

Emergency Management Performance Grant (EMPG)

2023-2024

Program Guidance

Guidance Released: Dec. 27, 2022

Period of Performance (POP) Start Date:

July 1, 2023



**MONTANA
DISASTER AND EMERGENCY SERVICES**

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**Montana Disaster and Emergency Services
Emergency Management Performance Grant
Fiscal Year 2023-2024**

Issued By

Montana Disaster and Emergency Services (MT DES)

EMPG Grant Award Number

TBD

Catalog of Federal Domestic Assistance (CFDA)

CFDA Title: Emergency Management Performance Grants (EMPG)

CFDA Number: 97.042

Authorizing Authority

Section 662 of the Post-Katrina Emergency Management Reform Act of 2006 (PKEMRA), as amended, (Pub. L. No. 109-295) (6 U.S.C. §762); the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, as amended (Pub. L. No. 93-288) (42 U.S.C. §5121 et seq.); the *Earthquake Hazards Reduction Act of 1977*, as amended (Pub. L. No. 95-124) (42 U.S.C. §7701 et seq.); and the *National Flood Insurance Act of 1968*, as amended (Pub. L. No. 90-448) (42 U.S.C. §4001 et seq.).

Period of Performance:

12 Months

Projected Period of Performance Start Date:

July 1, 2023

Projected Period of Performance End Date:

June 30, 2024

Special Project Request:

Award Date July 1, 2023 - October 31, 2023

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1.0 Program Overview & Priorities

1.1 Purpose

The purpose of the Emergency Management Performance Grant (EMPG) Program is to provide federal funds to states to assist state, local, territorial, and tribal governments in preparing for all hazards. Title VI of the *Stafford Act* authorizes DHS/FEMA to make grants for the purpose of providing a system of emergency preparedness for the protection of life and property in the United States from hazards and to vest responsibility for emergency preparedness jointly in the Federal Government, states, and their political subdivisions. The FY 2023 EMPG will provide Federal funds to assist state, local, tribal, and territorial emergency management agencies to obtain the resources required to support the National Preparedness Goal's associated mission areas and core capabilities.

1.2 Priorities

The Department of Homeland Security (DHS) and MT DES require EMPG subrecipients to prioritize grant funding to address capability targets and gaps. These gaps may be identified through participation Local Emergency Planning Committees (LEPC), in the Threat and Hazard Identification and Risk Assessment (THIRA) and Stakeholder Preparedness Review (SPR), after action review process and an Integrated Preparedness Plan (IPP) workshop. Subrecipients should prioritize the use of grant funds to maintain/sustain current capabilities, to validate capability levels, and to increase capability for high-priority core capabilities with low capability levels. The subrecipient will identify their top priorities and will develop, maintain, and follow a work plan that includes activities and expected outcomes for each priority.

2.0 Subrecipient Award

2.1 Award Letter

The Award Letter provides subrecipients with information concerning the type of grant being awarded, conditions of award, and total award amount, including the total federal and match portions of the award. The award letter also addresses the Articles of Agreement and the Obligating Document for Award.

2.2 Agreement Articles

The Agreement Articles specify that subrecipients are expected to comply with all applicable federal, state, and local laws, ordinances, rules, and regulations. The Articles of Agreement expands upon provisions that govern the sub-grant award. Subrecipients should carefully read the Grant Award Letter and Award Agreement to ensure they understand the conditions that must be met in managing subrecipient funds. The Agreement Articles may include special conditions if necessary to ensure compliance with the grant requirements.

2.3 Obligating Document for Award

The Obligating Document for Award is a legal document that outlines the standard and special conditions of the subrecipient including the total dollar amount, match requirement and subrecipient grant period of performance dates. The Obligating Document for Award is considered fully executed when it has been signed by the authorized subrecipient signatory official, the County/Tribal Authorized Representative, and the MT DES signatory.

2.4 Authorized Representative(s)

The Obligating Letter of Award names an individual from the subrecipient organization as the authorized representative for the subrecipient program. The authorized representative is the primary contact for the program and is responsible for adherence to the Articles of Agreement. If the subrecipient's authorized

representative changes at any time during the grant period of performance, the subrecipient must notify MT DES.

2.5 Conflict of Interest

All subrecipients are required to disclose, in writing, any real or potential conflict of interest to the State Administrative Agency (SAA), MT DES, as required by MT DES' conflict of interest policies and/or applicable federal, state, local, or tribal statutes or regulations including, but not limited to, terms found within the Federal Notice of Funding Opportunity (NOFO) and 2 CFR §200.112.

2.6 Annual Time Certification

All personnel wages (salaried or otherwise) associated with an EMPG Federal award must be supported by an Annual Time Certification form for the specified grant performance period. The form needs to be submitted with each year's EMPG application. The form identifies the employees full time or part time work status with EMPG and if the employee has other paid duties through the county or from another grant source such as Public Health Emergency Preparedness (PHEP). The form must be signed by the employee's supervisor. Updated Annual Time Certifications forms must be submitted anytime there are changes affecting the initial Annual Time Certification.

2.7 Oath of Office

As required by Montana Code Annotated (10-3-112 MCA) each person that serves in a Montana county for disaster and emergency must take an oath, in writing, before a person authorized to administer oaths in Montana. A copy of the written oath must be submitted to MT DES.

2.8 Personnel Action

Any significant change in EMPG funded personnel (hired, terminated, retired, receives a change in salary, or a promotion, etc.) requires that MT DES grants personnel be notified within 30 days of the determined action.

3.0 EMPG Baseline Requirements

The following are required by the EMPG program and must be reported on quarterly. EMPG subrecipients will use the workplan document to fill out the quarterly status reports.

3.1 Assessment and Reports

All subrecipients are required to take part in assessment processes regardless of EMPG status. The following assessments are required during the grant year. Expected dates of completions are listed but may be extended based on federal guidance and administrative needs.

3.1.1 National Incident Management System (NIMS)

All EMPG funded subrecipients are required to implement National Incident Management System (NIMS) and to complete a NIMS assessment. The NIMS Implementation Objectives for Local, State, Tribal, and Territorial Jurisdictions clarify the NIMS implementation requirements in FEMA preparedness grant NOFOs. As recipients and subrecipients of federal preparedness (non-disaster) grant awards, jurisdictions and organizations must achieve, or be actively working to achieve, all the NIMS Implementation Objectives

Reference Appendix C for a link to the most current NIMS requirements.

The NIMS assessment is due by September 30, 2023.

3.1.2 Threat Hazard Identification Risk Assessment and Stakeholder Preparedness Review (THIRA & SPR)

Participate in the Threat Hazard Identification Risk Assessment and Stakeholder Preparedness Review process.

The THIRA and SPR will be sent out as a fillable form and is due by November 1st, 2023 (*This date may change based on federal guidance*).

3.1.3 LEPC Participation Reporting

EMPG subrecipients are required to participate in Local Emergency Planning Committees (LEPC), Tribal Emergency Response Commission (TERC), or other all-hazards community planning groups. EMPG subrecipients are required to complete the LEPC report for the State Emergency Response Commission (SERC) through MT DES. EMPG recipients and LEPC chairpersons should coordinate to assure a single report is provided.

The LEPC reporting is due by September 30, 2023.

3.2 EMPG Training Requirements

The following are specific and minimum training requirements that EMPG funded personnel must achieve to maintain eligibility for the jurisdiction to continue receiving EMPG funding.

3.2.1 NIMS Training

All EMPG funded personnel must provide proof of completion of NIMS training which includes the following Independent Study (IS) courses 100, 200, 700, and 800, training within one year of hire date.

3.2.1 Professional Development Series or National Emergency Management Basic Academy Training

Complete either the Independent Study (IS) Professional Development Series or the National Emergency Management Basic Academy within three years of hire date. *Reference Appendix C for a link to FEMA's IS Professional Development Series.*

3.3 Emergency Planning

Every political subdivision of the state is required to prepare and maintain emergency plans. EMPG funds are used to assist in preparing and updating these plans in accordance with, and in support of, the State's disaster and emergency plan, the Montana Emergency Response Framework (MERF), the State program, and MCA 10-3-401. The following are required to maintain EMPG funding.

3.3.1 Submit, Review and Update the EOP

The Emergency Operations Plan (EOP) must be consistently reviewed and updated. EMPG applicants will be required to submit their current signed and approved EOP to MT DES to assure MT DES has the updated plans on file with their EMPG applications. *Counties that are unable to submit an EOP will be required to identify EOP development as a priority in the EMPG workplan and to submit those at the end of the Period of Performance.*

3.3.2 Primary and Alternate EOC

The EOP must designate a primary and alternate Emergency Operations Center (EOC) location(s).

3.3.3 Distribution Management Plan

Develop and maintain a Distribution Management Plan. The Distribution Management Plan should follow FEMA's IS-26 Guide to Points of Distribution course and the guidance within that course. *Reference Appendix C for a link to the FEMA IS-26 course.*

Distribution plans need to be submitted to mtdesprep@mt.gov.

3.3.4 Resource List

Develop and maintain a resource list of personnel and equipment to include contact information for public (municipal, county, tribal), private and volunteer resources.

3.4 MT DES Sponsored Event

Attend a MT DES sponsored event during the grant's period of performance. MT DES sponsored events can include the emergency management forum, regional meetings, district meetings, and other meetings specifically identified by MT DES.

3.5 EMPG Workplan

During the application and workplan development process, each jurisdiction identifies their priorities for their emergency management program. Prior to receiving an EMPG award, each jurisdiction will develop a workplan that addresses the jurisdiction's identified priorities and is agreed upon by both the local jurisdiction and MT DES.

EMPG applicants without an EOP submitted with their grant application must identify EOP development as a workplan priority and demonstrate progress throughout the period of performance. Developed EOPs will then be submitted MT DES at the end of the period of Performance.

EOP's not submitted through the EMPG application process will be submitted through mtdesprep@mt.gov as well as to the District Field Officer.

The workplan will identify priorities and supporting activities that are considered appropriate and achievable for the jurisdiction's emergency management program. Activities within the agreed workplan must be considered allowable activities as described in this guidance, the EMPG Notice of Funding Opportunity and FEMA's Emergency Preparedness Guide.

Subrecipients are encouraged to work with district field officers in completing the workplan. The workplan format should allow a focused approach to address program priorities and planned activities that address the identified priorities. The workplan should consider the Planning, Organizational, Equipment, Training and Exercise (POETE) methodology.

The workplan reporting should also include narratives for EMPG funded activities in response, recovery, and mitigation, if applicable, as well as other programmatic EMPG funded activities that may not be identified as work towards a specific priority. Any change to the workplan may require a change of scope request. All change of scopes requests must be approved by MT DES.

3.5.1 Exercises

EMPG funded exercises should be considered for each priority and may be discussion based (Tabletop) or an Operations Based (Drill, Functional, or Full Scale) exercise. The type of exercise may be determined

by the jurisdiction based on needs and capability. Exercises should demonstrate testing of previously identified improvement plans.

At a minimum, one (1) exercise will be hosted or attended that focuses on a selected priority identified in the workplan. The exercise will be conducted during the period of performance. The exercise must be followed up with an After-Action Review (AAR) and a corresponding Improvement Plan (IP) that is submitted to the District Field Officer as well as emailed to mtdesprep@mt.gov within 90 days of the exercise completion. The IP may be used in future work plan development or changes.

4.0 Application Guidelines

4.1 Overview

All grant applications, status reports and reimbursement payment requests will be submitted through Amplifund. For additional information concerning application procedures please see <https://des.mt.gov> or contact MT DES.

All applications will require the use the jurisdictions Unique Entity Identifier (UEI). Each jurisdiction

Add UEI information

There are four sections to the application.

1. Opportunity Details Section
2. Project Information Section
3. Application Forms Section
 - a. Organizational Information and Approvals
 - i. Applicant will need to submit the following forms:
 1. Annual Time Certification Form
 2. Assurances Form (Standard Form 424B)
 3. Applicant Agent Designation Letter
 4. Annual Phone Justification Form - if applicable
 5. Annual Utilities Justification Form – if applicable
 - b. Applicant Assessment
 - i. Applicants will need to submit the Indirect Cost Rate Form if applicable.
 - c. EMPG Baseline Requirements
 - d. EMPG Workplan Section
 - i. Applicants will need to submit the Workplan Form.
4. Budget Section
5. Submit Section

This guidance is not intended to describe how to complete an application or report in Amplifund, but to clarify certain sections of the application. EMPG application and reporting forms will be updated each year and are modifiable by MT DES staff, as necessary. Training and additional technical assistance may be provided through DFO's and grants staff as necessary.

The application and workplan establishes a foundation for the year's anticipated work and expenditures. Quarterly status reports and reimbursement payment requests will be based on workplan activities, projects, and

budget breakdowns. It is understood that predictions of future activities are not perfect. If changes need to be made, work with MT DES grants staff.

4.2 EMPG Budget

During the application period applicants are encouraged to apply for anticipated costs of their EMPG program. Pass-through EMPG funding is based on the federal award and an allocation formula that includes a base rate and population. MT DES makes every effort to limit funding fluctuations to within five percent (5%) of the previous year's funding allocation.

EMPG expenses need to be broken into specific allowable categories identified below. Items that do not fit into a category below may not be allowable. Contact the DFO or grants staff for clarification on specific questionable items. EMPG budgets use the following allowable categories.

4.2.1 Organization: Personnel Salaries

EMPG program funds may be used for all-hazards emergency management operations, staffing, and other day-to-day activities in support of emergency management principles.

4.2.2 Organization: Fringe

Fringe denotes personnel benefits (health, unemployment, retirement, etc.) provided by the agency or entity which employs an EMPG eligible individual.

4.2.3 Operational Utility Costs

To include expenses for rent, landline phones, cell phones, internet, and utilities directly related to the EMPG workspace and/or EOC.

4.2.4 Travel

Travel costs (e.g., airfare, mileage, per diem, hotel) are allowable expenses for employees who are in travel status for official business related to the planning and conduct of the emergency management activities, trainings, and exercises. Registration fees associated with trainings are also an allowable expense under travel. International travel requests must be authorized by MT DES and FEMA.

4.2.5 Supplies and Accountable Supplies

- **Supplies** are items that are expended or consumed during daily business, trainings, planning, etc. Supplies that are expendable, typically, have less than a one-year lifespan. Supplies would be pens, paper, printer ink, membership dues, newspaper notices for LEPC meetings, etc. This will include supplies needed for eligible training and exercise, and planning activities you have that relate to your workplan.
- **Accountable Supplies** are expendable and cost less than \$5,000 and, typically, have a lifespan of greater than one year. Accountable supplies would be computers, printers, IT software, etc.

4.2.6 Public Information and Warning System

Mass notification systems managed, in part or in whole, through the local emergency management office are an eligible cost.

4.2.7 Consultants/Contracts

The services of contractors/consultants may also be procured to support the design, development, conduct, and evaluation of plans or exercises. Payment of salaries and fringe benefits must be in accordance with

the policies of the state or unit(s) of local government and have the approval of the state or DHS/FEMA, whichever is applicable.

4.2.8 Management and Administration

Management and Administration (M&A) activities are those directly related to managing and administering the award, such as financial management and monitoring. To request M&A for reimbursement time must be tracked in a financial system to include the name of the individual being paid and it must be coded to the EMPG account. Subrecipients may use up to five percent (5%) of their EMPG award for M&A purposes.

4.2.9 Indirect Costs

Indirect costs are allowable under this program, as described in 2 C.F.R. §200.414. Subrecipients must have an approved indirect cost rate agreement with their cognizant agency to charge indirect costs to this award. A copy of the approved rate (a fully executed agreement negotiated with the applicant's cognizant agency) is required at the time of application and must be provided to MT DES before indirect costs may be charged to the award.

4.2.10 Equipment

Equipment may be eligible only if pre-approved by MT DES and tied directly to a priority project described in the subrecipients workplan. Allowable equipment categories and equipment standards for EMPG are listed on the DHS Authorized Equipment List (AEL). Equipment may also be available under reverted funds. All equipment purchased with EMPG funds must support the emergency management program. Decisions to approve EMPG funds to be used towards equipment are made at the MT DES Preparedness supervisor or bureau chief level.

4.2.11 Soft Match

Soft Match is a category that may be used during reimbursement claim process. It is not used during the budgeting process during the application process.

5.0 Unallowable costs

5.1 Examples of unallowable costs

Costs must be allowable to be reimbursed. Costs that are not allowable include, but are not limited to, the following:

- General-purpose vehicles (patrol cars, executive transportation, fire apparatus)
- The maintenance and/or wear and tear costs of general use vehicles and emergency response apparatus
- Fuel for vehicles
- Parking tickets or other traffic tickets
- Commuting to and from a residence to headquarters or worksite for the day in a personal or county vehicle
- Hiring of sworn public safety officers or to supplant public safety positions and responsibilities
- Sole source contracts and procurements not pre-approved by MT DES
- Standalone working meals
- Entertainment
- Laundry
- Late payment fees

- Pre-award costs
- Construction/Renovation
- Activities unrelated to the completion and implementation of the Emergency Management Performance Grant.

5.2 Supplanting

Grant funds must supplement, not supplant, replace, or offset State or local funds that have been appropriated for the same purpose. Applications for projects that fall under an enterprise fund or non-tax revenue source may be required to provide additional information on the project.

If supplanting is determined, subrecipients will be required to repay grant funds expended in support of those efforts.

5.3 Non-Comingling

Comingling is the mixing or blending of funds within a financial accounting system in such a way that expenditures cannot be identified or reconciled to a particular subrecipient, project, grant, or indirect activity. Comingling of subrecipient funds is not allowable per Federal regulations. Subrecipients must utilize financial systems which provide for effective control and accountability for all funds. This generally entails the use of separate accounts established for the specific oversight and expenditure documentation of EMPG grant funds as established within the subrecipient's jurisdictional financial policies and procedures, or other established guidelines as approved.

6.0 Status Reports

Subrecipients are required to submit programmatic and financial reports on a quarterly basis through Amplifund. Quarterly status reports should use the fillable PDF form provided that contains their approved EMPG workplan. The status reports should consider each identified priority using the POETE methodology and submitted through the Amplifund website by the due dates listed in *Appendix A*. However, if a due date falls on a weekend or holiday, the deadline is adjusted to the next business day. Status reports must be submitted and approved prior to reimbursement payment request submittals. For additional information on how to submit status reports please reference the Subrecipient Amplifund Step-by-Step Guide on the EMPG resources webpage at <https://des.mt.gov> or contact MT DES.

6.1 Identified Priorities

Status reports should report on the identified priorities and planned activities. Each narrative should be concise, reporting how EMPG personnel and funds are used towards each identified priority.

6.2 Response Activities

Status reports should include, if applicable, allowable emergency response activities that occurred during the reporting period that utilized EMPG funds or personnel time. Status reports should include progress in planned activities that are identified in the work plan.

6.3 Recovery Activities

Status reports should include, if applicable, allowable recovery activities that occurred during the reporting period that utilized EMPG funds or personnel time.

6.4 Mitigation Activities

Status reports should include, if applicable, allowable mitigation activities that occurred during the reporting period that utilized EMPG funds or personnel time.

6.5 Other EMPG Activities

Status reports should include other allowable programmatic activities that occurred, during the reporting period that utilized EMPG funds or personnel time.

7.0 Reimbursement Payment Requests & Documentation Requirements

7.1 Reimbursement Payment Requests

EMPG is a cost match grant program, meaning jurisdictions are required to provide a cost match of no less than 50 percent (50%) in matching funds as stipulated by the Federal grant guidance. Local jurisdictional match may be cash or in-kind. Reimbursement payment requests should be submitted by the local or tribal DES coordinator within 45 days following the close of each quarter. All expenses must be verifiable, reasonable, allowable, allocable, and necessary under the grant program. Proof of payment must be submitted with each reimbursement payment request.

Fiscal controls and accounting procedures must meet Generally Accepted Accounting Principles (GAAP) and be sufficient to ensure grant funds have not been used in violation of federal, state, tribal, or local requirements. Subrecipients must promptly notify MT DES of any illegal acts or irregularities, including conflicts of interest, falsification of records or reports, and misappropriation of funds or other assets, and must take prompt action when instances of noncompliance are identified in audit findings.

7.2 Hard Match (Cash Match)

Hard Match is general funds, or non-federal funds, spent for project related costs under the grant agreement. For the expenditure to be allowable the costs must be verifiable (tracked and documented), reasonable, allocable, and necessary for the performance of the Federal award.

7.3 Soft Match (In Kind Match)

Soft Match is contributions of the reasonable value for goods or services in lieu of cash payments which are necessary or benefit the performance the federally assisted project or program. Soft Match for EMGP is limited to the voluntary contribution of time at the current national volunteer rate and mileage costs at the current IRS rate. Soft match must be supported with documentation to be considered allowable. Eligible soft match activities must be directly related to EMPG activities and fall into one of the accepted EMPG soft match activities listed below.

Allowable soft match includes:

- Eligible volunteer time includes time individuals spend on an EMPG related activity that is not part of their normal duties. The volunteer rate is adjusted in April of each year effective the fourth quarter of the given grant year. *Please reference Appendix C for a link to the most current volunteer rate.*
- Eligible mileage includes travel to and from EMPG related activity that is not part of their normal duties. The mileage rate is updated in January of each year by the IRS and effective the third quarter of the given grant year. *Please reference Appendix C for a link to the most current mileage rate.*

The following areas are accepted EMPG soft match activities. The required documentation that must be included for it to be eligible is as follows:

- LEPC meetings – requires completed soft match tracker sheet, sign in sheet and either agenda or minutes demonstrating eligible EMPG activities
- Emergency management related training courses – requires completed soft match tracker sheet, sign in sheet and course agenda.
- Emergency management related exercises – requires completed soft match tracker sheet, sign in sheet and agenda or After-Action Report/Improvement Plan (AAR/IP).

Failure to include proper supporting documentation may result in denial of some or all the soft match requested.

For questions concerning allowable and/or unallowable costs please call your MT DES Grant Coordinator prior to purchasing any items or services. For additional information on how to submit reimbursement payment requests please contact the district field offer or MT DES grants staff.

7.4 EMPG Expenditures Required Documentation

EMPG expenditures required specific documentation as described below.

7.4.1 Organization (Salaries and Fringe)

- Annual time certification for each EMPG individual (not for M&A)
- General ledger/financial report (budget detail report with pay detail, etc.) required to show the following:
 - Name of individual to be reimbursed
 - Amount paid to the individual in salary and fringe categories (salary and fringe cannot be combined into one lump sum)
 - Date expenses were incurred

**Note: Timecards or other payroll documentation may be required for special conditions. Timecards or equivalent must be available for monitoring or upon request.*

7.4.2 Operational Utility Costs

- General ledger/financial report which is required to show the following
 - Description of the expense
 - Amount of the expense
 - Date expense was incurred
 - Vendor/Payee
- Description must be detailed enough to show the expense is eligible under EMPG. The following information should be included in the respective yearly phone or utilities justification form
 - Utilities that are for shared space must have a justification on how they are prorated
 - County owned landline office phones must have a justification for every line (i.e., one DES Office line and 2 EOC lines would require one justification letter stating the purpose and use of each line.)
 - Cell Phones must include a cell phone reimbursement policy (1 time per grant) or a justification along with cell phone bill showing who is being reimbursed (1 time per grant)
- Other documentation may be requested if costs are not easily identifiable as eligible.

7.4.3 Supplies/Accountable Supplies

Supplies/Accountable Supplies include eligible items that support planning, training and exercise expenditures that are directly related to the operation of the Emergency Management Program.

- General ledger/financial report that must show the following:
 - Description of the expense
 - Amount of the expense
 - Date expense was incurred
 - Vendor /Payee
- Items that are not easily identifiable as eligible could require invoices, receipts, and/or justification
Example: Amazon Purchase for \$300 under supplies would require the receipt or a breakdown of items to be provided

7.4.4 Travel

General ledger/financial report for hard expenses (hotel, per diem, airfare, etc.) is required to show the following:

- Description of the expense (must be able to be tied back to an eligible activity)
- Receipts or county reimbursement form (if applicable)
- Mileage log showing name of person traveling, date of travel, reason for travel, destination, and total number of miles
- Event agenda or justification

7.4.5 Equipment

- Allowable with a general ledger/financial report showing the following:
 - Description of the expense
 - Amount of the expense
 - Date expense was incurred
 - Vendor / Payee
- Purchase order, invoice, or other documentation showing the specifications of the expense.
- Other documentation may be requested if costs are not easily identifiable as eligible.

7.4.6 Consultants/Contracts

Allowable with general ledger/financial report showing the following:

- Description of the expense
 - Amount of the expense
 - Date expense was incurred
 - Vendor / Payee
- *Note: May require a copy of the contract or invoice

7.4.7 Management and Administration

- Allowable with a general ledger/financial report showing the following:
 - Name of individual
 - Amount paid in salary and fringe
 - Date expenses were incurred
- Verification of time through timecard or equivalent documentation

7.4.8 Indirect Costs

Only allowable with an indirect cost rate agreement approved by the jurisdictions cognizant agency at the time of application.

7.4.9 Soft Match (In Kind Match)

Must have the following documentation for allowable events:

- Agenda and or minutes for the event
- Completed (date, time, purpose, and location of meeting) sign in roster with each attendee's name, organization, funding status (federal vs. non-federal),
- Mileage (if applicable)

8.0 Additional Requirements

8.1 Procurement

When procuring property and services under a federal award, subrecipients must follow 2 CFR §200.318 through 200.326. Note: the **most stringent** local, state, or federal procurement requirements, procedures, laws, and/or regulations must be used

The following documentation must be available upon request

- Applicants selected for funding does not constitute award. Any costs incurred or obligated prior to the execution of an award are not allowed.
- Copy of entities own documented procurement procedures which reflect applicable state and local laws and regulations. Procurement procedures must conform to applicable Federal law and the standards identified in 2 CFR §200.318
- Procurement method followed 2 CFR §200.320
 - Procurement by micro-purchases method: (The acquisition of goods or services whereby the aggregate dollar amount does not exceed \$10,000. If this method is used solicitation of competitive quotations is not required if price is reasonable.
 - Procurement by small purchase procedures method: The acquisition of goods or services whereby the aggregate dollar amount does not exceed \$50,000 for goods or \$25,000 for services (State of Montana Procurement Policy). If this method is used, price or rate quotations shall be obtained from an adequate number of viable sources. Adequate number means no less than three (3) sources.
 - Procurement by sealed bids (formal advertising) method: Aggregate dollar amount is expected to be more than \$50,000 for goods or \$25,000 for services (State of Montana Procurement Policy).
 - Procurement by competitive proposals (RFP) method: Aggregate dollar amount is expected to be more \$50,000 for goods or \$25,000 for services (State of Montana Procurement Policy). This method is usually used for non-construction procurements.
 - Procurement by non-competitive proposals method: This method may only be used when one or more of the following circumstances apply. Prior to purchasing by non-competitive method, subrecipient must contact MT DES for approval. Subrecipient must explain why full and open competition is not possible. Factual evidence, such as written documents, reports, supporting data, affidavits, patent or copyright information, research, or other information, must be provided, sufficient for MT DES to independently determine that the justification is true and accurate. Information must be provided to MT DES in written format via formal letter (letter can be emailed).
 - The item is available **only** from a single source. Specifying a brand name is **not** sufficient reason for using single source.
 - After solicitation of several sources, competition is determined inadequate. Subrecipients must be able to show that solicitation from an adequate number of sources occurred.

8.2 Suspension and Debarment

Prior to purchasing equipment or services, jurisdictions are required to utilize the Federal and State suspension and debarment listings to ensure compliance. Suspension and debarment actions prevent companies and individuals who pose a business risk to the government from participating in government contracts, subcontracts, loans, grants, and other assistance programs. The effect of suspension and debarment by a federal agency is government wide. *Reference Appendix C for the link to State and Federal lists.*

8.3 Records Retention

Subrecipients are responsible for the maintenance, storage, and accuracy of all pertinent documentation (files, correspondence, modifications, records, reports, and expenditures, etc.) having to do with their EMPG program. In the event of an audit, these records should afford auditors a holistic understanding of the status of the grant and provide thorough documentation of each transaction, any issues that have arisen, and the general nature of the program. All records, whether paper or electronic must be stored in such a way as to protect against tampering.

County/Tribal DES Coordinators are responsible for the retention of all expenditures and other required documentation for a period of at least three years from the close of the grant, or the most recent financial action (audit, etc.), as appropriate, or as required by local, state, or federal law. MT DES recommends a storage period of at least 7 years. This information is to be made accessible for review at any reasonable time by an authorized representative of the SAA upon request, per 2 CFR §200.

9.0 Monitoring, Technical Assistance, and Non-Compliance

9.1 Monitoring Visits

Monitoring visits are performed to confirm grant requirements are being fulfilled, to ensure correct and accurate documentation is being generated, and to assist with any questions or concerns subrecipients may have related to the grant. Subrecipients will be monitored programmatically and financially by MT DES District Field Officers (DFO) and Grant Coordinators to ensure that all grant activities and project goals, objectives, performance requirements, timelines, milestone completion, budgets, and other related program criteria are being met.

On-site monitoring visits will be performed according to MT DES schedules, as requested, or as needed. At minimum, subrecipients will receive monitoring from the District Field Officer (DFO) twice a year and from the Grant Coordinator once every 2 years. If an on-site visit cannot be arranged the subrecipient may be asked to perform monitoring via phone. Additional monitoring visits may be conducted throughout the period of performance as part of corrective action when subrecipients are demonstrating non-compliance.

A monitoring review form is used during the monitoring visit as a guide to ensure subrecipients are accomplishing requirements and maintaining a record of grant documents. A copy of the Monitoring Review Form can be found in Appendix B of this guidance.

9.2 Technical Assistance

Technical assistance shall be accomplished through either desk-based review, on-site technical assistance visits, or both. Technical assistance may involve the review and analysis of the financial, programmatic, performance, compliance and administrative processes, policies, activities, and other attributes. It will also identify areas where technical assistance, corrective actions and other support may be needed.

9.3 Non-Compliance

Non-compliance is demonstrated when a subrecipient fails to comply with EMPG requirements. District Field Officers (DFO) and Grant Coordinators provide technical assistance to assure compliance with state and federal guidance and regulation. When compliance issues are not remedied through the offered technical assistance, MT DES may send official correspondence detailing the compliance issue and corrective actions to resolve this issue.

2 CFR §200.343 identifies actions that MT DES, as the SAA, may take to assure that federal funds are utilized according to the Notice of Funding Opportunity (NOFO), 2 CFR §200, and state guidance. Possible repercussions for subrecipients demonstrating non-compliance may include, but is not limited to, the following:

- Technical assistance and corrective action plans
- Disallow use of EMPG funds for any costs that are not compliant and withhold reimbursement for payment requests pending corrective action
- Partly or entirely suspend the current EMPG award
- Future EMPG awards may be reduced or include “Special Conditions” that are specific to the subrecipient and address recurring non-compliant issues
- Deny future EMPG awards if compliance is not attained
- Pursue other appropriate legal actions

Non-compliance may lead to any of the above noted actions until corrected to meet this guidance. Examples of non-compliance actions include, but is not limited to, the following:

- Not submitting approved reporting for LEPC, NIMS and THIRA & SPR by the due date
- Not submitting approved AARs or IPPs for all EMPG funded personnel for exercises that were held during the period of performance (POP)
- Not submitting quarterly status reports detailing completed EMPG eligible activities by the due date
- Not progressing and completing the FEMA Professional Development Series coursework for all EMPG funded personnel within the required timeframe

10.0 Accruals

An accrual, as found in the Montana Operations Manual, is the recognition of expenditure activity prior to its actual receipt or disbursement. Accrual estimates must be submitted to the State Administrative Agency (SAA) annually no later than the second week of June for approval.

Accrual procedures must meet Generally Accepted Accounting Principles (GAAP), which require that all expenditures be recognized in the accounting year accrued.

Valid accruable expenditures should include:

- Materials and supplies ordered or purchased prior to July 1, but have not yet been reimbursed, regardless of when they were paid for.
- Any time for services or hours worked prior to July 1, even if not paid until after June 30th to include salary, or benefits.

11.0 Grant Amendments

Grant amendments are required to significantly modify planned activities or the planned budget.

11.1 Change of Scope

A subrecipient may request a change of scope at any point during the period of performance. A change of scope request is necessary if a subrecipient wants to create a new or significantly modify their existing workplan. Change of scope requests must be submitted to the proper MT DES EMPG Grant Coordinator. Change of scope

requests should allow for 30 days' notice prior to implementation of the request. Specific subrecipient programs may have additional requirements. Subrecipients should contact their MT DES Grant Coordinator with any questions regarding the change of scope process.

11.2 Budget Modification

A budget modification is necessary if a subrecipient wants to create a new budget category or line item or move funds between existing budget categories or line items. A subrecipient may request a budget modification at any point during the period of performance by submitting a request to their MT DES Grant Coordinator. Budget modification requests should be submitted through the AmpliFund system and allow for 30 days' notice prior to the implementation of the requested modification. Budget modifications should include a narrative of which lines are being modified and the reason for the request. Specific subrecipient programs may have additional requirements. Subrecipients should contact their MT DES Grant Coordinator with any questions regarding the budget modification process.

12.0 De-obligation of Funds & Closeout

Close-out of EMPG awards will be administered by MT DES upon determination of grant completion in accordance with 2 C.F.R. §200.344 and upon receipt of a signed subrecipient letter requesting closeout. Subrecipient closeout request letters shall be submitted no later than October 1st of each year. Upon receipt of a completed closeout request letter, MT DES will provide a closeout confirmation letter to the subrecipient.

***Note: If MT DES has not received and processed a final payment request and close out letter request by October 1st, we will begin the process of closing out your grant. All remaining funds will be de-obligated from the awarded agency, county, tribe, etc., and will no longer be available to the subrecipient.*

Appendix A: EMPG Reporting and Submission Dates

If a Due Date falls on a weekend or Holiday, the deadline is adjusted to the next business day.

Reporting Period	Status Report Due Date	Reimbursement Payment Request Due Date
July 1 – September 30	October 10	November 15
October 1 – December 31	January 10	February 15
January 1 – March 31	April 10	May 15
April 1 – June 30	July 10	August 15

Other Annual Deadlines

EMPG Application:

- Opens on January 4, 2023
- Closes on April 14, 2023

Assessments

The NIMS assessment is due by September 30, 2023.

The THIRA and SPR is due by November 1st, 2023 (*This date may change based on federal guidance*).

The LEPC reporting is due by September 30, 2023.

Accruals Due the second week of June

Closeout Letter Due October 1st (for the regular period of performance)

Appendix B: Monitoring Review Form



EMPG Award Monitoring

Disaster and Emergency Services Division
Emergency Management Performance Grant

Award Name:		Project Monitor			
Award Number:					
Agency:		Quarter: (check one)			
Contact Person:		1	2	3	4
Contact Phone:					
		Monitoring date:			

File Completeness (Does the file contain the following information?)	Yes	No	In Progress or N/A	Notes
Application & Award				
1. Completed Application				
2. Award Letter/Articles of Agreement				
3. Annual Time Certification				
4. Signed Obligating Document for Award				
Legal/Regulatory/Standards				
1. Oath of Office (See EMPG State Guidance Doc.)				
2. Procurement Policy (See EMPG State Guidance Doc.)				
3. Non-Comingling (See EMPG State Guidance Doc.)				
4. Suspension and Debarment (See Award Letter Articles of Agreement)				
5. Form SF 424B Assurances for Non-Construction				
6. Conflict of Interest Policy (See EMPG State Guidance Doc.)				
Monitoring Visits/Audits				
1. MT DES Monitoring Visit Documentation				
2. Audit Findings (summary page regarding federal grants)				
3. Corrective Actions Documentation				
THIRA/SPR/NIMS				
1. THIRA/SPR Participation				
2. NIMS Participation				
3. LEPC Survey				
Integrated Preparedness Plan (IPP)				
1. Workplan (Have you made progress on the priority areas listed in your workplan?)				
2. Completed Exercise(s) and AAR/ IP				
Program Performance Measures				
1. Emergency Operations Plan (EOP) Signature Page (current copy)				
2. EOP Revision /Review Record of Changes				
3. Resource List (Equipment and Personnel)				
4. Distribution Management Plan (New Requirement)				
Training				
1. NIMS Training (IS 100, 200, 700, and 800)				

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EMPG Award Monitoring

Disaster and Emergency Services Division
Emergency Management Performance Grant

2. Professional Development Series				
3. MT DES Sponsored Event (1 per grant year minimum)				
Grants Reports				
1. Status Reports: (Submitted to AmpliFund by 10 th of the month following the end of the quarter)				
2. Accrual Form & Supporting documents (4 th Quarter): [Submitted to your Grant Coordinator by the 2 nd week of June]				
3. Grant Amendments (fiscal or programmatic)				
4. Reimbursement Claims: To be eligible, costs must be -				
• Verifiable through the use of individual receipts and General Ledgers (sub-recipient is responsible for ALL documentation)				
• Submitted within proper time frame				
• Easily relatable to Work Plan and identified within Award Budget				
• Allocable, allowable, verifiable, reasonable, and necessary				
• Incurred during the effective dates of the quarter which they are being submitted for				
Closeout Letters				

Records Retention	Yes	No
Are EMPG records, paper or electronic, stored in such a way as to protect against tampering?		
Are records retained for a minimum of not less than three years from the close of the grant period, or the most recent financial action, as appropriate, per accepted records retention policy? (<i>MT DES recommends 7 years</i>)		

Conclusion	Yes	No
Did Sub Recipient efforts indicate compliance with grant award guidelines and expectations?		

Comments:

EMPG Authorized Representative _____

Date completed: _____

MT DES District Field Officer _____

Date completed: _____

MT DES Grant Program Manager _____

Date completed: _____

Appendix C: Commonly Referenced Links

Amplifund: <https://mt.amplifund.com/account/Login.aspx>

FEMA IS-26 Course, Points of Distribution: <https://training.fema.gov/is/courseoverview.aspx?code=IS-26>

FEMA Professional Development Series: <https://training.fema.gov/is/searchis.aspx?search=PDS>

Homeland Security Exercise and Evaluation Program (HSEEP) Guidance: <https://www.fema.gov/emergency-managers/national-preparedness/exercises/hseep>

IRS Mileage Rate: <https://www.irs.gov/tax-professionals/standard-mileage-rates>

MT Disaster and Emergency Services Website: <https://des.mt.gov/>

National Incident Management System (NIMS): <https://www.fema.gov/emergency-managers/nims/components>

System for Award Management (SAM): <https://sam.gov/content/home>

State Procurement Bureau, Debarred & Suspended Vendors: <https://spb.mt.gov/Agency-Resources/Debarred-Suspended-Vendors>

Volunteer Rate: <https://independentsector.org/resource/value-of-volunteer-time/>

2 C.F.R. Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards): https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl