

Pennsylvania Emergency Management Agency  
 CDBG-DR Buyout Program Checklist  
 State Fiscal Requirements

CDBG-DR Buyout Program Fiscal Briefing Checklist			
Process	Documentation Detail	PEMA Initial	Subrecipient Initial
<b>Advances</b>	<b>Advance Request</b> <i>NOTE: Advance requests are only used to issue funds necessary for acquisition of property within 3 days of closing</i>		
	1. Letter from municipality on letterhead requesting the advance containing an itemized task list		
	Itemized task list includes:		
	a. Estimates for each task		
	b. Total Amount Requested		
	c. Federal, State and Local Share as applicable of the total identified		
	d. Letter must be signed by the Applicant Agent		
	<b>Documentation of Expenditure of Advance Funding</b>		
	1. Proof of expenditure of any advance funding received, must be submitted to PEMA prior to requesting and receiving additional advance payments or reimbursement requests for the same tasks.		
	a. Copy of each invoice(s) per task that was identified in original letter		
	b. Proof of payment that matches each invoice submitted. In the event that a cancelled check does not match the itemized invoice, the subrecipient must identify each individual cost included in the check and have a corresponding invoice. The total of all invoices must match the amount of the submitted check.		
<b>Payment Request</b>	<b>Payment Requests Must Include:</b>		
	1. Letter from municipality		
	2. "Reimbursement Request" form – CDBG-DR		
	3. Itemized Invoices		
	4. Proof of payment - Cancelled check that matches the itemized invoice. In the event that a cancelled check does not match the itemized invoice, the subrecipient must identify each individual cost included in the check and have a corresponding invoice. The total of all invoices must match the amount of the submitted check.		

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	When there is not a cancelled check, a bank statement is acceptable, however it must match the invoice. In the event that a bank statement entry does not match the itemized invoice, the subrecipient must identify each individual cost included in the check and have a corresponding invoice. The total of all invoices must match the amount of the submitted statement.		
<b>HUD - 1</b>	<b>Documentation Required:</b>		
	Copy of the HUD -1		
	Copy of the check that matches the total of the HUD - 1		
	Copy of the proof of payment for the items listed on the HUD-1		
	Copy of the itemized invoice from the Title Company and/or Attorney		
	Copy of checks that match the invoice from the Title Company/Attorney. In the event that a cancelled check does not match the itemized invoice, the subrecipient must identify each individual cost included in the check and have a corresponding invoice. The total of all invoices must match the amount of the submitted check.		
<b>Force Account Labor (Form 27)</b>	1. Employee Timesheets or completed "DEPARTMENT OF HOMELAND SECURITY FEDERAL EMERGENCY MANAGEMENT AGENCY FORCE ACCOUNT LABOR SUMMARY RECORD". When using the subrecipient's agency timesheet, a description of the service performed by the employee must also be submitted.		
	2. Proof of Payment to Employee: cancelled checks for period when the work was completed or bank statements showing payment if via electronic funds transfer was used		
	3. Signed Affidavits are not acceptable; source documentation is necessary (Generally Accepted Accounting Principles (GAAP))		
<b>Force Account Equipment (Form 27)</b>	1. Submit a completed "DEPARTMENT OF HOMELAND SECURITY FEDERAL EMERGENCY MANAGEMENT AGENCY FORCE ACCOUNT EQUIPMENT SUMMARY RECORD"		
	2. Provide itemized invoices for the purchase of the equipment		
	3. Provide a copy of the cancelled check to the vendor as proof of payment; In the event that a cancelled check does not match the invoice, the subrecipient must identify each individual cost included in the check and have a corresponding invoice. The total of all invoices must match the amount of the submitted check.		

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<b>2CFR Part 200.331</b>	(5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and		
<b>2 CFR Part 200.333</b>	Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:		
	(b) When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.		
<b>Grant Agreement</b>			
<b>CDBG-DR Project Number</b>	<b>CDBG-DR Project Name</b>	<b>County</b>	
<b>Applicant Name (print) and Signature</b>		<b>Date</b>	
<b>PEMA Project Officer Name (print) and Signature</b>		<b>Date</b>	