



# FY 26 Part A & EHE Fiscal Provider Meeting

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Infectious Disease Bureau Fiscal Team

Thursday, May 7, 2026  
10:00 AM – 2:00 PM





*There will be knowledge checks, breaks, and activities throughout!*



# Agenda

01

## Introduction

- Ground rules
- Org Chart
- Pre-Test

02

## General Overview

- FY 25 YAAG
- Rules & Processes
- Site Visits

03

## Budget Review

- Budgeting
- Documentation Review
- Revisions

04

## Invoice Review

- Policy & Submission Requirements

05

## Fiscal Webinar Series

06

## Close Out





01

# Introduction

Melanie Lopez

Director of Client Services





# Ground Rules



## Questions

Please hold all  
questions to the  
respective question  
block.



## Screentime

Keep yourself  
muted. Having your  
cameras on is  
encouraged but not  
required!



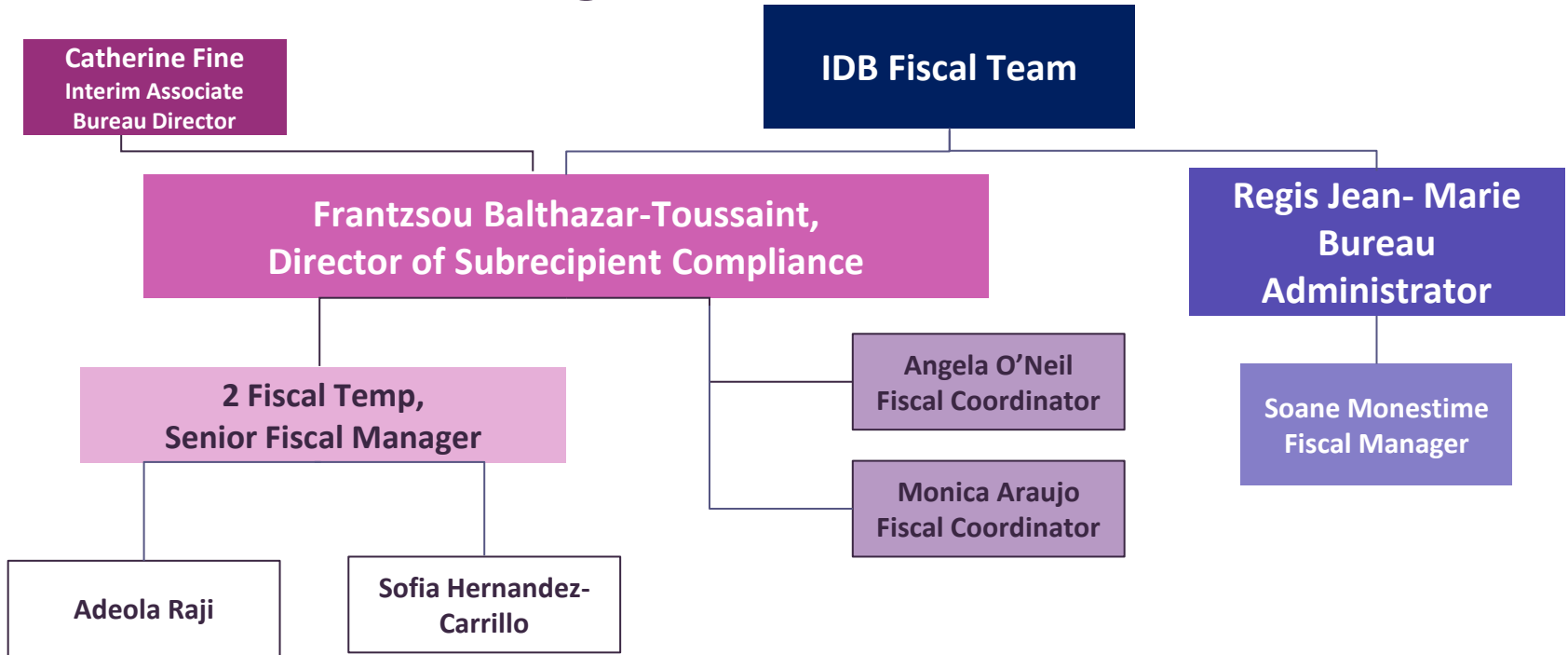
## Space

Be Respectful,  
Considerate, and  
Present online.  
Everything will be  
recorded.





# Organizational chart





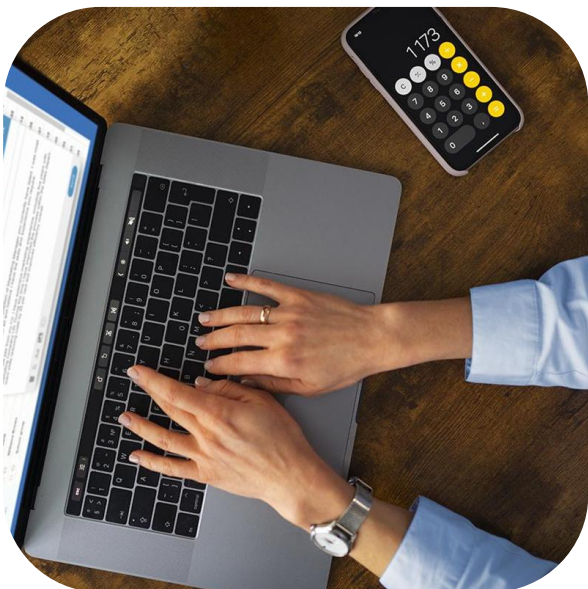
# ***Your turn!***

Please unmute, say your:

**Name, Pronouns, Title**

Then please popcorn to the next!





02

## General Overview

Adeola Raji

Temp. Sr. Grant Manager





# Agenda



FY25  
Data (YAAG):  
Part A and EHE



Fiscal Rules



Contract  
Process



Site Visit  
Monitoring



Audit



Reporting  
Requirements





# FY 25 Year-at-a Glance Review (YAAG)

*Part A & EHE*



# Part A YAAG:

**Budget Period: March 1, 2025 – February 28, 2026**

Award Allocations & Expenditures	Funded Agencies & Services	Contracts
<ul style="list-style-type: none"> <li>• Full Award: \$15,183,838</li> <li>• Total Full Award &amp; Carryover: \$15,688,719</li> <li>• Direct Services Allocation: \$13,655,690</li> <li>• Direct Services Expenditures*: 92% (\$12,605,124)</li> </ul>	<ul style="list-style-type: none"> <li>• 33 Funded Agencies:               <ul style="list-style-type: none"> <li>▪ 32 Subrecipients</li> <li>▪ 1 Vendor (RDE)</li> </ul> </li> <li>• 82 Funded Services</li> </ul>	<ul style="list-style-type: none"> <li>• 33 Original Contracts:               <ul style="list-style-type: none"> <li>▪ 30 Subrecipients</li> <li>▪ 2 Scopes or Work (BPHC) Subrecipients</li> <li>▪ 1 Vendor</li> </ul> </li> <li>• 32 Contract Amendments</li> </ul>



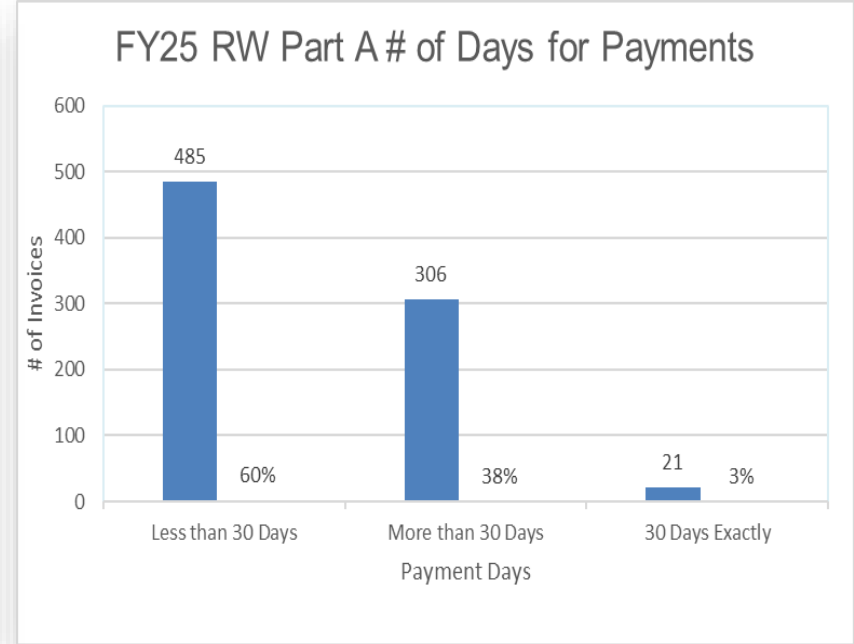
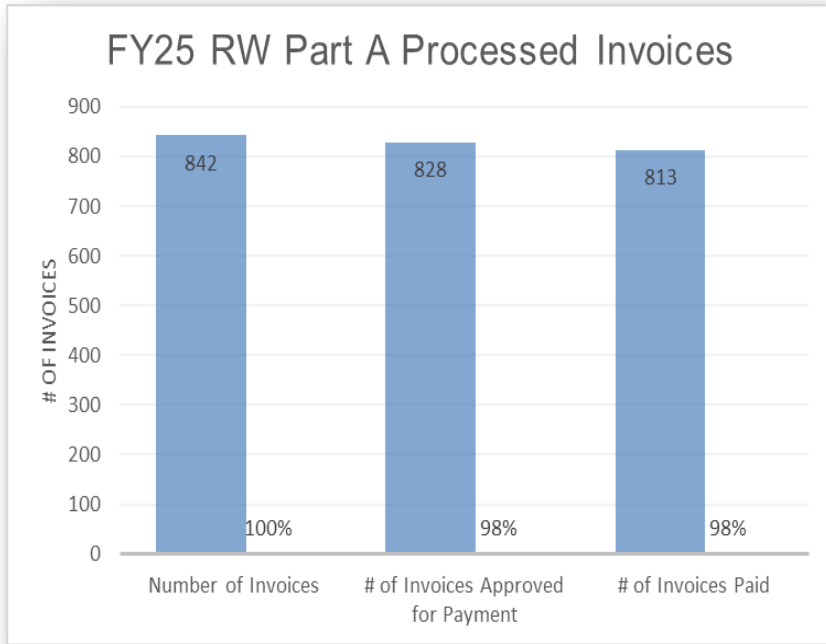
# EHE YAAG:

**Budget Period: March 1, 2025 – February 28, 2026**

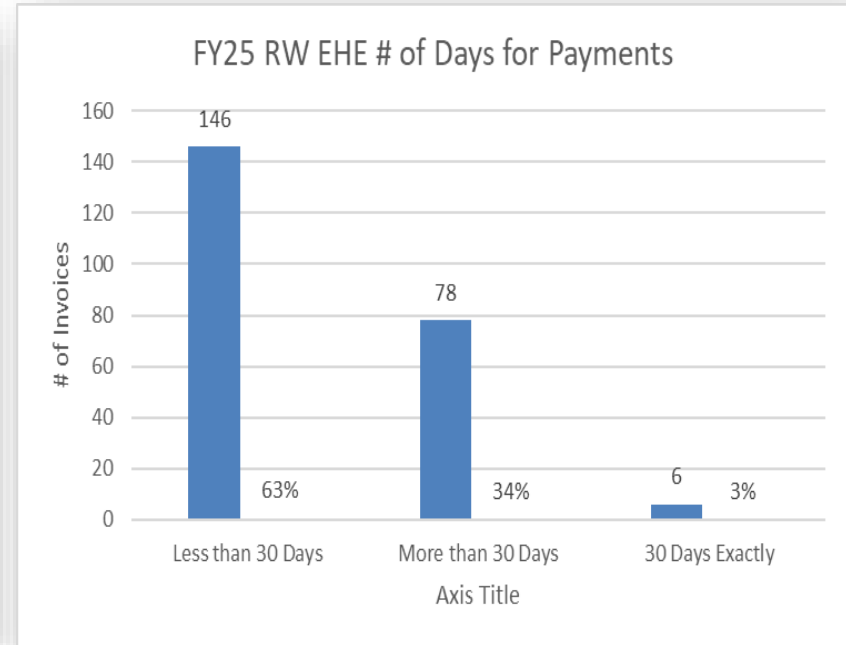
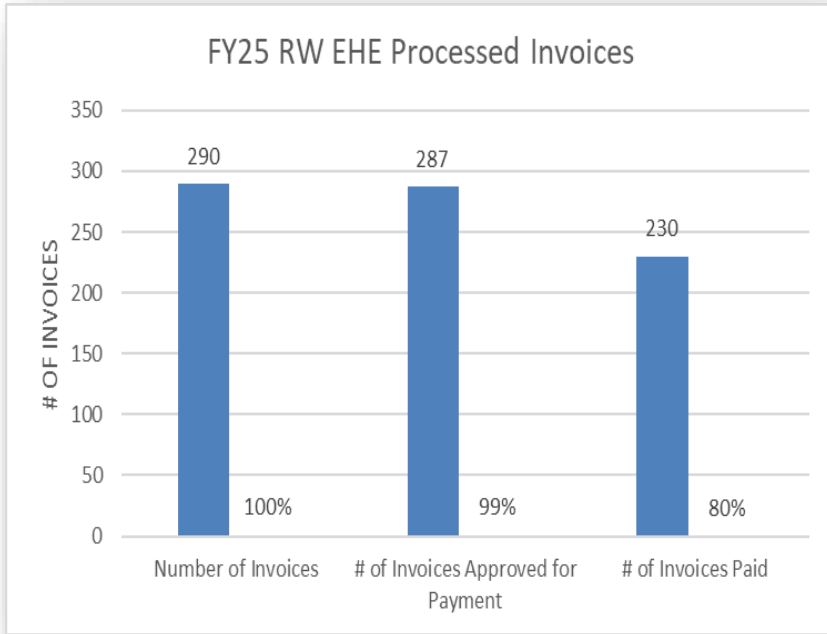
Award Allocations & Expenditures	Funded Agencies & Services	Contracts
<ul style="list-style-type: none"> <li>• Full Award: \$2,853,654</li> <li>• Total Full Award &amp; Carryover: \$9,031,980</li> <li>• Direct Services Allocation: \$7,392,762</li> <li>• Direct Services Expenditures *: 82% (\$6,086,670)</li> </ul>	<ul style="list-style-type: none"> <li>• 36 Funded Agencies:               <ul style="list-style-type: none"> <li>▪ 24 Subrecipients</li> <li>▪ 2 Vendors/Consultants</li> <li>▪ 10 Mini-Grant Agencies</li> </ul> </li> <li>• 56 Funded Services</li> </ul>	<ul style="list-style-type: none"> <li>• 36 Contracts:               <ul style="list-style-type: none"> <li>▪ 24 Subrecipients</li> <li>▪ 10 Mini-Grant Agencies</li> <li>▪ 2 Vendors</li> </ul> </li> <li>• 38 Total Contracts (including amendments)</li> </ul>



# Part A YAAG: Invoices



# EHE YAAG: Invoices



# Timeline and Goals for FY26

- **100% Invoice Compliance**
  - Submission
  - Accuracy
  - Payments: invoices to be paid within 30 days of receipt.
- **100% expenditure compliance**
  - Costs are: Reasonable, Allowable, and Allocable
- **100% of contract execution within the 45-day compliance deadline**
- **100% site visits conducted**
- **All FY26 final invoices submitted by March 30, 2027**
- **Improve communication with subrecipients**
  - Monthly Calls
  - Technical Assistance





# Fiscal Rules

## *Part A & EHE*



# Fiscal Rules-Reporting Deadlines

Name of Report	Reporting Period	Due Date	Report Information
Monthly Invoices	March 1, 2026 – February 28, 2027	30 days after each month's end. Apr 30, 2026 – Mar 30, 2027	The subrecipient must submit a monthly invoice for each month of service under the RW Part A or EHE grant during the budget period.
<b>Final Monthly Invoice</b>	<b>March 1, 2026 – February 28, 2027</b>	<b>Mar 30, 2027</b>	February invoice including any supplemental invoices from March-January must be submitted by this deadline. Invoices submitted after this deadline will not be processed for payment.
Single Audit and Financial Statement Audit Report with Management Letter	July 1, 2025 – February 28, 2026 & March 1, 2026 – June 30, 2026	June 30, 2026	All subrecipients are required to submit their <u>most recent</u> Single Audit Report (if applicable) and their Financial Statement Audit Report with Management Letter to <a href="mailto:AuditReports@bphc.org">AuditReports@bphc.org</a> .
Final Budget Revisions	March 1, 2026 – February 28, 2027	December 15, 2026	Budget revision requests are requests for changes on an approved budget to propose new ways to achieve original agreeable goals and objectives. They can be for personnel and budget line items changes.

# Fiscal Rules

## Contract Spending

- Subrecipients are expected to spend 100% of their award.
- The recipient (BPHC) will only pay subrecipients for deliverables that have been mutually agreed on.
- Invoices submitted for payments that are missing expense summaries and other required documentation won't be processed and will be returned to subrecipients.

## Contract Documents Revisions

- Subrecipients may request revisions to the Scope of Service and Budget, to use different means to accomplish the original agreed upon goals and objectives as outlined in their Part A or EHE contract, at any time during the fiscal year up until the **December 15, 2026 deadline**. Contact your program manager for specific details.
- All scope of Service and/or budget revisions must be approved by BPHC.



# Fiscal Rules

## Invoicing

- The budget on the invoice must illustrate the approved contract budget.
- For itemized receipts, **client code NOT medical record number** of those receiving the service should be reported.
- Invoices are submitted monthly, within 30 days of the month's end. Each day after that will be considered late, therefore non-compliant.
- Invoices must represent actual monthly expenses.



# Fiscal Rules

## Fiscal Compliance

- There are significant penalties if there are unexpended dollars at the end of the fiscal year.
- Contract spending may vary by up to 25% monthly within a budget line item if the total billed does not exceed the budget's maximum obligated amount for the fiscal year.
- Overspending of the contract will not be paid. Any changes over the 25% leeway will require a budget revision request.
- Contract funding for a fiscal year may not be used in a subsequent fiscal year.



# Fiscal Rules

## Policy References

### Refer to the FY26 Provider Manual

- Fiscal Overview section
- Policies and Procedures Section
  - Federal Monitoring Standards
  - HRSA PCN 15-01
  - HRSA PCN 15-02
  - HRSA PCN 15-03
  - HRSA PCN 16-02



- Refer to the HRSA website at

<https://ryanwhite.hrsa.gov/program-letters/policy-notice>





# Contracting

## *Part A & EHE*



# Contract Updates: Part A

## FY26 Partial Award

- HRSA issued on 01/30/2026
- Award Amount: \$4,394,165
  - Part A: \$4,111,283
  - MAI: \$282,882
- 32 Subrecipient Contract Amendments
  - 30 External Subrecipients
  - 2 Internal Subrecipients
- All External Subrecipients Contract Amendments are Fully Executed
- FY26 POs remain the same as FY25.

## Contract Documents Revisions

- FY26 Full Award – Receipt Date is TBD
  - FY26 Full Award Contract Amendment – TDB
- Always ensure to sign and return contract packets as soon as they are received to ensure faster processing and grant compliance.
- All subrecipient must have an active System for Award Management (SAM) report. SAM report should be accessible by BPHC staff as they are required to execute the RW contracts.



# Contract Updates: EHE

## FY26 Partial Award

- HRSA issued on 02/27/2026
- Award Amount: \$784,754
- 7 Subrecipient Contract Amendments
  - Subrecipients Contract Amendment are Pending Execution
- FY26 POs remain the same as FY25.

## Contract Documents Revisions

- FY26 Full Award – Receipt Date is TBD
  - FY26 Full Award Contract Amendment – TDB
- Always ensure to sign and return contract packets as soon as they are received to ensure faster processing and grant compliance.
- All subrecipient must have an active System for Award Management (SAM) report. SAM report should be accessible by BPHC staff as they are required to execute the RW contracts.



# FY 26 Contract Updates: Part A & EHE

## Part A

- FY26 Patial Award: \$4,394,165
- 32 Funded Subrecipients
- 30 Contract Amendments
  - 100% Contracts Executed
- 2 Scopes of Work (BPHC Subrecipients)
- Expenditures is capped at 3 months (March – May 2026)

## EHE

- FY26 Patial Award: \$784,754
- 7 Funded Subrecipients
- 7 Contract Amendments
  - 100% Contracts Executed
- Expenditures is capped at 3 months (March – May 2026)



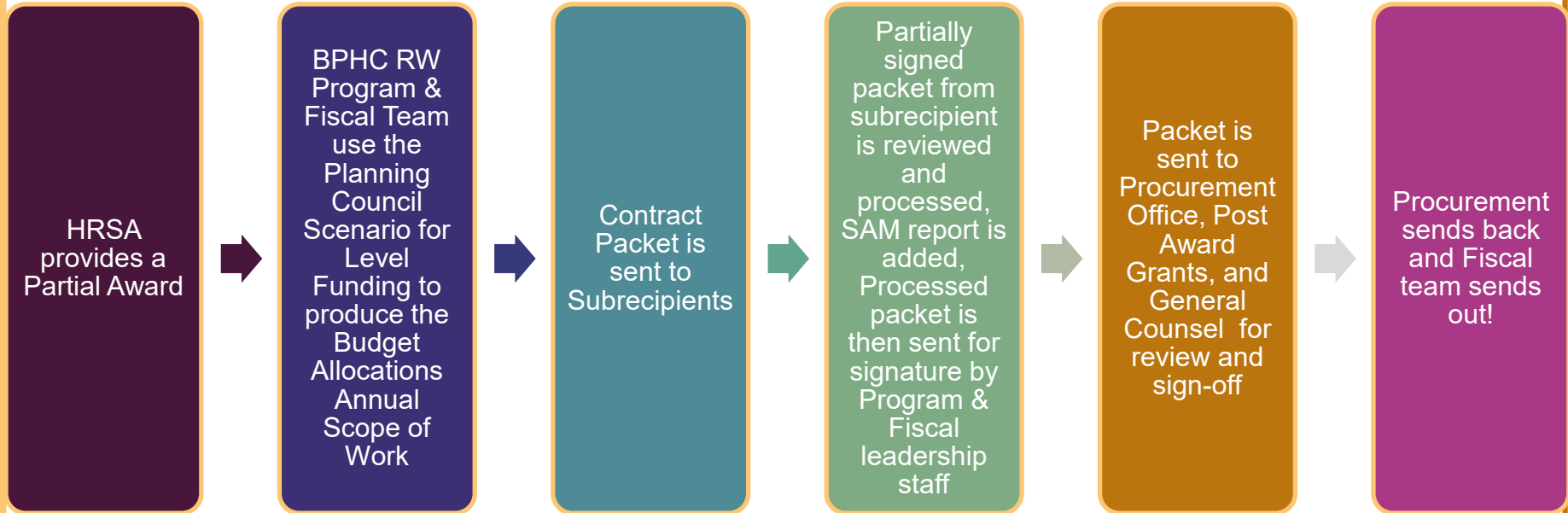
# Contract Process: Partial Award

The contract Packet (3-year cycle) is compiled by the Fiscal Team including the following documents:

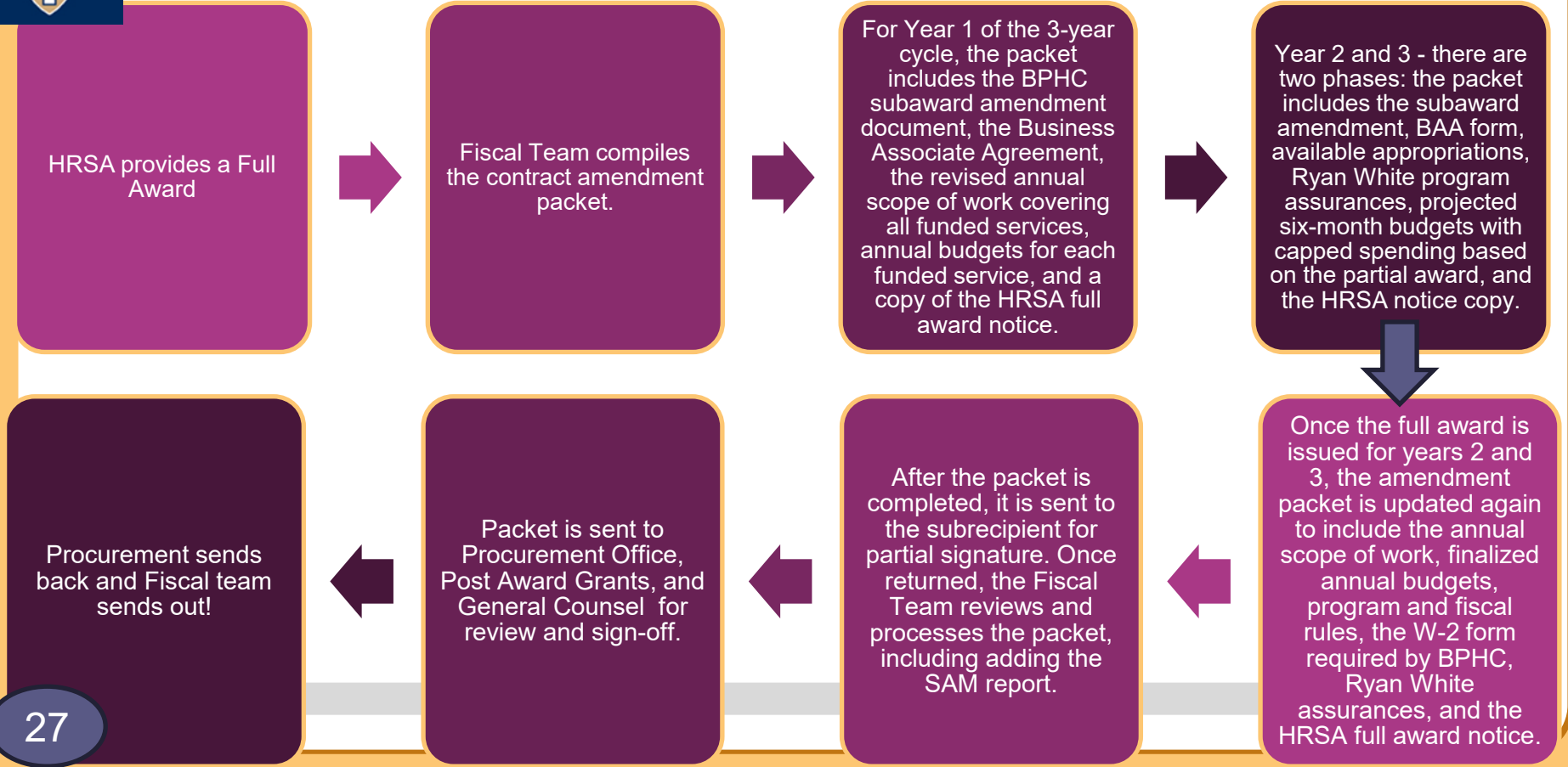
- BPHC Ryan White Subaward Document
- Business Associate Agreement (BAA Form)
- W-9 Form
- Available Appropriation Form
- Revised Annual Scope of Work (All funded services)
- Projected Annual Budgets (One per funded service)
- Ryan White Program Assurances
- Program & Fiscal Rules
- Form Wage -2 (BPHC required)
- HRSA Notice of Award copy



# Contract Process: Partial Award



# Contract Process: Full Award



# Reminder!

- All subrecipients must have an active SAM report
- All contract documents must be completed electronically
- Handwritten documents are not allowed except for signatures
- We always expect prompt return of contracts





# Fiscal Monitoring

## *Part A & EHE*



# Fiscal Monitoring

(Part A only)

## General

- Ensuring adequate, appropriate, and transparent administration of funding and reducing the risk of financial fraud, waste, and abuse.
- Maintain consistent communication with subrecipients, BPHC program team, and internal BPHC departments to ensure all compliance and reporting requirements are met.

## Desk Review

- Invoice Review
- Monthly and/or Quarterly Monitoring Calls/Visits (as applicable)

## Site Visits

- Review of policies, client files and financial reports, including program income.
- Compliance testing against policies and service expenditures for:
  - Time and Effort policies and implementation (e.g., staff interview, time and effort certification review, etc.)
  - Distribution Logs
  - Invoice backup documentation
  - Spending rate





Part A only

# Site Visit Monitoring

## Areas of Improvement

### Time and Effort

- Missing time and effort reports/certification
- Incomplete or unsigned timesheets
- No allocation breakdown for multi-funded staff
- Time not matching payroll or invoices
- Incomplete or unsigned Time and effort

### Policies

- No admin cost breakdown (when there is no approved IDC rate)

### Financial/Invoicing

- Missing financial policies and procedures
- Missing procurement policies
- Missing timekeeping policies

### HR Documentation

- Missing I-9 forms
- Missing confidentiality agreements
- Missing or outdated performance evaluations
- No proof of benefits
- Incomplete personnel files
- Job descriptions not aligned with grant roles



Part A only

# Site Visit Monitoring

## Best Practices

- Demonstrated overall compliance with key program and fiscal requirements. Strong commitment to compliance, accountability, and continuous improvement. Willingness to address findings and implement corrective actions.
- Strong organization and accessibility to all documentation during the site visit.
- Staff were knowledgeable, responsive, and engaged throughout the review process. Evidence of ongoing communication between program and fiscal teams .
- Personnel files are complete and well-maintained. Time and effort reporting processes were in place and consistently followed (where applicable).
- Invoices are aligned with approved budgets and allowable cost categories. Timely submission of invoices in several reporting periods (most agencies).
- Supporting documentation was sufficient to justify all expenses billed. Demonstrated ability to track and monitor grant expenditures effectively.



# Reminder!

## Annual Site Visit Monitoring:

- ✓ Allows compliance monitoring for: allowable costs, reasonable costs and allocable costs
- ✓ Ensures fiscal rules are followed and met
- ✓ Identifies fiscal technical assistance needs
- ✓ Is not an audit review

Per the National Monitoring Standards, each Ryan White Part A subrecipient is required to participate in an annual comprehensive site visit monitoring review.

Be on the lookout for your site visit date for this fiscal year (FY26).





# Audit Requirements

## *Part A & EHE*





# Audit Updates

- Subrecipients that **expend \$1,000,000 or more** in Federal awards during a fiscal year **must have a Single Audit** of their financial records conducted in accordance with the 2 CFR Part 200 Subpart F.
- Subrecipients that **expend less than \$1,000,000** in Federal awards for the fiscal year are **exempt** from the Federal audit (Single Audit) requirement for that year; however, their complete financial records must be available for review or audit by appropriate officials of the Federal agency (HRSA), pass-through entity (BPHC), and the Government Accountability Office (GAO).
- All subrecipients are required to submit their most recent Single Audit Report (if applicable) and their Financial Statement Audit Report with Management Letter to [AuditReports@bphc.org](mailto:AuditReports@bphc.org), no later than **June 30, 2026**.



# Audit Reporting vs Site Visit Monitoring

## Federal Single Audit

- A Federal Single Audit is a comprehensive review of an organization's financial statements and compliance with federal award requirements when the entity spends \$1,000,000 or more in federal funds annually. It ensures accountability and integrity of federal programs by verifying compliance with relevant regulations and laws.

## Part A Site Visit Monitoring

- A Site Visit Monitoring Review is conducted for each Ryan White Part A subrecipient annually. The Ryan White Team conducts comprehensive site visits to determine subrecipient compliance with contractual obligations, program policies, Service Standards, and Ryan White HIV/AIDS Program Federal legislation. The Fiscal Site Visit is a specific review of Ryan White funding.



# Audit Reporting vs Site Visit Monitoring

## Audit Requirements

- All subrecipients are required to submit their most recent Single Audit Report (if applicable) and their Financial Statement Audit Report with a Management Letter to [AuditReports@bphc.org](mailto:AuditReports@bphc.org), **no later than June 30, 2026**. Refer to the FY26 Provider Manual for more information.

## Part A Desk Review

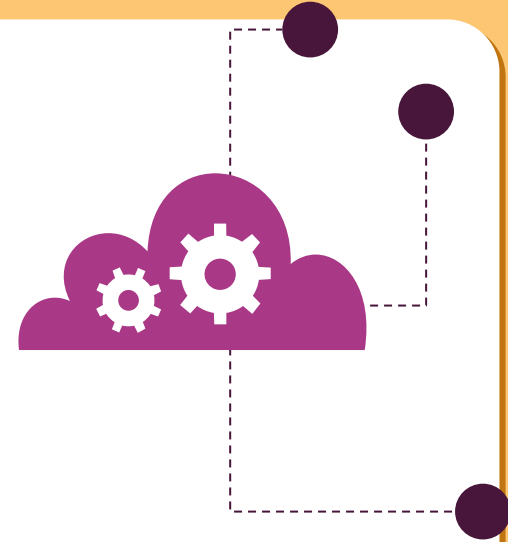
- Depending on the funded service categories, applicable policies and financial reports are reviewed for grant compliance during a desk review prior to a site visit monitoring review.





# Thank You





03

Date	Merchant / Description	Category	Amount	MONTHLY TOTAL
05/01/20	Co-op, Food	Groceries	\$175.00	\$1,417.67
08/01/20	Income	Wages	\$884.17	
09/01/20	Kitty litter	Household	\$9.99	
10/01/20	K&C, coffee	Dining Out	\$1.85	
13/01/20	Butcher, beef + chicken	Groceries	\$8.80	
13/01/20	Gas	Gas	\$42.52	
15/01/20	Phone	Phone	\$35.55	
15/01/20	Co-op, Food	Groceries	\$52.37	
18/01/20	Silk Elephant, dinner w/ Bob	Dining Out	\$44.86	
22/01/20	Income	Wages	\$884.17	
22/01/20	Electric	Utilities		
		Groceries		
		Health		
		Household		
		Inspection		
		Insurance		
		Other		
		Phone		
		Registration		
		Rent		
		Utilities		
		Wages		

# Budget Overview

Adeola Raji

Temp. Sr. Grants Manager





# Budgets & Revisions

## *Part A & EHE*





# Agenda



Budget  
Formatting



Budget  
Narrative



Budget  
Revision



Deadline  
Reminders



Budget  
Activity





# Budget Formatting

## *Part A & EHE*



# Budget Format

## Direct Care Costs

- All Ryan White Part A paid staff that provide direct services.

## Other Direct Care Costs

- Non-Personnel Direct Care Costs, i.e., Supplies, Travel, Training, etc.

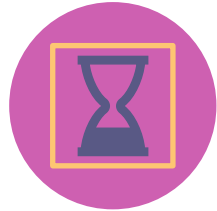
## Administrative Costs

- Itemized Administrative Cost - Aggregate 10% Cap;
- HHS Indirect Approved Rate - 10% Cap

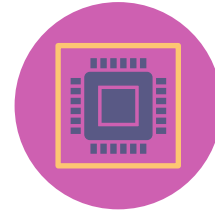


# Budget Administrative Costs

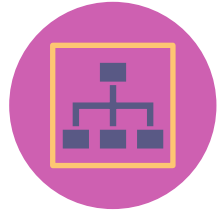
Administrative costs are:



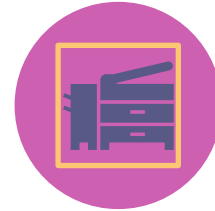
**Capped at 10% on the aggregate.**



**Usual and recognized administrative overhead activities** (ref. PCN 15-01, FY26 Provider Manual).



**Aligned with legislative administrative definition.**



**The responsibility of subrecipients to track.**



# Sample Budget: Administrative Costs

**ATTACHMENT C  
RYAN WHITE PART A: ALN 93.914  
Boston Public Health Commission  
FY 2026  
March 1, 2026 – February 28, 2027**

**AGENCY NAME**

**Medical Case Management**

<u>Core/Support Service Direct Cost</u>	<u>Personnel</u>	<u>Salary</u>	<u>FTE</u>	<u>Months</u>	<u>Annual</u>
Program Director	B. Smith	\$50,000	0.50	12	\$25,000
Medical Case Manager	K. Jones	\$45,000	1.00	12	\$45,000
Medical Case Manager	J. Doe	\$41,000	0.80	12	\$32,800
<b>SUBTOTAL</b>			2.3		\$102,800
<b>FRINGE</b>			30.00%		\$30,840
					\$133,640

**Other Direct Care Cost**

Staff Training					\$1,000
Staff Travel					\$200
Program Supplies					\$1,000

**SUBTOTAL** \$2,200

**DIRECT CARE TOTAL** \$135,840

**Administrative Cost**

<u>Personnel</u>	<u>Salary</u>	<u>FTE</u>	<u>Months</u>	<u>Annual</u>	
Program Director	B. Smith	\$50,000	0.10	12	\$5,000
<b>SUBTOTAL</b>				0.10	\$5,000
<b>FRINGE</b>				30.00%	\$1,500
<b>PERSONNEL TOTAL</b>					\$6,500

**Other Administrative Cost**

Program Rent (8% of total rent)					\$7,084
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**SUBTOTAL** \$7,084

**ADMIN COST TOTAL** \$13,584

**DIRECT CARE TOTAL** \$135,840

**ADMINISTRATIVE COST** \$13,584

**SERVICE AWARD TOTAL** \$149,424

Per Federal policy, funds may only be used to support services to those individuals with a documented HIV status. Funds may not be used to provide items or services for which payment already has been made or reasonably can be expected to be made, by third party payors, including Medicaid, Medicare, and/or other State or local entitlement programs, prepaid health plans, or private insurance. Subrecipients are reminded that this is subject to an audit.



# Indirect Rate Costs

- The “Indirect” line item may include:
  - Administrative expenses not directly associated with a specific program, which are necessary for the management and operation of the whole agency (2 CFR 200 formerly 45 CFR 75, subpart E).
- Indirect Rate costs are capped at **10%**
- Subrecipients wishing to use an Indirect Rate, must provide documentation of **Certificate of Indirect Costs HSS-Negotiated**.
  - This is signed by an individual authorized to sign on behalf of the subrecipient.



# Sample Budget – HHS Rates

**ATTACHMENT C**  
**RYAN WHITE PART A: ALN 93.914**  
 Boston Public Health Commission  
 FY 2026  
 March 1, 2026 – February 28, 2027

**AGENCY NAME**

Psychosocial Support Services

<u>Core/Support Service Direct Cost</u>	<u>Personnel</u>	<u>Salary</u>	<u>FTE</u>	<u>Months</u>	<u>Annual</u>
Peer Support Coordinator	B. Smith	\$32,000	0.50	12	\$16,000
Peer Advocate	K. Jones	\$28,000	0.20	12	\$5,600
Peer Advocate	J. Doe	\$28,000	0.30	12	\$8,400

<b>SUBTOTAL</b>	1.0	\$30,000
<b>FRINGE</b>	29.10%	\$8,730
		<b>\$38,730</b>

<u>Other Direct Care Cost</u>		
Staff Training		\$1,000
Staff Travel		\$200
Program Supplies		\$1,000

<b>SUBTOTAL</b>	\$2,200
<b>DIRECT CARE TOTAL</b>	<b>\$40,930</b>

<u>HHS Indirect Approved Rate</u>	<u>40%</u>	<u>Annual</u>
Ryan White Indirect Rate Cap	10%	\$4,093

<b>DIRECT CARE TOTAL</b>	\$40,930
<b>INDIRECT RATE CAP (10%)</b>	\$4,093

**SERVICE AWARD TOTAL                    \$45,023**

Per Federal policy, funds may only be used to support services to those individuals with a documented HIV status. Funds may not be used to provide items or services for which payment already has been made or reasonably can be expected to be made, by third party payors, including Medicaid, Medicare, and/or other State or local entitlement programs, prepaid health plans, or private insurance. Subrecipients are reminded that this is subject to an audit.



# Guiding Principles of Budgeting

## Allowable:

- **Permitted** under federal rules (2 CFR Part 200)
- Allowed by the specific program (RW Part A)
  - Compliant with the Recipient or Federal policies
  - Consistent with the PCNs
- Included in the approved budget
  - Necessary and consistent allocations
- Adequately documented!!!

## Reasonable:

- Ordinary and necessary for operations and program efficiency
- A prudent person would agree it is:
  - Necessary for the program
  - Not excessive/ comparable to market value

## Allocable:

- Incurred specifically for the federal award
- Benefits the grant, and can be distributed in proportions using reasonableness
- Necessary for operations and is assignable under the award
- Charged in proportion to the benefit the program.



## To Sum...

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**Allowable** = Permitted

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**Reasonable** = Fair and Necessary

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**Allocable** = Correctly Assigned



# Allowable, Reasonable, Allocable: Examples

## Core Medical Services

1. **ADAP- AIDS Drug Assistance**  
Program ≠ AIDS Pharmaceutical Assistance Service
2. **Medical Nutrition Therapy-**  
Activities provided by a registered/licensed dietician ≠ Activities not provided by a registered/licensed dietician which should be considered as Psychosocial Support Services.

**For all Services:  
Direct cash  
payments to  
clients are not  
permitted!**

## Support Services

1. **Emergency Financial Assistance-**  
Emergency Financial Assistance funds used to pay for short term otherwise allowable HRSA RWHAP services must be accounted for under the Emergency Financial Assistance category ≠ Continuous provision of an allowable service to a client and must not be funded through Emergency Financial Assistance.



# Unallowable Costs

## Cash Payments:

- Funds may not be used to make cash payments to intended clients of RWHAP-funded services.
- This prohibition includes cash incentives and cash intended as payment.
- Where direct provision of the service is not possible or effective, store gift cards, vouchers, coupons, or tickets that can be exchanged for a specific service or commodity (e.g., food or transportation) must be used.
- General-use prepaid cards are considered “cash equivalent” and are therefore unallowable (i.e. Visa, MasterCard, or American Express)

## International travel

*International travel is not an allowable cost.*



# Unallowable Costs: Support Services

## Food Bank Home Delivered Meals

Household appliances, pet foods, and other non-essential products.

## Housing

Housing activities cannot be in the form of direct cash payments to clients and cannot be used for mortgage payments or rental deposits.

## Legal

Legal services exclude criminal defense and class-action suits unless related to access to services eligible for funding under the RWHAP.

## Medical Transportation

- Direct cash payments or cash reimbursements to clients
- Direct maintenance expenses (tires, repairs, etc.) of a privately-owned vehicle
- Any other costs associated with a privately-owned vehicle, such as lease, loan payments, insurance, license, or registration fees.

## Psychosocial Support Services

- Funds under this service category may not be used to provide nutritional supplements
- HRSA RWHAP-funded pastoral counseling must be available to all eligible client, regardless of their religious denominational affiliation.
- Social/recreational activities or to pay for a client's gym membership





# Budget Narrative

## *Part A & EHE*





# What is a Budget Narrative?



A detailed explanation of how requested funds will be used, linking each budget line item to the project's goals and objectives.



Clarifies the need for each expense, demonstrates financial transparency, and justifies the overall budget request.



Required by our funder (HRSA) – BPHC completes a budget narrative every budget period (Fiscal Year).



BPHC as a pass-through entity now requires all subrecipients to complete a budget narrative every fiscal year.





# Key Aspects of Budget Narratives



## Linking costs to project activities

Explains how each cost item (e.g., personnel, travel, supplies) supports the funded service's objective and activities.



## Justify expenses

Provides reasons for the costs, including staffing needs, purchase details, and rationale for estimated costs.



## Transparency and accountability

Clarifies how funds will be allocated, tracked, and managed, ensuring accountability for the use of the grant resources.



## Compliance with funding agency guidelines

Adheres to any specific requirements or templates provided by the funding agency.





# Why do we ask for it?

## We request a Budget Narrative to ensure and track:

- Compliance with our pass-through grant.
- Uniformity and compliance across funded services and grants such as:
  - **Job title, Salaries and Full-Time Equivalent (FTE) requirements (1.0 FTE for each full-time employee.), etc.**
- Costs, particularly personnel costs, are supporting the funded service's objectives and activities.
- Program income related to the pass-through grant.





# Budget Summary

RWHAP PART A BUDGET SUMMARY  
SUBRECIPIENT: XXXXXXXX  
FISCAL YEAR: 2026

COST CATEGORY	Part A										Minority AIDS Initiative (MAI)				Total				
	ADAP	Case Management - Medical	Case Management - Non-Medical	Emergency Financial Assistant	Food Bank/Home Delivered Meals	Housing Services	Medical Nutrition Therapy	Medical Transportation	Psychosocial Support Services	Case Management - Medical	Case Management - Non-Medical	Psychosocial Support Services	Other Professional Services-Legal						
a. Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c. Other Direct Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SERVICE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Income (If applicable) <i>[Enter Amount for each service your program is collecting program income for]</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FY26 Award Amount	Manually Enter Amount																		
Part A & MAI Award	\$0																		
										Administrative Budget 10%				Within Limit					

**CAUTION** Only enter program income on this worksheet. The remaining cells will populate as information is entered in the Part A and MAI worksheets.







# Budget Narrative Activity:

In this activity, the fiscal team reviewed how to complete the FY 26 Narrative Template.



# Budget Narrative vs Budget Description

## Budget Narrative

- The ***budget narrative*** provides supporting justification of each proposed line item in the budget and describes their programmatic relevance. It clearly identifies the basis of estimate for each line-item cost.

## Budget Description

- The ***budget description*** is a written plan that details how costs will be allocated to cover a program expenses.





# Budget Revisions

## *Part A & EHE*





# Budget Revisions That Do Require a Full Revision Request Packet

*Subrecipients **DO** need to submit a full budget revision request packet for approval for the following budget revisions:*

- Transfers among budget line items such as Personnel, Fringe, Travel, Equipment, Supplies, Contractual, etc. for the current budget period **exceed 25%** of the total approved line item for that budget period.
- A direct care or admin cost line needs to be **added to or removed** from a budget.
- Substantial changes are made to the approved work plan or project scope (e.g., changing the model of care, transferring substantive work from personnel to contractual, etc.)
- There is **significant underspending** on a budget line-item and new proposals are needed to meet the deliverables and to utilize the full funding. This is especially important in the case of staff vacancies.
- Purchasing of a piece of equipment (costs \$10,000 and up)
- For any changes in personnel salary, FTE, or billing months.



# Budget Revisions That Don't Require a Full Revision Request Packet

*Subrecipients **DO NOT** need to submit a full budget revision request packet for approval for the following budget revisions:*

- The billing of direct cost budget lines (i.e., Personnel, Fringe, Travel, Equipment, Supplies, Contractual, etc.) is over-or-under the original line cost but is within the **25% leeway**.
- Personnel changes for replacing a TBD/TBH line with the name of a new employee at the **SAME** salary, FTE, and billing months that were initially proposed in the award budget, at the beginning of the fiscal year before the start of billing.
- Changing the title or the name of an employee.

*Under these circumstances, agencies must submit the invoice indicating changes along with required back up.*



# Budget Revision Request Requirements

*Each Budget Revision Request **must** include:*

- 1. Budget Revision Request Form**
- 2. Budget Revision Request Excel Spreadsheet**
- 3. Supporting Documents**

For **New Hires**:

- A Resume showing qualifications, and proof of annual salary such as an offer letter or payroll statement
- Job Description or brief description of the position's duties and responsibilities as they relate to the funding.

For **Consultants**:

- Provide resume/list of qualification along with a detailed description of the services/activities to be performed by the consultant.





# Budget Revision Request Form



# Budget Revision Request Form:

Subrecipient information  
and description of staff position  
changes



**Ryan White Services  
Budget Revision Request Form  
Fiscal Year 2026**

<b>Agency</b>	
<b>Service Category</b>	
<b>Date of Request</b>	

1. **Direct Care Costs: Change of Position, FTE, Salary, and Titles:** Include only the adjustment, removal, or addition of employee. Complete the Budget Revision Excel Form to account for financial adjustments. Do not include additional lines created from line-item splits in the excel document on this form. Use the Drop-Down Menu to indicate a line was split for the respective position.

Line Split	Line Split Reason	Personnel Name	Position	Start	End	Reason for Adjustment	Supporting Documents Attached?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.			Click or tap to enter a date.	Click or tap to enter a date.		<input type="checkbox"/>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.			Click or tap to enter a date.	Click or tap to enter a date.		<input checked="" type="checkbox"/>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.			Click or tap to enter a date.	Click or tap to enter a date.		<input type="checkbox"/>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.			Click or tap to enter a date.	Click or tap to enter a date.		<input type="checkbox"/>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.			Click or tap to enter a date.	Click or tap to enter a date.		<input type="checkbox"/>





# Budget Revision Request Form:

Description of changes to other Direct  
Care Costs or Admin Costs.

2. Changes to Other Direct Service or Indirect Service Lines: Include any budgetary adjustments.

Line Item/ Position	Personnel Name (If applicable)	Line Split <input type="checkbox"/> Yes <input type="checkbox"/> No	Line Split Reason	Start	End	Current Budget	New Budget	Reason for Change	Supporting Documents Attached?
		<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.	Click or tap to enter a date.	Click or tap to enter a date.				<input type="checkbox"/>
		<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.	Click or tap to enter a date.	Click or tap to enter a date.				<input type="checkbox"/>
		<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.	Click or tap to enter a date.	Click or tap to enter a date.				<input type="checkbox"/>
		<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.	Click or tap to enter a date.	Click or tap to enter a date.				<input type="checkbox"/>
		<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.	Click or tap to enter a date.	Click or tap to enter a date.				<input type="checkbox"/>
		<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.	Click or tap to enter a date.	Click or tap to enter a date.				<input type="checkbox"/>
		<input type="checkbox"/> Yes <input type="checkbox"/> No	Choose an item.	Click or tap to enter a date.	Click or tap to enter a date.				<input type="checkbox"/>





# Budget Revision Excel Template

Boston Public Health Commission  
RYAN WHITE PART A: ALN 93.914  
FY 2026

March 1, 2026 - February 28, 2027

AGENCY NAME

MEDICAL CASE MANAGEMENT

Budget Revision Request

<u>Core/Support Service Direct Cost</u>	<u>Personnel</u>	<u>Salary</u>	<u>FTE</u>	<u>Months</u>	<u>Annual</u>	<u>Change</u>	<u>New Salary</u>	<u>New FTE</u>	<u>New Months</u>	<u>New Annual</u>
Program Director	B. Smith	\$50,000	0.50	12	\$25,000	(\$7,008)	\$50,000	0.36	12	\$17,992
Medical Case Manager	K. Jones	\$45,000	1.00	12	\$45,000	\$0	\$45,000	1.00	12	\$45,000
Medical Case Manager	J. Doe	\$41,000	0.80	12	\$32,800	\$8,200	\$41,000	1.00	12	\$41,000
<b>SUBTOTAL</b>			2.30		\$102,800	\$1,192	<b>SUBTOTAL</b>	2.36		\$103,992
<b>FRINGE</b>			30.00%		\$30,840	\$358	<b>FRINGE</b>	30.00%		\$31,198
<b>PERSONNEL TOTAL</b>					\$133,640	\$1,550	<b>PERSONNEL TOTAL</b>			\$135,190
<u>Other Direct Care Cost</u>							<u>Other Direct Care Cost</u>			
Staff Training					\$1,000	(\$750)	Staff Training			\$250
Staff Travel					\$200	\$0	Staff Travel			\$200
Program Supplies					\$1,000	(\$800)	Program Supplies			\$200
<b>SUBTOTAL</b>					\$2,200	(\$1,550)	<b>SUBTOTAL</b>			\$650
<b>DIRECT CARE TOTAL</b>					\$135,840	\$0	<b>DIRECT CARE TOTAL</b>			\$135,840
<u>Administrative Cost</u>	<u>Personnel</u>	<u>Salary</u>	<u>FTE</u>	<u>Months</u>	<u>Annual</u>		<u>New Salary</u>	<u>New FTE</u>	<u>New Months</u>	<u>New Annual</u>
Program Director	B. Smith	\$50,000	0.10	12	\$5,000	\$0	\$50,000	0.10	12	\$5,000
<b>SUBTOTAL</b>			0.10		\$5,000		<b>SUBTOTAL</b>	0.10		\$5,000
<b>FRINGE</b>			30.00%		\$1,500		<b>FRINGE</b>	30.00%		\$1,500
<b>PERSONNEL TOTAL</b>					\$6,500		<b>PERSONNEL TOTAL</b>			\$6,500
<u>Other Administrative Cost</u>							<u>Other Administrative Cost</u>			
Program Rent (8% of total rent)					\$7,084	\$0	Program Rent (8% of total rent)			\$7,084
<b>ADMIN COST TOTAL</b>					\$13,584	\$0	<b>EXPENSE TOTAL</b>			\$13,584
<b>DIRECT CARE TOTAL</b>					\$135,840	\$0	<b>DIRECT CARE TOTAL</b>			\$135,840
<b>ADMINISTRATIVE COST</b>					\$13,584	\$0	<b>ADMINISTRATIVE COST</b>			\$13,584
<b>SERVICE AWARD TOTAL</b>					\$149,424	\$0	<b>SERVICE AWARD TOTAL</b>			\$149,424





# Budget Revision Back-up Documentation

**Personnel Changes:** (Newly hired/New to Ryan White budget)

- Proof of Salary: Offer letter & Payroll form
- Job Description
- Resume

**Other Changes:**

Consultants:

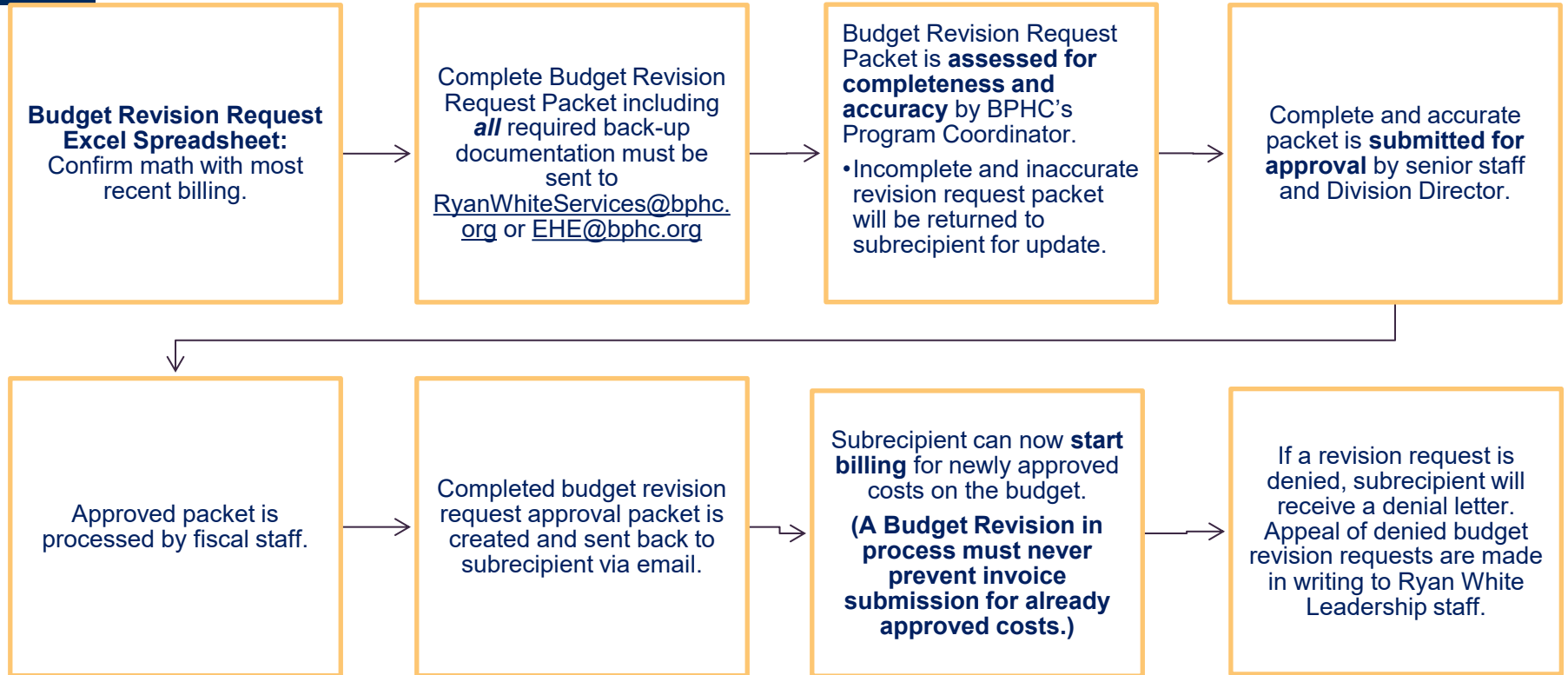
- Resume/list of qualification
- Detailed description of the services/activities to be performed by the consultant
- Fringe Rate/Indirect Rate Certificate (if applicable).

*Refer to the Budget Revision Guidance section of the FY26 Provider Manual for Budget Revision Checklist prior to submission.*





# Budget Revision Process



# Budget Revision Process

Subrecipients may be allowed to shift funds between existing line items via a **Budget Revision Request**:

- Due to evolving service needs.
- To use different means to accomplish the original agreed upon goals and objectives outlined in the Scope of Services.
- In general, adding new line items are not acceptable requests.

The last day to submit a **Budget Revision Request** to BPHC is [December 15, 2026](#).





# Budget Revision Activity:

In this activity, the fiscal team reviewed how to complete the FY 26 Budget Template and how to submit a revision in Excel.



# Thank You



# How to use Kahoot!

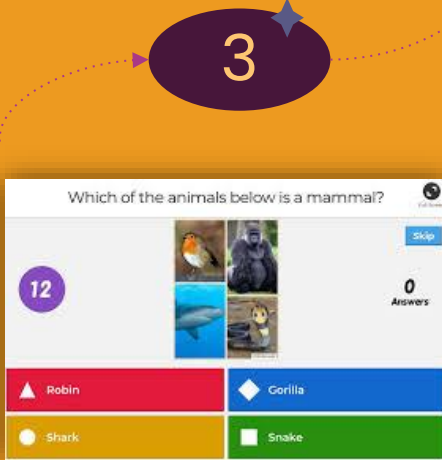
Using your phone or laptop, open **Kahoot.it**



Type in the provided **Game Pin**



When launched, you will have a timer to answer the **Questions**



The top 3 people who get the most correct answers will be on the podium

**Celebrate**





# Knowledge Check!

**Game Pin on the screen!**

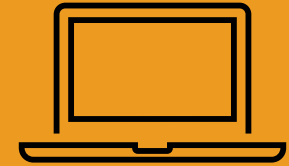
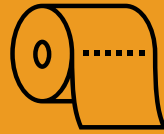




# Question Block

Please raise your hand, and we will call one at a time. We will be recording questions & answers to release following the meeting.





# 5 Minute Break!



**Invoice**  
Allison at home Sheridan

Robert Smith  
podcasting inc  
ATTN: first

website  
design project

Invoice No.: 101  
Due Date: 9/2/07  
Start Date: 8/19/07  
End Date: 8/19/07

**Hourly Services**

Date	Charge	Time	Rate	Description	Amount
8/19/07	website structure	15:01	\$75.00		\$1,126.25
8/19/07	website artwork	12:00	\$75.00		\$900.00
8/19/07	database design	20:30	\$75.00		\$1,537.50
8/19/07	data entry	10:02	\$25.00		\$250.84

Time: 57:33  
Hourly Services: \$3,814.59

Subtotal: \$3,814.59

Total Due: \$3,814.59

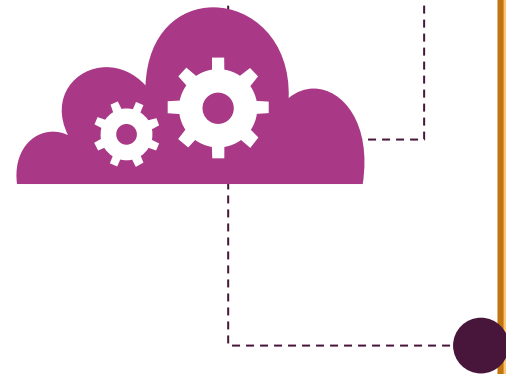
Thank you for your business, Robert Smith! Payable within 14 days.

04

## Invoice Overview

Sofia Hernandez-Carrillo

Temp. Sr. Grants Manager





# Agenda



Invoice Policy



Submission  
Timeline Reminder



Common Mistakes



Template Activity





# Invoice Updates

## *Part A & EHE*





# Invoice Requirements

- Invoice ***must*** follow BPHC's invoice format and must match BPHC's approved budget.
- Invoice must be specific to each funded service. ***Each service category*** invoice must be submitted as a separate PDF file. Multiple services categories invoices submitted as one attachment will be rejected.
- Invoice must be submitted to BPHC on a monthly basis.
- **Invoices must be submitted to BPHC by the 30th of every month via email at: [IDBInvoices@bphc.org](mailto:IDBInvoices@bphc.org).**
  - Each day after that will be considered late, therefore non-compliant.
- Invoices are paid via ACH direct deposit only.





# Invoice Requirements

- Invoice cover sheet and back-up documents **must** be in PDF format as one document.
- Invoice PDF file must be named as the **subrecipient name-services-month-year** (Victory Programs-MCM-March-2026).
- Each invoice PDF must contain **one** invoice cover with all necessary backup as one document (see FY26 Provider Manual).





# Invoice Requirements

- Supplemental invoices should include '**SUP**' as the last three letters on the invoice number.
- “Revised invoice” must be stated on the invoice PDF file that is submitted with corrections. Notification of revision will not be accepted in the body of an email.
- Except for the signatures, the invoice cover sheet **must not** have any handwritten notes.
- International travel is **not allowable**.





# Invoice Requirements

- Payments are based on the approved budget, and only line-item budgeted expenses will be paid.
- The final invoice for FY26 must be submitted no later than **March 30, 2027**.
- If no contracted activities occurred in a given month, and there are no billing costs, the subrecipient must submit an invoice with a \$0 monthly total for that month.





# Invoicing

## *Part A & EHE*





# Invoice Cover Sheet: Example

BPHC Ryan White Part A Emergency Relief Funding		
Monthly Invoice		
Subrecipient Name:	ENTER SUBRECIPIENT NAME HERE	Federal Grant Number: H89HA00011 RW Part A ALN: 93.914
Pay To:	WRITE COMPLETE SUBRECIPIENT NAME ENTER AGENCY ADDRESS HERE	Part A Service Category: ENTER FUNDED SERVICE HERE
Address:		Activity Number: 3566002
		BPHC PO Number: Enter new Fiscal Year PO
Bill To:	Boston Public Health Commission Procure to Pay Office 1010 Massachusetts Avenue Boston, MA 02118	Invoice Submission Date: 4/16/2026
		Billing Period:
		Invoice Number: Cannot exceed 20 characters. Letters and numbers only. No special characters or spacing. RW26 [insert MONTH & SERVICE abbrev.]

DIRECT CARE STAFF (Title/Name)	FTE	Budget (A)	Amount this Invoice (B)	Cumulative Billing (C)	Remaining Balance (D)
Program Director	0.00	\$0	\$0.00	\$0.00	\$0.00
Medical Case Manager	0.00	\$0	\$0.00	\$0.00	\$0.00
Medical Case Manager	0.00	\$0	\$0.00	\$0.00	\$0.00
<b>Sub-total</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fringe</b>	<b>30.00%</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Personnel Totals</b>		<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>OTHER DIRECT CARE COST</b>					
Local Travel		\$0	\$0.00	\$0.00	\$0.00
Staff Training		\$0	\$0.00	\$0.00	\$0.00
Program Supplies		\$0	\$0.00	\$0.00	\$0.00
<b>Sub-total</b>		<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>DIRECT CARE TOTAL</b>		<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>HHS INDIRECT APPROVED RATE</b>					
Ryan White Indirect Rate Cap (10%)	10%	\$0	\$0.00	\$0.00	\$0.00
<b>TOTALS EXPENSE</b>		<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Invoice Amount</b> (No rounding. Use up to 2 decimal places)			<b>\$0.00</b>		
I hereby certify that the bills, receipts, and payroll documentation attached to this invoice are expenditures solely associated with the Ryan White Part A funding.					
Prepared by:			Authorized by:		
Contact Name:			Name:		
Phone:			Title:		
Email:			Signature (blue ink):		





## Invoice Format:

### Upper Left Side of Invoice Cover

To be filled out by subrecipient

All items entered once during the fiscal year including:

- ***Subrecipient Name***
- ***Pay to***
- ***Address***

Bill to: Already filled out with BPHC's address.

**BPHC Ryan White Part A E** Monthly

<b>Subrecipient Name:</b>	ENTER SUBRECIPIENT NAME HERE
<b>Pay To:</b>	WRITE COMPLETE SUBRECIPIENT NAME
<b>Address:</b>	ENTER AGENCY ADDRESS HERE
<b>Bill To:</b>	Boston Public Health Commission Procure to Pay Office 1010 Massachusetts Avenue Boston, MA 02118

DIRECT CARE STAFF (Title/Name)	FTE	Budget (A)
Program Director	0.00	\$0
Medical Case Manager	0.00	\$0
Medical Case Manager	0.00	\$0
<b>Sub-total</b>	<b>0.00</b>	<b>\$0</b>
<b>Fringe</b>	<b>30.00%</b>	<b>\$0</b>
<b>Personnel Totals</b>		<b>\$0</b>
<b>OTHER DIRECT CARE COST</b>		



## Invoice Format:

### Upper Right Side of Invoice Cover

To be filled out by subrecipient

- **Service Category:** Select the appropriate category from the drop-down menu.
- **Activity Number:** 3566002
- **PO Number:** Use the same PO number as last year.

Federal Grant Number	H89HA00011
RW Part A ALN:	93.914
Part A Service Category:	MEDICAL CASE MANAGEMENT
Activity Number:	ADAP
BPHC PO Number:	HOUSING SERVICES
Submission Date:	MEDICAL CASE MANAGEMENT
Period:	EMERGENCY FINANCIAL ASSISTANCE
Number: <small>Cannot exceed 20 characters. numbers only. No special characters or</small>	FOOD BANK/HOME DELIVERED MEALS
	ORAL HEALTH CARE
	CASE MANAGEMENT, NON-MEDICAL
Start this	Cumulative
	MEDICAL TRANSPORTATION





# Invoice Format:

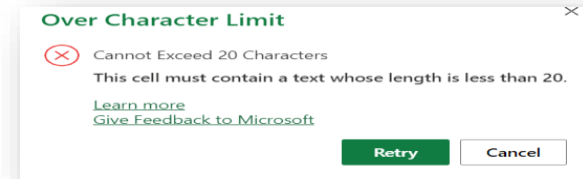
## Upper Right Side of Invoice Cover

To be filled out by subrecipient:

- **Invoice Submission Date:** This field will always auto-populate with the current date when the page is opened or worked on. **You can't type in the date yourself.**
- **Billing Period:** Select the billing period you are submitting the invoice for from the drop-down menu. **You can't type in the billing period.**
- **Invoice Number:** RW26 [Insert MONTH & SERVICE abbrev.]
  - Note: **The invoice number must not exceed 20 characters. If it does, a validation error will appear, and you will need to shorten it to 20 characters or fewer. No special characters or spaces are allowed.**

Billing Period:	03/01/2026 - 03/31/2026
Invoice Number: <small>Cannot exceed 20 characters. Letters and numbers only. No special characters or spacing.</small>	03/01/2026 - 03/31/2026
	04/01/2026 - 04/30/2026
	05/01/2026 - 05/31/2026
	06/01/2026 - 06/30/2026
	07/01/2026 - 07/31/2026
	08/01/2026 - 08/31/2026

Amount this Invoice (B)	Cumulative Billing (C)
	03/01/2026 - 03/31/2026
	04/01/2026 - 04/30/2026
	05/01/2026 - 05/31/2026
	06/01/2026 - 06/30/2026
	07/01/2026 - 07/31/2026
	08/01/2026 - 08/31/2026



# Invoice Format:

**Budget Column** – Should match the approved budget

**Amount this Invoice** – Amount being billed for the current month

**Cumulative billing** – Total billed to date for FY including current billing month.

**Remaining Balance** – Balance to date

<b>DIRECT CARE STAFF</b>			<b>Amount this Invoice</b>	<b>Cumulative Billing</b>	<b>Remaining Balance</b>
	<b>HFC</b>	<b>Budget</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
Program Director	0.00	\$0	\$0.00	\$0.00	\$0.00
Medical Case Manager	0.00	\$0	\$0.00	\$0.00	\$0.00
Medical Case Manager	0.00	\$0	\$0.00	\$0.00	\$0.00
		\$0	\$0.00	\$0.00	\$0.00
<b>Sub-total</b>	0.00	\$0	\$0.00	\$0.00	\$0.00
<b>Fringe</b>	30.00%	\$0	\$0.00	\$0.00	\$0.00
<b>Personnel Totals</b>		\$0	\$0.00	\$0.00	\$0.00
<b>OTHER DIRECT CARE COST</b>					
Local Travel		\$0	\$0.00	\$0.00	\$0.00
Staff Training		\$0	\$0.00	\$0.00	\$0.00
Program Supplies		\$0	\$0.00	\$0.00	\$0.00
		\$0	\$0.00	\$0.00	\$0.00
<b>Sub-total</b>		\$0	\$0.00	\$0.00	\$0.00
<b>DIRECT CARE TOTAL</b>		\$0	\$0.00	\$0.00	\$0.00
<b>HHS IN DIRECT APPROVED RATE</b>					
Ryan White Indirect Rate Cap	10%	\$0	\$0.00	\$0.00	\$0.00
<b>HHS IN DIRECT APPROVED RATE COST TOTAL (10% Cap)</b>		\$0	\$0.00	\$0.00	\$0.00
<b>TOTALS EXPENSE</b>		\$0	\$0.00	\$0.00	\$0.00
<b>Invoice Amount</b> <small>(No rounding. Use up to 2 decimal places)</small>			<b>\$0.00</b>		



# Invoice Format: Lower Part of the Invoice Cover

Invoice Amount (No rounding. Use up to 2 decimal places)

**\$0.00**

*I hereby certify that the bills, receipts, and payroll documentation attached to this invoice are expenditures solely associated with the Ryan White Part A funding.*

*Prepared by:*

*Authorized by:*

Contact Name:

Name:

Phone:

Title:

Email:

Signature (blue ink):

***Invoice Amount***  
***Prepared by Information***  
***Approved/Authorization by Information***





# Service Category Cheat Sheet

Service Category Abbreviation Cheat Sheet	
Case Management - Non Medical	NMCM
Drug Reimbursement	DR
Emergency Financial Assistance	EFA
Food Bank/Home Delivered Meals	MLS
Health Education and Risk Reduction	HERR
Housing Services	HSNG
Linguistic Services	LS
MAI - Emergency Financial Assistance	MAIEFA
MAI - Medical Case Management	MAINMCM
MAI-Case Management - Non Medical	MAICM
MAI - Psychosocial Support	MAIPS
Medical Case Management	CM
Medical Nutrition Therapy	MNT
Medical Transportation	TN
Oral Health Care (Dental)	DENT
Other Progressional Services	OPS
Psychosocial Support	PS
Substance Abuse - Residential	SA





# Months Abbreviation Cheat Sheet

## Months Abbreviation Cheat Sheet

March	Mar
April	Apr
May	May
June	Jun
July	Jul
August	Aug
September	Sept
October	Oct
November	Nov
December	Dec
January	Jan
February	Feb



# Required Fiscal Compliance Documentation

*For BPHC and RW grant compliance/site visit monitoring purposes, subrecipients must submit the following to BPHC on a regular basis, but **no later** than quarterly after invoices were paid.*

*All back-up documentation must be readily available on site for all expenses with no exceptions. Detailed receipts of all expenses including:*

- Payroll Registers (ADP, Paychex, etc.) or General Ledger Reports
- Receipts of all other Direct care costs expenses
- Proof of payment for all expenses
- Consultant agreements/contracts and consultant invoices
- Policy for gift cards or Charlie cards distribution log, etc. (if applicable)





# Invoice Backup Documentation

*Each funded service invoice must include sufficient and proper backup documentation including:*

A summary of the **Direct Care Personnel** expenses:

- It will serve as a cover page for any additional payroll back-up.
- It will show the calculations for any split billing (<1 FTE staff) between funding sources.

A summary of the **Other Direct Care** expenses:

- This summary is a must for program budgets with more than one other direct care expenses.
- The summary page must show the additions of all costs that made up the total monthly expense for said other direct care expense.
- Subrecipient must reference their internal invoice numbers for these expenses for the purpose of site visit monitoring.



# Personnel Summary Direct Care Cost (Sample)

Personnel Summary Direct Care Costs (Sample)				
Subrecipient Name:				
Service Category:				
Purchase Order #:				
Activity #:				
Billing Period:				
Employee Title	Name	Gross Wages	% Contract	Total Salary Billed
TOTAL				0



# Sample of Direct Care Personnel Expenses Summary

Sample 1

Save The world		323						
March 2026								
Position	Employee	Pay Date 3/06/26	Pay date 3/13/26	Pay date 3/20/26	FTE	Total Salary	Other Contracts	Net Amount
PS Advocate	Vacant	\$0.00	\$0.00	\$0.00	1	\$0.00	0.00	0.00
PS Advocate	Jane Doe	\$1,926.80	\$1,926.80	\$1,926.34	.55	5,779.94	2,581.76	3,198.18
						5,779.94	2,581.76	\$3,198.18

Sample 2

Subrecipient Name:	Save Lives				
Service Category:	RW Part A - Medical Case Management				
<b>Personnel Summary</b>					
Name	FTE	Monthly Salary	Billable Hours	Monthly Total	Payroll Period
George Clooney	42.00%	3,738.45	150	1,570.15	3/01/2026-3/31/2026
Jane Doe	2.00%	6,986.54	150	139.73	3/01/2026-3/31/2026
LeBron James	5.00%	4,470.00	150	223.5	3/01/2026-3/31/2026
Jennifer Lopes	8.00%	5,575.38	150	446.03	3/01/2026-3/31/2026
Jimmy Kimmel	21.00%	4,000.00	150	840	3/01/2026-3/31/2026
Doe Smith	17.00%	2,920.02	150	496.4	3/01/2026-3/31/2026
Steph Curry	16.00%	3,072.75	150	491.64	3/01/2026-3/31/2026
<b>Total</b>				<b>4,207.45</b>	



# Sample of Other Direct Care Expenses Summary

<b>Ryan White - Medical Case Management</b>					
<b>March 2026</b>					
<b>PROGRAM SUPPLIES</b>					
Vendor	Type	Invoice Date	Invoice #	Amount	
WB Masson	Program Supplies	3/10/2026	CR12345	\$1,000.00	
Stapples	Program Supplies	3/18/2026	CR12346	\$235.00	
Target	Program Supplies	3/24/2026	CR12347	\$25.00	
<b>Total Program Supplies</b>				<b>\$1,260.00</b>	
<b>Staff Training</b>					
Vendor	Type	Invoice Date	Invoice #	Amount	
Smart Goals Institute	MCM Treatment Adherence	3/18/2026	CR12345	\$500.00	
We Care Institute	Working with HIV+ Clients	3/25/2026	CR20007	\$350.00	
<b>Total Staff Training</b>				<b>\$850.00</b>	
<b>Staff Travel</b>					
Vendor	Type	Invoice Date	Invoice #	Amount	
<b>Total Staff Travel</b>				<b>\$0.00</b>	
<b>OCCUPANCY COST</b>					
Vendor	Description	Invoice Date	Invoice #	Amount	
Museum Properties	Rent	3/30/2026	CR00121	\$22,869.06	



# Other Direct Care Costs: Expense Summary Sample

Other Direct Care Costs (Sample)				
Subrecipient Name:				
Service Category:				
Purchase Order #:				
Activity #:				
Billing Period:				
Vendor	Type	Invoice Date	Invoice#	Amount
TOTAL				0



# Personnel Summary Report Admin Cost (Sample)

Personnel Summary Report Admin Costs (Sample)				
Subrecipient Name:				
Service Category:				
Purchase Order #:				
Activity #:				
Billing Period:				
Employee Title	Name	Gross Wages	% Contract	Total Salary Billed
TOTAL				0





# Other Direct Care Expenses Backup Documentation:

The following are required for invoices, specifically for transportation and gift cards as a service:

- Gift Card Distribution Log – including client codes not Medical Record Number
- Client Transportation Log – including client codes not Medical Record Number
- **Please Note:** Distribution Log data must be consistent with e2Boston date report for the service/billing month.



# Distribution Log Example

Gift Card Distribution Log (Sample)							
Subrecipient Name:							
Service Category:							
Purchase Order #:							
Activity #:							
Billing Period:							
Gift Card Name:							
Denomination (Per Card): \$0.00							
Total Quantity Purchased: \$0.00							
Distribution Details/Card #	Client Code/UCI	Date of Service	Gift Card Name	Amount (\$)	Purpose (Program Related)	Client Initials	Notes (Optional)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
			<b>TOTAL \$</b>	<b>\$0.00</b>			
Total Amount Distributed: \$0.00							
<u>Certification</u>							
I certify that the above information is accurate and that all gift cards were distributed to eligible clients in accordance with program requirements.							
Staff Name (Print):							
Staff Signature:							





# Administrative Costs Backup Documentation

A summary of itemized administrative costs is required if applicable according to your approved budget. As a reminder:

Administrative costs include:

1. Utilities, Rent, Maintenance, and Facility\* costs
2. Costs of management oversight of specific programs funded under Ryan White:
  - Program coordination
  - Clerical, financial, and management staff not directly related to patient care
  - Program evaluation
  - Liability insurance
  - Audits
  - Computer hardware/ software not directly related to patient care

**\*Are not required to be included in the 10% administrative cost cap if used to provide core medical and support services for eligible RW clients (e.g., food bank, substance abuse treatment facilities, clinic, pharmacy)**

Please refer to the Provider Manual and PCN 15-01 for more information regarding administrative costs.



# Other Direct Care Expenses Documentation: **FBHDM**

## Food Bank/Home Delivered Meals:

Food Consumption must be related to the funded service activities as described in your Part A or EHE approved contract scope of service. Back-up documentation for Payment request must include:

- Itemized Description of Foods/Goods purchased
- Purchase Amount
- Date of Purchase
- Invoice # - Very important for site visit monitoring
- Client Codes for the client that received purchased food.





# Other Direct Care Expenses Documentation: Staff Training

## Staff Training:

Training must be relevant to Part A or EHE service provision and specific to Part A or EHE funded staff. Refer to the provider manual for more information. Back-up documentation for Payment request must include:

- Date of Training
- Cost of Training
- Type of Training
- Invoice # - Very important for site visit monitoring
- Number of staff who attended the training event (training participants must be on the approved budget)



## Other Direct Care Expenses Documentation: Staff Travel

Travel must be relevant to Part A or EHE service provision and specific to Part A or EHE funded staff. Refer to the provider manual for more information. It must include:

- The purpose/description of travel
- The cost of travel
- The invoice # - If applicable
- Copy of the Travel Request Form
- The destination traveled (to and from information)
- The signature of both the staff and the staff supervisor
- Copies of parking and toll statements

Mileages for staff travel are reimbursed at the IRS rate (**\$0.725/mile**)

International Travel is **not allowable** under this grant.





# Other Direct Care Expenses Documentation: Bulk Purchases

## Bulk Purchases:

Bulk purchases are allowed for Gift Cards (store gift cards) and Client Transportation (Charlie cards, taxi vouchers, etc.) as specified in approved scope of work and budget. Must include:

- Date of Purchase
- Purpose/Distribution Plan
- Cost
- Invoice # - if applicable
- The Distribution Log – for already distributed cards/tickets (as applicable)





# Other Direct Care Expenses Documentation: Consultants

## Consultants:

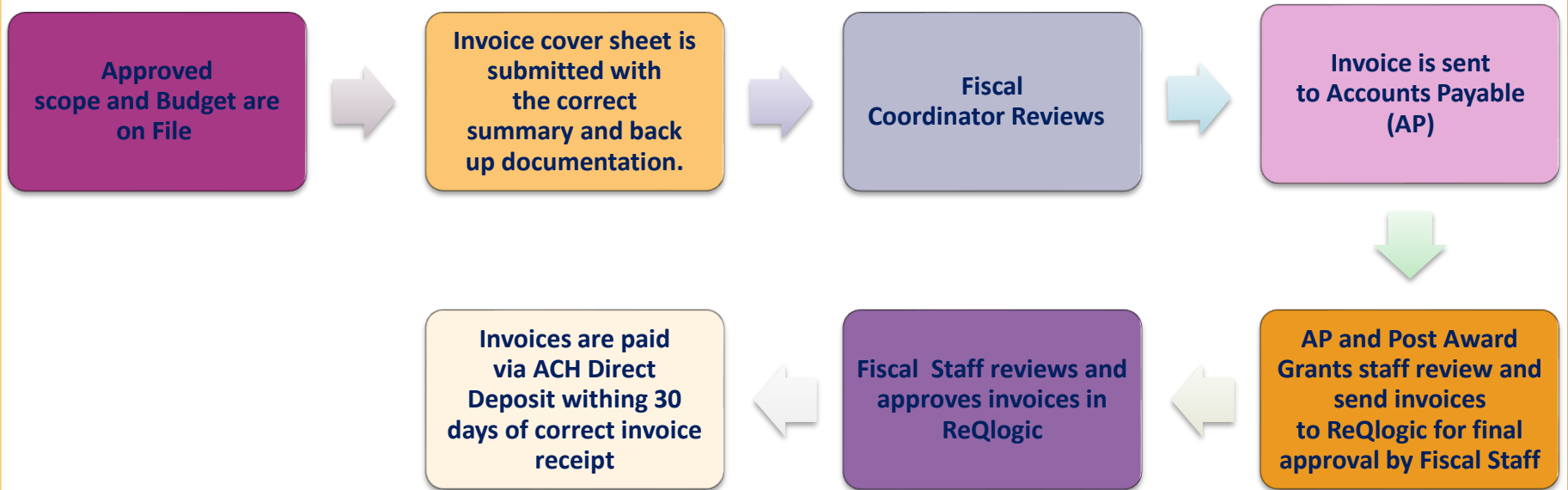
A **resume** and **list of qualifications** for the consultant along with a description of services to be performed must be on file at BPHC before you can start submitting payment requests for a consultant. These also must include:

- Date of Service Provision
- Description of services provided by the consultant
- Consultant fee/rate and total invoice amount
- For split payments, the portion of the grant requested for payment must be clearly labeled.





# Payment Process





# Invoice Areas of Improvement

- Provide clear and consistent documentation to support any retroactive billing amounts.
- Include a complete billing period with the full date range in the correct format (MM-DD-YYYY to MM-DD-YYYY).
- Confirm that all invoiced costs fall within the contract period.
- Assign a unique invoice number to each submission.
- Attach all required **backup documentation**, such as receipts, logs, and supporting documents.
  - Combine the invoice and all backup documents into one PDF before submitting.
  - Verify that distribution logs accurately reflect the invoice amount.
- Align all charges with the staff member's official hire or termination dates.
- Include an allocation breakdown for any staff working across multiple funding sources.
- Double-check that the correct PO number and Activity Number are listed on the invoice.
- Confirm that the IDC rate used is approved and falls within the allowable limit.
- Provide a detailed breakdown for any administrative costs being billed.
- Attach the required cover sheet to all invoice submissions.
- Ensure the invoice is signed by authorized personnel prior to submission.



# OTHER DIRECT CARE EXPENSES DOCUMENTATION



## Staff Travel

Travel must be relevant to Part A service provision and specific to Part A funded staff. Refer to the provider manual for more information.



Must include:

The date of travel

- The purpose/description of travel
- The cost of travel
- The invoice # - If applicable



Staff Travel documents on site for site visit monitoring purposes must have the following details:

Copy of the Travel Request Form

The destination traveled (to and from information)

The signature of both the staff and the staff supervisor

Copies of parking and toll statements



Mileages for staff travel are reimbursed at the IRS rate (\$0.725/mile)

International Travel is not allowable under this grant.



## OTHER DIRECT CARE EXPENSES DOCUMENTATION



### **Bulk Purchases**

Bulk purchases are allowed for Gift Cards and Client Transportation (Charlie cards, taxi vouchers, etc.) as specified in approved scope of work and budget.



Date of Purchase



Purpose/Distribution Plan



Cost



Invoice # - if applicable



The Distribution Log – for already distributed cards/tickets (as applicable)

# COMMON INVOICE MISTAKES



- Staff time that falls out of the service period/fiscal year.
- Distribution logs – not reflecting the invoice amount.
- Retroactive billing that is vague/inconsistent with billing amount.
- Billing period is not clearly stated or is missing the full date range – correct format **(MM-DD-YYYY to MM-DD-YYYY)**.
- Costs on the invoice is submitted for dates outside of the contract period.
- Invoice number is duplicated or not unique.
- Proper backup is missing, such as receipts, logs, or supporting documents.
- Incentive/gift card logs are missing, incomplete, or not signed.
- Charges do not align with staff hire or termination dates.
- No allocation breakdown is provided for staff working across multiple funding sources.
- Incorrect PO number or Activity Number is listed on the invoice.
- Wrong fiscal year or contract year is applied to the invoice.
- IDC rate is not approved or exceeds the allowable limit.
- Administrative costs are billed without a detailed breakdown.
- Invoice and all backups are not submitted as one combined PDF.
- Invoice is missing the required cover sheet.
- Invoice is not signed by authorized personnel.



# Sample Forms Activity:

In this activity, the fiscal team reviewed the various samples of log available for Subrecipients to use to submit Medical Transportation (MT), Emergency Financial Assistance (EFA), and Food Book Home Delivered Meals (FBHDM) logs.

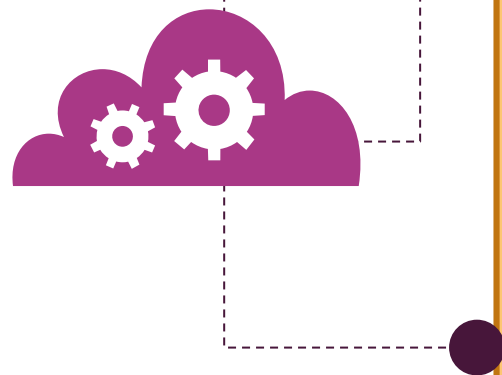


# Thank You





05



## Fiscal Webinar Series

Rebecca Ritterman

Program Coordinator III

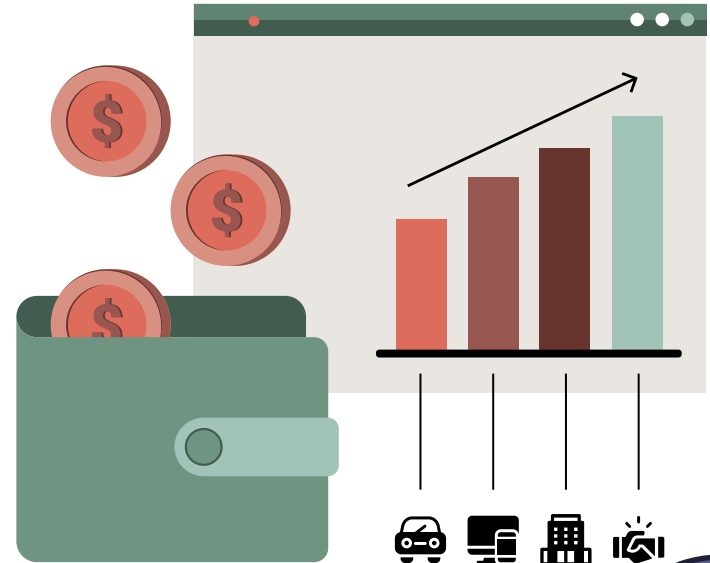


# Fiscal Training Series

## Module 1: Overview of Fiscal Legislation

- Infectious Disease Bureau Fiscal Department  
*Boston Public Health Commission*

- This Presentation was created in collaboration between the Ryan White Client Services and IDB Fiscal teams.



# Training Series Review



## Module 1



Overview of Fiscal Legislation



## Module 2

- Allowable costs of Core and Support Services



## Module 3

- Carryover, Sweeps, Spending Letters



## Module 4

- All Things Budgets!



## Module 5

- Invoicing 101



## Module 6

- Annual Site Visit

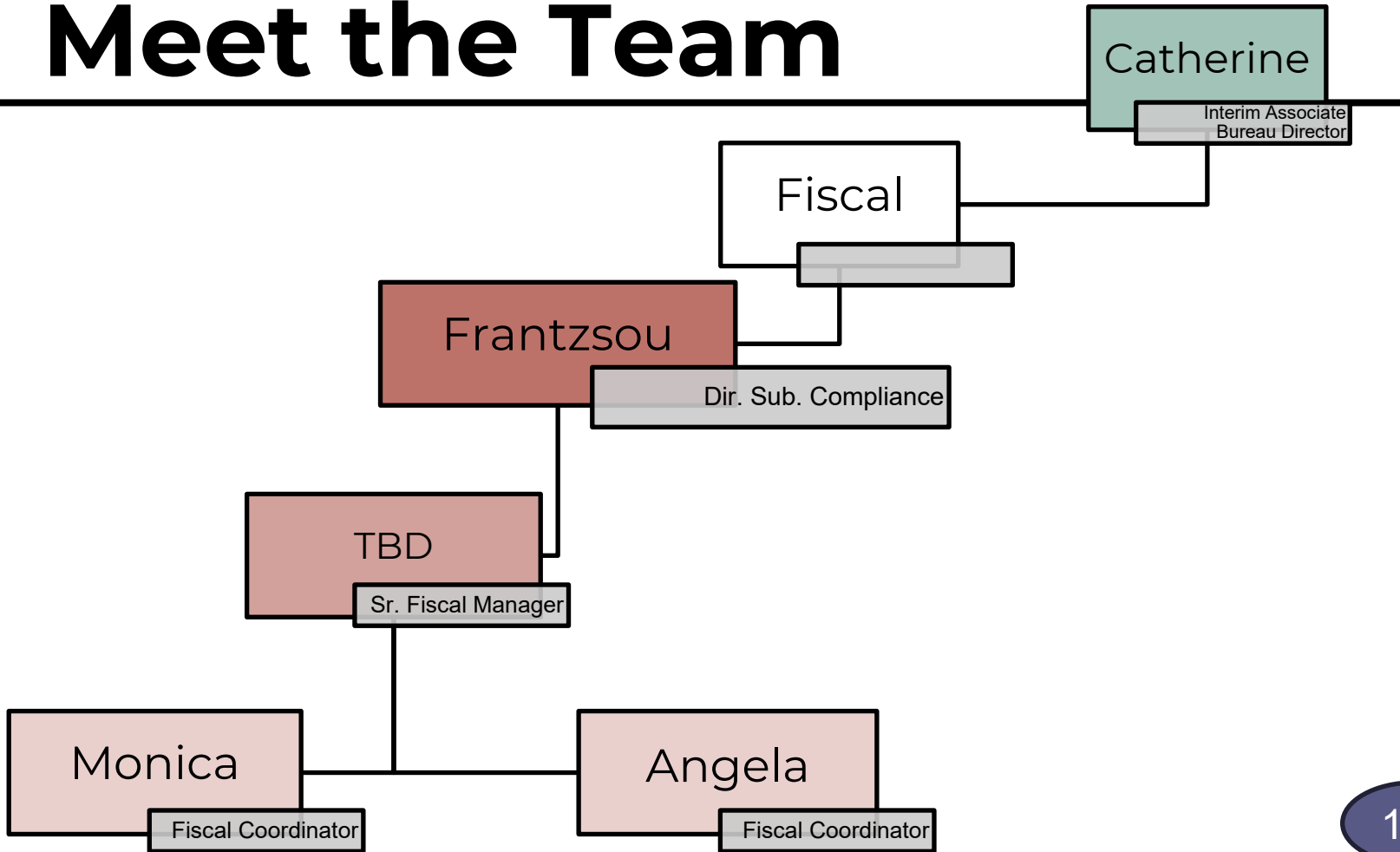
# Module Agenda



## Today's Topic: Fiscal Legislation

1. The Hierarchy of Government Funding
2. Fiscal Monitoring Standards
3. The Boston EMA Provider Manual
4. Policy Clarification Notices Overview

# Meet the Team



# Pre-Test

- ✓ Review your knowledge from the previous module and the key concepts of this module.

To access, please:

1. Scan the QR code:
2. If viewing in PowerPoint, copy the link here into a browser:
3. If viewing in pdf format, click the link here:

## Section B: Unallowable Costs

---

- B.5. No use of RWHAP Part A funds to purchase equipment costing more than \$10,000, including vehicles, without prior written approval by HRSA's Grants Management Officer (GMO).

### B.5.i. Performance Measure/Method

- ✓ Implementation of actions specified in B.1.
- ✓ Where equipment or vehicles were purchased, review of files for prior written approval from the HRSA GMO.

### B.5.iii. Subrecipient Responsibility

- ✓ Carry out subrecipient actions specified in B.1.
- ✓ If equipment or a vehicle purchase is needed, maintain documentation of prior written approval from the recipient, who then seeks written prior approval from HRSA.

# Post-Test

-  Review your knowledge from the previous module and the key concepts of this module.

To access, please:

1. Scan the QR code:
2. If viewing in PowerPoint, copy the link here into a browser:
3. If viewing in pdf format, click the link here:

# Resources and Templates

Where can I find this information?


boston.gov/government/cabinets/boston-public-health-commission/infectious-diseases/ryan-white-services-division

Mayor Mick

INFO


WHAT WE DO FUNDING PROGRAMS AND INITIATIVES HIV SERVICES LOCATOR

## PROGRAMS AND INITIATIVES




**Services and Locations**

Learn what services are available to eligible individuals.




**Clinical Quality Management**

Programs and clinics have strict management guidelines to provide high quality care.




**Ending the HIV Epidemic**

Ending the HIV Epidemic Funding Overview



**Provider information**

Important information for healthcare service providers.



**Dental services**

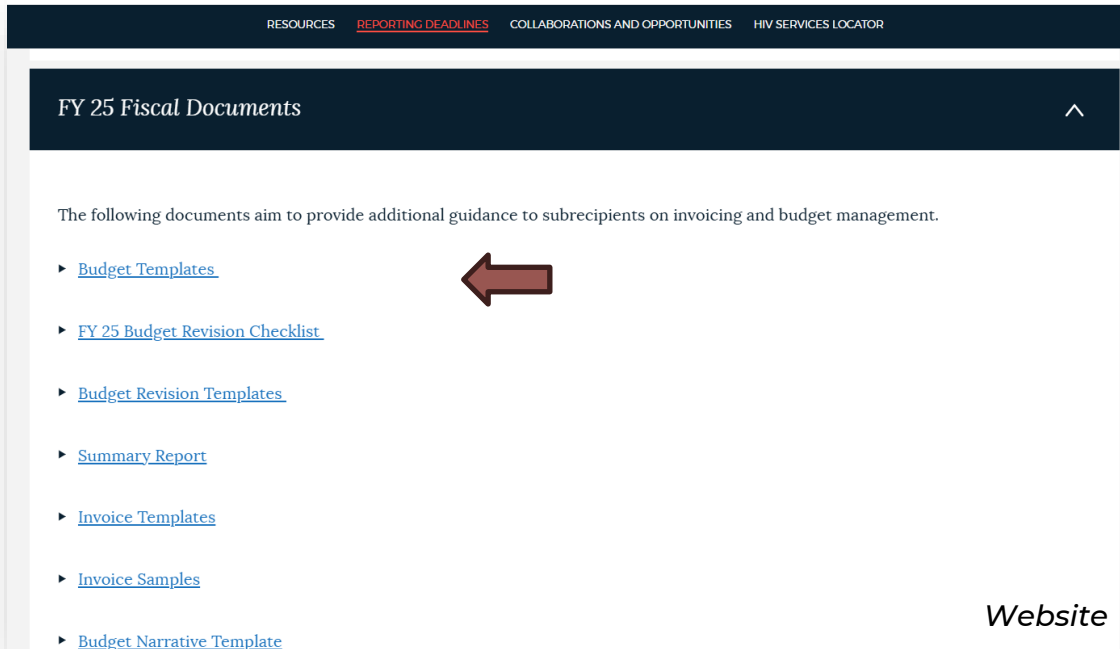
Available dental services for eligible individuals.

Website

At the beginning of each fiscal year, the Ryan White Services team releases all templates via the Provider Manual and uploads copies to the Boston.gov website.

# Resources and Templates

Where can I find this information?



RESOURCES REPORTING DEADLINES COLLABORATIONS AND OPPORTUNITIES HIV SERVICES LOCATOR

## FY 25 Fiscal Documents ^

The following documents aim to provide additional guidance to subrecipients on invoicing and budget management.

- ▶ [Budget Templates](#)
- ▶ [FY 25 Budget Revision Checklist](#)
- ▶ [Budget Revision Templates](#)
- ▶ [Summary Report](#)
- ▶ [Invoice Templates](#)
- ▶ [Invoice Samples](#)
- ▶ [Budget Narrative Template](#)

Website

At the beginning of each fiscal year, the Ryan White Services team releases all templates via the Provider Manual and uploads copies to the Boston.gov website.

# Resources and Templates

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*Thank You  
for viewing!*

# Need more help?

Please see the fiscal team's contact information below!

---

## Fiscal Team Contact Information

- **Frantzou Balthazar-Toussaint**  
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[fbalthazar@bphc.org](mailto:fbalthazar@bphc.org)
- **Angela O'Neil**  
Fiscal Coordinator  
[aoneil@bphc.org](mailto:aoneil@bphc.org)
- **Monica Araujo**  
Fiscal Coordinator  
[maraujo@bphc.org](mailto:maraujo@bphc.org)

*Please do not send invoices, contract amendments,  
or budget revisions directly to the above!*

## Contacts to send Fiscal Documents

- **IDBFiscal@bphc.org**  
Amendments and to contact the team  
for support
- **IDBInvoices@bphc.org**  
Strictly for submission of monthly  
invoices
- **Auditreports@bphc.org**  
Annual submission of audits by June 30.
- **ryanwhiteservices@bphc.org**  
Submission of Budget Revisions and cc  
for contracting

# Thank You

Any Questions?



My Contact Information: [Rritterman@bphc.org](mailto:Rritterman@bphc.org)



# Knowledge Check!

**Game Pin on the screen!**



# Question Block

Please raise your hand, and we will call one at a time. We will be recording questions & answers to release following the meeting.



# THANKS!

We will be following up to send any resources and materials discussed today.  
**All contract-related materials are sent to IDBFiscal. All invoices should be sent to IDBInvoices.**  
Please see the Fiscal team's contact information below:

**Frantzou Balthazar-Toussaint** [fbalthazar@bphc.org](mailto:fbalthazar@bphc.org)  
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