

Subcontractor Fiscal Reporting Workbook Checklist



Quarterly, the Fiscal Reporting Workbook (FRW) is to be submitted on the [fiscal reporting website](#) **within 30 days of the end of each quarter**. The FRW includes the State Share Documentation Reports (SSDR) and Federal Share (FS) invoices for each quarter of a Federal Fiscal Year. Personnel back-up documentation (Time & Effort Forms) are also required to accompany the FRW. All expenses reported must have occurred within the timeframe of the designated quarter.

Once submitted, the invoice review process will be completed within **5** business days. If corrections are requested, please resubmit corrected docs within **5** business days of receipt of request. **It is expected that all fiscal reports are finalized, signed, and submitted within 10 business days of original due date.**

A. The [Fiscal Reporting Workbook \(FRW\)](#) will be reviewed for the following:

- The most current version of your FRW is fully updated with current budget and expenses
- All personnel that submit Time and Effort Forms (TEF) are listed on the entry pages of the FRW & all personnel listed on the entry pages of the FRW have TEFs
- All pay/hourly wages and Fringe Benefits (FB) percentages are entered accurately
- There are no negative balances on the FS invoice "Unexpended Balance" column. If negative balance, there are two options:
 - Deduct overage from expenses being claimed. Options:
 1. Expense will not be claimed on this invoice and can be claimed on a supplemental invoice to be paid during a subsequent quarter
 2. Expenses will not be claimed and are removed completely
 - Complete a [Budget Adjustment Request \(BAR\)](#) to move money between categories (FS invoice will not be processed until BAR is approved)
- There is enough cumulative SS reported to cover cumulative FS on invoice (i.e., cumulative SS total should be at least double the cumulative FS total)
- All dates reflect the correct quarter being submitted
 - Date in the top, right corner of FS invoice and SSDR should reflect completion or submission date.
 - Supplemental invoices should be labeled "supplemental" next to period reported

B. Personnel Back-up documentation will be reviewed for the following:

- All Time and Effort Forms (TEFs) show the following:
 - Employee's name, claiming agency and reporting timeframe (upper left of TEF)
 - Employee time base is correct. This should be the full time equivalent for that employee's total position. See "[Time and Effort Form Training Video](#)" for more information.
 - Hours are reported in nearest quarter hour increments; but can be reported as actuals on the FRW entry pages. (i.e., 4.60 actual hours worked in FRW should have corresponding TEF with 4.50 hours)
 - Total hours match hours reported in State Share and/or Federal Share entry pages
 - TWO Signatures and dates are required. ONE from the employee and ONE from the Supervisor
 - Dates of signatures are on or after the last date of hours claimed
 - Any missing employee signatures: request signature or state, "unavailable to sign." Supervisor signature is still required. Use of this signature method should be minimal, infrequent, and completing TEFs for any quarter should be considered with hiring/leave/termination processes
- If an employee is splitting hours between State Share (SS) and Federal Share (FS), please be sure:
 - The total hours between both federal share and state share match total hours reported on TEF
 - If all hours are reported on one TEF, include a note on TEF stating the split. If separate TEFs are used, clearly label which is SS and which is FS
- Volunteers & Interns
 - Hours are to be reported on your FRW on the State Share entry page
 - To calculate the value of volunteer/intern time, use the minimum wage of the county in which your organization is located
 - Unpaid interns are not subject to fringe benefit rates (enter FB rate as 0.0%)
 - Each volunteer/intern must have a completed TEF for each quarter that hours are reported. You can use an [Intern Activity Tracking Log](#) to monitor and capture hours during the semester.
 - A volunteer/intern position description or [duty statement](#) that clearly defines the CalFresh Outreach activities the individual(s) will perform is required to be submitted once per year and kept on file in addition to the quarterly TEFs
 - For more information on Volunteers and Interns please see [FAQ: 19](#) or reach out to your CFO Program/Fiscal Managers