



The Grants Gazette

Ohio EMA's Preparedness Grants Updates

June 2012

Issue 5

Compliance Tip of the Month

PERSONNEL DIRECT LABOR COSTS

You must maintain accurate time and effort certifications for any personnel charges to federal programs. As required by the **Office of Management and Budget Circular 2 CFR, Part 225 – Cost Principles for State, Local and Indian Tribal Governments (formerly OMB Circular A-87)**, personnel charges must be supported by a time and effort record by each employee charged to a federal program. This certification must include the actual activities for each federal program; time involved in performing those activities, and must be signed by the employee and a supervisor. You must request cash from each grant based on the actual time applied to that grant based on the time and effort record activities. This time and effort record can also provide additional support that matching amounts for grants such as EMPG are not using other federal program funds and that no excess amounts beyond your total salary are being charged to a federal program.

In order for personnel direct labor costs to be allowable, ensure the following requirements are completed:

- ◆ Provide monthly progress activity reports that indicate a detailed account of the progress made toward completion of a task.
- ◆ Provide monthly time sheets that indicate the actual time spent on a task against a specific funding source.
- ◆ Ensure tracking of payroll expenditures is properly posted to each appropriate federally funded program.

SPOTLIGHT OF THE MONTH

Several tips to get cash requests processed quickly:

- ◆ Include a reasonable number of budget line items on a single cash request from the same grant, fiscal year, and category. By collectively consolidating budget line items on one cash request, you minimize the overall number of cash requests in EGMS requiring approval.
- ◆ Ensure all shipping and installation costs are itemized separately.
- ◆ Ensure applicable supporting documentation is submitted with cash requests.

Contracts—A signed and completed contract indicating the deliverables to be completed and the cost associated with the deliverables (hourly rate, lump sum, or completion of each phase and/or task).

Detailed Invoices—Dated and fully itemized description of purchase. If itemized invoice is unavailable, upload detailed quote.

Time and Effort Sheets— To indicate personnel direct costs against a specific funding source.

Agenda and Sign In Sheets—To support conference or training costs. Agendas must include starting and ending times.

Important Dates

Application deadline for the ***“Competitive FY12 State Homeland Security Grant Program”*** is **August 13, 2012**. Applications must be sent via mail (fax submissions will not be accepted), postmarked by this date, and submitted to the Preparedness Grants Branch, 2855 W. Dublin Granville Road, Columbus, Ohio 43235.

The Fiscal Branch of the Ohio Emergency Management Agency will resume processing cash requests on **July 2, 2012**.

HSGP Grant Expenditures

As of June 26, 2012

Grant	Award	Expended	Remaining
FY 2009	\$42,082,519	\$24,895,653	\$17,186,866
FY 2010	\$40,769,989	\$7,192,962	\$33,577,027