

# **SUBGRANTEE HANDBOOK**

Issue 5, September 2014

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This document was prepared under a grant from DHS's Grant Programs Directorate, U.S. Department of Homeland Security. Points of view or opinions in this document are those of the authors and do not necessarily represent the official position or policies of DHS's Grant Programs Directorate or the U.S. Department of Homeland Security.

## Overview

The SAA is pleased to respond to any questions not covered by the Subgrantee Handbook and welcomes suggestions to improve the utility and content of the guide. Please contact the SAA at [ncr.saa@dc.gov](mailto:ncr.saa@dc.gov) with any questions or suggested revisions.

The U.S. Department of Homeland Security (DHS) requires that DHS grants be awarded to states and passed through a single State Administrative Agent (SAA). In this enactment, DHS appointed the District of Columbia (District) to be the SAA for grants awarded to the National Capital Region (NCR). District officials appointed the Homeland Security and Emergency Management Agency (HSEMA) to serve as the SAA. The SAA's function is supported by HSEMA's Grants Division. The Grants Division is composed of one director, one deputy, four financial managers, and six program managers.

The SAA has developed this Subgrantee Handbook to be used as a management tool for subgrantees to utilize in their day-to-day grant management activities. It is intended to increase a subgrantee's understanding of how these grant management activities fit within the subgrantee grant lifecycle. The handbook will discuss in detail the following subgrantee grant lifecycle steps: project setup process, spend plan review process, project implementation, and project closeout.

Below is a highlight of the actions that take place prior to the initiation of the subgrantee grant lifecycle.

CALL FOR PROPOSALS	SAA issues a call for proposals, whether as part of the pre-grant application process or a round of reprogramming.
	SAA will provide the template and any additional requirements from the leadership and/or the DHS.
PROJECT CONCEPT AND SUBMISSION	Stakeholder groups coordinate and submit project proposals to ensure inter-agency support.
	Proposals must be allowable, within the scope of the grant, address identified gaps, align to a Strategic Plan initiative, and meet DHS, leadership and SAA requirements.
PROJECT REVIEW	Designated reviewers (e.g. Exercise and Training Operations Panel (ETOP) for exercise and training projects) and the SAA review the proposal for allowability, scope, need and effectiveness, and forward their recommendation to the leadership.
FUNDING DECISION	The leadership (e.g. Senior Policy Group (SPG) and Chief Administrative Officers (CAO)) makes funding decisions based on regional priorities and impact on terrorism and emergency preparedness.
PROJECT SETUP AND AWARD	SAA reaches out to the subgrantee with funding decision and next steps to set up the project and issue the subgrant award.

## Contents

<b>Overview</b>	<b>3</b>
<b>Project setup</b>	<b>5</b>
Project management plan	5
Project change	5
Environmental and historic preservation	6
Subgrantee awards	7
Setup and receive payments from the SAA	8
<b>Spend plan review</b>	<b>9</b>
Non-District agency	9
District agency	9
<b>Project implementation</b>	<b>11</b>
Reporting	11
Status reports	11
Quarterly review process	11
Procurement	12
Non-District agency	12
District agency	12
Reimbursement process	13
Non-District agency	13
District agency	14
Grant adjustment	15
Extension requests	15
<b>Closeout</b>	<b>17</b>
<b>Appendix</b>	<b>18</b>
Subgrantee monitoring	18
Record keeping	19
Equipment transfer	19
Equipment inventory	20
Equipment disposal	21
A-133 audit report	21
Allowable costs	21
Unallowable costs	25
Documentation requirements	25
Acronyms	30



## Project setup

### Project management plan

**Project Management Plan**

Grant FY \_\_\_\_\_  
Subgrant ID (TBD) \_\_\_\_\_

**1. Project Information**

Project Title \_\_\_\_\_  
Subgrantee \_\_\_\_\_  
Project Proposed Amount \_\_\_\_\_  
Law Enforcement Terrorism Prevention Activities (LETPA) Amount \_\_\_\_\_  
Project Type \_\_\_\_\_

Planning/Personnel  
 Equipment  
 Training  
 Exercise  
 Maintenance Contracts/Services

Main Supporting ESF RFP/RFQ \_\_\_\_\_  
Anticipated Spending Start Date \_\_\_\_\_  
Anticipated End Date \_\_\_\_\_  
Main Subgrantee Point of Contact and Email Address \_\_\_\_\_  
Please refer to the SAA [Subgrantee Handbook](#) and the applicable [FEMA Funding Opportunity Announcement](#) for more information.

**2. Subgrantee Profile**

AUTHORIZATION OFFICIAL	PROJECT MANAGER	FINANCIAL OFFICER	NCRISMS (PASSIDNR IF DC USER)
Name _____	_____	_____	_____
Email _____	_____	_____	_____
Title _____	_____	_____	Has this person received the necessary training? <input type="checkbox"/> Yes <input type="checkbox"/> No
Organization _____	_____	_____	
Telephone _____	_____	_____	
Address _____	_____	_____	

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#### PROJECT MANAGEMENT PLAN

Each subgrantee is required to submit a PMP. The SAA will contact the subgrantee and request a PMP after the leadership finalizes the funding decision. The subgrantee must complete the PMP using the template provided by the SAA. The PMP must be complete in order for the SAA to issue the award.

The SAA may periodically change the PMP template to reflect new requirements for information from the District or leadership or DHS. The template is available at [hsema.dc.gov/page/saa-templates](https://hsema.dc.gov/page/saa-templates).

- The criteria the SAA will use while viewing the PMP include:
- Does the PMP explain the overall goal of the project (does it match what the leadership approved)?
- Does the PMP explain how the subgrantee will achieve that goal?
- Are proposed expenditures allowable and reasonable?
- Does the PMP list proposed expenditures with enough detail to determine allowability?
- Does the PMP list expected deliverables in such a way that they can be tracked?
- Are the proposed deliverable dates realistic/within the period of performance?
- Does the PMP explain the sustainment plan for the project?
- Does this project need EHP approval?

### Project change

The subgrantee must submit a revised PMP under the following circumstances:

- Change in project scope, deliverables, or award amount
- Significant delays in project implementation
- Change to subgrantee point of contact

The subgrantee should provide the updated PMP to the SAA as quickly as possible after the change occurs. Failure to do so may result in denial of requests made to the SAA, such as reimbursements or extension requests.



## Environmental and historic preservation

DHS released Information Bulletin 345 to clarify its policy on Environmental and Historic Preservation (EHP) compliance requirements. It found that all projects must be submitted through the SAA to DHS for EHP review and approval before project initiation, unless expressly exempted from the requirement (see below for a list of exempted project types).

You must therefore submit a screening memo and any additional documentation to the SAA for any non-exempted projects. The project may not be initiated until the SAA receives approval from DHS. Projects found to be non-compliant will not have their reimbursement requests processed and are at risk of de-obligation of funding.

### WHAT IS AN EHP REVIEW?

- Involves an analysis of pertinent project information used to determine the appropriate amount of documentation required for EHP compliance
- All projects funded with Federal grant dollars must comply with EHP laws, regulations, and Executive Orders
- Projects must be EHP approved before initiation
- DHS certifies that a grant-funded project is in compliance with applicable EHP laws, regulations, and Executive Orders
- Complex projects will typically require more information to reach a determination

### DHS EHP REVIEW PROCESS

- Subgrantees are responsible for providing all relevant EHP materials to the SAA who will submit it to DHS
- Grant funds may be used for preparation of EHP documentation
- DHS may be required to consult with State Historic Preservation Office (SHPO), the U.S. Department of Homeland Security (FWS), etc.

### PROJECT TYPES EXEMPTED FROM EHP REVIEW

- Planning
- Classroom-based training and exercises
- Field-based training at existing facilities with established procedures
- Personnel
- Mobile and portable equipment (PPE, radios, etc.), vehicles, and other equipment that does not require any installation

### WHAT ARE THE CONTENTS OF THE EHP SCREENING FORM?

- Physical address of structure/facility or latitude/longitude
- Clear color photographs (ground-level and aerial)
- Dimensions/acreage/square footage of structure and/or land affected
- Extent and depth of ground disturbance for:
  - New construction and structure modification
  - Utility line placement
  - Fencing, light posts, etc., installations
  - Height of communication towers
  - Special equipment being used, staging areas, etc.
- Year building or structure was built (to include buildings or structures that are in the vicinity)
- A clear and descriptive project description, with clear color photos and maps



- Submit materials as soon as you receive your award notice or in your planning phase
- Include any previous Master Plans or other environmental documentation

## Subgrantee awards

If the subgrantee fails to comply with the provisions of the agreement articles, regulations, and terms & conditions promulgated by the DHS, the District or the SAA, the subgrant may be terminated in whole or the award amount reduced at any time at the discretion of the SAA.

The SAA will issue an award package after receipt and approval of a subgrantee's PMP. The award package will include the following:

- Award Letter listing the project title, number, CFDA number, award amount, and period of performance
- Certification of Compliance to be signed by the authorization official, indicating acceptance of the award and the terms of the grant
- DHS Agreement Articles
- HSEMA Terms & Conditions
- Subgrantee Handbook

The SAA will release the project grant funds in the NCR|GMS after receipt of the signed award letter. The subgrantee will then have access to build the spend plan in the NCR|GMS.

**2013 UASI Progress Report**  
Grant Amount: \$52,139,927.00  
Subgrantee Funds: \$706,763.00

PENDING TASKS			
	Built	At SAA	Approved
Subgrantee Expenditure Requests	15	15	22708
Expenditure Item Change Requests		4	
Grant Applications	15	1	473
Project Change Requests		0	52
Reimbursement Requests	82	115	13769
	Pending	Submitted	Paid
Voucher Requests	261	490	12910
	Requested	Reviewed	Issued
Grant Adjustment Notices	81	0	41
	Active	Inactive	Locked
User accounts	158	131	1
			Pending
Check Return Requests			1

[Click here for Information Page](#)

### WHAT IS NCR|GMS?

The National Capital Region Grant Management System (NCR|GMS) is the SAA's online grant management system. The subgrantee is required to enter all financial expenditures for each project in this system. Additionally, the subgrantee is required to designate an NCR|GMS point of contact. Before receiving a user account, the subgrantee must receive training by the SAA. The SAA will conduct quarterly training. In cases where your jurisdiction or organization is in need of training, the SAA does offer one-on-one training. Please contact your program manager directly. The NCR|GMS website is found at [ncrgms.com](http://ncrgms.com).



## Setup and receive payments from the SAA

The subgrantee is treated as a vendor for the purpose of receiving payments from the District. A subgrantee receiving an award for the first time must complete and submit a w-9 form so that it can be established as a vendor within the District's financial system of record.

**A subgrantee whose remittance address has changed must also complete and resubmit a w-9** so that the updated information is captured. This will ensure payments are properly recorded and tracked.

Two Payment Options:

RECOMMENDED OPTION →

1. Automated Clearing House (ACH). The subgrantee must complete the w-9 and ACH templates.
2. Check only. The subgrantee must complete the w-9 template.

Complete and return the linked  
**w-9** and/or the **ACH** form.



# Spend plan review

## Non-District agency

**COMMON MISSTEP**  
Please note that NCR|GMS will not allow a subgrantee to submit an application until all funding has been allocated for every project.  
**Build and submit a grant application.**

**NON-DISTRICT VS DISTRICT AGENCY**  
A non-District agency is any organization that is not a member of the Government of the District of Columbia. A District agency is any organization that is a member of the Government of the District of Columbia.

The subgrantee is responsible for developing a spend plan in NCR|GMS within **60 days** after receipt of the subgrantee award package. This is accomplished by creating project expenditures and selecting the appropriate Authorized Equipment List (AEL) code and the associated amount. The subgrantee then submits the Grant Application to the SAA for review through the NCR|GMS system.

Please allow the SAA at least five business days to review the grant application in NCR|GMS. The spend plan should reflect the most recent PMP and if it does not the grant application is subject to denial.

## District agency

The SAA uses the District’s intra-District process as a means to pass-through funds to a District subgrantee. Therefore, the SAA is responsible for managing the intra-District budget load process. The spend plan section in the PMP serves as the budget and must identify the items to be purchased, the amounts, and how much should be budgeted by comptroller object.

The District subgrantee should complete the Budget Establishment Form (BEF) after receipt of a subgrant award.

It will take approximately **45 days** to establish intra-District budget authority; therefore a District subgrantee is encouraged to give the SAA a 45-day lead on such requests. The subgrantee may begin spending after the intra-District budget is loaded. Below is the process after the SAA receives the completed BEF:

- The SAA prepares the Memorandum of Understanding (MOU) and Intra-District Standard Request Form (IDSR) for the budget establishment.
- The SAA works with the subgrantee to gather all of the appropriate signatures.
- The SAA forwards the fully signed MOU to the Office of the Chief Financial Officer (OCFO) legal team for review and approval.
- OCFO legal team notifies the SAA of approval or denial.
  - If denied, the SAA works with OCFO legal to provide the appropriate modifications for approval.

**Budget Establishment Form**

**1. Project Information**

Project Title \_\_\_\_\_  
 Award Amount \_\_\_\_\_  
 Subgrant ID \_\_\_\_\_  
 Subgrantee \_\_\_\_\_  
 Budget Load Fiscal Year \_\_\_\_\_ FY  
 Request Date \_\_\_\_\_

**2. Budget Load Summary**

Note: The budget load request must be consistent with the PMP. Discrepancies may result in delays.

CSG	COMP	DESCRIPTION	FY	PREVIOUSLY	TOTAL
	OBJ		AMOUNT	LOADED	
11	0111	CFP	\$0.00	\$0.00	\$ 0.00
12	0200	TFT	\$0.00	\$0.00	\$ 0.00
13	0131	Advt Gross Pay	\$0.00	\$0.00	\$ 0.00
14	0147	Fringe Benefit	\$0.00	\$0.00	\$ 0.00
15	0153	Overtime	\$0.00	\$0.00	\$ 0.00
			\$0.00	\$0.00	\$ 0.00
<b>Total Personnel Services (PS)</b>			<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
20	0201	Office Supplies	\$0.00	\$0.00	\$ 0.00
30	0300	Telecommunications	\$0.00	\$0.00	\$ 0.00
40	0400	Other Services & Charges	\$0.00	\$0.00	\$ 0.00
41	0400	Contractual Services	\$0.00	\$0.00	\$ 0.00
50	0500	Subsided/Travelers	\$0.00	\$0.00	\$ 0.00
70	0702	Equipment Purchase/Rental	\$0.00	\$0.00	\$ 0.00
Other			\$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
<b>Total Non Personnel Services (NPS)</b>			<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Grand Total</b>			<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

**BUDGET ESTABLISHMENT FORM**



- An intra-District budget load request is sent to Office of Budget and Planning (OBP) after the OCFO legal team approves the MOU.
  - If the Agency requesting budget establishment is within the Public Safety and Justice Cluster (PSJC), the SAA prepares and submits an intra-District budget establishment request to OBP for review and approval.
  - If the Agency requesting budget establishment is not within the PSJC, the SAA will forward the budget load package to the subgrantee and the subgrantee must prepare the cover memo and submit the intra-District budget establishment request to OBP.

# Project implementation

## Reporting

### Status reports

The subgrantee is required to submit a quarterly project status report to the SAA after receiving a subgrant award. The subgrantee must complete the report using the template provided by the SAA. The submission schedule is as follows:

QUARTER	PERIOD COVERED	DUE DATE
1	Jan 1–Mar 31	Apr 10
2	Apr 1–Jun 30	Jul 10
3	Jul 1–Sep 30	Oct 10
4	Oct 1–Dec 31	Jan 10

If there are issues raised in the status report that present a significant risk to the project's success, the SAA will follow-up with the subgrantee as appropriate.

For projects with no activity, the subgrantee must submit a report indicating there was no activity.

**Quarterly Status Report**

Click sheet available at <http://hhsma.d.gov/pdp/hsa-templates>.

**1. Project Information**

Subgrantee \_\_\_\_\_  
 Project Title \_\_\_\_\_  
 Subgrant ID \_\_\_\_\_  
 Award Amount \_\_\_\_\_  
 Period of Performance \_\_\_\_\_  
 Reporting Period \_\_\_\_\_  
 Subgrantee Point of Contact and Email Address \_\_\_\_\_  
 List Continuation Projects) Subgrant ID: Award Amount: \$0.00 Spending Start: \_\_\_\_\_  
 Subgrant ID: Award Amount: \$0.00 Spending Start: \_\_\_\_\_

This is the final status report for this subgrant. (Check if true.)  
 No activity to report this period. (Check if true and explain in 3. Major Issues.)

**2. Exercises**

Grant funds were used to conduct or attend an exercise during this period.  
An After Action Report/Improvement Plan (AAR/IP) must be completed and submitted to [hsa@hhsma.gov](mailto:hsa@hhsma.gov) and [ccr.ass@hhsma.gov](mailto:ccr.ass@hhsma.gov) within 90 days after conduct of an exercise. Please ensure the AAR/IP document is encrypted (password-protected) and the password is also sent to [hsa@hhsma.gov](mailto:hsa@hhsma.gov) and [ccr.ass@hhsma.gov](mailto:ccr.ass@hhsma.gov) via a separate email.

EXERCISE NAME    DATE CONDUCTED  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**3. Major Issues**

List any major issues that could affect the successful completion of the project by the end of the period of performance, including any issues that may affect grant spending.

ISSUE    IS IT A PROJECT AT RISK?    EXPLANATION  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

#### QUARTERLY STATUS REPORT

It is imperative that the subgrantee provides complete and accurate information in the spend plan section because the SAA will analyze this information to determine the subgrantee's ability to spend funds timely.

Click [here](#) for more information on the quarterly review process.

### Quarterly review process

Starting in FY 2012, the Federal Emergency Management Agency (FEMA) reduced the federal period of performance for HSGP from 36 to 24 months. In order to successfully execute HSGP-funded projects and fully expend the grant funds within the reduced timeframe, the SAA has implemented a quarterly review process of all subgrants.

The purpose of this review is to identify issues that may affect timely project implementation, limit exposure to underperforming subgrants, and identify and implement corrective actions to mitigate risks. The SAA implemented these measures to ensure subgrant funds can be spent within the reduced timeframe and to avoid returning unspent funds to FEMA.



## Procurement

### Non-District agency

A non-District subgrantee must use NCR|GMS to upload documentation that identifies what goods and/or services have been ordered. As items are procured, the subgrantee must submit the proof of encumbrance (e.g. purchase order or contract) into the system. At this stage, the SAA has approved the Expenditure List in the NCR|GMS and the line items are marked as "Needs POE" (Proof of Encumbrance). In order to submit the POE, the subgrantee is required to assign an accurate description for the expenditure item that also includes the billing period and period of service.

### District agency

The subgrantee must be current with the submission of required status reports in order for the SAA to approve any purchase request in PASS.

A District subgrantee uses the Procurement Automated Support System (PASS), the technology application that supports the District's online procurement (eProcurement) process, to purchase goods and/or services. After a District agency receives intra-District budget authority, the agency can enter purchase requests (requisitions) in PASS. The SAA reviews every PASS requisition funded with homeland security grant funds to determine if it is allowable, aligns with the project scope, is within the subgrant period of performance, and is included in the spend plan.

#### ACCESSING FTO FUNDING IN PASS

PASS users follow these steps to gain access to FTO funding:

- Contact the PSJC Security Officer, Rosanne Etinoff ([rosanne.etinoff@dc.gov](mailto:rosanne.etinoff@dc.gov)) to add the paper agency to your R\*STARS profile.
- Submit a user maintenance request in PASSto add roles MASTER USER 2 and FTO-QUERYALL.

After both steps are completed, the user should be able to create requisitions using FTO.

#### CREATING A NEW REQUISITION IN PASS

A subgrantee must include the project number (e.g. 2FBUA0) as part of the title.

#### DIFFICULTIES ENTERING A REQUISITION?

The SAA suggests the subgrantee does the following:

- Check the 80 screen in SOAR to determine if the budget is loaded
- Check the attributes and source groups you are using to determine they match up with SOAR.

If the subgrantee has completed the above checks and is still experiencing problems, please contact the PASS helpdesk at 202.727.8700.



## Reimbursement process

### Non-District agency

#### CONDITIONS

The subgrantee must be current with the submission of required status reports in order for the SAA to process reimbursement requests.

Reimbursements must be based upon authorized and allowable expenditures consistent with the PMP. Expenditures must be supported with documentation.

The subgrantee must submit reimbursement requests no later than 90 days after the subgrantee has paid for the goods and/or services. The SAA, at its own discretion, can deny a reimbursement request if it is determined that the documentation exceeds the 90 day limit. The SAA will not accept any reimbursement requests after the subgrant's liquidation period, which is 30 days after the end of the subgrant's period of performance. Please refer to your subgrant award or any applicable GAN to determine the end of your subgrant's period of performance.

#### SUBMISSION

The subgrantee must submit invoices, receipts, proof of payment, and any other documentation to verify the amount being requested in NCR|GMS.

The **NSGP subgrantee** does not have to submit reimbursement requests through NCR|GMS; however, the subgrantee must complete and return the reimbursement form along with the invoices, receipts, proof of payment and any other documentation to the SAA.

If a subgrantee requests partial payment for an expenditure item, the subgrantee must include a written explanation. This explanation can be in the form of an additional attachment, a cover memo, or written onto the payment documentation. The subgrantee must include this documented explanation as an attachment to the reimbursement request in NCR|GMS to avoid double payment and other audit related confusion.

#### SAA REVIEW

The SAA reviews the documentation loaded into NCR|GMS to ensure it is sufficient. This involves a two-step review process that takes approximately 15 business days:

- The program manager reviews the documentation for mathematical accuracy and confirms the expenses are allowable, consistent with the project management plan, and timely.
- The financial manager reviews the documentation for mathematical accuracy and compliance with the Office of Management Budget (OMB) Circulars and 44 CFR §13.

If a reimbursement request has discrepancies, the SAA will deny the request in NCR|GMS and add comments in the textbox providing an explanation and steps to correct the reimbursement. The program manager will ensure a notification is sent to the subgrantee point of contact explaining the denial.

The SAA submits the reimbursement request to the OCFO for payment after the above two-step review process is complete.



## OCFO REVIEW AND PAYMENT

In some incidences the OCFO will bundle **multiple reimbursement requests** into one payment. If a subgrantee cannot easily match a payment to a reimbursement request, please contact the SAA.

The OCFO has **30 business days** to pay the subgrantee's reimbursement request in accordance with the District's Quick Payment Act. In total, the subgrantee must allow 45 business days to receive payment after submitting a proper reimbursement request. The subgrantee is encouraged to contact the SAA for status of payment if it does not receive payment after the 45th business day.

## REFUNDING TO THE SAA

In the event a subgrantee is overpaid and will need to refund the SAA, they must first notify the program manager of this issue and provide an explanation. The SAA will review the notification and work with the subgrantee to ensure the refund is processed correctly. The District's tax identification number is 536001131.

Subgrantees must follow these three steps:

1. Refund checks must be made out to the following address:

District of Columbia Treasury  
300 Indiana Ave NW  
Room 4106  
Washington, DC 20001

2. Refund checks must be mailed to the attention of the Grants Division Director at the following address:

[SAA point of contact]  
District of Columbia Homeland Security and Emergency  
Management Agency  
2720 Martin Luther King Jr Ave SE  
Washington, DC 20032

3. The subgrantee should notify the SAA when the refund has been sent.

### District agency

The SAA uses the District's intra-District process as a means to reimburse funds to a District subgrantee. The subgrantee is reimbursed for expenses incurred against its intra-District projects through an intra-District advance. The subgrantee is only able to receive the advance after the funds are expended in SOAR. The subgrantee must submit invoices, receipts, receiving reports, and any other documentation to support the amount reimbursed. The subgrantee must submit an intra-District advance request in order for the SAA to process the advance.



Additionally, below is some of the pertinent information that should be included in an advance request:

- Project number
- Appropriation year
- Primary document number
- Index code
- PCA
- Vendor name
- Invoice number
- Amount

## Grant adjustment

During the life of a project, changes may occur to the original project plan. In those cases, the subgrantee may request the following:

- Change in project scope and deliverables;
- Extension of the subgrant period of performance; and
- Decrease or increase in the award amount.

The SAA may ask the subgrantee to submit the request on a template provided by the SAA and provide additional information and documentation as part of the review process. The SAA may also ask the subgrantee to submit a revised PMP. Depending on the grant, the request may be subjected to review by the leadership and/or stakeholders.

The SAA will approve or deny the request. If the request is approved, the SAA issues a GAN to the subgrantee authorizing the modification to the subgrant award; the GAN becomes effective when the SAA signs it. The subgrantee must then have the GAN signed by the authorization official and returned to the SAA. The SAA will also update NCR|GMS to reflect the changes outlined in the GAN.

GRANT ADJUSTMENT NOTICE											
District of Columbia Homeland Security and Emergency Management Agency 2720 Martin Luther King Jr Ave SE, 2nd Floor Washington, DC 20032											
Subgrantee	Homeland Security and Emergency Management and Operations	Project Number	USAID/USAID								
Project Title	Public Information Management System (PIM & Public Service)	Number of Adjustment	Current								
Adjustment Number	1	Effective Date	8/12/2014								
<p>To Subgrantee: Please note the following change, amendment, or adjustment in the above grant project and that this adjustment is subject to conditions or limitations as they be set forth below.</p> <table border="1"> <thead> <tr> <th>Total Project Award</th> <th>Current Award</th> <th>Adjustment</th> <th>Revised Award</th> </tr> </thead> <tbody> <tr> <td>\$20,000,000</td> <td>\$20,000,000</td> <td></td> <td>\$20,000,000</td> </tr> </tbody> </table> <p>Description: This GAN serves to increase the subgrant award. The subgrantee will not incur any further expenses on this award nor will it submit any further requests for reimbursements to the SAA.</p> <p>References:</p> <p>Authorized Official from Grantee Organization: <i>[Signature]</i> Date: 8/12/2014</p> <p>Authorized Official from Subgrantee Organization: <i>[Signature]</i> Date: <i>[Signature]</i></p>				Total Project Award	Current Award	Adjustment	Revised Award	\$20,000,000	\$20,000,000		\$20,000,000
Total Project Award	Current Award	Adjustment	Revised Award								
\$20,000,000	\$20,000,000		\$20,000,000								

GRANT ADJUSTMENT NOTICE

## Extension requests

If the project experiences significant delays, the subgrantee may request a period of performance extension. Subgrant extensions are only possible if the federal award to the SAA has additional time remaining, or if the SAA has received an extension from DHS.

For some grant programs, the relevant governing body (District or NCR) may have placed specific limits or requirements on how to handle extensions for that grant, and the SAA will enforce compliance with those policies. For example, if the governing body wants all subgrant extension requests to be submitted at one time rather than throughout the year, then the SAA will only accept extension requests during the designated time-frame.



The subgrantee must utilize the [SAA-provided template](#) and the request must include the following:

- The reason the extension is needed, including a strong justification as to why the additional time is required
- Identify any unusual circumstances that caused the delay and explain how they are being mitigated
- A brief timeline and explanation of how the subgrantee plans on accomplishing the remaining tasks within the extension period
- Any funding at-risk of lapsing if the extension is not granted

## Closeout

The purpose of project closeout is to ensure all work is completed, funds expended, and reimbursement(s) paid.

The SAA will issue a project closeout form to the subgrantee to verify the following:

- Noteworthy results such as did the project over-or-underachieve the goals
- All payments were received
- Balance remaining on the project is accurate
- All equipment was received and/or services rendered
- Future maintenance requirement, if applicable
- Project issues were resolved, if applicable

The subgrantee may also be required to host a meeting with the SAA at the subgrantee site to demonstrate the work defined in the PMP was completed and all deliverables were received.

As part of the closeout effort, the SAA will complete an audit of the project file, which the SAA maintains in house, to ensure all of the appropriate documentation is saved. The subgrantee will be responsible for providing the SAA any documentation that is missing from the project file, this may include:

- Subgrant award letter (signed)
- All GANS (signed)
- Current PMP
- All project status reports
- Proof of deliverable
- MOU/IDSR (District agencies only)
- Equipment inventory report, if applicable

When the above steps are complete, the SAA will issue a final GAN to the subgrantee. The subgrantee must sign and return the signed final GAN to the program manager as soon as possible. Any remaining funds will be rescinded.

**Closeout Report**

Click sheet available at <https://forms.d.gov/pmp/saa-template>.

**1. Project Information**

SUBGRANTEE \_\_\_\_\_  
 PROJECT TITLE \_\_\_\_\_  
 SUBGRANT ID \_\_\_\_\_  
 AWARD AMOUNT \$0.00 \_\_\_\_\_  
 PERIOD OF PERFORMANCE \_\_\_\_\_  
 SUBGRANTEE POINT OF CONTACT AND EMAIL ADDRESS \_\_\_\_\_

AMOUNT REBURSED \$0.00 \_\_\_\_\_  
 AMOUNT RECEIVED \$0.00 \_\_\_\_\_

**2. File Review**

DOCUMENTS SIGNED, SUBMITTED TO THE SAA, AND ON FILE WITH THE SUBGRANTEE, WHERE APPLICABLE

DOCUMENTS SIGNED, SUBMITTED TO THE SAA, AND ON FILE WITH THE SUBGRANTEE, WHERE APPLICABLE	YES	COMMENTS
Subgrant Award	<input type="checkbox"/>	
Grant Agreement Notice (GAN)	<input type="checkbox"/>	
Project Management Plan (PMP)	<input type="checkbox"/>	
Status Reports	<input type="checkbox"/>	
Final Status Report	<input type="checkbox"/>	
Environmental & Historic Preservation (EHPI) documentation	<input type="checkbox"/>	

**3. Metrics**

**3.1. Performance Narrative**

Please list and describe major accomplishments supported by this subgrant, and their impact on preparedness.

MAJOR ACCOMPLISHMENT	DESCRIPTION

### CLOSEOUT REPORT



## Appendix

### Subgrantee monitoring

Subgrantee Monitoring Report	
Subgrantee _____	
_____ Date site visit process initiated	
_____ Date of site visit	
_____ Date of site visit follow-up	
Name and role/title of subgrantee and SAA representatives attending the site visit _____	
Programmatic Review	
1 Question	Provide names of project managers responsible for the projects. Is additional subgrantee training needed?
Subgrantee Response	
SAA Notes	
2 Question	Does the subgrantee maintain well-documented grant records (including signed award documents, signed grant adjustment notices, current project management plan, quarterly status reports, and current correspondence with the SAA)? Is the file storage and retention system practical and effective? Provide supporting documentation and/or description. Please plan for a file inspection (selected sample may work) during the monitoring visit.
Subgrantee Response	
SAA Notes	
3 Question	How does the subgrantee ensure that all subgrant documents and quarterly status reports (i.e. award documents, grant adjustment notices, memoranda of understanding, etc.) are signed/submitted and returned to the SAA?
Source	HSEMA Terms and Conditions: Status Report. After a project subgrant award has been issued, the subgrantee shall submit an electronic copy of the quarterly project status report to the SAA by the 10 <sup>th</sup> day of the following month, as per Table 2, Schedule of Deliverables. The subgrantee shall complete the status report using the template provided by the SAA.
Subgrantee Response	
SAA Notes	
4 Question	Provide a list of equipment that will be viewed during the monitoring visit and please plan for an equipment inspection.
Subgrantee Response	
SAA Notes	

MONITORING REPORT

The SAA is required by DHS to conduct periodic monitoring of a subgrantee in addition to collecting project status reports. The purpose of subgrantee monitoring is to demonstrate that the subgrantee is in compliance with the programmatic and financial administration requirements placed on the federal grant programs by DHS and the SAA.

The SAA will monitor a subgrantee through a site visit. During monitoring, it is the subgrantee's responsibility to answer the questions asked by the SAA and provide any documentation necessary to substantiate those answers. The subgrantee is expected to make all grant-related files available as requested for an on-site monitoring review.

The goal of the SAA is to perform an on-site monitoring visit of every subgrantee at least once every three years, though some subgrantees may be selected for monitoring more frequently.

In addition to conducting some form of monitoring on approximately one third of all subgrantees every year, the SAA may also select individual projects for monitoring based on one or more risk factors including, but not limited to:

- Award amount
- Time left in the period of performance
- Balance remaining
- Rate of spending
- Relevant findings in the subgrantees' A-133 audit report
- Past performance

During a monitoring visit, the SAA staff will look for documents and procedures that demonstrate that the subgrantee is managing and expending grant funds appropriately.

At a minimum, the SAA will review the following items:

- The project file
- General Ledger reports
- Procurement files
- Invoices or other documents to justify expenditures
- Inventory management procedures and/or physical inspection of equipment
- Written policies regarding travel expenses, indirect rates, purchasing authority, and other policies relevant to the administration of the project
- Status updates from subgrantee program and financial management staff

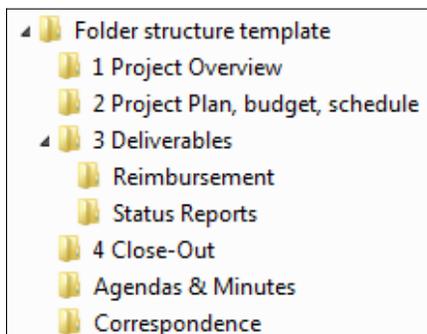


## Record keeping

The subgrantee is responsible for maintaining a project file that contains complete and up-to-date records for the project. These records may be paper files or electronic provided that they can be easily and quickly located and provided for review.

At a minimum, the project file should contain the following documents:

- Subgrant award letter (signed)
- Applicable DHS Agreement Articles
- Applicable HSEMA Terms & Conditions
- Funding opportunity announcement
- All GANS (signed)
- Current PMP
- All project status reports
- Contracts and purchase orders associated with the project
- Procurement files
- Payment information that supports project-related charges



SUGGESTED FOLDER STRUCTURE

The SAA understands that procurement and payment documents may be stored elsewhere if that is the subgrantee's standard procedure; however the subgrantee must ensure that procurement and payment information for all grant funded purchases are clearly identified and produced when requested.

This project file should be transitioned between subgrantee project managers during any staff turnover. The project files must be kept by the subgrantee for a period no less than three years from the date of the end of the DHS grant period of performance, or three years from the date of any audit that includes the project as part of the tested sample, whichever is later.

## Equipment transfer

An equipment transfer takes place when a subgrantee purchases equipment on behalf of one of more organizations. The subgrantee must maintain documentation to demonstrate a transfer took place and the documents should minimally include the project funding source, contact information for the subgrantee and the organization, and a summary of what is being transferred. Furthermore the organization receiving the equipment must follow the equipment inventory and disposal requirements outline in the OMB A-87 Circular and 44 CFR §13 which is detailed in the following sections.



## Equipment inventory

At a minimum, the subgrantee must maintain property records (inventory), which must include:

### WHAT IS EQUIPMENT?

Equipment means an article of non-expendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more.

The subgrantee must agree to make the equipment available for inspection at the SAA's request.

- Location of the property
- Use and condition of the property
- Disposition data, including the date of disposal and sale price
- A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- A control system must be in place to ensure adequate safeguards to prevent the following:
  - Loss
  - Damage
  - Theft or misuse of the property
  - Description of the property
  - Serial number or other identification number
  - Source of the property (what grant/project funded it)
  - Identification of titleholder
  - Acquisition date
  - Cost of the property
  - Percentage of Federal funding contributing to the cost of the property



SAMPLE LABEL

The subgrantee must ensure that when practicable, any equipment purchased with grant funding shall be prominently marked as follows:

“Purchased with funds provided by the U.S. Department of Homeland Security”

Also, any loss, damage, theft, or misuse of property shall be promptly and properly investigated by the SAA and the subgrantee, as appropriate. For your reference, here is the relevant section from 44 CFR §13.32 Equipment.

- (d) Management requirements. Procedures for managing equipment (including replacement equipment, whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:
- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
  - (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
  - (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.
  - (4) Adequate maintenance procedures must be developed to keep the property in good condition.
  - (5) If the grantee or subgrantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.



## Equipment disposal

Before proceeding with any equipment disposal, the SAA may need to obtain a final determination from DHS. Therefore, at a minimum, please provide the following information:

- Subgrant number
- Subgrant status (open/closed)
- List of equipment
- Purchase price
- Current market value
- Type of disposal planned
- Reason for disposal

For your reference, here is the relevant section from 44 CFR §13.32 Equipment.

- (e) Disposition. When original or replacement equipment acquired under a grant or subgrant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:
- (1) Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.
  - (2) Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.
  - (3) In cases where a grantee or subgrantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or subgrantee to take excess and disposition actions.

## A-133 audit report

Any subgrantee that expends over \$500,000 of grant funds in a given fiscal year must conduct an independent audit in accordance with the requirements of OMB Circular A-133. The subgrantee is responsible for providing the auditor's report to the SAA for review.

## Allowable costs

Grantees are reminded to be sensitive to supplanting issues. Equipment, supplies, contractual services and personnel previously funded with State and/or local funds cannot be supplanted (replaced) with Federal grant funding.

DHS grant funds can only be used for the purpose set forth in the Funding Opportunity Announcement or otherwise approved in writing by DHS. Proposed project costs must also be consistent with the subgrantee's approved PMP. The subgrantee can only use grant funds to supplement existing funds, and cannot supplant (replace) funds that have been appropriated in its jurisdiction or organization's budget for the same purpose.



The subgrantee may be required to supply documentation certifying that a reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds.

## EQUIPMENT/SUPPLIES

The FOA is the primary reference tool to determine allowability. For equipment and supplies costs, DHS has developed an AEL that assigns a numeric code to pre-approved categories of equipment and supplies. Proposed equipment and supplies purchases must list the corresponding AEL code where one exists, and if it does not exist, the subgrantee must notify the SAA in order to get a written approval from DHS. Each DHS grant program has an AEL and the subgrantee must ensure they reference the correct AEL when developing their spend plan.

## CONTRACTUAL SERVICES

Any type of service that is procured through a contract agreement. The subgrantee must follow its jurisdictions or organization's procurement procedures and regulations provided that the procurement conforms to applicable Federal law and standards.

All contracts relating to or derived from the subgrant must be let on a competitive bid agreement in accordance with the subgrantee's own specific policy and all OMB circulars and Federal government-wide common rules applicable to grants and cooperative agreements, with a record maintained of the procedure, bids received and rationale for the final decisions. Any sole-source procurement in excess of \$100,000 must receive prior approval from the federal grantor through the SAA.

**Professional services** Services performed by independent contractors or consultants to assist with accomplishing the projects goals and objectives. The subgrantee cannot pay for professional services that extend beyond the subgrant's period of performance. For example, if a subgrant project period is two years and the contract agreement is three years, only the cost associated with the first two years of the agreement would be allowable. Examples include plan development, exercise development, project management support, advertisement, etc.

**Service agreements** Service agreements such as wireless services, data services, and hosting services cannot extend beyond the subgrant's period of performance. For example, if a subgrantee's project period ends on 12/31/2013 then only the costs for services rendered through this date are allowable.

**Maintenance/warranty services** Purchased at the same time and on the same invoice or purchase order as the original equipment or system for which the warranty/maintenance contract/license and users fees serve to cover and is reasonable and consistent with that which is typically provided for or available through these types of agreements. FEMA Grants Program Directorate Policy FP 205-402-125-1 amends the Maintenance section within IB 336. All other portions of IB 336 will remain in effect.



## PERSONNEL

## WHAT IS CONSIDERED SUPPLANTING?

A subgrantee must be sure to only use grant funds to supplement existing funds and is prohibited from using funds to supplant (replace) funds that have been appropriated in its jurisdiction or organization's budget for the same purpose.

For example, if a State pays the salaries of three intelligence analysts, it cannot begin to pay the salary of one of them with Federal grant funding. It could, however, hire a fourth analyst.

Personnel expenses are charges for individuals who are employed by the jurisdiction or organization. Personnel expenses are only allowable when listed in the FOA and only to perform allowable planning, organization, training, equipment, and exercise activities listed in the FOA. The subgrantee must reference the funding opportunity announcement to determine whether the type of activity is allowable. Personnel costs cannot extend beyond the subgrant period of performance.

**Overtime** These expenses are limited to the additional costs that result from personnel working over and above 40 hours of weekly work time as a direct result of their performance of approved activities (specified in applicable FOA). Overtime associated with any other activity is not eligible.

**Overtime as backfill** These expenses are limited to overtime costs which result from personnel who are working overtime (as identified above) to perform the duties of other personnel who are temporarily assigned to approved activities (specified in applicable funding opportunity announcement) which is outside their core responsibilities.

Overtime is only allowable under the limited circumstances permitted by the FOA and must comply with the subgrantee's existing policies regarding overtime pay.

## ANNUAL CERTIFICATION

The subgrantee must comply with OMB Circular A-87 §8:

(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.

## TRAVEL

Travel costs are allowable as expenses by employees and contractors who are in travel status on official business. The subgrantee must follow its jurisdiction's or organization's established travel policy, which must generally conform to the Federal travel policy. The subgrantee must receive prior approval for all foreign travel which includes any travel outside of the United States and its territories and possessions.

The SAA encourages every subgrantee to provide a copy of their **travel policy** in advance of requesting reimbursement to help expedite the review and approval process.

If a subgrantee does not have an established travel policy, it must abide by the Federal travel policy (including per diem rates). If a subgrantee's travel policy does not clearly define when someone is on travel status and/or does not specify the per diem rate, it must also abide by the Federal travel policy. The current travel policy and per diem rate information is available at General Services Administration (GSA).



While on travel status, the following vehicular expenses are allowable:

- Mileage for traveling in personal car
- Car rental cost and fuel for rental

#### FOOD AND/OR BEVERAGES

Food and/or beverage is allowable if it is provided to participants at training and exercise sessions, planning meetings, or conferences that are allowable activities under the particular grant program guidelines. Also, the food and/or beverages must be provided on-site where the training and exercise sessions, meetings, or conferences are being held. Expenses incurred for food and/or beverages provided at training sessions, meetings, or conferences must satisfy the following three tests:

**COMMON MISTAKE**  
When submitting a reimbursement request for food and/or beverages, please use AEL code (120.OC.01.OTHE) "Other Items".

Test 1. The cost of the food and/or beverages provided is considered to be reasonable.

Test 2. The food and/or beverages provided are incidental to a work-related event.

Test 3. The food and/or beverages provided are not directly related to amusement and/or social events.  
(Any event where alcohol is being served is considered a social event and, therefore, costs associated with that event are not allowable.)

#### MANAGEMENT AND ADMINISTRATION

Management and administrative (M&A) costs are direct costs that are incurred to manage a project. This includes cost associated with completing the SAA's subgrant application process, tracking and monitoring project spending, and meeting all reporting requirements. The subgrantee must reference the FOA to determine what percentage of their award can be used for M&A activities. M&A costs must be documented just like any other allowable personnel, equipment, or supplies costs.

#### INDIRECT COSTS

**COMMON MISTAKE**  
In order to receive reimbursement for indirect costs, the subgrantee must incorporate the cost in their spend plan and provide a copy of the approved indirect rate agreement to substantiate the budgeted amount. The SAA encourages the subgrantee to submit the agreement together with their PMP, but no later than the day the subgrantee submits their first reimbursement request.

Indirect costs are costs of a jurisdiction or organization that are not readily assignable to a particular project, but are necessary to the operation of the jurisdiction or organization and the performance of the project. The cost of operating and maintaining facilities, depreciation, and administrative salaries are examples of the types of costs that are usually treated as indirect. In order to be reimbursed for indirect costs, a subgrantee must have an approved indirect cost rate. A subgrantee that needs to obtain an approved indirect cost rate must follow the procedures outlined in the appropriate OMB Circular.

- State, Local, and Indian Tribal Governments (OMB A-87)
- Non-Profit Organizations (OMB A-122)
- Colleges and Universities (OMB A-21)



## Unallowable costs

The following costs are unallowable:

- **Land acquisition** costs are unallowable unless otherwise noted in the funding opportunity announcement
- **Construction and renovation** are generally prohibited; however there are a few exceptions and the subgrantee must reference the funding opportunity announcement for these exceptions
- **Motor vehicles** are unallowable unless otherwise noted in the funding opportunity announcement
- **Travel** costs considered unallowable: entertainment, sporting events, visa fees, passport charges, bar charges and/or alcoholic beverages, laundry charges, and mileage and fuel for a vehicle owned or leased by the subgrantee's organization

A subgrantee may also reference the FOA to determine if any costs have been specifically called out as unallowable under a particular grant program.

Any costs not listed as allowable in the FOA or otherwise approved in writing by DHS must be considered unallowable.

Subgrantees must meet all conditions listed in the FOA and the DHS award letter Agreement Articles prior to incurring costs against the subgrant. Otherwise those costs are considered unallowable.

## Documentation requirements

A subgrantee who seeks reimbursement for project related charges are required to provide documentation that supports the proof of encumbrance, proof of purchase, and the proof of payment. It is imperative that a subgrantee ensures that the documentation is complete and accurate to prevent delays in the SAA review, approval, and payment process.

The SAA has defined the following cost categories:

**Personal services** Personnel-related expenditures which are essentially the cost for individuals who are contracted by the subgrantee's organization to perform work.

**Goods and nonpersonal services** Goods and nonpersonal services include supplies, communications, other services and charges, and equipment rental.

**Personnel** Individuals who are employees of a subgrantee's organization.

**Food and/or beverage** Consumable products that are provided at allowable training sessions, meetings, or conferences.

### WHEN IN DOUBT, GIVE THE SAA A SHOUT!

If a subgrantee is unsure a particular cost is unallowable, please review the funding opportunity announcement. If you are not certain from your review of the guidelines, please contact the SAA for a ruling.

### DOCUMENTATION REQUIREMENT TIP

If a subgrantee elects to pass-through funds via a subgrant agreement or MOU to any organization for the purpose of obtaining resources to complete a project, the SAA requires the same documentation required for proof of encumbrance, proof of purchase and proof of payment from that organization to validate funds were properly spent.

For example, if a subgrantee receives funds to purchase medical supplies for the region and it elects to passthrough these funds to area hospitals, the subgrantee is responsible for providing the SAA documentation to support the hospital's proof of encumbrance, proof of purchase and proof of payment.



**Travel** Expenses for transportation, lodging, subsistence, and related items incurred by employees or contractors who are in travel status on official business of the governmental unit.

#### ACCEPTABLE FORMS OF POE

POE shows that a subgrantee has made a commitment or obligation to pay for goods and/or services.

#### Personal services

- Purchase order (associated amendments or modifications)
- Contract (associated amendments or modifications)

#### Goods and nonpersonal services

- Purchase order (associated amendments or modifications)
- Contract (associated amendments or modifications)
- Online purchase: Order confirmation

#### Personnel

- Timesheets or Personnel Report
  - If a request is overtime or backfill, the subgrantee is required to provide the approval form along with the timesheet.
- Any record that specifies the person's level of effort
  - If a subgrantee is billing a variable percentage level of effort, the documentation should explain how that percentage was calculated, the total cost for the employee (salary, fringe, etc.) for the period, the percentage billed to the grant, and the total. If the percentage level of effort is variable from one pay period to the next, the documentation should provide sufficient detail.
  - If a subgrantee chooses to apply a flat percentage multiplier to the payroll amount to reflect fringe cost then they must explain the percentage calculation in a memo or indicate this on submitted documentation in NCR|GMS. Otherwise, the subgrantee must provide a fringe report that details the fringe cost.
  - If a subgrantee reimbursement consists of multiple payrolls (i.e. combination of one employee for multiple pay periods, multiple employees for one pay period, or multiple employees for multiple pay periods), they must include an "invoice" summary sheet that details who and what pay periods and amounts are included in the request so the SAA can crosscheck this summary sheet against the supporting documentation.
  - If a subgrantee reimbursement includes overtime, the documentation must properly demonstrate the overtime hours. If the documentation does not distinguish overtime from regular time, the subgrantee must provide documentation (i.e. authorized overtime approval form) that demonstrates that they were approved for overtime.

#### PERSONNEL TIPS

If a subgrantee is billing the personnel on an hourly basis, the SAA wants to see the number of hours worked, the hourly rate used, and the total amount billed to the grant.

If a subgrantee is billing a standard percentage level of effort (including 100%), the SAA needs an explanation on file that describes the standard level of effort. The PMP may suffice. The documentation should list the total cost of the employee (salary, fringe, etc.), the percentage billed to the grant, and the total.



**Food and/or beverage** The subgrantee must provide one document from each of the following:

- |   |       |   |
|---|-------|---|
| <ul style="list-style-type: none"> <li>❶ Event registration list</li> <li>OR On-site sign-in sheet</li> <li>OR Attendee list</li> </ul> | –AND– | <ul style="list-style-type: none"> <li>❷ Event agenda</li> <li>OR Schedule</li> <li>OR Program</li> </ul> |
|---|-------|---|

### Travel

- Personnel
  - Approved travel request form
  - Online reservations
- Personal Services
  - Purchase order (associated amendments or modifications)
  - Contract (associated amendments or modifications)

Travel must be included as part of the purchase order or contract.

**ACCEPTABLE FORMS OF PROOF OF PURCHASE** Proof of purchase is required to prove that the subgrantee has actually received goods and/or services and thereby is obligated to pay for such costs.

### Personal services

- Invoice

### Goods and nonpersonal services

- Invoice
  - Equipment purchase
 

An invoice must list the item of equipment purchased, the unit cost, number of units delivered, and total amount. Shipping costs should be rolled up into the total amount entered into the NCR|GMS line item (entering shipping costs separately is not helpful and creates confusion in NCR|GMS).

#### INVOICE APPROVAL TEST

1. What is being paid?
2. Do we have enough information to determine if it is allowable?
3. When did the work occur?
4. Can we say for sure that the services were rendered or products were delivered within the grant period of performance?



#### WHAT IS AN INVOICE?

An invoice is a bill for services rendered or products delivered. It must clearly indicate:

- Who the vendor is
- Who the receiver is
- The date of the invoice
- The nature of the services or products provided
- The cost of the services or products provided
- The date (or range of dates) on which the products or services were delivered
- The total amount of the bill

The totality of all documentation made available to the SAA at the time the reimbursement request is submitted must be sufficient to clearly demonstrate to the SAA what product or work the reimbursement request is for, and that the expense in question is both in compliance with the approved PMP and allowable under the FOA.

#### Personnel

- Same documentation as POE

#### Food and/or beverages

- Receipts
- Invoices

#### Travel

- Personnel

- Receipts
- Invoices
- Mileage

Auto mileage billed to the grant should include date of travel, total distance traveled, and points of origin and destination. A street address is not necessary; however city-to-city level of detail is sufficient. If acronyms or other shorthand descriptions of points of departure or destination are used, the subgrantee must explain where those points are in the reimbursement.

- Personal services

- Invoice

#### COMMON MISTAKE

When a subgrantee submits food-related requests, the subgrantee must avoid submitting an invoice or receipt that only specifies the amount billed. The invoice or receipt must detail what food and/or beverage items were purchased and amounts (i.e. itemized receipt).



## ACCEPTABLE FORMS OF PROOF OF PAYMENT

POP is required to prove that the subgrantee has actually released funds for an expense and is therefore owed a reimbursement from the SAA.

**Personal services**

- Copy of a check
- Printout from a subgrantee's financial system of record that shows the payment detail

**Goods and nonpersonal services**

- Copy of a check
- Copy of a receipt (receipts can function as invoice and POP)
- Printout from the subgrantee's financial system of record that shows the payment detail

**Personnel**

- Pay stub
  - Payroll register
- The documentation submitted by the subgrantee should clearly be from the official system of record. The SAA cannot accept an Excel spreadsheet, a Word document or a hand-written notation as a justification for payment.

**Food and/or beverages**

- Receipts

**Travel**

- Copy of payment the subgrantee made to the person(s) on travel



## Acronyms

ACH	Automated Clearing House
AEL	Authorized Equipment List
BEF	Budget Establishment Form
CAO	Chief Administrative Officers
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
DC	District of Columbia
DHS	U.S. Department of Homeland Security
EHP	Environmental and Historic Preservation
ETOP	Exercise and Training Operations Panel
FEMA	Federal Emergency Management Agency
FOA	Funding Opportunity Announcement
FWS	U.S. Fish and Wildlife Service
FY	Fiscal Year
GAN	Grant Adjustment Notice
GSA	General Services Administration
HSEMA	Homeland Security and Emergency Management Agency
HSGP	Homeland Security Grant Program
IB	Information Bulletin
IDSR	Intra-District Standard Request Form
MOU	Memorandum of Understanding
M&A	Management & Administration
NCR	National Capital Region
NCR GMS	National Capital Region Grant Management System
NSGP	Nonprofit Security Grant Program
OBP	Office of Budget and Planning
OCFO	Office of the Chief Financial Officer
OMB	Office of Management Budget
PASS	Procurement Automated Support System
PMP	Project Management Plan
POE	Proof of Encumbrance
POP	Proof of Payment
PPE	Personal protective equipment
PSJC	Public Safety and Justice Cluster
SAA	State Administrative Agent
SHPO	State Historic Preservation Office
SOAR	System of Accounting and Reporting
SPG	Senior Policy Group