

Claims 101: General Information and Supporting Documentation

General Information:

- **Reporting Schedule**: Information on the reimbursement request timeframe.
- **Advance Payment Schedule Template**: Information on the advance payment process and timeframes.
- **SAM.gov Status Tutorial**: Instructions on how to find an organization's SAM.gov status.
- **Budget Category Definitions and Supporting Documentation Requirements**: Table with information on what documentation is required when submitting a claim and what documentation must be retained in your records. Note: For advance payments, please submit documentation with the advance payment verification.
- **Proof of Payment Documentation**: All recipients of federal funds are required to maintain proof of payment records for all expenses incurred for this subaward program. [Contact the UCF Program](#) for more information on proof of payment documentation.
- **Claim Submission Tutorial** ([written](#) or [video](#)): Instructions on to how submit a claim through the [UCF Subaward Portal](#).

Claim Submission Checklist:

- ☐ The reporting period's start and end dates are within the performance period outlined in the subaward agreement.
- ☐ The SAM.gov screenshot shows an active status (see [SAM.gov Status Tutorial](#)).
- ☐ Each expense in Details of Expenditure was accounted for in the project budget.
- ☐ It is clearly explained how each line item in the Details of Expenditure supports the scope of work outlined in the subaward agreement.
- ☐ A line item for indirect costs is included in the Details of Expenditure.
- ☐ The indirect cost rate in the Details of Expenditure is the same as the approved indirect cost rate in the subaward agreement.
- ☐ The indirect costs line item was updated after all direct costs were entered.
- ☐ Only the required supporting documentation is included (see [table](#) below).
- ☐ All expenses in the supporting documentation are equal to those in Details of Expenditure.
- ☐ The dates and line items on all supporting documentation clearly demonstrate the work completed and that all activities were completed within the reporting period (see [invoice requirements](#) below).

Indirect Costs:

- **Indirect costs should be calculated and claimed on every claim submitted (if applicable).**
 - Entities with Negotiated Cost Rate Agreements (NICRAs) should apply indirect costs per the NICRA listed in the subaward agreement.
 - Calculation of indirect costs should follow [Title 2 CFR 200.400-200.476](#) (Subpart E – Cost Principles – May 2024).
 - The following budget categories **are included in the indirect cost calculation**: Personnel, Fringe Benefits, Travel, Supplies, Contractual, Other Costs (excluding rentals, participant support costs and stipends), and portions of Subawards (i.e., sub-subawards) eligible for indirect costs. Subrecipients need to claim indirect costs each time they submit a claim on eligible categories to receive the full amount of indirect costs budgeted in the project budget.
 - **Note: Indirect costs should be claimed on the first \$25,000 of each sub-subaward.** Only \$25,000 of each sub-subaward is eligible for indirect costs, unless specified otherwise in the 2nd-tier subrecipient's NICRA.
 - The following direct costs **are not included in indirect cost calculation**: Other Costs items such as equipment rentals, participant support costs and stipends, and portions of Subawards (i.e., sub-subawards) are not eligible for indirect costs.
- **Indirect costs will be automatically calculated in WebGrants based on the eligible budget categories.**
 - Step 1: Enter all direct costs.
 - Step 2: Enter the indirect rate from your subaward agreement.
 - **Note: if direct costs are updated prior to submitting claim, open indirect cost line item and re-save to allow calculation to update.**
- Contractors and sub-subrecipients are eligible to claim indirect costs at the de minimis rate (10%) or an approved NICRA rate (if applicable, please maintain documentation).
 - All sub-subrecipients must maintain an active SAM.gov registration for the duration of their work within the performance period.
 - Indirect costs claimed by contractors or sub-subrecipients should not be coded in the Indirect Costs budget category; they must be included in the Contractual or Subaward category (i.e., sub-subawards) as specified in the agreement.

Budget Category Definitions and Supporting Documentation Requirements

Budget Category	Definition	Supporting Documentation: Submit with Claim*	Supporting Documentation: Keep in Records
Personnel	Compensation for services of employees during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. (§ 200.430)	None – provide hours, hourly rate, and a detailed description of how the personnel supported the project activities.	Payroll records: These will differ based on the system used by the subrecipient, but at minimum they should contain 1) the time period covered by the claim, 2) employee name, 3) unit time worked per employee, 4) rate of pay per unit time, and 5) total pay per employee. Tracking system (e.g., spreadsheet) for employee hours that are specific to the grant if employees are splitting time between the grant and other projects.
Fringe Benefits	Allowances and services employers provide to their employees as compensation in addition to regular salaries and wages, including, but are not limited to, the costs of leave, employee insurance, pensions, and unemployment benefits. (§ 200.431)	None – provide hours, hourly rate, and a detailed description of how the personnel supported the project activities with their hours.	Payroll records, including fringe benefits costs. Backup documents: - Fringe benefits calculations or cost pool percentages. - Accounting policy or employee compensation and benefits packages with fringe benefits described, a documented fringe benefit rate calculated from direct costs, and/or additional payroll records.
Travel	Travel costs include the transportation, lodging, per diem, and related items incurred by employees who are in travel status on official business of the subrecipient. These costs may be charged on an actual cost basis, on a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. (§ 200.475)	None – provide a detailed description of how the rates were determined and what activities the travel supported.	Mileage logs. - See the GSA website for current rates. Receipts or paid invoices for accommodations (e.g. hotels). - Please see the GSA website for current lodging rates in Oregon.

Budget Category	Definition	Supporting Documentation: Submit with Claim*	Supporting Documentation: Keep in Records
Supplies	Costs incurred for materials, supplies, and fabricated parts necessary for the performance of a Federal award. (§ 200.453)	Receipts or invoices for purchased supplies.	Receipts or paid invoices for purchased supplies. These should include vendor information, date of purchase, the items included with purchase, and total costs. Contractor's bids, quotes, purchase orders, or signed contracts for supply purchases. Shipping / packing slips.
Contractual	Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill and who are not officers or employees of the recipient or subrecipient. (§ 200.459)	Receipts or invoices for work completed by a contractor.	Receipts or paid invoices for work completed by a contractor. • Proof of payment by subrecipient to contractor is required for all contractual claims. • Contractors are eligible to claim indirect costs at the de minimus rate (10%) or at the rate of a NICRA (if applicable – provide/maintain documentation). • All line items on contractor receipts/invoices (including any indirect costs, travel, supplies, etc.) must be coded as Contractual costs in the claim. Backup documents may be requested, including but not limited to 1) contractor agreement signed by subrecipient, 2) procurement policy and/or solicitation to bid, and 3) expenditure record that shows all payments made to the contractor for the services/good rendered for the grant.
Other Costs (equipment rental and stipends)	This budget category includes participant support costs and equipment rentals. Note: equipment may not be purchased as a part of this subaward program.	Participant Support Costs: None – provide amount provided per participants, number of participants, and a detailed description of	Equipment rentals: • Receipts, paid invoices, and/or deposit slips. • Rental agreement (e.g., terms of rental, dates of use, equipment description, amount of rental).

Budget Category	Definition	Supporting Documentation: Submit with Claim*	Supporting Documentation: Keep in Records
	These costs are not eligible for indirect costs. • Participant Support Costs: direct costs that support participants (see definition for Participant in § 200.1) and their involvement in a Federal award, such as stipends, subsistence allowances, travel allowances, registration fees, and per diem paid directly to or on behalf of participants. • Equipment: Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.	how the participants supported the project activities. Equipment Rentals: Receipts or invoices for equipment rentals.	Participant Support Costs/Stipends: • Stipend payment documentation (e.g., bank transaction statement, copy of cleared check, etc.). • Stipend receipt signed by stipend recipient. Backup documents may be requested, including but not limited to: • For equipment rentals, a verification statement from subrecipient to vendor stating exclusive use of equipment for grant project. • Procurement policy and/or vendors bids. • Procedure, policy, or agreement template for stipends. • IRS Form 1099 documenting stipend payments made to individuals who are subject to state and federal taxes. • Reconciliation record that shows all payments made to stipend receivers for their participation / completion of an activity for the grant.
Other Costs (not including equipment rental and stipends)	Expenditures that do not fit within the other cost categories.	This will depend on the item but generally includes receipts and/or invoices.	This will depend on the item, but generally includes receipts, paid invoices, and proof of payment.

Budget Category	Definition	Supporting Documentation: Submit with Claim*	Supporting Documentation: Keep in Records
Subawards	Subawards are provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of the Federal award received by the pass-through entity. It does not include payments to a contractor, beneficiary, or participant. (§ 200.1 Subawards)	Receipts or invoices for work completed by sub-subrecipient.	Receipts or paid invoices for work completed by sub-subrecipient.
Indirect Costs	Costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Typical examples of indirect cost may include depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration and expenses, such as the salaries and expenses of executive officers, personnel administration, and accounting. (§ 200.414) As described in 2 CFR 200.403, specific expense types must be consistently charged either to indirect or direct costs but may not be double charged or inconsistently charged as both.	No documentation is required. Provide updated documentation if your Negotiated Indirect Cost Rate Agreement (NICRA) changes over the lifetime of the subaward.	Negotiated Indirect Cost Rate Agreement (NICRA) documentation. Note: If the subrecipient's NICRA changes within the subaward performance period, the subrecipient can opt to update their subaward agreement budget with a modification.

* Grant program administrator may request additional supporting documentation to ensure compliance with state and [federal requirements](#).

Invoice Requirements

To comply with Federal and State accounting standards and ensure readiness in the case of an audit, invoices from contractors, vendors, and sub-subrecipients need to contain the following components:

- Contractor, vendor, or sub-subrecipient's name
- Clear description of services performed
- Service dates
- Location of work
- Total amount due

Note: Invoices that do not meet these basic requirements may not be accepted by the UCF program. In these cases, subrecipients may be asked to procure an updated invoice from their contractor, vendor, or sub-subrecipient that meets these requirements.

a **NORTHWEST FORESTRY SERVICES LLC**

456 Timber Lane,
La Grande, OR 97850 **d**

Invoice #: NFS-2026-08
Invoice Date: 02/01/2026

Bill To:
Blue River Fire District

Project: CWPP Hazard Mitigation – Unit 3
Service Period: January 10–15, 2026 **c**

b **Description of Services**

Service	Units	Rate	Total
Mechanical thinning – Unit 3	15 acres	\$800/acre	\$12,000
Slash piling	15 acres	\$150/acre	\$2,250

e **Total Due: \$14,250**

Work completed per executed contract dated 12/01/2025.

Additional invoicing best practices:

- The invoice date is generated after services or goods are provided.
- The invoice date should be within the subaward's performance and budget periods listed in the agreement.
 - ODF recognizes that unforeseen circumstances may require some flexibility in invoice dates. For example, sometimes a contractor sends an invoice to a subrecipient later than expected, or the subrecipient went on leave and failed to include it with their scheduled quarterly reimbursement.
 - Subrecipients should provide explanations of inconsistent invoice dates in their reimbursement claims or advance payment verifications.
- A quote or bid estimating service or good delivery time and cost is an allowable supplemental document. The document generally includes estimated dates, which do not need to be inclusive of the subrecipient's performance and budget period or in the contract term of the subrecipient and subcontractor.