Federal Grant Compliance Requirements for Subawards

Invoice Review and Approvals
For DPH Subrecipients
(Presented to STD/HIV/VH Division Subrecipients 11/7/2024)

Agenda

- Opening Remarks
- Introductions
- Background Information
- Financial Responsibilities and Authoritative References
- Invoice Submission Overview
- Closing Remarks
- Questions and Answers Session

Introductions

Financial Management Grant Compliance Team

- Kim Paradeses
- Katie Tillman
- Mitch Austin
- Tomiwa Benton

Disclaimer

The information contained in this presentation is intended as a guide to the appropriate supporting documentation for subrecipient expenditures. It applies to all federal subawards. It is <u>*not*</u> *all inclusive.*

All DPH Program Areas and all Subrecipients who enter into a DPH subrecipient relationship are expected to be familiar with and adhere to all regulations pertaining to Subrecipients as outlined in the applicable federal regulations, the 2 CFR 200, and any referenced publications. This would include being familiar with and adhering to all South Carolina state procurement and disbursement regulations as well as any applicable local rules and regulations.

Items purchased with any funds awarded in a Subrecipient agreement must adhere to all South Carolina state procurement and disbursement regulations in addition to any applicable funding guidelines and requirements.

NOTE: If a subaward has multiple funding sources, whether they are federal, state, and/or other funds, all activities must follow the applicable ***federal*** *guidelines.*

Agency Update

On July 1, 2024, the S.C. Department of Health & Environmental Control (DHEC) ***became two separate agencies***: S.C. Department of Environmental Services (SCDES) and S.C. Department of Public Health (DPH).

This training is attended for the SC Department of Public Health (SCDPH).

Background Information

Since 2014, Subrecipient funding has come under increased scrutiny from both federal and state regulatory agencies.

The rules and regulations pertaining to Subrecipients have not changed much, however, the federal and state monitoring of Subrecipients has.

The Grant Compliance Division's mission is not to look for errors or to create unnecessary work for the Subrecipient or the Program Areas.

The mission of the Grant Compliance Division is to ensure Subrecipients, and Program Areas are following all applicable rules and regulations so that they can keep and continue to receive federal funding through DPH.

We need our Subrecipients.

We cannot afford to have you fail.

Background Information (cont.)

It is DPH’s responsibility to monitor all Subrecipients both programmatically and financially.

The Grantor (the Federal Entity issuing the grant monies) may audit DPH and/or the Subrecipient at any time.

DPH may audit their Subrecipients at any time.

If any expenditures are found to be unallowable or misappropriated by the Subrecipient, those funds must be repaid to DPH, who in turn must repay the Grantor.

NOTE: Federal dollars cannot be used to pay back these unallowable/misappropriated funds.

Financial Responsibilities

1. Track, monitor, and reconcile all subaward funds.
2. Know your grant.
3. Know the applicable state and federal regulations.
4. Review all expenditures to ensure all expenses are allowable, reasonable, documented, and allocated appropriately.
5. Submit detailed invoices correctly and timely.
6. Provide any additional documentation for periodic desk reviews conducted by the Grant Compliance Division.

Financial Responsibilities (cont.)

- The Program Area and the Subrecipient are responsible for the efficient and effective administration of the federal subaward through the application of sound management practices.

Financial Responsibilities (cont.)

Track, Monitor, Reconcile:

- Once a subaward is issued, it must be monitored so that the Program Area and Subrecipients adhere to the subaward agreement periods, grant periods, performance periods, invoicing/reporting periods, and renewal periods.
- Revenue and expenditures must be tracked so that the Program Area and Subrecipient always know the balance of the grant.
- The subaward must be reconciled periodically to ensure budget line items and the award amount are adhered to and to ensure funding opportunities are not wasted.

Financial Responsibilities (cont.)

- Expenditures must be reviewed to ensure all reimbursement requests are allowable, allocated appropriately and documented properly.
- Invoices must be monitored to ensure they are submitted timely. This is generally, monthly.
- Invoices must be tracked, reviewed and approved timely, in order to be paid timely. This needs to be done by both Subrecipient and DPH internal processes.

Financial Responsibilities (cont.)

- The Program Area and the Subrecipient are responsible for administering federal funds in a manner consistent with the underlying agreements, program objectives, and the terms and conditions of the federal award. In order to do this, you must know your grant.

Financial Responsibilities (cont.)

Know Your Grant:

Although subawards may be similar, different grants may have unique requirements, allowables, and un-allowables. The various applicable dates may also be different between grants.

It is the Program Area's and the Subrecipient's responsibility to know these requirements, allowables and un-allowables as well as any unique dates that must be adhered to.

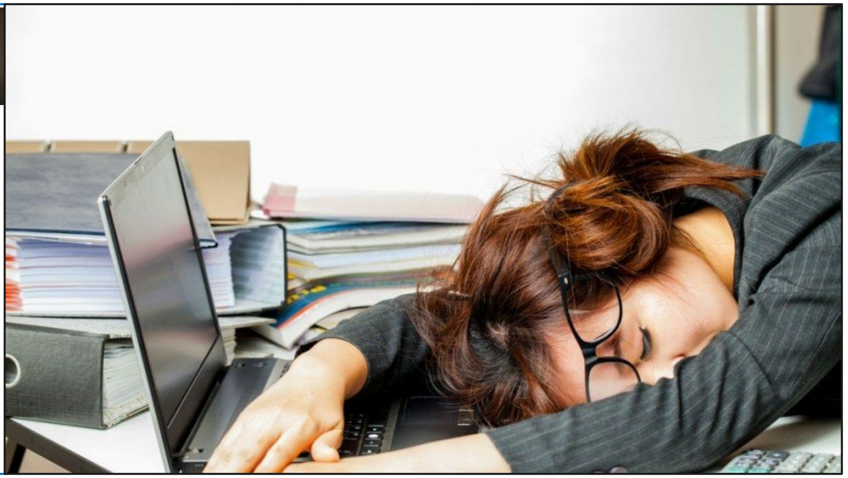
<u>Examples</u>: Some grants require written Federal approval for the purchase of incentives and promotional items while other grants do not allow for these items at all.

Note: It is a best practice to get all approvals in writing.

Financial Responsibilities (cont.)

Know the Applicable Federal Regulations:

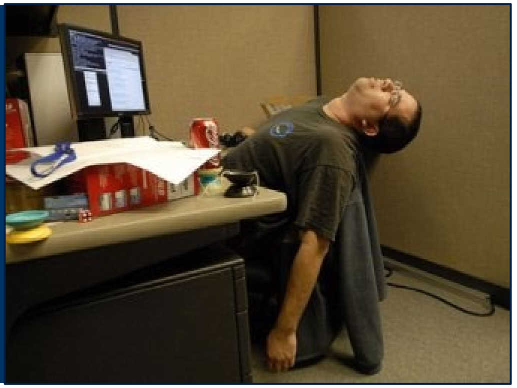
The Program Area and the Subrecipient are responsible for understanding and maintaining compliance with the 2 CFR 200 “Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.”



Financial Responsibilities (cont.)

Know the Applicable State Regulations:

The Program Area and the Subrecipient are responsible for understanding and maintaining compliance with all South Carolina State Procurement Regulations as well as South Carolina State Disbursement Regulations.



General Requirements

- Federal grantors often impose more specific, detailed and/or restrictive documentation requirements on the award. Based on the funding source of the subaward, DPH may require additional documentation that is not addressed in this guide and is not addressed in the generic subaward template however is information the subrecipient needs to know.
- These additional documentation requirements should be listed in RFGA or in the “Special Conditions” or the “Method of Payment” section of the subaward agreement when applicable.

Documentation Requirements

- All expenditures and financial transactions must be supported by documentation that details why the transaction is allowable for grant purposes.
- Accounting records must trace back to source documentation.
- Subrecipients should have a system to organize, group, submit and retain the related information for each grant activity.
- DPH can and will review/audit records at any time.

Documentation Requirements

Documentation must demonstrate that costs are:

- Reasonable, allowable, and are allocated appropriately
- Are within grant limits
- Are treated consistently
- Are determined in accordance with Generally Accepted Accounting Principles (GAAP) and the applicable OMB cost principles/2 CFR 200 Rules and Regulations along with all state rules and regulations.

Retention and Availability Requirements

- Supporting documentation is required as an attachment to all invoices submitted for reimbursement with all expenditures supported by the appropriate documentation.
- The type of documentation is dependent upon the individual circumstances of the subrecipient, the category of expenditure or other condition(s) cited in the subaward.
- Supporting documentation must be retained by the Program Area and the Subrecipient for the entire retention period indicated in the subaward (on average 6 years).

Retention and Availability Requirements (cont.)

- Additional supporting documentation may be requested by DPH at any time during the subaward period of performance and/or the retention period.

All documentation must be readily available upon request.

Failure to have documentation may result in expenditures being deemed unallowable as undocumented

HIPAA or Other Confidential Information

It does not matter whether the required documentation contains information that is classified as HIPAA or confidential. The Subrecipient is required to have and retain all required detailed documentation for the entire retention period.

This information will not be subject to review in its detailed form unless absolutely necessary. However, it still must be available at any time for review.

Full detail reviews would generally be for full audit purposes or for more in-depth desk reviews; It would not be requested for invoice approvals or for routine limited desk reviews.

Invoice Requirements:

Invoices should be submitted timely. This is normally on a monthly basis; however, this should be stated in your subaward agreement.

Invoices must include at minimum:

- Subrecipient's name
- Remittance Address
- Contact Name
- Grant name
- Grant number
- Grant period
- Invoice date
- Month and year of the reimbursement expenses

Invoice Requirements: (cont.)

Invoices must be submitted in an approved format.

Invoice formats must include at minimum:

- Budget Categories
- Budget Amount by Category
- Current Amount of Reimbursement by Category
- Cumulative (Y-T-D) Amount of Reimbursement by Category

  or
- Remaining Amount of Budget by Category

Invoice Requirements: (cont.)

Budget Categories generally include:

- Salaries
- Fringe Benefits
- Travel (includes registrations)
- Supplies
- Fixed Charges
- Contractual Services
- Capitalized Equipment
- Other Direct Cost

Invoice Documentation Requirements

Categories generally include:

- Salaries
- Fringe Benefits
- Travel (includes registrations)
- Training and Other Events
- Meetings/Events with Meals and/or Room Rentals
- Procurements:
    - Procurement Card / Credit Card Purchases
    - Operating Expenses
    - Gift Cards Purchases
    - Employee/Volunteer Appreciation/Expenses
    - Incentives
    - Promotional Items
    - Other Subaward Expenses

Invoice Documentation Requirements

Sample Invoice

SUBRECIPIENT EXPENDITURE INVOICE

Subrecipient Name:

Address:

Purchase Order:

Invoice Date:

Invoice Number:

Sponsor:
South Carolina Department of Public Health
2100 Bull Street
Columbia, SC 29201

Award Number:

Award Dates: Start End

Check if Final Invoice

Subaward Number: Subaward PI Name:

Award Amount:

Invoice Period: to

Expense Categories	Budget	Current Expenses	Cumulative Expenses	Balance
Personnel / Salary				
Fringe				
Travel				
Supplies				
Contractual/Consultant				
Equipment **				
Other				
Total Direct Costs	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Indirect Cost				
Total	$ 0.00	$ 0.00	$ 0.00	$ 0.00

*Equipment definition for Federal Awards:
https://www.ecfr.gov/cgi-bin/text-idx?SID=421d3e3a239e70bdcef843df7113da50&mc=true&node=se2.1.200_133&rgn=div8

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 objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

subrecipient authorized representative title

subrecipient authorized signature and date

For Billing Questions, Please Contact:

Print Form Instructions

Invoice Documentation Requirements: (cont.)

All supporting documentation should show the date of payment.

This can be accomplished most easily by using a computer-generated report for items such as salaries or by writing the date paid and the check number on the actual invoice submitted as back up.

Salaries

The most common audit findings are those dealing with salaries according to the Office of the Attorney General. Findings have included:

- No documentation or documentation that does not meet federal standards.
- Employee time is being charged at budgeted rates rather than actual time worked.
- Time worked on multiple grants and projects is not recorded separately/allocated properly.

Salaries

- Salaries or wages include:
  - Employee's gross salary or wages which include the employee's portion of social security, unemployment, workers compensation, retirement, health insurance, etc. along with any federal, state and/or local income tax.

- Fringe benefits include:
  - Employer's portion which includes social security, unemployment, workers compensation, retirement, and health insurance.

Salaries

All salaries must be documented to support total hours worked on the grant. This is generally accomplished using a time and effort system whether it be an automated system, a simple spreadsheet, or time sheet.

The appropriate documentation supporting salary expenditures must be submitted with every invoice seeking salary reimbursements.

Salaries

Salary documentation should show all allocations of salaries for each employee on the grant.

This must be supported by a time and effort report along with the following supporting documentation:

- Position description for all employees being charged to the grant and allocation amounts if applicable.
- Description of any cost allocation methodology used
- Brief description of activity to support charging the grant.

Salaries

If time is allocated, 100% of the employee's time must be accounted for.

Each DPH grant must be charged separately.

Any time allocated to funds other than DPH funds, should be documented as "other" and can be grouped together.

If there are any adjustments to salaries, these should be reflected in the month the adjustment is made.

Note: Holiday time and personal time (annual leave/sick leave, etc.) can be charged to the grant using the same allocation methodology as salaries.

Salary Documentation

SUBRECIPIENT NAME

POSITION DESCRIPTION

EMPLOYEE NAME:	John Doe
EMPLOYEE JOB TITLE:	Client Services Coordinator
EMPLOYEE SALARY:	$36,000

JOB DUTIES:

• Interviews and processes clients– Grant X	50%
• Processes clients – Grant Y	15%
• Administrative services – other funds	35%
	100%

	Subrecipient Name: XXX				
	Payroll Period: December 1 - 31, 2019				
	Detailed Time and Attendance				
	John Doe	Hr. Grant X	Hr. Grant Y	Hr. Other Funds	Total Hours
2	client visits	6	1	1	8
3	training (description)	8	0	0	8
4	client visits	5	1	2	8
5	client visits	8	0	0	8
6	client visits	8	0	0	8
9	client visits	8	0	0	8
10	admin reports (desc.)	2	1	5	8
11	Training (description)	0	8	0	8
12	Training (description)	0	8	0	8
13	Training (description)	0	8	0	8
16	client visits	8	0	0	8
17	client visits	6	1	1	8
18	client visits	6	0	2	8
19	client visits	2	2	4	8
20	client visits	3	2	3	8
23	client visits	4	1	3	8
24	holiday	0	0	8	8
25	holiday	0	0	8	8
26	holiday	0	0	8	8
27	client visits	5	0	3	8
30	Client Services	0	0	8	8
31	Client Services	0	0	8	8
		79	33	64	176
	Employee	Hr. Grant X	Hr. Grant Y	Hr. Other Funds	Total Hours
	John Doe	79	33	64	176
		45%	19%	36%	100%

Travel

This overview is not a substitute for reading and understanding the travel reimbursement policies in the DPH Travel Manuals and on the CG's Travel website.

DPH has the responsibility to deny any travel reimbursement requests that do not follow the State and DPH travel reimbursement policies.

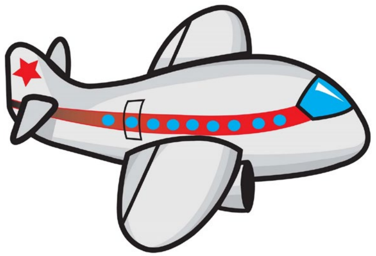
DPH has standardized forms available for use by the subrecipient upon request. These forms may be deemed mandatory by the DPH Program Area and are highly recommended by Grants Compliance.

Travel

Subrecipients must follow the same travel rules that state employees follow when on official, approved travel status for DPH-related business.

They must provide the similar documentation and receipts that state employees must provide in order to be reimbursed.

This applies to volunteers for the subrecipient as well.



Travel – Misc. Notes

If a Subrecipient is traveling from out-of-state to SC, travel will be processed as in-state travel.

If a Subrecipient is traveling from SC to out-of-state, travel will be processed as out-of-state travel.

Travel
Mileage Rates

- Mileage is only reimbursed when driving one's own car.
- Mileage is not reimbursed when driving a rental car.
- The State of SC follows the mileage reimbursement rates set annually by the IRS.

2024 mileage reimbursement rate:

1/1/2024 – 12/31/2024 $0.67 per mile

Travel
DPH Subrecipient Travel Expense Report Form 103

The DPH Subrecipient 103 form or similar must be used to capture all required travel information.

The following must be captured:

- The itemized expenses for each day
- Departure time from home or headquarters for the first day of the trip.
- Arrival time to home or headquarters for the last day of the trip.
- Signature of the subrecipient's traveling employee, the subrecipient's authorizing agent and the DPH Program Area supervisor involved with the project

Note: all mileage should be documented with a departure and arrival destination.

DPH Subrecipient Travel Form 103

South Carolina Department of Public Health
Manual Monthly Travel Expense Report
For SUBRECIPIENT Use Only

REIMBURSEMENT FOR: ____________ (Month/YYYY)

Subrecipient ____________

Name ____________ Today's Date ____________

Street Address ____________ Headquarters ____________

City, State, Zip ____________

Date MM/DD/YY	DEP ARR	TIME	AM PM	Destination of Travel Departure/Arrival/Return Address	Auto Miles $ 0.670	Per Diem	Meals	Lodging	Air Trans	Other Trans	Register Fees	TOTAL PER DAY
				TOTALS MILES	0							
				TOTAL COSTS PER CATEGORY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
											GRAND TOTAL	$ -

I hereby certify or affirm that the above expenses were actually incurred by me as necessary traveling expenses in the performance of my official duties; any meals or lodging included in a conference or convention registration fee have been deducted from this travel claim, and that this claim is true and correct in every material matter and conforms with the requirements of all applicable federal, state, and local laws, rules and regulations.

EMPLOYEE SIGNATURE: ____________ DATE: ____________

SUPERVISOR SIGNATURE: ____________ DATE: ____________

DPH APPROVAL: ____________ DATE: ____________

All applicable regulations and guidelines as outlined in the 2 CFR 200 and State Procurement and Disbursement Regulations must be applied.
Failure to follow all applicable regulations and guidelines may result in a denial of reimbursement in total or in part for non-compliance.

DPH 0103 Subrecipient Only

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Travel
DPH Subrecipient Out-of-State Travel
Form 104

The DPH Subrecipient 104 form or similar is required if DPH is reimbursing travel expenses for DPH related-business conducted outside of South Carolina.

This must be approved <u>prior to</u> the travel and must support the scope of work for the grant.

Signatures must include:

- The subrecipient's traveling employee
- The subrecipient's authorizing agent
- The DPH Program Area supervisor involved with the project

Subrecipient Out-of-State Travel Form 104

South Carolina Department of Public Health
Out of State Travel Request for Subrecipients
For SUBRECIPIENT Use Only

SUBRECIPIENT NAME:

1. Name of Traveler — 2. Registration Fee:

   Name of Traveler — Registration Fee:

   Name of Traveler — Registration Fee:

   Name of Traveler — Registration Fee
3. Name of Meeting:
4. Meeting Location:
5. Date of Meeting: From: To:
6. Mode of Travel: (i.e. Personal vehicle, rental vehicle, commercial air, etc.)
7. Justification

(Brief explanation to include why the trip is necessary, the benefits to the agency/subaward, how it relates to the individual's job and any efforts to find comparable in-state training.) Attach a printed program/agenda if available.

8. Estimated Total Cost
9. Approvals:

   Subrecipient's Approval Authority — Date:

   DPH Program Area Approval — Date:

Travel
DPH Subrecipient Travel Log
Form 178

The DPH Subrecipient 178 form is a tool for the traveler to keep track of their travel expenses.

Note: Some Program Areas may require the Subrecipient to complete this form as part of the required documentation.

DPH Subrecipient Travel Log Form 178

South Carolina Department of Public Health
Travel Log
For SUBRECIPIENT Use Only

SUBRECIPIENT NAME:

Name — Period of Travel

Street Address

City — Zip Code

City of Residence

Date	Time		Destination		Trip Miles	Meals	Lodging	Air Trans	Other Trans	Misc	Register Fees	Purpose of Trip
	Depart	Arrive	From	To								
				TOTALS								

Travel - Lodging

- A Subrecipient must be at least 50 miles from their assigned HQs <u>AND</u> residence to be reimbursed for lodging accommodations while on official DPH business.
- Subrecipients must adhere to the Federal GSA rates for lodging.

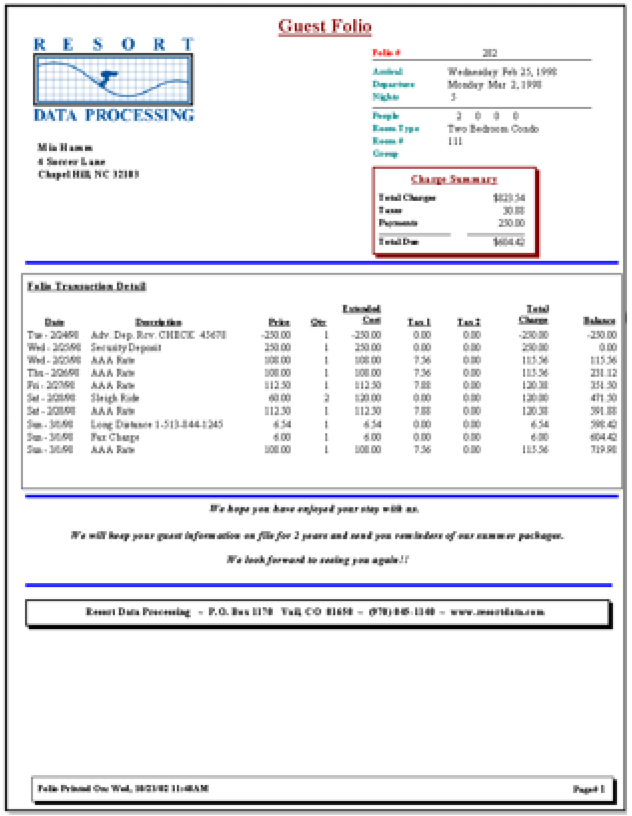
Note: Be aware that some hotels may say they have a “government” or “special” rate, but it may be higher than the official GSA rate. Please make it known that you are traveling on State business and are not a Federal employee when making reservations.
Hotels are NOT required to match the GSA rate. The traveler will be responsible for any amount over the published GSA rate.

Travel - Lodging

A paid hotel folio must be submitted as back up documentation in order to be reimbursed for lodging expense.

It must include the following:

- Hotel Name and Address
- Name of room occupant(s)
- Dates of stay
- Amount charged for nightly rate by day
- Taxes and fees applicable by day
- Total Amount Charged
- Zero Balance



Guest Folio

RESORT DATA PROCESSING

Mia Hamm
4 Soccer Lane
Chapel Hill, NC 32183

Folio #	282
Arrival	Wednesday Feb 25, 1998
Departure	Monday Mar 2, 1998
Nights	5
People	2 0 0 0
Room Type	Two Bedroom Condo
Room #	111
Group	

Charge Summary

Total Charges	$823.54
Taxes	30.88
Payments	250.00
Total Due	$604.42

Folio Transaction Detail

Date	Description	Price	Qty	Extended Cost	Tax 1	Tax 2	Total Charge	Balance
Tue - 2/24/98	Adv. Dep. Rcv. CHECK 45670	-250.00	1	-250.00	0.00	0.00	-250.00	-250.00
Wed - 2/25/98	Security Deposit	250.00	1	250.00	0.00	0.00	250.00	0.00
Wed - 2/25/98	AAA Rate	108.00	1	108.00	7.56	0.00	115.56	115.56
Thu - 2/26/98	AAA Rate	108.00	1	108.00	7.56	0.00	115.56	231.12
Fri - 2/27/98	AAA Rate	112.50	1	112.50	7.88	0.00	120.38	351.50
Sat - 2/28/98	Sleigh Ride	60.00	2	120.00	0.00	0.00	120.00	471.50
Sat - 2/28/98	AAA Rate	112.50	1	112.50	7.88	0.00	120.38	591.88
Sun - 3/1/98	Long Distance 1-513-844-1245	6.54	1	6.54	0.00	0.00	6.54	598.42
Sun - 3/1/98	Fax Charge	6.00	1	6.00	0.00	0.00	6.00	604.42
Sun - 3/1/98	AAA Rate	108.00	1	108.00	7.56	0.00	115.56	719.98

We hope you have enjoyed your stay with us.

We will keep your guest information on file for 2 years and send you reminders of our summer packages.

We look forward to seeing you again!!

Resort Data Processing – P.O. Box 1170 Vail, CO 81658 – (970) 845-1140 – www.resortdata.com

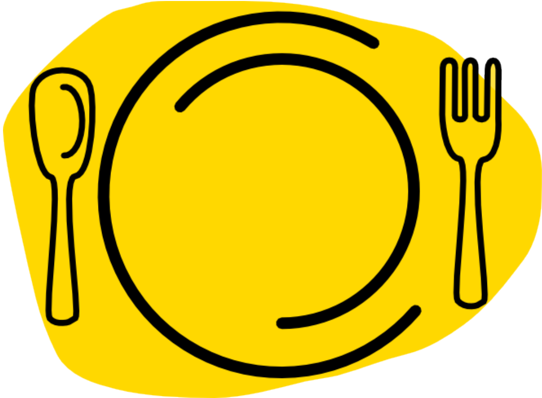
Folio Printed On: Wed, 10/23/02 11:48AM — Page# 1

Travel - Meals

For meal reimbursement Subrecipients must be at least 10 miles away from their headquarters and residence and the trip arrival and departures must meet the rules listed below:

DAILY	In-State	Out-of-State	Departure	Arrival
Breakfast	$ 8.00	$ 10.00	prior to 6:30 am	prior to 1:30 pm*
Lunch	$10.00	$ 15.00	prior to 11:00 am	prior to 8:30 pm
Dinner	$17.00	$ 25.00	prior to 5:15 pm	after 8:30 pm
Maximum	$35.00	$50.00	prior to 6:30 am	after 8:30 pm

- The time limitation for breakfast will not apply for overnight trips with early morning returns
- Receipts are not required per state requirements but may be required for local requirements.
- The federal rates for meals and incidentals do not apply to Subrecipients being reimbursed with DPH subawards/grants. They must follow the state reimbursement rates.



Travel - Meals

In most cases, one-day trip meals are <u>NOT</u> reimbursable.

If the Subrecipient has a one-day trip (no over-night stay), meals are not reimbursable unless the Subrecipient is at least 10 miles from headquarters AND residence AND meets the other requirements:

- Dinner is reimbursable if the Subrecipient leaves HQ before 5:15pm and returns after 10:00pm.
- Breakfast and lunch are not reimbursable for one-day trips unless the Subrecipient has written DPH Controller (not Program Area Director) approval AND follows the departure/arrival times for both meals.
- Meals already paid for as part of a registration fee are not reimbursable to the Subrecipient.

Note: Any meals claimed for a one-day trip are subject to income tax, except non-optional meals included in registration fees.

Travel - Meals

- Meals that are included with registration fees or in lodging fees are not reimbursable unless a valid, written justification is provided to explain why the Subrecipient could not participate in the included meal.
- Continental breakfasts and “receptions” are not considered meals.
- If the hotel provides a hot breakfast (including a hot protein like eggs, bacon, etc.) the Subrecipient cannot request a breakfast reimbursement.

Travel - Airfare

Airfare requests for reimbursement must show the following:

- Paid receipt showing airfare rate/charges
- Paid receipt showing airline baggage fees
- Copy of the flight itinerary

No federal or state funds may be used to purchase first class airline tickets. A Subrecipient while traveling on business of the grant is required to use the most economical mode of transportation.

Note: Fees charged for preferred seating are not reimbursable.
Fees charged by a travel agent are not reimbursable.

Travel – Other Transportation (Receipt Required)

Modes of transportation that require a receipt:

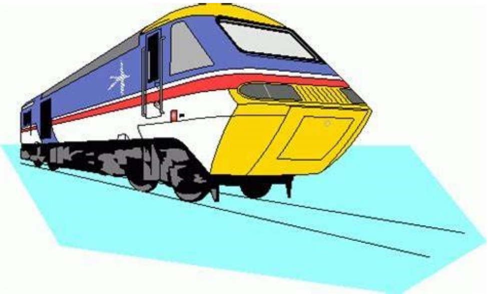
- Major bus lines requiring tickets – Greyhound, etc.
- Amtrak and other railway systems
- Rental vehicles (Optional items offered are not reimbursable – i.e., insurance. In addition, mileage is not reimbursable for a rental car. Fuel purchases must be documented by a paid receipt noted with the rental car tag number and the signature of the driver of the rental car.)

Travel – Other Transportation (No receipt required)

Modes of transportation that do not require a receipt but need an explanation on the travel reimbursement form:

- Taxis/Uber/Lyft or similar Subways
- Metro systems
- Airport shuttle

Note: Even though a receipt is not required, it is best practice and we HIGHLY recommend to have a receipt as documentation of expenses. Also, always remember Tips are still unallowable.



Travel – Miscellaneous Expenses

Miscellaneous business expenses incurred while on travel status that require a receipt (list is not all inclusive):

- Parking
- Telephone calls
- Internet/wi-fi access
- Gasoline for rental or company cars – these must include the vehicle tag number and signature of the driver of the rental car.
- Faxes
- Maps and other supplies
- Tolls
- Mandatory porterage (not optional porterage)

Travel – Miscellaneous Expenses

Note:

More and more programs are using mobile units to deliver services.

When in use, these mobile units are considered offices and the staff are reporting to a mobile office.

Neither the unit or the staff should be considered on travel status for routine services.

Expenses associated with the operation of these mobile units should be charged to supplies/gasoline expenditure codes and not to travel expenditure codes (i.e., gasoline to fuel the mobile unit).

Travel – Registration Fees

Reimbursement requests for registration fees must include a paid receipt with the following detail:

- Event name
- Dates and times
- Amount paid
- A copy of the agenda showing if meals are included or not

Meeting/Conference Agenda

[Click to select date]	
7:00 pm to 9:00 pm	Registration and Reception
[Click to select date]	
7:30 am to 8:00 am	Continental Breakfast
8:00 am to 10:00 am	Opening Ceremonies Keynote Addresses: **[Name, Company]** **[Name, Company]**
10:00 am to 10:30 am	Break
10:30 am to 12:00 pm	Presentation: **Sales and Marketing**
12:00 pm to 1:30 pm	Lunch Keynote Address: **[Name, Company]**
1:30 pm to 3:00 pm	Presentation: **Competition in the Industry**
3:00 pm to 3:15 pm	Break
3:15 pm to 4:45 pm	Presentation: **Quality Assurance**
6:00 pm to 8:00 pm	Evening Reception
[Click to select date]	
7:30 am to 8:00 am	Continental Breakfast
8:00 am to 10:00 am	Keynote Addresses: **[Name, Company]** **[Name, Company]**
10:00 am to 10:30 am	Break
10:30 am to 12:00 pm	Presentation: **Employee Motivation**
12:00 pm to 1:30 pm	Lunch Keynote Address: **[Name], [Company]**

Travel – Unallowed Cost

- Tips

- Porterage unless it is documented as a mandatory charge for carrying bags in/out of hotel. Optional porterage is not reimbursable.

Training, Meetings and Other Events
(no food or room rentals involved)

Trainings, meetings, or other events may be held periodically as part of the programmatic requirements or to meet programmatic needs if the grant allows for such expenses.

These trainings and/or events must be approved by the Program Area and documented.

Documentation must include:

- Training or Event name
- Dates
- Instructor or Coordinator name(s)
- Attendee names
- Attendee's place of business and/or
- Attendee's role justifying attendance
- Attendee's signature

Meetings/Events to include Meals and/or Conference Facility Rentals DPH Subrecipient Form 130

When holding a meeting or event that will include meals* and/or room rentals, a DPH Subrecipient Form 130 or similar must be completed to obtain prior approval for the event and to ensure all documentation for the event is captured.

A list of the proposed attendees or target group must be attached to the 130 Form when submitted for approval.

Requests for prior approvals should be submitted 30 days in advance, when possible, to ensure all expenses are allowable.

* "Meals" is defined as food, snacks, candy and/or beverages

Meetings/Events to include Meals and/or Conference Facility Rentals DPH Subrecipient Form 130

- Attendance at the event must be at least 75% non-SCDPH employees to receive full reimbursement, otherwise the subrecipient will receive meal reimbursement at the State of SC allowance rates.
- The cost of meals must be fair and reasonable and as close to the state allowances as possible.

Meetings/Events to include Meals and/or Conference Facility Rentals DPH Subrecipient Form 130

- If requesting hotel rooms for the Form 130 event, each employee staying must be more than 50 miles from their assigned headquarters AND residence and must use GSA lodging rates.
- Any meals not covered by the Form 130 related to travel for the event, if an overnight stay is required, will be reimbursed at the State of SC allowance rates.

Meetings/Events to include Meals and/or Conference Facility Rentals DPH Subrecipient Form 130

When requesting reimbursement, the subrecipient must submit:

1. the *preapproved* Form 130,
2. a sign in sheet showing the names of attendees and their employer/status of the attendee justifying attendance and
3. a copy of all receipts to be reimbursed.

Meetings/Events to include Meals and/or Conference Facility Rentals DPH Subrecipient Form 130

If the attendees are of a confidential nature (i.e. HIV patients, victims of a crime, etc.), the detailed listing does not need to be submitted to DPH. A summary listing, to include the number of attendees by category may substitute for the detailed listing.

The detailed listing must be available for DPH to review during desk reviews and/or audits if deemed necessary to complete the review or audit.

DPH Subrecipient Meetings/Events to include Meals and/or Conference Facility Form 130

South Carolina Department of Public Health
Approval for Meetings/Events That Include Meals and/or Rental Facilities
For SUBRECIPIENT Use Only

SUBRECIPIENT NAME:
Name of Meeting: Request Date:
Date of Meeting:
Provider of Services:

This form must be submitted and approved by your DPH Program Contact 30 days prior to event.

SECTION A: MEETING/EVENT - FOOD (MORE than 25% DPH Employees Attending)

Meals	Amt Allowed	#DPH>10 miles	#DPH<10 miles	# Non DPH	Total Attending	Total Cost
Breakfast	$ -		N/A		0	$ -
Lunch	$ -		N/A		0	$ -
Dinner	$ -		N/A		0	$ -

Other Charges:
Total Other Charges: $ -
Grant Total for Event Food and Other (less room rental): $ -

SECTION B: MEETING/EVENT - FOOD (25% or Fewer DPH Employees Attending)

Meals	Amt Allowed	# DPH Staff	# Non DPH	Total Attending	Total Cost
Breakfast	$ -			0	$ -
Lunch	$ -			0	$ -
Dinner	$ -			0	$ -

Other Charges:
Total Other Charges: $ -
Grant Total for Event Food and Other (less room rental): $ -

SECTION C: MEETING/EVENT - RENTAL FACILITIES (Rooms over $500.00 each require an DPH form 138 completed)

# of Meeting Rooms:
Cost per Room:
Total Room Cost: $ -

Total Cost of Event $ -

APPROVALS	(signature)	(print name and title)	(date)
Requested By:			
DPH Program Approval			
RETURN TO (please print):			

All applicable regulations and guidelines as outlined in the 2 CFR 200 and State Procurement and Disbursement Regulations must be applied. Failure to follow all applicable regulations and guidelines may result in a denial of reimbursement in total or in part for non-compliance.

DPH Form 130 - Subrecipient Version

South Carolina Department of Public Health
ATTENDEE LIST FOR MEETING/EVENT
For SUBRECIPIENT Use Only

Name of Meeting:
Date of Meeting:

First Name (Print)	Middle Initial	Last Name (Print)	Title/Business	Signature

Total Attendees (Page __ of __):

	(signature)	(print name and title)	(date)
Submitted By:			
Reviewed and Approved for Payment by DPH Program Area:			

DPH Form 130 - Subrecipient Version

Meetings/Events to include Meals and/or Conference Facility Rentals DPH Subrecipient Form 130

If the meeting/event involves room rentals, the rooms must be listed on the DPH Subrecipient Form 130 form or similar.

If a meeting room rental exceeds $10,000, a justification on the site selection and cost must be submitted. The DPH Subrecipient form 138 Justification for Conference Site Selection Form or similar must be completed as documentation for the selection.

Meetings/Events to include Meals and/or Conference Facility Rentals DPH Subrecipient Form 138

SOUTH CAROLINA DEPARTMENT OF PUBLIC HEALTH

JUSTIFICATION FOR CONFERENCE SITE SELECTION FORM 138

Agency Name________________________ Conference Planner____________________

Street Address______________________________ Telephone________________________

City/State/Zip________________________ Name of Conference____________________

Conference Frequency____________________

SITE SELECTION:

Hotel/Motel Name____________________

Street Address______________________________

City/State/Zip________________________

BASIS FOR SELECTION:

OTHER HOTELS/MOTELS CONTACTED (attach a separate sheet if necessary):

(1) Name____________________ (2) Name____________________

Street Address____________________ Street Address____________________

City/State/Zip____________________ City/State/Zip____________________

(3) Name____________________ (4) Name____________________

Street Address____________________ Street Address____________________

City/State/Zip____________________ City/State/Zip____________________

LAST TWO HOTELS/MOTELS WHERE THIS CONFERENCE WAS HELD:

(1) Name____________________ (2) Name____________________

Street Address____________________ Street Address____________________

City/State/Zip____________________ City/State/Zip____________________

Conference Planner's Signature Date

Personal Cell Phone Usage

Reimbursement for personal cell phone usage must be calculated based on related business usage vs. other usage (personal use and other non-DPH related business use.)

It cannot be an agreed upon amount/percentage based on averages or projections of use.

The employee seeking reimbursement for personal cell phone usage must submit a copy of their full personal cell phone bill using the appropriate method to calculate the percentage for business usage:

Personal Cell Phone Usage

Calculation for Reimbursement for Cell Phone Users that Receive Free Minutes:

1. Mark all business calls.
2. Add up all the minutes of the business calls excluding the roaming business calls for now.
3. Divide the total business call minutes by the bill's total air minutes (not roaming minutes).
4. Take the percentage of step #3 and multiply the monthly usage fee (not including roaming charges) by this percentage.
5. Add this total to any actual business roaming charges.
6. Multiply by 8% tax and this is the reimbursement amount.

Personal Cell Phone Usage

Calculation for Reimbursement for Cell Phone Users That Do Not Receive Free Minutes:

1. Mark all business calls.
2. Add up the charges for all the calls.
3. Add 8% to the total of the calls to get reimbursement amount.

Personal Cell Phone Usage

Basic Rules to Follow:

1. Must provide COMPLETE phone bill.

2. Phone bill must show the cell phone account holder’s name. A statement needs to be added if the phone is in a spouse’s or other person’s name.

3. Mark claimed calls on the bill.

4. If the user gets free minutes, be sure to include all minutes when getting total minutes of bill. Some phone companies list the minutes for long distance and roaming on separate pages, then peak and off-peak minutes.

5. List the formula you are using to get the amount of reimbursement on the bill.

Verification of business calls should be done by having the employee notate each phone call on their bill as either business or personal. For questionable claims, the supervisor may want to use the free website www.anywho.com using the reverse lookup feature.

Business Cell Phone Usage

- The employee must certify that the business phone was used for business purposes only.
- Monthly business phone charges should be calculated based on the employee’s percent of time and effort towards the grant for the corresponding time period. Keep in mind the dates of service being billed and the dates of usage being billed when applying the time and effort percentages.
- If the employee cannot certify that the cell phone was used solely for business purposes, the guidance published for personal cell phone usage and reimbursement must be followed in order to seek reimbursement.

Procurements

The purpose of this section is to provide a basic understanding of some of the requirements of the State's Procurement laws and regulations in order to help guide the development of subrecipient policies. This section is not comprehensive of all requirements that may be applicable to purchases that you may make. You should review the S.C. Consolidated Procurement Code and Regulations for complete information. The full text of the S.C. Consolidated Procurement Code can be found at https://www.scstatehouse.gov/code/t11c035.php

The full text of the Regulations can be found at https://www.scstatehouse.gov/coderegs/Chapter%2019.pdf

Procurements

All procurements must follow all federal, state and local rules and regulations.

The Subrecipient must have a written procurement policy that is as strict as the federal, state AND any local policies.

The Subrecipient must follow the same procurement policies DPH follows unless their own policies are more restrictive/stringent.

The Program Area and the Subrecipient are responsible for knowing and adhering to the rules and regulations as outlined in the State Procurement Code and the Federal Grant Award.

Procurements

Purchases under $10,000.00

Small purchases not exceeding $10,000 can be made without securing multiple competitive quotations if the prices are considered fair and reasonable. The request must be annotated “Price is fair and reasonable” and must be signed by the buyer. Multiple quotes, though not required, are often used to demonstrate that a price is “fair and reasonable.” Purchases must be distributed equitably among qualified suppliers. When practical, a quotation must be solicited from other than the previous supplier before placing a repeat order. Purchases cannot be artificially divided in order to avoid competition.

Procurements

Three written quotes

Written requests for written quotes from a minimum of three qualified vendors must be made for purchases greater than $10,000 but not in excess of $25,000, or for commercially available off the shelf products not in excess of $100,000. You must receive and retain in the purchase file at least three bona fide, responsive, and responsible quotes. The written request for quotes must include a purchase description. Requests must be distributed equitably among qualified suppliers. Purchases cannot be artificially divided in order to avoid competition.

Procurements

Advertised purchases

Written solicitation of written quotes, bids, or proposals must be made for a purchase, other than for commercially available off the shelf products, above $25,000. The solicitation must be advertised publicly in an appropriate widely distributed publication. At a minimum, the advertisement must contain (1) a description of the goods or services to be acquired, (2) how to obtain a copy of the solicitation, (3) when and where responses are due, and (4) the place of performance or delivery. The advertisement must be published with adequate notice in advance of the due date to allow for response by the prospective vendors, and in no case should notice be less than 7 days prior to the due date. A copy of the written solicitation and written quotes or proposals must be retained in the purchase file. The award must be made to the lowest responsive and responsible source or, when a request for proposal process is used, the highest-ranking offeror.

Procurements

Procurement File Retention

- The Procurement file must contain, at a minimum, copies of all quotes or proposals received, copies of written solicitations or written requests for quotations, copies of all written communications and e-mails related to the purchase, and a copy of the purchase order if a purchase order was used. The procurement file must be retained for three years after the date of the last payment is made or longer if the grant specifies a longer retention schedule.

SC Small Purchases

- Procurements **Must**:
  - Include all applicable shipping, handling, packaging, and installation charges (not tax)
  - Group together purchases of like items

- Procurements **Must Not**:
  - Be artificially divided to avoid the procurement process

Procurement Card/Credit Card Purchases

- Allowable expenses can be paid using a procurement card or credit card.
- All appropriate procurement policies and regulations must be followed for these purchases.
- All procurement card and credit card purchases must be documented. Documentation must show the supplier's name, date purchased, items purchased, prices, total cost and delivery date if applicable. The reason for the purchase should be documented as well.
- *A credit card or Pcard statement alone is not adequate documentation.*

Operating Expense

Allowable operating expenses will vary depending on the individual grant and budget.

Operating expenses may include but are not exclusive to:

- Rent or mortgage expense
- Utilities expense
- Supplies
- Equipment
- Contractual expense

It is the Program Area's and the Subrecipient's responsibility to know what operating expenses are allowable.

Operating Expense

Each operating expense must have supporting documentation. Appropriate supporting documentation is generally the actual invoice received or a copy of the contract stating the cost and amount paid.

The invoice should be noted with the payment date, check number and amount paid when possible.

If costs are allocated, the allocation should be noted on the invoice by funding and percentage with percentages totaling 100%.

Note: Allocation methodologies need to be available for desk review purposes.

Cost Allocation

- When non-payroll costs benefit two or more awards or projects it is required that subrecipients and program area understand the benefit to each award and document the allocation methodology used to charge each award.
- Documenting and applying a cost allocation methodology is an area of focus for all audits and desk reviews.
- Payroll costs should always be distributed based on actual effort that accurately reflects the work performed during the applicable time period, as covered in §200.430 Compensation - personal services.

Cost Allocation Examples

Cost allocation based on usage.

The monthly cost of supplies/expendables to maintain a lab computer system is $1,000. The computer system is used solely for projects A and B. The computer operating system keeps a log of users and their time on the system. Project A assistants have 100 combined user hours a month and Project B assistants have 80 combined user hours a month. A reasonable base to allocate the expense would be computer user hours.

The cost allocated to Project A is $560 (100 user hrs. / 180 total user hrs. x $1,000).

The cost allocated to Project B is $440 (80 user hrs. / 180 total user's hrs. x $1,000)

Cost Allocation Examples

Cost allocation based on effort.

A research assistant spends 80% effort on Project A and 20% effort on Project B. The research assistant uses supplies totaling $3,000 per month on the two projects. Usage is directly related to the amount of effort devoted to each project.

$2,400 (80% of $3,000) is charged to Project A.

$600 (20% of $3,000) is charged to Project B.

Indirect Cost

Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs.

In theory, costs like heat, light, accounting and personnel might be charged directly if little meters could record minutes in a cross-cutting manner. Practical difficulties preclude such an approach. Therefore, cost allocation plans, or indirect cost rates are used to distribute those costs.

Indirect Cost

Therefore, you can either allocate your administrative expenses, or you can charge indirect cost.

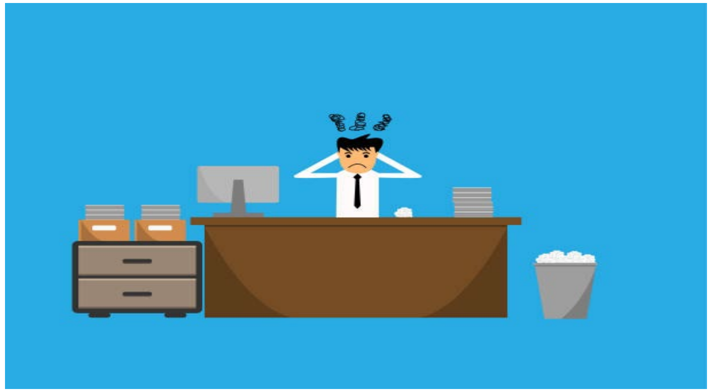
If you already have a federally negotiated indirect cost rate (NICRA) from your cognizant federal agency, you should always charge that approved rate.

Indirect Cost

If you do not have a NICRA, and want to charge Indirect cost, you can opt to charge the de minimis indirect cost rate (ICR). The de minimis indirect cost rate is 10% of an organization's Modified Total Direct Cost (MTDC)

Indirect Cost

MTDC is an allocation base that excludes capital equipment, capital expenditures, participation support costs, patient care costs, rental costs, tuition remission, scholarships, fellowships, participant support costs and the portion of each subaward in excess of $25,000 (regardless of the subaward's period of performance under the award).



Indirect Cost

Accordingly, any organization using the de minimis ICR must first calculate its MTDC (i.e., add up all eligible components of modified total direct costs) and then multiply by 10% to calculate the amount of allowable indirect costs.

Sample IDC Calculation

Budget:		Total Direct Costs:	
Personnel	$25,000		$100,000
Consultants	$5,000		
Equipment	$10,000	Exclusions:	
Travel	$3,000	Equipment	$10,000
Supplies	$10,000	Subcontract	$20,000
Other Direct	$2,000	Total	$30,000
Subcontract (1)	$45,000		
Total	$100,000	**MTDC:**	
		TDC-Exclusions=	**$70,000**

Gift Card/Certificates, Vouchers and Pre-Paid Card Purchases

SPECIAL PROCEDURE

The purchase of gift cards/certificates, vouchers, pre-paid cards, and other items of monetary value are usually unallowable expenses for both federal and state awards.

However, if they are allowable, the purchase of these items must be **preapproved**, limited and strictly monitored.

Gift Card/Certificate, Vouchers and Pre-Paid Card Purchases

SPECIAL PROCEDURE

If allowable, the Subrecipient must obtain written approval prior to any cards being purchased. The gift card approval form is available by request. The following process must be followed:

1. Subrecipient must submit a written request with justification to the Program Area
2. Program Area must verify allowability for the purchase
3. Program Area must obtain written federal approval if applicable
4. Program Area must obtain written approval from the Grants Compliance Division

Gift Card/Certificate, Vouchers and Pre-Paid Card Purchases

The Subrecipient must submit the gift card approval form to purchase any gift cards/certificate, vouchers, pre-paid card, etc. or other items of monetary value to the Program Area. The form includes:

- Reason for the purchase - what is the gift card is being used for
- Known recipients or target recipients
- Number of cards/certificates to be purchased
- Value of each card/certificate
- Total purchase price
- How the cards will be disbursed/distributed
- Evidence of a tracking system

Gift Card/Certificate, Vouchers and Pre-Paid Card Purchases Approval Form

Subrecipient Gift Card/Voucher Prior Approval Request Form

Subrecipient Name:	Date of Request:
Subaward # (DPH internal #)	
Subaward Period of Performance (grant year):	
Funding Source:	
Vendor name on gift card/voucher:	
Number of gift card/vouchers requested:	Value of each gift card/voucher:
Total purchase price:	
Reason for purchase:	
Number of previously issued gift cards/vouchers on hand:	
Months covered in this request (3-month maximum):	

Gift card/voucher info:

Who will be the clients/target recipients of the cards/vouchers?

Method of distribution:

Description of gift card/voucher tracking:

Additional information relevant to this request:

Please attach relevant documentation to this request such as Federal award information, Notice of Award, emails pertaining to incentive approvals from the Federal award contact, etc.

Authorized Subrecipient Requestor (Print Name)

Authorized Subrecipient Requestor Signature ____ Date ____

Authorized Subrecipient Supervisor (Print Name)

Authorized Subrecipient Supervisor Signature ____ Date ____

INTERNAL DPH USE ONLY:

Program Area Approver (Print Name)

Program Area Approver Signature ____ Date ____

Grant Compliance Approver (Print Name) ____

Grant Compliance Signature ____ Date ____

Gift Card/Certificate, Vouchers and Pre-Paid Card Purchases

It is the Program Area's responsibility to verify that these items are allowable using the funding proposed by the Subrecipient. If the grant requires federal approval, it is the responsibility of the Program Area to obtain this prior to seeking further approvals. Written approval is best practice even if verbal approval is sufficient per the grant.

Once verified, the Program Area must submit the documentation to the Grant Compliance Division. The Grant Compliance Division will approve or disallow the request and return the documentation to the Program Area.

Gift Card/Certificate, Vouchers and Pre-Paid Card Purchases

All documentation for gift cards, vouchers, etc. purchases and distributions must be retained by the Program Area and the Subrecipient for the full retention period.

Documentation is subject to desk review and/or audit at any time.

Volunteer Expenses

Volunteer expenses must follow the same rules as a state employee expenses.

Transportation mileage reimbursement may be paid to volunteers who use their personal vehicles to perform work related tasks. Mileage cannot be paid to volunteers for driving to and from their normal volunteer work site (commuting miles.)

Employee/Volunteer Appreciation

For most grants, employee and volunteer appreciation expenses are unallowable.

Requests to date have been denied by the federal contacts stating that funding was to be used for programmatic support only which does not include employee/volunteer appreciation expenses.

They have stated that if the entity wanted to show appreciation for staff or volunteers, they should do so with their own funding.

Employee/Volunteer Appreciation

If allowable, the subrecipient must obtain written approval from the DPH Program Area <u>prior to</u> making any purchases or contractual obligations associated with an appreciation event.

- Volunteer appreciation expenses must be fair and reasonable.
- The State rules and regulations must be followed.

Incentives

Incentives are generally items used to try to reward or encourage participation.

(i.e. $10 gift card for getting a vaccine or attending an event)

Typically, incentives are unallowable, however, some grants will allow for incentives with <u>prior</u> written approval.

Incentives

If incentives are allowed:

- The Subrecipient should submit a written request and justification to the DPH Program Area along with any mock-ups of any items/materials to be printed for use as incentives.
- The DPH Program Area must seek written approval from their Federal contacts.
- If approved, the Subrecipient must keep detailed records of what the incentives are, the cost of the incentives, who receives incentives, and the written approval.

Promotional Items

Promotional items are allowable for most grants, however, the subrecipient must seek pre-approval from the Program Area prior to any obligations or purchases of such items.

Items must be for a specific event and the specific event must be represented on the promotional items.

The Subrecipient must submit a mock-up of the information/logo to be printed on the promotional item to the Program Area for approval prior to contracting for the printing.

Promotional Items

If approved, detailed records showing how the promotional items were distributed must be kept on file.

Note: Educational materials are not the same as promotional items, therefore, the same restrictions may not apply. These still must be approved by the Program Area prior to purchase.

Tier 2 Subaward Expenses

When a Subrecipient wants to issue subawards (Tier 2 Subawards), it is the Subrecipient's responsibility to:

- Obtain approval from the DPH Program Area for the Tier 2 Subaward prior to awarding any funding.
- Ensure all rules and regulations are followed in awarding the Tier 2 Subawards.
- Ensure all Tier 2 Awardees follow all rules and regulations as outlined in the appropriate guidance (i.e. 2 CFR 200, State Procurement and Disbursement regulations)
- Ensure all reimbursements to Tier 2's are supported by the appropriate documentation.

Reminder

Invoices must be submitted per the contract (i.e. monthly, quarterly, etc.). This is to ensure the payment can be made prior to the close of a grant and can be made timely.

Keep in mind, if the grant closes prior to reimbursements being made, funding may not be available to cover the payment.

If the Subrecipient fails to submit invoices timely, they may forfeit reimbursements.

Financial Subrecipient Monitoring

Limited Desk Review are conducted by the Grant Compliance Division:

FOCUS:

- Documentation
- Allowable Costs
- Cost Allocation
- Internal Controls
- Other Areas of Concern

Limited Desk Review Process

- Initial contact is made through the Program Area for invoice back up documentation.
- Financial review of requested documentation
- Notification of findings via formal letters
- Review of any findings with the Subrecipient and/or Program Area if needed
- Development of corrective action plan if needed

Closing Remarks

Although direct contact between the Grant Compliance Division and the Subrecipient is limited (most contact is through the Program Areas), we are here to help.

Additional Training

Assistance with Invoices and Documentation

Q & A

Q & A Session

Authoritative References

Code of Federal Regulation

Main focus is 2 CFR 200

https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1

Full Code

https://www.ecfr.gov/_ or https://www.gpo.gov/fdsys/browse/collectionCfr.action?collectionCode=CFR

Notice of Funding Opportunity

https://www.grants.gov/web/grants/search-grants.html?keywords=nofo

Grant Award Terms and Conditions

https://www.grants.gov/web/grants/search-grants.html?keywords=grant%20terms%20and%20conditions

Federal Agency Grant Guidelines

https://www.grants.gov/web/grants/home.html

Authoritative References

SC State Disbursement Regulations

https://cg.sc.gov/sites/cg/files/Documents/Guidance%20and%20Forms%20for%20State%20Agencies/CG's%20Accounting%20Policies%20and%20Procedures/03-31-22/Disbursement%20Regulations%20-%20March%202022.pdf

SC State Travel Forms:

https://cg.sc.gov/guidance-and-forms-state-agencies/travel-forms-and-mileage-rate

GSA Rates: https://www.gsa.gov/travel/plan-book/per-diem-rates

SC Procurement: http://www.scstatehouse.gov/code/t11c035.php

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