



PHMSA Hazardous Materials Grant Program's Administrative Webinar



December 2013



Hazmat Grant Program Purpose

The purpose of this grant program is to increase effectiveness in safely and efficiently handling hazardous materials incidents and *to encourage a comprehensive approach to emergency training and planning* by incorporating the unique challenges of responses to transportation situations.





Hazmat Grant Programs

Supplemental Public Sector Training (SPST)

- Competitive
- Up to \$1 million
- National non-profit fire service organizations
- Expertise in conducting training programs for fire fighters

Hazardous Materials Emergency Preparedness (HMEP)

- Discretionary
- Up to \$21.8 million
- States, Territories & Tribes
- Assist local communities in Planning and Training on Hazmat accidents and incidents in transportation

Hazardous Materials Instructor Training (HMIT)

- Competitive
- Up to \$4 million
- Non-profit organizations
- Expertise in conducting training programs for Hazmat employees

Grant awards are subject to the availability of funds.



Administrative Requirements



Grantee Administrative Requirements

❑ Financial Management Assistance

- Those matters common to grants in general, such as financial management, types and frequency of reports, and retention of records.

❑ Programmatic Assistance

- These are distinguished from programmatic requirements, which concern matters that can be treated only on a program by program or grant by grant basis, such as activities that can be supported by grants under a particular program.



Post -Award Administrative Requirements



Reporting Requirements

□ Forms



- SF-270s (Request for Advance or Reimbursement)
- Quarterly SF-425s (Federal Financial Report)
- Final Report
 - Final SF-425, for planning and for training for HMEP grant and SF-425 for training only for HMIT and SPST grants
 - Final Narrative Report (all grants), and
 - Grant Accountability Questionnaire (only for HMEP grant)

www.whitehouse.gov/omb/grants_forms



Overview of SF-270 Request for Advance or Reimbursement and Delphi eInvoicing System



Delphi eInvoicing System

- ❑ The Department of Transportation (DOT) implemented a program to transform and automate the grants payment process.
- ❑ This program will improve online invoice processing activities by enabling submission of invoices (i.e., **requests for reimbursement**) electronically via a new system called the Delphi eInvoicing System at <https://einvoice.esc.gov>.

Welcome to the Department of Transportation eInvoicing Login Page

Please enter your User Name and Password below.

Username

Password

I have read and accept the eInvoicing Rules of Behavior.





Delphi eInvoicing System

❑ SF-270

- Upload SF-270 with supporting documentation if experience technical issues with online SF-270.
- The invoice number should be comprised of four (4) parts; grant recipient's acronym, fiscal year grant awarded (e.g., 2011-2012 is FY 11 for HMEP grantees and FY 12 for HMIT and SPST grantees), an incremental number* (starting from 01), and “PR” or “CM” abbreviations added after the incremental number.



Delphi eInvoicing System

❑ Payment Request and Credit Memo

- PR is used for requesting an Advance or Reimbursement Payment Request.
- CM is used for a Credit Memo.

❑ Examples for Calisota (CS) for HMEP grantees

- CS-11-01PR (1st Calisota's Reimbursement Request Invoice in FY12 is FY11)
- CS-11-02CM (Calisota's Credit Memo in FY12 is FY 11)
- CS-11-03PR (2nd Calisota's Reimbursement Request Invoice in FY12 is FY 11)



Delphi eInvoicing System

- ❑ Please include the source of the funding, Planning, Training, or both and the amount in the Description field.

Create Invoice: General Information

* Indicates required field

* Invoice Number **CS-12-01PR**

* Invoice Date 18-Feb-2012



(example: 18-Feb-2012)

Invoice Description **Training Federal Share: \$20,000
Planning Federal Share: \$30,000
Total Federal Share: \$50,000**

Attachment Attachment List **Add**

Period of Performance Begin



Period of Performance End





Delphi eInvoicing System

- ❑ Please include supporting documentation as attachments to substantiate your invoice request.
- ❑ Period of performance cannot begin earlier than the start of the Grant Period of Performance indicated on the NGA. Period of performance End Date should reflect the completion date of the activity being invoiced.

	Attachment	Attachment List	Add
Period of Performance Begin	<input type="text"/>		
Period of Performance End	<input type="text"/>		
Remit To			
	Name	PARKS ASSOCIATION GRANT	
<input type="text" value="SF270"/>	<input type="text" value="SF271"/>		



SF-270 Request for Advance or Reimbursement Common Mistakes



SF-270 Common Mistakes

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

CMB APPROVAL NO. **0348-0004** PAGE **1** OF **1** PAGES

1. TYPE OF PAYMENT REQUESTED: ADVANCE REIMBURSEMENT CASH ACCRUAL

2. BASIS OF REQUEST: FINAL PARTIAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST

6. EMPLOYER IDENTIFICATION NUMBER

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER

8. PERIOD COVERED BY THIS REQUEST
TO (month, day, year)

9. RECIPIENT ORGANIZATION
Name:
Number and Street:
City, State and ZIP Code:

10. PAYEE (Where check is to be sent if different than item 9)
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES	(a)	(b)	(c)	TOTAL
a. Total program outlays to date <small>(As of date)</small>	\$	\$	\$	\$ 0
b. Less: Cumulative program income				0
c. Net program outlays (line a minus line b)		0	0	0
d. Estimated net cash outlays for advance period				0
e. Total (Sum of lines c & d)				0
f. Non-Federal share of amount on line e				0
g. Federal share of amount on line e				0
h. Federal payments previously requested				0
i. Federal share now requested (Line g minus line h)		0	0	0
j. Advances required by month when requested by Federal grantor agency for use in making pre-scheduled advances	1st month			0
	2nd month			0
				0

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance \$

b. Less: Estimated balance of Federal cash \$

c. Amount requested (line a minus line b) \$ 0



SF-270 Common Mistakes (Top)

Box 1-Type of Payment Requested

- Check REIMBURSEMENT for reimbursement of expenditures already paid through this grant.
- Check FINAL if this will be the last or only payment you are requesting on this grant; otherwise check PARTIAL.

Box 5-Partial Payment Request Number For This

Request-Numbered "1" for the first request, "2" for the second, etc. Please note that reimbursement requests can be combined and separate requests do not need to be sent for each month.



SF-270 Common Mistakes (Top)

- Box 3-Federal Sponsoring Agency and Organizational Element to Which This Report is Submitted**
USDOT/PHMSA
- Box 7-Recipient's Account Number or Identifying Number**-Insert your own account number for your own tracking purposes.
- Box 8-Period Covered By This Request**-Enter the expenditure period covered by this payment. This expense period must fall within the stated grant period on the Notice of Grant Award unless amended by approval of an extension.



SF-270 Common Mistakes (Computation)

- ❑ **Box 11a-Total Program Outlays to date**-Computation of Amount Requested includes all allowable project costs (cost share and DOT funds) that have been incurred and/or paid as of the date listed. Please fill in the "As of date" in box "a."
- ❑ **11a and 11b-The total program outlays -*Outlays* (expenditures)** mean charges made to the project or program. They may be reported on a cash or accrual basis.



SF-270 Common Mistakes (Computation)

- ❑ **For reports prepared on a cash basis**, outlays are the following:
 - ✓ Sum of actual cash disbursement for direct charges for goods and services,
 - ✓ The amount of indirect expense incurred (allowable if current agreement on file),
 - ✓ The value of in-kind contributions applied,
 - ✓ And the amount of cash advances and payments made to contractors and subgrantees.



SF-270 Common Mistakes (Computation)

For reports prepared on an accrued expenditure basis, outlays are the following:

- ✓ Sum of actual cash disbursements, the amount of indirect expense incurred (indirect expense allowed if current agreement on file),
- ✓ The value of inkind contributions applied, and the new increase (or decrease) in the amounts owed by the grantee for goods and other property received, for services performed by employees, contractors, subgrantees, subcontractors, and other payees,



SF-270 Common Mistakes (Computation)

- ✓ And other amounts becoming owed under programs for which no current services or performance are required, such as annuities, insurance claims, and other benefit payments.
- **For any subsequent requests**, this figure must be **cumulative**. All costs claimed must be allowable and appropriate expense documentation (e.g., timesheets, payroll records, contracts, receipts, invoices, cancelled checks, etc.) must be maintained and available for submission upon request to the grant specialist.



Supporting Documentation



Supporting Documentation

- ❑ The basis of the documentation should be the object class categories and additional details should be provided as needed under each category.
- ❑ A chart for the object class categories used to prepared your budget during the application season is on the next slide.
- ❑ A sample for supporting documentation is located at <http://www.phmsa.dot.gov/staticfiles/PHMSA/DownloadableFiles/Hazmat/Grants/HMEP%20Grant%20Payment%20Request.pdf>.



Object Class Categories

a. Personnel

- Staff **positions** by title
- Annual **salary** (indicate **percentage** to charged to HMEP grant and basis of allocation)
- Job **title**
- **Role** in HMEP grant
- Total **cost** for budget period

c. Travel

- **Local Travel:**
 - Estimate of **aggregate costs**
 - Mileage **reimbursement rate**
 - **Reasons** for travel
- **Non-Local Travel:**
 - Estimated **# of trips**
 - **Purpose** and programmatic need
 - **Location** and estimated **costs**

e. Supplies

- (Tangible property other than "Equipment" and do not include Supplies for sub-grants)*
- **Identify categories of supplies** to be procured which will be used during proposed planning or training activities
 - **Identify "sensitive" items** (laptops, GPSs, etc.) and associated cost/unit

j. Indirect Charges

- Identify **cognizant federal agency** for negotiation of indirect cost rate
- State approved **indirect rate**
- Provide copy of **negotiated agreement** in effect at beginning of grant period

SECTION B - BUDGET CATEGORIES

6. Object Class Categories

	GRANT PROGRAM, FUNCTION		
	(1)	(2)	(3)
	Planning	Training	
a. Personnel			
b. Fringe Benefits			
c. Travel			
d. Equipment			
e. Supplies			
f. Contractual			
g. Construction			
h. Other			
i. Total Direct Charges (sum of 6a through 6h)			
j. Indirect Charges	17,808.00	13,872.00	
k. TOTALS (sum of 6i and 6j)			

b. Fringe Benefits

- **If included as Direct Cost:**
 - Percentage used (fringe benefit rate)
 - Basis for computation of rate
- **If addressed as Indirect Cost:**
 - Do not include amounts for fringe benefits

d. Equipment

(Do not include Equipment for sub-grants)

- **Identify equipment that:**
 - Is **tangible**
 - Is **non-expendable** personal property
 - Has an estimated cost of **\$5,000+/unit**
 - Has a **useful life of more than 1 year**
 - Will be **used during proposed planning or training activities**

f. Contractual

- **Anticipated expenditures** for services/analyses or consultants
- Specify **purpose** and estimated **cost**

h. Other

- Provide detailed information on other subgrants, Insurance, space rental, printing, publication, Postage, utilities, telephone, rental of equipment and supplies, and activities not covered under other budget categories.



SF-425 Federal Financial Report



SF-425 Reports

- ❑ Quarterly SF-425s (Federal Financial Reports)
 - Email to Grant Specialist and HMEP.Grants@dot.gov.
 - Quarterly Federal Financial Reports (SF-425) must be submitted separately for planning and training and are due no later than 30 days after the end of each reporting quarter (i.e., January 31st, April 30th, and July 31st).
 - Quarterly SF-425s are required even if there was no payment request (SF-270) submitted.



SF-425 Reports

- Allow submission of 4th quarter report (that is not final) for planning and for training and a final SF-425 for planning and for training with the final report.
- Final Report (Narrative, SF-425(s) & Questionnaire)
 - Email to Grant Specialist and HMEP.Grants@dot.gov.



SF-425 Report

Reset Form

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page 1	of		
3. Recipient Organization (Name and complete address including Zip code)							
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final			
8. Project/Grant Period From: (Month, Day, Year) To: (Month, Day, Year)				7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual			
9. Reporting Period End Date (Month, Day, Year)							
10. Transactions					Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized							
e. Federal share of expenditures							
f. Federal share of unliquidated obligations							
g. Total Federal share (sum of lines e and f)							
h. Unobligated balance of Federal funds (line d minus g)							
Recipient Share:							
i. Total recipient share required							
j. Recipient share of expenditures							
k. Remaining recipient share to be provided (line i minus j)							
Program Income:							
l. Total Federal program income earned							
m. Program income expended in accordance with the deduction alternative							
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)							
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	g. Totals:						
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number and extension)			
				d. Email address			
b. Signature of Authorized Certifying Official				e. Date Report Submitted (Month, Day, Year)			
14. Agency use only:							

Standard Form 425 - Revised 5/28/2010
OMB Approval Number: 0348-0061
Expiration Date: 10/31/2011

Paperwork Burden Statement

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



SF-425 Common Mistakes

- ❑ **Box 7 –Basis of Accounting (Cash/Accrual)**: Specify whether a cash or accrual basis was used for recording transactions related to the grant award and for preparing the SF-425.
- ❑ **For cash basis accounting**, expenses are recorded when they are paid. Accrual basis of accounting refers to the accounting method where expenses are reported when incurred.
- ❑ **Accrued expenditures** are recorded when goods or services are received, regardless of when cash is received or paid. It is permissible for an agency to use a modified-accrual basis for reporting program expenditures. If using a



SF-425 Common Mistakes

- ❑ modified-accrual basis, select accrual in this field.

- ❑ To report accrual information such as unliquidated obligations, the grantee is not required to convert its accounting system to the accrual basis, but shall develop such accrual information through an analysis of the documentation on hand.

- ❑ A grantee can report using either a cash or accrual basis of accounting. However, if a grantee changes from one basis to another, the grantee should inform DOT of the change.



SF-425 Common Mistakes

- ❑ **Box 10(d) Total funds Authorized**-New Federal Funds Authorized is not reflected when grantee transfers funds from Planning to Training and vice versa.
- ❑ **Box 10(f) Federal Share of Unliquidated Obligations**-It is not displayed each quarter; therefore, the Unobligated Balance of Federal Funds is inaccurate.
- ❑ **10(i) Total Recipient Share**-New Recipient Share for Planning, Training, or both is not reflected on SF-425(s) when funds are transferred via an Activity Request.
- **Match Requirement**-Some grantees are required to provide 20 percent of the Planning and Training (direct and indirect) costs of all activities covered under the grant award program with non-Federal funds.



SF-425 Common Mistakes

- **Exception**-A match is not required for recipients of HMIT and SPST grants or a recipient of a HMEP grant classified as a territory.
- ❑ **Match**
 - Grant recipients may either use cash (hard-match), in-kind (soft-match) contributions, or a combination of in-kind plus hard-match to meet this requirement.
 - Grantees may use matching funds from all seven object classes. Examples include salary, equipment or supply purchase, space usage, the value of a participant's time during an allowable activity, or the dollar value of a grant-related activity or purchase.



SF-425 Common Mistakes

- Grantees must constantly examine funding priorities to ensure that activities and/or expenditures counted as matching towards the planning grant are used for allowable planning-related activities.
- Activities and/or expenditures counted as matching towards the training grant should be used for allowable training-related activities.
- States and Native American Indian tribes are responsible for ensuring that funds are provided to local communities with the greatest ability to deal with transportation-related hazmat incidents.



SF-425 Common Mistakes

- A match for training cannot be applied as a match for planning.
- The match must correlate with the type of expenditure (i.e., planning or training) and applied to the appropriate category.



Post-Award Changes



Post-Award Changes



The Grant Portal was developed in an effort to improve administrative efficiency in the Grant program and allows grantees to do the following:

- Request post-award changes to their award via the Activity Request.
- Change contact information through the Portal.

<https://hazmatgrants.phmsa.dot.gov>



Return of Funds



Return of Funds

- ❑ Grantee should notify grant specialist if they have to return funds and send an email with details regarding the purpose for the return of funds to his grant specialist and copy HMEP.Grants@dot.gov.
- ❑ Grantee can return funds to the HMEP/HMIT/SPST Grant program, via a check/warrant made payable to U.S. DOT and mailed to:
 - Insert Grant Specialist Name
 - Insert Name of Program
 - Insert Address-Pipeline and Hazardous Materials Safety Administration/U.S. DOT



Return of Funds

East Building, PHH-50 / 2nd Floor, E21-207

1200 New Jersey Avenue, SE

Washington, DC 20590



Return of Funds

- **You should provide the following information on the tab attached to the check:**
 - 1) Grant Number
 - 2) Grant Cycle (Example-2009-2010)
- **You should include an attachment that has the following information:**
 - 1) Reason for Returning Funds-You should provide information regarding the purpose for returning the funds and if the reimbursement was for Planning, Training, or both.
 - 2) Appropriate Amount for Training and Planning-You should indicate the appropriate amount to be applied to Training, Planning, or both.
- **Re: SF-425**
 - 1) Please submit a revised SF-425 if a SF-425 was forwarded prior to the notification that you need to return funds.



Final Report



Final Report

- Final Reports include the Final SF-425(s), for planning and for training, the Final Narrative Report, and Grant Accountability Questionnaire.
- If you are the recipient of the HMIT and SPST grants, you submit a SF-425 for Training only and the Final Narrative Report. You are not responsible for the Grant Accountability Questionnaire.
- The Final Report is due December 31st.
- Data used for Report to Congress.



Record Retention and Access to Records



Record Retention and Access to Records

- Grant-related financial and programmatic records, supporting documents, statistical records, and other records of Recipients or sub-recipients must be maintained as provided in 49 CFR 18.42 (or 49 CFR 19.53, if applicable).
- Email your grant specialist if you have any additional questions.



Questions

Program: Grant Specialist or HMEP.Grants@dot.gov

General: www.phmsa.dot.gov/hazmat/grants

(202) 366-1109