

United States  
Environmental Protection  
Agency

EPA 540-K-93-006  
Publication 9230.1-09D  
PB93-963355  
April 1994

---

Office of Solid Waste and Emergency Response

---



# **Superfund Technical Assistance Grant (TAG) Handbook: Managing Your Grant**

## EPA CONTACTS

For more information about the Technical Assistance Grant  
(TAG) Program, contact:

---

Regional TAG Coordinator:

---

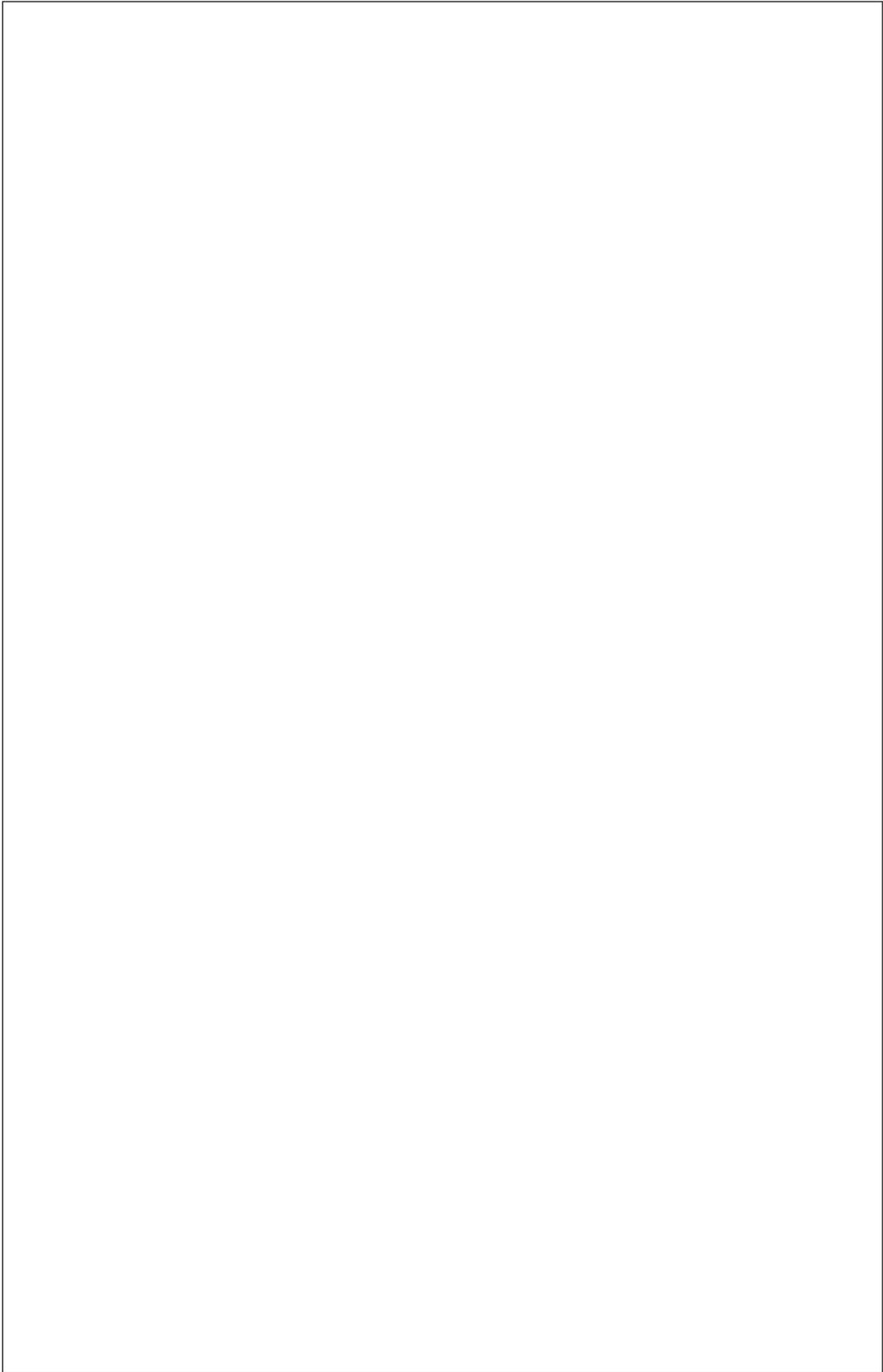
Community Involvement Coordinator:

---

National TAG Coordinator  
U.S. Environmental Protection Agency (5204G)  
401 M Street, SW  
Washington, DC 20460  
(703) 603-8889

## CONTENTS

BASIC REQUIREMENTS .....	1
What to Do When You Receive Your Grant .....	1
Keeping Track of Your Administrative Costs .....	2
Keeping Track of Your TAG Funds .....	2
Obtaining Payment From EPA .....	5
Preparing Required Reports .....	7
Changing, Renewing, or Ending Your Grant .....	9
DOs AND DON'Ts .....	13
COMMONLY ASKED QUESTIONS.....	14
GRANT MANAGEMENT CHECKLIST .....	16
SAMPLE GRANT MANAGEMENT DOCUMENTS .....	17



## BASIC REQUIREMENTS FOR MANAGING YOUR TAG

Managing a Superfund Technical Assistance Grant (TAG) is very similar to managing household expenses. Just as a checkbook is balanced on a regular basis, you will have to routinely record your expenditures as you spend grant money. In general, you need to establish an accounting system and keep appropriate records, submit payment forms to EPA to get the money to pay your contractor(s), as well as other approved expenses, and prepare reports about your progress. You should take the time to review all of the requirements covered in this booklet, even though the due date for your first report may seem far away. By knowing what is expected of your group, you can keep necessary records up to date and save time in the long run.

**You should routinely record your expenditures as you spend grant money.**

Because TAGs are subject to the same regulations as federal grants awarded to non-profit organizations and universities, there are some standard federal reporting requirements. It is important to remember that the requirements described in this booklet are designed to ensure that your organization is managing federal funds responsibly and to protect your organization from the liabilities associated with possible management errors.

In the unlikely event that your group fails to comply with the terms of the grant agreement—for example, by not completing agreed-upon tasks or reporting requirements—EPA may take a range of actions, from withholding payments to terminating the grant. If an applicant or recipient becomes involved in a dispute with an EPA official, EPA has standard procedures for reviewing and resolving the conflict. Contact your Regional TAG Coordinator for more information about these procedures. (His/her title may vary—see your grant agreement for your contact's name and title.)

### WHAT TO DO WHEN YOU RECEIVE YOUR GRANT

When you receive your grant award, read through the package carefully. The terms of the grant, including the following items (as well as the work plan and budget in your approved application), are legally binding once you accept the award:

- The dollar amount awarded.
- The project period shown on the first page.
- The approved budget.

- The non-federal matching share.
- Any special conditions included.

The grant becomes effective once you sign it (indicating acceptance of the grant agreement) and return it to your Regional EPA Office. Once you sign the agreement, any significant changes to the above items will require an amendment to the grant (see page 9).

**Significant changes to the grant agreement will require an amendment to the grant.**

## KEEPING TRACK OF YOUR ADMINISTRATIVE COSTS

It is important to keep track of any grant funds or time devoted to grant-related administrative tasks. Groups may spend no more than 20 percent of the total grant budget on administrative costs. This is to ensure that TAG funds are used primarily for the interpretation and communication of site-related technical data. Most groups use the donated time spent performing administrative tasks as a significant part of their required matching contribution (see the booklet, *Superfund Technical Assistance Grant (TAG) Handbook: Applying for Your Grant*, for examples of in-kind contributions and tasks that a grant administrator might perform).

## KEEPING TRACK OF YOUR TAG FUNDS

As a grant recipient, your group is responsible for monitoring the project budget and documenting all financial transactions throughout your technical assistance project. This will involve setting up a financial management system and opening a bank account for your TAG. In addition, you will need to keep accurate, up-to-date records of both your expenditures (in order to get reimbursed with grant funds to pay for purchases and services) and in-kind contributions (in order to document the matching share).

### Setting Up a Management System

Your financial management system must, at a minimum, meet the following specific requirements:

- You must have a general ledger that includes an accurate, current, and complete accounting of all financial transactions for the project. You also must track all matching contributions, including in-kind contributions. Your organization will need to keep all cancelled checks, invoices, time sheets, work orders, receipts, and letters as supporting documentation.
- You must keep control over all project funds, property, and other assets, and be able to assure that you used these solely for authorized purposes.

- Your actual costs must conform to the amounts approved in the grant budget in your approved application.
- You must conduct internal audits at least every other year and keep the audit reports on file.
- If you receive TAG funding for multiple sites, you must set up a separate budget for each site.

The TAG Project Manager, with the help of your group's Board of Directors, is responsible for setting up a management system and seeing that it works properly. In the "Sample Grant Management Documents" section of this booklet, you will find a suggested layout for your general ledger and one for tracking your matching contribution on a monthly basis. For your convenience, blank copies of these forms are included in the pull-out "Blank Documents" section. You might decide to arrange the ledger differently to suit your group's needs; however, you should keep the basic components the same to ensure that you are tracking the right information.

**Keep and file all:**

- cancelled checks
- invoices
- time sheets
- work orders
- receipts
- letters

Your contractor is responsible for keeping detailed records related to his/her activities as well. These records must be broken down to reflect work progress, reports, expenditures, and commitments and indicate their relationship to the Superfund site and approved costs and schedules.

**Opening a Bank Account**

You will need a bank account in the name of your group to manage project funds. The payment checks from EPA will be made out to your group and not to an individual. If you do not already have a bank account, your group may want to inquire at several banks to see if any of them waive or reduce the service charge for accounts established by non-profit organizations.

While it is highly unlikely that groups will earn interest on grant funds, any such interest earned must be reported and returned to EPA.

**Keeping Good Records**

EPA may perform interim and final audits of your grant. You will need to establish and maintain a filing system that contains full written financial records accurately disclosing the amount and settlement of all expenditures. Your filing system also should include all correspondence related to the grant, grant products and reports, and records of how you

selected your advisor (or other vendor). A comprehensive filing system also will help you prepare required reports, such as quarterly progress reports (see "Sample Documents" section, page 17).

Grant recipients should have the following documents available for audits:

- A copy of the grant application, agreements, and any amendments.
- Accounting books and records covering receipt and disbursement of project funds, time and attendance records, travel, and other project-related costs, such as equipment.
- Records of in-kind contributions.
- Grant bank account records and cancelled checks.
- Copies of progress reports and all reports specified by the grant agreement.
- Copies of bills paid by project funds.
- Copies of procurement documents relating to the selection of the contractor.
- Copies of contracts awarded for work under the grant.

**Keep your records for at least ten years following the submission of the final Financial Status Report.**

You and your contractor(s) must keep your records for at least ten years following the submission of the final Financial Status Report (see page 28). If litigation or an audit begins before the end of the ten-year period, all records must be kept for at least ten years following project completion or until the litigation or audit is completed and resolved. In the unlikely event that your grant is terminated, all records must be kept for at least ten years from the date of termination.

Before disposing of your records at the end of the recordkeeping period, you and your contractor(s) must notify EPA in writing. Keep your records until EPA notifies you in writing that the records may be destroyed. **If you wish, you may use TAG funds to send your TAG records to the EPA records retention center in your area for storage.** Contact your Regional TAG Coordinator for details.

You and your contractor(s) must allow any authorized representative of EPA, the Office of Inspector General, or the Comptroller General of the United States to inspect, copy, or audit records related to the project at any reasonable time for as long as the records are kept. If EPA, as a result of an audit, determines that you owe funds to the federal government, you will be required to reimburse EPA for that amount in a timely manner.

### **Audits**

Your group must conduct an internal audit of the accounts and records pertaining to the TAG at least every other year. A qualified group member (other than the bookkeeper or grant administrator) can do this. In addition, your group must arrange for an independent audit in any year in which it is reimbursed \$25,000 or more from EPA. The specific policies and guidelines of such an audit are provided in OMB Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations" (your Regional TAG Coordinator can provide a copy). The results of this audit must be provided to your Regional EPA Office. The cost of such an audit is reimbursable with TAG funds, provided that it appears in the approved budget and funds are available.

## **OBTAINING PAYMENT FROM EPA**

Under the TAG Program, EPA will reimburse you for allowable costs up to the amount of the federal share of the grant. The principal cost incurred under the grant will be paying for a contractor's services. Your group will submit reimbursement requests to your EPA Regional Office.

### **Making Sure You Have Acceptable Costs**

Since EPA can reimburse you only for eligible and legally incurred, grant-related costs, you need to make sure that your costs meet applicable statutory provisions and regulatory requirements. EPA uses the cost principles in OMB Circular A-122 for non-profit organizations to determine whether costs are eligible. In general, the Circular states that costs must be allowable, allocable, and reasonable. These terms are defined in the booklet, *Superfund Technical Assistance Grant (TAG) Handbook: Procurement—Using TAG Funds*, under "Determining Acceptable Costs." Only those costs that were included in your approved application and grant budget are eligible for payment.

**Only those costs that were included in your approved application and grant budget are eligible for payment.**

### **Getting Paid**

To be paid, you must submit quarterly a Request for Reimbursement (EPA Form SF 270) to EPA (see page 18). If your costs are greater than \$500 in any month, you may submit a Request for Reimbursement form to cover that month. Your EPA Regional Office may ask you to provide a summary of costs or copies of bills with your reimbursement request. Normally, EPA will pay you within 20 to 30 days of receipt and approval of the costs incurred. EPA will pay only the group identified as the payee on the grant agreement. The grant funds may not be reassigned to any other group or individual without EPA's written approval.

**You are responsible for ensuring that 20 percent of the total costs of each reimbursement request meets the matching funds requirement of the TAG Program.** For example, if your matching share is 20 percent and your contractor bills you for \$1,000, your payment request to EPA must show a total of \$1,250 in expenses. The \$1,250 includes your \$250 match, which may be composed entirely of in-kind contributions. You will receive \$1,000 cash from EPA. You are thus contributing 20 percent of the “total program outlay” shown on your reimbursement request.

In order to calculate the required matching contribution for a reimbursement request, divide the amount of the invoices by a factor of 0.80 (representing the federal share of 80 percent) to compute the total project cost. Then subtract the federal share from the total project cost to get the recipient share, as in the following example:

$$\frac{\text{(Invoices) } \$1,750.00}{\text{(Federal share) } 0.80} = \text{(Total project costs) } \$2,188.00$$

Total project cost	\$2,188.00
less Federal share	<u>- 1,750.00</u>
Recipient share	\$438.00

If group members contribute more than the required matching percentage during any reimbursement period, submit vouchers for the required percentage and save the remainder “for a rainy day.” Remember, reimbursable expenses and group contributions to the matching requirement begin only **after** the grant is awarded.

Your EPA Regional Office may allow you some flexibility in meeting your “match” on your first reimbursement request if you can show that you will be able to make this up within a reasonable period of time. You must keep documentation for all costs and donations, including in-kind contributions, in your files.

**Reimbursable expenses and group contributions to the matching requirement begin only after the grant is awarded.**

#### **Paying Your Contractor**

Because TAGs are reimbursement grants, your contractor(s) must first bill you for completed work before EPA can reimburse your group with the money necessary to pay them. EPA recommends that, when possible, you wait to pay your contractors until the reimbursement check has arrived, rather than use other group funds to pay the contractor(s). This procedure will save your group from spending its own money on unallowable contractor costs. The format of your contractor’s billing package will vary, since

a contractor may be independent or an employee of a large engineering firm. However, at a minimum, your contractor(s) should provide you with a monthly billing package that includes:

- Invoices indicating the period that the invoice covers, number of hours spent, a breakdown of the hourly rate, and a breakdown of expenditures (such as travel costs) for that month.
- Copies of all receipts for expenditures.
- Monthly progress reports indicating the tasks accomplished, the number of hours associated with each task, and problems encountered.

These billing packages will provide you with the information necessary to complete your "Request for Reimbursement" forms at the end of each fiscal quarter. All invoices and accompanying materials should be kept in your files.

Billing packages are an important tool in managing your grant because they let you know whether the project is adhering to planned budgets and schedules. Maintain close communication with your contractor(s) to ensure that your group is receiving the type of assistance it needs. Your contractor's billing package should not contain any surprises about how much was spent or what activities were conducted.

## PREPARING REQUIRED REPORTS

TAG recipients are subject to several reporting requirements under EPA's grant and procurement regulations. These reporting requirements are discussed below. Step-by-step instructions for completing the required reports are located in the "Sample Documents" section of this booklet.

### Progress Reports

To keep EPA informed of grant activities, **you must submit a quarterly progress report no later than 45 days after the end of each calendar quarter.** The progress reports describe your progress achieved on the approved schedule and budget. Any special problems encountered should be explained, and you should list activities anticipated during the next quarter. You may attach copies of any final written documents produced by the technical advisor(s) or your group, such as reports or newsletters.

**You need to prepare progress reports each calendar quarter.**

Progress reports need not be any longer than one or two pages (see sample on page 26). A narrative format has been used in the sample; however, you could instead choose to develop a chart to present the same information.

### Minority Business Enterprise Reports

EPA requires that you make positive efforts to find contractors working for small (SBEs), minority-owned (MBEs), and women-owned businesses (WBEs). (See the booklet *Superfund Technical Assistance Grant (TAG) Handbook: Procurement—Using TAG Funds* for the definitions of SBEs, MBEs, and WBEs, as well as specific steps EPA expects you to take.)

As a TAG recipient, you are required to submit to EPA a form entitled “MBE/WBE Utilization Under Federal Grants, Cooperative Agreements, and Other Federal Financial Assistance” (EPA Form SF 334), whether or not you hire disadvantaged contractors. (See page 23 for a completed example of this form.) The purpose of this form is to report the dollar amount of any contracts awarded to MBE firms (you are not required to report contracts with WBEs or SBEs).

This form must be submitted by October 30 of each year, and is **required for all written contracts**, regardless of the contract amount.

### Annual and Final Financial Status Reports

**A Financial Status Report (EPA Form SF 269) must be submitted to EPA every year**, within 90 days of the anniversary of your grant award. This report details your expenditures for the past year. You also must submit a final Financial Status Report within 90 days of the end of the project period or termination of your technical assistance project. By the time you file your final Financial Status Report, you should have made all payments to the contractor(s). See pages 28–31 for a sample completed Financial Status Report.

### Final Project Report

In order to provide EPA with a complete summary of your group’s activities, **you must submit a draft of the Final Project Report to your EPA Regional Office for review, no later than 90 days prior to the end of the approved project period** (unless you have requested an extension to the project period). **The final version of your report must be submitted within 90 days after the end of the project.** This report should contain a narrative description of project activities over the entire period of the grant and describe your group’s achievements with respect to the project’s purposes and objectives. The various reports that you submit to EPA will be a good source of information when preparing your Final Project Report. (You will find a sample table of contents for your Final Project Report on page 33. You may use another format if you prefer.)

**The reports that you submit to EPA will be a good source of information when preparing your Final Project Report.**

## **CHANGING, RENEWING, OR ENDING YOUR GRANT**

The TAG Program is intended to provide grant funds to groups of affected individuals for up to an initial three-year budget period. Because the cleanup of a hazardous waste site may take more than three years, the total project period for the technical assistance may be composed of several budget periods. This section discusses the steps necessary to change your grant as well as to renew it, if necessary. It also covers how to terminate your grant if you should want to end it before its scheduled completion date.

### **Changing Your Grant**

You can change or “amend” such items as your project’s objective or funding only through a formal amendment to your grant. Formal amendments must be negotiated with and signed by the EPA Award Official and your group. Some examples of changes that require grant amendments include:

- Extending the project period with no changes in tasks or dollar value.
- Hiring a contractor to perform tasks not originally included in the grant agreement.
- Shifting the funding among tasks that have already been described in the application.

Minor changes to your project can be made without a formal amendment. Examples of changes that do not require grant amendments include:

- Choosing to produce a newsletter rather than fact sheets about the site.
- Changing the format of the group’s interaction with the contractor(s).

Because EPA is not obligated to provide additional funds for any costs in excess of the approved budget, you should discuss minor and major changes with your EPA Regional Office prior to implementation. If any such changes affect existing contracts, the contracts must be amended to reflect this.

### **Renewing Your Grant**

TAG funds are set aside in “budget periods” of up to three years each. (Those groups interested in budget periods of less than three years need to discuss this with their Regional TAG Coordinator before filling out an initial or continuation grant application.) There are two reasons why you might want to apply for a grant continuation:

- If your technical assistance project extends beyond the first budget period, you have funds remaining, and you wish to continue, you must submit a continuation application for each additional budget period.

- If you want to request additional funding after you have spent a full \$50,000 in federal funds, you must submit a continuation application and also apply for a waiver to obtain additional funds (see page 11).

EPA uses the standard grant application (Form SF 424) as the continuation application. The intergovernmental review requirement explained in the booklet, *Superfund Technical Assistance Grant (TAG) Handbook: Applying For Your Grant*, may not apply to a continuation application. EPA requires two to four weeks to review a continuation application (in addition to the time required for intergovernmental review, if required).

The directions for filling out and submitting the grant continuation application are the same as for the initial TAG application (see *Superfund Technical Assistance Grant (TAG) Handbook: The Application Forms with Instructions*) with the following exceptions:

- **EPA Form SF 424, #8:** Enter “X” to indicate the application is a continuation.
- **EPA Form SF 424, #20:** Enter the EPA identification number and title of the current grant.
- **EPA Form SF 424, Section A (Budget Summary):** Enter in columns (c) and (d) the estimated amounts of funds that will remain unspent at the end of the grant funding period only if the EPA Regional Office instructs you to do so. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts needed for the upcoming budget period. The amount in column (g) should be the sum of the amounts in columns (e) and (f).

**The directions for the continuation application are similar to (but simpler than) the initial grant application.**

The continuation application must include:

- A detailed progress report for the current budget period.
- An estimated Financial Status Report (EPA Form SF 269) for the current budget period that includes the amount your group expects to spend by the end of the current budget period and the amount of any unspent funds that your group proposes to carry over into the new budget period.
- A proposed end date for the new budget period.
- A budget for the new budget period.
- An updated Statement of Work revised to account for your group’s accomplishments during the previous budget period and to provide more detail about projected activities during the upcoming budget period.

This information, along with any other reports required by the grant agreement, provides the basis for evaluating your group's progress and approving funding for the next budget period. You should begin filling out your continuation application well in advance of the date that the initial budget period expires (approximately three months before).

#### **Renewing Contracts for Services**

If, after renewing your grant, your group's needs for a TAG have remained the same (for example, the technical advisor will be doing work described in his/her original contract or doing follow-up work on the same site as before), and you wish to retain the same contractor, then your group does not need to repeat the procurement requirements described in the booklet, *Superfund Technical Assistance Grant (TAG) Handbook: Procurement—Using TAG Funds*. Instead, you will need a contract amendment, specifying the new time period and dollar amount involved.

**Begin filling out your continuation application well in advance of the expiration of the budget period.**

If the updated Statement of Work included in your renewal application describes areas of expertise that were not included in the original Statement of Work, your group must amend existing contracts, if they are affected. If the current service providers do not have the skills you need, then your group should follow the procurement guidelines described in the booklet, *Superfund Technical Assistance Grant (TAG) Handbook: Procurement—Using TAG Funds*, to select a technical advisor who can provide these services.

#### **Waiver of the \$50,000 Limit**

If, after you have received an initial grant, your group believes that it will need funds over and above the \$50,000 ceiling, you may apply for a waiver from this limit. To be eligible to apply for a waiver, the site must be listed as final on the National Priorities List and not simply as proposed. Your Regional EPA Office will consider your request for a waiver and base its decision on factors such as the complexity of the site or site-related issues and how successfully your group has managed the initial award.

**You may apply for a waiver from the grant limit.**

Specifically, three or more of the following circumstances must be present for EPA to approve a waiver:

- The Remedial Investigation (RI)/Feasibility Study (FS) costs over \$2 million.
- The Record of Decision (ROD) calls for innovative technologies or treatability studies.

- EPA reopens the ROD.
- The site's health assessment results in an epidemiological study.
- After a TAG is awarded, EPA identifies additional operable units.
- After a TAG has been awarded, there is a change in a law or regulation that results in new site-related information.
- The cleanup lasts more than eight years from the start of the RI/FS.
- There is significant public concern (for example, many affected people requiring many meetings and many copies of documents).
- Any other factor which, in the view of your EPA Regional Office, indicates that the site is unusually complex.

If you think you need additional technical assistance, your Regional TAG Coordinator can tell you how to submit a request for a waiver.

#### **Deviation From the \$100,000 Award Limit**

If after receiving \$50,000 in additional TAG funds, your group feels that more funding is necessary to continue its effective participation in site-related decisions, it may request a deviation from the \$100,000 total per site award limit. The criteria used for requests to waive the \$50,000 limit are used for \$100,000 limit deviation requests as well. However, since you are asking to deviate from the regulations governing the TAG Program, the request must be approved first by EPA's Regional Office and then by EPA's Headquarters Grants Division. Your Regional TAG Coordinator can help you with this.

#### **Terminating Your Grant Agreement**

Usually, TAG projects end when the final budget period is completed or the group's expenditures have reached the limits of available funding. Your group and EPA also may terminate the grant agreement at any time if both parties conclude that continuation of the project would not produce any beneficial results. The administrative requirements involved in the technical assistance project closeout process include the completion of the following reports:

- Final Financial Status Report.
- Draft Final Project Report (due 90 days **prior to** the end of the approved project period).
- Final Project Report (due 90 days **after** the end of the project period).

In addition, EPA can terminate the grant for cause, such as the group's failure to comply with the terms of the grant agreement. There are appeal and dispute resolution processes associated with this type of termination (see your Regional TAG Coordinator for more information).

Once all required reports are approved and all outstanding financial and technical issues resolved, your group must store the files pertaining to the TAG (see "Keeping Good Records" on page 3).

## DOs AND DON'Ts FOR MANAGING YOUR TAG

### DOs

- Do call your Regional TAG Coordinator if you have questions regarding allowable costs.
- Do keep all receipts, cancelled checks, invoices, timesheets, work orders, and correspondence.
- Do make copies of all letters, reports, and reimbursement forms for your files before sending them to EPA.
- Do keep documents explaining and supporting your in-kind activities (contributions of labor and supplies) — your time and contributions are valuable, and count toward the non-federal match percentage.

### DON'Ts

- Don't use grant money to support any type of political activity (such as supporting a political candidate or assisting in voter registration).
- Don't wait until the last moment to prepare quarterly and annual reports — mark due dates on a calendar and set realistic deadlines for preparing, reviewing, and finalizing each document.

## COMMONLY ASKED QUESTIONS ABOUT MANAGING A TAG

### **What Is A Grant Budget Period?**

A grant budget period is the length of time (usually three years) specified in your grant agreement during which you may spend federal funds. A TAG project period may extend longer than three years and be composed of several budget periods.

### **May We Hire Someone To Manage Our TAG For Us?**

Yes. Remember, however, that there is a limit of 20 percent of the total grant budget that can be devoted to administrative tasks. You also should keep in mind that most groups use donated time performing administrative tasks as in-kind contributions that make up a significant part of their required matching contribution. If you use project funds to pay someone to administer the grant, your group will need to figure out how that requirement will be met in other ways.

### **Can Groups Purchase Property With Grant Funds?**

Yes. However, groups are strongly discouraged from using limited TAG monies for the purchase of property (such as office equipment). Because the primary purpose of this grant program is to acquire the services of a technical advisor, any request to use TAG funds for the purchase of property will be scrutinized closely by your EPA Regional Office. In addition, you either must return such property to EPA when the TAG project ends or you must reimburse EPA for the federal share of the present value of the equipment. Written approval for these purchases and for leasing of equipment must be obtained from EPA's Regional Office.

Lengthy reports and complicated accounting systems requiring a computer are not necessary for the TAG Program. Almost all work, except a newsletter, can be done by hand or on a typewriter. A small adding machine or calculator would be valuable. Rather than purchasing expensive equipment, you should consider alternatives such as:

- Asking a group member to donate the use of necessary equipment or supplies as an in-kind contribution.
- Selecting a contractor who has the appropriate equipment to conduct the work (in general, technical assistance projects should not require any special equipment other than standard office machines).

- Leasing equipment on a short-term basis, as needed (if leased equipment is used for work unrelated to the technical assistance project, that percentage of the leasing costs would not be reimbursable under the grant agreement).

#### **What Would Be Involved In An EPA Audit Of A TAG Project?**

Should an audit occur, it would be undertaken to ensure that your federal funds are being used appropriately. By identifying errors early, an audit could help limit potential liabilities for your group if there has been a misunderstanding about how your TAG must be managed.

In general, an audit would include the following steps:

- The grant recipient is informed by letter and requested to prepare for the audit.
- The auditors conduct an entrance conference with the grant recipient.
- The audit is conducted.
- The auditors prepare a draft audit report.
- The grant recipients prepare formal written comments on the draft report.
- The auditors conduct an exit conference.
- The auditors prepare a final audit report.
- EPA resolves any questions or problems through its audit resolution process.

## GRANT MANAGEMENT CHECKLIST

### Ongoing Basis:

- Establish and maintain a financial management system.
- Set up and maintain a filing system for good recordkeeping.
- Discuss project changes with your EPA Regional Office.

### Quarterly:

- Submit Request for Reimbursement, EPA Form SF 270.
- Submit Progress Report.

### Annually:

- Submit Financial Status Report, EPA Form SF 269.
- Submit MBE/WBE Utilization Under Federal Grants, EPA Form SF 334, by October 30.

### Three Months Prior to Project's End:

- Submit draft of Final Project Report for review.
- Request renewal of the grant agreement, if applicable.

### At Project's End:

- Submit final Financial Status Report, EPA Form SF 269, within 90 days after the end of the project period or termination of your technical assistance project.
- Submit Final Project Report within 90 days after the end of the approved project period.

## **SAMPLE GRANT MANAGEMENT DOCUMENTS WITH STEP-BY-STEP INSTRUCTIONS FOR COMPLETING THEM**

This section contains the required forms and reports for managing your grant, along with step-by-step instructions necessary to complete them. These forms and reports include:

- Request for Reimbursement (Standard Form 270).
- MBE/WBE Utilization Form (Standard Form 334).
- Quarterly Progress Report.
- Financial Status Reports (Standard Form 269, Short version).
- Final Project Report.

In addition, six worksheets are included for your use that are not required as submissions by EPA, but that will help you keep track of finances, fill out required forms, and document your administrative work. They should be kept in your general files. These include:

- Ledger Sheet for Recording Cash Transactions.
- Monthly Recording of a Group's Matching Share (two forms).
- Summary Monthly Recording of Matching Share.
- Time Sheet.
- Summary Request for Reimbursement for Federal Share.

To simplify your work, EPA has filled in those items on the required grant forms that are the same for all TAG applicants. The instructions offered are for those items that you need to complete. If you have questions as you complete these forms, contact your Regional TAG Coordinator for assistance. Blank copies of these documents are provided in the pull-out "Blank Documents" section.

## REQUEST FOR REIMBURSEMENT (FORM SF 270)

This form should be filed with the Regional Office on a quarterly basis, or for any month in which your group incurs more than \$500 in expenses. You will find a blank form in the pull-out "Blank Documents" section.

**1b. Type of Payment Requested**

*Check "partial" for initial and interim payments. Check "final" only for the last request made for the project.*

**3. Federal Sponsoring Agency**

*Enter the Name of the EPA Regional Office designated in the assistance agreement.*

**4. Federal Grant Number**

*Enter your federal grant number, assigned by EPA.*

**5. Payment Request Number**

*Enter the number (in sequence) of this request.*

**6. Employer Identification Number**

*Enter your Employer Identification Number (also found on the application form SF 424, #6).*

**8. Period Covered by this Request**

*Enter the month, day, and year for the period that this reimbursement covers.*

**9. Recipient Organization**

*Enter the name and address of your group as authorized in your grant agreement.*

*(continued on page 20)*

<b>REQUEST FOR ADVANCE OR REIMBURSEMENT</b>  <small>(See instructions on back)</small>		OMB APPROVAL NO. <b>0348-0004</b>		PAGE OF PAGES	
		1. TYPE OF PAYMENT REQUESTED a. "X" one or both boxes <input type="checkbox"/> ADVANCE <input checked="" type="checkbox"/> REIMBURSEMENT b. "X" the applicable box <input type="checkbox"/> FINAL <input checked="" type="checkbox"/> PARTIAL		2. BASIS OF REQUEST <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	
3. FEDERAL SPONSORING AGENCY AND ORGANIZATION ELEMENT TO WHICH THIS REPORT IS SUBMITTED <b>EPA Region I</b>		4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY <b>1-#####</b>		5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST <b>2</b>	
6. EMPLOYER IDENTIFICATION NUMBER <b>##-#####</b>		7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER		8. PERIOD COVERED BY THIS REQUEST FROM (month, day, year) <b>1/1/95</b> TO (month, day, year) <b>3/31/95</b>	
9. RECIPIENT ORGANIZATION Name : <b>Woodtown Landfill Coalition</b> Number and Street : <b>Main Street</b> City, State and ZIP Code : <b>Woodtown, CT 06890</b>		10. PAYEE (Where check is to be sent is different than item 9) Name : <b>NA</b> Number and Street : City, State and ZIP Code :			
<b>11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED</b>					
PROGRAMS/FUNCTIONS/ACTIVITIES ▶	(a)	(b)	(c)	TOTAL	
	<b>Technical Assistance</b>	<b>NA</b>	<b>NA</b>		
a. Total program outlays to date <small>(As of date)</small>	\$ 13,375	\$	\$	\$ 13,375	
b. Less: Cumulative program income	0			0	
c. Net program outlays (Line a minus line b)	13,375			13,375	
d. Estimated net cash outlays for advance period	0			0	
e. Total (Sum of lines c & d)	13,375			13,375	
f. Non-Federal share of amount on line e	2,675			2,675	
g. Federal share of amount on line e	10,700			10,700	
h. Federal payments previously requested	4,000			4,000	
i. Federal share now requested (Line g minus line h)	6,700			6,700	
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month	NA			
	2nd month	NA			
	3rd month	NA			
<b>12. ALTERNATE COMPUTATION FOR ADVANCES ONLY</b>					
a. Estimated Federal cash outlays that will be made during period covered by the advance				\$ NA	
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period					
c. Amount requested (Line a minus line b)				\$ NA	
AUTHORIZED FOR LOCAL REPRODUCTION		<i>(Continued on Reverse)</i>		<small>STANDARD FORM 270 (Rev. 2-92) Prescribed by Office of Management and Budget Cir. No. A-102 and A-110</small>	

## REQUEST FOR REIMBURSEMENT (FORM SF 270), cont.

### 11. Computation of Amount of Reimbursements

#### a. Total program outlays to date

*Enter the total amount spent (outlays) in this time period and all previous reimbursement periods, including in-kind contributions.*

#### c. Net program outlays

*Enter the sum from line 11a, here and in the "total" column.*

#### e. Total

*Enter the sum from line 11a, here and in the "total" column.*

#### f. Non-federal share

*Enter the total value of your cash and in-kind contributions represented in the sum in line 11e. This value must equal at least 20 percent of the total program outlay sum (or whatever alternative percentage is shown in your award as the non-federal percentage).*

#### g. Federal share of amount on line e

*Subtract the value in line 11f from the sum in line 11e.*

#### h. Federal payments previously requested

*Enter the total amount of payment already received from EPA.*

#### i. Federal share now requested

*Subtract line 11h from line 11g. This total represents the amount you are requesting for reimbursement from EPA.*

### 13. Certification

- *The individual authorized by your group and identified in your grant agreement must read the certification statement and verify that the information is accurate before signing and dating the form.*
- *The authorized individual's name, title, and telephone number also must be included.*

<b>REQUEST FOR ADVANCE OR REIMBURSEMENT</b>		OMB APPROVAL NO. <b>0348-0004</b>		PAGE <b>OF</b> PAGES	
<small>(See instructions on back)</small>		1. TYPE OF PAYMENT REQUESTED a. "X" one or both boxes <input type="checkbox"/> ADVANCE <input checked="" type="checkbox"/> REIMBURSEMENT b. "X" the applicable box <input type="checkbox"/> FINAL <input checked="" type="checkbox"/> PARTIAL		2. BASIS OF REQUEST <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	
3. FEDERAL SPONSORING AGENCY AND ORGANIZATION ELEMENT TO WHICH THIS REPORT IS SUBMITTED <b>EPA Region I</b>		4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY <b>1-#####</b>		5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST <b>2</b>	
6. EMPLOYER IDENTIFICATION NUMBER <b>##-#####</b>		7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER		8. PERIOD COVERED BY THIS REQUEST FROM (month, day, year) <b>1/1/95</b> TO (month, day, year) <b>3/31/95</b>	
9. RECIPIENT ORGANIZATION Name : <b>Woodtown Landfill Coalition</b> Number and Street : <b>Main Street</b> City, State and ZIP Code : <b>Woodtown, CT 06890</b>		10. PAYEE (Where check is to be sent is different than item 9) Name : <b>NA</b> Number and Street City, State and ZIP Code :			
<b>COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED</b>					
11.					
PROGRAMS/FUNCTIONS/ACTIVITIES ▶	(a)	(b)	(c)		
	<b>Technical Assistance</b>	<b>NA</b>	<b>NA</b>	<b>TOTAL</b>	
a. Total program outlays to date <small>(As of date)</small>	\$ 13,375	\$	\$	\$ 13,375	
b. Less: Cumulative program income	0			0	
c. Net program outlays (Line a minus line b)	13,375			13,375	
d. Estimated net cash outlays for advance period	0			0	
e. Total (Sum of lines c & d)	13,375			13,375	
f. Non-Federal share of amount on line e	2,675			2,675	
g. Federal share of amount on line e	10,700			10,700	
h. Federal payments previously requested	4,000			4,000	
i. Federal share now requested (Line g minus line h)	6,700			6,700	
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month	NA			
	2nd month	NA			
	3rd month	NA			
<b>12. ALTERNATE COMPUTATION FOR ADVANCES ONLY</b>					
a. Estimated Federal cash outlays that will be made during period covered by the advance				\$ NA	
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period					
c. Amount requested (Line a minus line b)				\$ NA	
AUTHORIZED FOR LOCAL REPRODUCTION		<small>(Continued on Reverse)</small>		<small>STANDARD FORM 270 (Rev. 2-82) Prescribed by Office of Management and Budget Cir. No. A-102 and A-110</small>	

## MBE/WBE UTILIZATION FORM (FORM SF 334)

NOTE: You will find a blank version in the pull-out "Blank Documents" section.

This form must be completed by October 30 of each year. You only are required to report contracts to MBEs.

### Part 1

1. A. Federal Fiscal Year

*Enter the federal fiscal year date. (The federal fiscal year runs from October 1 through September 30, so December 1, 1993, is in fiscal year 1994).*

2. Federal Agency

*Write the name and address of the EPA Regional Office designated in the assistance agreement.*

A. Reporting Contact

*Write the name and phone number of the EPA Regional TAG Coordinator.*

3. Reporting Recipient

*Enter the name and address of your group.*

A. Reporting Contact

*Enter the name and phone number of your group's Project Manager.*

4. A. Financial Assistance ID Number

*Enter your federal grant number assigned by EPA.*

5. A. Procurement Period

*Enter the dates during which contracts under the grant were or will be awarded.*

B. Total Project Procurement

*Enter the total project dollars that will be awarded to the contractor during the current fiscal year.*

C. MBE/WBE Goals

*Calculate the percentage of procurement dollars you estimate you will spend with MBEs during this fiscal year.*

D. MBE/WBE Procurement Accomplished

*Enter the dollar amount of any contracts awarded to MBEs during this year.*

E. Negative Report

*Check only if one or more procurements were executed this reporting quarter, but no MBE procurements occurred.*

6. Comments

*Leave blank or fill in with additional comments or explanations.*

7. Authorized Representative

*Type or print name and title of your Project Manager.*

8. Signature

*Your Project Manager should sign and date the form.*

**MBE/WBE\* UTILIZATION UNDER FEDERAL GRANTS, COOPERATIVE AGREEMENTS, AND OTHER FEDERAL FINANCIAL ASSISTANCE**

**PART 1. (NEGATIVE REPORTS MAY BE REQUIRED)**

1A. FEDERAL FISCAL YEAR 1994		1B. REPORTING QUARTER (Check appropriate box) <input type="checkbox"/> 1st (Oct.-Dec.) <input type="checkbox"/> 2nd (Jan.-Mar.) <input type="checkbox"/> 3rd (Apr.-Jun.) <input type="checkbox"/> 4th (Jul.-Sep.)	
2. FEDERAL FINANCIAL ASSISTANCE AGENCY (Department/Agency, Bureau/Administering Office, Address)  U.S. EPA Region I JFK Federal Building Boston, MA 02203		3. REPORTING RECIPIENT (Name and Address)  Woodtown Landfill Coalition Main Street Woodtown, CT 06898	
2A. REPORTING CONTACT Mr. John Doe	PHONE: (617)###-####	3A. REPORTING CONTACT Pat Jones	PHONE: (203)###-####
4A. FINANCIAL ASSISTANCE AGREEMENT ID NUMBER 1- #####	4B. FEDERAL FINANCIAL ASSISTANCE PROGRAM Technical Assistance		
4C. TYPE OF FEDERAL ASSISTANCE AGREEMENT <input checked="" type="checkbox"/> GRANT <input type="checkbox"/> COOPERATIVE AGREEMENT <input type="checkbox"/> OTHER FEDERAL FINANCIAL ASSISTANCE			
5A. PERIOD WHEN PROCUREMENT UNDER THIS AWARD WILL OCCUR START DATE: December 15, 1994      END DATE: July 15, 1995			
5B. AMOUNT OF TOTAL PROJECT DOLLARS PLANNED FOR PROCUREMENT THIS FISCAL YEAR \$ 23,125	5C. RECIPIENTS MBE/WBE GOALS (Percent of total procurement dollars (5b) for each) MBE            35        %                      WBE            0        %		
5D. MBE/WBE PROCUREMENT ACCOMPLISHED THIS QUARTER MBE \$                      WBE \$	5E. NEGATIVE REPORT (Check) <input type="checkbox"/> SEE INSTRUCTIONS		
6. COMMENTS:			
7. NAME OF AUTHORIZED REPRESENTATIVE Pat Jones		TITLE Executive Director	
8. SIGNATURE OF AUTHORIZED REPRESENTATIVE <i>Pat Jones</i>		DATE 1/05/96	

\* WBE reporting is optional at the direction of Federal Financial assistance agency.  
AUTHORIZED FOR LOCAL REPRODUCTION      STANDARD FORM 334  
Prescribed by DEPARTMENT OF COMMERCE

## MBE/WBE UTILIZATION FORM (FORM SF 334), cont.

### Part 2

Fill in Part 2 of this form **only** if a contract was awarded to a MBE during this fiscal year.

#### Business Enterprise

*Check "Minority" if procurement was awarded to the MBE.*

#### Dollar Value of Procurement

*Enter the dollar amount of the procurement with the MBE.*

#### Date of Award

*Enter the date the contract was awarded to the MBE.*

#### Type of Product or Service

*Fill in, using the codes at the bottom of the form identifying the product or service procured.*

- If an MBE is serving as the technical advisor, fill in 9b (Professional Services).*
- If an MBE is serving as the grant administrator, fill in 9a (Business Services).*

#### Name / Address of MBE / WBE Contractor or Vendor

*Enter the name and the address of the MBE firm to which the contract was awarded.*

**MBE/WBE PROCUREMENTS OVER \$10,000 MADE DURING REPORTING QUARTER**

**PART II.**

Procurement Made By Recipient	Business Enterprise		\$ Value of Procurement	Date of Award (MM/DD/YY)	Type of Product or Service 1 (Enter Code)	Name/Address of MBE/WBE Contractor or Vendor
	Other	Minority Women				
X		X	\$10,824	12/15/94	9b	Jan Carter, Walnut Street Woodtown, CT

<sup>1</sup> Type of product or service codes:

- |                   |                                     |                       |            |
|-------------------|-------------------------------------|-----------------------|------------|
| 1 = Agriculture   | 5 = Transportation                  | 9 = Services          | 10 = Other |
| 2 = Mining        | 6 = Wholesale Trade                 | a = Business Services |            |
| 3 = Construction  | 7 = Retail Trade                    | b = Health Services   |            |
| 4 = Manufacturing | 8 = Finance, Insurance, Real Estate | c = Retail Services   |            |
|                   |                                     | d = Personal Services |            |

## QUARTERLY PROGRESS REPORT

NOTE: You will find a blank outline for this report in the pull-out “Blank Documents” section.

This sample report is based on the activities at a fictitious site. Any similarity to actual people, places, or events is not intended.

### Progress Achieved

*Describe the types of grant activities conducted during the reporting quarter and the hours required to accomplish these tasks.*

- *Indicate whether you are initiating, continuing, or concluding the activity.*

### Difficulties Encountered

*Indicate if your group is having any unforeseen problems. For example, you should document if activities are going slower than expected or if your budget is not working out as anticipated.*

### Percent of Project Complete to Date

*Enter the percentage of technical assistance project completed to date.*

### Materials Produced This Quarter

*If you wish, you may attach a copy of material produced with the quarterly progress report. These materials have not been attached here due to the fictitious nature of this example.*

- *Indicate any documents prepared by your technical advisor(s) or your group.*
- *Attach copies of these materials to your progress report and submit to EPA.*

### Activities Anticipated Next Quarter

*Describe the types of activities that your group and your technical advisor(s) will be working on during the next quarter (note new activities along with those that are continuing). If you have nothing to report, indicate “none” in that category.*

## **TAG QUARTERLY PROGRESS REPORT**

**Date:** 1/6/94

**Report Number:** 1

**Report Period:** 10/1/93 - 12/31/93

**Site:** Woodtown Landfill, Litchfield, Connecticut

**Grant Recipient:** Woodtown Landfill Coalition

**Recipient Group Representative:** Pat Jones, Executive Director

**Technical Advisor:** Professor Jan Carter

### **PROGRESS ACHIEVED:**

- Technical advisor completed review of the remedial investigation work plan (9 hours).
- Technical advisor prepared an evaluation memo on the remedial investigation work plan (8 hours).
- Technical advisor and other Woodtown Landfill coalition members attended the remedial investigation kick-off meeting (4 hours for technical advisor meeting preparation; 4 hours for technical advisors meeting attendance).
- Coalition held four general membership meetings to discuss future group activities and review the remedial investigation work plan memo.
- Coalition mailed the technical advisor's evaluation memo to interested individuals and to EPA to be included in the site information repositories.

### **DIFFICULTIES ENCOUNTERED:**

- None

### **PERCENT OF PROJECT COMPLETED TO DATE:**

- Estimate percentage of technical assistance project completed to date: 10 percent

### **MATERIALS PRODUCED THIS QUARTER:**

1. Document: Evaluation memo on remedial investigation work plan (attached)  
Date produced: 11/6/93  
Author: Professor Jan Carter, Technical Advisor

### **ACTIVITY ANTICIPATED IN NEXT QUARTER:**

- Technical advisor will review risk assessment report completed by EPA as part of the remedial investigation.
- Coalition will attend a public meeting to inform community members about the progress at the site.
- Coalition will prepare a newsletter for distribution to interested community members and the information repositories.

## FINANCIAL STATUS REPORT (SF 269, Short Form)

NOTE: You will find a blank form in the pull-out "Blank Documents" section.

This form should be filled out and submitted to the EPA Award Official within 90 days of the anniversary of the start of the project.

1. Federal Agency

*Enter the appropriate Financial Management or Grants Office (varies by Region) as specified in the grant agreement.*

2. Federal Grant Number

*Enter the grant number assigned by EPA in the grant agreement.*

3. Recipient Organization

*Enter the name and address of your group.*

4. Employer Identification Number

*Enter your employer identification number (EIN).*

6. Report Status

*Check "Yes" if this is the final report, otherwise, check "No."*

8. Funding Period

*Enter the dates of the beginning and end of the total project period.*

9. Report Period

*Enter the dates covered by this report.*

10. Transactions

*Instructions for a through i: If this is the initial report, leave columns I and II blank and fill in column III. Otherwise, enter previously reported amounts in column I, current amounts in II, and total in III.*

a. Total outlays

*Enter total outlays for the year (the group's plus federal outlays).*

b. Recipient outlays

*Enter the total group outlays (cash expenditures plus in-kind contributions).*

c. Federal outlays

*Enter the federal share of the outlays.*

d. Unliquidated obligations

*Enter the amount owed to contractors and any other outstanding bills. All debts must be paid prior to submission of final Financial Status Report; this amount must be zero if this is a final Financial Status Report.*

*(continued on page 30)*

**FINANCIAL STATUS REPORT**

*(Short Form)*

*(Follow instructions on the back)*

1. Federal Agency and Organizational Element to Which Report is Submitted <b>EPA Region I</b>		2. Federal Grant or Other Identifying Number Assigned By Federal Agency <b>1-#####</b>		OMB Approval No. <b>0348-0038</b>	Page <b>1</b>	of <b>1</b>	pages
3. Recipient Organization (Name and complete address, including ZIP code) <b>Woodtown Landfill Coalition Main Street Woodtown, CT 06890</b>							
4. Employer Identification Number <b>##-#####</b>		5. Recipient Account Number or Identifying Number <b>NA</b>		6. Final Report <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7. Basis <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Funding/Grant Period (See Instructions) From: (Month, Day, Year) <b>09/01/94</b>		To: (Month, Day, Year) <b>08/30/97</b>		9. Period Covered by this Report From: (Month, Day, Year) <b>09/01/94</b>		To: (Month, Day, Year) <b>08/30/95</b>	
10. Transactions: <b>Technical Assistance Activities</b>				i Previously Reported	ii This Period	iii Cumulative	
a. Total outlays						23,180	
b. Recipient share of outlays						4,636	
c. Federal share of outlays						18,544	
d. Total unliquidated obligations						0	
e. Recipient share of unliquidated obligations						0	
f. Federal share of unliquidated obligations						0	
g. Total Federal share (Sum of lines c and f)						18,544	
h. Total Federal funds authorized for this funding period						50,000	
i. Unobligated balance of Federal funds (Line h minus line g)						31,456	
11. Indirect Expense							
a. Type of Rate (Place "X" in appropriate box) <b>NA</b> <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed							
b. Rate		c. Base		d. Total Amount		e. Federal Share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.							
13. Certification: <b>I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.</b>							
Typed or Printed Name and Title <b>Pat Jones, Executive Director</b>				Telephone (Area code, number and extension) <b>(203) ###-####</b>			
Signature of Authorized Certifying Official <i>Pat Jones</i>				Date Report Submitted <b>09/15/95</b>			

NSN 7540-01-218-4387

289-202

Standard Form 258A (REV 2-92)  
Prescribed by OMB Circulars A-102 and A-110

**FINANCIAL STATUS REPORT (SF 269, Short Form), cont.**

10. e. Unliquidated recipient obligations

*Enter the portion of the amount owed to contractors that will be paid with the matching contribution.*

f. Unliquidated federal obligations

*Enter the portion of the amount owed to contractors that will be paid with federal funds (EPA reimbursement).*

g. Total federal share

*Enter the sum of 10c and 10f.*

h. Total federal authorized funds

*Enter the total federal contribution as specified in the grant agreement.*

i. Unobligated federal funds

*Subtract the amount in 10g from the amount in 10h.*

12. Remarks

*Optional. You may attach a separate sheet providing explanatory information if you believe it necessary to explain data entered on this report.*

13. Certification

*The Project Manager should read, sign, and date this certification.*

**FINANCIAL STATUS REPORT**

*(Short Form)*

*(Follow instructions on the back)*

1. Federal Agency and Organizational Element to Which Report is Submitted  EPA Region I		2. Federal Grant or Other Identifying Number Assigned By Federal Agency  1-#####		OMB Approval No. <b>0348-0038</b>	Page 1	of 1	pages
3. Recipient Organization (Name and complete address, including ZIP code) Woodtown Landfill Coalition Main Street Woodtown, CT 06890							
4. Employer Identification Number ##-#####		5. Recipient Account Number or Identifying Number NA		6. Final Report <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7. Basis <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Funding/Grant Period (See Instructions) From: (Month, Day, Year) 09/01/94		To: (Month, Day, Year) 08/30/97		9. Period Covered by this Report From: (Month, Day, Year) 09/01/94		To: (Month, Day, Year) 08/30/95	
10. Transactions: Technical Assistance Activities				i Previously Reported	ii This Period	iii Cumulative	
a. Total outlays						23,180	
b. Recipient share of outlays						4,636	
c. Federal share of outlays						18,544	
d. Total unliquidated obligations						0	
e. Recipient share of unliquidated obligations						0	
f. Federal share of unliquidated obligations						0	
g. Total Federal share (Sum of lines c and f)						18,544	
h. Total Federal funds authorized for this funding period						50,000	
i. Unobligated balance of Federal funds (Line h minus line g)						31,456	
11. Indirect Expense							
a. Type of Rate (Place "X" in appropriate box) <input checked="" type="checkbox"/> NA <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed							
b. Rate		c. Base		d. Total Amount		e. Federal Share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.							
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.							
Typed or Printed Name and Title Pat Jones, Executive Director				Telephone (Area code, number and extension) (203) ###-####			
Signature of Authorized Certifying Official <i>Pat Jones</i>				Date Report Submitted 09/15/95			

NSN 7540-01-218-4387

289-202

Standard Form 268A (REV 2-92)  
Prescribed by OMB Circulars A-102 and A-110

## FINAL PROJECT REPORT ---

Grant recipients must submit to EPA a draft of their Final Project Report for review no later than 90 days prior to the end of the approved project period and final report within 90 days of the end of the project (see pages 8 and 12 for more information).

The report need not be any longer than three to four pages. The following example is of a sample table of contents for a Final Project Report.

# FINAL PROJECT REPORT

	<u>Page</u>
<b>I. INTRODUCTION</b>	<b>1</b>
<b>II. PROJECT GOALS AND OBJECTIVES</b>	<b>1</b>
<b>III. ACTIVITIES UNDERTAKEN TO ACHIEVE GOALS AND OBJECTIVES</b>	<b>2</b>
<b>IV. DIFFICULTIES ENCOUNTERED</b>	<b>2</b>
<b>V. TECHNICAL ADVISORS WORK PRODUCTS</b>	<b>3</b>
<b>VI. FUNDS SPENT</b>	<b>4</b>
A. Federal Share	
B. Matching Share	
1. Cash	
2. In-Kind Contributions	
<b>VI. CONCLUSION</b>	<b>4</b>

## LEDGER SHEET FOR RECORDING CASH TRANSACTIONS

NOTE: You will probably want to balance your accounts on a ledger sheet such as this on a monthly basis. You will find a blank outline for this form in the pull-out "Blank Documents" section.

### Date

*Enter the date of each transaction.*

### Description

*Describe the cash transaction, such as the number of the payment check received from EPA, the source of a cash contribution, or the type of expenditure (goods or services purchased).*

### Federal Grant Funds

*Enter the amount of any payment received from EPA in response to a Request for Reimbursement.*

### Cash Contributions

*Enter the amount of any cash contribution.*

### Expenditure

*Enter the amount of any payments made for services or materials.*

### Previous Balance

*Enter the amount of funds that carried over from the previous month's ledger.*

### Amount/Balance

*Enter the amount of the cash transaction.*

- If the transaction is income, note this with a (+).*
- If the transaction is an expenditure, note this with a (-).*

*For your first entry, calculate the balance by adding or subtracting the entry on the "amount" line from the amount shown in the "previous balance" line. Each of the following balances is calculated by adding or subtracting the entry in the "amount" line from the entry in the "balance" line directly above it.*

### Totals

*You can balance the cash transaction ledger by using the entries on this line. To balance your monthly ledger, add the totals of "federal grant funds" to "cash contributions." Subtract from this amount the total for "expenditures." Add the "previous balance" to this total. This amount should equal the last balance entry.*



## MONTHLY RECORDING OF A GROUP'S MATCHING CONTRIBUTION

---

NOTE: You will find a blank form in the pull-out "Blank Documents" section.

### **In-Kind Contributions of Donated Time, Products, or Services**

#### **Date**

*Enter the information on the date that the contributions were made.*

#### **Type of Contribution**

*Enter the type of contributions. You must save any receipts and keep individual time sheets (see page 43 for a sample form) to document the contribution.*

#### **Hours/Quantity**

*Enter the number of labor hours or quantity for each type of contribution.*

#### **Rate**

*Enter the rate (if any) associated with each contribution. Labor rates are typically an hourly rate, and copying a newsletter would be a per copy rate. The rates used must correspond to those included in your approved grant application budget.*

#### **Value Balance**

*To calculate a dollar value for each type of contribution, multiply the hours or quantity by the rate. As you continue filling out the form, enter a running total of the value on the "balance" line.*

#### **Total In-Kind**

*Enter the total sum of your in-kind contributions based on your entries (this figure should be the same as your last "balance" entry). You may need several copies of this sheet each month, depending on the level of your group's activities.*

## Monthly Matching Contribution Worksheet

In-Kind Contributions

Month: January  
 Member: \_\_\_\_\_

Date	Activity or Contribution	Hours X Rate = Value		
1				
2	Writing Newsletter	8	20.00	160-
3				
4				
5	Editing Newsletter	2	20.00	40-
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27	Accounting Services	4	24.00	96-
28				
29				
30				
31				
<b>Total In-Kind for the Month</b>				<b>\$296-</b>

**MONTHLY RECORDING OF A GROUP'S MATCHING CONTRIBUTION, cont.**

NOTE: You will find a blank form in the pull-out "Blank Documents" section.

**Cash Expenditures (for items purchased with group funds)**

Receipt #

*Enter the information as the expenditures are made.*

Vendor

*Enter the name of the product or service provider.*

Purpose

*Enter the reason or justification for the purchase.*

Total

*Enter the total value of the purchase.*

Total Cash Expenditures for the Month

*Total the last column to get the total cash expenditures for the month.*

## Monthly Matching Contribution Worksheet

Cash Expenditures

Month: January  
 Member: \_\_\_\_\_

Receipt #	Vendor	Purpose	Total
1	STAPLES	Paper for Newsletter	26.00
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
Total Cash Expenditures for the Month			\$26.00

Receipts Attached:

## SUMMARY MONTHLY SHARE ---

NOTE: You will find a blank form in the pull-out “Blank Documents” section.

Using the totals from the In-Kind and Cash Expenditure Worksheets, list each person’s contributions and total them to get the total share for the current month.

- If this is the first month, repeat this figure in the last line, “Total Recipient Matching Share to Date.”
- Otherwise, use the summary worksheet from the previous month to calculate the total to date.

# Woodtown Landfill Coalition

## Summary Monthly Recording of Group's Matching Contribution

Month January

Year 1994

Member	In-kind	Cash Expenditure	Total
Beth Ann Kyle	296-	-	296-
Bob Smith	-	40-	40-
Marina Dos	15-	12-	27-
Caroline Miller	75-	-	75-
<b>TOTAL</b>	386-	52-	438-

TOTAL MATCHING SHARE FOR THE MONTH	\$ 438-
RECIPIENT MATCHING SHARE THROUGH THE PRIOR MONTH	\$ 6,473-
TOTAL RECIPIENT MATCHING SHARE TO DATE	\$ 6,911-

## GROUP MEMBER'S TIME SHEET ---

NOTE: You will find a blank form in the pull-out "Blank Documents" section.

Group members may use this worksheet to keep track of the time that they spend doing TAG-related activities that count as in-kind contributions toward the 20 percent matching requirement.



## SUMMARY REQUEST FOR REIMBURSEMENT (FEDERAL SHARE) WORKSHEET

---

NOTE: You will find a blank form in the pull-out “Blank Documents” section.

This worksheet, or any other similar format or system, will help organize the information that you will be presenting on the Request for Reimbursement Form (Standard Form 270).

### Period

*Enter the time period that this worksheet accounts for — typically either one quarter or one month.*

### Year

*Enter the year.*

### Partial Payment Request Number

*Enter the number of this reimbursement period request (this should correspond to the number entered on the Request for Reimbursement Form, line 5).*

### Date

*Enter the date of the invoice.*

### Item

*These subcategories may be altered to fit the types of payments that your group makes — the categories shown are examples of some of the expenses for which your group may request reimbursement. For each item, list the hours or quantity, the rate that the service or product provider has charged, and multiply these to arrive at the total value. [NOTE: Round figures to the nearest dollar. Round amounts less than \$0.50 down. Round amounts of \$0.50 and more up. For example, you have newsletter costs of \$74.75. You would round this figure up to \$75.00. Be sure that your ledger shows this adjustment.]*

### Total Reimbursement Requested

*Add the figures in the “Value” column to arrive at a total for the reimbursement requested. Check your figures by adding the figures in each of the “Hours/Quantity” and “Rate” columns and multiplying those two figures together. The result should equal the total of the “Value” column.*

# Woodtown Landfill Coalition

## Summary Request for Reimbursement—Federal Share

Period from: 1/1/ to: 3/31/

Year 1994

Partial Payment Request Number 3

Date	Item	Hours or Quantity	Rate	Value
3/25	TA Contractor: Jan Carter	40	\$76.	3,040.
	Administrator Contractor:			
3/31	Amy Smith	16	\$5.	80
	Copying & Printing:			
2/4	Newsletter	1500	\$0.05	75
	Postage:			
4/18	Newsletter	700	\$0.29	203
2/22	Meeting Announcement	50	\$0.29	15
	Telephone:			
1/29	December Long Distance			14
	TOTAL REIMBURSEMENT REQUESTED			\$ 3427.



## BLANK DOCUMENTS YOU WILL NEED TO MANAGE YOUR TAG

In this section, you will find blank copies of each document you will need for managing your TAG. Please note that there is no blank form to correspond with the Final Project Report. Whenever questions on these forms call for standard answers by all TAG recipients, EPA has supplied the appropriate response to simplify the application process for you.

Documents and worksheets that you will find in this section include:

- Request for Reimbursement (Standard Form 270 [7-76]).
- Quarterly Progress Report.
- Financial Status Report (Standard Form 269 [4-88], Short Form).
- Ledger Sheet for Recording Cash Transactions.
- Monthly Recording of a Group's Matching Share (two forms).
- Summary Monthly Recording of Matching Share.
- Time Sheet.
- Summary Request for Reimbursement for Federal Share.
- MBE/WBE Utilization Form (Standard Form 334).

# REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO.

0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED

a.  ADVANCE  REIMBURSEMENT

b.  ANNUAL  PARTIAL

2. BASIS OF REQUEST

CASI

ANNUAL

3. FEDERAL SPENDING AGENCY AND PROGRAM/ACTIVITY ELEMENT (C) WHICH IS A REPORT OR REPORT UNIT

EPA Region

4. FEDERAL GRANT (IF OTHER IDENTIFYING NUMBER APPLICABLE BY FEDERAL AGENCY)

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST

6. EMPLOYER IDENTIFICATION NUMBER

7. RECIPIENT'S ACCOUNT NUMBER OR WORK IDENTIFICATION NUMBER

NA

8. PERIOD COVERED BY THIS REQUEST

FROM (month, day, year)

TO (month, day, year)

9. REQUEST ORGANIZATION

Name

Number and Street

City, State and ZIP Code

10. PAYEE (When a check is to be sent a statement must be sent)

Name NA

Number and Street

City, State and ZIP Code

## 11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGSHAMS/FUNCTIONS/ACTIVITIES ▶	(a)	(b)	(c)	TOTAL
	Technical Assistance	NA	NA	
a. Total program outlays to date (As of date)	\$	\$	\$	\$
b. Less: Cumulative program income				
c. Net program outlays (Line a minus line b)				
d. Estimated net cash outlays for advance period				
e. Total (Sum of lines c & d)				
f. Non-Federal share of amount on line e				
g. Federal share of amount on line e				
h. Federal payments previously requested				
i. Federal share now requested (Line g minus line h)				
j. Advances required by month, when requested by Federal grantor agency for use in making pre-scheduled advances	1st month	NA		
	2nd month	NA		
	3rd month	NA		

## 12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	\$ NA
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested (Line a minus line b)	\$ NA

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

13.

**CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE	TELEPHONE (AREA CODE, NUMBER, EXTENSION)

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes 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 (0348-0044), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

**INSTRUCTIONS**

Please type or print legibly. Items 1, 3, 5, 9, 10, 11a, 11c, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry	Item	Entry
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.		
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.		
6	Enter the employer's identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.		
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.		
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.		
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.		
11	The purpose of the vertical columns (a), (b), and (c), is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.	11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other persons.
		11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
		11c	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
		13	Complete the certification before submitting this request.

# **TAG QUARTERLY PROGRESS REPORT**

**Date:**

**Report Number:**

**Report Period:**

**Site:**

**Grant Recipient:**

**Recipient Group Representative:**

**Technical Advisor:**

**PROGRESS ACHIEVED:**

**DIFFICULTIES ENCOUNTERED:**

**PERCENT OF PROJECT COMPLETED TO DATE:**

**MATERIALS PRODUCED THIS QUARTER:**

**ACTIVITY ANTICIPATED IN NEXT QUARTER:**

# FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted  <b>EPA Region</b>		2. Federal Grant or Other Identifying Number Assigned By Federal Agency		OMB Approval No. <b>0348-0038</b>	Page 1	of 1 pages
3. Recipient Organization (Name and complete address, including ZIP code)						
4. Employer Identification Number	5. Recipient Account Number or Identifying Number  <b>NA</b>	6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No		7. Basis <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Annual		
8. Funding/Grant Period (See instructions) From: (Month, Day, Year)		To: (Month, Day, Year)		9. Period Covered by this Report From: (Month, Day, Year)		To: (Month, Day, Year)
10. Transactions				I Previously Reported	II This Period	III Cumulative
a. Total outlays						
b. Recipient share of outlays						
c. Federal share of outlays						
d. Total unliquidated obligations						
e. Recipient share of unliquidated obligations						
f. Federal share of unliquidated obligations						
g. Total Federal share (Sum of lines e and f)						
h. Total Federal funds authorized for this funding period						
i. Unliquidated balance of Federal funds (Line h minus line g)						
11. Indirect Expense		a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Professional <input checked="" type="checkbox"/> Other		<input type="checkbox"/> Final <input type="checkbox"/> Fixed		
b. Rate		c. Base		d. Total Amount		e. Federal Share
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.						
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.						
Typed or Printed Name and Title					Telephone (Area code, number and extension)	
Signature of Authorizer Certifying Official					Date Report Submitted	



# Monthly Matching Contribution Worksheet

## Cash Expenditures

Month: \_\_\_\_\_  
 Member: \_\_\_\_\_

Receipt #	Vendor	Purpose
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

**Total Cash Expenditures for the Month**

Receipts Attached:

# Monthly Matching Contribution Worksheet

## In-Kind Contributions

Month: \_\_\_\_\_

Member: \_\_\_\_\_

Date	Activity or Contribution	Hours X Rate = Value
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		

**Total In-Kind for the Month**

# Woodtown Landfill Coalition

## Summary Monthly Recording of Group's Matching Contribution

Month \_\_\_\_\_

Year \_\_\_\_\_

Member	In-kind	Cash Expenditure
<b>TOTAL</b>		

**TOTAL MATCHING SHARE FOR THE MONTH**  
**RECIPIENT MATCHING SHARE THROUGH THE PRIOR MONTH**  
**TOTAL RECIPIENT MATCHING SHARE TO DATE**







