WEST VIRGINIA

Homeland Security State Administrative Agency

SUB-GRANT ADMINISTRATIVE MANUAL

West Virginia Department of Military Affairs and Public Safety

Homeland Security State Administrative Agency (SAA)

9/10/15

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PREFACE

This manual provides procedures for the administration of Homeland Security Sub-grants issued from the West Virginia Homeland Security State Administrative Agency (SAA). When revisions and corrections are deemed necessary, appropriately changed pages will be issued.

The staff of SAA will be pleased to discuss any questions/issues which are not adequately covered in this manual and will be receptive to recommendations that might make the administration of grant funds easier and more efficient. Questions that arise during the grant cycle that have not been previously addressed should be discussed with the SAA before any action is taken. For further information, clarification, materials, or submission of ideas, please contact the SAA.

WV Department of Military Affairs and Public Safety
WV Homeland Security State Administrative Agency
1900 Kanawha Blvd., East
Capitol Complex, Building 1, Room W-400
Charleston, WV 25305
Phone: (304) 558-2930
Fax: (304) 558-6221

Chapter 1

GENERAL INFORMATION

A. Description

A federally funded program, which assists state and local emergency prevention, preparedness, and response personnel to enhance their capacity to prevent and respond to incidents of terrorism – particularly those involving chemical, biological, radiological, nuclear and explosive (CBRNE) incidents. This is accomplished through coordinated planning, exercises, training, and equipment acquisition activities. It is the intent of the Federal Government that actual operational activities must be supported with local and/or state funds.

The U.S. Department of Homeland Security and the SAA are committed to working with West Virginia's response community in the national effort to combat terrorism and secure our homeland. This is accomplished using Federal funds to plan, practice (exercises), train and equip communities.

B. Administration of Federal Funds

The U.S. Department of Homeland Security awards funds appropriated by Congress to the SAA, of the Department of Military Affairs and Public Safety (MAPS), which has been designated by the Governor as the state agency responsible for the administration of the Homeland Security Grant Program.

Chapter 2

APPLICATION PROCESS

A. General

Receipt of Homeland Security federal funds by state and local governmental agencies are initiated by completing a sub-grant application when the SAA releases the applications and submitting a completed application to the SAA.

A standard application will be used for each of the programs. Copies of these applications are made available by SAA when funds are available.

B. Application Process

The application process consists of the following steps:

1. Applications will be promptly acknowledged upon receipt and reviewed for completeness, adherence to both federal and state requirements and whether or not the request is consistent with and supportive of the overall implementation of the State's Homeland Security Strategy.

   - All Homeland Security Grant applications, which are not received by the grant application deadline or are incomplete, will not be considered for funding by the SAA.

   - The SAA will not accept ineligible Homeland Security Grant applications for review.

2. Staff will assess the merit, overall need of the project, and whether or not the project is consistent with and supportive of the overall implementation of the State's Homeland Security Strategy. Staff will also evaluate how the specific project will satisfy goals and objectives stated in the application. The merits of the application will include, but not necessarily be limited to:

   a. Compliance of the proposed project application with all applicable Federal guidelines.

   b. The eventual assumption of costs by the applicant agency if any.

   c. Probability that the grant will achieve its goal(s) and objective(s).

   d. Adequate fiscal capabilities.

   e. Adequate grants management (programmatic) capabilities.

   f. Certification that federal funds will not be used to supplant or replace state or local funds.

   g. Coordination of efforts with state and local jurisdictions and federal grant programs.

   h. Whether or not the project is consistent with and supportive of the overall implementation of the State's Homeland Security Strategy.

   i. Application is thoroughly completed and all required information provided.

3. The SAA shall review applications and make funding recommendations to the Cabinet Secretary of MAPS. It may be required that an individual who is familiar with the proposed project be available during review to answer staff questions or address concerns, either in person or via phone, fax or email.

Applicants should note that the authority to make grant awards is vested only by the Cabinet Secretary for MAPS. The SAA recommendations are advisory only and should not be considered as indicative of the final action by the Cabinet Secretary.

C. Award

If a project is not operational within 90 days of the original starting date of the grant period, the sub-grantee must submit a statement to the SAA explaining the implementation delay. Upon receipt of the 90- day letter, the SAA may cancel the project and redistribute the funds to other project areas or under extenuating circumstances, extend the project period.

Chapter 3

MATCHING FUNDS

A. General

There is no match requirement of sub-grantees when applying for Homeland Security Grant funds; however, sub-grantees are encouraged to leverage any available state and/or local funds (matching) with awarded federal funds, provided that those matching funds adhere to all federal and state matching requirements. **If** the applicant indicates that matching funds will be utilized for the successful implementation and completion of any SAA funded projects, the applicant is responsible for ensuring that a commitment for those funds is available **prior to** submitting an application.

The applicant must certify as part of its application that the funds leveraged as "matching funds" are available and will be expended during the grant period. Regardless of the source of the match, it must be expended during the project period.

All sub-grantees must maintain records that clearly show the source, the amount, and the timing of all matching contributions.

Chapter 4

ALLOWABILITY OF COSTS

A. General

When completing a sub-grant application, applicants should utilize the program guidance to determine allowability or unallowability of costs. If specific questions arise, the applicant should contact the SAA for clarification. When making sub-grant awards, the SAA will only approve expenditures in an application that are allowable per the Federal guidelines.

B. Basic Principles On Allowable Costs

This is a ***basic*** guide in determining allowability of costs. Costs associated with Homeland Security Planning, Equipment, Training and Exercises are allowable if the costs/services are provided during the project period. Allowable costs include but are not limited to the following:

- Meeting expenses (conference facilities, materials, supplies)
- Travel expenses
- Contractor expenses for trainings and exercises
- OT for training and exercise attendance
- Equipment and related expenses on the Authorized Equipment List (AEL)
- Public education and outreach

C. Basic Principles On Unallowable Costs

Several costs are generally prohibited including but not limited to the following:

- General use software, computers and related equipment
- General use vehicles and licensing fees
- Weapons, weapon accessories and ammunition
- Hiring of public safety personnel for traditional duties
- OT for public safety personnel for traditional duties
- All equipment and related expenses not on the Authorized Equipment List (AEL)

D. Costs Requiring an Environmental, Historic, Preservation Review (EHP)

There are costs that require an EHP Review by the Federal Government before funding can be drawn down by the SAA and forwarded to subgrantees.

When a subgrant is awarded, the SAA staff will "FLAG" those costs which fall within the boundaries of an EHP Review per the Information Bulletins published by DHS. The subgrantee may proceed with implementing all aspects of their project except those aspects that require an EHP Review. Those aspects of the project that require an EHP Review are put on hold until the Federal Government has approved the EHP Review.

- SAA contacts subgrantee by email and provides direction on what the subgrantee must submit to the SAA regarding the EHP Packet.
- The completed EHP packet is received by the SAA and reviewed to ensure completeness.
- The SAA forwards the EHP packet to DHS for review
- Once decision is made by DHS, the decision letter is forwarded to the subgrantee and instructions are provided to the subgrantee to either proceed with project as approved or project may not be implemented. Copy of decision letter is filed in the SAA subgrant file.

Chapter 5

SUB-GRANTEE REPORTING

A. General

Sub-grantees are required to constantly monitor performance under grant-supported activities to assure that time schedules are being met, projected work units by time periods are being accomplished, and other performance goals are being achieved.

B. Types of Reports

Sub-grantees are required to prepare and submit the following types of reports. Copies of all reports can be found in Appendix A.

1. Financial Report

This report must be prepared and submitted monthly to report expenditures of funds. The financial report is due at the SAA no later than 20 days following the close of the month. Copies of invoices as well as proof of payment **must** be attached to verify expenditures. Report and documentation must be organized to ensure timely processing.

2. Request for Reimbursement

All grant funds are awarded on a reimbursement basis. (The SAA reserves the right to waive the proof of payment requirement on a case by case basis. If the SAA waives this requirement for a sub-grantee, the sub-grantee is still required to provide invoices showing proof of actual expense.) A Request for Reimbursement Form must be prepared and

submitted with and supported by the Financial Report and Progress Report to receive reimbursement funds from the SAA. The total request should agree with amounts listed on the Financial Report. *Invoices are proof that an expense was incurred.* The date on the invoice (not the purchase order) must be within the grant project period. Must have signature (not hand-stamped) of Authorized Official or Fiscal Officer on the Request for Reimbursement Form.

3. **Progress Reports**

This report is used to report progress, achievements, and results since the submission of the last report. Comments should directly relate to the accomplishments of the objectives, goals and impact of the project. This report must be prepared and submitted to the SAA monthly and is due no later than 20 days following the close of the month. All open subgrants have activity at some level. SAA will not accept a report that simply indicates "No Activity".

4. **Equipment Listing**

This report must be prepared and submitted to the SAA monthly. The equipment listing report is due at the SAA no later than 20 days following the close of the reporting month. **All Authorized Equipment List (AEL) equipment purchased must be accurately listed on this form.**

5. **Timesheet**

If applicable, a timesheet must be completed and submitted on a monthly basis and is due at the SAA no later than 20 days following the close of the month. Each project employee and their supervisor should sign the timesheet. If the sub-grantee has a formal timesheet already in use, it may be used with approval from the SAA. The SAA reserves the right to require a sub-grantee to use the SAA's Homeland Security Grant Program Timesheet.

6. Travel Form

Sub-grantees may utilize their own travel form; however the State travel form can be utilized if the sub-grantee wishes to do so. It is important that the travel form that is used provide the purpose for travel as well as a detailed breakdown of all expenses. Expenses may not exceed ceilings established by either West Virginia State Travel Regulations or the local unit of government's travel regulations, whichever are stricter. The SAA reserves the right to require a sub-grantee to use the State Travel Form. The SAA can provide the websites for the State Travel Regulations and the GSA Per Diem Rates.

Chapter 6

ACCOUNTING AND PROGRAM RECORDS

A. General

Sub-grantee must maintain accounting records in accordance with generally accepted accounting principles, which will ensure that federal and sub-grantee matching funds are adequately accounted for. The minimum requirements for such records are explained below. During on-site monitoring visits the SAA will review records to ensure minimum requirements are achieved.

B. Minimum Requirements

In addition to complying with regular accounting principles followed by the sub-grantee, the sub-grantee must maintain an organized sub-grant file with the following information:

1. A copy of the official award packet. (Award Document, Certifications, Application)

2. Copies of all financial reports submitted to the SAA as well as copies of corresponding invoices and proof of payment documents.

3. Copies of all progress reports submitted to the SAA.

4. Copies of all equipment listing forms submitted to the SAA.

5. Copies of all timesheets submitted to the SAA.

6. Copies of monitoring reports completed by the SAA and issued to the sub-grantee.

7. Copies of sub-grant adjustment notices (GANs) issued by the SAA.

8. Copies of completed audits which are relative to the sub-grant project.

9. Copies of correspondence deemed relative by the sub-grantee.

10. Copies of any additional documents which the sub-grantee deemed relative.

Chapter 7

GENERAL FISCAL AND ADMINISTRATIVE REQUIREMENTS

A. Budget Deviations

Sub-grantee may not deviate from the approved budget. If a budget adjustment is needed, sub-grantee must submit an **advanced** written request with a detailed new proposed budget. These requests will be reviewed by SAA staff, and if approved, a Sub-grant Adjustment Notice (GAN) will be issued to the sub-grantee communicating approval of the new budget. A GAN must be issued by the SAA **before** any expenditures occur relative to the budget adjustment request.

B. Written Approval of Changes

Sub-grantee must obtain prior written approval from the SAA for major project changes. These include: (1) changes in substance and project activities, design, or research plans set forth in the approved application, (2) changes in the project director, authorized official, fiscal officer or key professional personnel, (3) changes in the length of the project period. The SAA will issue a GAN if such requests are approved.

C. Obligation of Funds

Project funds (federal and sub-grantee) may not be obligated prior to the effective date or subsequent to the closing or termination date of the project period. Obligations outstanding as of the closing or termination date shall be liquidated within 30 days. All **invoices** shall have a date that falls within the approved project period. "Proforma" invoices are **not accepted** by the SAA

because these documents are prepared in advance to facilitate a transaction and are based on anticipated costs and not actual costs.

D. Travel Regulations and Rates

These costs are to include travel expenses incurred by the program personnel for the purpose of meeting the objectives of the program. Expenses may not exceed ceilings established by either West Virginia State Travel Regulations or the local unit of government's travel regulations, whichever are stricter. The SAA can provide the websites to these regulations.

E. Special Conditions and Assurances

Sub-grantees shall be aware of and adhere to all special conditions and assurances that are included on the sub-grant application.

Chapter 8

PROCUREMENT

When it is necessary to procure goods and/or services in order to accomplish the goals of a program the following apply:

A. General

A sub-grantee shall follow the same State and local procurement policies and procedures it uses for procurement from its non-Federal funds, provided that those policies and procedures conform to applicable Federal laws and Standards.

B. Adequate Competition

All procurement transactions, whether negotiated or competitively bid shall be conducted in a manner so as to provide maximum open and free competition. Sub-grantees shall be alert to organizational conflicts of interest or non-competitive practices among contractors that may restrict or eliminate competition.

C. Sole Source Procurement

If a sub-grantee elects to award a contract without competition, a sole source justification may be necessary. The sub-grantee must contact the SAA prior to awarding a sole source contract to determine documentation necessary for proper justification.

Chapter 9

EQUIPMENT MANAGEMENT STANDARDS

A. General

All sub-grantees utilizing grant funds for the acquisition of equipment must comply with these standards and are responsible for establishing and maintaining systems for the effective management of equipment acquired.

B. General Standards

Sub-grantees must comply with the following proper standards:

1. Acquisition – Sub-grantees are required to be prudent as well as follow all local and state guidelines in the acquisition and management of equipment acquired with grant funds. Expenditures of grant funds for acquisition of new equipment, when suitable equipment required for the successful execution of a project is already available within the sub-grantee organization will be considered unnecessary expenditures.

2. Loss, Damage or Theft of Equipment – Sub-grantees shall be responsible for replacing or repairing equipment which is willfully or through negligence, lost, stolen, damaged or destroyed. Any loss, damage, or theft of nonexpendable property shall be investigated, fully documented and reported to the SAA.

3. Record Keeping Requirements – **Sub-grantees are required to maintain a readily identifiable inventory of equipment purchased in whole or in part with grant funds. This inventory is to be made a part of the grantee's official records and be available for review by authorized state personnel.** Property records shall be maintained accurately and provide for: a description of the property; manufacturer's serial number or other identification number; acquisition date and cost; source of the property; location, use, and condition of the property, and ultimate disposition data including sales price or the method used to determine current fair market value if the grantee reimburses the grantor agency for its share. Each piece of equipment shall be entered on and maintained on the equipment listing form.

In addition to the above, sub-grantee property management records should contain copies of the purchase order and invoice.

4. Inventory - A physical inventory of equipment shall be constantly maintained to verify the existence, current utilization and continued need for the property.

5. Maintenance - Adequate maintenance procedures shall be established to keep the property in good condition.

6. Loaning of Equipment – If a sub-grantee wishes to temporarily loan a piece of sub-grant funded equipment to another jurisdiction for purposes which fall within the federal guidelines, an equipment loan form may be completed and maintained with the sub-grantees records. An example of an equipment loan form can be found in Appendix A.

7. Excess Property - Proper sales procedures shall be established for unneeded property which would provide for competition to the maximum extent practicable and result in the highest possible return.

8. Record Retention Period - Records for equipment which was acquired in whole or in part with federal grant funds must be retained for three years after final disposition of the equipment.

Chapter 10

MONITORING

A. On-Site

SAA staff or designated representative will make at least one on-site visit to each sub-grant in which equipment was purchased to monitor the performance of grant-supported activities and observe some or all of the equipment. Site visits will:

1. Determine progress made toward achieving project goals and objectives;

2. Determine compliance with all terms, conditions, and purposes of grant;

3. Identify technical assistance needs; and

4. Provide guidance of future design or funding of similar projects.

A formal monitoring report will be prepared and filed in the official sub-grant file, as well as distributed to the sub-grantees. The report will outline the findings of the monitoring visit. An example of the monitoring report can be found in Appendix A. If significant discrepancies and/or areas of concern are discovered, these discrepancies will be communicated to the SAA Point of Contact as well as the Homeland Security Advisor to determine appropriate corrective action to be implemented.

The SAA will conduct monthly desk monitoring of all sub-grant projects and if needed schedule an on-site monitoring visit if the need presents itself or if a sub-grantee requests a monitoring visit.

B. Desk

The SAA desk monitoring is a monthly process in which the SAA reviews and processes the following reports for each sub-grantee: Progress Report, Financial Report, Request for Reimbursement and Equipment Listing. This process ensures that the SAA only issues checks to the sub-grantee on a reimbursement basis after the financial report has been reviewed for accuracy and all supporting documentation such as invoices and proof of payment has been reviewed for allowability. This process ensures complete compliance with guidelines and no expenses are supported with the program which are not allowable.

Due to the fact that desk monitoring ensures complete expense accountability, the on-site monitoring focuses on equipment management and utilization as well as how well records are maintained and organized.

C. Super Circular Audit Compliance (Former A-133 Circular)

During July of each year the SAA obtains a list of sub-grantees from the State Auditors Office who were required to have an Audit conducted and then obtains copies of the relevant portions of the audits from the Auditor's Office. The SAA follows up on any finding(s) related to homeland security funds and then may issue a management letter regarding the finding(s) and corrective action plan(s). The SAA also verifies that all of the sub-grantees submitted copies of the audits to the Federal Clearing House.

APPENDIX A

Forms

WEST VIRGINIA Department of Military Affairs & Public Safety Homeland Security State Administrative Agency (SAA) Homeland Security Program	REQUEST FOR REIMBURSEMENT

DMAPS/SAA APPROVAL	
I have reviewed the attached documentation and believe this expenditure falls within grant guidelines and that sufficient funds exist to process and pay. Homeland Security Grant Manager_____	**Sub-grantee:** **Address:**
I have reviewed the attached documentation and to the best of my knowledge and belief this expenditure falls within West Virginia's HS Strategy, Goals and Objectives and/or grant guidelines. Director, Homeland Security SAA SAA Point of Contact _____	**Subgrant Number:**
Based on the approval by the Homeland Security Grant Manager and Homeland Security Point of Contract, I authorize this request for reimbursement to be processed and paid. State Homeland Security Advisor_____	Funds are hereby requested to cover expenditures **FROM:** **TO:** **Planning:** $_____ **Equipment:** $_____
I certify that this report presents actual receipts and expenditures of funds in accordance with the approved budget for this subgrant. Grant Accountant/Auditor_____ This RFR Corresponds with Financial Report #_____	**Training:** $_____ **Exercises:** $_____ **Organization:** $_____ **TOTAL Requested Amount:**$_____
State Agencies: Please indicate the account that you would like the funding transferred to via PRCI Document _____	**DMAPS/SAA:** **OASIS - GRTAWD Document ID:**_____ **OASIS - IN Document ID:**_____ **OASIS – PRCI Document ID:**_____

CERTIFICATION:

I certify that this report presents actual receipts and expenditures of funds for the period covered and for the total grant budget to date, made in complete accordance with the approved budget for this sub-grant.

BY: _____ _____ _____

TYPED NAME & TITLE — SIGNATURE — DATE

Authorized Official or Grant Financial Officer ONLY

WEST VIRGINIA

Department of Military Affairs & Public Safety
Homeland Security State Administrative Agency (SAA)

Homeland Security Program

Project Financial Report

Project #: _____

Final Report: ☐ Page: ☐ Report #: ☐

Sub-Grantee: _____
Address: _____

Prepared By: _____

For Period: _____ To: _____

Date Prepared:

CATEGORY	APPROVED BUDGET			EXPENDED THIS PERIOD			EXPENDED TO DATE		
	Grant Funds	Cash Match	In-Kind Match	Grant Funds	Cash Match	In-Kind Match	Grant Funds	Cash Match	In-Kind Match
Planning							0.00	0.00	0.00
Equipment								0.00	0.00
Training							0.00	0.00	0.00
Exercises							0.00	0.00	0.00
Mgt. & Admin.							0.00	0.00	0.00
							0.00	0.00	0.00
Total		0.00	0.00		0.00	0.00	0.00	0.00	0.00

The following instructions should be followed when preparing a Project Financial Report for any SAA program.
Due Date: Project Financial Reports are due the 20th of each month.
Project #: Enter the subgrant number assigned by SAA.
Final Report: Mark if this is the final report
Page: Type in number of pages for this report (1 of 1, or 1 of 2).
Report #: Assign consecutive numbers for each report.
Sub-Grantee: Type the name and address of the subgrantee.
Prepared By: Type the name and phone number
For Period: Enter dates for which requesting grants funds.
Date Prepared: Enter date prepared.
Approved Budget: Enter the latest approved project budget.
Expended This Period: Enter expenditures made during this reporting period. Expenditure information should be based on actual disbursements/expenditures and should not be rounded.
Expended to Date: Enter cumulative expenditures to date
Submit report to: WV Department of Military Affairs & Public Safety
Homeland Security State Administrative Agency (SAA)
Building 1, Room W-400
State Complex Building
Charleston, WV 25305
Reports may also be e-mailed to the SAA

WEST VIRGINIA

Department of Military Affairs & Public Safety

Homeland Security State Administrative Agency (SAA)

Homeland Security Program

Equipment Listing

Project #: _____

SubGrantee: _____	Prepared By: _____	For Period: _____	To: _____
Address: _____	Phone #: _____	Date Prepared:	Report #:

	Description of Equipment & AEL #	From Whom Purchased	Cost Per Unit	Federal Share	Date Purchased	Serial/I.D. Number	Current Condition	Current Location	Disposition Date
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
		Total Cost	0.00	0.00					

Certification: I hereby certify (1) that the above equipment listing is accurate and true; and (2) that the equipment will continue to be used consistent with those objectives authorized by the subgrant and the SAA.

_____ Typed Name and Title

_____ Signature

_____ Date

WEST VIRGINIA Department of Military Affairs & Public Safety Homeland Security State Administrative Agency (SAA) Homeland Security Program	SUB-GRANTEE PROGRESS REPORT Page 1 of 2

RECEIVED *For SAA Use Only*	Sub-grantee Name and Address: _____
	Sub-grant Number: _____
	Project Title: _____
	This report is submitted to cover activities From: _____ To: _____
	Prepared by: _____ Phone Number: _____
	Date Prepared: _____

WEST VIRGINIA Department of Military Affairs & Public Safety Homeland Security State Administrative Agency (SAA) Homeland Security Program	SUB-GRANTEE PROGRESS REPORT Page 2 of 2

Monthly progress reports should adequately convey specific activities, progress, achievements, and difficulties encountered throughout the reporting period. The structure of this report should be in narrative form and directly relate to the accomplishment of activities, which compliment the objectives, goals, and impact of the project.

Attach additional pages if necessary.

SUB-GRANTEE PROGRESS REPORT

Instructions

The following instructions should be followed when preparing the Sub-Grantee Progress Report:

RECEIVED:	This space is allocated for SAA "receiving" use ONLY.
SUB-GRANTEE:	Enter the name and mailing address of the state agency, unit of local government, or non-profit agency that is designated as the grant recipient.
SUB-GRANT NUMBER:	Enter the grant number assigned to your project by SAA.
PROJECT TITLE:	Enter the title of the project that was used in the grant application.
FROM – TO:	Enter the period of time utilizing numeric dates, which is covered by this report.
PREPARED BY:	Enter the individual designated by the Sub-grantee agency as responsible for completing the Sub-grantee Progress Report.
DATE PREPARED:	Enter the date this report was prepared.

_____ COUNTY COMMISSION

This form is an agreement between the _____ County Commission and the organization or person to which the equipment or item(s) are to be loaned.

The organization or person will be responsible for fueling, maintenance, care and return of equipment or item(s) to the _____ County Commission.

LOANED

Date loaned: _____

Loaned to: _____

Equipment or item(s): _____

_____

Condition upon loan: _____

ID No.: _____

Location picked up: _____

_____ _____

Signature of Borrower **Signature of County Commission**

RETURNED

Date returned:_____

Location returned: _____

Condition upon return: _____

_____ _____

Signature of Borrower **Signature of County Commission**

WEST VIRGINIA Department of Military Affairs & Public Safety Homeland Security State Administrative Agency (SAA) Homeland Security Program	OVERTIME AND SALARY TIMESHEET

Employee:	Agency:
Month/Year:	Sub-Grant #:

DATE:	HOURS WORKED	TIMES HOURLY RATE	AMOUNT DUE
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
TOTAL			$

The undersigned certifies that the above information is accurate.

FRINGES *(list separately)*	
FICA	$
WORKERS COMP	$
UNEMPLOYMENT	$
INSURANCE	$
RETIREMENT	$
TOTAL SALARY/FRINGES	$

EMPLOYEE

SUPERVISOR

APPENDIX B

Support Documentation

A

View All 1 of 2 | New Budget Line created for the Central Expense - BFY/Fund/Dept/AU/ ...

Internal Exchange Transaction(IET) **Dept:** 0601 **ID:** 1500001556 **Ver.:** 1 **Function:** New **Phase:** Final Modified by bellge1 07/29/2014

Header 1

General Information | 1st Party Information | Extended Description | Document Information

Vendor/Customer:
000000202134
Legal Name:
RISK & INSURANCE MA
Alias/DBA:

Address Code:
CV180001
Address Line 1:
90 MACCORKLE AVE S'
Address Line 2:

City:
SOUTH CHARLESTON
State:
West Virginia
Zip:
253030000
Country:
US
County:

Vendor Contact ID:
CV180001
Principal Contact:
STEPHEN SCHUMACHER
Phone:
999-999-9999
Phone Extension:

Fax:

Fax Extension:

Email Address:

Web Address http://:

Example of Proof of Payment

Internal Transfer of Funding

- State Agency To State Agency

2 of 2

View All 1 of 2 | New Budget Line created for the Central Expense - BFY/Fund/Dept/AU/ ...

Internal Exchange Transaction(IET) Dept: 0501 ID: 1500001556 Ver.: 1 Function: New Phase: Final Modified by bellg51 07/28/2014

Header 1

General Information 1st Party Information Extended Description Document Information

Invoice Number:
154151

Invoice Date:
07/03/2014

Additional Information:

Record Date:
07/07/2014

Budget FY:
2015

Fiscal Year:
2015

Period:
1

Document Description:
WV BRIM JULY 2014 TO SEPT 2014

Actual Amount:
$2,365.00

B

1 of 1

Automated Disbursement(AD) **Dept:** 0601 **ID:** AUTO1500090358 **Ver.:** 1 **Function:** New **Phase:** Final

Modified by batch , 08/04/2014

Vendor **Total Lines:** 1 **Vendor Line:** 1 **Vendor Customer:** 000000172164 **Legal Name:** COLUMBIA GAS TRANSMISSION LLC

Vendor Line	Vendor Customer	Legal Name	Line Amount	County Name
1	000000172164	COLUMBIA GAS TRANSMISSION LLC	$12,288.34	

From 1 to 1 Total: 1

General Information Additional Information Misc Vendor ACH Details Section

Vendor Customer: 000000172164
Legal Name: COLUMBIA GAS TRANSMISSION LLC
Alias/DBA:
Address Code: CV20001
Address Line 1: PO BOX 641475
Address Line 2:
City: PITTSBURGH
State: PA
Zip: 152641475
Country: US
County:

Vendor Contact ID: CV20001
Principal Contact: Default Contact Name
Phone: 999-999-9999
Phone Extension:
Email Address:
Fax Number:
Fax Extension:
Web Address http://:
Line Amount: $12,288.34

Example of Proof of Payment

- Check Cut

(C)

Example of Salary Proof of Payment

West Virginia State Auditor's Office

Electronic Notice of Deposits

Glen B. Gainer III, State Auditor

SEC OF MILITARY AFFAIRS AND PU

EPICS Emp No. [redacted] XXX-XX-3239 08/15/2014 Warrant No: 6009419480

[redacted]

Gross Pay [redacted]
Net Pay [redacted]

	Hours	Current	YTD
Employee Earnings			
Regular Pay	86.6600	[redacted]	[redacted]
Increment Pay (Longevity)	0.0000	[redacted]	[redacted]
Gross Pay		[redacted]	[redacted]
Employee Paid Deductions			
Federal Withholding Taxes		[redacted]	[redacted]
Wv State Tax		[redacted]	[redacted]
Medicare Tax		[redacted]	[redacted]
Fica Tax		[redacted]	[redacted]
Mountaineer Flexible Benefits		[redacted]	[redacted]
Peia-Basic Insurance-Tax Shelt		[redacted]	[redacted]
Ing Deferred Comp		[redacted]	[redacted]
Public Employees Retirement		[redacted]	[redacted]
Central United Life Ins Co		[redacted]	[redacted]
Peia-Optional Dependent Insur		[redacted]	[redacted]
Peia-Optional Insurance Monthl		[redacted]	[redacted]
Parking-State Building Comm		[redacted]	[redacted]
City Of Charleston User Fee		[redacted]	[redacted]
Employee Direct Deposit Bank			
City Natl Bk Of Charleston		[redacted]	
Agency Contributions			
Medicare Matching-Employer		[redacted]	[redacted]
Fica Matching-Employer		[redacted]	[redacted]
Peia-Basic Life-Employer		[redacted]	[redacted]
Peia-Opeb-Paygo		[redacted]	[redacted]
Peia-Employer Portion		[redacted]	[redacted]
Public Emp Retirement-Matching		[redacted]	[redacted]

Messages

WVOASIS WILL SUCCEED OVER 100 BUSINESS APPLICATIONS FOR THE STATE IN ADDITION TO CREATING EMPLOYEE AND VENDOR SELF-SERVICE PORTALS. FOR MORE INFORMATION ON THE PROJECT, VISIT WWW.WVOASIS.GOV OR CONTACT ENTERPRISEREADINESS@WVOASIS.GOV.

Additional Guidance on Support Documentation Required For All Subgrantees of the Homeland Security State Administrative Agency(SAA)

Expense Category	Support Documentation
Salary	Payroll ledger or Pay stubs or *Letter
Benefits	
FICA	Payroll ledger or Pay stubs or *Letter
W/C	Payroll ledger or Invoice/Bill or *Letter
U/C	Payroll ledger or Invoice/Bill or *Letter
Retirement	Payroll ledger or Invoice/Bill or *Letter
Health Insurance	Payroll ledger or Invoice/Bill or *Letter
Life Insurance	Payroll ledger or Invoice/Bill or *Letter
Other Insurance	Payroll ledger or Invoice/Bill or *Letter
Over-Time	Payroll ledger or Pay stubs or *Letter
Equipment	Invoices/Bill and Equipment Listing Form
Rent	Invoices/Bills
Utilities	Invoices/Bills
Telephone	Invoices/Bills

Internet	Invoices/Bills
Travel	Invoices/Bills/Receipts
Publication Subscriptions	Invoices/Bills
Office Expenses	Invoices/Bills
Other Allowable Expenses	Invoices/Bills

*A letter on agency letter-head signed and certified by the appropriate official with the following information: name, title, time period covered, breakdown by salary and each benefit with a total. FICA, Retirement etc will be checked for reasonableness in terms of percentage. (Example Attached)

Support documentation can be copies or originals. It must be legible.

Proof of payment for all support documentation is required. EMPG program is exempt from the proof of payment requirement.

Timesheets are required for salary and overtime. EMPG program is exempt from the timesheet requirement.

Travel – It must be clear who the traveler is and the purpose of the travel. (State Travel Regulations govern the maximum rates allowed etc. Visit the State Travel Office website for additional information)

If only part of an invoice/bill/receipt is being claimed then the portion claimed should be clearly marked.

All support documentation being organized will help limit any delays in the processing of requests.

Invoices/Bills/Receipts must have a date that falls within the project period. (These are ultimate proof from an "audit perspective" that funds have been obligated. A purchase order is not sufficient evidence of an actual expense or obligation)

The service period for utilities and or services etc. must be within the project period.

All invoices must be dated within the project period with only the following exceptions:

- Utility invoices do not have to be dated within the project period if the service period falls within the project period and the service period is printed on the invoice.
- Vehicle maintenance/Vehicle gas credit card invoices do not have to be dated within the project period if the dates for individual purchases fall within the project period and these individual purchase dates are printed on the invoice.

Example

Approved Project Period 1/1/09 – 12/31/09

Allowable: AEP invoice is dated 1/5/10 but the service period is 12/1/09 – 12/31/09 and it shows this on the invoice

Allowable: ARI invoice is dated 1/5/10 but the individual vehicle maintenance and gas purchases on the invoice are dated 12/5/09 and 12/9/09 and it shows these on the invoice

Further questions may be answered by the Administrative Manual or contact the SAA.