

**Executive Office of Public Safety and Security
Office of Grants and Research
Homeland Security Division**

Reimbursement Request Instructions for Sub-Recipients with State Contracts

April 2014

Background

The federal homeland security grant funds made available through the Massachusetts Executive Office of Public Safety and Security (EOPSS) are reimbursement-based. Those who receive such grant funds are called ‘sub-recipients’. These instructions are intended to provide guidance to municipalities, state authorities, and other sub-recipients that receive grant funds from EOPSS through the Commonwealth’s Standard Contract. These sub-recipients must seek reimbursement for their allowable grant-related costs through a Reimbursement Request (RR) as described below.

RRs must be submitted to EOPSS on at least a quarterly basis. However, a RR may be submitted at any time during the contract period or the 30-day close-out (accounts payable) period. A final RR is due before the end of the close-out period.

Where to Find Additional Guidance

Current Homeland Security Division guidance and policy documents are available at:
www.mass.gov/eopss/funding-and-training/homeland-sec/grants/standard-documents.html.

How to Submit a Reimbursement Request

A RR must contain the following three elements:

1. A cover letter on the sub-recipient’s letterhead addressed to the EOPSS Program Coordinator that includes:
 - Date;
 - Name of federal funding program and federal fiscal year;
 - Date range of grant-funded activities included in the request;
 - Brief reason for request (i.e., an allowable equipment purchase);
 - Unique number (assigned sequentially by the sub-recipient) identifying the request;
 - Total reimbursement amount requested;
 - Contact information;
 - Signature of an authorized representative.

2. An itemized expenditure list with the organization’s name, federal fiscal year and federal program name, and RR number. The list must provide the following information for each expenditure:

- Cost category (planning, organization, equipment, training, exercise, or M&A);
- Investment justification and if applicable the project name/number;
- Vendor name;
- Item description in non-technical, plain-language terms;
- Line item amount;
- Total reimbursement amount at the bottom of list.

3. Backup documentation for all entries on the itemized list.

Required Backup Documentation for Reimbursement Request

Backup documentation ('proof of costs') is required from all sub-recipients. The documentation must be submitted in a RR in the order in which the items appear on the itemized list near the front of the RR packet. Backup documentation typically includes items such as: vendor invoices for goods and services, time and attendance records and/or summary-level payroll documents for employees and contractors being regularly paid out of the grant, and documentation related to specific grant requirements in some cases. Below is a more detailed description of backup documentation expectations.

Goods & Services Expenses

Invoices for goods and services must include the following:

- Vendor name, address, and date(s) of service or product delivery;
- Complete and legible description of goods and services rendered (see the General Requirements section for technical items entries);
- Itemization of invoice components (sub-contractor costs must also be itemized).

Equipment & Related Expenses

- An equipment expense must include the associated Authorized Equipment List (AEL) number on the itemized list or on the vendor invoice. The AEL is available on FEMA's Responder Knowledge Base website at: www.llis.dhs.gov/knowledgebase
- For a vehicle or watercraft purchase, please include a copy of the approved request letter as required by the latest EOPSS CBRNE Vehicle & Watercraft Procurement Guidance.
- A telecommunication or other user fees expense must be supported with the entire invoice or at least the cover page and any summary page to ensure no late fee was incurred.
- A maintenance agreement, service contract, or extended warranty coverage purchase must align with the Federal Emergency Management Agency's (FEMA) GPD Maintenance Policy FB 205-402-125-1 available at the EOPSS web page provided above.

Payroll Expenses

Backup documentation is required for salary costs of sub-recipient staff paid with grant funds and contractors who are not providing a discreet end-product. EOPSS will accept two types of backup documentation to verify such employee or contractor salary costs. One option is to provide a summary-level spreadsheet that documents eligible salary-related costs. The other option is to provide actual payroll documents.

➤ ***Summary-Level Submittal Option***

If submitting summary-level information, please note that it is the sub-recipient's responsibility to verify on-going employee or contractor time and attendance expenses by reviewing time sheets and documenting supervisory approval of time sheets. Under this option, payroll records are not submitted to EOPSS, but must be available for review during monitoring site visits of sub-recipients. These records must be retained a minimum of seven years beginning on the first day after the final payment under the contract.

Required Summary-Level Salary Backup: Under this option, a spreadsheet summarizes the required information. When providing summary-level information, there must be sign-off on the spreadsheet by an official authorized to approve time and attendance for the employees. The signature must be accompanied by a date, a printed name and title of the signatory, and a statement verifying the information provided is accurate. The spreadsheet must also include:

- start and end dates of the relevant pay period;
- hourly rate and total amount paid to each employee;
- each employee's full name;
- number of hours worked during the period;
- amount of any federally negotiated indirect cost rate agreement
(attach copy of the approved indirect rate document if requested by EOPSS).

➤ ***Payroll Record Submittal Option***

Under this option, time sheets are submitted as back-up for allowable employee or contractor salary costs. Each time sheet must be signed by the employee or contractor and the supervisor. If submitting an e-time sheet, it must show both employee and supervisor sign-offs. A cover sheet must accompany the time sheet. The cover sheet must bear the signature of an official authorized to approve time and attendance for the subject employee or contractor, with the date, printed name and title of signatory, and a statement verifying the information provided is accurate.

Travel Expenses

A travel-related expense must align with the latest EOPSS Travel Expenses Reimbursement Guidance. Remember to include, if required, a copy of the related travel expense request approval e-mail from EOPSS.

Food Expenses

A catering/food expense must align with the latest EOPSS Catering Costs Guidance. Please include the related formal meeting agenda (that indicates working lunch if applicable) and sign-in sheet (see the General Requirements section for required content).

Training & Exercise Expenses

- A backfill, overtime, volunteer, or on-call expense must align with the latest EOPSS Trainings & Exercises Guidance.
- The EOPSS and Sub-Recipient Approved Backfill/Overtime/Volunteer/On-Call Reimbursement Request Form must be used, unless a written waiver is provided by EOPSS. All entries on this form must be typed.

- An overtime, volunteer, or on-call expense must be for only the time spent in the training or exercise activity. Backfill may only be for the least amount of time required by any applicable Collective Bargaining Agreement (CBA) or similar documentation (i.e., personnel by-law). Travel time to or from a training, exercise, or related backfill shift will not be reimbursed.
- A backfill, overtime, volunteer, or on-call expense must be supported with a sign-in sheet (see the General Requirements section for required content); training attendance can also be verified with a course certificate or letter from training provider (see latest EOPSS Trainings & Exercises Guidance for details).
- A 'day of' exercise-related backfill, overtime, volunteer, or on-call expense as well as other costs (i.e., exercise supplies) must be accompanied by an approved After Action Report and Improvement Plan (AAR/IP) or a copy of the related AAR/IP approval e-mail form EOPSS, unless a waiver is provided by EOPSS (see latest EOPSS Training & Exercise Guidance for details).
- All non-DHS approved training expenses must be supported by a copy of the related Training Petition approval e-mail from EOPSS (see latest EOPSS Trainings & Exercises Guidance for details).

Planning BF/OT Expenses

- A backfill, overtime, volunteer, or on-call expense must align with the current EOPSS Planning Activity Guidance.
- The latest EOPSS and Sub-Recipient Approved Backfill/Overtime/Volunteer/On-Call Reimbursement Request Form must be used, unless a written waiver is provided by EOPSS. All entries on this form must be typed.
- An overtime, volunteer, or on-call expense must be only for the time spent in the planning activity. Backfill may only be for the least amount of time required by any applicable CBA or similar documentation (i.e., personnel by-law). Travel time to or from a planning activity or related backfill shift will not be reimbursed.
- A backfill, overtime, volunteer, or on-call expense must be supported with a meeting sign-in sheet (see the General Requirements section for required content) or a pre-approved individual planning activity reporting sheet (developed by sub-recipient). Include a copy of the latest Planning Activity Policy Request letter approval e-mail from EOPSS with each related RR.

EHP Review

For an equipment expense that required Environmental Planning and Historic Preservation Policy (EHP) review by FEMA, please include a copy of the EHP approval e-mail from EOPSS or the EHP approval letter from FEMA.

SIEC Review

For an expense that required Statewide Interoperability Executive Committee (SIEC) review, please include a copy of the project go-ahead e-mail from EOPSS or the approved ICIP cover page.

Timing of Reimbursement Request Processing

A sub-recipient must allow adequate time for EOPSS and the Commonwealth to process a RR and disperse funds.

The entire process may take between 28-45 days from the date the RR is received by EOPSS to the date when

payment into the sub-recipient's account is made. The time may be longer if EOPSS has questions about the sub-recipient's RR.

If there are such questions, an EOPSS Program Coordinator will contact the sub-recipient in writing within ten (10) business days of receipt of the request to seek clarification or additional information.

The sub-recipient is responsible for allowing sufficient time for a RR to be processed before payment is due to the vendor. Sub-recipients should ensure that their vendors are aware of the Commonwealth's reimbursement processing time prior to placing orders.

General Requirements to be Eligible for Reimbursement

- Sub-recipient must be current on all required financial and progress reports for RRs to be processed.
- Sub-recipient is responsible for ensuring that all items within a RR are 'allowable expenses' for the funding source related to the applicable contract. If in doubt, please check with your EOPSS Program Coordinator.
- A RR may not combine multiple funding sources.
- Grant-funded activity (i.e. equipment deliveries and/or installations) must occur during the period of performance, which is time between the start and end dates of the contract.
- Ensure that backup documentation is provided in the same order as it appears on the itemized list at the front of the RR.
- Backup documentation must not be provided in ½ page or other reduced size formats.
- Items on vendor invoices that are unclear, for instance a vendor product number without a supporting text description, must be briefly explained with a short, plain-English language note next to the item.
- Do not provide unnecessary back-up (i.e., vendor quotes) or staple items together.
- Payroll and/or CBA information (or similar documentation) related to a backfill, overtime, volunteer, or on-call expense must be obtained, reviewed, and maintained by the sub-recipient, but must not be submitted to EOPSS with the RR unless specifically requested to do so. EOPSS may at times request additional confirmation of the need for a backfill, overtime, volunteer, or on-call expense. This information may be reviewed during a DHS or EOPSS monitoring site visit and must be retained for seven years beginning on the first day after the final payment under the contract.
- Indicate on the itemized list or on the related backup if an expense is associated with a time and materials style contract or a deliverable style contract.
- RRs must be mailed or hand-delivered to the attention of the sub-recipient's designated EOPSS Program Coordinator at the Executive Office of Public Safety and Security – Office of Grants & Research – Homeland Security Division, Ten Park Plaza, Suite 3720, Boston, MA 02116.
- Faxed or e-mailed RRs will not be accepted.
- Sign-in sheets must have the name of activity, location, sponsoring entity, date(s), start and end times, and a signature or initials as well as a printed full name and associated agency name for each participant.

Questions regarding this document or on any aspect of submitting a RR should be directed to the sub-recipient's designated EOPSS Program Coordinator. Sub-recipients are encouraged to pro-actively contact their Program Coordinators with unique expenditures-related questions that might later present challenges to processing a RR.