

# **Financial and Administrative Grants Management**



**Grants Management Office  
U.S. EPA, Region 9**

**Annual Tribal EPA Conference  
October 2009**

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# ACRONYM LIST - GRANTS

<b>40 CFR</b>	-	CODE OF FEDERAL REGULATIONS - EPA's
<b>APP.</b>	-	GRANT APPLICATION
<b>ARRA</b>	-	AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009
<b>ASAP</b>	-	AUTOMATED STANDARD APPLICATION FOR PAYMENTS
<b>CFDA</b>	-	CATALOG OF FEDERAL DOMESTIC ASSISTANCE
<b>DBE</b>	-	DISADVANTAGED BUSINESS ENTERPRISES
<b>DUNS</b>	-	DATA UNIVERSAL NUMBERING SYSTEM
<b>EIN</b>	-	EMPLOYEE IDENTIFICATION NUMBER
<b>EFT</b>	-	ELECTRONIC FUNDS TRANSFER
<b>FOIA</b>	-	FREEDOM OF INFORMATION ACT
<b>FFR</b>	-	FEDERAL FINANCIAL REPORT (SF-425)
<b>GAO</b>	-	U.S. GENERAL ACCOUNTING OFFICE
<b>GAP</b>	-	GENERAL ASSISTANCE PROGRAM
<b>GASB</b>	-	GOVERNMENTAL ACCOUNTING STANDARDS BOARD
<b>GMO</b>	-	GRANTS MANAGEMENT OFFICE
<b>GPRA</b>	-	GOVERNMENT PERFORMANCE RESULTS ACT
<b>GS</b>	-	GRANT SPECIALIST
<b>ICR</b>	-	INDIRECT COST RATE
<b>IFMS</b>	-	INTEGRATED FINANCIAL MANAGEMENT SYSTEM - EPA's
<b>IPA</b>	-	INTERGOVERNMENTAL PERSONNEL ACT
<b>LVFC</b>	-	LAS VEGAS FINANCE CENTER
<b>MBE/WBE</b>	-	MINORITY BUSINESS ENTERPRISE/WOMEN'S BUSINESS ENTERPRISE
<b>NEPA</b>	-	NATIONAL ENVIRONMENTAL POLICY ACT
<b>OIG</b>	-	U.S. OFFICE OF THE INSPECTOR GENERAL
<b>OMB</b>	-	U.S. OFFICE OF MANAGEMENT AND BUDGET
<b>PART 31</b>	-	UNIFORM ADMINISTRATIVE GRANT REGULATIONS
<b>PART 35 B</b>	-	ENVIRONMENTAL PROGRAM GRANT REGULATIONS – (TRIBAL)
<b>PO</b>	-	PROJECT OFFICER
<b>PPG</b>	-	PERFORMANCE PARTNERSHIP GRANTS
<b>PRC</b>	-	PROGRAM RESULTS CODE
<b>QA/QC</b>	-	QUALITY ASSURANCE/QUALITY CONTROL
<b>QAPP</b>	-	QUALITY ASSURANCE PROJECT PLAN
<b>RA</b>	-	REGIONAL ADMINISTRATOR - EPA
<b>SBE</b>	-	SMALL BUSINESS ENTERPRISE
<b>SBRA's</b>	-	SMALL BUSINESSES IN RURAL AREAS
<b>SF</b>	-	STANDARD FORM
<b>SOW</b>	-	STATEMENT OF WORK

## 2009 Internet Grant Resources

<b>Grant Information:</b>	<b>Environmental Protection Agency</b>
<input type="checkbox"/>	<b>EPA (Region 9) Grants Homepage:</b> <a href="http://www.epa.gov/region09/funding/">http://www.epa.gov/region09/funding/</a> <b>Links to:</b> - Available regional grants, funding solicitations - Application kit - forms & instructions - Payment forms, other financial forms & instructions: <a href="http://www.epa.gov/ocfo/finservices/forms.htm">http://www.epa.gov/ocfo/finservices/forms.htm</a> - EPA regulations (40 CFR) - Office of Management & Budget Circulars (OMB Circulars 2 CFR 225 (A-87) and A-133)
<input type="checkbox"/>	<b>EPA (National) Grants Homepage:</b> <a href="http://www.epa.gov/ogd/">http://www.epa.gov/ogd/</a> <b>Links to:</b> - Available grants, national & regional funding solicitations - National programs - National information sources, etc.
<input type="checkbox"/>	<b>EPA MBE/WBE Requirements:</b> <a href="http://www.epa.gov/osdbu/">http://www.epa.gov/osdbu/</a> Select "DBE Programs" while Web Site is under construction. - Minority Business & Women-Owned Business Enterprise requirements under grants
<input type="checkbox"/>	<b>EPA's Info. Collection Requirements (Paperwork Reduction Act):</b> <a href="http://www.epa.gov/opperid1/">http://www.epa.gov/opperid1/</a>
<input type="checkbox"/>	<b>Environmental Federal Register Documents:</b> <a href="http://www.epa.gov/fedrqrstr/">http://www.epa.gov/fedrqrstr/</a>

<b>Tribal Information</b>	
<input type="checkbox"/>	<b>EPA Region 9 Tribal Programs:</b> <a href="http://www.epa.gov/region09/indian/index.html">http://www.epa.gov/region09/indian/index.html</a>
<input type="checkbox"/>	<b>EPA American Indian Environmental Office:</b> <a href="http://www.epa.gov/indian/index.htm">http://www.epa.gov/indian/index.htm</a>
<input type="checkbox"/>	<b>Tribal Indirect Cost Rates</b> - Dept. of Interior's National Business Center: <a href="http://www.aqd.nbc.gov/indirect/indirect.asp">http://www.aqd.nbc.gov/indirect/indirect.asp</a> (Information on indirect cost proposals, DOI staff contact information, etc.) - Dept. of Health & Human Services (list of approved indirect cost rates): <a href="http://rates.psc.gov">http://rates.psc.gov</a>

<b>Grant Information:</b>	<b>General -- Federal</b>
<input type="checkbox"/>	<b>Your First Stop:</b> <a href="http://www.usa.gov">http://www.usa.gov</a> - Official federal government gateway
<input type="checkbox"/>	<b>Federal Grants:</b> <a href="http://www.grants.gov">http://www.grants.gov</a> - Search for grant programs available from 26+ federal agencies and - Apply for grants electronically.
<input type="checkbox"/>	<b>General Grants Information:</b> <a href="http://www.hhs.gov/grantsnet/">http://www.hhs.gov/grantsnet/</a> - General information on grants created by largest grant-making agency in U.S.
<input type="checkbox"/>	<b>American Recovery and Reinvestment Act of 2009:</b> - General information: <a href="http://www.epa.gov/recovery/index.html">http://www.epa.gov/recovery/index.html</a> - Easy access to data related to Recovery Act spending: visit <a href="http://www.Recovery.Gov">Recovery.Gov Website</a>
<input type="checkbox"/>	<b>Government Accounting Standards Board (GASB):</b> <a href="http://www.gasb.org">http://www.gasb.org</a>
<input type="checkbox"/>	<b>Federal Government Pay Schedule:</b> <a href="http://www.opm.gov/oca/08tables/index.asp">http://www.opm.gov/oca/08tables/index.asp</a> (To determine the maximum allowable daily rate for individual consultants.)
<input type="checkbox"/>	<b>Data Universal Numbering System (DUNS) number:</b> <a href="http://www.dnb.com/us/">http://www.dnb.com/us/</a>

# EPA GRANT CYCLE

EPA Issues Guidance  
Proposals Submitted to EPA  
Application Guidance Letter Sent  
Grant Negotiations (workplan & budget)  
Applications Submitted to EPA  
EPA Reviews Application

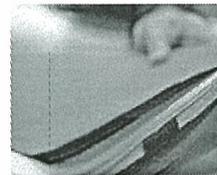
## APPLICATION PHASE

Award Made  
On-Going Administration  
=> progress reports to EPA  
=> progress discussed w/EPA  
=> grant amendments  
Grant Expires

## <----- LIFE of GRANT ----->

Final Progress Report to Project Officer  
EPA  
=> Project Officer Report to Finance Center  
=> Las Vegas Finance Office \$ reconciliation  
=> Grants Office reviews & closes  
EPA grant file closed

90 Days After End      180 Days After End



## EPA Region 9's Application Process

- EPA issues guidance for a program **and/or** a solicitation notice for grant proposals.
- EPA selects those who will be funded.
- EPA sends applicants a guidance letter which notifies the Tribe that an application must be completed. The guidance letter will include, among other information, an application tracking number, the deadline for application submission, the amount of funding available, workplan guidelines, the grants specialist and program contact, etc. **NOTE: The latest version of the application kit is usually downloaded from the EPA Region 9 website (<http://www.epa.gov/ogd/AppKit/>).**
- The Tribe negotiates the final workplan and budget with EPA Program Office.
- The Tribe completes the application package** (i.e., Standard Form 424A, budget details, workplan, required certifications, assurances, and EPA Form 4700-4).
- The Tribe sends the signed original and one copy of the complete application **to the EPA Region 9 Grants Management Office, (MTS-7).**
- The Grants Management Office sends a copy of application to the assigned EPA Project Officer.
- EPA Project Officer and the Grants Specialist review application for completeness.
- EPA will notify Tribe by e-mail of completeness.
- EPA Project Officer negotiates any outstanding workplan/budget issues with the Tribe. Once negotiations are complete, the EPA Project Officer recommends funding.
- EPA Grants Specialist contacts the Tribe for any additional information, if necessary.
- EPA electronically approves/signs the grant award. The Grants Management Office then sends two grant award documents to the Tribe. (1 for signature & 1 for files)
- The Tribe accepts the grant award by signing the documents and sending one signed original back to the EPA Grants Management Office, MTS-7.

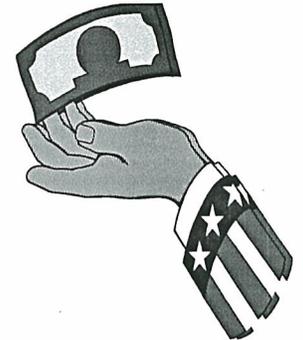
## Three Types of EPA Grants



### 1) **GENERAL ASSISTANCE GRANT (GAP)**

Grant #1	Amendment #1	Amendment #2	Amendment #3
\$75,000	Add: \$85,000 Total: \$160,000	Add: \$90,000 Total: \$250,000	Add: \$75,000 Total: \$325,000
10/1/09 Starts	10/1/10	10/1/11	10/1/12  9/30/13 Ends

- *Usually 4-year project/budget period.*
- *Funds added each year (usually).*
- *Costs and project activities are tracked cumulatively.*
- *Interim Federal Financial Report Forms (FFRs) submitted annually.*
- *Final Federal Financial Report Form submitted at end of 4 years – 90 days after budget end date.*
- *Grant closeout begins at end of 4 years.*




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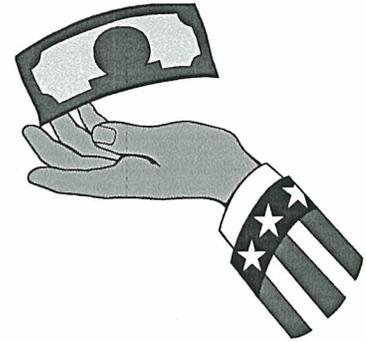
### 2) **WATER POLLUTION CONTROL (Clean Water Act, Section 106)**

Grant #1	Grant #2	Etc.
\$75,000	\$85,000	
10/1/09 Starts	10/1/10 Starts	9/30/11 Ends
9/30/10 Ends		

- *Usually 1-year project/budget period (on fiscal year).*
- *Funded once at the beginning (usually).*
- *Costs and project activities are tracked by grant – NOT combined..*
- *Final Federal Financial Report Form (FFR) submitted 90 days after budget end date.*
- *Grant closeout begins at end of 1 year.*

(Cont'd)

### Three Types of EPA Grants



### 3) SOLID WASTE MANAGEMENT (SWDA 8001) Special Purpose Activities - Project type

Grant #1	Amendment #1
\$55,000	Add: \$10,000 Total: \$65,000
11/14/09 Starts	12/25/10 Ends

- *Variable project/budget start dates & time periods*
- *Funds may or may not be added to finish project.*
- *Costs and activities are tracked cumulatively.*
- *Interim Federal Financial Report Form (FFRs) submitted annually.*
- *Final Federal Financial Report Form submitted at end - 90 days after budget end date.*
- *Grant closeout begins at end of budget period end date.*

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## ALLOWABILITY OF COSTS\*



Some factors to consider . . . .

### Allowable grant costs are:

1. Necessary and reasonable for the grant project being funded;
2. Allocable to the grant project being funded;
3. Authorized and not prohibited by law or regulation;
4. Conform to limitations of laws, regulations, etc., and grant terms and conditions;
5. Consistent with recipient's policies & procedures – same factors apply to both federal and non-federal activities;
6. Not included as a cost or used to meet a matching requirement for any other federal grant;
7. Consistent with generally accepted accounting principles;
8. **Adequately documented.**

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\* 1) See 2 CFR, Part 225 (formerly OMB Circular A-87) for more detailed information.  
2) See 40 CFR, Part 31  
3) See 40 CFR, Part 35, as applicable to certain Programs

***COST PRINCIPLES and  
OFFICE OF MANAGEMENT & BUDGET ( OMB) CIRCULAR***



<p><b><u>2 CFR, Part 225</u></b> (OMB Circular A-87):  <i>(Awarded to Tribal Gov'ts)</i>          <b>CFR: Code of Federal Regulations</b></p>	<p align="center"><b><u>Cost Principles</u></b></p> <ul style="list-style-type: none"> <li>☞ <b>What costs are allowed in a grant?</b></li> <li>☞ <b>What costs cannot be budgeted in a grant?</b></li> <li>☞ <b>How can we charge overhead (indirect) costs?</b></li> <li>☞ <b>How do we track personnel costs? How much detail is necessary?</b></li> <li>☞ <b>Is the cost of our single audit allowable?</b></li> </ul>
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<p><b><u>OMB Circular A-133:</u></b>  <i>(Applies to any Federal Grant)</i>          <b>This Circular is incorporated into 40 CFR, Part 31.</b></p>	<p align="center"><b><u>Audit Requirements</u></b> </p> <ul style="list-style-type: none"> <li>☞ <b>How often do we need an audit performed?</b></li> <li>☞ <b>Who must perform the audit?</b></li> <li>☞ <b>What does the audit cover?</b></li> <li>☞ <b>What kind of a report is required?</b></li> </ul> <p><b><i>NOTE: The threshold that triggers a single audit is \$500,000 in federal funds spent in a recipient's fiscal year.</i></b></p>
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## ***GRANT REGULATIONS***

### ***Administrative Requirements***

<p><b><u>2 CFR *</u></b> (OMB Circular A-102):</p> <p><i>(Applies to any Federal grant )</i></p>	<p><b><u>Uniform Administrative Requirements for Grants</u></b></p> <ul style="list-style-type: none"> <li>➤ Application standards</li> <li>➤ Financial management systems</li> <li>➤ Financial reporting</li> <li>➤ Closeout requirements</li> </ul> 
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AND

<p><b><u>40 CFR*</u></b> <b>Part 31</b></p> <p><i>(Applies only to EPA grants)</i></p>	<p><b><u>Uniform Administrative Requirements for EPA Grants</u></b></p> <ul style="list-style-type: none"> <li>➤ What records do we need for our non-federal match?</li> <li>➤ When can we get grants funds? How do we get paid?</li> <li>➤ When do we need written approval from EPA to rebudget grant funds?</li> <li>➤ Do we need time sheets for EPA grants? Do we need to submit time sheets to EPA?</li> <li>➤ What type of financial records must we maintain?</li> <li>➤ What kind of system do we need to keep track of equipment purchased with EPA funds?</li> <li>➤ Are there specific procedures for hiring a contractor?</li> <li>➤ What kinds of records do we &amp; our contractors need to keep?</li> <li>➤ What kinds of financial and program reports do we need to submit?</li> </ul>
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**\*CFR: Code of Federal Regulations**



**EPA GRANT REGULATIONS  
40 CFR, PART 35**

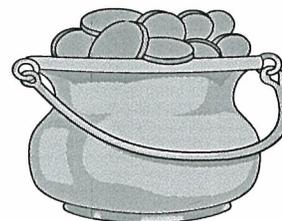
**What are the specific program provisions/requirements for various EPA grants below?**

<p><b><u>40 CFR Part 35, Subpart B</u></b></p> <p><i>(Only applies to EPA grants)</i></p>	<p><b><u>Environmental Program Grants for Tribes</u></b></p> <p>☛ <b>This subpart establishes administrative requirements for all grants awarded to Indian Tribes and Intertribal Consortia <u>under the following environmental programs:</u></b></p> <ol style="list-style-type: none"><li>1) Performance Partnership Grants (PPG)</li><li>2) General Assistance Program (GAP)</li><li>3) Air Pollution Control (CAA §105)</li><li>4) Water Pollution Control (CWA §106 and §518)</li><li>5) Water Quality Cooperative Agreements (CWA §104(b)(3))</li><li>6) Wetlands Development Grant Program (CWA §104(b)(3))</li><li>7) Nonpoint Source Management (CWA §319(h) and §518(f))</li><li>8) Pesticide Cooperative Enforcement (FIFRA §23(a)(1))</li><li>9) Pesticide Applicator Certification and Training (FIFRA §23(a)(2))</li><li>10) Pesticide Program Implementation (FIFRA §23(a)(1))</li><li>11) Pollution Prevention Grants for Tribes (Section 6605)</li><li>12) Public Water System Supervision (SDWA §1443(a) and §1451)</li><li>13) Underground Water Source Protection (SDWA §1443(b))</li><li>14) Lead-Based Paint Program (TSCA §404(g))</li><li>15) Indoor Radon Grants (TSCA §306)</li><li>16) Toxic Substances Compliance Monitoring (TSCA §28)</li><li>17) Hazardous Waste Management Program Grants (PUB.L. 105-276)</li><li>18) Underground Storage Tanks Program Grants (PUB. L. 105-276)</li></ol> <hr/> <p><b>NOTE: <i>Many of these environmental programs also have programmatic and technical requirements that are published elsewhere in the Code of Federal Regulations.</i></b></p>
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## MATCHING FUNDS / COST SHARING

The portion of allowable project costs the grant recipient or a third-party contributes to a grant/cooperative agreement.



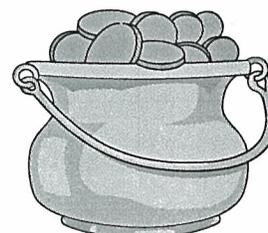
### TYPES OF MATCH      EXAMPLES

 <b>Cash</b>	<ul style="list-style-type: none"><li>- Tribal personnel/fringe costs</li><li>- Tribal travel</li><li>- Tribal equipment</li><li>- Indirect Costs</li><li>- Money contributed by another organization or by individual to the Tribe</li><li>- Public Law 93-638 funds (Indian Self Determination Act)</li></ul>
 <b>In-Kind</b>	<ul style="list-style-type: none"><li>- Personnel costs donated by another organization (not by Tribal employees)</li><li>- Services donated by another organization (not by Tribe)</li><li>- Volunteers (not Tribal employees)</li><li>- Equipment donated by Tribe</li><li>- Equipment donated by another organization (not by Tribe)</li></ul>

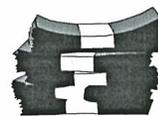
- ➔ ***All match/cost sharing funds must have supporting SOURCE DOCUMENTS.***
- ➔ ***Dollar values must be placed on all donated services according to 40 CFR Part 31.24(b)(6-7). All match/cost sharing funds must be included in the workplan and budget and be part of the grant's total project costs.***
- ➔ ***All match/cost sharing funds must conform to the same laws, regulations, grant conditions, etc, as the federal funds within the grant.***

### Items that CANNOT be used as match/cost share funds:

-  Other federal funds, except for Public Law 93-638 funds (Indian Self Determination Act). (Note: Activities performed under PL 93-638 must be for similar program activities as the EPA-funded program in order to qualify for its use as match.)
-  Unallowable costs for the project/program.



**FORMULA**  
**FOR DETERMINING RECIPIENT'S MATCH**  
(If based on Total Project Costs)



**A. IF YOU KNOW THE TOTAL FEDERAL FUNDS AVAILABLE:**

1. Divide the Total Federal Funds available by the maximum federal percentage (%) allowed.
2. Subtract the amount of Total Federal Funds available in #1 from the amount derived from #2.
3. The amount derived from #3 is the MINIMUM non-federal contribution (match).

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**EXAMPLE:**

1. If the Federal funds available = **\$100,000** and the recipient match is **20%** then the maximum Federal % = 80% or **.80**  
$$\$100,000 \div 0.80 = \$125,000 \text{ (Total project cost) then,}$$
2. 
$$\$125,000 - \$100,000 = \$25,000$$
3. The minimum non-Federal contribution (20%) = **\$25,000**

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**B. IF YOU KNOW THE TOTAL PROJECT COSTS:**

1. Multiply the Total Project Costs by the match % needed.
2. The total is your match amount.

**EXAMPLE:**

If \$125,000 = Total Project Cost and you need 20% match, then  
$$\$125,000 \times 0.20 = \$25,000 \text{ (Match)}$$

## Indirect Costs (Overhead)



**Direct costs** are those that can be identified specifically with a particular grant. (For example: salaries, equipment, travel)

**Indirect costs** are those:

- a) incurred for a common or joint purpose benefitting more than one grant, and
- b) **not readily assignable to the grant specifically benefited** without effort disproportionate to the results Achieved. (For example: electricity, water, sewer, rent, telephones, etc.)

**REQUIREMENTS per 2 CFR, Part 225, Appendix E, D. c.**  
*(OMB Circular A-87),*  
**Submission and Documentation of Proposals**

“Each Indian tribal government desiring reimbursement of indirect costs must submit its indirect cost proposal to the Department of Interior (its cognizant Federal agency).”

DOI-National Business Center Website: <http://www.nbc.gov/icshome.html>

### **Program and Finance staff:**

1. Indirect cost proposals are due to the Dept. of Interior within 6 months after your accounting year ends.  
  
Check if the Tribe has a current approved indirect cost rate.  
**(For example, current rate for January 2009 expenses is a 2009 approved indirect cost rate.)**
2. Lack of a current indirect cost rate may affect the Tribe's budgeting accuracy, cash flow, and the Tribe's ability to close expired grants.
3. If you budget an indirect rate lower than the Tribe's approved rate, make sure you have the Tribe's Finance Office approval in writing.
4. If the Tribe has not complied with the 2 CFR Part 225 Indirect Cost Proposal submission requirements, the Tribe will not be able to draw down indirect costs for that time period – talk to your Grants Specialist for more information.
5. Check the indirect cost rate condition in your grant award.

SAMPLE

Indian Organizations  
Indirect Cost Negotiation Agreement

EIN: 12-3456789

Organization:

Arizona Raging Waters  
123 Grand Canyon Road  
Lava Falls, AZ 82109

Date: 9/18/09

Report No(S) : 01-A-111

Filing Ref.:

Last Negotiation Agreement  
dated 4/30/07

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Public Law 93-638 and Office of Management and Budget Circular A-87 apply, subject to the limitations contained in 25 CFR, Chapter 1, subchapter M, and in Section II.A. of this agreement. The rates were negotiated by the U.S. Department of the Interior, National Business Center, and the subject organization in accordance with the authority contained in the Circular.

Section I: Rates

Type	Effective Period		Rate*	Locations	Applicable
	From	To			To
Fixed Carryforward	1/01/09	12/31/09	37.91%**	All	BIA Programs
Fixed Carryforward	1/01/09	12/31/09	37.68%	All	All Other

\* Base: Total direct costs, less capital expenditures and passthrough funds. Passthrough funds are normally defined as major subcontracts, payments to participants, stipends to eligible recipients, and subgrants, all of which normally require minimal administrative effort.

\*\*The rate for BIA programs was calculated using the Benchmarking Methodology stipulated in the Equitable Relief Orders filed by the U. S. District Court of New Mexico on June 1, 2001.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Section II: General

A. Limitations: Use of the rates contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rates agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (For example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

**B. Audit:** All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation agreement.

**C. Changes:** The rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in organizational structure, or changes in the method of accounting for costs that affect the amount of reimbursement resulting from use of the rate in this agreement, require the prior approval of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowance.

**D. Provisional/Final Rates:** Within 6 months after yearend, a final rate must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

**E. Fixed Carryforward Rate:** The fixed carryforward rate is based on an estimate of costs that will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to the rate for a future period, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

**F. Agency Notification:** Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

**G. Record Keeping:** Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

**H. Reimbursement Ceilings:** Grantee/contractor program agreements providing for ceilings on indirect cost rates or reimbursement amounts are subject to the ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rate in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

**I. Use Of Other Rates:** If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rates in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rate should be used to identify the maximum amount of indirect cost allocable to these programs.

**J. Central Service Costs:** Where central service costs are estimated for the calculation of indirect cost rates, adjustments will be made to reflect the difference between provisional and final amounts.

**K. Other:**

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. New indirect cost proposals are necessary to obtain approved indirect cost rates for future fiscal or calendar years. The proposals are due in our office 6 months prior to the beginning of the year to which the proposed rates will apply.

### Section III: Acceptance

---

Listed below are the signatures of acceptance for this agreement:

By the Indian Organization:

Crystal Geysler /s/

Crystal Geysler  
Name

Director  
Title

10/10/09  
Date

By the Cognizant Federal Government Agency:

Deborah Moberly /s/

Deborah A. Moberly  
Name

Indirect Cost Coordinator  
Indirect Cost Section  
Title

U.S. Department of the Interior  
National Business Center  
Agency

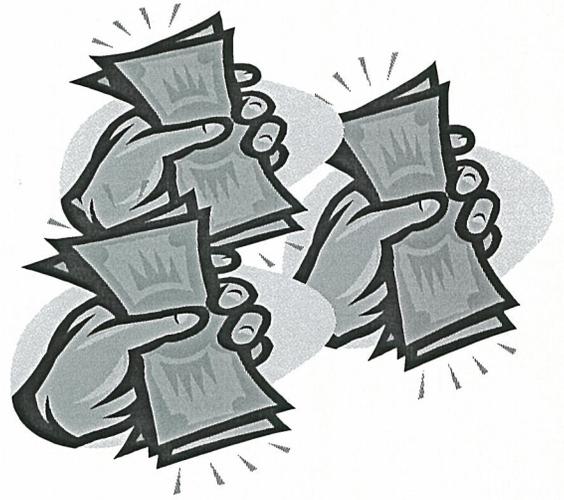
Date 10/16/09

Negotiated by Susan Browne

Telephone (916) 566-7111

**PROCUREMENT - SUMMARY**

**STATES, LOCALS & INDIAN TRIBES**



**Applicable Regulations**

**40 CFR Part 31 -- General Regulations**

**40 CFR Part 31.36 and Part 31.38 –  
Procurement Regulations under Assistance Agreements**

**40 CFR Part 35, Subpart B -- Supplement to Part 31**

**40 CFR Part 35, Subpart O --  
Procurement Regulations under Superfund Programs**

**Procurement System Requirements**

***Purchasing services, supplies or equipment***

- Grantees will have written selection procedures for procurement transactions. [(Part 31.36(c)(3)]
- All procurement transactions will be conducted in a manner providing full and open competition...[Part 31.36 (c)]
- Grantees will maintain a contract administration system which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. [Part 31.36 (b)(2)]
- Grantees will maintain a written code of standards of conduct governing the performance of their employees engaged in the award and administration of contracts. [Part 31.36 (b)(3)]



## **Procurement Methods** (40 CFR, Part 31.36)

There are four procurement methods that can be used. These methods are listed below with applicable minimum requirements. They are:

1. **Small Purchase Procedures** (Part 31.36(d)(1)) (\$100,000 or less)
  - o Obtain and document price quotations from an adequate (usually 3) number of sources; and
  - o Document your file (i.e., date, name of vendor, who you spoke to, price quoted, and any other criteria you used to make the selection).
  
2. **Sealed Bids** (Part 31.36(d)(2)) (over \$100,000)
  - o A complete, adequate, and realistic specification or description of what is being purchased;
  - o At least 2 responsive, responsible bidders;
  - o A procurement that could appropriately be awarded as a fixed price contract;
  - o The selection of the successful bidder can be made on the basis of price;
  - o All bids will be publicly opened at the time and place identified in the solicitation (Invitation for Bid - IFB); and
  - o Any or all bids may be rejected if there is sound documented reason.
  
3. **Competitive Proposals** (Part 31.36(d)(3)) (over \$100,000)
  - o Generally used when the sealed bid method cannot be used;
  - o Normally used when more than one source is expected to submit an offer;
  - o Either a fixed-price or cost reimbursement type contract is awarded;
  - o The Request for Proposals (RFP) should identify all evaluation factors;
  - o Grantees (and subgrantees) need method for conducting technical evaluations of the proposals and for selection of contractor/vendor; and
  - o Awards should be made to the responsible firm whose proposal is most advantageous to the program (with price and other factors considered).
  
4. **Non-Competitive Proposals** (Part 31.36(d)(4)) (sole source)

**This is the LEAST preferred method and should only be used when the other 3 methods are not feasible and ONE of the following exists:**

- o The item is only available from one source;
- o A public emergency exists and the urgency will not permit a delay as a result of getting competition;
- o After solicitation from a number of sources, competition is inadequate (i.e., only 1 response); or
- o The EPA award official approves.

**Sole Source:** In order to purchase or contract on a sole source basis, recipients must conduct a cost analysis (Part 31.36(d)(4)(ii)). You must DOCUMENT your file as to why no competition was obtained and how you determined the price to be reasonable.



## **Payment To Consultants (40 CFR, Part 31.36(j))**

EPA's Appropriation Act limits the agency's participation in the amounts recipients pay to consultants under assistance agreements. EPA Policy #GPI-04-04, effective April 1, 2004, applies to all assistance agreements, no matter when they were awarded. This policy interprets the appropriation act language as well as the regulatory provisions as follows:

**Consultant** – *For the purposes of the EPA policy, a consultant is an individual with specialized skills who, although not on the recipient's payroll as an employee, provides personal services to the recipient under an agreement which essentially establishes an employer-employee relationship between the recipient and the individual providing the services. Consultants are typically individuals who are experts with excellent qualifications and are usually regarded as authorities or practitioners of unusual competence and skill by other individuals engaged in the same profession.*

**The consultant fee limit is \$587.20 per day -- and if a consultant works less than 8 hours in a day, the hourly consultant fee limit is \$73.40 per hour. (as of 1/1/09) This fee limit applies to:**

*"...contracts with firms or individuals that are awarded under the procurement procedures of 40 CFR Parts 30 and 31 if the terms of the contract provide the recipient with responsibility for the selection, direction, and control of the individuals who will be providing services under the contract at an hourly or daily rate of compensation."*

### **Consultant fee limit DOES NOT apply to :**

1) *...contracts with firms or individuals that are awarded pursuant to the procurement procedures under 40 CFR Parts... 31 [...and 40 CFR 31.36(j)(2)] so long as the terms of the contract do not provide the recipient with responsibility for the selection, direction, and control of the individual(s) who will be providing services under the contract.*

2) *...fixed priced or lump sum contracts for specified products such as reports or delivery of a training course.*

## **Subgrants (40 CFR, Part 31.37 and the EPA Subaward Policy)**

States must follow Part 31.37(a) and the EPA Subaward Policy when awarding and administering subgrants (i.e., financial assistance) to Tribal and local governments.

Tribes and local governments must follow Part 31.37(b) and the EPA Subaward Policy when awarding subgrants (i.e., financial assistance) to Tribal and local governments. The recipient will follow its own laws and procedures and must ensure the following:

- (1) Establish all subaward agreements in writing;
- (2) Maintain primary responsibility for ensuring successful completion of the EPA-approved project (this responsibility cannot be delegated or transferred to a subrecipient);
- (3) Ensure that any subawards comply with the standards in Section 210(a)-(d) of OMB Circular A-133 and are not used to acquire commercial goods or services for the recipient;
- (4) Ensure that any subawards are awarded to eligible subrecipients and that proposed subaward costs are necessary, reasonable, and allocable;
- (5) Ensure that any subawards to 501(c)(4) organizations do not involve lobbying activities;
- (6) Monitor the performance of their recipients and ensure that they comply with all applicable regulations, statutes, and terms and conditions which flow down in the subaward;
- (7) Obtain EPA's consent before making a subaward to a foreign or international organization, or a subaward to be performed in a foreign country; and
- (8) Obtain approval from EPA for any new subaward work that is not outlined in the approved work plan in accordance with 40 CFR Parts 30.25 and 31.30, as applicable.

Any questions about subrecipient eligibility or other issues pertaining to subawards should be addressed to the recipient's EPA Project Officer. Additional information regarding subawards may be found at <http://www.epa.gov/ogd/guide/subaward-policy-part-2.pdf>. Guidance for distinguishing between vendor and subrecipient relationships and ensuring compliance with Section 210(a)-(d) of OMB Circular A-133 can be found at <http://www.epa.gov/ogd/guide/subawards-appendix-b.pdf> and <http://www.whitehouse.gov/omb/circulars/a133/a133.html>.



The recipient is responsible for selecting its subrecipients and, if applicable, for conducting subaward competition.

### **EPA Review of Procurements (40 CFR, Part 31.36(g))**

EPA retains the right (but is not required) to review recipient procurements in one or any of the following instances:

- o Pre-award review when grantee or subgrantees procurement procedures do not comply with Part 31.36;
- o A sole source procurement over \$100,000;
- o The procurement (over \$100,000) specifies a "Brand Name" product;
- o The proposed award is over \$100,000 and is to be awarded to other than the low bidder under a sealed bid procurement; or
- o An amendment to a contract changes the scope of work OR increases the contract amount over the small purchase threshold (currently set at \$100,000).

### **Minority Business Enterprise / Women's Business Enterprise (MBE/WBE)(old rule) and the Disadvantaged Business (DBE)(new rule)**

Recipients of assistance agreements must comply with the **Six Good Faith Efforts** listed in 40 CFR Part 31.36 applicable to grants/cooperative agreements awarded **prior to May 27, 2008** (old rule) and 40 CFR Part 33.301 for grants/cooperative agreements with an award date **on or after May 27, 2008** (new rule).

#### **The Six Good Faith Efforts under Part 33.301 are:**

1. Ensure DBEs are made aware of contracting opportunities to the fullest extent practicable through outreach and recruitment activities. For Indian Tribal, State and Local and Government recipients, this will include placing DBEs on solicitation lists and soliciting them whenever they are potential sources.
2. Make information on forthcoming opportunities available to DBEs and arrange time frames for contracts and establish delivery schedules, where the requirements permit, in a way that encourages and facilitates participation by DBEs in the competitive process. This includes, whenever possible, posting solicitations for bids or proposals for a minimum of 30 calendar days before the bid or proposal closing date.
3. Consider in the contracting process whether firms competing for large contracts could subcontract with DBEs. For Indian Tribal, State and local Government recipients, this will include dividing total requirements when economically feasible into smaller tasks or quantities to permit maximum participation by DBEs in the competitive process.
4. Encourage contracting with a consortium of DBEs when a contract is too large for one of these firms to handle individually.
5. Use the services and assistance of the SBA and the Minority Business Development Agency of the Department of Commerce.
6. If the prime contractor awards subcontracts, require the prime contractor to take the steps in paragraphs (a) through (e) of this section.

**Recipients must use the EPA Form 5700-52A to report annually to the EPA**

# Sample MBE/WBE Report

OMB CONTROL NO. 2090-0030  
 APPROVED: 05/01/2008  
 APPROVAL EXPIRES: 01/31/2011

## U.S. ENVIRONMENTAL PROTECTION AGENCY MBE/WBE UTILIZATION UNDER FEDERAL GRANTS, COOPERATIVE AGREEMENTS, AND INTERAGENCY AGREEMENTS

### PART 1. (Reports are required even if no procurements are made during the reporting period.)

1A. FEDERAL FISCAL YEAR For this Report 200 _____		1B. REPORTING PERIOD (Check ALL appropriate boxes) <i>Quarterly for Superfund Annual for all others</i> <input type="checkbox"/> 1 <sup>st</sup> (Oct-Dec) <input type="checkbox"/> 2 <sup>nd</sup> (Jan-Mar) <input type="checkbox"/> 3 <sup>rd</sup> (Apr-Jun) <input type="checkbox"/> 4 <sup>th</sup> (Jul-Sep) <input type="checkbox"/> Annual  <input type="checkbox"/> Check if this is the last report for the project (Project completed). <i>Self Explanatory</i>			
1C. REVISION OF A PRIOR REPORT? Y or N For changes to previous Year: _____ Quarter: _____ reports		BRIEFLY DESCRIBE THE REVISIONS YOU ARE MAKING: <i>Self Explanatory</i>			
2A. EPA FINANCIAL ASSISTANCE OFFICE ADDRESS (ATTN: DBE Coordinator) <i>Grants Management Office U.S. EPA Region 9 75 Hawthorne St (M15-7) San Francisco, Ca 94105</i>		3A. RECIPIENT NAME AND ADDRESS <i>Name of Tribe submitting this report</i>			
2B. EPA DBE COORDINATOR Name: <i>Joe Ochab</i> E-mail: <i>ochab.joe@epa.gov</i>	2C. PHONE: <i>(415) 972.3761</i> Fax: <i>415/947-3556</i>	3B. RECIPIENT REPORTING CONTACT: Name: <i>Person responsible for completing this report at Tribe</i> E-mail: <i>Self explanatory</i>	3C. PHONE: <i>Tribal Contact's phone and fax number</i> Fax:		
4A. FINANCIAL ASSISTANCE AGREEMENT ID NUMBER (SRF State Recipients, refer to Instructions for Completion of blocks 4A, 5A and 5C.) <i>Grant ID number for example: GA-98912301-0</i>		4B. FEDERAL FINANCIAL ASSISTANCE PROGRAM TITLE or CFDA NUMBER: <i>for example: General Assistance Program</i>			
5A. TOTAL ASSISTANCE AGREEMENT AMOUNT (SRF State Recipients, refer to Instructions for Completion of blocks 4A, 5A and 5C.) EPA Award EPA Share: \$ <i>amount on grant</i> Recipient Share: \$ <i>Tribal Match</i>		5B. If NO procurement and NO accomplishments were made this reporting period, check and skip to Block No. 7. (Procurements are all expenditures through contract, order, purchase, lease or barter of supplies, equipment, construction, or services needed to complete Federal assistance programs. Accomplishments, in this context, are procurements made with MBEs and/or WBEs.) <input type="checkbox"/>			
5C. <b>Total Procurement and MBE/WBE Accomplishments This Reporting Period</b> (Only include amount not reported in any prior reporting period)					
Were sub-awards issued under this assistance agreement? Yes ___ No ___ <i>Self explanatory</i> Were contracts issued under this assistance agreement? Yes ___ No ___					
Total Procurement Amount \$ <i>Actual Contracts or procurements for this reporting period; includes non-MBE/WBE procurement also.</i> (Include total dollar values awarded by recipient, sub-recipients and SRF loan recipients.)					
Actual MBE/WBE Procurement Accomplished: <i>include combined amounts spent in each category (and totals)</i> (Include total dollar values awarded by recipient, sub-recipients, SRF loan recipients and Prime Contractors.)					
	<u>Construction</u>	<u>Equipment</u>	<u>Services</u>	<u>Supplies</u>	<u>Total</u>
\$MBE:	_____	_____	_____	_____	_____
\$WBE:	_____	_____	_____	_____	_____
6. COMMENTS: (If no MBE/WBE procurements were accomplished during the reporting period, please explain what steps you are taking to achieve the MBE/WBE Program requirements specified in the terms and conditions of the Assistance Agreement.) <i>Self explanatory</i>					
7. NAME OF RECIPIENT'S AUTHORIZED REPRESENTATIVE <i>Person authorized at Tribe</i>		TITLE			
8. SIGNATURE OF RECIPIENT'S AUTHORIZED REPRESENTATIVE		DATE			



# Suspension and Debarment Program



## Applicable Regulations

40 CFR Part 32 -- Government-wide Debarment & Suspension (nonprocurement)

### 40 CFR Part 31.35 – General

Subawards to debarred and suspended parties

When procuring goods or services, regardless of type, under assistance agreements, “grantees and subgrantees must not make any award or permit any award (contract) at any tier to any party which is debarred or suspended....”

EPA's management authority includes an effective administrative tool to address waste, fraud, abuse, poor performance, environmental noncompliance or other misconduct...the authority to suspend and or debar individuals and entities.

Suspension and Debarment actions prevent companies and individuals from participating in government contracts, subcontracts, loans, grants and other assistance programs. Suspension and debarment actions protect the government from doing business with individuals/companies/ recipients who pose a business risk to the government. The effect of suspension and debarment by a Federal agency is government wide.

### EPA grants contain the following condition:

*The recipient shall fully comply with Subpart C of 40 CFR Part 32, entitled “Responsibilities of Participants Regarding Transactions.” The recipient is responsible for ensuring that any lower tier covered transaction, as described in Subpart B of 40 CFR Part 32, entitled “Covered Transactions,” includes a term or condition requiring compliance with Subpart C. The recipient is responsible for further requiring the inclusion of a similar term or condition in any subsequent lower tier covered transactions. The recipient acknowledges that failing to disclose the information required under 40 CFR 32.335 may result in the delay or negation of this assistance agreement, or pursuance of legal remedies, including suspension and debarment.*

*The recipient may access the Excluded Parties List System at <http://epls.arnet.gov>. This term and condition supersedes EPA Form 5700-49, “Certification Regarding Debarment, Suspension, and Other Responsibility Matters.”*



**40 CFR, Part 32.105: Does this part apply to me?**

Portions of this part apply to you if you are a:

- (a) Person who has been, is, or may reasonably be expected to be, a participant or principal in a covered transaction;
- (b) Respondent (a person against whom the EPA has initiated a debarment or suspension action); etc.

**SUSPENSION**

May be based on indictments, information or adequate evidence involving environmental crimes, contract fraud, embezzlement, theft, forgery, bribery, poor performance, non-performance, or false statements.

Are temporary actions which may last up to one year and are effective immediately.

**DEBARMENT**

May be based on convictions, civil judgments or fact based cases involving environmental crimes, contract fraud, embezzlement, theft, forgery, bribery, poor performance, non-performance or false statements as well as other causes.

Results in the imposition of a set period of time decided on a case-by-case basis.

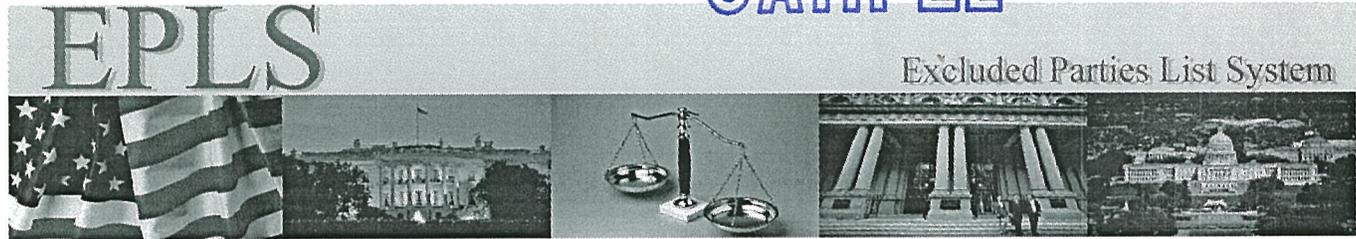
**STATUTORY DEBARMENT**

Occurs by operation of law following criminal conviction under Clean Water Act (Section 508) and Clean Air Act (Section 306).

Lasts until the Debarring Official certifies that "condition giving rise to conviction has been corrected." List of Violating Facilities Incorporated into GSA - "Excluded Parties List System"

**NOTE:** Suspensions and Debarments can be extended to include subsidiaries, parent companies & other individuals. All individuals and entities excluded from receiving government grants and contracts are listed on the GSA "Excluded Parties List System." (For more information, please call EPA at 202-564-5374.)

SAMPLE



Search - Current Exclusions

- > Advanced Search
- > Multiple Names
- > Exact Name and SSN/TIN
- > MyEPLS
- > Recent Updates

View Cause and Treatment Code Descriptions

- > Reciprocal Codes
- > Procurement Codes
- > Nonprocurement Codes

Agency & Acronym Information

- > Agency Contacts
- > Agency Descriptions
- > State/Country Code Descriptions

OFFICIAL GOVERNMENT USE ONLY

- > Debar Maintenance
- > Administration
- > Upload Login

EPLS Multiple Name Search

Exact Name Format: **Last, First Middle** or **Last, First MI.**  
 Partial Name Format: Refer to Search Help for tips on Partial Name searching.

Name 1

Name 2

Name 3

Name 4

Name 5

Match  Partial Name  Exact Name

Resources

- > Search Help
- > Public User's Manual
- > FAQ
- > Acronyms
- > Privacy Act Provisions
- > News

Reports

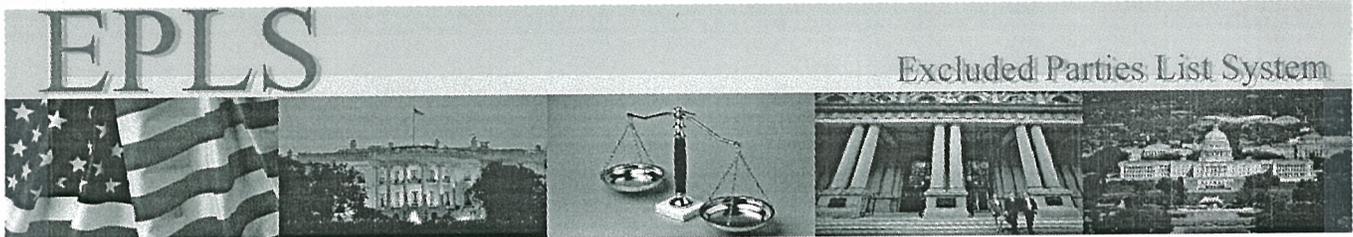
- > Advanced Reports
- > Recent Updates
- > Dashboard

Archive Search - Past Exclusions

- > Advanced Archive Search
- > Multiple Names
- > Recent Updates

Contact Information

- > For Help: Federal Service Desk



Search - Current Exclusions

- > Advanced Search
- > Multiple Names
- > Exact Name and SSN/TIN
- > MyEPLS
- > Recent Updates

View Cause and Treatment Code Descriptions

- > Reciprocal Codes
- > Procurement Codes
- > Nonprocurement Codes

Agency & Acronym Information

- > Agency Contacts
- > Agency Descriptions
- > State/Country Code Descriptions

OFFICIAL GOVERNMENT USE ONLY

EPLS Search Results

Search Results for Parties Excluded by

Exact Name : Grant for Life Tribe or Tree, Forrest or Branch, Green or Countdown, Forty  
 As of 14-Oct-2009 5:06 PM EDT  
 Save to MyEPLS

Your search returned no results.

It is further recommended that you perform a **Partial Name** search on any word of the name to further confirm the eligibility status of the party. An additional **Partial Name** search might be necessary because an **Exact Name** match will not be found if the spelling or format of the name you are searching for is different than the name of the exclusion in EPLS.

[Back](#) [New Search](#) [Printer-Friendly](#)

Resources

- > Search Help
- > Public User's Manual
- > FAQ
- > Acronyms
- > Privacy Act Provisions
- > News

Reports

- > Advanced Reports
- > Recent Updates
- > Dashboard

Archive Search - Past Exclusions

- > Advanced Archive Search
- > Multiple Names
- > Recent Updates

Contact Information

# United States Environmental Protection Agency

Region 9

Application Kit



Revised 8/15/08

Tribe submits the  
completed, signed Grant Application to:

**EPA Grants Management Office, MTS-7  
75 Hawthorne Street  
San Francisco, CA 94105**

# Application Checklist for Awards

Revised 08/15/08

Include the original and one copy of the following items in your Application Package.  
(CLICK ON FORM TITLES TO ACCESS FORMS)

- **Application for Federal Assistance (Form SF 424)**  
<http://www.whitehouse.gov/omb/grants/sf424.pdf> and MS WORD VERSION of SF424  
**NOTE:** you can also apply by using <http://www.grants.gov> (electronic application)
- **Budget Information (Form SF 424A)** Section A through F  
<http://www.whitehouse.gov/omb/grants/sf424a.pdf#search='SF%20424A>
- **Budget Detail** – Breakdown by Object Class Categories  
(LINK TO SAMPLE PAGES 12-14 IN THIS DOC BELOW)
- **Key People List** – Link to Page in this Doc on page 11
- **Work plan** - Link to Page in this Doc. on page 11
- **Current Indirect Cost Rate Negotiation Agreement**  
(Submit Rate and Signature Pages, Sections 1 and 3, along with application)

## ASSURANCES/CERTIFICATIONS

- **Assurances (Form SF424B)**, with authorized original signature  
(ALL APPLICANTS)  
[http://contacts.gsa.gov/webforms.nsf/0/302472F5079CBD9E85256A8F004F5493/\\$file/sf424b.PDF](http://contacts.gsa.gov/webforms.nsf/0/302472F5079CBD9E85256A8F004F5493/$file/sf424b.PDF)
- **Preaward Compliance Review Report for All Applicants Requesting Federal Financial Assistance (EPA Form 4700-4)**, with authorized original signature (ALL APPLICANTS)  
<http://www.epa.gov/ogdunix1/AppKit/form/EPA%204700-4.pdf>
- **Certification Regarding Lobbying**, with authorized original signature  
(NOT APPLICABLE TO TRIBES)  
<http://www.epa.gov/ogd/AppKit/form/Lobbying.pdf>
- **Disclosure of Lobbying Activities (Form SF-LLL)** with authorized original signature (NOT APPLICABLE TO TRIBES)  
[http://contacts.gsa.gov/webforms.nsf/0/E0F5394ACA9DDC4085256A3E005C7420/\\$file/sfillin.pdf](http://contacts.gsa.gov/webforms.nsf/0/E0F5394ACA9DDC4085256A3E005C7420/$file/sfillin.pdf)
- **Procurement System Certification (EPA Form 5700-48)** with authorized original signature (SUPERFUND RECIPIENTS ONLY)  
[http://www.epa.gov/region3/grants/pdf/Procurement\\_Certification\\_EPA\\_5700-48.pdf](http://www.epa.gov/region3/grants/pdf/Procurement_Certification_EPA_5700-48.pdf)
- **Include Program/Project Director's Email Address on page 1 of SF424** -  
Acknowledgement of Application receipt will be sent to Program/Project Director listed.

## Application for Federal Assistance SF-424

Version 02

## \* 1. Type of Submission:

- Preapplication  
 Application  
 Changed/Corrected Application

## \* 2. Type of Application:

- New  
 Continuation  
 Revision

\* If Revision, select appropriate letter(s):

\* Other (Specify)

## \* 3. Date Received:

Completed by Grants.gov upon submission.

## 4. Applicant Identifier:

leave blank

## 5a. Federal Entity Identifier:

leave blank

## \* 5b. Federal Award Identifier:

leave blank

## State Use Only:

## 6. Date Received by State:

## 7. State Application Identifier:

## 8. APPLICANT INFORMATION:

## \* a. Legal Name:

Grant For Life

## \* b. Employer/Taxpayer Identification Number (EIN/TIN):

77-7777777

## \* c. Organizational DUNS:

999 999 999

## d. Address:

## \* Street1:

800 Healthy Lane

## Street2:

## \* City:

Forrest

## County:

Clear Lake County

## \* State:

TL

## Province:

## \* Country:

USA

## \* Zip / Postal Code:

83905

## e. Organizational Unit:

## Department Name:

Environmental Department

## Division Name:

## f. Name and contact information of person to be contacted on matters involving this application:

## Prefix:

Mr.

## \* First Name:

Forty

## Middle Name:

M.

## \* Last Name:

Countdown

## Suffix:

## Title:

Finance Director

## Organizational Affiliation:

## \* Telephone Number:

444-555-1214

## Fax Number:

444-555-3333

## \* Email:

Countdown.Forty@healthyland.com

Application for Federal Assistance SF-424

Version 02

9. Type of Applicant 1: Select Applicant Type:

K Tribal

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

\* Other (specify):

\* 10. Name of Federal Agency:

Environmental Protection Agency

11. Catalog of Federal Domestic Assistance Number:

66.461

CFDA Title:

Wetlands Program Development

\* 12. Funding Opportunity Number:

\* Title:

Wetlands Program Development

13. Competition Identification Number:

leave blank

Title:

leave blank

14. Areas Affected by Project (Cities, Counties, States, etc.):

\* 15. Descriptive Title of Applicant's Project:

Implementation of an EPA Indian Environmental Wetlands Implementation Program

Attach supporting documents as specified in agency instructions.

Add Attachments

Delete Attachments

View Attachments

## Application for Federal Assistance SF-424

Version 02

## 16. Congressional Districts Of:

\* a. Applicant \* b. Program/Project 

Attach an additional list of Program/Project Congressional Districts if needed.

## 17. Proposed Project:

\* a. Start Date: \* b. End Date: 

## 18. Estimated Funding (\$):

* a. Federal	<input type="text" value="\$465,000.00"/>
* b. Applicant	<input type="text" value="\$155,000.00"/>
* c. State	<input type="text"/>
* d. Local	<input type="text"/>
* e. Other	<input type="text"/>
* f. Program Income	<input type="text"/>
* g. TOTAL	<input type="text" value="\$620,000.00"/>

## \* 19. Is Application Subject to Review By State Under Executive Order 12372 Process?

- a. This application was made available to the State under the Executive Order 12372 Process for review on
- b. Program is subject to E. O. 12372 but has not been selected by the State for review.
- c. Program is not covered by E. O. 12372.

## \* 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes", provide explanation.)

Yes  No

21. \*By signing this application, I certify (1) to the statements contained in the list of certifications\*\* and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances\*\* and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)

\*\* I AGREE

\*\* The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

## Authorized Representative:

Prefix:  \* First Name:

Middle Name:

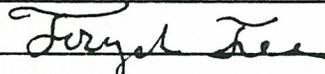
\* Last Name:

Suffix:

\* Title:

\* Telephone Number:  Fax Number:

\* Email:

\* Signature of Authorized Representative:  \* Date Signed:

BUDGET INFORMATION - Non-Construction Programs - ONIB Approval No. 03-06-0014

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		Total (g)
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	
1. PWSS	66.432	\$		\$465,000	\$155,000	\$620,000
2.						
3.						
4.						
5. TOTALS				\$465,000	\$155,000	\$620,000

SECTION B - BUDGET CATEGORIES

6. OBJECT CLASS CATEGORIES	(1) Federal	(2) Match	(3)	(4)	Total (5)
	a. Personnel	\$233,243	\$77,750	\$	
b. Fringe Benefits	48,981	\$16,327			65,308
c. Travel	15,179	0			15,179
d. Equipment	20,000	32,000			52,000
e. Supplies	8,650	0			8,650
f. Contractual	60,000	0			60,000
g. Construction	0	0			0
h. Other	8,391	5,404			13,795
i. Total Direct Charges (sum of 6a - 6h)	394,444	131,481			525,925
j. Indirect Charges	70,556	23,519			94,075
k. TOTALS (sum of 6i and 6j)	465,000	155,000			620,000

7. Program Income	\$	\$	\$	\$	\$	0
-------------------	----	----	----	----	----	---

**SAMPLE SECTION C - NON-FEDERAL RESOURCES**

Standard Form 424A (4-88)

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8. PWSS	\$155,000	\$	\$	155,000
9.				
10.				
11.				
12. TOTAL (sum of lines 8 and 11)	155,000.00	\$	\$	155,000

**SECTION D - FORECASTED CASH NEEDS**

(a) Grant Program	(Total for 1st Year)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	13. Federal	\$ 465,000	116,250	116,250	116,250
14. NonFederal	\$ 155,000	38,750	38,750	38,750	38,750
15. TOTAL (sum of lines 13 and 14)	620,000	155,000	155,000	155,000	155,000

**SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT**

(a) Grant Program	FUTURE FUNDING PERIODS (Years)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16.	\$	\$	\$	\$
17.				
18.				
19.				
20. TOTALS (sum of lines 16 - 19)	\$0.00	\$	\$	\$

**SECTION F - OTHER BUDGET INFORMATION**

(Attach additional sheets if necessary)

21. Direct Charges: \$525,925	22. Indirect Charges: \$94,075
-------------------------------	--------------------------------

23. Remarks: *Please include anything not fully explained in the budget detail (i.e. Indirect Cost Rate, Base, etc.)*

**INDIRECT COST RATE = 25%**

SAMPLE

# OPTIONAL FORMAT

## SAMPLE BUDGET DETAIL FORMAT

The detail for each object class category must be provided. Formats may vary, but all information below should be included in your application.

### a. PERSONNEL

POSITION	NUMBER	SALARY	WORK YEARS	AMOUNT
Lab Assistant 1	2	\$22,500	1	\$45,000
Lab Assistant 2	1	20,000	1	20,000
Env. Engineer II	2	38875	1	77,750
Microbiologist IV	1	44,000	2	88,000
Env. Health Specialist	1	23,976	0.33	7,912
Chemist III	1	50,000	1	50,000
Health Assistant	1	22,331	1	22,331
<b>a. Personnel Total</b>				<b>\$310,993</b>

### b. FRINGE BENEFITS

BASE (personnel)	\$310,993
RATE	21%
<b>b. FRINGE BENEFITS TOTAL</b>	<b>\$65,308</b>

**c. TRAVEL** – List trips planned, destination, dates, and the amounts per trip. Please separate local travel and out-of-state travel.

TRAVEL EXPENSES	AMOUNT
<b>OUT-OF-STATE Travel</b>	
Philadelphia, PA (2 People)	\$4,437
Las Vegas, NV (1 Person)	\$1,000
Washington, DC (2 People)	\$2,400
San Francisco, CA (3 People)	\$3,000
<b>LOCAL TRAVEL</b>	<b>\$4,342</b>
<p><b>Explain:</b> - Trips are scheduled to attend the American Water Works Conference, Regional Workshop on New Regulations, Grant Negotiations, and Grant Workshop.</p> <p>Out of State Travel = \$10,837</p> <p>Local Travel - \$4,342</p> <p>Based on an estimate for mileage (\$.20/mile). \$45/day maximum lodging, and \$20/day maximum for meals.</p> <p>Travel total = \$15,179</p> <p><b>c. TRAVEL TOTAL: \$15,179</b></p>	

**d. EQUIPMENT** – Tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Applicant's definition of equipment may be used provided the definition at least includes all items previously defined above.

ITEM	NUMBER	COST PER UNIT	TOTAL
Recycling Composter	2	\$16,000	\$32,000
Computers	4	\$1,750	\$7,000
Monitors	4	\$584	\$2,336
Laser Printers	2	\$1,389	\$2,778
Cell Phones	2	\$100	\$200
File Cabinets	2	\$433	\$886
Water Quality Monitor	1	\$6,800	\$6,800
<b>d. EQUIPMENT TOTAL</b>			<b>\$52,000</b>

# SAMPLE

## e. SUPPLIES

ITEM	NUMBER	COST PER UNIT	TOTAL
Office Supplies (post-its, pen, paper)	Multiple	Various	\$1,100
Field Survey Supplies	Multiple	Various	2,600
Lab Supplies (beakers, pipettes)	Multiple	Various	1,200
Software for Computers (MS Office)	4	\$387.50	1,550
Printing Supplies for Brochures	Multiple	Various	\$2,200
<b>e. SUPPLIES TOTAL</b>			<b>\$8,650</b>

f. **CONTRACTUAL** [List each planned contract separately, type of service to be procured, proposed procurement method (i.e. small purchase, sealed bids, competitive proposals) and the estimated cost]

ITEM	PROCUREMENT METHOD	TOTAL
Env. Engineer - Consultant	Competitive Proposals	\$24,100
Hydrologist	Competitive Proposals	25,900
GIS Survey	Small Purchase	3,500
Lab Sample Analysis	Small Purchase	6,500
<b>f. CONTRACTUAL TOTAL</b>		<b>\$60,000</b>

## g. CONSTRUCTION (N/A)

# SAMPLE

## h. OTHER

ITEM	NUMBER	COST PER UNIT	TOTAL
Repairs – Computers			\$2,500
Repairs – Vehicle Maintenance			3,500
Phone – Long Distance (not in Indirect Cost Pool)			1,200
Rental of Conference Rooms (4 days@\$1,050/day) for training			4,200
Postage			595
Printing for Reports (Distributed at Conference)			1,800
<b>h. OTHER TOTAL</b>			<b>\$13,795</b>

<b>i. TOTAL DIRECT COSTS</b>	<b>\$525,925</b>
<b>j. INDIRECT COSTS</b>	Base= Personnel and Fringe Benefits BASE \$376,301 x RATE 25% = \$94,075
<b>k. TOTAL PROPOSED COSTS</b>	<b>\$620,000</b>
<b>FEDERAL FUNDS REQUESTED</b>	<b>\$465,000</b>
<b>RECIPIENT SHARE (MATCH)</b>	<b>\$155,000</b>
<b>RECIPIENT SHARE OF TOTAL PROPOSED COSTS</b>	<b>25%</b>
<b>FEDERAL SHARE OF TOTAL PROPOSED COSTS</b>	<b>75%</b>

## ASSURANCES - NON-CONSTRUCTION PROGRAMS

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

**NOTE:** Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.</li> <li>2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.</li> <li>3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.</li> <li>4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.</li> <li>5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).</li> <li>6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation</li> </ol> | <p>Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.</p> <ol style="list-style-type: none"> <li>7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.</li> <li>8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.</li> </ol> |
|---|---|

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL <i>Jorugh Tree</i>	TITLE <i>Director</i>
APPLICANT ORGANIZATION	DATE SUBMITTED  October 8, 2008

Sample

**Preaward Compliance Review Report for  
All Applicants and Recipients Requesting EPA Financial Assistance**

Note: Read instructions on other side before completing form.

For Tribe  
↓

I. Applicant/Recipient (Name, Address, State, Zip Code). <i>Name of Tribe submitting this report</i>		DUNS No. <i>999-999-999</i>
II. Is the applicant currently receiving EPA assistance? <i>"Yes" or "No"</i>		
III. List all civil rights lawsuits and administrative complaints pending against the applicant/recipient that allege discrimination based on race, color, national origin, sex, age, or disability. (Do not include employment complaints not covered by 40 C.F.R. Parts 5 and 7. See instructions on reverse side.) <i>DO NOT Leave blank (ie. N/A, none, no, or yes)</i>		
IV. List all civil rights lawsuits and administrative complaints decided against the applicant/recipient within the last year that allege discrimination based on race, color, national origin, sex, age, or disability and enclose a copy of all decisions. Please describe all corrective action taken. (Do not include employment complaints not covered by 40 C.F.R. Parts 5 and 7. See instructions on reverse side.) <i>DO NOT Leave blank</i>		
V. List all civil rights compliance reviews of the applicant/recipient conducted by any agency within the last two years and enclose a copy of the review and any decisions, orders, or agreements based on the review. Please describe any corrective action taken. (40 C.F.R. § 7.80(c)(3)) <i>DO NOT leave blank</i>		
VI. Is the applicant requesting EPA assistance for new construction? If no, proceed to VII; if yes, answer (a) and/or (b) below. Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/> <i>(Choose one)</i>		
a. If the grant is for new construction, will all new facilities or alterations to existing facilities be designed and constructed to be readily accessible to and usable by persons with disabilities? If yes, proceed to VII; if no, proceed to VI(b). Yes <input type="checkbox"/> No <input type="checkbox"/>		
b. If the grant is for new construction and the new facilities or alterations to existing facilities will not be readily accessible to and usable by persons with disabilities, explain how a regulatory exception (40 C.F.R. § 7.70) applies. Yes <input type="checkbox"/> No <input type="checkbox"/>		
VII.* Does the applicant/recipient provide initial and continuing notice that it does not discriminate on the basis of race, color, national origin, sex, age, or disability in its programs or activities? (40 C.F.R. § 5.140 and § 7.95) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <i>choose do not</i>		
a. Do the methods of notice accommodate those with impaired vision or hearing? Yes <input type="checkbox"/> No <input type="checkbox"/>		
p. Is the notice posted in a prominent place in the applicant's offices or facilities or, for education programs and activities, in appropriate periodicals and other written communications? Yes <input type="checkbox"/> No <input type="checkbox"/> <i>leave blank circle</i>		
c. Does the notice identify a designated civil rights coordinator? Yes <input type="checkbox"/> No <input type="checkbox"/>		
VIII.* Does the applicant/recipient maintain demographic data on the race, color, national origin, sex, age, or handicap of the population it serves? (40 C.F.R. § 7.85(a)) <i>DO NOT Leave Blank</i>		
IX.* Does the applicant/recipient have a policy/procedure for providing access to services for persons with limited English proficiency? (40 C.F.R. Part 7, E.O. 13166) <i>DO NOT Leave Blank</i>		
X.* If the applicant/recipient is an education program or activity, or has 15 or more employees, has it designated an employee to coordinate its compliance with 40 C.F.R. Parts 5 and 7? Provide the name, title, position, mailing address, e-mail address, fax number, and telephone number of the designated coordinator. <i>DO NOT Leave Blank</i>		
XI* If the applicant/recipient is an education program or activity, or has 15 or more employees, has it adopted grievance procedures that assure the prompt and fair resolution of complaints that allege a violation of 40 C.F.R. Parts 5 and 7? Provide a legal citation or Internet address for, or a copy of, the procedures. <i>DO NOT leave Blank</i>		
<b>For the Applicant/Recipient</b>		
I certify that the statements I have made on this form and all attachments thereto are true, accurate and complete. I acknowledge that any knowingly false or misleading statement may be punishable by fine or imprisonment or both under applicable law. I assure that I will fully comply with all applicable civil rights statutes and EPA regulations.		
A. Signature of Authorized Official <i>Joseph True</i>	B. Title of Authorized Official <i>Director</i>	C. Date <i>8/8/08</i>
<b>For the U.S. Environmental Protection Agency</b>		
I have reviewed the information provided by the applicant/recipient and hereby certify that the applicant/recipient has submitted all preaward compliance information required by 40 C.F.R. Parts 5 and 7; that based on the information submitted, this application satisfies the preaward provisions of 40 C.F.R. Parts 5 and 7; and that the applicant has given assurance that it will fully comply with all applicable civil rights statutes and EPA regulations.		
A. Signature of Authorized EPA Official	B. Title of Authorized EPA Official	C. Date

See \*\* note on reverse side

SAMPLE

Please show street address as well as Post Office Box Number where applicable.

### AGENCY/ORGANIZATION DIRECTOR

(Individual who is authorized to sign the assistance agreement application and award acceptance.)

NAME: Forrest Tree

TITLE: Chairman

ADDRESS: 800 Healthy Land Lane  
Forrest, TL 83905

TELEPHONE: (444) 555-1515 FAX: (444) 555-3333

EMAIL ADDRESS:  
tree.forrest@healthyland.com

### PROGRAM/PROJECT DIRECTOR

(Technical program director or person responsible for the project as a contact person in Block #5 of the application.)

NAME: Green Branch

TITLE: Project Manager

ADDRESS: 800 Healthy Land Lane  
Forrest, TL 83905

TELEPHONE: (444) 555-1513 FAX: (444) 555-3333

EMAIL ADDRESS: branch.green@healthyland.com

### FINANCE DIRECTOR

(Individual responsible for maintaining the accounting and financial management system supporting expenditures, preparing the financial reports, etc.)

NAME: Forty Countdown

T TITLE: Finance Director

ADDRESS: 800 Healthy Land Lane  
Forrest, TL 83905

TELEPHONE: (444) 555-1214 FAX: (444) 555-3333

EMAIL ADDRESS: Countdown.Forty@healthyland.com

**\*\*An Email Acknowledgement of Application receipt will be sent to Program/Project Director listed on page 1 of Form SF424\*\***

# Grant for Life

## WORK PLAN Wetlands Implementation Program

10/1/2008- 9/30/2009

### **Attach to each application: a required work plan**

(This Sample is only cover page of work plan)

*Each Program may have different work plan requirements.  
Check with your EPA Project Officer.*

# GRANT AWARD

EPA Grants Management Office  
Sends by regular mail



To the Tribal Chairperson  
**For signature**



And return to **EPA Grants Management Office**

# SAMPLE

 <p><b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b></p> <p><b>Grant Agreement</b></p>	ASSISTANCE ID NO.			DATE OF AWARD 9/01/08
	PRG	DOC ID	AMEND#	
	F - test9908 - 0			MAILING DATE 9/08/08
	TYPE OF ACTION Continuation			
PAYMENT METHOD: ASAP			ACH# 90397	
RECIPIENT TYPE: Indian Tribe		Send Payment Request to: Las Vegas Finance Center, Fax (702) 798-2423		
RECIPIENT: Grant for Life 800 Healthy Lane Forrest, TL 83905 EIN: 86-0134082		PAYEE: Grant for Life 800 Healthy Lane Forrest, TL 83905		
PROJECT MANAGER		EPA PROJECT OFFICER		EPA GRANT SPECIALIST
Forty Countdown P.O. Box 123 Kykotsmovi, TL 86039 E-Mail: countdown.forty@healthyland.com Phone: 4444-555-1214		Rocky Road 75 Hawthorne Street, WTR-6 San Francisco, CA 94105 E-Mail: Rocky.Road@epa.gov Phone: 415-972-3776		River Phoenix Grants Management Office, MTS-7 E-Mail: Phoenix.River@epa.gov Phone: 415-972-3662
PROJECT TITLE AND DESCRIPTION FY08 PUBLIC WATER SYSTEM SUPERVISION (PWSS) This program supports activities which include, but are not limited to, laboratory certification, data management, emergency response, and compliance and enforcement in order to ensure that safe drinking water requirements are adopted and implemented on tribal lands. This agreement provides \$465,000 in federal funding and includes a \$155,000 cost share. Total approved project costs are \$620,000.				
BUDGET PERIOD 10/01/2008 - 09/30/2009	PROJECT PERIOD 10/01/2008 - 09/30/2009	TOTAL BUDGET PERIOD COST \$620,000.00	TOTAL PROJECT PERIOD COST \$620,000.00	
<b>NOTICE OF AWARD</b>				
Based on your application dated 05/28/2007, including all modifications and amendments, the United States acting by and through the US Environmental Protection Agency (EPA), hereby awards \$465,000. EPA agrees to cost-share 75.00% of all approved budget period costs incurred, up to and not exceeding total federal funding of \$465,000. Such award may be terminated by EPA without further cause if the recipient fails to provide timely affirmation of the award by signing under the Affirmation of Award section and returning all pages of this agreement to the Grants Management Office listed below within 21 days after receipt, or any extension of time, as may be granted by EPA. This agreement is subject to applicable EPA statutory provisions. The applicable regulatory provisions are 40 CFR Chapter 1, Subchapter B, and all terms and conditions of this agreement and any attachments.				
ISSUING OFFICE (GRANTS MANAGEMENT OFFICE)		AWARD APPROVAL OFFICE		
ORGANIZATION / ADDRESS		ORGANIZATION / ADDRESS		
U.S. EPA, Region 9 Grants Management Office, MTS-7 75 Hawthorne Street San Francisco, CA 94105		U.S. EPA, Region 9 Water Division, WTR-1 75 Hawthorne Street San Francisco, CA 94105		
THE UNITED STATES OF AMERICA BY THE U.S. ENVIRONMENTAL PROTECTION AGENCY				
SIGNATURE OF AWARD OFFICIAL	TYPED NAME AND TITLE		DATE	
Digital signature applied by EPA Award Official	Jane Diamond, ARA for Policy & Management		09/01/08	
<b>AFFIRMATION OF AWARD</b>				
BY AND ON BEHALF OF THE DESIGNATED RECIPIENT ORGANIZATION				
SIGNATURE	TYPED NAME AND TITLE		DATE	
	Mr. Forrest Tree, Chairman			

## EPA Funding Information

FUNDS	FORMER AWARD	THIS ACTION	AMENDED TOTAL
EPA Amount This Action	\$	\$ 465,000	\$ 465,000
EPA In-Kind Amount	\$	\$	\$ 0
Unexpended Prior Year Balance	\$	\$	\$ 0
Other Federal Funds	\$	\$	\$ 0
Recipient Contribution	\$	\$ 155,000	\$ 155,000
State Contribution	\$	\$	\$ 0
Local Contribution	\$	\$	\$ 0
Other Contribution	\$	\$	\$ 0
Allowable Project Cost	\$ 0	\$ 620,000	\$ 620,000

Assistance Program (CFDA)	Statutory Authority	Regulatory Authority
66 432 - State Public Water System Supervision	Safe Drinking Water Act: Sec. 1443(a)	40 CFR PTS 31 & 35 SUBPT B

Fiscal									
Site Name	Req No	FY	Approp. Code	Budget Organization	PRC	Object Class	Site/Project	Cost Organization	Obligation / Deobligation
	WEG063	08	E	09WA	0201B	4183			465,000
									465,000

# SAMPLE

Budget Summary Page

Table A - Object Class Category (Non-construction)	Total Approved Allowable Budget Period Cost
1. Personnel	\$310,993
2. Fringe Benefits	\$65,308
3. Travel	\$15,179
4. Equipment	\$52,000
5. Supplies	\$8,650
6. Contractual	\$60,000
7. Construction	\$0
8. Other	\$13,795
9. Total Direct Charges	\$525,925
10. Indirect Costs: % Base <u>See Term and Condition</u>	\$94,075
11. Total (Share: Recipient <u>25.00</u> % Federal <u>75.00</u> %.)	\$620,000
12. Total Approved Assistance Amount	\$465,000
13. Program Income	\$0
14. Total EPA Amount Awarded This Action	\$465,000
15. Total EPA Amount Awarded To Date	\$465,000

### Administrative Conditions

SAMPLE - CONDITIONS VARY DEPENDING ON PROGRAM AND BUDGET:

1. The final Financial Status Report (FSR), Standard Form 269A (Rev. 7/97), for this award shall be submitted to the U.S. EPA Las Vegas Finance Center, PO Box 98515, Las Vegas, NV 89193-8515, within 90 days after the end of the project period according to the recipient's respective Code of Federal Regulations **Part 31.23(b) and 31.41(b)**. The LVFC will make adjustments, as necessary, to obligated funds after reviewing and accepting a final Financial Status Report. Recipients will be notified and instructed by EPA if they must complete any additional forms for the closeout of the assistance agreement.

2. The recipient will provide timely reporting of cash disbursements and balances through annual submission (January - December) of a Federal Cash Transactions Report (SF272 and SF272A). The appropriate reports must be submitted to the Las Vegas Finance Center within 15 working days following the end of each calendar year. The recipient may access these forms and the instructions for submission at <http://www.epa.gov/ocfo/finservices/payinfo.htm>.

3. In accordance with OMB Circular A-133, which implements the Single Audit Act, the recipient hereby agrees to obtain a single audit from an independent auditor if it expends \$500,000 or more in total Federal funds in any fiscal year. Within nine months after the end of a recipient's fiscal year or 30 days after receiving the report from the auditor, the recipient shall submit a copy of the SF-SAC and a Single Audit Report Package. **For fiscal periods 2002 to 2007 recipients are to submit hardcopy to the following address:**

Federal Audit Clearinghouse  
1201 East 10<sup>th</sup> Street  
Jeffersonville, IN 47132

**For fiscal periods 2008 and beyond the recipient MUST submit a copy of the SF-SAC and a Single Audit Report Package, using the Federal Audit Clearinghouse's Internet Data Entry System. Complete information on how to accomplish the 2008 and beyond Single Audit Submissions you will need to visit the Federal Audit Clearinghouse Web site: <http://harvester.census.gov/fac/>.**

4. The recipient agrees to comply with the requirements of EPA's Program for Utilization of Small, Minority and Women's Business Enterprises in procurement under assistance agreements as set forth in 40 CFR Part 33. The EPA DBE rule can be accessed at <http://www.epa.gov/osbp>. In addition, the recipient agrees to make good faith efforts whenever procuring construction, equipment, services and supplies under an EPA assistance agreement, and to ensure that sub-recipients, loan recipients, and prime contractors also comply with 40 CFR Section 33.301. Records documenting compliance with the six good faith efforts shall be retained.

# SAMPLE

Pursuant to 40 CFR, Section 33.412, Tribal and Insular Area recipients are not required to negotiate fair share goals with EPA until May 27, 2011. Thereafter, Tribal and Insular Area recipients are required to adhere to the full requirements of 40 CFR, Part 33, Subpart D, as applicable.

A recipient of a Continuing Environmental Program Grant or other annual grant agrees to create and maintain a bidders list. A recipient of an EPA financial assistance agreement to capitalize a revolving loan fund also agrees to require entities receiving identified loans to create and maintain a bidders list if the recipient of the loan is subject to, or chooses to follow, competitive bidding requirements. Refer to 40 CFR Section 33.501 (b) and (c) for specific requirements and exemptions.

5. The recipient agrees to complete and submit to the Grants Management Office, MTS-7, a MBE/WBE Utilization Report (EPA Form 5700-20A), within 30 days after the end of the Federal fiscal year; i.e., by October 30 of each calendar year. Negative reports are required. Only procurements with certified MBE/WBEs are counted towards a recipient's MBE/WBE accomplishments. A final MBE/WBE report must be submitted within 90 days after the end of the project period. Your grant cannot be officially closed without all MBE/WBE reports. EPA Form 5700-52A may be obtained from the EPA Office of Small Business Program's Home Page on the internet at [www.epa.gov/osbp](http://www.epa.gov/osbp).

6. When procuring services, equipment, and/or supplies under this assistance agreement, the recipient will follow the same policies and procedures it uses for procurements from its non-Federal funds. The recipient will follow their own procurement policies and procedures provided that the policies and procedures conform with EPA regulations 40 CFR Part 31.36 or 30.44 (as applicable) which state that all procurement transactions will be conducted in a manner providing full and open competition.

7. Payment to consultants. Per 40 CFR **Part 31.36(j)**, EPA's participation in the salary rate (excluding overhead and travel) paid to individual consultants retained by recipients or by a recipient's contractors or subcontractors shall be limited to the maximum daily rate for a Level IV of the Executive Schedule, to be adjusted annually. This limit applies to consultation services of designated individuals with specialized skills and if the terms of the contract provide the recipient with responsibility for the selection, direction, and control of the individuals who will be providing services under the contract at an hourly or daily rate of compensation. As of January 1, 2008, the rate is \$571.12 per day and \$71.39 per hour. This rate does not include overhead or travel costs and the recipient may pay these in accordance with its normal travel practices.

Subagreements with firms or individuals for services which are awarded using the procurement requirements in 40 CFR Parts 30 or 31, as applicable, are not affected by this limitation unless the terms of the contract provide the recipient with responsibility for the selection, direction, and control of the individuals who will be providing services under the contract at an hourly or daily rate of compensation. See 40 CFR Part

31.36(j)(2) or Part 30.27(b).

8. The recipient will not charge or claim for reimbursement any indirect costs unless a current indirect cost rate proposal covering the time period of the costs being claimed for reimbursement is approved by the Department of Interior (DOI), National Business Center.

9. The recipient shall ensure that no grant funds awarded under this assistance agreement are used to engage in lobbying of the Federal Government or in litigation against the United States unless authorized under existing law. The recipient shall abide by its respective 2 CFR 220, 225, or 230 (formerly OMB Circular A-21, A-87, or A-122), which prohibits the use of federal grant funds for litigation against the United States or for lobbying or other political activities.

10. In accordance with the policies set forth in EPA Order 1000.25 and Executive Order 13423 (Strengthening Federal Environmental, Energy and Transportation Management dated January 24, 2007), the recipient shall use recycled paper and double sided printing for all reports which are prepared as a part of this agreement and delivered to EPA. This requirement does not apply to reports prepared on forms supplied by EPA, or to Standard Forms, which are printed on recycled paper and are available through the General Services Administration.

11. The recipient agrees to ensure that all conference, meeting, convention, or training space funded in whole or in part with Federal funds complies with the protection and control guidelines of the Hotel and Motel Fire Safety Act (PL 101-391, as amended). Recipients may search the Hotel-Motel National Master List at <http://www.usfa.dhs.gov/applications/hotel/> to see if a property is in compliance (FEMA ID is currently not required), or to find other information about the Act.

12. The recipient organization of this EPA assistance agreement must make an ongoing, good faith effort to maintain a drug-free workplace pursuant to the specific requirements set forth in Title 40 CFR 36.200 - 36.230. Additionally, in accordance with these regulations, the recipient organization must identify all known workplaces under its federal awards, and keep this information on file during the performance of the award.

Those recipients who are individuals must comply with the drug-free provisions set forth in Title 40 CFR 36.300.

The consequences for violating this condition are detailed under Title 40 CFR 36.510. Recipients can access the Code of Federal Regulations (CFR) Title 40 Part 36 at [http://www.access.gpo.gov/nara/cfr/waisidx\\_06/40cfr36\\_06.html](http://www.access.gpo.gov/nara/cfr/waisidx_06/40cfr36_06.html).

13. The recipient shall fully comply with Subpart C of 2 CFR Part 180 and 2 CFR Part 1532, entitled "Responsibilities of Participants Regarding Transactions (Doing Business with Other Persons)." The recipient is responsible for ensuring that any lower tier

covered transaction as described in Subpart B of 2 CFR Part 180 and 2 CFR Part 1532, entitled "Covered Transactions," includes a term or condition requiring compliance with Subpart C. The recipient is responsible for further requiring the inclusion of a similar term or condition in any subsequent lower tier covered transactions. The recipient acknowledges that failing to disclose the information as required at 2 CFR 180.335 may result in the delay or negation of this assistance agreement, or pursuance of legal remedies, including suspension and debarment.

Recipient may access the Excluded Parties List System at [www.epls.gov](http://www.epls.gov). This term and condition supersedes EPA Form 5700-49, "Certification Regarding Debarment, Suspension, and Other Responsibility Matters."

### Programmatic Conditions

SAMPLE ONLY - - CONDITIONS VARY depending on program requirements.

P1. This grant includes the performance of environmental measurements. A Quality Assurance Plan was approved by the Grant for Life and EPA on October 1, 2007. However, there are new measurements activities which are planned which are not covered by the existing document, therefore either a new QA Plan must be prepared or else the existing QA Plan must be amended or modified to reflect these new measurements. The recipient should consult with the Region 9 Quality Assurance Office to determine what type of QA documentation would be most appropriate and what QA guidance should be followed. The QA Plan must be approved by the EPA Project Officer, the Region 9 Quality Assurance Manager, and the recipient's Quality Assurance Officer before measurement activities are undertaken. Emergency measurements may be taken without a QA Plan being prepared if the Region 9 Quality Assurance Manager agrees that the nature of the data collection activity required due to the emergency warrants an exemption. Contact the QA Office at 415-972-3411.

P2. The recipient shall submit quarterly progress reports to the EPA Project Officer within 30 calendar days after the end of each Federal fiscal quarter (January 30, April 30, July 30, and October 30). In accordance with 40 C.F.R. §31.40, the recipient agrees to submit quarterly performance reports that include brief information on each of the following areas: 1) a comparison of actual accomplishments to the outputs/outcomes established in the assistance agreement workplan for the period; 2) the reasons for slippage if established outputs/outcomes were not met; and 3) additional pertinent information, including, when appropriate, analysis and formation of cost overruns or high unit costs.

In accordance with 40 C.F.R. § 31.40 (d), the recipient agrees to inform EPA as soon as problems, delays or adverse conditions become known which will materially impair the ability to meet the outputs/outcomes specified in the assistance agreement work plan.

END-OF-DOCUMENT

EPA Region 9's  
**Payment Methods- Grants**



1. Recipient signs grant award/amendment and returns it to Region 9, EPA Grants Management Office, MTS-7.
2. Recipient and bank complete an Electronic Funds Transfer payment enrollment form and submit form to the EPA Las Vegas Finance Center to set up account.

**ADDRESS:** *U.S. Environmental Protection Agency  
Las Vegas Finance Center  
P.O. Box 98515  
Las Vegas, NV 89193-8515*

- OR -

Recipient registers for ASAP by contacting Anna Woods at (702)798-2496 or woods.anna@epa.gov.

**By Electronic Funds Transfer (EFT):**

3. EFT is the manual or hard copy submission of a payment request whereby the recipient faxes a signed "EPA Payment Request" (EPA Form 190-F-04-001) to the Las Vegas Finance Center. (LVFC) FAX: 702-798-2423
4. LVFC reviews EPA Form 190-F-04-01, approves the Payment Request\*

\* If the recipient's grant award has a condition which states that the EPA Project Officer must approve payments, the recipient must fax the payment request first to the Project Officer, acquire their approval on the EPA Payment Request form, and THEN fax the approved payment request form to the LVFC.

and then:

5. The U.S. Treasury wires funds to recipient's bank.
6. Recipient's bank account is credited the payment/payments.

---- OR ----

**By Automated Standard Application for Payments (ASAP):**

(Website for information: <http://www.fms.treas.gov/asap>)

3. ASAP is the electronic submission of a payment request whereby the Recipient logs onto the ASAP system and requests funds (via computer).
4. Recipient's bank account is credited the payment/payments.
5. U.S. Treasury notifies the Las Vegas Finance Center the next day on the amount of payment given.





Raging Waters  
123 Grand Canyon Road  
Lava Falls, Arizona 82109

**SAMPLE**

REBUDGET REQUEST

April 17, 2008

*(VIA e-mail or regular mail)*

Rocky Road  
EPA Project Officer  
U.S. EPA, Region 9  
Water Division  
75 Hawthorne Street, WTR-1  
San Francisco, CA 94105

**Re: F-test9908-0 Budget Modification #1**

Dear Mr. Road,

We are requesting that \$5,610 budgeted in Personnel, Fringe and Indirect be re-budgeted to the Equipment category because the amount we had to spend for the recycling composters was more than we had originally estimated. Based on our conversation earlier this month, we are requesting approval of this rebudget in order to support Tasks 3 and 4 of the workplan.

Sincerely,

Chilly Waters  
Project Manager  
Arizona Raging Waters

**Rocky Road, EPA Project Officer**  
I approve the above-described action.

**Enclosure – Attachment 1**

cc: Finance Office, AZRW  
River Phoenix, EPA Region 9, MTS-7

*Include*

# SAMPLE - REBUDGET

(ATTACHMENT)

## BUDGET INFORMATION - Non-Construction Programs

OMB Approval No. 0348-0044

### SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		Total (g)
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	
1.		\$	\$			
2.						
3.						
4.						
5. TOTALS						

### SECTION B - BUDGET CATEGORIES

6. OBJECT CLASS CATEGORIES	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1) Old Budget	(2) Revised Budget	(3)	(4)	
WSS Grant					
a. Personnel	\$ 310,992	\$ 307,700.00	\$	\$	
b. Fringe Benefits	65,308	64,617.00			
c. Travel	10,742	10,742.00			
d. Equipment	12,428	18,038.00			
e. Supplies	3,000	3,000.00			
f. Contractual	55,000	55,000.00			
g. Construction	0	0.00			
h. Other	5,000	5,000.00			
i. Total Direct Charges (sum of 6a - 6h)	462,470	464,097.00			
J. Indirect Charges	153,530	151,903.00			
k. TOTALS (sum of 6i and 6j)	616,000	616,000.00			
7. Program Income	\$	\$	\$	\$	\$ 0

**POST AWARD CHANGES - GRANTS  
AWARDED UNDER 40 CFR PART 31 \***

	<b>FORMAL AMENDMENT REQUIRED</b>	<b>PRIOR WRITTEN APPROVAL REQUIRED - EPA PROGRAM OFFICE</b>
<p><b>APPLICABLE TO:</b></p> <ul style="list-style-type: none"> <li>- TRIBES</li> <li>- INTERTRIBAL CONSORTIA OR CONSORTIUM</li> <li>- STATES</li> <li>- LOCAL GOVERNMENTS</li> </ul>	<ul style="list-style-type: none"> <li>- Revisions which will result in the need for additional funding</li> <li>- Extend period of performance or availability of funds</li> </ul> <p><u>NOTE:</u> Should recipients begin implementing a change before the formal amendment has been signed/approved by EPA, they do so at their own risk. EPA will notify recipients in writing if requested changes are disapproved.</p>	<ul style="list-style-type: none"> <li>- Rebudgeting which requires prior approval under applicable federal cost principles (i.e., capital expenditures, automated data processing)</li> <li>- Transfer of funds allotted for training allowances</li> <li>- Revision of the scope or objectives of the project</li> <li>- Changes in key personnel</li> <li>- Changes in third-party services for central program activities (e.g., contractors performed majority of work)</li> <li>- Agreement includes construction and non-construction must obtain prior approval before transferring funds from construction to non-construction or vice versa</li> <li>- Cumulative transfers among direct costs categories which exceed 10% of the total approved budget and EPA's assistance amount is greater than \$100,000</li> </ul>

\* **NOTE:** The provisions of 40 CFR Part 31.30 do not apply to environmental program grants awarded under 40 CFR Part 35 Subpart B (40 CFR Part 35.514). Part 31.30 does not supersede OMB Circular A-87 which identifies certain items of costs requiring prior approval.

**POST AWARD CHANGES  
ENVIRONMENTAL PROGRAM GRANTS FOR TRIBES  
AWARDED UNDER 40 CFR PART 35, SUBPART B \*\***



	<p style="text-align: center;"><b>FORMAL AMENDMENT REQUIRED</b>  <b>Part 35.514(b)*</b></p>	<p style="text-align: center;"><b>PRIOR WRITTEN APPROVAL REQUIRED FROM EPA</b>  <b>Part 35.514(a)*</b></p>	<p style="text-align: center;"><b>PRIOR APPROVAL NOT REQUIRED</b>  <b>Part 35.514(c)</b></p>
<p><b>APPLICABLE TO:</b></p> <ul style="list-style-type: none"> <li>- TRIBES</li> <li>- INTERTRIBAL CONSORTIA OR CONSORTIUM</li> </ul>	<ul style="list-style-type: none"> <li>- Revisions which will result in the need for additional funding</li> <li>- Extend period of performance or availability of funds</li> </ul> <p><u>NOTE:</u> Should recipients begin implementing a change before the formal amendment has been signed/approved by EPA, they do so at their own risk. EPA will notify recipients in writing if requested changes are disapproved.</p>	<ul style="list-style-type: none"> <li>- <u>Significant</u> changes to workplan commitments and/or budget.</li> </ul> <p><u>NOTE:</u>                      ◇ "Significant" is not defined under this subpart. Therefore, recipients are encouraged to consult with the EPA Project Officer -- to determine "significant" and "insignificant" changes -- <u>before</u> changing the EPA-approved workplan.                      ◇ Documentation of requests and approvals for changes or revisions, including associated budgets, is required.</p>	<ul style="list-style-type: none"> <li>- Except for situations described in §35.514(a)* and (b)*, recipients do not need to obtain approval for changes, <u>unless</u> EPA determines that additional approval requirements should be imposed on a specific recipient, on a case-by-case basis.</li> </ul> <p><b>NOTE:</b> EPA will notify specific recipients in writing or by term(s) and condition(s) contained within the assistance agreements, if additional EPA approval requirements are imposed.</p>

\*\* **NOTE:** The provisions of 40 CFR Part 31.30 do not apply to environmental program grants awarded under this subpart. This subpart does not supersede OMB Circular A-87 which identifies certain items of costs requiring prior approval.

**Unspent Funds**  
***(Unobligated/Unexpended)***



***SAMPLE GRANT- under Part 35 regulation***

<u>Initial Award</u>		<u>Amendment #1</u>
<u>YEAR 2</u>		<u>YEAR 2</u>
\$85,000		Add: \$90,000
		Total: \$175,000
<u>10/1/09</u>	10/1/10	<u>9/30/2011</u>
<u>Starts</u>		<u>Ends</u>

**General information:**

1) *All funds & expenses are tracked **cumulatively** until the project/budget period ends: 9/30/2011.*

**A) If Year 1 activities are completed and funds UNspent**, the recipient should contact the EPA Project Officer on how funds can be used for other activities approved in the workplan within the budget/project period.

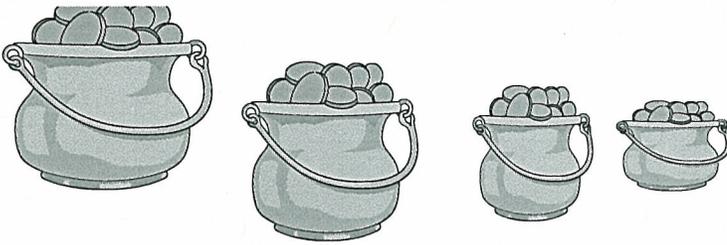
**B) If Year 2 activities are NOT completed and funds UNspent**, the recipient should contact the EPA Project Officer on how the activities should be completed and funds spent in the following year -- but **before the grant ends in 9/30/2011**.

2) By the end of the grant (9/30/2011), **all workplan tasks should be completed**. The final federal financial report form should be submitted to the EPA Las Vegas Finance Center by 12/31/2011.

3) Once the EPA Las Vegas Finance Center receives the final federal financial report form, any unobligated balances (unspent funds) reported on the final federal financial report form will be deobligated.

4) **NOTE:** At the end of the grant, if certain workplan activities have not been completed due to unforeseen circumstances, the Tribe and the EPA Project Officer must discuss the status of these workplan activities and whether or not they should be accomplished.

\*\*\*\*\*



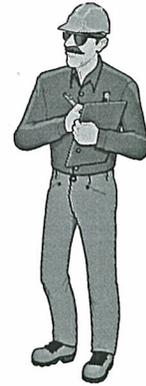
## **SUPPORTING DOCUMENTS**

---- **EXAMPLES** ----

*Apply to all Federal and Non-Federal (Cost Share) Costs*

<b>AREA OF COST</b>	<b>Supporting Source Documentation ( Dates of services or goods purchased should appear on all documentation)</b>
<b>Personnel/Payroll</b>	<ul style="list-style-type: none"> <li>- Time/Attendance Records - Time sheets</li> <li>- Time/Attendance Amendments</li> <li>- Worksheet showing fringe benefit calculations (if not calculated by accounting system)</li> <li>- Proof of payment (copies of checks)</li> </ul>
<b>Travel</b>	<ul style="list-style-type: none"> <li>- Authorization (including purpose of trip)</li> <li>- Travel voucher showing:               <ul style="list-style-type: none"> <li>* Approval signatures, as required</li> <li>* Starting point &amp; destination</li> <li>* Transportation method</li> <li>* Number &amp; names of persons on trip</li> </ul> </li> <li>- Receipts (airline, hotel, etc.)</li> <li>- Proof of payment (copies of checks)</li> </ul>
<b>Equipment /Supplies</b>	<ul style="list-style-type: none"> <li>- Authorization to purchase item</li> <li>- Hourly records of equipment use (if applicable)</li> <li>- Invoice from vendor</li> <li>- Receipt of item &amp; approval of invoice</li> <li>- Proof of payment (copies of checks)</li> </ul>
<b>Contractor Services</b>	<ul style="list-style-type: none"> <li>- Signed contract</li> <li>- Contractor's invoices (include date of service)</li> <li>- Receipt &amp; approval of invoices</li> <li>- Proof of payment (copies of checks)</li> </ul>
<b>Other</b> (i.e., training/tuition, phones, repairs, subawards,etc.)	<ul style="list-style-type: none"> <li>- Travel vouchers, etc. (see "Travel" above)</li> <li>- Receipts (airline, hotel, tuition, etc.)</li> <li>- Copies of phone bills, other invoices</li> <li>- Copies of awards</li> <li>- Proof of all payments (copies of checks)</li> </ul>
<b>Indirect Costs (Overhead)</b>	<ul style="list-style-type: none"> <li>- Rate Documentation Package (required by Cognizant Agency)</li> <li>- Indirect Cost Agreement</li> </ul>

# **Timekeeping** **Charging Salaries/Wages to Grants**



1. If an employee works **ONLY** on one grant or activity (100% of their time on one grant):

***REQUIREMENTS per 2 CFR, Part 225, Appendix B, 8.h***  
*[formerly OMB Circular A-87]*  
**Support of Salaries & Wages**

“... charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.”



**SAMPLE CERTIFICATION:**

Grant: #GA-98912301-0

I, (Employee name) worked solely (100% of my time) on the above grant during the above time period.

\_\_\_\_\_  
**Signature:** Employee

*Certifications should be signed after the time period has occurred, and kept with source documents for payroll expenditures.*

(Over)



# ***Timekeeping***

## **Charging Salaries/Wages to Grants**



### **2. If an employee works on:**

- 2 or more grants OR
- 1 grant AND on a non-grant Tribal activity OR
- 1 grant AND on an indirect cost activity, etc.

#### **REQUIREMENTS per 2 CFR Part 225**

*[formerly OMB Circular A-87]:*

#### **Support of Salaries & Wages**

“... salaries and wages will be supported by personnel activity reports or equivalent documentation which meet the standards in subsection 8.h.(5)....”

#### **(5)...STANDARDS:**

- a) they must reflect after-the-fact distribution of the actual activity of each employee; *(must charge actual NOT budgeted costs)*
- b) they must account for the total activity for which the each employee is compensated,  
*(All activities -- not just one grant -- should be in report)*
- c) they must be prepared at least monthly and must coincide with one or more pay periods, and
- d) they must be signed by the employee.
- e) Budget estimates or other distribution percentages determined before the services are performed do NOT qualify as support.... but may be used for interim accounting purposes provided that
  - (i) the .... system for establishing estimates produces reasonable approximations of the activity actually performed;
  - (ii) At least quarterly, comparison of actual costs to budgeted distributions based on the monthly activity reports are made...”

**SAMPLE - PERSONNEL ACTIVITY REPORT**

**See Next PAGE**



**EPA REGION 9**  
**CLOSEOUT GUIDE FOR ASSISTANCE AGREEMENTS**

This guide is intended to facilitate closeout of assistance agreements.

\*\*\*\* **All applicable forms or reports must be submitted within 90 days of the project/budget period expiration date, unless otherwise stated below . \*\*\*\***

Forms may be found on our website:

<http://www.epa.gov/region9/funding/managing.html>

**FINAL FEDERAL FINANCIAL REPORT and FINAL PAYMENT REQUEST**

As of 10/1/09:

The Federal Financial Report (FFR) (SF 425) (combines the former SF269 and SF-272 forms) must be submitted in accordance with the terms and conditions in the Assistance Agreement. The final FFR and final payment request are due no later than 90 days after the end of the project/budget period and must be submitted to: **US EPA, LVFC, POB 98515, Las Vegas, NV 89119**. For more information contact: Anna Woods, LVFC at 702-798-2496 (fax 702-798-2423) or [woods.anna@epa.gov](mailto:woods.anna@epa.gov) .A blank fillable FFR is available at <http://www.epa.gov/ocfo/finservices/forms.htm>.

**FINAL TECHNICAL/PERFORMANCE REPORT**

The final technical/performance report must be submitted to the **EPA Project Officer** listed on the Assistance Agreement (page 1) in accordance with the terms and conditions and/or approved work plan. For content of the Final Report Refer to 40 CFR 30.51(d) or 40 CFR 31.40(b)(2), whichever is applicable. For questions regarding content of the Final Report, please contact the EPA Project Officer.

**MINORITY/WOMEN'S BUSINESS ENTERPRISE UTILIZATION REPORT**

A final Minority/Women's Business Enterprise Utilization Report (MBE/WBE) (EPA Form 5700-52A) must be completed which identifies funds expended for supplies, equipment, contractual services or construction during the life of the assistance agreement. The final report should include only those expenditures that were not previously reported, as well as a **negative report** if no funds were expended during the time period of the last report. The completed and signed report must be submitted to: **US EPA, Region 9, Grants Management Office, 75 Hawthorne Street (MTS-7), San Francisco, CA 94105**. For more information or questions on this report, please contact: Joe Ochab, EPA Region 9, MBE/WBE Coordinator and Small Business Advocate, phone: 415-972-3761, email: [ochab.joe@epa.gov](mailto:ochab.joe@epa.gov).

**LOBBYING & LITIGATION CERTIFICATION (If Applicable)**

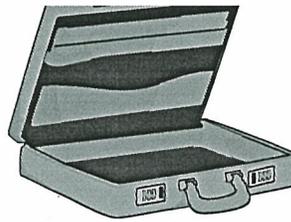
A Lobbying & Litigation Certification (EPA Form 5700-53) is required at the end of the grant period to certify that no federal assistance funds were used to engage in lobbying the Federal Government or in litigation against the United States unless authorized under existing law. (Reference: EPA's annual appropriations acts for fiscal year 2002 and fiscal year 2003, PL 106-74, §426 and PL 106-377, §424 respectively). This form must be submitted to: **US EPA, Region 9, Grants Management Office, 75 Hawthorne Street (MTS-7), San Francisco, CA 94105**. For more information, please contact the your **EPA Grants Specialist** listed on the Assistance Agreement (page 1).

**FEDERAL CASH TRANSACTIONS REPORT (SF-272)**

As of 10/1/09:

The above Federal Financial Report Form replaces the The Federal Cash Transactions Report (SF-272). Recipients are no longer required to submit the Federal Cash Transaction Report.

## **CLOSEOUT OF GRANTS** **Financial and Administrative**



**Within 90 days after the end of the grant's project period, Grantees are required to submit:** Final Federal Financial Report, Final Technical and Performance Reports, Lobbying & Litigation Certification, and final Minority and Women's Business Enterprise Report.

1. Within 15 calendar days after the grant expires, the Las Vegas Finance Center sends a final Federal Financial Report reminder letter along with "Region 9's Closeout Guide" (see **Attachment 1**) to the recipient's Finance contact.
  - A. If final FFR is not received within 90 days after the grant expires, LVFC will send a "2<sup>nd</sup> Notice - Overdue FFR" letter to the recipient.
  - B. If final FFR is still not received by 30 days of date of 2<sup>nd</sup> Notice, LVFC will contact the recipient by phone (listed on award).
  - C. If final FFR still is not received by LVFC, LVFC will forward the issue to the Grants Management Specialist who will follow up in writing with the recipient.
2. LVFC reviews the final Federal Financial Report for accuracy against the grant award and the balance in the EPA accounting system. (If LVFC finds a problem, they will contact the recipient.)
3. If there is an unobligated balance (unspent funds) of more than \$5,000, the LVFC will deobligate the funds and notify the recipient by faxing an "Assistance Adjustment Notice" to them and to the Grants Specialist. (No Assistance Adjustment Notice is sent if the balance is less than \$5,000.)
4. LVFC forwards copy of Final FFR to the Grants Specialist.
5. EPA Project Officer certifies to the Grants Specialist that the technical work has been completed, work plan requirements and any program conditions have been met. Grants Specialist verifies that administrative conditions were met.
6. Grant is closed out officially in the EPA.

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ATTACHMENT #1

REMINDER

SAMPLE

SENT BY LAS VEGAS  
FINANCE CENTER TO TRIBE

October 6, 2008

Grantee Tribe  
Attn: Mr. Grantee  
1234 Main St  
San Francisco, CA 94105

Reference: EPA Assistance Agreement No: I-0999988  
ACH Control No: 90120

Dear Mr Grantee:

Our records indicate that the above referenced assistance agreement's budget period expired on 10/31/2007. This is a reminder that your final Financial Status Report (SF269) is due to EPA no later than 90 days after the budget period expires. You can either fax your completed SF-269 to 702-798-2423 or mail it to the following address:

U.S. EPA (LVFC)  
P.O. Box 98515  
Las Vegas, NV 89193-8515

Blank SF-269 forms are available at <http://www.epa.gov/region9/funding/managing.html>. You are no longer required to submit a copy of the SF-269 to the Region 9 Grants Office; all final Financial Status Reports should be sent to LVFC.

Please see the attached Closeout Guidance for Assistance Agreements for detailed information regarding **all** of the reports required to closeout your assistance agreement. The guide includes a list of required reports, where to send them, and who to contact if you need assistance.

If you have any questions or need assistance in completing the FSR, please contact me at 702-798-2496. In addition, please call me if you are unable to complete the FSR within the 90 day period, or if you have information which indicates that your budget period has been extended.

Sincerely,

Financial Specialist

## FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted  <b>United States Environmental Protection Agency</b>	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)  <b>F-00999908-0</b>	Page <u>1</u> of <u>1</u> pages
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3. Recipient Organization (Name and complete address including Zip code)  
**Az Raqing Waters**  
**123 Grand Canyon Road, Lava Falls, Az 82109**

4a. DUNS Number <b>999-999-999</b>	4b. EIN <b>77-7777777</b>	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) <b>Tribe's use only Not required by EPA</b>	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual
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8. Project/Grant Period From: (Month, Day, Year) <b>10/1/08</b>	To: (Month, Day, Year) <b>9/30/09</b>	9. Reporting Period End Date (Month, Day, Year) <b>9/30/09</b>
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10. Transactions Cumulative

(Use lines a-c for single or multiple grant reporting)

**Federal Cash (To report multiple grants, also use FFR Attachment):**

a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	

(Use lines d-o for single grant reporting)

**Federal Expenditures and Unobligated Balance:**

d. Total Federal funds authorized <b>Total Federal Funds awarded to date.</b>	<b>465,000</b>
e. Federal share of expenditures <b>Total Federal actual amount spent on project</b>	<b>460,000</b>
f. Federal share of unliquidated obligations <b>Total Federal amount committed, but bills not yet paid.</b>	<b>- 0 -</b>
g. Total Federal share (sum of lines e and f)	<b>460,000</b>
h. Unobligated balance of Federal funds (line d minus g) <b>Total Federal Funds Left</b>	<b>5,000</b>

**Recipient Share:**

i. Total recipient share required <b>Total Recipient funds awarded to date</b>	<b>155,000</b>
j. Recipient share of expenditures <b>Total Recipient amount spent on project</b>	<b>155,000</b>
k. Remaining recipient share to be provided (line i minus j) <b>Recipient funds left</b>	<b>- 0 -</b>

**Program Income:**

l. Total Federal program income earned	<b>- 0 -</b>
m. Program income expended in accordance with the deduction alternative	<b>- 0 -</b>
n. Program income expended in accordance with the addition alternative	<b>- 0 -</b>
o. Unexpended program income (line l minus line m or line n)	<b>- 0 -</b>

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
		<b>25%</b>	<b>10/1/08</b>	<b>12/31/08</b>	<b>90,012</b>	<b>22,502</b>	<b>11,251</b>
		<b>33.3%</b>	<b>10/1/09</b>	<b>9/30/09</b>	<b>221,920</b>	<b>73,979</b>	<b>55,424</b>
g. Totals:							

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official <b>Esther Williams, Accounting Officer</b>	c. Telephone (Area code, number and extension) <b>(444) 555-1214</b>
b. Signature of Authorized Certifying Official 	d. Email address <b>Williams.Esther@rwaters.com</b>
e. Date Report Submitted (Month, Day, Year) <b>12/20/09</b>	

14. Agency use only:  
**Federal Share Calculation**  
 Standard Form 425  
 OMB Approval Number: 0348-0061  
 Expiration Date: 10/31/2011

**Paperwork Burden Statement**  
 According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0060), Washington, DC 20503.

## Federal Financial Report Instructions

### Report Submissions

- 1) Recipients will be instructed by Federal agencies to submit the *Federal Financial Report (FFR)* to a single location, except when an automated payment management reporting system is utilized. In this case, a second submission location may be required by the agency.
- 2) If recipients need more space to support their *FFRs*, or *FFR Attachments*, they should provide supplemental pages. These additional pages must indicate the following information at the top of each page: Federal grant or other identifying number (if reporting on a single award), recipient organization, Data Universal Numbering System (DUNS) number, Employer Identification Number (EIN), and period covered by the report.

### Reporting Requirements

- 1) The submission of interim *FFRs* will be on a quarterly, semi-annual, or annual basis, as directed by the Federal agency. A final *FFR* shall be submitted at the completion of the award agreement. The following reporting period end dates shall be used for interim reports: 3/31, 6/30, 9/30, or 12/31. For final *FFRs*, the reporting period end date shall be the end date of the project or grant period.
- 2) Quarterly and semi-annual interim reports shall be submitted no later than 30 days after the end of each reporting period. Annual reports shall be submitted no later than 90 days after the end of each reporting period. Final reports shall be submitted no later than 90 days after the project or grant period end date.

Note: For single award reporting:

- 1) Federal agencies may require both cash management information on lines 10(a) through 10(c) and financial status information lines 10(d) through 10(o).
- 2) 10(b) and 10(e) may not be the same until the final report.

### Line Item Instructions for the Federal Financial Report

FFR Number	Reporting Item	Instructions
<b>Cover Information</b>		
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency and organizational element identified in the award document or as instructed by the agency.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	For a single award, enter the grant number assigned to the award by the Federal agency. For multiple awards, report this information on the <i>FFR Attachment</i> . <i>Do not complete this box if reporting on multiple awards.</i>
3	Recipient Organization	Enter the name and complete address of the recipient organization including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4b	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required by the Federal agency. For multiple awards, report this

FFR Number	Reporting Item	Instructions
		information on the <i>FFR</i> Attachment. <i>Do not complete this box if reporting on multiple awards.</i>
6	Report Type	Mark appropriate box. <i>Do not complete this box if reporting on multiple awards.</i>
7	Basis of Accounting (Cash/Accrual)	Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this <i>FFR</i> . Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.
8	Project/Grant Period, From: (Month, Day, Year)	Indicate the period established in the award document during which Federal sponsorship begins and ends.  Note: Some agencies award multi-year grants for a project period that is funded in increments or budget periods (typically annual increments). Throughout the project period, agencies often require cumulative reporting for consecutive budget periods. Under these circumstances, enter the beginning and ending dates of the project period not the budget period. <i>Do not complete this line if reporting on multiple awards.</i>
	Project/Grant Period, To: (Month, Day, Year)	See the above instructions for "Project/Grant Period, From: (Month, Day, Year)."
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. For quarterly, semi-annual, and annual interim reports, use the following reporting period end dates: 3/31, 6/30, 9/30, or 12/31. For final <i>FFRs</i> , the reporting period end date shall be the end date of the project or grant period.
10	<b>Transactions</b> Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9. Use Lines 10a through 10c, Lines 10d through 10o, or Lines 10a through 10o, as specified by the Federal agency, when reporting on single grants. Use Line 12, Remarks, to provide any information deemed necessary to support or explain <i>FFR</i> data.	
<b>Federal Cash (To report multiple grants, also use FFR Attachment)</b>		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.
10b	Cash Disbursements	Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and contractors.  For multiple grants, report each grant separately on the <i>FFR</i> Attachment. The sum of the cumulative cash disbursements on the <i>FFR</i> Attachment must equal the amount entered on Line 10b, <i>FFR</i> .
10c	Cash On Hand (Line 10a Minus Line 10b)	Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs. If more than three business days of cash are on hand, the Federal agency may require an explanation

FFR Number	Reporting Item	Instructions
		on Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.
<b>Federal Expenditures and Unobligated Balance:</b> Do not complete this section if reporting on multiple awards.		
10d	Total Federal Funds Authorized	Enter the total Federal funds authorized as of the reporting period end date.
10e	Federal Share of Expenditures	Enter the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; the value of third-party in-kind contributions applied; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; the value of in-kind contributions applied; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits. (Program income expended in accordance with the deduction alternative should be reported separately on Line 10o.)
10f	Federal Share of Unliquidated Obligations	Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an expenditure has not yet been recorded. Enter the Federal portion of unliquidated obligations. Those obligations include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients and contractors. On the final report, this line should be zero unless the awarding agency has provided other instructions.  <i>Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.</i>
10g	Total Federal Share (Sum of Lines 10e and 10f)	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds (Line 10d Minus Line 10g)	Enter the amount of Line 10d minus Line 10g.
<b>Recipient Share:</b> Do not complete this section if reporting on multiple awards.		
10i	Total Recipient Share Required	Enter the total required recipient share for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost

FFR Number	Reporting Item	Instructions
		sharing or match than the level required by the Federal agency).
10j	Recipient Share of Expenditures	Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i.
10k	Remaining Recipient Share to be Provided (Line 10i Minus Line 10j)	Enter the amount of Line 10i minus Line 10j. If recipient share in Line 10j is greater than the required match amount in Line 10i, enter zero.
<b>Program Income:</b> Do not complete this section if reporting on multiple awards.		
10l	Total Federal Program Income Earned	Enter the amount of Federal program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in Line 10j.
10m	Program Income Expended in Accordance With the Deduction Alternative	Enter the amount of program income that was used to reduce the Federal share of the total project costs.
10n	Program Income Expended in Accordance With the Addition Alternative	Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.
10o	Unexpended Program Income (Line 10l Minus Line 10m or Line 10n)	Enter the amount of Line 10l minus Line 10m or Line 10n. This amount equals the program income that has been earned but not expended, as of the reporting period end date.
11	<b>Indirect Expense:</b> Complete this information only if required by the awarding agency and in accordance with agency instructions.	
11a	Type of Rate(s)	State whether indirect cost rate(s) is Provisional, Predetermined, Final, or Fixed.
11b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
11c	Period From; Period To	Enter the beginning and ending effective dates for the rate(s).
11d	Base	Enter the amount of the base against which the rate(s) was applied.
11e	Amount Charged	Enter the amount of indirect costs charged during the time period specified. (Multiply 11b. x 11d.)
11f	Federal Share	Enter the Federal share of the amount in 11e.
11g	Totals	Enter the totals for columns 11d, 11e, and 11f.
<b>Remarks, Certification, and Agency Use Only</b>		
12	Remarks	Enter any explanations or additional information required by the Federal sponsoring agency including excess cash as stated in line 10c.
13a	Typed or Printed Name and Title of Authorized Certifying Official	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized Certifying Official	The authorized certifying official must sign here.
13c	Telephone (Area Code, Number and Extension)	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13d	E-mail Address	Enter the e-mail address of the individual listed in Line 13a.

FFR Number	Reporting Item	Instructions
13e	Date Report Submitted (Month, Day, Year)	Enter the date the <i>FFR</i> is submitted to the Federal agency using the month, day, year format.
14	Agency Use Only	This section is reserved for Federal agency use.

**Line Item Instructions for the Federal Financial Report Attachment**  
(To be completed if reporting on cash management activity for multiple grants.)

Box Number	Reporting Item	Instructions
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency and organizational element identified in the award document or otherwise instructed by the agency. (This information should be identical to that entered in Box 1, <i>FFR</i> .)
2	Recipient Organization	Enter the name and complete address of the recipient organization including zip code. (Same information as entered in Box 3, <i>FFR</i> .)
3a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number. (Same information as entered in Box 4a, <i>FFR</i> .)
3b	EIN	Enter the recipient organization's Employer Identification Number (EIN). (Same information as entered in Box 4b, <i>FFR</i> .)
4	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period of this report. (Same information as entered in Box 9, <i>FFR</i> .)
5	Federal Grant Number	Enter the grant number assigned to each award by the Federal agency.
	Recipient Account Number	Enter the account number or any other identifying number assigned by the recipient to each award. This number is for the recipient's use only and is not required by the Federal agency.
	Cumulative Federal Cash Disbursement	Enter the cumulative amount of the Federal share of cash disbursed for each award. Cash disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and contractors.
	Total	Enter the total for the Cumulative Cash Disbursement. This column should equal the amount reported on Line 10b, <i>FFR</i> .

LOBBYING AND LITIGATION CERTIFICATE\*



I hereby certify that none of these funds have been used to engage in the lobbying of the Federal Government or in litigation against the United States unless authorized under existing law.

Signature of Tribal Chairperson Assistance Agreement Number(s)\*\*  
Chief Executive Officer F-00999988

10/08/2008  
Date

\*Complete this form pursuant to the 2001 Department of Veterans Affairs and Housing and Urban Development, and Independent Appropriations Acts, Public Law 106-277, Section 424 and 2000 Department of Veterans Affairs and Housing and Urban Development, and Independent Appropriations Acts, Public Law 106-74, Section 426 and any other subsequent Appropriation Act requirements.

\*\*If certifying for more than one grant number and more space is needed, please list additional numbers in the space provided below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please mail this form to your Grant Specialist. DO NOT send this information to the Office of Management & Budget.

Burden Statement - The annual public reporting and record keeping burden for this collection of information is estimated to average 5 minutes per respondent. Burden means the total time, effort, or financial resources expended by persons to generate, maintain, retain, or disclose or provide information to or for a Federal agency. This includes the time needed to review instructions; develop, acquire, install, and utilize technology and systems for the purposes of collecting, validating, and verifying information, processing and maintaining information, and disclosing and providing information, adjust the existing ways to comply with any previously applicable instructions and requirements, train personnel to be able to respond to a collection of information; search data sources; complete and review the collection of information; and transmit or otherwise disclose the information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control numbers for EPA's regulations are listed in 40 CFR Part 9 and 48 CFR Chapter 15.

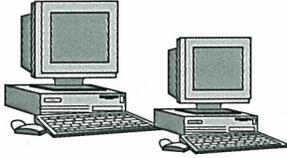
Send comments on the Agency's need for this information, the accuracy of the provided burden estimates, and any suggested methods for minimizing respondent burden, including through the use of automated collection techniques to the Director, Regulatory Information Division, U.S. Environmental Protection Agency (2137), 401 M. St., S.W. Washington, D.C. 20460; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 17th Street, NW, Washington, DC 20503, Attention: Desk Officer for EPA. Include the EPA ICR number and OMB control number in any correspondence.

AFTER GRANT ENDS: within 90 days

send to:

EPA GRANTS OFFICE, MTS-7  
SAN FRANCISCO, CA

## EQUIPMENT\* - NON-SUPERFUND Disposition Requirements



### EPA Grants



RECIPIENT	DISPOSITION CATEGORY	OBLIGATION TO EPA
<b>STATES</b>	Determined by State Law	None  <b>40 CFR, Part 31.32 (b)</b>
<b>INDIAN TRIBES/LOCAL GOVERNMENTS</b>	1) Equipment with Fair Market Value of Less Than \$5,000  2) Equipment with Fair Market Value of More Than \$5,000	None  Reimburse EPA based on Fair Market Value on Cost Share Ratio in Grant Award OR EPA may waive requirement  <b>40 CFR, Part 31.32 (c-e)</b>
<b>INSTITUTIONS OF HIGHER EDUCATION &amp; OTHER NON-PROFIT ORGANIZATIONS</b>	1) Equipment with a Fair Market Value of Less Than \$5,000  2) Equipment with a Fair Market Value of More Than \$5,000	None  Reimburse EPA based on Fair Market Value on Cost Share Ratio in Grant Award  See additional detail in <b>40 CFR, Part 30.34 (g)</b>

\* Equipment is tangible, non-expendable personal property with a useful life of more than 1 year and an acquisition cost of more than \$5,000.

**\* Recipients may establish lower limits.**



## RECORD RETENTION REQUIREMENTS

(Non-Superfund)  
EPA Grants

<i>TYPE OF RECORD</i>	<i>LENGTH OF RETENTION</i>	<i>APPLICABLE GRANT REGULATIONS</i>
<p>Grant recipient's records  (all financial, program, and other records which support or are pertinent to grant agreement or to grant regulations)</p>	<p>(b) "<b>Length of retention period.</b> (1) Except as otherwise provided, records must be retained for <b>three (3) years</b> from the starting date specified in paragraph (c) of this section."  (2) "<b>If any litigation</b>, claim, negotiation, audit or other action involving the records has been started before the expiration of the <b>3-year period</b>, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular <b>3-year period</b>, <b>whichever is later.</b>"</p> <p>(c) <b>Starting date of retention period—</b> (1) <i>General.</i> When grant support is <b>annual</b>, the retention period starts on the day the grantee or subgrantee submits its single or last expenditure report for that period.  If grant support is <b>quarterly</b>, the retention period starts on the day the grantee submits its expenditure report for the last quarter of the Federal fiscal year.  In all <b>other cases</b>, the retention period starts on the day the grantee submits its final expenditure report.  If an expenditure report has been <b>waived</b>, the retention period starts on the day the report would have been due.</p>	<p>40 Code of Federal Regulations (CFR), Part 31.42 (b)(1), Part 31.42 (b)(2), Part 31.42(c)(1)</p>
<p>Records maintained by grant recipient's contractor</p>	<p>Retention of all required records for three years after grantees or subgrantees make final payments and all other pending matters are closed.</p>	<p>40 CFR, Part 31.36. (i)(11)</p>

## GRANT TIPS - CHECKLIST

### GENERAL

- Check for specific grant requirements - different federal agencies have different grant requirements.
- Contract laws and regulations are different from grant laws and regulations; **contracts are not grants.**
- Check the grant program being funded -- grant requirements are specific to the laws and regulations of that program, and to the type of money used.
- Check with the tribal accounting staff and communicate with them on a regular basis.

### APPLICATION/BUDGET

- Check the grant application deadline date -- it allows applicants enough time to make required changes.
- Check if all application items have been submitted. Review the Region application check list provided with application. All Forms are filled out and not left blank and signed.
- Check if all numbers on application pages add up and are consistent with each other.
- Check if the budget includes computers, printers, furniture, etc. -- these items need to be tracked in the Tribal inventory.
- Check that application has been signed by the authorized signature official

### INDIRECT COSTS (Overhead)

- Check if the tribe has a current approved Indirect Cost Rate agreement with the Department of Interior. In order to be reimbursed for indirect costs, the Tribe must have a current indirect cost rate approved by the Department of Interior.
- Check if the Tribe has developed and submitted its Indirect Cost Rate proposal within 6 months after the end of each tribal fiscal year.
- Check the calculation of your approved Indirect Cost Rate for the current indirect rate, the base used (i.e., personnel and fringe, or total direct costs), and period of time the agreement covers.
- Check if the Tribe wishes to charge a lower indirect cost rate than the Tribe's approved rate. If so, make sure the Tribe's accounting office, etc., has approved the approach.

## GRANT TIPS - CHECKLIST

### GRANT AWARD

- Check that once the Tribe receives the EPA signed grant award, all those working on the award read all the grant's terms and conditions and note the budget/project period ending dates.
- Check that once the Tribe has signed both originals of the award, one original signed award is returned to:

US EPA, Grants Management Office (MTS-7)  
75 Hawthorne Street  
San Francisco, CA 94105

- Check that the accounting staff, especially those responsible for grant payment requests, have a copy of the most current grant award.
- Check all terms and conditions for requirements

### PAYMENT REQUESTS

- Check if the payment request expenses are within the award's project/budget start and end dates.
- Check if the payment requests are for tasks/work indicated in the approved workplan.
- Grant invoices may be paid after the grant ends, but the costs covered by those invoices must be within the grant award's project/budget start and ending dates.
- Check that the Final Financial Status Report has been submitted within 90 days of the project/budget period end dates for release of final payment.

### REPORTS

- Check that the Tribe submits annual/interim Federal Financial Report Forms to the Las Vegas Finance Center.
- Check that the Tribe submits timely annual Federal Financial Report Form and MBE/WBE reports to the EPA Grants Management Office. (Workplan progress reports may be quarterly - check your grant.)
- Check that within 90 days after the grant's project/budget ending dates, the Tribe has paid all the grant invoices, requested all EPA payments, and submitted the final federal financial Report Form to the Las Vegas Finance Center, and submitted the final progress report to the EPA Project Officer.
- Check that within 90 days after the grant's project/budget ending dates, the Tribe has submitted the Lobbying & Litigation Certificate and Final MBE/WBE report to the EPA Grants Management Office.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

## Grant Contractor On-site and Desk Reviews Summary of Process

### **2009 PROCESS:**

1. All grantees are selected for review using a statistical sampling process.
2. Reviews are either on-site or desk reviews.
3. All those reviewed are given same questionnaire to complete.  
(See attached Desk Review questionnaire)
4. Contractors and/or Grants Specialists perform reviews.
5. Contractors and/or Grants Specialists write the DRAFT report.
6. Draft Report sent to grantees for response.
7. Contractors and/or Grants Specialists write the FINAL report based on responses from grantees.
8. Reports are input into national EPA Grantee Compliance database.
9. Regions track implementation of recommendations, as applicable.
10. Findings in the reports are cumulatively reported to the General Accountability Office, EPA's Congressional Oversight Committee, etc.

**NOTE:** Grantees must respond in a timely manner to EPA's requests in this process.

# Common Review Findings

## **Supporting Documentation**

Source documentation lacks sufficient information (e.g., timesheets do not reflect actual hours worked or do not delineate the hours worked on various federal and non-federal projects; no contracts for contractors; travel authorizations not signed by approval official or insufficient justification; etc.)

## **Tracking Multiple Grants**

Inappropriate accounting system (e.g. financial records do not delineate various funding sources, whether they be federal or non-federal)

## **Written Policies and Procedures**

No written policies/procedures for payroll/time and attendance procurement, travel, inventory, etc. or policies and procedures are not followed

## **Internal Controls**

Internal policies and procedures do not ensure “checks and balances” (e.g., no segregation of various duties, approval official also acts as accounts payable official, etc.).



EPA ADMINISTRATIVE AND FINANCIAL  
DESK REVIEW QUESTIONNAIRE

**I. Organization Policies and Procedures**

*A. General Information / Policies and Procedures.* Many of these questions have “Yes” or “No” answers. For “Yes” answers, please provide the specific-reference to your policies and procedures. Please explain all “No” and “Not Applicable” answers. Please provide a copy of the policy, procedure or section thereof that supports your response to the questions marked with an asterisk – (\*).

Thank you in advance for completing this questionnaire.

Note: 40 CFR 30 and OMB Circular A-122 (now codified as 2 CFR Part 230) references apply to Non Profits, Hospitals and Educational Institutions. 40 CFR 31 and OMB Circular A-87 (codified as 2 CFR 225) references apply to States, Local Governments and Indian Tribes. OMB Circular A-21 (codified as 2 CFR 220) references apply to Educational Institutions.

1. Who or which office(s) in your organization is/are responsible for reviewing, approving and signing applications, awards and amendments?

2. Who or which office(s) in your organization is/are responsible for monitoring and overseeing assistance agreements once received from EPA?

3. (*) Do you have a current Organizational Chart? Show or explain any non profit or for profit organization and/or entities your affiliated with. <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

4. How does your organization keep up-to-date on federal regulations, legal decisions, OMB Circulars, etc.?

5. Does your organization have provisions for seeking written prior approvals for specific revisions, from the awarding agency under certain conditions? (40 CFR 30.25 (c), 40 CFR 31.30) <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

6. The Code of Federal Regulations (40), and OMB Circulars require organizations receiving federal assistance agreements to have written policies and procedures for the following areas. (40 CFR 30.21 and 30.22, 40 CFR 31.20 and 31.21) Do your policies and procedures address the items described below?

a. Personnel, including qualifications for each position, duties and responsibilities, salary ranges, EEO, annual performance appraisals, types and levels of fringe benefits, and standards of conduct governing duties and responsibilities including disciplinary actions for not adhering to the standards, for employees engaged in the award and administration of contracts. (OMB A-122 / 2 CFR Part 230, Appendix B, paragraph 8 and 40 CFR 30.42; OMB A 87 / 2 CFR Part 225, Appendix B, section 8 and 40 CFR 31.36 (b)(3); OMB A 21 / 2CFR Part 220, Appendix A, section J.10.)  Yes  No  N/A

b. (\*) Time reporting, tracked to each project; (OMB A 122 /2 CFR Part 230, Appendix B, paragraph 8.m; OMB A 87 / 2 CFR Part 225, Appendix B, Section 8.h; OMB A-21 / 2 CFR Part 220, Appendix A, section J.10 )  Yes  No  N/A

c. Redistributions (Chargeback's); (i.e., other organizational department costs; written, established rates required)  Yes  No  N/A

d. Payroll processing and internal controls; (OMB A 122 /2CFR Part 230, Appendix B, paragraph 8.m; OMB A 87 / 2CFR Part 225, Appendix B, Section 8.h; OMB A-21/ 2 CFR Part 220, Appendix A, section J.10)  Yes  No  N/A

e. Overtime (if allowed); (OMB A-122 / 2CFR Part 230, Appendix B, paragraph 8.f; OMB A-87 / 2CFR Part 225, Appendix B, section 8; OMB A-21 / 2 CFR 220, Appendix A, section J.10)  Yes  No  N/A

f. (\*) Vacation and Sick Leave (if offered by your organization); (OMB A 122 / 2 CFR Part 230, Appendix B, paragraph 8 g; OMB A 87 / 2 CFR Part 225, Appendix B, section 8.d; OMB A-21 / 2 CFR 220, Appendix A, Section J.10(f))  Yes  No  N/A

g. Compensatory time (if allowed). (OMB A 122 / 2 CFR Part 230, Appendix B, paragraph 8.d)  Yes  No  N/A

h. Equipment and property purchases including cost and price analysis, purchase, use of, inventory and disposition of at the end of the project; (40 CFR 30.34 and 30.44, 40 CFR 31.31, 31.32 & 31.36(f))	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

(A cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability when you do not have other proposals to compare costs against. A price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicators, together with discounts)

i. (*) Electronic Funds Transfers (EFT) drawdowns from EPA's accounts. Does your policy address who is authorized to request payment from the federal government, what procedures are used to verify that the request are accurate, and when drawdown of funds will occur etc.; (40 CFR 30.21 (b)(5) and 30.22, 40 CFR 31.20(b)(7) and 31.21)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

j. Receipt and deposit of advanced payments (40 CFR 30.22(i)(2) and 40 CFR 31.21(c)&(e))	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

k. Records retention. (40 CFR 30.50 and 30.53, 40 CFR 31.42)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

l. (*) Travel, authorizations, vouchering after the trip and, if required, trip reporting; (OMB A 122 / 2CFR Part 230, Appendix B, paragraph 51; OMB A 87 / 2CFR Part 225, Appendix B, section 43; OMB A-21 / 2 CFR 220, Appendix A, section J 53)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

m. (*) Procurement Standards for supplies, expendable property, equipment, real property and services. Standards for contracting, purchasing, consultant agreements, sub-awards or grants (if applicable, especially for monitoring sub grantees) and other types of awards that transfer federal funds outside of your organization; (40 CFR 30.40 through 30.47, 40 CFR 30.5 & 30.51(a), 40 CFR 31.36, 40 CFR 31.37 and 31.40(a))	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

n. (*) Provisions for utilizing Small Businesses, Minority Owned Firms, Women's Business Enterprises, and Labor Surplus Area Firms (where possible) (40 CFR 30.44(b), 40 CFR 31.36(e))	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

o. (*) Program income. Is it identified, authorized, accounted for, and are limitations placed on its use; (40 CFR 30.24, 40 CFR 31.25)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

p. Cost sharing, matching and In-Kind contributions. Is it identified, accounting for and reported; (40 CFR 30.23 and OMB A 122 / 2CFR Part 230, Appendix B, paragraph 12; 40 CFR 31.24 and OMB A 87 / 2CFR Part 225, Appendix B, section 12; OMB A-21 / 2 CFR 220, Appendix A, Section J.15(b))	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

7. Do you have the following documents for each grant award:

a. Original application and certifications; (SF 424, 424A, et al.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

b. Work plans and/or statement of work;	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

c. Initial award and all amendment documents;	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

d. Request for and approvals of scope and/or budget changes; (40 CFR 30.25 (b)&(c), 40 CFR 31.30 (a),(b) & (c)).	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

e. Financial Status Reports and reimbursement requests, if applicable; (40 CFR 30.52 (a)(1), 40 CFR 31.41(b))	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

f. Payment requests backed up by financial records to support the request; (40 CFR 30.21(a) and 30.21(b)(2), 40 CFR 31.20(a)(2))	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

g. Progress reports; (40 CFR 30.51 (b), 40 CFR 31.40(b))	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

h. Contracts / Subgrants; (40 CFR 30.46 and 30.47 and 40 CFR 31.37)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

i. Purchases; (40 CFR 30.34 or 40 CFR 31.32 for equipment, 40 CFR 30.35 or 40 CFR 31.33 for supplies)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

j. Consultant agreements; (40 CFR 30.27 (b) or 31.36(j))	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

k. Correspondence and approvals, including emails to and from EPA officials.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

**II. Accounting and Financial Management**

Many of these questions have “Yes” or “No” answers. For “Yes” answers, please provide the specific reference to your policies and procedures. Please explain all “No” and “Not Applicable” answers. Please provide a copy of the policy, procedure or section thereof that supports your response to the questions marked with an asterisk - (\*).

*A. Accounting*

1. Does your organization have an accounting manual? (40 CFR 30.21 (b) (5) & (6) or 40 CFR 31.20) The CFR requires certain accounting practices / procedures addressed in the questions below to be written.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

2. Does your organization’s accounting and financial management system(s) follow Generally Accepted Accounting Principles (GAAP)? (OMB Circular A-122 /2CFR Part 230, Appendix A, paragraph A.2.e; OMB A 87 / 2CFR Part 225, Appendix B, section 8, OMB Circular A 21 / 2 CFR 220, Appendix A, section J)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

3. Does your organization’s accounting and financial management system(s) provide accurate, current and complete disclosure of the financial results of each federally-sponsored project or program (i.e. each award is accounted for separately) (40 CFR 30.21 (b)(1) or 31.20(b)(1)), and produce financial reports in accordance with the requirements of 40 CFR 30.52 or 40 CFR 31.41?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

4. Does your organization's financial management system(s) provide records that adequately identify the source and application of funds for federally-sponsored activities, such as authorizations, obligations, unliquidated obligations, assets, outlays, income and interest? (40 CFR 30.21 & 30.22; 40 CFR 31.20, 21, & 22)  Yes  No  N/A

5. Does your organization's financial management system(s) provide effective control over, and accountability for all funds, property and other assets, including ensuring that all such assets are used solely for purposes authorized by the awards? (40 CFR 30.21 (b)(3); 40 CFR 31.20(b)(3)).  Yes  No  N/A

6. (\*) Does your organization have written policies and procedures to ensure that costs are reasonable, allocable and allowable? 40 CFR 30.21 (b)(6); 40 CFR 31.20(b)(5); OMB Circular A-122 / 2CFR Part 230, Appendix A, Section A, OMB Circular A-87 / 2CFR Part 225, Appendix A, Section C; OMB Circular A 21 / 2 CFR 220, Appendix A., Section C)  Yes  No  N/A

7. Does your organization monitor allowable costs to ensure they are charged to the grant within the specified period. (40 CFR 30.28, 40 CFR 31.23)  Yes  No  N/A

8. Does your financial management system(s) report and provide for a comparison of outlays or grant project expenditures, with budget amounts for each grant project/award or have the capability to do so? (40 CFR 30.21 (b)(4); 40 CFR 31.20(b)(4)).  Yes  No  N/A

9. Does your organization have budgetary controls to preclude incurring excess expenditures? (40 CFR 30.21(b)(3) and (4); 40 CFR 31.20(b)(4)).  Yes  No  N/A

10. Does your accounting system have provisions for reviewing and monitoring project budgets and program plans, and reporting and rectifying deviations that may occur in them? (40 CFR 30.25 (b); 40 CFR 31.20(b)(4) and 31.30).  Yes  No  N/A

11. Do you have a current audit? (40 CFR 30.26 (a) or 40 CFR 31.26).  Yes  No  N/A

12. If your organization expended more than \$500,000 of Federal funds in the most recent fiscal year, did you obtain an audit in accordance with OMB Circular A-133? (40 CFR 30.26 (a), 40 CFR 31.26(a)).  Yes  No  N/A

13. If your organization had an A-133 Audit performed, were there any findings, material weaknesses or reportable conditions identified? If there were, briefly explain or provide a copy of the findings section and your corrective actions taken.  Yes  No  N/A

14. If your organization requests reimbursement for indirect costs under the grant award, does your organization have an approved indirect cost rate? (OMB Circular A-122 / 2CFR Part 230, Appendix A, Section C and D; OMB Circular A-87 / 2CFR Part 225, Appendix E or OMB Circular A 21 / 2 CFR 220, Appendix A., Section G).  Yes  No  N/A

15. (\*) Does your organization have written procedures for drawing grant funds and issuing payments? 40 CFR 30.21 (b)(5) and 30.22 (b); 40 CFR 31.20(b)(7) and 31.21 (b) and (c) Note: Payment requests should be restricted to immediate needs, i.e. drawing down funds 3 to 5 working days in advance of disbursements.  Yes  No  N/A

16. What type of accounting and financial management system(s) does your organization use? Name of automated system(s)  Yes  No  N/A

17. Are accounting records supported by source documentation (40 CFR 30.21 (b)(7); 40 CFR 31.20(b) (6))  Yes  No  N/A

**B. Personnel/Timekeeping** (Ref: OMB Circular A-122 / 2CFR Part 230, Appendix B, section 8, OMB Circular A-87 / 2CFR Part 225, Appendix B, section 8 or OMB Circular A 21 / 2 CFR 220, Appendix A, section J, paragraph 10)

Many of these questions have “Yes” or “No” answers. For “Yes” answers, please provide the specific reference to your policies and procedures. Please explain all “No” and “Not Applicable” answers.

1. Does your organization have written payroll policies and procedures?  Yes  No  N/A

2. Do your employees record: actual hours worked directly on all projects, indirect or administrative time not charged directly to a project, and leave taken?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

3. For those employees required to work away from the office, are actual hours worked documented?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

4. Do payroll registers and reports match up with costs for each employee whose compensation is charged to an assistance agreement?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

5. Are timesheets required to be signed by the individual or supervisor?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

*C. Personnel/Payroll*

Many of these questions have “Yes” or “No” answers. For “Yes” answers, please provide the specific reference to your policies and procedures. Please explain all “No” and “Not Applicable” answers.

Does your organization’s written policies and procedures provide for the following controls for the payroll function?

1. Does the policy provide adequate separation of duties?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

2. Are salaries and wage rates established, authorized and approved in your organization to ensure equity?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

3. Does your payroll process ensure that all deductions from employee’s salaries are authorized by the employee, and proper?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

4. How are payrolls distributed?	<input type="checkbox"/>	EFT	<input type="checkbox"/>	Manual Checks	<input type="checkbox"/>	Both

5. If checks are distributed manually, are there sufficient controls to ensure that payroll checks are distributed to the correct employee?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

*D. Travel* (Ref: OMB Circular A-122 / 2CFR Part 230, Appendix B, sections 51, OMB Circular A-87/ 2 CFR 225, Appendix B, section 43 or OMB Circular A 21 / 2 CFR 220, Appendix A, Section J, para 53 )

Many of these questions have “Yes” or “No” answers. For “Yes” answers, please provide the specific reference to your policies and procedures. Please explain all “No” and “Not Applicable” answers.

1. Does your organization have written travel policies and procedures?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

2. Are internal controls in place to ensure that employees follow your organization’s travel policy, i.e. levels of review prior to authorizing payment and that the travel was associated with the specific grant project?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

3. Are internal controls in place to ensure that travel and time reporting support the employee’s activities while on travel?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

4. Do the policies and procedures include provisions to ensure that travel costs are allowable, allocable and reasonable	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

*E. Matching, Cost Sharing, In-Kind Contributions and Program Income*

40 CFR Part 30.23 (a) to (i) and 40 CFR 31.24 (a) to (e) provides criteria on the acceptability, purpose, and types of contributions made in relation to cost sharing or matching purposes, and the support for such. 40 CFR 30.24 and 31.25 addresses the accounting for Program Income related to Federally funded projects.

Many of the questions below have “Yes” or “No” answers. For “Yes” answers, please provide the specific reference to your policies and procedures. Please explain all “No” and “Not Applicable” answers.

1. Does your organization currently have any Matching, Cost Sharing and/or In-Kind costs included in any active awards or anticipate any of these types of costs in the foreseeable future? No _____ (Skip this entire section) Yes _____ Please complete the rest of this section.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

2. Do any of the matching costs come from another federal grant(s)? (If Yes, it must be authorized in the terms and conditions of the assistance agreement)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

3. Are these costs identified in the approved grant project budget?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

4. Does your organization track, record, report and verify these costs?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

5. Are all matching costs verifiable from accounting records and valued according to applicable OMB Circular cost principles?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

40 CFR Part 30.24 or Part 31.25 OMB Circular A-122 /2CFR Part 230, Appendix B, paragraphs 8 & 12; OMB Circular A-87 / 2CFR Part 225, Appendix B, paragraphs 8 & 12 or OMB Circular A 21 / 2 CFR 220, Appendix A, section J paragraph 15 refer to donations, contributions and program income.

6. Has any program income been used to satisfy the recipient's contribution for any current award or added to the funds committed for the project?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

7. Is there a term and condition in the award that permits the use of program income for match requirements or for adding it to the funds committed to the project?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

8. If there is no term and condition, has the program income been deducted from the total allowable project cost?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

*F. Procurement/Contracts/Subagreements*

Many of these questions have "Yes" or "No" answers. For "Yes" answers, please provide the specific reference to your policies and procedures. Please explain all "No" and "Not Applicable" answers. Please provide a copy of the policy, procedure or section thereof that supports your response to the questions marked with an asterisk - (\*).

1. Does your organization have written procurement policies and procedures?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

2. Has your organization awarded contracts or subagreements under any of the award agreements being reviewed? (Agreements refer to subgrant(s). Subgrant(s) mean an award of financial assistance in the form of money, or property in lieu of money, made under a grant by a grantee to an eligible subgrantee, subrecipient or by a subrecipient to a lower tier subrecipient. This includes financial assistance when provided by contractual legal agreement, but does not include procurement purchases of goods and services.) (40 CFR 30.2(ff) or 40 CFR 31.3)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

3. Were contracts awarded in accordance with your organization's contracting policy and does this policy comply with 40 CFR Part 30.40 to 30.48 or Part 31.36 & .37, as described below:

a) (*) Contains a written code of conduct that addresses conflict of interests and disciplinary actions (40 CFR 30.42; 40 CFR 31.36(b)(3))	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

b) Provides for competing transactions in a free and open manner. (40 CFR 30.43; 40 CFR 31.36(c))	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

c) Provides for: a review to avoid unnecessary purchases, a review of lease vs. purchase alternatives (when appropriate), conducting solicitations with a clear scope of work and bidder requirements, conserving natural resources, and utilizing small, MBE and WBE firms when possible. (40 CFR 30.44; 40 CFR 31.36(c)(3))	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

d) Requires performing and documenting a cost analysis for sole source procurements. (A cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability when you do not have other proposals to compare costs against.) (40 CFR 30.45; 40 CFR 31.36(f))	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

e) (*) Requires performing and documenting a price analysis for competitive bidding and small purchase procurement actions. (A price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with discounts.) (40 CFR 30.45; 40 CFR 31.36(f))	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

f) Requires documenting the basis for all procurement selections, justifying a lack of competition and basis for award cost and price. (40 CFR 30.46; 40 CFR 31.36(b)(9))	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

g) Provides for the Grantor's pre award review of the procurement when the award or contract modification exceeds \$100,000, is not competed, or only one bid is received. (40 CFR 30.44(e); 40 CFR 31.36(g)(2))	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

h) Discusses purchase/agreement /contract cost thresholds (small purchases vs. major procurements) and personnel required to approve procurements.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

i) Has provisions that no contract or sub award will be entered into with parties that are debarred, suspended or excluded from Federal assistance programs.(40 CFR 30.13; 40 CFR 31.35)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

4. Do any of your organization's contracts for grant projects exceed the Federal Small Purchases threshold, (\$100,000)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

5. If Yes, did EPA request to review the contract prior to award? (40 CFR 0.44(e); 40 CFR 31.36(g)(2)).	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

6. If Yes, did EPA provide written comments?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

7. Does your organization use a pre-qualified list of persons, firms or products to acquire goods and services?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

8. Did your organization follow its procurement policies to place and update vendors on the list?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

9. Has your organization established an affirmative procurement system for recycled materials and compliance with environmental statutes? (40 CFR 30.16; 40 CFR 31.13).	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

10. Does your organization have internal control processes to ensure that only required goods and services are acquired in quantities needed? (40 CFR 30.44(a)(1); 40 CFR 31.36(b)(4)).	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

11. Does your organization have internal control processes to ensure that only acceptable goods and services are paid for by the accounting/finance department? (40 CFR 30.21(b)(6)); 40 CFR 31.20(b)(5))	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

12. Does your organization have guidelines for documenting its contract files?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

13. Has your organization awarded contracts to consultants under current assistance agreements?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

14. Are internal controls for consulting agreements in place to ensure that your organization does not charge EPA assistance agreements more than the authorized direct salary cap? (40 CFR 30.27(b); 40 CFR 31.36(j))	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

15. Do your consulting agreements specify the services to be provided, engagement duration, reporting requirements, work location and pay rates including base rate, fringe benefits and overhead?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

G. *Small Businesses, Minority Owned Firms, Women' Business Enterprises and Labor Surplus Area Firms, (Where applicable).* (40 CFR 30.44(b), 40 CFR 31.36(e))  
 For "Yes" answers, please provide the specific reference to your policies and procedures. Please explain all "No" and "Not Applicable" answers.

1. Does your organization submit timely reports (MBE/WBE Reports) to EPA, on business activities with these types of firms?

Yes, date of the last submittal to EPA  Date  No, Please Explain

**H. Property Management** (40 CFR 30.30 through 30.37, 40 CFR 31.31 & 40 CFR 31.32)

Many of these questions have “Yes” or “No” answers. For “Yes” answers, please provide the specific reference to your policies and procedures. Please explain all “No” and “Not Applicable” answers.

1. Does your organization have written property management policies and procedures?  Yes  No  N/A

2. Has your organization purchased capital equipment on any of its active assistance agreements? ) Yes \_\_\_ (Please complete this section) No \_\_\_ (Go to Section I)  Yes  No  N/A

Equipment, under the Federal Guidelines, is equipment that is considered tangible items with a useful life greater than one year and greater than \$5,000 in value. Grantees may have limits that are different then the Federal Guidelines. That is acceptable as long as the limits are not greater then the Federal Guidelines.

3. Does your organization have an inventory control system? (40 CFR 30.34; 40 CFR 31.32)  Yes  No  N/A

4. Does your organization maintain property records that identify equipment purchased, either entirely or partially, with Federal funds? (40 CFR 30.34(f); 40 CFR 31.32(d)).  Yes  No  N/A

5. Does your organization perform a property inventory at least every two years? Date of last inventory:  Yes  No  N/A

6. Does your organization maintain records of property dispositions?  Yes  No  N/A

*I. Internal Controls*

Many of these questions have "Yes" or "No" answers. For "Yes" answers, please provide the specific reference to your policies and procedures. Please explain all "No" and "Not Applicable" answers.

1. Does your organization have policies and procedures to ensure compliance with the cash management requirements in 40 CFR Part 30.21 (b)(3) and 40 CFR 31.20((b)(3)?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

a. Does your organization have an internal auditor, audit staff or someone on the Board of Directors that provides for an independent review of the accounting and financial management process, cash receipts and payments, and safeguarding of assets?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

2. Does your organization have policies and procedure to ensure compliance with closing out assistance awards after the performance and budget periods. (40 CFR 30.71 and 40 CFR 31.50)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

3. Does your organization have a process in place to ensure compliance with the Programmatic Term and Conditions in the following areas:

a. Submitting programmatic progress reports;	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

b. Establishing and obtaining approval of a Quality Action Plan, if required;	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

c. Establishing a process to track, monitor and report on Environmental Results	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

*III - Transaction Testing*

A minimum of three non consecutive draws from different grants will be selected for review. The draws will be from a specific time period being reviewed.

As the recipient, you will be required to provide documents (invoices, timesheets, contracts, ledger excerpts) that identify and support the selected funds drawn.