be disallowed, for example through a retrospective fiscal review, these costs must be repaid to the State.

GIR-25-15 SUBJECT: ALLOWABILITY OF SPECIFIC COSTS

This section provides information about costs that Subrecipients frequently wish to include in budgets and budget modifications. These policies supersede any less restrictive state or federal policies that may apply to grant-funded programs.

1. Meals and Food

- a. Meals for an employee are reimbursable only when the employee is in travel status and when the final destination is more than 50 miles from the employee's workstation. Reimbursement is subject to GMU's written travel policies and procedures. (See GIR-25-17 for additional details about travel reimbursement.)
 - b. Meals or refreshments served during meetings to employees, boards of directors, professional associations or members of the public are **not** allowable. This policy applies regardless of the purpose of the meeting.
 - c. General host funds are **not** allowable.
 - d. Meals, snacks, or beverages provided to program participants are allowable provided that these expenses are included as food vouchers in the Subrecipient's approved budget. Subrecipients will be reimbursed only for eligible participants. This excludes guests, conference attendees who are not Nevada residents and Subrecipient employees.
 - e. Shelter food and emergency meals cannot be reimbursed by VOCA unless utilized by vouchers and in the approved budget. Other funding sources may allow food purchases. It is up to your agency to communicate with GMU staff to verify grant specific eligibility.
3. Bottled water or distilled water delivered by a vendor for routine use is **not** allowable unless documentation is provided indicating that the domestic water available at the subrecipient's place of business is unsafe or that the water delivery system is inadequate.
 4. Kitchen supplies (including, but not limited to, paper products, cleaning supplies, and beverage service) are not allowable unless they are direct program supplies.
 5. Volunteer recognition is allowable (may include gifts, award banquets, or a combination). The cost must be included in the subrecipient's approved budget and may not exceed \$25 per volunteer per year. Program employees and members of boards or commissions are not covered under this provision.
 6. Subrecipients that include audit costs in their budgets must allocate the expense equitably across all funding sources.
 7. Late fees, non-sufficient funds fees, no-show fees, credit card interest charges, and reconnect fees are **not** allowable.
 8. Travel costs are allowable only if they provide direct benefit to the grant-funded project and are included in the subrecipient's approved budget. (See GIR-25-17 for details about travel reimbursement.)
 9. Subrecipients are discouraged from contracting with State employees for work that pertains to the grant. If a subrecipient has reasonable justification for contracting with a State employee, it is the responsibility of the State employee to ensure that they comply with all State rules and regulations regarding outside employment. ([Nevada Department of Administration - Human Resource Management, Secondary Employment](#))
10. Grant funds may not be used:

- a. To purchase real property (e.g., real estate, land, buildings);
 - b. To make donations to organizations or individuals; or
 - c. For employee/staff funds that typically cover expenses such as birthday gifts, holiday parties, retirement congratulations, and bereavement condolences.
11. Use of grant funds to pay accrued leave and/or compensatory time upon an employee's separation from service requires prior review and approval by the GMU. Extended use of leave for illness, family illness, or maternity is allowable, but the subrecipient is still responsible for meeting outcomes. When extended leave is taken by an employee whose salary is paid in full or in part with grant funds, the subrecipient must submit a plan in writing to the GMU stating how the work will be accomplished in the employee's absence.
 12. All Fringe benefit costs (health insurance, vision, dental, etc.) that are **employer** paid are reimbursable by providing an activity-based time sheet, invoice with employee's name and amount listed, and proof of payment. Any fringe benefit payment from the employee must be deducted from fringe benefit costs. Fringe benefits paid by the employer are eligible for reimbursement. The employee pays for their benefits from their gross wage, which is reimbursable in Personnel expenses and must be deducted from the invoiced benefits. See GIR-25-8 and GIR-25-13.

GIR-25-16 SUBJECT: DISBURSEMENT OF FUNDS

1. Grant funds are disbursed using the **reimbursement method**.
2. Requests for Reimbursements must be submitted on the GMU's approved reimbursement workbook and are required to be submitted within fifteen (15) days after the end of each month. Deviation from the monthly reimbursement schedule may be possible but only with **prior written approval** from the GMU.
3. Multiple Requests for Reimbursements for the same grant award should not be submitted simultaneously since each request must be processed chronologically. Any changes made to, or errors corrected in a Request for Reimbursement will necessitate revisions to subsequent Requests for Reimbursements.
4. The Request for Reimbursement Report form must be completed in full. **Late submission, questionable costs, incomplete fields, missing documentation, or mathematical inaccuracies will result in a delay in funds being issued.** Correction of errors identified by the GMU is the subrecipient's responsibility. Note that it is also the subrecipient's responsibility to ensure that their records are updated and/or revised to avoid inaccuracies in future Requests for Reimbursements.
5. Continuing noncompliance (failing to meet deadlines; incomplete submissions; lack of communication) may result in the subrecipient agency being placed on a Corrective Action Plan, which impacts risk level designation and possible future funding consideration.
6. To remain in compliance (2 CFR 200.34), requests must be based on a consistent accounting method. Agencies may use either cash or modified accrual-based accounting. However, ALL Request for Reimbursement requests must be submitted on

the cash basis of accounting, must be cumulative, and reflect all funds previously drawn down for the award.

7. The Request for Reimbursement (RFR) form must be signed and dated by the subrecipient's authorizing agent and include all appropriate forms. Costs incurred during the period of performance must reflect all applicable credits (2 CFR 200.402), and **all obligations must be liquidated no later than 90 days after the end of the funding period**. The same costs cannot be reimbursed on more than one funding source.
 - a. By signing the RFR, the subrecipient's authorizing agent is certifying, to the best of their knowledge and belief, that the RFR report is true, complete, and accurate; that the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the grant award; and that the amount of the request is not in excess of current needs, or cumulatively for the grant term, in excess of the total approved grant award. They are aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject them to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. They verify that the cost allocation and backup documentation attached is correct. They acknowledge that all costs included in the RFR are allowable, allocable, necessary, and reasonable and that any questioned costs remain the agencies' fiscal responsibility.

Refund Recovery

- a. A refund is owed by the subrecipient when funds have been paid to a subrecipient by DCFS, but were for expenses not owed due to allocation, budgeting, and/or processing error.

When a subrecipient owes a refund to DCFS:

- a. The subrecipient's assigned Grants and Projects Analyst (GPA) or Management Analyst (MA) will notify the subrecipient that a refund is necessary via a Refund Request Notice email.
- b. Refund Request Notice Includes:
 - i. Reason for requested refund
 - ii. Subaward Grant Number
 - iii. Federal Grant Number
 - iv. Dollar amount to be refunded
 - v. Date refund is due
 - vi. Address to send the refund:

Division of Child and Family Services
Attn: Fiscal Department
4126 Technology Way 3rd Floor
Carson City, NV 89706

8. With the exception of the final Request for Reimbursement at the end of the grant year (GIR-25-20), the Subrecipient must not submit requests with a negative number in the Budget Balance column for any budget category. For Requests for Reimbursements, documentation supporting the request must be submitted along with the completed excel workbook. The monthly Summary tab must be completed in full with costs allocated

across funding sources. If allocations exceed 4 funders, a separate allocation table must be provided with each cost.

The following information must be included on the monthly Summary tab with backup documentation attached to the Request for Reimbursement:

- (1) Payroll transaction list: Employee's names and positions that are being charged to the subaward (entered by GMU staff), percent of time charged, and amount requested for reimbursement. If personnel changes are necessary, the Subrecipient must complete a Personnel Update Request Form prior to the RFR of that month being completed. This form must be completed and approved by GMU prior to the RFR submission. Backup documentation must be provided as described in GIR-25-9. See GIR-25-13 for more information on fringe benefits.
- (2) Travel costs must include the State approved travel claim form and all required documentation including costs for public transportation/taxis/shuttles, meals, unless using the per diem rate. If travel is due to a meeting, convention, training, etc., required backup documentation includes a copy of the agenda. Travel expenses consisting of local mileage only, can be noted on a mileage log with name of traveler, date, location to/from, purpose of travel, miles, and rate. See GIR-25-17 for more information regarding Travel.
- (3) Any purchases of equipment must have a copy of the receipt and proof of payment attached. All equipment purchases must be pre-approved and on the approved budget narrative. For more information regarding equipment, see GIR-25-21.
- (4) Any purchases such as gift cards, food, etc. purchased for distribution to clients require receipts and proof of payment to be attached and a gift card log maintained. Once the gift card has been used, every attempt at collecting a receipt of purchases must be obtained and kept with the gift card log. See GIR-25-23 for more information on the gift card log. Please note that gift cards are not to be treated as agency credit cards.
- (5) If payment is made via credit card, it must be with a company card, not a personal card. The credit card statement and proof of payment to the credit card must be included with documentation in order to be eligible for reimbursement.
- (6) If the Subrecipient received a rebate or credit associated with an expense charged to the grant, the amount must be included on the transaction list and deducted from the reimbursement request.
- (7) Match contributions must be attached using the Match Table section of the Summary tab.

8. DCFS does not allow advances of funding.

GIR-25-17 SUBJECT: TRAVEL REIMBURSEMENT

Subrecipients **must** follow the instructions below in order to be reimbursed for travel expenses that are allowable and allocable to the grant and are included in the Subrecipient's approved budget. Instructions are based on GMU travel policies and/or policies documented in the [State Administrative Manual](#), which may be accessed online at:

<http://budget.nv.gov/uploadedFiles/budgetnvgov/content/Governance/SAM.pdf>

1. Forms for travel reimbursement, and instructions for completing the forms are available from GMU.
2. Reimbursement is allowed in accordance with the Subrecipient's established policies or up to the U.S. General Services Administration (GSA) rate established for the employee's destination, whichever is less. Information on GSA rates may be found on the [GSA website: http://www.gsa.gov/portal/content/104877?utm_source=OGP&utm_medium=print-radio&utm_term=perdiem&utm_campaign=shortcuts](http://www.gsa.gov/portal/content/104877?utm_source=OGP&utm_medium=print-radio&utm_term=perdiem&utm_campaign=shortcuts). The Nevada State Administrative Manual referenced above allows an exception to the GSA rates for lodging that is procured at a prearranged place such as a hotel where a meeting, conference, or training session is held. The following rules apply:
 - a. An exception may be made for all out-of-state travel and for in-state non-surveyed areas.
 - b. There are **no** exceptions for in-state surveyed areas.
3. As a general rule, Subrecipients should always execute travel by the most economic means reasonably available. For example, the use of courtesy shuttles from airport to hotel is preferable to the expense of taxis, Ubers, or Lyft. Grant funds cannot be utilized to reimburse tips.
4. Grant funds may not be used to cover fees for early flight check-in or baggage.
5. **All expenses related to a single trip must be submitted on the same Request for Reimbursement in order to avoid duplication of payment on different elements of the same trip. The GMU may approve exceptions on a case-by-case basis.**
6. When billing for a trip that includes any expense other than local mileage reimbursement, the State's Travel Expense Reimbursement Claim form (available from the GMU) must be utilized to detail the specific trip. The trip must be on the approved budget and pre-approved by the GMU.
 - a. The following documents must be attached to the associated Request for Reimbursement.
 - (1) An agenda if the purpose of the trip was to attend a conference or meeting.
 - (2) A printout of the GSA rate for the area visited (showing allowable hotel and per diem costs).
 - (3) Receipts for parking, airfare, baggage fees, lodging, conference registration, internet access for business purposes, and car rental or other ground transportation (e.g., taxi, Uber, Lyft, or shuttle).
 - (4) Lodging reimbursement **must** include a hotel front desk receipt obtained at checkout. If a room is booked via a service such as Expedia or hotels.com, that receipt must also be attached. *(Providing both the front desk receipt and the booking receipt verifies that the employee not only paid for the hotel but also made the trip and used the hotel room.)* The amount charged to the grant must be limited to the lodging rate

plus applicable taxes/fees and must either be limited to the GSA rate for the destination or meet the exception criteria set forth in Item 2 of this Section. Personal expenses such as movies, internet access for personal use, and charges to deliver meals via room service will not be reimbursed.

- b. Receipts are not required for incidental expenses (e.g., fees for luggage carts, metered parking, toll charges, etc.). Reimbursement will be limited to the GSA approved amount (\$5 per night) and are only paid for overnight trips.

7. Meals

- a. Meals will be reimbursed at the GSA rate for the employee's destination (whether in-state or out-of-state). A printout of the GSA rate for the area visited **must** be attached to the Request for Reimbursement.
- b. If a Subrecipient's written travel policies require that the employee be reimbursed for actual costs, then meal receipts must be attached to the Request for Reimbursement. The GMU will reimburse the Subrecipient for the actual cost or the GSA rate, whichever is less. The Subrecipient may not submit a mix of GSA rate reimbursement and meal receipts. Only one reimbursement method will be accepted. GMU will not reimburse tips on meals.
- c. To be allowed reimbursement, the employee **must**:
 - (1) Travel to a destination that is at least 50 miles from his/her workstation;
 - (2) Depart at or before 7 a.m. for breakfast;
 - (3) Depart at or before 11 a.m. and return to the work site after 1:30 p.m. for lunch; and
 - (4) Depart at or before 5:30 p.m. and return to the work site after 7 p.m. for dinner.

Note that departure and return are defined as the time that the employee left or returned to his/her workstation or his/her home, whichever is closer to the final destination (or to the airport if flying).

- d. Meals provided as part of the meeting or conference agenda are not eligible for reimbursement, should not be claimed, and a note should be included indicating that the employee is not requesting reimbursement for that reason. Per the Nevada State Administrative Manual, continental breakfasts are not considered meals so per diem for breakfast is allowed in such circumstances.

8. Local Mileage Reimbursement

When submitting a request for local mileage reimbursement, Subrecipients do not have to submit a Travel Expense Reimbursement Claim form. However, on the mileage log, Subrecipients must include a breakout of the number of miles traveled, purpose, and the reimbursement rate. Any travel that includes expenses beyond local mileage reimbursement must be submitted in accordance with GIR-25-17(6) above.

9. Mileage Reimbursement Standards
 - a. Mileage will be reimbursed at the current State rate or the rate in the Subrecipient's written policies and procedures, whichever is less.
 - b. Mileage will not be paid for travel to/from the employee's home and workstation.
 - c. An employee using their own personal vehicle will be compensated for any miles driven in excess of their normal commute. An employee's normal commute is the roundtrip mileage between the employee's residence and their official duty station.
 - d. Special reimbursement rules apply when an employee chooses to use a personal vehicle for his/her own convenience when other, less costly options are available.
 - (1) Reimbursement will be at half the regular rate if a personal car is used for Subrecipient's business when an employee could have used a less costly means of transportation such as a company car or motor pool vehicle.
 - (2) In the circumstance listed in Item 9(d)(1) above, if the employee could have flown to the destination at a cost that would have been less than half the regular mileage rate, reimbursement should be limited to the cost of the airfare.

GIR-25-18 SUBJECT: SINGLE AUDIT OR FINANCIAL OPINION

1. External cash requirements
 - a. Any Subrecipient expending \$750,000 or more in Federal funds during the Subrecipient's fiscal year is required to complete an audit that meets the standards set forth in Subpart F of 2 CFR 200. Audits are to be conducted annually unless the Subrecipient qualifies for biennial audits [2 CFR 200.504(b)].
 - b. Financial Opinion Reports are required for GMU grants. Any Subrecipient expending less than \$750,000 in Federal funds during the Subrecipient's fiscal year may be required to complete a Financial Opinion Report. If required, Financial Opinion Reports are to be conducted by a third party biennially. Reimbursement will be based on the agency's cost allocation plan.
 - c. All Subrecipients that conduct audits, for either Federal or business purposes, are required to **submit a copy of the audit to the GMU no less than thirty (30) days after** the Subrecipient receives the auditor's report. This is required even if the grant is closed.

GIR-25-19 SUBJECT: SUBAWARD AMENDMENTS

1. Changing line items within a budget category requires prior approval by the GMU, which must be documented in writing via the Category Update Request. Approval of the Subaward Amendment must be received before expenses are incurred.
2. All transfers of funds between budget categories in excess of 10% of the current budget category require a revised Budget Narrative. Proposed expenditures must be consistent with approved goals for the current grant agreement. An approved Subaward Amendment must be received by the Subrecipient prior to implementation of the request.

3. The Indirect rate may not be renegotiated nor changed (unless the indirect rate is a federally negotiated rate that increases or decreases during the grant award period).
4. **Requests for Subaward Amendments must be made prior to expenditure of funds for non-budgeted items.** Failure to request amendments in advance of expenditures may result in not receiving reimbursement for the expenditures, and/or corrective action.
5. Justification for amendments must be complete and include an explanation of **why** funding has become available in certain categories, **why** funding is needed in other categories, and **how** the changes will affect the Subrecipient's ability to meet established goals. Simply stating that costs were over-estimated or under-estimated is insufficient justification.
6. Any changes or alterations in the Scope of Work require a revised Scope of Work and must be consistent with allowable goals for the current grant agreement. An approved Subaward Amendment must be received by the Subrecipient prior to implementation of the request.
7. When a Subrecipient is requesting a term limit extension for their award it must:
 - a. Be allowable for the award requesting extension.
 - b. Be limited to 90 days or less.
 - c. Have a detailed explanation for the need for an extension by the Subrecipient.

An approved Subaward Amendment must be received by the Subrecipient prior to implementation of the request.

8. If a Subaward Amendment is initially declined, the GMU may direct the Subrecipient to make corrections or provide additional justification for reconsideration. All revisions are the responsibility of the Subrecipient and cannot be completed by the GMU.
9. **Subaward Amendments for all grants are due on or before the last Friday of April of the fiscal year, unless it is the FVPSA award, those are due the last Friday of July**

GIR-25-20 SUBJECT: END OF GRANT YEAR INSTRUCTIONS

1. Each grant year, final Subaward Amendments must be submitted by **the last Friday of April**. On rare occasions, and with reasonable justification, an extension may be allowed.
2. All goods and services **received** by the last day of the program's grant year, but not yet paid, are to be treated as an account payable of that grant year.
3. June Requests for Reimbursement must be submitted to the GMU within 10 days after the end of the State fiscal year (i.e., by **July 10th**).
4. On the final Request for Reimbursement, GMU may approve a negative balance shown in one or more budget categories as long as the following conditions are met:
 - a. There is no change in the indirect percentage rate.

- b. On the final RFR of the year, the negative balance in any budgeted category does not exceed 10% of that category.
- c. Total expenditures from all categories does not exceed the total grant budget.
- d. The Subrecipient submits a detailed request/justification to the GMU via e-mail prior to over-expending funds for the category (or categories) in question.
- e. The budget variances do not constitute substantive changes to the original agreement or Scope of Work.
- f. The GMU pre-approves the request via e-mail.
- g. Subrecipients that over-expend budget categories and then ask for approval may be denied.

5. **ALL expenses for the grant year must be included in the last RFR, either June, July, September, or December depending on the grant performance period. This means that if the subaward ends in June, June's payroll and/or all other expenses MUST be included in the June RFR and will not be carried forward to a new grant award and are not eligible for reimbursement in July.**

6. Deallocation of award

- a. Deallocation begins 90 days from the end of the subaward period (September for June end dates and December for September end dates).
- b. Amended RFRs will not be accepted for reimbursement once Deallocation begins.
- c. GMU staff will send out a Deallocation memo to the Subrecipients stating this information.
- d. Deallocation will occur internally, and no additional funds will be available after receipt of the Deallocation memo.

GIR-25-21 SUBJECT: PROCEDURES FOR PROCESSING CARRYOVER OF FUNDS

The Division of Child and Family Services does not allow carryover of any grant funding from one grant period to the next. See GIR-25-18 for grant period extensions.

GIR-25-22 SUBJECT: EQUIPMENT AND INVENTORY REQUIREMENTS

- 1. Subrecipients must establish a system of accounting for all equipment purchases of \$5,000 or more and for electronic purchases of any amount. The system must include, at a minimum, a listing of all equipment purchased with grant funds, the date purchased, the funding source, the cost, the serial number or other identifying number, the physical location, use and condition, and ultimate disposition.
- 2. An ongoing inventory must be maintained for all items purchased with grant funds that meet all of the following criteria:

- a. Has an anticipated useful life extending beyond one year.
 - b. Is not consumed in use.
 - c. Is not attached permanently as a non-movable fixture.
 - d. Had a purchase price of \$5,000 or more or (as noted in GIR-25-22-1) is a computer regardless of cost.
3. GMU may also request that Subrecipients inventory certain other items (e.g., furniture, GPS systems, cellular phones, computer-related devices, digital cameras, and video equipment).
 4. A physical inventory of equipment must be taken, and the results reconciled with the Subrecipient's records at least once every two years (2 CFR 200.313). If a Subrecipient has equipment or property purchased with grant funds that is no longer used, a listing of the items must be sent to the GMU for review and follow-up.
 5. Following termination of a grant, the GMU may direct the Subrecipient to retain, transfer, or liquidate equipment and non-consumable materials purchased with grant funds. If equipment is liquidated, use of the proceeds must be approved by the GMU. If equipment or property was purchased with Federal funds and the fair market value is at least \$5,000, the Federal granting agency must be reimbursed after liquidation.

**GIR-25-23 SUBJECT: SPECIAL REQUIREMENTS FOR GIFT CARDS, VOUCHERS,
AND OTHER LIKE ITEMS**

1. Programs that use grant funds to purchase gift cards, gift certificates, bus passes, vouchers, and other similar items for clients must establish internal controls in the form of written policies and procedures that, at a minimum:
 - a. Ensure the security of the items; and
 - b. Address appropriate distribution to clients.
 - c. Sets the gift card maximum amount at \$25.
2. Programs are required to use a log to inventory and track distribution and use of the cards, certificates, passes, vouchers, etc. (hereafter collectively referred to as "item"). A log template is available from the GMU, but the Subrecipient may create one of their own logs as long as it tracks the following information:
 - a. Source of each item (e.g., Wal-Mart, Smith's);
 - b. Individual serial number or another identifier of each item;
 - c. Denomination (value) of each item;
 - d. Date each item was purchased (if applicable);
 - e. Date issued to client;

- f. Date item was documented in client's case file;
 - g. Identification of client (confidential identifier);
 - h. Name of case manager;
 - i. Purpose of item or description of products or service to be purchased with item; and
 - j. In the case of gift cards, a checkmark to indicate whether a receipt was returned to the Subrecipient by the client.
 - k. Receipt of gift card purchase (Note: 'Stockpiling' or charging large amounts of gift cards all at once, is not seen as best practice and should be avoided.)
3. The written policies and procedures, as well as the log, must be made available to the GMU upon request and may be reviewed during program monitoring site visits. Note: For some awards, the following may apply: Agencies disbursing gift cards to clients must ensure that clients are submitting receipts validating the use of the gift card. Please note that no purchases of gift cards will be allowed during the last month of the state fiscal year. Please note that gift cards are not to be treated as agency credit cards.

GIR-25-25 SUBJECT: RETENTION AND DISPOSAL OF PROJECT DOCUMENTS

1. Financial records, supporting documents, statistical records, and all other records pertinent to a grant agreement (whether in electronic or hard copy form) must be retained in accordance with agency guidelines or other applicable retention rules for **a minimum of three years** from the date of the submission of the final expenditures report by the GMU to the Federal funding agency. If any litigation, claim, or audit is started before the end of the three-year period, all pertinent documents must be retained until all actions involving the records have been resolved.
2. During the three-year retention period or any extended period resulting from litigation, claims, or audits, the GMU staff or any of the GMU's Duly Authorized Representatives shall have access to any pertinent books, documents, papers, or records of Subrecipients to review audits, examinations, excerpts, and transcripts. Agencies should confirm with GMU prior to disposing of records.
3. By signing the RFR, the subrecipient is certifying that the subrecipient agency has possession of, and maintains, all required backup documentation which provides support for the expenses claimed. The subrecipient understands it is the subrecipient's sole responsibility to retain all backup documentation and the documentation is subject to inspection during monitoring or audit at any given time. Failure to provide the backup documentation during inspection or audit may result in the requirement to pay back the funds to DCFS. If the determination is made that funds must be repaid, payment must be made within 30 calendar days.

GIR-25-25 SUBJECT: RISK ASSESSMENT

Each Subrecipient will be designated a level of risk as determined by the GMU's Risk Assessment. The level of risk will determine the amount of documentation provided to the GMU by the Subrecipient for the monthly RFR submission (See GIR-25-9) and if the GMU is to administer an On-Site Review or Desk Monitoring. If the level of risk indicates a reduced amount of documentation to be provided by the Subrecipient, this does not mean the Subrecipient does not have to maintain full, complete records. **ALL** supporting backup documentation listed in GIR-25-8 **must** be maintained for the length of time as indicated in GIR-25-25. Risk Assessments are to be performed at least once a year.

Subrecipients will be notified by GMU of their risk level at the time the NOSA is issued or within thirty (30) days from the start of the award period via email. This email will include the Subrecipient's GMU contact person, their risk level, the RFR monthly submittal documentation requirements, and a date for the On-Site Review or the month a desk review will be administered. The risk level determination is not punitive, rather a tool to determine the level of review necessary for success. GMU reserves the right to reassess risk levels at any time during the subaward period based on subrecipient staff turnover, RFR concerns, performance reporting, monitoring results or other factors that necessitate an increase or decrease in documentation review and technical assistance.

GIR-25-26 SUBJECT: QUARTERLY REPORTS

Programmatic and/or Scope of Work Quarterly Reports are reports that are required for programmatic monitoring. Quarterly reporting forms and instructions will be provided to the Subrecipient by GMU at the start of each grant year. Each section and field must be completed by the Subrecipient (no field left blank), and the completed quarter sent to the GMU via email by the 15th of the month following the quarter being reported.

If there are unforeseen difficulties or challenges in meeting the projected scope of work numbers (due, for example, to staff turnover), it is the responsibility of the subrecipient agency to inform GMU as reasonably as possible.

GIR-25-27 SUBJECT: PROCEDURES FOR FISCAL MONITORING AND ADMINISTRATIVE REVIEW OF EXTERNAL AUDITS

1. GMU may, at its discretion, conduct a fiscal monitoring of a Subrecipient at any time during or up to three years after the close of a grant year. The monitoring may be conducted by either GMU staff or by a contractor.
2. For scheduled fiscal monitoring, each Subrecipient will be notified in writing at least fifteen (15) working days prior to the visit. A letter will be sent indicating the types of documents that must be made available to the person conducting the fiscal monitoring prior to the visit and/or during the visit to the Subrecipient's location.
3. If GMU attempts to perform a fiscal monitoring and discovers that adequate records do not exist, or the condition of the records is such that a fiscal monitoring cannot be completed, GMU will issue written notification that the Subrecipient:
 - a. Will be placed on probation, and
 - b. May be subject to withholding of any further funding from GMU until the deficiencies are corrected and the fiscal monitoring is completed.
4. Within thirty (30) calendar days following completion of GMU's fiscal monitoring, the Subrecipient will receive a preliminary report that specifies the findings of GMU, subsequent recommendations, and a deadline for responding to the preliminary report.

5. If the Subrecipient agrees with the preliminary report, it will be considered the final report.
6. If the Subrecipient is not in agreement, the Subrecipient must submit, within the time frame specified in the preliminary report, a written response addressing any disagreement or adverse findings. Adverse findings are defined as follows:
 - a. Lack of Adequate Records: The GMU determines that either sufficient records do not exist, or the records are not in a condition to allow the GMU to perform fiscal monitoring.
 - b. Administrative Findings: Include those findings that represent weaknesses in the internal accounting and administrative controls but do not include questioned costs or costs recommended for disallowance.
 - c. Questioned Costs: Costs charged to a grant that cannot be supported by documentation. With approved documentation, questioned costs may become allowable. Without documentation, they will become disallowed costs and repayment to GMU may be required.
 - d. Costs Recommended for Disallowance: Costs that are not within the scope of the grant agreement and grant budget or are in direct violation of State or Federal policies. Repayment to GMU may be required.
7. The Subrecipient must submit to GMU a listing of each point of disagreement and explanations for each disagreement. Within two weeks of receipt of the Subrecipient's written response, the GMU will review and consider the points and justification of disagreement. If warranted, the GMU will make corrections and/or adjustments to the report and issue an amended final report.
8. If the Subrecipient remains in disagreement and can furnish additional supportive documentation, a request for an administrative review must be made in writing to the Division Administrator within sixty (60) calendar days of receipt of the amended final report. For purposes of calculating date of receipt, the GMU will use three (3) working days from the date the amended final report was submitted to the Subrecipient.
9. Within five (5) working days of receipt of the request for administrative review, the Subrecipient will be notified by letter of the date for the Subrecipient to present issues of disagreement.
10. Within five (5) working days of the presentation, the GMU shall review the disagreement issues, supporting documentation, and GMU files, and forward a decision to the Subrecipient in writing.
11. External cash requirements
 - a. Any Subrecipient expending \$750,000 (\$1,000,000 on new awards beginning October 1, 2025) or more in Federal funds during the Subrecipient's fiscal year is required to

complete an audit that meets the standards set forth in Subpart F of 2 CFR 200. Audits are to be conducted annually unless the Subrecipient qualifies for biennial audits [2 CFR 200.504(b)].

- b. Any Subrecipient expending less than \$750,000 (less than \$1,000,000 on new awards beginning October 1, 2025) in Federal funds during the Subrecipient's fiscal year may be required to complete a Financial Opinion Report. If required, Financial Opinion Reports are to be conducted by a third party at least biennially.
- c. All Subrecipients that conduct audits, for either Federal or business purposes, are required to submit a copy of the audit to the GMU no less than thirty (30) days after the Subrecipient receives the auditor's report. This is required even if the grant is closed. The GMU will perform an administrative review of the audit to determine if there are any findings that may negatively affect Federal or State funds.
- d. If adverse findings are identified, the GMU will issue a management decision letter that may:
 - Inquire about expected action (e.g., repayment of questioned costs or policy revision);
 - Request a corrective action plan;
 - Establish a timetable for resolution;
 - Require a fiscal review;
 - Suggest training or offer technical assistance and/or
 - Inform the Subrecipient of its right to appeal (if any).

GIR-25-28 SUBJECT: PROCEDURES FOR PROGRAM SITE VISITS AND MONITORING

1. Site visits without advance notice may be performed at a Subrecipient's location at any time.
2. Formal site visits with program monitoring will be conducted by GMU at a predetermined and mutually agreed upon time.
3. At a minimum of fifteen (15) working days prior to the visit date, GMU will provide an email request with a document checklist to the Subrecipient for review and preparation for the meeting. Documentation requested in the document checklist must be provided to GMU on or before the date stated in the email request.
4. Site visits will be documented with a standard report provided to the Subrecipient within thirty (30) calendar days of the site visit. Subrecipients will be notified in writing if exceptions to the 30-day rule are necessary.
5. Reports become an official part of the grant record and may result in corrective action if deficiencies are identified.

GIR-25-29 SUBJECT: CORRECTIVE ACTIONS

If a Subrecipient does not meet expectations, GMU may require the Subrecipient to implement a Corrective Action Plan, apply special award conditions, place the Subrecipient on probation, or terminate the grant. This section below describes the reasons, consequences, and processes associated with each corrective action. In each case, enforcement of the appropriate consequences is at the discretion of the Division Administrator. Any level of corrective action may be applied at any time; options may not be applied sequentially.

1. Corrective Action Plans

- a. Corrective Action Plans are generally required when deficiencies are identified as a result of a program or fiscal monitoring. However, the GMU reserves the right to impose a Corrective Action Plan under other circumstances if the need arises.

- b. The process for a Corrective Action Plan includes the following steps:
 - (1) The Subrecipient must submit comments on areas of disagreement within fifteen (15) working days of receipt of the report.

 - (2) Within thirty (30) working days of receipt of the report, the Subrecipient must submit a Corrective Action Plan.

 - (3) The fifteen (15) day period and the thirty (30) day period set forth in Items 1b (1) and 1b (2) are concurrent rather than consecutive.

 - (4) Within fifteen (15) working days of receipt of the Corrective Action Plan, the GMU will respond and, if necessary, work with the Subrecipient on any required revisions.

 - (5) A target date for completion will be established by the GMU and progress will be monitored at established intervals.

 - (6) Completion of the Corrective Action Plan will be documented in the GMU's grant file.

- c. Failure to complete the Corrective Action Plan may result in special award conditions, probation, termination as described in this section.

2. Special Award Conditions

- a. Reasons a Subrecipient may be subject to special award conditions include, but are not limited to, the following:
 - (1) History of poor performance or poor management
 - (2) Financial instability

- (3) Management system that does not reasonably assure grant compliance and accurate accounting records
- (4) Insufficient governance structure
- (5) Non-compliance with the terms and conditions of a grant award
- b. Consequences related to special award conditions may include, but are not limited to, the following:
 - (1) Additional reporting
 - (2) Additional backup documentation
 - (3) Audit
 - (4) Accreditation requirement
 - (5) Additional site visits by program and/or fiscal staff, with or without advance notice
- c. Special conditions and/or requirements may be imposed, as needed, at the beginning of the grant period or at any time within the grant project period. If the GMU determines that special conditions and/or requirements are necessary, the Subrecipient will be provided with written notification that includes the following:
 - (1) Nature of the additional requirements
 - (2) Reason(s) for the additional requirements
 - (3) Nature of the corrective actions needed
 - (4) Time allowed for completing the corrective actions
- d. The special conditions and/or requirements will remain in force until GMU staff determines that the precipitating issues have been resolved
- e. The consequence of failure to comply with special conditions and/or requirements is probation
- f. If the grant funds are from a Federal source, GMU will ensure compliance with provisions in 2 CFR 200.207, "Specific Conditions."

3. Probationary Status

- a. Reasons a Subrecipient may be placed on probation include, but are not limited to, the following:

- (1) Unwillingness or inability to comply with special conditions and requirements as described in GIR-25-28, Items 1 or 2
 - (2) Non-compliance with Federal or State rules and regulations
 - (3) Non-compliance with the GMU's GIRS
 - (4) Inability or unwillingness to properly manage the program
 - (5) Non-compliance with the approved grant application terms and conditions
 - (6) Non-submission of required reporting or failure to submit reports in a timely manner
 - (7) Significant findings by an independent auditor that affect the programs funded by the GMU and/or classification as high-risk by an independent audit
 - (8) Non-compliance with applicable Federal regulations and guidance
 - (9) Classification by the GMU as high risk with no significant improvement to correct deficiencies
- b. Consequences related to probationary status may include, but are not limited to, the following:
- (1) The Subrecipient may not be eligible for any additional funding
 - (2) The Subrecipient may not be allowed to receive any grant reimbursements until sufficient documentation is obtained.
 - (3) If the Subrecipient receives Federal funding and its financial management system fails to produce accurate, current, and complete disclosure of the financial results of each federally funded grant in accordance with the reporting requirements, the Subrecipient may be prohibited from receiving future funding
- c. The process for implementing probationary status and monitoring progress toward corrective action is as follows:
- (1) The GMU will notify the Subrecipient of probationary status in writing, citing the reasons for that action, and will meet with the Subrecipient within ten (10) working days to determine the current status of the program with regard to budget, original goals, or any other areas of concern
 - (2) Within ten (10) working days following the meeting, the Subrecipient will be required to submit new goals, budgets, or other corrective plans and a strategy for achieving new requirements to the GMU for approval
 - (3) The GMU will respond to the corrective action plan within ten (10) working days of receipt. The Subrecipient may be asked to make modifications. If so, a timeline will be established by the GMU

- (4) Progress on the corrective action plan will be reviewed by the GMU at a minimum of every sixty (60) calendar days
- (5) When the corrective actions have been completed, GMU may remove the probationary status
- (6) The consequence of failure to meet the terms of probation is termination of the grant

4. Involuntary Termination

Subawards may be terminated by the Division Administrator in accordance with the General Conditions that are incorporated with the Grant Agreement. A grant may be terminated at any time during the grant funding period.

- a. Reasons a Subrecipient may be subject to termination include, but are not limited to, the following:
 - (1) Unwillingness or inability to comply with special award conditions and requirements as described in GIR-25-28, Item 1, 2 or 3
 - (2) Unwillingness or inability to meet the terms of probation as described in GIR-25-28, Item 3
 - (3) Conduct that interferes with the administration of the grant or negatively impacts the ability to provide effective program services
 - (4) Illegal activity of any kind
 - (5) Insolvency
 - (6) Failure to disclose a conflict of interest
 - (7) Influence by a gratuity
 - (8) Any violations of the terms of the grant agreement
 - (9) Substantiated fraud, abuse, or misappropriation of grant funds
- b. Consequences of termination may include, but are not limited to, the following:
 - (1) Non-reimbursement for any grant-related expenses incurred after the termination effective date
 - (2) Transfer or liquidation of all equipment and non-consumables purchased with grant funds during the grant period (including equipment with an original purchase price of \$5,000 or more, all computers and software regardless of original purchase price, and any other items the State has required the Subrecipient to inventory during the course of the grant)
 - (3) Surrender of any and all documents related to the grant that the State deems necessary
 - (4) Repayment to the State of all grant funds found to be unallowable costs

- c. The process for implementing grant termination is as follows:
 - (1) The State will notify the Subrecipient in writing and offer the opportunity to request a review
- d. If the grant funds that are to be suspended or terminated are from a Federal source, the State will ensure compliance with provisions in 2 CFR 200.338 through 200.342, "Remedies for Noncompliance"

5. No-Fault Termination

- a. A no-fault termination may occur at any time during the grant year. Reasons a grant may be terminated on a no-fault basis include, but are not limited to, the following:
 - (1) The State and the Subrecipient mutually agree to termination without cause
 - (2) Funding from the State and/or Federal sources is not appropriated or is withdrawn, limited, or impaired
 - (3) Other extenuating circumstances exist that render continuation by the State or Subrecipient impossible
- b. Consequences of termination may include, but are not limited to, the following:
 - (1) Non-reimbursement for any grant-related expenses incurred after the termination effective date
 - (2) Transfer or liquidation of all equipment and non-consumables purchased with grant funds during the grant period (including equipment with an original purchase price of \$5,000 or more, all computers and software regardless of original purchase price, and any other items the State has required the Subrecipient to inventory during the course of the grant)
 - (3) Surrender of any and all documents related to the grant that the State deems necessary
- c. The process for implementing a no-fault termination is as follows:
 - (1) The State will notify the Subrecipient in writing
 - (2) A public hearing will not be scheduled
 - (3) Termination will be effective immediately upon receipt of the written notice (or any date specified therein)

SFY25 Grant Instructions and Requirements

State of Nevada
Department of Health and Human Services
Division of Child and Family Services
Grant Management Unit

Kelsey McCann-Navarro

APPROVED:

07/05/2024

Date

Kelsey McCann-Navarro
Administrative Services Officer IV

SFY25 Grant Instructions and Requirements

**State of Nevada
Department of Health and Human Services
Division of Child and Family Services
Grant Management Unit**

Effective July 1, 2024, through June 30, 2025

IN WITNESS WHEREOF, Subrecipient agrees to the terms of the written Grant Instructions and Requirements as of the effective date of the Notice of Subaward inclusive of any and all Subaward Amendments and Extensions.

Signature, Subrecipient Agency Representative Date

Print Name

Title