



Nevada Division of Emergency Management / Homeland Security

Prevent • Protect • Mitigate • Respond • Recover

**State of Nevada**  
**Office of The Military**  
**DIVISION OF EMERGENCY MANAGEMENT**  
**OFFICE OF HOMELAND SECURITY**  
**GRANT MANAGEMENT GUIDE**

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## **INTRODUCTION**

This Grant Management Guide assists all recipients of federal funds received by the Nevada Office of the Military, Division of Emergency Management, and Homeland Security. This guide is intended to assist subgrantees in meeting the financial and program grant management requirements that are conditions of receiving federal grant funds provided by the federal government through the DEM.

Due to the complexity of managing multiple federal programs and the related financial and programmatic requirements, this guide intends to standardize the requirements for all grants managed by this office.

This is a living document, and it will change by attachment every year due to the new federal Notice of Funding Opportunity (NOFO) and the Federal and State assurances attached to the sub-awards. Please ensure you read each sub-grant award for specific requirements.



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## **Definitions & Acronyms**

### **Authorized Equipment List (AEL) –**

<https://www.fema.gov/grants/guidance-tools/authorized-equipment-list>

A list of approved equipment types allowed under FEMA's preparedness grant programs. The intended audience of this tool is emergency managers, first responders, and other homeland security professionals. The list consists of 21 equipment categories divided into categories, sub-categories and then individual equipment items. There are no commercially available products listed; it only consists of equipment types.

**Agreement in Principle (AIP) –** A federal grant program provided by the Department of Energy (DOE) to prepare for the off-site consequences to an on-site emergency.

**Assurances –** Conditions for sub grantee acceptance of, receipt of and expenditure of federal funds provided as a sub-grant that include federal, financial and program assurances.

**Budget –** A document, typically a spreadsheet that provides a detailed itemization of the intent for use of funds and may be summarized when acceptable.

**Closeout –** Occurs when the grants funds are completely depleted or deobligated during a Performance Period. A final Quarterly Financial Report will need to be submitted for the final quarter; closeout will prompt a desk monitoring.

**Commingling of Funds –** The use of one source of dedicated federal funds to fund one or more other program(s) not related to the specific source of funds being utilized.

**Community Emergency Response Team (CERT/CCP) -** The Community Emergency Response Team (CERT) program educates volunteers about disaster preparedness for the hazards that may impact their area and trains them in basic disaster response skills, such as fire safety, light search and rescue, team organization, and disaster medical operations.

**Department of Energy (DOE) –** The federal agency that provides the state and political subdivisions with funding to prepare for an on-site incident and the potential for an incident resulting from the transportation of transuranic waste.

**Department of Homeland Security (DHS) –** The federal agency that provides preparedness grants in the areas of homeland security and emergency management.

**Division of Emergency Management (NDEM) –**A division within the Nevada Department of Public Safety. Please refer to Nevada Revised Statute Chapter 414 (Attachment A).

**Emergency Management Performance Grant (EMPG) –** To assist state, local and tribal governments in enhancing and sustaining all-hazards emergency management capabilities.

**Emergency Preparedness Working Group (EPWG) –** A grant program within the DOE AIP provided to six counties that may potentially be adversely affected by an event resulting from the transportation of transuranic waste.

**Emergency Operation Plan (EOP) -** Set of guidelines to prepare state, local and tribal and the public to cope with natural or man-made disaster.

**Environmental Planning and Historic Preservation (EHP) –** Integrates the protection and enhancement of environmental, historical, and cultural resources for all projects that are federally funded.



**Extension** – A request for and approval of an extension of the performance period of a grant and/or sub-grant.

**Federal Emergency Management Agency (FEMA)** –To support citizens and first responders to ensure that as a nation we work together to build, sustain and improve our capability to prepare for, protect against, respond to, recover from, and mitigate all hazards.

**Finance Committee** – A committee created under the authority of the Nevada Commission on Homeland Security for the purpose of reviewing and evaluating the Investments proposed for the State’s Homeland Security Grant Program application to the DHS for each federal fiscal year cycle and making recommendations on same to the full Nevada Commission on Homeland Security.

**Governor’s Authorized Representative (GAR)** - Is designated in the Federal Emergency Management Agency (FEMA)/State Agreement after the President declares a major disaster under the provisions of the Stafford Act. The GAR provides executive oversight and direction of the disaster or emergency response and recovery on behalf of the Governor. The GAR executes all the necessary documents on behalf of the State.

**Governor’s Executive Order** – A written instrument generated by the Governor under the authority of Article 5, Section 1 of the Nevada Constitution for the purpose of providing additional direction to state agencies, boards, commissions, etc.

**Grant Award** – The formal document from the federal government providing awarding federal funds to a state agency; or a local government or tribal nation if directly funded from the federal government.

**Grant Match Requirement** – Some federal grants require a percentage based monetary participation known as a “match requirement” which may be satisfied through a cash or “in-kind” contribution.

**Grantee** – For purposes of this document, the grantee is the state agency that is the recipient of a federal grant award, or in this case, the Department of Public Safety, Division of Emergency Management

**Hazard Mitigation Grant Program (HMGP)** – A post-disaster mitigation program designed to reduce the impacts of future disasters and is only received as an inclusion to a federally declared disaster.

**Homeland Security Grant Program (HSGP)** – A grant program provided by the U.S. Department of Homeland Security for the purposes of protecting the homeland by way of prevention of, preparedness for, response to and recovery from acts of terrorism. This program includes the State Homeland Security Program and the Urban Area Security Initiative.

**Indirect Cost Services** – The Indirect Cost Services (ICS) negotiates and issues indirect cost rates on behalf of the federal government and requires an Indirect Cost Agreement from the U.S. Department of Interior and may not be used as part of the Match.

**Individual Action Plan** – A plan that is central to managing the response to an incident using the Incident Command System. The team that is managing an incident develops an incident develops the IAP.

**Individual Assistance (IA)** – A program included within federal disaster assistance to assist individuals with recovering from the effects of a disaster when the disaster qualifies for such

assistance.

**Investment** – The compilation of one or more projects that are intended to establish, improve or enhance one or more target capabilities associated with the Homeland Security Grant Program.

**Investment Justification** – The compilation of investments for “statewide” and “urban areas” that collectively summate the State’s Homeland Security Grant Program application during each federal fiscal year cycle as described by the Notice of Funding Opportunity.

**Law Enforcement Terrorism Prevention Activities (LETPA)** – As a result of the consolidation of the Law Enforcement Terrorism Prevention Preparedness (LETPP) into the State Homeland Security Program and the Urban Area Security Initiative, states are required to dedicate at least 25 percent of each funding source to these law enforcement related activities.

**Letter of Intent to Contract** – This is a formal letter sent to the chosen bidder during the bidding process for goods being purchased using applicable grants funds.

**Misappropriation of Funds** – The use of a source of federal funds for any reason not related specifically to the purpose of the particular federal program that the funds are affiliated with.

**Memorandum Of Understanding (MOU)**- A formal agreement between two or more parties outlined in a formal document.

**Nevada Commission on Homeland Security (NCHS)** – Please refer to Nevada Revised Statutes Chapter 239C (Attachment B) and Governor’s Executive Order issued on November 26, 2008 (Attachment D).

**National Environmental Policy Act (NEPA)** – To ensure safe, healthful, productive, and esthetically and culturally pleasing surrounding for all federally funded projects.

**National Incident Management System (NIMS)** – A nationally unified approach to incident management; standard command and management structure; and emphasis on preparedness, mutual aid and resource management.

**Nevada Revised Statutes (NRS)** – Laws of the State of Nevada.

**Non-Federal Entity (NFE)**

**Non-Profit Security Grant Program (NSGP)** – Provides funding support for target- hardening activities to non-profit organizations that are at high risk of a terrorist attack and are located within one of the specific Urban Area Security Initiative eligible urban areas.  
**Notice of Funding Opportunity (NOFO)** - Includes a description and requirements of the project and the entities that are eligible to apply for that grant period.

**Obligation of Funds** – In order for funds to be considered obligated, funds must either be committed by way of purchase order, encumbered with a purchase requisition, or a contract for product or service that must have a completion date that does not exceed the stipulated performance period.

**Period of Performance (Performance Period)** – For purposes of this document, this term refers to the specified period of time that the NDEM has been allotted by the federal government to obligate/expend federal grant funds that is typical to each grant cycle. The only programs that are an exception to this particular grant requirement are any of the federal disaster assistance programs (i.e., Public Assistance, Individual Assistance and Hazard Mitigation Grant Program).

**Project Change Request (PCR)** – A document used to request a modification to a subgrantee’s existing budget and/or program to DEM.

**Public Assistance** – Provides assistance to public entities to alleviate suffering and hardship resulting from major disasters or emergencies declared by the President.

**Quarterly Financial Report (QFR)** – A mandatory financial report form that is issued to the DEM quarterly to report expenditures and request reimbursement of expended subgrantee federal funds. This report is also required to be filed if there have been no expenditures for the quarter.

**Quarterly Progress Report (QPR)** – A mandatory progress report form used to report the project’s progress to the DEM, and must be submitted with the QFR. This report is also required to be issued if there has been no activity. If there is no activity, an explanation is required as to why.

### **State, Local, Tribal, and Territorial - SLTT**

**State Administrative Agency (SAA)** – The State’s designated single point of contact with the U.S. Department of Homeland Security for all matters relating to the administration of the Homeland Security Grant Program.

**State Homeland Security Program (SHSP)** – Provides funds to build capabilities at the state and local levels and to implement the goals and objectives included in state homeland security strategies and initiatives in the State Preparedness Report. Requires MOU.

**Sub grant Award** – An award of federal funds from the State to a fellow state agency, political subdivision or tribal nation.

**Sub grant Performance Period** – A period of time that is designated by the awarding agency for the subgrantee to expend the awarded funds and complete associated program goals and objectives.

**Subgrantee** – A recipient of federal funds from a state agency.

**Sub-Subgrantee** – A recipient of federal funds from a subgrantee.

**Supplanting** – Utilization of federal grant funds to replace funding appropriated by the state, local or tribal government for the same or similar purpose.

**Urban Area Administrator (UAA)** – Urban Area point of contact.

**Urban Area Security Initiative (UASI)** – Provides funds to enhance regional preparedness in major metropolitan areas.

**Work Plan** – The EMPG sub-grantee work plan lists items the sub-grantee has chosen as the main areas they will either complete during the performance period or are on-going items the sub-grantee deems to be critical to their Emergency Management program.

## **Managing Federal Funds/Programming with DEM as the SAA and the GAR**

All grant applications and subsequent grant participatory documentation must be received by established Federal or DEM deadlines. By submitting an application, the applicant agrees to comply with the requirements of the applicable Notice of Funding Opportunities, the FEMA Preparedness Grants Manual(s), this DEM Manual, Assurances, Federal, State, Local and Tribal Regulation as applicable. All costs charged to awards must comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements at 2 CFR 200, unless otherwise indicated, the applicable program requirements and the terms and conditions of the award. In order to be allowable, all costs charged to a FEMA award or applied to the cost share must be:

- Reasonable in cost and nature and amount and allocable to the particular FEMA award
- Necessary to carry out the objective of the federal program
- Allowable under the Federal Cost Principles and the Term and Conditions of the Award
- Allocable (chargeable or assignable) to the Grant Program based on the relative benefits received

Entities must keep detailed records of all transactions involving each grant and be able to trace each funding source for every cost and activity. Entity responsibilities include but are not limited to the accounting of receipts and expenditures, cash management, maintaining adequate financial records, reporting unallowable costs charged to the award, refunding disallowed expenditures, monitoring subawards if acting as a pass-through entity, other assessments and reviews, and ensuring overall compliance with the terms and conditions of the award or subaward, as applicable.

**Note:** If FEMA staff identify costs that are inconsistent with any of these requirements, these costs may be disallowed, and FEMA may recover funds as appropriate, consistent with applicable laws, regulations, and policies.

As part of the requirements, grant recipients and subrecipients may only use federal funds or funds applied to a cost-share for the purposes set forth in the FEMA Preparedness Grants Manual, applicable NOFOs, and the terms and conditions of the award and must be consistent with the statutory authority for the award. Award funds may not be used for matching funds for other federal grants/cooperative agreements, lobbying, or intervention in federal regulatory or adjudicatory proceedings. In addition, federal funds may not be used to sue the Federal Government or any other government entity.

Recipients are also expected to conform, as applicable, with accepted engineering practices, established codes, standards, modeling techniques, best practices and participate in the development of case studies demonstrating the effective use of grant funds, as requested.

### **Purchasing or Procurement Under Federal Grants**

All procurement must meet the strictest laws under the local, state, and federal laws. The following policies and principles form the foundation of acceptable procurement under the Office of Management and Budget's uniform guidance.

**Note:** If Procurement requirements are not met, this could result in a sole source. Sole Source purchases are not allowed without SAA prior written approval. The recipient will be responsible for reimbursing DEM and FEMA for improper purchases.

### ***Funding Restrictions and Allowable Costs:***

All costs charged to awards covered by FEMA Preparedness Grants Manual must comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements at 2 CFR 200, unless otherwise indicated in the Manual, the applicable program NOFO, or the terms and conditions of the award. For more information on FEMA's implementation of 2 CFR 200, see Information Bulletin (IB) No. 400.

The Cost Principles establish standards for the allowability of costs, provide detailed guidance on the cost accounting treatment of costs as direct or administrative costs, and set forth allowability principles for selected items of cost. Except as otherwise stated in the applicable program appendix to the Manual or the program NOFO, costs charged to awards covered by this Manual must be consistent with the Cost Principles for Federal Awards located at 2 CFR 200 E. FEMA has discretionary enforcement authority, including disallowance of all or part of the associated costs, to resolve noncompliant per 20 CFR§ 200.320

### ***Equal Treatment***

The underlying principle of appropriate procurement is that the nonfederal entity gives equal treatment to all prospective sources of the items or services it will purchase.

### ***Open and Free Competitive Competition***

Nonfederal entities must support maximum open and free competition for every purchase regardless of the dollar value or the article or service they are buying (2 CFR §200.319). This statement is not to imply that competition is obtained for each procurement. There are simply some situations when no competition exists, or when it is not prudent to obtain it (e.g., micro-purchase procurements (2 CFR §200.320(a)(ii))). These situations usually are described in regulations, and when they occur, the awarding agency will want to know why a determination was made to deviate from the maximum competition standard. In seeking maximum competition, secretive purchases and special treatment are prohibited.

### ***Socially or Economically Disadvantage Business***

The procurement process often is used to support social and economic programs. Such a policy permits limited deviations from the first two principles discussed in this section to provide contracting opportunities to businesses classified as being socially or economically disadvantaged, e.g., small and minority businesses, women's business enterprises and labor surplus areas (§200.321). These opportunities involve some special treatment (e.g., ensuring this qualified business are on solicitation lists and used as potential sources, and dividing total requirements into smaller tasks or quantities to permit maximum participation for the group(s) targeted.

### ***Subrecipient or Contactor***

The method to determine whether the relationship is with a subrecipient, or a contractor is to determine the goal of the relationship. If the subrecipient is buying, acquiring, or purchasing goods or services it would be considered a contractor (§200.331(b))

If the purpose was to assist or support a lower-tier organization in carrying out activities to a public good in support of a federal award, the relationship would be considered a subrecipient (§200.331(a)).

The definition of the relationship is critical because, according to Subpart F of the uniform guidance, all entities that spend \$750,000 during the recipient's fiscal year must have a single audit under the guidance (§200.501).

### ***Competitive Contract Process***

Nonfederal entities should develop and use a documented procurement process that maximizes competition (§200.319). To support this procurement standard, federal award recipients should consider having procurement methods and procedures that are:

- Organized and structured;
- Reasonable and equitable;
- Documented and approved by the appropriate authorities, when required (§§200.318; 200.325(b)(1));
- Consistent with federal, state, and local laws and requirements applicable to procurement (§200.318);
- Uniformly applied; and
- Open for public review and scrutiny. Such procurement procedures also should account for an assessment of contractor/sub awardee risk and integrity (§200.213).
- All contracts must follow the strictest laws, including NRS 332.005-332.830 and NRS 333.010 – 333.460
- Nevada Revised Statute 332.115 is less restrictive than 2 CFR. 200
- If unsure, contact DEM – we are here to help!

### ***Competitive Procurement Process Flow***

The below numbered flow chart is intended to assist in understanding the formal bidding process.

1. Develop a Procurement Plan
2. Begin solicitation for bids
3. Evaluate vendor bid submissions
4. Notify the chosen bidder via a letter of intent.
5. Negotiate and award contract
6. Monitor contract performance
7. Address disputes
8. Report on performance with invoicing in quarterly & program reporting

### ***Formal Procurement Method***

Sealed-bid procurement involves a publicly advertised notice offered by a nonfederal entity that intends to purchase certain goods or services (§200.320(b)(1)) to support its operations. The public advertisement is made early enough in the procurement cycle to allow potential contractors adequate time to prepare bids and the nonfederal entity adequate time to review the bids and make a selection.

### ***Solicitation of Bids***

Use the appropriate method as identified through the three types of procurement under (2 CFR§ 200.320) below.

### ***Micro Purchase***

A micro-purchase is equipment purchased under \$10,000. This procurement method can be used when the combined dollar amount for the purchase does not exceed the micro-purchase threshold. Under this procurement method, nonfederal entities should distribute such purchases equitably among qualified suppliers. Such purchases do not need to be advertised nor is there a requirement for obtaining price or rate quotations, if the nonfederal entity considers the price to be reasonable based on research, experience, purchase history or other information and documents it files accordingly (§200.320(a)(1)(ii)). All documentation must be available upon request and must meet Nevada Revised Statutes requirements. Deconfliction of the purchasing laws is required. Please see procurement thresholds chart.

### ***Small Purchase***

Small-purchase procurements are relatively simple procedures for purchasing goods, services, and supplies where the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. Nonfederal entities must obtain price or rate quotations from an adequate number of qualified sources as determined appropriate by the nonfederal entity, but do not need to follow a formal bid process to be competitive (§200.320(a)(2)).

### ***Non-Competitive (Sole Sourcing)***

Nevada Revised Statute 332 & 333 must be followed; the strictest laws must be used. Procurement by the noncompetitive method is accomplished by soliciting a bid from only one source (§200.320(c)). These types of procurements are also referred to as sole-source procurements. The noncompetitive bid method can be used for procurements under the uniform grant guidance in only five circumstances:

1. when the acquisition of property or services does not reach a dollar amount that exceeds the micro-purchase threshold;
2. the item or service is available from only one source;
3. there is a public emergency that will not permit a delay that would result from publicizing a competitive process;
4. the federal or pass-through agency authorizes a noncompetitive procurement after receiving a written request from the nonfederal entity;
5. or after completion of a competitive bid solicitation, there were an inadequate number of respondents.

Only those Sole Source purchases that have been pre-approved by the SAA/Federal partner will be accepted/reimbursed. If the sub-grantee believes that a sole source is the only solution during the procurement process, please contact the NDEM to discuss and obtain the appropriate documentation and procedure to move forward. A sole source waiver will be required by requesting from the NDEM. See the procurement section in the manual.

### ***Contract Language***

Contracts are often used to carry out work for sub recipients of federal funds. If the sub recipient is using federal funding to pay for a contract, federal, state, and local laws apply. Each sub recipients must use (§200.101(c)), and a list of provisions for contracts can be found in Appendix II of the uniform guidance as well as NRS 332 and 333. Each sub recipient is required to follow the most up to date contract provision guide Suggested State Language.

The State of Nevada has resources located in the State Reference Materials Section of this document.

### ***FEMA Contract Provisions***

Navigating Appendix II to Part 200 – Contract Provision for Non-Federal Entity Contract Under Federal Awards, Updated June 2021.

### ***Joinder***

The State of Nevada addresses Contract Joinders in NRS 332.195. Regardless of the method used, sub-recipients must follow their own internal procedures and the contract guidelines as established in 2 CFR 200.318 and 2 CFR 200 Appendix II.

## **Equipment**

The 21 allowable equipment categories and equipment standards listed on the web-based version of the Authorized Equipment List (AEL) are available at <https://www.fema.gov/authorized-equipment-list>. Unless otherwise stated, equipment must meet all mandatory regulatory requirements of procurement to be eligible for purchase using grant funds. See procurement requirements in this manual. In addition, recipients and sub-recipient agencies will be responsible for obtaining and maintaining all necessary certifications and licenses for the requested equipment.

### ***General Equipment Guidelines***

Recipients should analyze the costs and benefits of purchasing versus leasing equipment, especially high-cost items and those subject to rapid technical advances. Large equipment purchases must be identified and explained. For more information regarding property management standards for equipment, please reference 2 CFR. 200, including 2 CFR§ 200.310, 200.313, and 200.316.

All equipment invoices must have the AEL number written on each invoice with brief clarifying information as to what the purchased equipment is and how it is related to the project.

**Note:** It is the subrecipient’s responsibility to produce applicable AEL and Serial Numbers for equipment.

Effective control and accountability must be maintained for all equipment acquired with Federal funds. The sub-grantee must adequately safeguard all such equipment and must assure that it is used solely for authorized purposes as described in the guidance. The sub-grantee will use, manage, and dispose of such property in accordance with 2 CFR 200.

As required by 2 CFR 200, NRS 354.625, NRS 333.220, NRS 332 equipment, and for compliance monitoring purposes as policy for all state agency sub-grantees equipment/asset management



internal controls/policies and procedures will follow the regulatory compliance of the Nevada State, which applies a state, mandated \$5,000.00 per unit threshold.

It is important to safeguard all equipment; all sub-grantees must have a policy to safeguard low cost/high theft risk equipment under \$5,000. These items may include computer equipment, cell phones, iPad or items that may be assigned to an employee.

Federally funded equipment records must contain a description (including serial number or other identification number), source, who holds title, acquisition date, and cost, percentage of Federal participation in the cost, location, condition, and disposition data.

Property tags are to be placed on equipment and will be verified at time of grant program monitoring.

At a minimum, a physical inventory of the federally funded property must be taken and reconciled with the property records once every two years in accordance with 2 CFR 200 or by jurisdictional regulation or guidance. The certified inventory is required to be sent to DEM electronically for review. DEM may desk audit the inventory or may elect to complete a site visit.

When the equipment is no longer needed, the grantee or sub-grantee will request disposition instructions from the Federal agency through the SAA.

Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency; however, sub-grantee must contact the SAA for pre-approval and directions.

Items of equipment with a current per unit fair market value in excess of \$5,000, may be sold upon pre-approval by the SAA, however, the funds must be returned to the SAA. The SAA will then return the funds to the federal government.

### ***Purchase Certain Equipment Items***

Certain items are barred from purchase using grant funding. FEMA identifies these on Information Bulletin 426 in November of 2017. An executive order, 13809, provides the following items as unable to be purchased:

- On August 28, 2017, the President signed EO 13809, “Restoring State, Tribal, and Local Law Enforcement's Access to Life-Saving Equipment and Resources.” 2. EO 13809 revoked EO 13688 “Federal Support for Local Law Enforcement Equipment Acquisition,” dated January 16, 2015. 3. Since IB #407, “Use of Grant Funds for Controlled Equipment” and IB #407a, “Use of Grant Funds for Controlled Equipment: Update for the Fiscal Year 2017” were issued in order to comply with Executive Order 13688, these IBs are rescinded, effective immediately. 4. Similarly, FEMA no longer requires the use of FEMA Form 087-0-0-1. 5. All references to IBs 407 and 407a and FEMA Form 087-0-0-1 will be removed from the FEMA Authorized Equipment List (AEL) as soon as practical. Until such time as this action is completed, recipients and subrecipients may disregard any requirements in the AEL referencing these IBs. Recipients should contact their GPD or Regional Program Analyst with any and all specific questions.
- Policy on Use of FEMA Grant Awards to Purchase Certain Equipment Items
  - All items that were on the Prohibited Equipment List in IBs 407 and 407a except for tracked armored vehicles (AEL #12VE-00-MISS - Vehicle, Specialized Mission) and urban camouflage uniform items (AEL #01LE-02-BDUS -

Specialized Clothing, NFPA 1975 or NFPA 2112) remain unallowable under any FEMA preparedness grant. 2. Unless noted below, all items that were on the Controlled Equipment List in IBs 407 and 407a are allowable under FEMA preparedness grants, provided that acquisition of the items are consistent with the terms of the award, including the applicable Notice of Funding Opportunity (NOFO).

- Weapons of any kind (including firearms, grenade launchers, bayonets); ammunition; and weaponized aircraft, vessels, and vehicles of any kind remain unallowable expenses under any FEMA preparedness grant program.
- Purchase of explosive materials remains subject to the requirements found in IB 419 Purchase of Energetic Materials Using Homeland Security Grant Program (HSGP) Funding.
- Purchase of fixed or rotary-wing aircraft (AEL #18AC-00-ACFT - Aircraft, CBRNE) will continue to require a waiver from FEMA by consulting the appropriate FEMA Program Analyst, providing a detailed justification for obligating funds in this category, and receiving approval to obligate funds. A detailed justification must address the following:
  - The need for the aircraft and how the requested platform best meets that need as
- Equipment intended to be used for riot suppression including riot batons, riot helmets, and riot shields continue to be an unallowable expense under any FEMA preparedness grant program.
  - Recipients and subrecipients must continue to comply with all other equipment acquisition requirements of their award's applicable NOFO, including requirements governing the acquisition of equipment not identified in the AEL.

## **Contracts**

### ***Contract Provisions***

If a non-Federal entity wants to use federal funds to pay or reimburse their expenses for equipment or services under a contract, that contract must contain the applicable clauses described in Appendix II to the Uniform Rules (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards) under 2 CFR § 200.326. In addition, there are certain contract clauses that are recommended by FEMA.

Required contract provisions include:

- Access to Records
- Byrd Anti-Lobbying Amendment
- Changes
- Clean Air Act and the Federal Water Pollution Control Act
- Contract Work Hours and Safety Standards Act
- Copeland Anti-Kickback Act
- Davis-Bacon Act
- Debarment and Suspension
- Effective Dates of Contract
- Equal Employment Opportunity (2 CFR 200 Appendix II(C))
- Procurement of Recovered Materials

- Recommended Contract Provisions
- Remedies (2 CFR 200 Appendix II(A))
- Rights to Inventions Made Under a Contract or Agreement
- Signatures of both parties
- Termination for Cause and Convenience (2 CFR 200 Appendix II(B))

Two contract clauses were added to Appendix II of 2 CFR 200. In addition to the previous contract clauses contained in the 2014 version of Appendix II of 2 CFR 200, FEMA award recipient and subrecipient contracts and purchase orders must now include contract provisions for Domestic Preferences for Procurements (2 CFR § 200.322) and for the Prohibition on Contracting for Covered Telecommunications or Services (2 CFR § 200.216). All state and non-state entity purchase orders and other contracts must include applicable contract clauses as described in Appendix II of 2 CFR 200. Some clauses are required depending on the dollar amount of the purchase, while others may be required depending on the goods or services being procured. Prohibition on Contracting for Covered.

Telecommunications or Services (2 CFR § 200.216) prohibits the procurement of and contracts regarding use of certain manufacturers for use within services or systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. These manufacturers are described pursuant to Public Law 115-232.

Additionally, contract procedures must comply with the standards imposed by Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR-200), Nevada Revised Statutes (NRS), Nevada Administrative Code (NAC) and State Administrative Code (SAM) as applicable.

**Note:** All Agency Memorandum #2021-10 September 16, 2021. Pursuant to SB 445 passed during the 2021 Legislative Session, delegation of authority for the Clerk, or designee, to approve contracts less than \$50,000 was increased to less than \$100,000. This includes SAM Section 0310 Approval of Cooperative Agreements, SAM Section 0316 Approval of Interlocal Contracts, and SAM Section 0322 Independent Contract Review. In conjunction with this increase in delegated authority, the board requested contracts approved by the clerk within the new thresholds of greater than \$50,000 but less than \$100,000 be presented on future BOE agendas as an informational item.

Agencies need to be mindful of any appearance of trying to circumvent the increased \$100,000 limitation through the use of multiple agreements as a way to avoid or bypass BOE approval.

Appendix Page \_\_ provides Table A and Table B, which outline specific items which are required or recommended to be placed in contracts. DEM will approve reimbursement only if contracts contain all of the required items. We do, as does FEMA, highly recommend the recommended list but grant purchases will still be paid if recommended items are left out.

## Required Contract Provision Quick Reference Guide

### Required Contract Provisions

Table A and B are designed to help FEMA grant recipients and subrecipients conduct a quick reference of the applicability of specific contract provisions and whether sample contract language is included within this Guide to incorporate within the NFE's contract. The Table is divided between the required contract provision set forth under 2 CFR 200 Appendix II and those that FEMA recommends in addition to those required by 2 CFR 200c.

	Provision (Appendix II Section)	Applicability	Sample Contract Language Included
1	Legal/contractual/administrative remedies for breach of contract	Greater than Simplified Acquisition Threshold (SAT)- \$250,000	No. It is based on NFE's procedures.
2	Termination for cause and convenience	Greater than \$10,000	No. It is based on NFE's procedures.
3	Equal Employment Opportunity	Construction work	Yes. Exact language from 41 C.F.R. §C.F.R. § 60-1.4(b) included.
	Davis-Bacon Act	Construction work	Yes, via reference to required language at 29C.F.R. § 5.5(a).
5	Copeland "Anti-Kickback" Act	Construction work greater than \$2000	Yes
6	Contract Work Hours and Safety Standards Act	Greater than \$100,000 + mechanics or laborers	Yes. Exact language required from 29 C.F.R. § 5.5(b).
7	Rights to inventions made under a contract or agreement	Greater than \$100,000 + mechanics or laborers	Yes.
8	Clean Air Act and federal Water Pollution Control Act	Greater than \$150,000	Yes
9	Debarment and Suspension	Greater than \$25,000	Yes
10	Byrd Anti-Lobbying Amendment	Greater than \$100,000; and Certification required for all contracts greater than \$100,000	Yes. Clause and certification.
11	Procurement of Recovered Materials	NFE is a state or political subdivision of a state. Work involves the use of materials and the contract is for more than \$10,000.	Yes
12	Prohibition on Contracting for Covered Telecommunications Equipment or Services	All FEMA declarations and awards issued on or after November 12, 2020.	Yes
13	Domestic Preferences for Procurements	All FEMA declarations and awards issued on or after November 12, 2020.	Yes
<b>Table B: Recommended Contract Provisions</b>			
	Provision	Applicability	Sample Contract Language Included
1	Access to Records	All	Yes
2	Contract Changes or Modifications	All	No. It depends on nature of contract and end-item procured.
3	DHS Deal, Logo, and Flags	All	Yes
4	Compliance with federal Law, Regulations and Executive Orders	All	Yes
5	No Obligation by Federal Government	All	Yes
6	Program Fraud and False or Fraudulent Statements or Related Acts	All	Yes
7	Affirmative Socioeconomic Steps	State entities: all FEMA declarations and awards issued on or after November 12, 2020. Non-state entities: all procurements	Yes
8	Copyright	All procurement that may involve creation of copyrightable material	Yes

### *Procurement Thresholds*

Threshold	NRS 332/333	2CFR200
Less than \$10,000	Three informal quotes - Services require contracts. NRS 332.115 is not compliant under 2 CFR 200	Micro-Purchase Threshold (§200.320(a)(ii)) (see ¶444): May be awarded without soliciting competitive quotes if the jurisdiction considers the price to be reasonable. Must spread these purchases around to multiple vendors. Free competition for every purchase regardless of the dollar value or the article or service they are buying (§200.319).
More than \$10,000 but Less 100,000 (Annual Total)	Three informal quotes for commodities. Commodities and Service require a Contract. Services require a Contact. NRS 332.115 is not compliant under 2 CFR 332.115	
Annual amounts greater than \$100,000 (Annual Total)	Competitive solicitation/Sealed Bids/Contracts. NRS 332.115 is not compliant under 2 CFR 332.115	
\$10,000-250,000	Competitive solicitation/Contracts NRS 332.115 is not compliant under 2 CFR 332.115	Small Purchase Procedures: Quotes from 3 sources
\$250,000 and greater	Competitive solicitation/Contracts NRS 332.115 is not compliant under 2 CFR 332.115	Competitive solicitation
All Sole Source Require Review and Approval	State Form is Available to use a template. Locals may use their own template to answer questions. NRS 332.115 is not compliant under 2 CFR 332.115	Procurement by the noncompetitive method is accomplished by soliciting a bid from only one source (§200.320(c))

### **Record Keeping & Retention**

Each Grantee or Sub Recipient must maintain adequate records to detail all history of each procurement. The information should include the rationale for the method of procurement, selection of contract type, contract selection or rejection, and the basis for the contract price (§200.318(i)). Nonfederal entities should also update their own local procurement policies to reflect local, state, and federal contract and procurement policies to include the code of federal regulation and the uniform guidance

Subrecipients must follow their own policy and procedures, and their process must be as strict as the state or federal government. In most cases, grants records retention must be kept at least three years after the last procurement is made. Please ask the State Administrative Agency what the retention dates is for a specific grant.

### ***CFR Regarding Record Keeping and Retention***

Records for real property and equipment acquired with Federal funds must be retained for 3 years after the final disposition of the property. See 2 CFR § 200.333(c). (Records Retention could take decades)

If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action is taken. See 2 CFR § 200.333(a).

The record retention period will be extended if the recipient is notified in writing of the extension by the federal or state agency, the cognizant or oversight agency for audit, or the cognizant agency for indirect costs. See 2 CFR § 200.333(b).

Where the federal or state agency requires recipients to report program income after the period of performance ends, the program income record retention period begins at the end of the recipient's fiscal year in which program income is earned. See 2 CFR § 200.333(e).

For indirect cost rate proposals, cost allocation plans, or other rate computation records, the start of the record retention period depends on whether the indirect cost rate documents were submitted for negotiation. If the indirect cost rate documents were submitted for negotiation, the record retention period begins from the date those documents were submitted for negotiation. If indirect cost rate documents were not submitted for negotiation, the record retention period begins at the end of the recipient's fiscal year or other accounting period covered by that indirect cost rate. See 2 CFR § 200.333(f).

### ***Types of Records to Retain***

No-Federal entities must maintain the following documentation for federally funded purchases 2 CFR §§ 200.318(i), 200.333, 200.336 2 CFR § 200.403(g):

- Specifications
- Solicitations
- Competitive quotes or proposals
- Basis for selection decisions
- Purchase orders
- Contracts
- Invoices
- Cancelled checks

### **Pre-Award**

An application submitted by the Sub-Grantees outlining their intentions of the award. This process, unless otherwise stipulated, will be through ZoomGrants.

### **Costs**

Unless otherwise indicated in the Manual, the applicable program NOFO, or the terms and conditions of the award, all costs charged to awards covered by FEMA Preparedness Grants Manual must comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements at 2 CFR 200. For more information on FEMA's implementation of 2 CFR 200, see Information Bulletin (IB) 400.

The Cost Principles establish standards for the allowability of costs, provide detailed guidance on the cost accounting treatment of costs as direct or administrative costs, and set forth allowability principles for selected items of cost. More specifically, except as otherwise stated in the applicable program appendix to the Manual or the program NOFO, costs charged to awards covered by this Manual must be consistent with the Cost Principles for Federal Awards located at 2 CFR 200, E.

FEMA has discretionary enforcement authority, including disallowance of all or part of the associated costs, to resolve noncompliant per 20 CFR§ 200.320

## **Grant Period of Performance**

The requirements for the period of performance are contained in 2 CFR§ 200.71 (definition of “obligations”), 2 CFR§ 200.77 (definition of “period of performance”), 2 CFR section 200.309 (period of performance), 2 CFR§ 200.343 (closeout), program legislation, federal awarding agency regulations; and the terms and conditions of the award.

A Non-Federal entity may charge to the federal award only allowable costs incurred during the period of performance.

Unless the federal awarding agency or pass-through entity authorizes an extension, a non-federal entity must liquidate all obligations incurred under the federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the federal award (2 CFR section 200.343(b)). When used in connection with a non-federal entity’s utilization of funds under a federal award, “obligations” means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-federal entity during the same or a future period (2 CFR section 200.71).

## **Monitoring & Oversight**

### ***Sub-Grantee Monitoring***

The sub-grantee agrees to participate in DEM’s annual monitoring desk and on-site (or virtual) visits and to follow up and take corrective action on all identified non-conformances and observations with action, which includes, but is not limited to, the submission and implementation of corrective action plans to NDEM.

- The sub-grantee is responsible for follow-up and corrective action on all non-conformances and observations with action from the DEM.
- The sub-grantee shall prepare a corrective action plan(s) for identified non-conformances and observations with action.
- The sub-grantee will implement the approved corrective action plan(s) for non-conformances and observations with action.

Monitoring activities will be performed aimed to identify best practices and mitigate risk by ensuring the required agency policies are effective in ensuring overall compliance with the terms and conditions of the award as applicable, including the terms of 2 CFR 200.

## **Conflict Of Interest in the Administration of Federal Awards or Subawards**

To avoid conflicts of interest under grant-funded procurements and contracts, refer to the section on Procurement Integrity in the applicable NOFO, and 2 C.F.R. 200 D. To eliminate and reduce the impact of conflicts of interest in the subaward process, recipients and pass-through entities must follow their own policies and procedures regarding the elimination or reduction of conflicts of interest in sub-awards recipients and pass-through entities are also required to follow any applicable federal, state statutes or regulations governing conflicts of interest in sub-awards.

## **Requirements for Matching or Cost Sharing**

Funds provided for a match must be used to support a federally funded project and must be in addition to, and therefore supplement, funds that would otherwise be made available for the stated program purpose. Match is restricted to the same use of funds as allowed for the federal funds. Matching contributions need not be applied at the exact time or in proportion to the obligation of the federal funds; however, the match must be used within the performance period of the grant. The full matching share must be obligated by the end of the performance period. Sources of the match can either be a cash match or an in-kind match unless specified in the program guidance, regulation, or statute.

**Note:** Prior written approval from DEM is required for any reduction to the amount of Non-Federal cost share (match). This may result in a corresponding reduction to the amount of Federal funds under the award based on the Federal/Non-Federal cost-sharing ratio.

### ***Cash Match***

Cash match includes cash spent for project-related costs. Allowable cash match must include those costs that are allowable with federal funds except the acquisition of land when applicable. Cash match may be applied from the following sources:

- Funds from states and local units of government that have a binding commitment of matching funds for programs or projects, or
- Program income and the related interest earned on that program income generated from projects, provided they are identified and approved before making an award, or
- Funds earned from seized assets and forfeitures (adjudicated by a State court, as State law permits), or
- Funds appropriated by Congress for the activities of any agency of a Tribal government or the Bureau of Indian Affairs performing law enforcement functions on Tribal lands, or
- Sources otherwise authorized by law.

Except as noted above, Federal funds may not be used for match purposes.

### ***In-Kind Match or Donated Match***

In-kind match includes, but is not limited to, the valuation of in-kind services. “In-kind” is the value of something received or provided that does not have a cost associated with it. For example: if in-kind match is permitted by law, then the value of donated services could be used to comply with the match requirement.



### ***Third-Party Contributions and Donations***

Applicants need to have a thorough understanding of third-party contributions, donations, and donated volunteer time and how to value them correctly. Third-party contributions and donations may be used to meet matching requirements under uniform guidance, as appropriate to 2 CFR § 200.306. 2 CFR§ 200.434 provides applicants with guidance on charging the suitable values for contributions and donations and what types of contributions and donations are allowable from a matching perspective. The provisions make clear that applicants need to charge fair market values for any donated services and items. Services may be offered by professional and technical personnel, consultants, and other skilled and unskilled labor. Donated items may include buildings, equipment, office supplies, laboratory supplies, or workshop and classroom supplies.

### ***Valuing Volunteer Rates for Match***

Documentation is essential to demonstrate the value of volunteer rates for the match. To value volunteer rates, the non-federal entity must have proof of donation, such as sign-in sheets and declarations, that another organization does not pay the donation and it not from a federal source.

Non-Federal entities should be mindful of audit requirements when including match or cost-sharing in proposals, particularly if they are valued. Applicants must include valued mandatory cost-sharing on the budget form. For voluntary cost-sharing, applicants need to weigh the risks and benefits of including valuations and should avoid valuations on a budget form unless fully prepared to face the audit burden.

The value of volunteer time may be found on the independent section website at <https://independentsector.org/> search for the value of volunteer time. Each state has a value associated with the geographic area.

Code of Federal Regulation references for match appendix (§200.204 and Appendix I), (§200.205), (§200.306), (§200.306(a)), and (§200.434)

## **Warranties, Subscriptions and Maintenance Agreements**

The cost associated with the warranty, maintenance agreement, or subscription may only be paid for the amount of time in the performance period of the grant. An example would be if the sub-recipient purchased a radio and a five-year warranty outside the original purchase price of the radio; the Invoice would look similar to this:

1 – Radio - \$3,000

Warranty for five years for the one radio \$1,000

Total Invoice \$4,000

The prorated amount for the warranty is 60 months at the cost of \$16.66 per month for five years. Let's say we only have 14 months left on the performance period from the date of purchase, =  $14 \times 16.66 = \$233.24$ ; only \$233.24 can be charged to this grant but may charge this amount to the next grant year (if they have one and it is on the budget). If it is not on the budget, the agency will pay for it themselves. Do not break this Invoice up in quarters; pay it one time in the grant.

If the Invoice looks like this:

1 – Radio with a five-year warranty = \$4,000

You do not have to prorate the warranty.

The cost of an equipment maintenance agreement is allowable for the period of time that covers the grant performance period. Any portion of the contract that extends beyond the grant period may not be charged to the grant award using Federal or matching funds. For example, if the grant project period is one year, and the maintenance agreement is for three years, only the cost associated with the first year of the agreement would be allowable. The grantee would have to prorate the cost of the agreement to cover only the grant performance period. Please see the most up to date FEMA DHS information bulletins or (IB)

### ***Warranty Costs***

Warranty costs (extensions) on equipment providing extended coverage for parts, labor, and repair, above and beyond the term of the original manufacturer's warranty, are allowable if the cost of the warranty is included as part of the acquisition cost. Acquisition cost means the cost of the asset, including the cost to put it in place. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired.

### **Excluded Parties List (Debarment)**

All recipients of federal funds must, prior to purchasing or contracting with any entity or agency, check to ensure they are not suspended or debarred from doing business with the federal government. Suspension and debarment are an administrative tool used to protect the government's interests and to protect the integrity of federal programs. It ensures federal programs conduct business only with responsible persons. Exclusions of companies or individuals from participating in federal contracts are listed in the Excluded Parties List System (EPLS). If a company is suspended or debarred, then it may not bid on or receive any federally funded contracts, grants, cooperative agreements, scholarships, fellowships, contracts of assistance, loans, loan guarantees, subsidies, or insurance, unless an exception is granted the federal granting agency.

Excluded Parties Suspensions may be based on indictments, information, or adequate evidence involving crimes, contract fraud, embezzlement, theft, forgery, bribery, poor performance, non-performance, or false statements. It is a temporary action that may last up to one year and is effective immediately.

Excluded Parties Debarments may be based on convictions, civil judgments, or fact-based cases involving crimes, contract fraud, embezzlement, theft, forgery, bribery, poor performance, non-performance, or false statements, as well as other causes. The imposition of a debarment period is for a set period of time decided on a case-by-case basis.

### ***How to determine if an entity is suspended or debarred***

The names and addresses of all entities suspended or debarred are entered in the System for Award Management (SAM), an electronic database.

SAM Exclusions may be accessed at <https://www.sam.gov> (free registration required).

***Sub-Grantee Requirements***

1. Have and maintain a written policy that follows the Federal requirements of this section when using federal grant funds to include proof of the database search each time purchasing or contracting is done.
2. Submit proof of the federal search with each DEM Quarterly Financial Report to [DHSGrants@dps.state.nv.us](mailto:DHSGrants@dps.state.nv.us) or ZoomGrants as appropriate.

References: 2 CFR § 180.125-155, 2 CFR§ 180.405, 2 CFR§ 180.605, 2 CFR§ 180.705, 2 CFR § 180.800-995.

# **Financial Controls and Programmatic Procedures**

## **Programmatic Procedures**

Each Sub-recipient must develop and maintain a comprehensive internal grant management process that includes policies and procedures for administering federal grants. This should include specifics to each grant managed.

Upon request, Sub-recipients must submit their policies and procedures to NDEM for review. They include, as applicable to the award;

- Procurement
- Travel
- Contracts
- Inventory Controls including Low Cost/High Risk Items
- Internal Controls

## **General Recordkeeping Requirements**

In general, sub-recipients of grant funds are responsible for establishing and maintaining an adequate system of accounting and internal controls for complete and accurate documentation of grant receipts, expenditures, reporting within the terms and conditions of the award or sub-award. Subrecipients must maintain accurate and reliable accounting records in accordance with Governmental Accounting Standards (GAS) as well as Generally Accepted Accounting Principles (GAAP). Grant funds are not to be commingled with other funds.

Budgeting and expenditure of grant funds must be executed in compliance with regulations, which at a minimum specify that separate and distinct budget codes be utilized. Internal controls should provide reasonable assurance that:

- Effectiveness and efficiency of operations including the appropriate use and safeguarding of all resources.
- Reliability of financial reporting including reports on budget execution, financial statements, and other reports for internal and external use; and
- Compliance with all applicable laws and regulations.

Reference 2 CFR §200.302

## **Quarterly Financial Report (QFR)**

All forms used for reporting, using the manual or electronic (ZoomGrants), are provided by NDEM. All communications must use the Grants Naming Protocol; please see Appendix.

The QFR with supporting documentation shall be submitted to the DEM within 30 days following the close of each quarter. A QFR is required every quarter-end, including a zero request. Every QFR must be accompanied by a Quarterly Progress Report (QPR) which documents the progress to date toward the successful conclusion of the grant and positive performance. All equipment invoices must have the “approved equipment list” (AEL) number/serial number etc. written on each invoice, with brief clarifying information as to what the purchased equipment is and how it is related to the project.

Prior to submittal, it is imperative that the sub-grantee review all invoices, fiscally as well as programmatically, to ensure all purchases made are within the approved budget, specific grant guidance in reasonable, allocable, allowable and in the appropriate timeline.

As applicable, QFR submissions shall consist of:

- NDEM Quarterly Financial Report
- Quarterly Progress Reports
- Program Narrative
- Approved Detailed Budget
- Additional grant specific required reports
- Grant Declining Balance Spreadsheet

The DEM will make reimbursement on a first-come, first-serve basis. The DEM will make every effort to ensure reimbursements will be made timely. The submission of inaccurate or incomplete information with unapproved reporting documentation and/or templates will result in the rejection of the quarterly report. DEM may question, short pay, or deny any reimbursement in part or full, as we are the fiduciary agency responsible for managing and administering the federal grant funds. DEM has the authority to close out the grant and terminate the balance of funding if the sub-grantee fails to submit the report on time.

It is the responsibility of all sub-grantees to know and adhere to the Nevada Revised Statute (NRS) and the United States General Services Administration (GSA) or their own established policies, whichever is more restrictive regarding travel and per diem rates. The submission of travel must include the following and must adhere to the following.

Travel reimbursement claims must include the sub-grantee authorization, reimbursement request signed by the traveler with all receipts such as GSA rates, hotel, parking, shuttle, taxi, rental car to include additional fuel cost, conference fee invoice, flight invoice, internet search map for mileage reimbursement, formal or informal agenda from the inviting agency.

### ***Naming Convention for Communicating about Grants***

Due to the amount of grants within DEM and self-naming conventions, all email or verbal communications with DEM must communicate the proper naming convention as listed in the appendix. Example: (FFY20 Washoe County Sheriff's Office Consolidated Bomb Squad SHSP \$57,000)

- **Agency** (Washoe County Sheriff's Office)
- **Complete Grant Name** (Consolidated Bomb Squad)
- **Program** (SHSP)
- **The Fiscal Year** (FFY20)
- **Original Award Amount** (\$57,000.00)

**Note:** Due to the amount of grants within DEM and self-naming conventions, all email or verbal communications with DEM must communicate the proper naming convention as listed in the above example.

### ***Quarterly Breakdown***

Quarter Number	Quarter Start	Quarter End
Quarter #1	October 1st	December 30th
Quarterly Financial Report and applicable work report* are due January 30th		
Quarter #2	January 1st	March 30th
Quarterly Financial Report and applicable work report* are due April 30 <sup>th</sup>		
Quarter #3	April 1 <sup>st</sup>	June 30 <sup>th</sup>
Quarterly Financial Report and applicable work report* are due July 30th		
Quarter #4	July 1 <sup>st</sup>	September 30 <sup>th</sup>
Quarterly Financial Report and applicable work report* are due October 30th		

**\*Work Report refers to a Work Plan for EMPG Grants and Quarterly Progress Reports for all other Grants.**

**Note:** EMPG reporting periods may vary due to timing of the award.

## **Environmental Planning and Historic Preservation (EHP) Compliance**

All sub-grantees will follow the EHP requirements set forth by the Federal granting agency. The sub-grantee will not undertake any project having the potential to impact Environment and Historical Preservation (EHP) resources without the prior written approval of the Federal granting agency, including but not limited to ground disturbance, construction, modification of structures, and purchase and use of sonar equipment. Sub-grantees must comply with all conditions placed on the project as a result of the EHP review. Any change to the approved project scope of work will require a re-evaluation for compliance with these EHP requirements.

Any construction or renovation activities defined by the SAA's office that have been initiated without the necessary EHP review and approval will result in a non-compliance funding and will not be eligible for Federal funding.

Activities requiring EHP: (not all-inclusive)

- Training and Exercises
- Purchase of Equipment
- Physical Security Enhancements
- Renovation/Upgrades, Modifications to existing structures (which include drywall, paint, carpet, or any modifications to existing structure etc.)
- New Construction or New Additions
- Communication Towers and related equipment, equipment shelters
- Other activities that may apply under the EHP section

Recipients and subrecipients are required to complete an EHP Screening Form for all GPD-funded projects except those projects delineated in **Section B of FEMA Policy #108-023-1**.

## **Purchase Circumventing**

Direct purchases shall not be made contrary to any requirements. Nor shall they be made in such a manner as to circumvent requirements by purchasing related or similar items separately (by splitting purchases or by a series of smaller purchases) as a device to avoid these requirements.

## **Equipment Management**

Effective control and accountability must be maintained for all equipment acquired with Federal funds. The sub-grantee must adequately safeguard all such equipment and must assure that it is used solely for authorized purposes as described in the guidance. The sub-grantee will use, manage, and dispose of such property in accordance with 2 CFR 200.

1. As required by 2 CFR 200 equipment, the DEM, for compliance monitoring purposes as a policy for all state agency and sub-grantees equipment/asset management internal controls/policies and procedures will follow the regulatory compliance of the Nevada State, NRS 354.625, and NRS 333.220, NRS 332 which applies a state-mandated \$5,000.00 per unit threshold.
2. (2 CFR 200.439) per unit, threshold have prior written approval from the awarding agency.
3. It is important to safeguard all equipment, and sub-grantees have the policy to safeguard items that cost below \$5,000, which would be considered “high risk” for personnel use or theft. These items may include computer equipment, cell phones, iPad or items that may be assigned to an employee.
4. As required by 2 CFR 200, equipment, all other Local, Indian Tribal Governments, higher education, hospitals, and other non-profit sub-grantees for compliance monitoring purposes as the policy will follow the regulatory compliance of 2 CFR 200, which applies a federally mandated \$5,000.00 per unit threshold.
5. Accurate records maintained on all acquisitions and dispositions of property acquired with Federal awards.
6. Federally funded equipment records must contain a description (including AEL number, serial number or other identifiable numbers (VIN)), source, who holds the title, acquisition date, and cost, percentage of Federal participation in the cost, location, condition, and disposition data.
7. Property tags are placed on the equipment.
8. At a minimum, a physical inventory of the federally funded property must be taken and reconciled with the property records at least once every two years in accordance with 2 CFR 200 or by jurisdictional regulation or guidance. The certified inventory is required to be sent to DEM electronically for review. DEM may desk audit the inventory or may elect to complete a site visit.
9. Procedures established to ensure that the Federal awarding agency is appropriately reimbursed for dispositions of property acquired with Federal awards.
  - a. When the equipment is no longer needed, the grantee or sub-grantee will request a Property Disposition Report (PDR) from the Federal agency through the SAA.
  - b. Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency; however, whenever possible, the equipment should be retained and used or transferred to be used within the same general scope of work which it was originally paid under.

- c. Items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained or sold, and the Federal awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's share (the Federal percentage of participation) of the equipment.
10. Policies and procedures in place for responsibilities of recordkeeping and authorities for disposition.

## **Grant Close Out Process**

Within 30 days after the end of the Period of Performance sub-grantees must issue to the NDEM the final QFR, if applicable to include any de-obligation amounts, the associated final QPR and a qualitative narrative summary of the accomplishments throughout the period of performance. Subgrantee may end the award early by noting "final" on the QFR and noting the amount to be de-obligated or an email stating the same.

## **Project Change Requests**

### *Period of Performance Extensions*

Extensions to the subgrantee initial period of performance are allowed under limited circumstances. Extensions will only be considered through formal, written requests to NDEM [DHSGrants@dps.state.nv.us](mailto:DHSGrants@dps.state.nv.us) email using the NDEM Project Change Request (PCR) form or through ZoomGrants as applicable. The request must contain specific and compelling justifications as to why an extension is required. Requests will be considered for legal, policy, or operational challenges.

Examples include but are not limited to:

- Contractual commitments by the grant recipient with vendors or subrecipients prevent completion of the project within the existing Period of Performance.
- The project must undergo a complex environmental review that cannot be completed within the existing Period of Performance.
- Projects are long-term by design, and therefore acceleration would compromise core programmatic goals; or
- Where other special or extenuating circumstances exist.

Extensions are typically granted for no more than a six-month period. Requests for additional time will require special consideration up to and including federal authorization. All forms used for reporting are provided by the DEM. Reimbursement will be made by the DEM in a first come first serve basis.

Recipients should submit all proposed extension requests to DEM for review and approval at most 90 days before the end of, but at least 30 days before the end of, the Period of Performance to allow sufficient processing time. If the sub-grantee wishes to be considered for an additional extension, the request must be submitted no later than 15 days after the last day of the previously approved extension.

Sub-grantees may not obligate funds at the end of extension using the State Administrative Agent's (SAA) close-out period to submit reports & expenditures, barring extenuating circumstances and where approval is issued in writing from the SAA. Late reports could delay reimbursement or result in non-payment of the claim.



All extension requests must address the following using the DEM PCR form:

- Grant naming protocol (Please see the appendix)
- Reason for the delay includes details of the legal, policy, or operational challenges that prevent the final outlay of awarded funds by the deadline
- Current status of Grant activity
- Current period of the performance termination date and new projected project completion date
- Amount of funds drawn down to date
- Remaining funds, federal, and non-federal
- Budget outlining how remaining federal and non-federal funds will be expended
- Plan for completion, including milestones and timeframes for achieving each milestone and the position or person responsible for implementing the plan for completion
- Certification that the activities will be completed within the extended Period of Performance without any modification to the original Scope of Work, as described in the investment justification and as approved by FEMA

### ***Grant Budget Revisions***

Written approval must be obtained from DEM prior to the transfer of funds within or between budget categories or prior to the expenditure of funds for newly identified items.

Except for extraordinary circumstances, budget revisions are handled on a case-by-case basis. Requests to transfer funds between budget categories or requests to purchase items not previously authorized will not be approved.

All requests must be submitted to DEM on the approved PCR form issued through DHSGrants@dps.state.nv.us or ZoomGrants as appropriate. The PCR must be accompanied by a revised budget detail matrix and a written justification (Please see the appendix for an example for budget formatting).

**Note:** Any requested changes equal to or greater than 10% require special review and approval by DEM/Federal partners.

### ***Budget Change Convention Example:***

<b>Category</b>	<b>Current Budget</b>	<b>New Budget</b>	<b>Debit</b>	<b>Credit</b>	<b>AEL</b>	<b>Cost Savings</b>
		\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00		
<b>TOTAL</b>		\$0.00	\$0.00	\$0.00		

**Note:** Cost savings are current budget – new budget. This money can be rearranged as applicable. Cost savings should not be negative.

### ***Scope of Work (SOW) Changes***

The original SOW was reviewed through a required process and may have included state, federal and or committees' approvals. Any changes to the SOW require a written request and approval process using the DEM PCR form to DEM through [DHSGrants@dps.state.nv.us](mailto:DHSGrants@dps.state.nv.us) email or ZoomGrants as appropriate prior to any change. Once the change request has been received, DEM will determine any additional clarifying needs and the requirements to continue the approval process.

Written approval will come from DEM but may require other agencies/committees and may take some time depending on meeting schedules and DEM/federal workload timelines.

The change in scope of work request must clearly explain the reason for the scope change and include:

- Supporting documentation such as technical reports if the original scope of work is not feasible
- Construction timeline/project schedule
- Supplier/Vendor documentation on requested changes

### ***Maintenance and Sustainment***

The use of FEMA preparedness grant funds for maintenance contracts, warranties, repair or replacement costs, upgrades, and user fees are allowable unless otherwise noted, as described in, the specific NOFO, Grant Programs Directorate Policy FP205-402-125-1 or subsequent federal communication.

### **Single Audit Reporting**

All subrecipients who expend \$750,000.00 or more from all federal funding sources during their fiscal year are required to submit a “single audit” report to DEM on an annual basis. This audit must be performed in accordance with the requirements of Government and Accountability Office (GAO) and Government Auditing Standards pursuant to 2 CFR 200.500 et al. Once completed, this report must be submitted to the SAA within 30 days after receipt of the auditor's report(s), or not later than 9 months after the end of the audit period (2 CFR 200.512(a)).

Required documentation for the performance of internal audits must be provided to the Division of Emergency Management (DEM) upon request within 30 days.

The Subrecipient who expends less than \$750,000 annually of Federal Grant funds will provide to the SAA uncertified financial statements, including notes and a schedule of expenditures of Federal awards for sub-grantees fiscal year end, signed by the Sub-grantees executive management within 30 days after receipt of the financial report(s), or nine months after the end of the reporting period.

Grant revenue and expenditure records and supporting documentation must be maintained and made available upon request by the State Division Internal Audit, Legislative Council Bureau, and the SAA or any other entity as required by law to audit the subrecipient. The subrecipient is

required, if requested, to respond to auditors' inquiries as required by the State of Nevada Administrative Manual (SAM) 3000.

## **Allowable & Unallowable Costs**

Allowable costs are those costs identified in each of the grant programs' guidance respectively and in conjunction with the OMB circulars, as noted below. In addition, costs must be reasonable, allocable, necessary to the project, and comply with the funding statute requirements.

### ***Unallowable Costs***

Refer to the program guidelines, including the Notice of Funding Opportunity, to determine what program costs are not allowed for the specific program and funding stream. Costs that are unallowable under one grant program may be allowed under another. Costs generally unallowable under Federal grants include the following without specific authorization:

- Land Acquisition
- Compensation of Federal Employees' Salary payments, consulting fees, or other compensation of full-time Federal employees.
- Travel of Federal Employees' Costs of transportation, lodging, subsistence, and related travel expenses, unless otherwise approved by the federal partner.
- Bonuses or Commissions
- Lobbying reference 2 CFR 200, Section 1352, Title 31 of the U.S. Code, and 28 CFR 69.
- Entertainment per 2 CFR 200.438
- Tips, bar charges/alcohol beverages
- Credit Card fees,
- Using rental cars for personal use

### ***Costs Requiring Prior Approval***

- Construction (i.e. any ground disturbance or erecting of internal walls)
- Pre-agreement Costs
- Proposal Costs
- Audit Costs
- Interest Expense
- Foreign Travel
- Environmental Historical Preservation (EHP)
- Travel Costs in excess of the federal per diem (GSA rates)

### ***Food and Beverages***

Food and beverages are not allowable expenses with the acceptance of food or beverages are provided to participants at training sessions, meetings, or conferences that are allowable activities under the particular grant program guidelines. Expenses incurred for food and/or beverages at training sessions, meetings, or conferences must satisfy the following tests:

- the cost of the food and/or beverages provided is considered to be reasonable (use the GSA rate for food and beverages, including location and meal provided)
- the food and/or beverages provided are subject of a work-related event
- participation by all participants is mandatory

- the food and/or beverages provided are not related directly to amusement and/or social events. (Any event where alcohol is being served is considered a social event; therefore, costs associated with that event are not allowable)
- A sign-in sheet listing the names of all attendees

**Note:** In the event food/meal(s) are being provided, the amount charged for per diem must be reduced accordingly.

### ***State & Local Taxes***

State and local sales taxes are generally allowable costs, unless the tax is levied solely on Federal programs or Federal funding. Whenever possible, the taxes should not be charged to the grant.

### ***Software Development***

Software development costs are allowable and may be expended in the performance period incurred with no dollar limitation other than budget restrictions. However, all software purchases should be pre-approved to ensure the SAA or GAR will reimburse the expenditures.

### ***Maintenance Contracts***

The cost of an equipment maintenance agreement is allowable for the period of time that covers the grant performance period. Any portion of the contract that extends beyond the grant period may not be charged to the grant award using Federal or matching funds. For example, if the grant project period is one year and the maintenance agreement is for three years, only the cost associated with the first year of the agreement would be allowable. The grantee would have to prorate the cost of the agreement to cover only the grant performance period.

### ***Commingling of Funds***

Federal agencies shall not require physical segregation of cash deposits or the establishment of any eligibility requirements for funds that are provided to a recipient. However, the accounting systems of all recipients and sub-recipients must ensure that agency funds are not commingled with funds from other awards or Federal agencies. Each award must be accounted for separately. Recipients and sub-recipients are prohibited from commingling funds on either a program-by-program or project-by-project basis without prior written approval of the awarding agency. (6 CFR 19.10)

### ***Supplanting***

Recipients of grant funds shall not replace funding appropriated from State and Local governments with their Federal grant funding. It is the purpose of these grants to increase the amount of resources available to any grant-funded organization to bolster preparedness and to increase services and opportunities. Current levels of activities or programs funded by State, Local, Tribal, or non-governmental entity resources should only be increased by receipt of Federal funding. Recipients therefore, must ensure that they do not reduce the current overall level of funding support to preparedness missions, absent exigent circumstances. For example, if a state pays the salaries of three intelligence analysts, it cannot begin to pay the salary of one of them with Federal grant funding. It could, however, hire a fourth analyst.

Potential supplanting will be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the applicant or grantee/subgrantee will be required to supply documentation demonstrating that the reduction in Non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. A confirmation during the application process may be requested by the awarding agency from the recipient agency stating that Federal funds will not be used to supplant State or local funds.

### ***Duplication of Benefits***

Federal funds generally cannot be used to pay for the exact same cost or activity already paid for from another source of funding. This is sometimes referred to as a prohibition on duplication of benefits (DOB), or “double-dipping.” This occurs when an entity receives (i.e., draws down/takes possession of) multiple sources of federal funding assistance or outside funding (e.g., insurance), for a specific eligible cost or activity where funding has already been used for the entirety of that particular cost or activity, or in excess of the amount needed for that specific eligible cost or activity.

Sub grantees need to refer to the program guidelines to determine what program costs are allowable for that specific program.

**Note:** Costs that are allowable under one grant program may be specifically prohibited under another. Allowable items may change from one fiscal year to another, so it is important to verify allowable costs with Program Guidance specific to the fiscal year funding. Email DHSgrants@dps.state.nv.us for any necessary clarifications prior to spending.

### **Travel Lodging, Sustenance Costs**

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on the official business of the non-Federal entity. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the non-Federal entity's non-federally-funded activities and in accordance with non-Federal entity's written travel reimbursement policies, state and federal requirements.

**Reference: 2 CFR 200.472-475, U.S. General Services Administration**

**Note:** Travel as well as all grant expenditures must be reasonable, allocable, consistently treated, and allowable.

Travel reimbursement requires that the travel reimbursement claim signed by the traveler and be accompanied by an authorization to travel, all receipts such as hotel, parking, shuttle, taxi, rental car and include additional fuel cost, conference fee invoice, flight invoice, internet search map for mileage reimbursement and formal or informal agenda.

For purposes of reimbursement, travel should not exceed the GSA rate (found on [www.gsa.gov](http://www.gsa.gov)). DEM will reimburse the maximum lodging rates with a receipt and the prorated taxes on that

amount only. Prior approval or approved explanation will be required if the travel reimbursement amount exceeds the GSA rate. Please see Nevada Revised Statute for the waiver process.

Rental cars will only be considered with documented justification. For example, the venue is located offsite, and it would cost more for taxi, shuttle, etc., a rental car is allowable. Rental cars are to be used solely for business travel. Mileage on rental cars will be reviewed.

Travel must be accomplished by the least expensive mode practicable; DEM may request additional information if not provided at the time of submission for reimbursement.

Meals provided by conference fees or other means such as invitational travel must deduct meals provided from the per diem rate. This includes Emergency Management Institute (EMI), DEM will only reimburse for the Meal Ticket cost and travel days to and from EMI.

Traveler will only be allowed 75% of the per diem for the first and last day of travel unless the sub grantee submits a more practical and approved process.

Travelers must travel at a minimum of a 50-mile radius outside of their duty station or their home/departure whichever is closer to their destination, to be reimbursed for per diem and lodging. Travelers may request mileage and parking if they are within the 50-mile radius of their duty station.

Cancellation fees will not be reimbursed unless a justification is submitted to DEM for review and approval.

Food may be provided by the sub-grantee only when necessary for the continuity of training, exercise or meeting. Trainings, exercises or meetings must be over 6 hours in length, must stay within the per diem set forth by GSA, must be stated on the agenda "working lunch", and must notify the stakeholders that they may not claim the per diem elsewhere. Programs must submit justification for each request outside the line-item detail budget approval and must have prior written approval by the SAA to provide food. The pre-approval must be submitted with each monthly or quarterly report for reimbursement.

**Note:** Foreign travel is only permitted with pre-approval from the SAA and Federal partner

The information required in the justification for foreign travel shall include:

- Authorization from the SAA
- Destination
- Traveler information
- Cost
- Complete justification
- What capability will be obtained
- How the capability will be shared with their jurisdiction
- Complete agenda and invitation.

Sub-grantees must comply with the provisions of the Fly America Act (49 USC § 40118)

## **National Incident Management System (NIMS) Preparedness Framework**

The State of Nevada maintains a robust, state-wide emergency management program in accordance with the Federal Emergency Management Agency's (FEMA) National Preparedness System (NPS) to improve the State of Nevada's ability to prevent, protect against, respond to, recover from, and mitigate the effects of incidents, regardless of cause, size, location, or complexity.

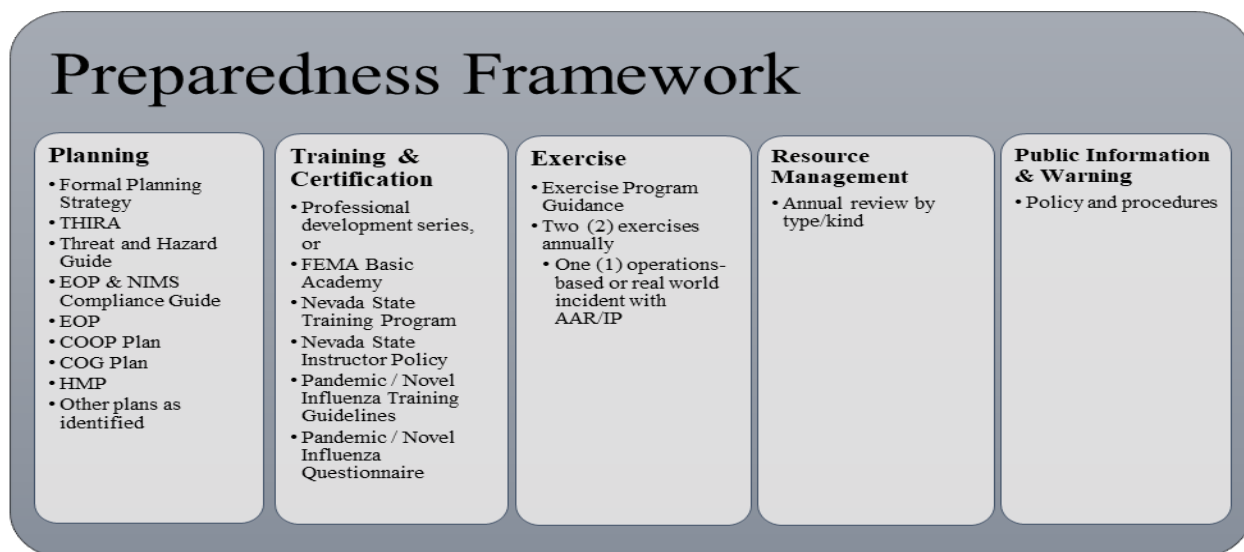
Jurisdictions at the state, tribal, and local level face a diverse set of threats, hazards, and events of varying degrees of frequency, complexity, and scope that require close coordination and seamless integration to save lives, stabilize the incident and protect property and the environment. Federal, state, tribal, and local governments support each other from nearby or across the country; our success depends on a common, interoperable approach to sharing resources, coordinating and managing incidents, and communicating information. NIMS is the consistent nationwide approach to incident management. As such, all jurisdictions' tribes, agencies, and non-governmental organizations (NGO), receiving federal funds managed by NDEM must include all NIMS elements in their Emergency Operations Plans (EOP) and participate in the State's annual NIMS Implementation Assessment that it reports via FEMA's Unified Reporting Tool.

**Note:** Please see the appendix for the NIMS Preparedness Framework graphic breakdown of each category.

### **The National Preparedness Goal**

- **Prevention:** Prevent, avoid, or stop an imminent, threatened, or actual act of terrorism.
- **Protection:** Protect our citizens, residents, visitors, and assets against the greatest threats and hazards in a manner that allows our interests, aspirations, and way of life to thrive.
- **Mitigation:** Reduce the loss of life and property by lessening the impact of future disasters.
- **Response:** Respond quickly to save lives, protect property and the environment, and meet basic human needs in the aftermath of an incident.
- **Recovery:** Recover through a focus on the timely restoration, strengthening, and revitalization of infrastructure, housing, and a sustainable economy, as well as the health, the social, cultural, historic, and environmental fabric of communities affected by an incident.

## *NIMS Preparedness Framework*



### **Planning**

The planning process is dynamic and involves an ongoing system of updating plans based on results of training, drills, exercises, responses, changes in local, state, and federal rule making, updated knowledge about hazards, and by incorporating changes based on best practices of other jurisdictions.

### **Training**

Jurisdictions are required to develop a NIMS training plan as a part of their NIMS compliance. The NIMS training plan should include an identification of positions / personnel, training strategy, timeline, and documentation of training. Free training about NIMS, ICS, the National Response Framework (NRF), and related topics are available from FEMA's Emergency Management Institute. A complete list of all training that is available to take on-line; please see the Federal Reference Materials Section.

### ***Drills and Exercises***

Drills and exercises are used to demonstrate proficiency in disaster and emergency response plans, and to provide qualitative and quantitative measurements on how the plan works, and where gaps exist, or adjustments are needed. NIMS requires that jurisdictions plan for and/or participate in "All Hazard" exercises (DEM recommends utilizing the Homeland Security Exercise and Evaluation Program [HSEEP] approach to all hazards exercises). When exercises are completed, NIMS calls for the development of an After-Action Report (AAR) and incorporating corrective actions also called a Corrective Action Plan (CAP) or Improvement Plan (IP) from the AAR into preparedness and response plans and procedures.



## **Resource Management**

Resource management under NIMS defines standardized mechanisms and establishes requirements for processes to describe, identify, inventory, mobilize, dispatch, track, and recover resources over the cycle of the incident. The resource typing system allows responders to keep track of all resources required and used for response. This is especially important when the county is receiving or providing mutual aid. Typed resources are easy to identify for replacement, upgrading, exchange or deployment.

## **Command and Management: Public Information**

Institutionalized, within the framework of ICS, the Public Information System (PIS), comprising of the Joint Information System (JIS) and a Joint Information Center (JIC). The PIS will ensure an organized, integrated, and coordinated mechanism to perform critical emergency information, crisis communications and public affairs functions which is timely, accurate, and consistent.

The PIS establish a system and protocol for providing timely and accurate information to the public during crisis or emergency situations. This system includes “many voices” and creates “one message” that is sent out to the public.

## References

### Reference Materials for NDEM Grant Programs

#### Federal Reference Materials

- Authorized Equipment List (AEL) –
  - <https://www.fema.gov/authorized-equipment-list>
- Code of Federal Regulation- Title 2
  - <https://www.ecfr.gov/cgi-bin/ECFR?page=browse>
- Compliance Requirements Supplement 2 CFR 200, Appendix XI; August 2020;3H-
  - [https://www.whitehouse.gov/wp-content/uploads/2020/08/2020-Compliance-Supplement\\_FINAL\\_08.06.20.pdf](https://www.whitehouse.gov/wp-content/uploads/2020/08/2020-Compliance-Supplement_FINAL_08.06.20.pdf)
- Contracting with Federal Funds for Goods and Services Before, During and After Disasters
  - <https://www.fema.gov/grants/procurement#entity-rules>
- FEMA Contract Provisions Template-
  - [https://www.fema.gov/sites/default/files/2020-07/fema\\_procurement\\_contract-provisions-template.pdf](https://www.fema.gov/sites/default/files/2020-07/fema_procurement_contract-provisions-template.pdf)
- FEMA Grant Program Directorate-
  - <https://www.fema.gov/about/offices/grant-programs>
- FEMA Grant Programs Directorate Information Bulletins-
  - <https://www.fema.gov/grants/preparedness/about/informational-bulletins>
- Homeland Security Grant -Notice of Funding Opportunity-
  - <https://www.fema.gov/media-collection/homeland-security-grant-notices-funding-opportunity>
- FEMA Policy #108-023-1
  - [https://www.nh.gov/safety/divisions/homeland/2018/documents/femapolicy\\_108-023-1.pdf](https://www.nh.gov/safety/divisions/homeland/2018/documents/femapolicy_108-023-1.pdf)
- FEMA Preparedness Grants Manual -
  - <https://www.fema.gov/grants/preparedness/manual>
- FEMA Instruction 108-1-1
  - <https://www.fema.gov/media-collection/ehp-directive-instruction-fema-directive-108-1-instruction-108-1-1>
- FEMA Training
  - [www.training.fema.gov/EMIWeb/IS/crslist.asp](http://www.training.fema.gov/EMIWeb/IS/crslist.asp).
- Grant Programs Directorate Environmental Planning and Historic Preservation Policy Guidance
  - <https://www.fema.gov/grants/preparedness/preparedness-grants-ehp-compliance>
- National Preparedness Goal-
  - <https://www.fema.gov/national-preparedness-goal>
- More information about HSEEP and AARs
  - <https://www.fema.gov/emergency-managers/national-preparedness/exercises/hseep>.
- OMB Circulars-
  - <https://www.whitehouse.gov/omb/information-for-agencies/circulars/>

- Please see the link provided for Information Bulletin (IB) 371 Environmental Historical Review Process
  - [http://www.fema.gov/doc/government/grant/bulletins/info329\\_final\\_screening\\_memo.docx](http://www.fema.gov/doc/government/grant/bulletins/info329_final_screening_memo.docx)
- Robert T. Stafford Disaster Relief and Emergency Assistance Act, P.L. 93-288, as amended, 42 U.S.C. 5155-
  - [https://www.fema.gov/media-library-data/1582133514823-be4368438bd042e3b60f5cec6b377d17/Stafford\\_June\\_2019\\_508.pdf](https://www.fema.gov/media-library-data/1582133514823-be4368438bd042e3b60f5cec6b377d17/Stafford_June_2019_508.pdf)
- System for Award Management (SAM)-
  - <https://www.apta-us.org/sam-registration/>
- U.S. General Services Administration-
  - <https://www.gsa.gov/>

**Note:** Some of the websites listed above have the option to sign up to receive emails with updated communications. Please do so as appropriate to the grants your agency receives.

### **State Reference Materials:**

- Nevada Department of Administration Purchasing Division:
  - <https://purchasing.nv.gov/>
- The State of Nevada has created tools located at State of Nevada Purchasing toolbox forms.
  - <https://purchasing.nv.gov/Contracts/ToolBox/#Forms/Templates>
- Nevada Revised Statutes
  - <https://www.leg.state.nv.us/nrs/>
- Privacy Guidance at
  - [http://www.dhs.gov/xlibrary/assets/privacy/privacy\\_pia\\_guidance\\_june2010.pdf](http://www.dhs.gov/xlibrary/assets/privacy/privacy_pia_guidance_june2010.pdf)
- Privacy Template
  - [https://www.dhs.gov/sites/default/files/publications/privacy\\_pia\\_template\\_2017.pdf](https://www.dhs.gov/sites/default/files/publications/privacy_pia_template_2017.pdf)

### **General Federal Legislation and Additional Requirements**

#### ***Activities Conducted Abroad***

Recipients must ensure that project activity carried on outside the United States are coordinated as necessary with appropriate government authorities and that appropriate licenses, permits, or approvals are obtained.

Energy Policy and Conservation Act Recipients must comply with the requirements of the Energy Policy and Conservation Act, Pub. L. 94- 163 (1975) (codified as amended at 42 U.S.C. section 6201 et seq.), which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

#### ***Age Discrimination Act of 1975***

Recipients must comply with the requirements of the Age Discrimination Act of 1975, Pub. L. No. 94-135 (1975) (codified as amended at Title 42, U.S. Code, section 6101 et seq.), which

prohibits discrimination on the basis of age in any program or activity receiving federal financial assistance.

### ***Americans with Disabilities Act of 1990***

Recipients must comply with the requirements of Titles I, II, and III of the Americans with Disabilities Act, Pub. L. No. 101-336 (1990) (codified as amended at 42 U.S.C. sections 12101-12213), which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities.

### ***Applicability of Grants Standard Terms and Conditions to Tribes***

The grant Standard Terms and Conditions are a restatement of general requirements imposed upon recipients and flow down to subrecipients as a matter of law, regulation, or executive order. If the requirement does not apply to Indian tribes or there is a federal law or regulation exempting its application to Indian tribes, then the acceptance by Tribes of, or acquiescence to, grant Standard Terms and Conditions does not change or alter its inapplicability to an Indian tribe. The execution of grant documents is not intended to change, alter, amend, or impose additional liability or responsibility upon the Tribe where it does not already exist

### ***Best Practices for Collection and Use of Personally Identifiable Information***

Recipients who collect personally identifiable information (PII) are required to have a publicly available privacy policy that describes standards on the usage and maintenance of the PII they collect. DHS defines PII as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual.

### ***Cash Management Act of 1990***

The Cash Management Improvement Act (CMIA) provides the general rules and procedures for the efficient transfer of Federal financial assistance between the Federal government and the States.

### ***Civil Rights Act of 1964***

Recipients must comply with the requirements of Title VI of the Civil Rights Act of 1964 (codified as amended at 42 U.S.C. section 2000d et seq.), which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. DHS implementing regulations for the Act are found at 6 CFR 21 and 44 CFR 7.

### ***Civil Rights Act of 1968***

Recipients must comply with Title VIII of the Civil Rights Act of 1968, Pub. L. 90-284, as amended through Pub. L. 113-4, which prohibits recipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection therewith, on the basis of race, color, national origin, religion, disability, familial status, and sex (see 42 U.S.C. section 3601 et seq.), as implemented by the U.S. Department of Housing and Urban Development at 24 CFR 100. The prohibition on disability discrimination includes the

requirement that new multifamily housing with four or more dwelling units-i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)-be designed and constructed with certain accessible features. (See 24 CFR 100, D.)

### ***Copyright***

Recipients must affix the applicable copyright notices of 17 U.S.C. sections 401 or 402 and an acknowledgement of U.S. Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

### ***Debarment and Suspension***

Recipients are subject to the non-procurement debarment and suspension regulations implementing Executive Orders (E.O.) 12549 and 12689, which are at 2 CFR 180 as adopted by DHS at 2 CFR 3000. These regulations restrict federal financial assistance awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

### ***Disposition of Equipment Acquired Under the Federal Award***

When original or replacement equipment acquired under this award by the recipient or its subrecipients is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, you must request instructions from FEMA to make proper disposition of the equipment pursuant to 2 CFR section 200.313.

### ***Drug-Free Workplace Regulations***

Recipients must comply with drug-free workplace requirements in CFR 200 B (or C, if the recipient is an individual) of 2 CFR 3001, which adopts the Government-wide implementation (2 CFR 182) of Sec. 5152-5158 of the Drug-Free Workplace Act of 1988 (41 U.S.C. sections 8101-8106)

### ***Duplication of Benefits***

Any cost allocable to a particular federal financial assistance award provided for in 2 CFR 200, E may not be charged to other federal financial assistance awards to overcome fund deficiencies; to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions; or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

Duplication of Benefits Any cost allocable to a particular federal financial assistance award provided for in 2 CFR 200, E may not be charged to other federal financial assistance awards to overcome fund deficiencies; to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions; or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

### ***Education Amendments of 1972 (Equal Opportunity in Education Act)***

Recipients must comply with the requirements of Title IX of the Education Amendments of 1972, Pub. L. 92-318 (1972) (codified as amended at 20 U.S.C. section 1681 et seq.), which provide that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance. DHS implementing regulations are codified at CFR 17 and 44 CFR 19.

### ***False Claims Act and Program Fraud Civil Remedies***

Recipients must comply with the requirements of the False Claims Act, 31 U.S.C. sections 3729-3733, which prohibit the submission of false or fraudulent claims for payment to the federal government. (See 31 U.S.C. sections 3801-3812, which details the administrative remedies for false claims and statements made.)

### ***Federal Leadership on Reducing Text Messaging while Driving***

Recipients are encouraged to adopt and enforce policies that ban text messaging while driving as described in E.O. 13513, including conducting initiatives described in Section 3(a) of the Order when on official government business or when performing any work for or on behalf of the federal government. Article XXI - Environmental Planning and Historic Preservation (EHP) Review DHS/FEMA funded activities that may require an EHP review are subject to the FEMA Environmental Planning and Historic Preservation (EHP) review process. This review does not address all federal, state, and local requirements. Acceptance of federal funding requires recipient to comply with all federal, state, and local laws.

DHS/FEMA is required to consider the potential impacts to natural and cultural resources of all projects funded by DHS/ FEMA grant funds, through its EHP Review process, as mandated by the National Environmental Policy Act; National Historic Preservation Act of 1966, as amended; National Flood Insurance Program regulations; and, any other applicable laws and Executive Orders. To access the FEMA EHP screening form and instructions, go to the DHS/FEMA website at: <https://www.fema.gov/media-library/assets/documents/90195>. In order to initiate EHP review of your project(s), you must complete all relevant sections of this form and submit it to the Grant Programs Directorate (GPD) along with all other pertinent project information. The EHP review process must be completed before funds are released to carry out the proposed project; otherwise, DHS/FEMA may not be able to fund the project due to noncompliance with EHP laws, executive order, regulations, and policies.

If ground disturbing activities occur during construction, applicant will monitor ground disturbance, and if any potential archeological resources are discovered, applicant will immediately cease work in that area and notify the pass-through entity, if applicable, and DHS/FEMA

### ***Fly America Act of 1974***

Recipients must comply with Preference for U.S. Flag Air Carriers (air carriers holding certificates under 49 U.S.C. section 41102) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974, 49 U.S.C. section 40118, and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.

### ***Homeland Security Grant Program Performance Goal***

In addition to the Biannual Strategy Implementation Report (BSIR) submission requirements outlined in the Preparedness Grants Manual, recipients must demonstrate how the grant-funded project addressed the core capability gap associated with this project and identified in the **Threat and Hazard Identification and Risk Analysis (THIRA) or Stakeholder Preparedness Review (SPR)** or sustains existing capabilities as applicable. The capability gap reduction must be addressed in the Project Description of the BSIR for each project.

### ***Hotel and Motel Fire Safety Act of 1990***

In accordance with Section 6 of the Hotel and Motel Fire Safety Act of 1990, 15 U.S.C. section 2225a, recipients must ensure that all conference, meeting, convention, or training space funded in whole or in part with federal funds complies with the fire prevention and control guidelines of the Federal Fire Prevention and Control Act of 1974, (codified as amended at 15 U.S.C. section 2225.)

### ***Limited English Proficiency (Civil Rights Act of 1964, Title VI)***

Recipients must comply with Title VI of the Civil Rights Act of 1964, (42 U.S.C. section 2000d et seq.) prohibition against discrimination on the basis of national origin, which requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services.

### ***Lobbying Prohibitions***

Recipients must comply with 31 U.S.C. section 1352, which provides that none of the funds provided under a federal financial assistance award may be expended by the recipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any federal action related to a federal award or contract, including any extension, continuation, renewal, amendment, or modification.

### ***National Environmental Policy Act***

Recipients must comply with the requirements of the National Environmental Policy Act of 1969 (NEPA), Pub. L. 91-190 (1970) (codified as amended at 42 U.S.C. section 4321 et seq.) and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which require recipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.

### ***Nondiscrimination in Matters Pertaining to Faith-Based Organizations***

It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. Recipients must comply with the equal treatment policies and requirements contained in 6 CFR 19 and other applicable statutes, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs.

### ***Non-Supplanting Requirement***

Recipients receiving federal financial assistance awards made under programs that prohibit supplanting by law must ensure that federal funds do not replace (supplant) funds that have been budgeted for the same purpose through non-federal sources.

### ***Notice of Funding Opportunity Requirements***

All the instructions, guidance, limitations, and other conditions set forth in the Notice of Funding Opportunity (NOFO) for this program are incorporated here by reference in the award terms and conditions. All recipients must comply with any such requirements set forth in the program NOFO.

### ***Patents and Intellectual Property Rights***

Recipients are subject to the Bayh-Dole Act, 35 U.S.C. section 200 et seq, unless otherwise provided by law. Recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from federal financial assistance awards located at 37 CFR 401 and the standard patent rights clause located at 37 CFR section 401.14.

### ***Procurement of Recovered Materials***

States, political subdivisions of states, and their contractors must comply with Section 6002 of the Solid Waste Disposal Act, Pub. L. 89-272 (1965), (codified as amended by the Resource Conservation and Recovery Act, 42 U.S.C. section 6962.) The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

### ***Rehabilitation Act of 1973***

Recipients must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, Pub. L. 93-112 (1973), (codified as amended at 29 U.S.C. section 794,) which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

### ***Reporting of Matters Related to Recipient Integrity and Performance***

If the total value of any currently active grants, cooperative agreements, and procurement contracts from all federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this federal award, then the recipients must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at 2 CFR 200, Appendix XII, the full text of which is incorporated here by reference in the award terms and conditions.

### ***Reporting Subawards and Executive Compensation***

Recipients are required to comply with the requirements set forth in the government-wide award term on Reporting Subawards and Executive Compensation located at 2 CFR 170, Appendix A, the full text of which is incorporated here by reference in the award terms and conditions.



***SAFECOM***

Recipients receiving federal financial assistance awards made under programs that provide emergency communication equipment and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

***Terrorist Financing***

Recipients must comply with E.O. 13224 and U.S. laws that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

***Trafficking Victims Protection Act of 2000 (TVPA)***

Recipients must comply with the requirements of the government-wide financial assistance award term, which implements Section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), codified as amended at 22 U.S.C. section 7104. The award term is located at 2 CFR section 175.15, the full text of which is incorporated here by reference.

***Universal Identifier and System of Award Management***

Recipients are required to comply with the requirements set forth in the government-wide financial assistance award term regarding the System for Award Management and Universal Identifier Requirements located at 2 CFR 25, Appendix A, the full text of which is incorporated here by reference.

***USA PATRIOT Act of 2001***

Recipients must comply with requirements of Section 817 of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (USA PATRIOT Act), Pub. L. No. 107-56, which amends 18 U.S.C. sections 175-175c

***Use of DHS Seal, Logo and Flags***

Recipients must obtain permission from their DHS FAO prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials.

***Whistleblower Protection Act***

Recipients must comply with the statutory requirements for whistleblower protections (if applicable) at 10 U.S.C section 2409, 41 U.S.C. section 4712, and 10 U.S.C. section 2324, 41 U.S.C. sections 4304 and 4310. DHS implementing regulations are codified at CFR 17 and 44 CFR 19.

Assurances, Administrative Requirements, Cost Principles, Representations and Certifications  
DHS financial assistance recipients must complete either the Office of Management and Budget (OMB) Standard Form 424B Assurances - Non-Construction Programs, or OMB Standard Form 424D Assurances - Construction Programs, as applicable. Certain assurances in these documents may not be applicable to your program, and the

DHS financial assistance office (DHS FAO) may require applicants to certify additional assurances. Applicants are required to fill out the assurances applicable to their program as instructed by the awarding agency. Please contact the DHS FAO if you have any questions. DHS financial assistance recipients are required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards located at Title 2, Code of Federal Regulations (CFR) 200, and adopted by DHS at 2 CFR 3002.

By accepting this agreement, the recipient and its executives, as defined in 2 CFR 170.315, certify that the recipient's policies are in accordance with OMB's guidance located at 2 CFR 200, all applicable federal laws, and relevant Executive guidance.