STATE OF ALASKA

MANAGEMENT COSTS – STANDARD OPERATING PROCEDURE

ADMINISRATIVE PLAN APPENDIX 11.5

CALENDAR YEAR 2023

HAZARD MITIGATION GRANT PROGRAM (HMGP)

(PUBLIC LAW 93-288, SECTION 404)



STATE OF ALASKA DEPARTMENT OF MILITARY AND VETERANS AFFAIRS DIVISION OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT

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INTRODUCTION

Section 324 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended (Stafford Act) authorizes the Federal Emergency Management Agency (FEMA) to provide funding for management costs incurred in the administration of the Hazard Mitigation Grant Program. Management costs are provided at rates of up to 10 percent of the total grant award for the Recipient (state of Alaska) and up to 5 percent of a subgrant award for the subrecipient.

These procedures implement FEMA policy #104-111-1, Hazard Mitigation Grant Program Management Costs (interim), effective 11/14/2018. With the amendment to Section 324 of the Stafford Act, existing regulations and policies related to management costs, including 44 CFR Part 207, are superseded and no longer in use. HMA Guidance on management costs remains relevant.

PURPOSE

The purpose of this document is to set forth the procedures for collecting, documenting, and reporting costs for the management of a Hazard Mitigation Grant Program (HMGP) and its subgrant awards. This document further outlines the process used by the State of Alaska when management costs are awarded as part of an approved HMGP project. This document is not intended for implementing management costs for any other FEMA Hazard Mitigation Assistance grant program.

The State of Alaska's SUBRECIPIENT HANDBOOK FOR HAZARD MITIGATION FUNDING (December 2021) outlines the state's concepts for direction and control of the HMGP. This document amends the Subrecipient Handbook to incorporate the State's Standard Operating Procedure (SOP) for HMGP Management Costs. In no other way does this document change or invalidate the Subrecipient Handbook. Please go to the Resources section of this SOP to locate the link to the Subrecipient Handbook as well as links other documents and resources.

MANAGEMENT COSTS VS. PROJECT MANAGEMENT

Section 324(a) of the Stafford Act defines management costs as "any indirect cost, any direct administrative cost, and any other administrative expense associated with a specific project under a major disaster, emergency or disaster preparedness or mitigation activity or measure."

The terms "management costs" and "project management" are commonly thought of as interchangeable and are also commonly confused when discussing projects.

Because the administration of federal grants is a more definitive and deliberate process, it is necessary for these terms to be understood as having specific and different meanings. For this reason, the following operational definitions are adopted for use when implementing the HMGP:

- <u>Management Costs</u> are any **indirect** costs and **administrative** expenses that are reasonably incurred by a Recipient or sub-recipient in administering a grant or sub-grant award; to include: solicitation, development, review and processing of sub-applications, sub-grant oversight and close-out of sub-grant awards.
- <u>Project Management</u> is **direct** expenditure or monetary obligation incurred in the effort to oversee the implementation and completion of an approved hazard mitigation project.

This operational definition does not change the list of eligible management costs activities identified in Hazard Mitigation Assistance (HMA) Guidance (2015).

REQUIREMENTS

Section 324(b) of the Stafford Act establishes management cost rates under HMGP, as follows: recipients will be reimbursed not more than 15 percent of the total amount of HMGP award, of which not more than 10 percent may be used by the recipient and 5 percent by the subrecipient.

- 1. If a state and tribal government both receive a presidential declaration for the same incident within the same state, then both are recipients. As such, both are eligible to receive recipient management cost funding of up to 10 percent of the HMGP award.
- 2. Sub-recipient pre-award costs are eligible for management cost reimbursement provided:
 - a. The cost was incurred after the date of presidential declaration of a major disaster
 - b. The cost was necessary for the development of the sub-recipient's sub-grant application
 - c. The pre-award expense was reasonable, necessary, allowable and allocable, and includes supporting documentation
 - d. The cost must not duplicate funding from another federal source, including pass through financial assistance such as FEMA's Emergency Management Performance Grant (EMPG) or the NFIP's Community Assistance Program State Support Services Element (CAP-SSSE)
 - e. Pre-award costs are only eligible when the sub-recipient's sub-grant application is approved by FEMA. Sub-grant applications not recommended for funding, either by the Recipient or FEMA, will not receive pre-award management costs reimbursement regardless of circumstance
- 3. All management cost expenses will be documented in writing, to include:
 - a. Evidence that such claims have been reviewed by the sub-recipient on a quarterly basis, and supporting documents are submitted to the State of Alaska or available for inspection
 - b. The Recipient will receive and review the sub-recipient's management costs report and arrange appropriate reimbursement in accordance with established procedures
 - c. The Recipient shall maintain a record of all management costs expenditures and furnish FEMA with a summary of management cost expenses at closeout of individually awarded HMGP sub-grants and at the close out of the HMGP

PROCEDURES

The following procedures exist to ensure that the State of Alaska (Recipient) has processes for providing, managing and reporting both Recipient and sub-recipient management costs for approved HMGP projects:

- 1. FEMA will provide 100 percent of a project's eligible management costs, up to the limits established in Section 324(b) of the Stafford Act.
- 2. FEMA will provide all management cost funding to the Recipient. The Recipient will reimburse the subrecipient management costs for documented eligible costs, up to 5 percent of the total amount of the HMGP sub-award. Reimbursement will follow the schedule outlined in Bullet 11 (below).
- 3. All management costs must be reasonable, allowable, allocable, and necessary as required by Title 2 CFR, Part 200 Subpart E, applicable program regulations, and FEMA's Hazard Mitigation Assistance Guidance (February 27, 2015).
- 4. Management cost awards must meet the Uniform Administrative Requirements for a Federal Award found in Title 2 CFR, Part 200 particularly §200.413 Direct costs, §200.414 Indirect (F&A) costs, §200.416 Cost allocation plans and indirect cost proposals, §200.430 Compensation Personnel Services, §200.431 Compensation Fringe Benefits, §200.453 Materials and supply costs, including cost of computing devices, §200.474 Transportation costs, and Appendix VII to Part 200 States and Local Government and Indian Tribe Indirect Cost Proposals.
- 5. The Recipient's HMGP Administrative Plan is amended to include these procedures for monitoring and reporting sub-recipient management costs as a condition of receiving management costs reimbursement.
- 6. The Recipient will notify individually each HMGP project sub-recipient of the availability of management costs during the formal application development stage (once the sub-recipient has been instructed on how and when to submit a formal HMGP application) as described in FEMA's Hazard Mitigation Assistance Guidance (February 27, 2015). Such notification will be done in writing via mail, e-mail or facsimile and shall include a form for the sub-recipient to acknowledge receipt of the notification.
- 7. The notification form shall also provide the grant sub-recipient the opportunity to accept or decline the offer of HMGP management costs. The sub-recipient's decision shall be communicated to the Recipient by returning the completed notification form as part of the formal HMGP application submission. If management costs are accepted, the grant sub-recipient will prepare an estimated budget for its anticipated management costs, not to exceed 5 percent of the HMGP project's total estimated cost. A worksheet (SF 424C & SF 424MC) is provided for the sub-recipient's use (see Attachment A). The worksheet is to be returned along with the notification form. Failure to include the form may delay quality assurance review and recommendation of the sub-application to FEMA.
- 8. The sub-recipient will be provided a copy of the Recipient's current Management Costs Standard Operating Procedure as a guide to assist in the development of the project's anticipated indirect management costs. The sub-recipient is provided potential sources for obtaining the information needed to prepare the estimate in the Section titled "Management Costs Estimating and Tractability". The sub-recipient is expected to prepare a line-item budget worksheet for the project's management costs. Additionally, the management costs estimate should include a clear description of the expense, such as preparing quarterly reports. In any instance where the nature of the expense is not sufficient to make an informed judgement as to its reasonableness, allowability, allocability or necessity, the sub-recipient

is required to provide a brief and concise narrative that makes possible the necessary eligibility determination.

- 9. The Recipient will receive and review the sub-recipient's worksheet and, if found to include estimated costs that are reasonable, allowable, allocable, and necessary, will forward the document to FEMA for a funding decision.
- 10. The Recipient will notify the sub-recipient of FEMA's decision regarding management costs awarded is support of an approved HMGP project. This notification will include the amount of the award, the period of performance during which the award is available for use, general guideline pertaining to management costs, and the award's reporting requirements.
- 11. Unless otherwise notified, sub-recipients will calculate management cost expenses on a quarterly basis and report the expense to the Recipient within 20 days of the end of the reporting quarter. The state's reporting quarters are as follows:
 - a. 1st Quarter: October 01 through December 31
 - b. 2nd Quarter: January 01 through March 31
 - c. 3rd Quarter: April 01 through June 30
 - d. 4th Quarter: July 01 through September 30
- 12. The sub-recipient will use the HMGP Quarterly Report Form to report management costs expenses incurred in the reporting quarter.
- 13. Management cost reimbursement requests may to be submitted quarterly, annually, or at the completion of the approved project. Reimbursement requests must include evidence of expenditure. (i.e., timesheets, expense reports, fleet vehicle logs, indirect charges, etc.). When a management cost expense must be calculated in order to arrive at a specific dollar amount the method used to calculate the expense must be explained. Such evidence should be in writing with each expense separately listed and documented. A brief narrative of the necessity of the listed expense along with receipts or other documents to support the reported expenditures / reimbursement request are necessary.
- 14. The Recipient shall notify the sub-recipient of the outcome of its review of the HMGP Quarterly Report. This notification will acknowledge the eligibility of the claimed management costs. In the alternative, this notification will also be used to outline any management costs eligibility or documentation deficiencies, if they exist, and the method(s) the sub-recipient may use for remedying same.
- 15. The Recipient will forward copies of the HMGP Quarterly Report to FEMA.
- 16. The Recipient will reimburse sub-recipient management costs once per calendar year or at the close out of the sub-grant. For this procedure, the calendar year begins on January 01 and ends on December 31. These dates have been chosen to avoid workload difficulties that may occur during other annual reporting cycles.
- 17. Sub-recipients may request reimbursement of actual management costs expenditures more often than annually if the delay in such reimbursement would create a hardship. The sub-recipient must make its request in writing and specify the amount of reimbursement sought.
- 18. In no instance will management costs funds be advanced to the sub-recipient, even in cases where advance project funding may be approved (such as when real property is being acquired).

- 19. The Recipient will retain 10 percent of the sub-recipient's management costs reimbursement until the sub-grant is closed by FEMA.
- 20. The retainage will be added to any final management costs reimbursement once notification is received from FEMA that the project is closed. No interest will be added to management cost reimbursements.
- 21. A final payment of all or the remainder portion of eligible management costs will be made as part of the HMGP project closeout.
- 22. The Recipient will forward to FEMA all management costs reporting at the closeout of the HMGP for the presidentially declared disaster under which it was awarded.

MANAGEMENT COSTS ESTIMATING AND TRACABILITY

Although HMGP management costs are capped up to 5 percent of the total eligible project cost, reimbursement of expenditures is neither automatically calculated nor given without documentation. Therefore, it makes sense to estimate a project's management costs before the application is submitted to FEMA. It also makes sense to differentiate any project pre-award management costs (based on project pre-award costs, not to exceed 5 percent) from project management costs.

SOURCES

Develop initial management costs requirements with input of the following sources:

- A. Project Stakeholders
- B. Applicable Codes, Regulations, Statutes and Laws
- C. Potential Contractors, Vendors, and Consultants
- D. Past Successful Undertakings
- E. Estimating Guides
- F. National / Regional Price Catalogs
- G. Input from the Recipient

COLLECT PROJECT REQUIREMENTS

The following tools and techniques will be used to further develop the management cost narrative requirements

- A. Interviews
- B. Focus Groups
- C. Facilitated Workshops
- D. Group Creativity Techniques
- E. Procurement Decision-Making Techniques
- F. Questionnaires and Surveys
- G. Observation Past Project Analysis
- H. Prototypes
- I. Benchmarking
- J. Context Diagrams
- K. Document Analysis

Documentation will be generated during the collect project requirements process. All the costs generated from this process will be summarized using Attachment A – (SF 424C and 424MC).

The following are some examples of common grant management costs and project management expenses:

Management Costs	Project Management Expense
Postage cost for mailing bid specification packets	Outside printing of bid specification packets
Sub-recipient's sub-grant administration	Sub-recipient's direct oversight of work
Dedicated office space and utilities	On-site mobile office rental and utilities
Use of sub-recipient's car – infrequent site visit	Use of sub-recipient's car – daily transport
Force labor account – bookkeeping	Contractual services – bookkeeping
Expendable office supplies – in-office use	Expendable office supplies – field use
Rental of office equipment (i.e., color plotter)	Rental of project equipment (i.e. dump truck)
Fees paid to another department for services	Statutory reviews and required permit fees
Force labor account – fringe benefits	Little Davis Bacon Prevailing Wage adjustments
Technical Monitoring – Contractual	Technical Monitoring – Contractual

As you can see, some expenses can be classified as both management costs and project management. In such an instance, the deciding factor should be whether the expense is directly or indirectly related to the project. If the project's work cannot progress without the expense, it is directly related and classified as "project management". On the other hand, if the expense will only impact oversight, procedural control, or accountability, it is indirectly related and classified as "management costs".

In other words, FEMA states that Management Costs are expenses incurred by a sub-recipient in managing and administering the federal award. To be eligible, the Management Cost must be necessary in the:

- Development of the sub-application
- Delivery of technical assistance (uncommon sub-recipient cost)
- Quarterly progress and fiscal reporting
- Project monitoring (not management)
- Technical monitoring
- Compliance activities associated with federal procurement requirements
- Documentation of quality of work verification for quarterly reports and closeout
- Payment of claims
- Closeout and liquidation
- Records retention

In the event the sub-recipient is still not sure how to classify an expense, the State Hazard Mitigation Section may be contacted for assistance.

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7	4	Post-Acquisition Site Use Design (LS)	1	\$2,500.00	\$2,500.00		5 Other archit	tectural and engin	eering fees	Enter e	stimated e	ngineering in
8	5	Hazardous Materials Abatment Plan (LS)	1	\$500.00	\$500.00		6 Project insp	ection fees	•	Lcosts	çə	0.00
9	6	Asbestos Inspection & Testing per Surface (EA)	6	\$50.00	\$300.00		7 Site work		,		\$5,80	00.00
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11	8	Demolish Structure & Remove Debris (LS)	1	\$11,000.00	\$11,000.00		9 Construction	n	•		\$4,00	00.00
12	9	Install Drainage System & Seed Lot (SY)	10	\$400.00	\$4,000.00		10 Equipment	t	•		\$20	00.00
13	10	Safety Equipment - fence & cone (FT)	10	\$20.00	\$200.00		11 Miscellane	ous	,		\$3,60	00.00
14	11	Project Management - General Contractor (LS)	1	\$3,600.00	\$3,600.00		1-p Administr	ative and legal ex	penses		\$50	00.00
15	1-p	Public Meeting (EA)	1	\$500.00	\$500.00		2-p Land, stru	ctures, rights-of-w	vay, appraisals, etc.		\$60	00.00
16	2-p	Appraisal fees -independent contractor (EA)	2	\$300.00	\$600.00		4-p Architectu	ural and engineeri	ing fees			\$0.00
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The right-hand worksheet list "codes" in order that summarize project costs (please see the codes highlighted in red). The code entered in the left-hand worksheet should describe the expense using the code from the right that most closely matches the activity. As you can see, codes can be used more than once, or not at all if no estimated costs exist for that code. The codes ending with a "p" are pre-award costs.

The letters in parenthesis describe the unit of measure. A complete list of the Units of Measure (UoM) codes is included as Attachment B.

The right-hand cells are used to summarize the cost codes into one specific "coded" line. Both worksheet totals should match. This is the total project cost, less any management costs, and serves as the basis for determining management cost eligibility. The Tab C total is then multiplied up to 5 percent in order to find the maximum management cost allowable for the HMGP project.

The following is an example of SF 424MC (management costs):

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	201-р	Conduct public meeting - force (HR)	9	\$60.00	\$540.00		101 Delivery of Technical Assistance	\$2,400.00
	201-р	Develop sub-application - force (HR)	40	\$60.00	\$2,400.00		102 Quarterly progress and fiscal reporting	\$0.00
	202-р	Document production (LS)	1	\$25.00	\$25.00		103 Project Monitoring	\$0.00
	101	Project monitoring - force (HR)	40	\$60.00	\$2,400.00		104 Technical Monitoring	\$400.00
	102		0	\$0.00	\$0.00		105 Compliance activities associated with federal procurement requirements	\$0.00
	103		0	\$0.00	\$0.00		106 Documentation of quality of work verification for quarterly reports and closed	\$240.00
	104	Technical monitoring - contractural (LS	1	\$400.00	\$400.00		107 Payment of Claims	\$0.00
)	105		0	\$0.00	\$0.00		108 Closeout review and liquidation	\$120.0
	106	Quarterly reporting (HR)	4	\$60.00	\$240.00		109 Records retention	\$0.0
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L	108	Close-out report (HR)	2	\$60.00	\$120.00			\$0.0
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As with the SF 424C cost codes are entered in the left-hand cells as often as necessary and pre-award management costs are designated with a code followed by a "-p" (don't forget the dash – the summary will not capture the cost otherwise).

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Any questions regarding HMGP management costs may be directed to the Alaska State Hazard Mitigation Section at:

Department of Military and Veterans Affairs Division of Homeland Security and Emergency Management P.O Box 5750 JBER, Alaska 99505-5750 Phone: 907-428-7000 Fax: (907) 428-7009 E-Mail: <u>mvamitigation@alaska.gov</u>

Additionally, the State maintains an emergency management web page at: <u>https://ready.alaska.gov</u>.

Under the heading titled "SECTIONS" a group of names will appear when your pointer hovers on the heading. Choose the "GRANTS SECTION" and look under the "Disaster Grants" area for "Hazard Mitigation Grant Program (HMGP)". Included under that title are several links to state resources and documents.

Among the resources is a document titled: "STATE OF ALASKA - SUBRECIPIENT'S HANDBOOK FOR HAZARD MITIGATION FUNDING (April 2021)". This document outlines the state's concepts for direction and control of the HMGP. The document also provides forms for sub-recipient use.

FEMA provides useful information about its various Hazard Mitigation Assistance (HMA) programs at the following link: <u>https://www.fema.gov/grants/mitigation</u>.

Web links:

- The US Government Printing Office and the National Archives and Records Administration jointly administer a website entitled <u>ecrf.gov</u> (<u>https://www.ecfr.gov/</u>) to provide access to various regulations of the Federal Government.
 - <u>Regulations for Uniform Administrative Requirements, Cost Principles and Audit Requirements</u> for Federal awards can be found at 2 Code of Federal Regulations Part 200.
 - Regulations for the Hazard Mitigation Grant Program can be found at <u>44 CFR 206 Subpart N</u> (<u>https://www.ecfr.gov/current/title-44/chapter-I/subchapter-D/part-206/subpart-N</u>)
- Management Costs:
 - Stafford Act, <u>section 324</u> (42 U.S.C. 5165b) (https://www.fema.gov/sites/default/files/documents/fema_stafford_act_2021_vol1.pdf)
 - Hazard Mitigation Grant Program management cost <u>interim policy</u> #104-11-1 (<u>https://www.fema.gov/sites/default/files/documents/fema_stafford_act_2021_vol1.pdf</u>)

CONSTRUCTION AND NON-CONSTRUCTION BUDGET LINKS & ATTACHMENTS

Construction Budget SF-424-C Link (includes Management Cost Budget) (also provided as Attachment A)



Non-Construction Budget SF-424-A Link (includes Management Cost Budget) (also provided as Attachment B)



UoM Description	UoM Commercial Unit Format	UoM Description	UoM Commercial Unit Format	UoM Description	UoM Commercial Unit Format
Acre	ACR	Foot per Minute	FPM	Minute	MIN
Ampere	A	Linear Foot	LF	Month	MON
Arpent	ARP	Square Foot	FT2	Ounce	OZ
Bag	BAG	Gallon (US)	GAL	Fluid Ounce (US)	FOZ
Bale	BL	Gram	G	Troy Ounce	OZT
Barrel	BBL	Kilogram	KG	Pad	PAD
Board Foot	BFT	Milligram	MG	Pack	PAC
Book	ВК	Gross	GRO	Pair	PR
Bottle	вот	Hectare	HA	Pallet	PAL
Box	BOX	Hour	HR	Pint (US)	PT
Bucket	BCK	Hundred	CEN	Pound	LB
Bundle	BE	Inch	IN	Group Proportion	000
Bushel	BU	Cubic Inch	IN3	Quart (US)	QT
Can	CAN	Square Inch	IN2	Ream	RM
Card	CG	Job	JOB	Roll	ROL
Case	CE	Kit	КІТ	Set	SET
Carton	CAR	Liter	L	Sheet	ST
Centimeter	СМ	Microliter	μL	Square	SQ
Square Centimeter	CM2	Milliliter	ML	Lump Sum	LS
Cubic Centimeter	CM3	Lot	LOT	Ton (2,000 LB)	TON
Cord	CDS	Lug	LUG	Tonne (1,000 KG)	Т
Crate	CRT	Meter	М	Tube	TU
Day	DAY	Cubic Meter	M3	Vial	VIA
Deal	DE	Kilometer	КM	Watt	W
Decimeter	DM	Square Kilometer	KM2	Kilowatt	KW
Cubic Decimeter	DM3	Micrometer	μM	Week	WK
Display	DS	Millimeter	MM	Yard	YD
Dozen	DZN	Square Millimeter	MM2	Cubic Yard	YD3
Drum	DRM	Nanometer	NAM	Square Yard	YD2
Each	EA	Square Meter	M2	Year	YR
Foot	FT	Mile	MI	1000 Board Feet	MBF
Cubic Foot	FT3	Square Mile	MI2	1000 Cubic Feet	MCF

STATE OF ALASKA



HAZARD MITIGATION GRANT PROGRAM

NOTICE OF MANAGEMENT COST FUNDING AVAILABILITY

AND

SUB-RECIPIENT'S DECISION FORM (ATTACHMENT C)

Sub-Recipient Name:	
Disaster and Sub-Grant Number:	
Sub-Grant Title:	
Total Estimated Project Cost:	\$
Total Estimated Management Cost (5%):	\$

In accordance with Section 1215 of the Disaster Recovery Reform Act of 2018 and the Federal Emergency Management Agency's Hazard Mitigation Assistance Program and Policy Guide, March 2023, the State of Alaska, as Recipient, gives notice to the sub-recipient identified above of the policies relating to Hazard Mitigation Grant Program (HMGP) management costs availability for presidentially declared major disasters on or after August 1, 2017. This notice specifically identifies the sub-grant eligible for management cost reimbursements and the estimated amounts available.

□ We acknowledge receipt from the Recipient of management costs guidance in accordance with FEMA's Hazard Mitigation Assistance Program and Policy Guide, March 2023

Additionally, the sub-recipient is hereby requested to elect to accept or decline the offer of management costs for the HMGP project identified above

Sub-recipients should submit this document through the Recipient to notify FEMA of the option they select to use no later than ______(Date). Sub-recipients that do not select an option will be considered to have declined the offer for management cost assistance

We elect to: \Box Receive management costs in accordance with the Interim Policy

□ Decline reimbursement for management costs

We understand that this election applies to our project identified above regardless of the project's obligation status and regardless of whether a project is open or closed

Signature of Authorized Representative:

Date:	
Printed Name:	
Title:	

HMGP Administrative Plan Appendix 11.5