

Executive Summary: Grants Manual

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About This Executive Summary of the Grants Manual

This executive summary of the ACED Program Grants Manual has been prepared to introduce grantees to the administrative requirements implicit in receiving ACED Program grant funds. It has been prepared for use by administrative and managerial staff of your organization. This document summarizes recommended financial management and administrative practices including internal control procedures.

In case of inconsistencies between the languages in the English or Arabic versions of this document, the language in the English version of this document prevails.

In case of inconsistencies between the languages in the grant manual Executive Summary in English or Arabic and the language in the full Grants Manual, the language in the full Grants Manual prevails.

Each grantee must comply with the provisions included in the full Grants Manual and those in this summary.

Compliance: grantees who do not comply with provisions of USAID regulations, this document and/or the grant agreement signed with the ACED program may have their grants terminated and be required to return any grant funds found to be disallowable.

Audits and Requests for Information: During the course of the grant, ACED Program staff may verify a grantee’s compliance through written questionnaires, site visits, and independent audits or by other means.

Please Remember:

- **Sales Tax:** No sales tax will be reimbursed under any circumstances under an ACED Program grant;
- **Time Sheets:** Each employee of a grantee whose salaries will be paid in whole or in part by the Grant funding is required to complete and sign a time sheet on at least a monthly basis;
- **Biodata sheets** and copies of personal IDs need to be signed by employees/consultants and biodata sheets must be based on the base salary of the employee/consultant;
- **Attendance sheets** for your events need to be signed by the participants – you cannot sign or fill them in on behalf of attendees;

- **Grant Agreement:** Always follow the requirements from the grant agreement;
- **Original Work:** Never plagiarize documents – it is not allowed under Jordanian and international law;
- **Original Invoices:** Submit original, stamped invoices to the ACED program – never fabricate invoices;
- **Original Boarding Passes:** Submit original boarding passes if you travel by plane under a grant;
- **Special Bank Account:** Always open a dedicated special banking account for use by the grant only;
- **Original Registration Certificate:** Provide an original copy of your organization’s registration certificate from the Government of Jordan and the original license certifying the location of your organization and inform the ACED Program when changes occur in the registration;
- **Signed Documents:** Whenever documents are signed, please also indicate the names of people who have signed documents in the document;
- **Transportation Costs:** Whenever participants are provided transportation that is paid for under the grant, please obtain a signed ID from each participant receiving reimbursement for transportation costs;
- **Stationary:** Whenever you buy stationary and/or meals, please always obtain invoices detailing the items you purchase using the grant;
- **Procurement:** When purchasing a good or service with a unit price greater than or equal to the JD equivalent of US\$500, but less than US\$5,000, please always obtain three valid written and original quotes from different vendors. Quotes should be approved by the ACED Program prior to purchasing;
- **US Made Commodities:** Commodities purchased by the ACED Program on the grantee’s behalf must be US made if over \$5,000 USD per transaction;
- **Stolen equipment** must be reported to the police and the ACED program immediately;
- **Refunds:** USAID requires full refund by the grantee of any amount that the grantee did not spend in accordance with the terms and conditions of the Grant Agreement;
- **International Travel:** Please notify the ACED Program in writing for any planned international trip to be financed under a grant at least 17 days prior to paying for any airline ticket;
- **Documents:** Please submit required documents and reports under the grant on time to the ACED Program; and
- **Incurring Costs:** Never incur costs before a grant agreement has been signed between your organization and the ACED program. The ACED program is never obliged to reimburse you for any costs incurred by your organization/affiliates without a valid signed grant agreement.

Where should grantees direct their questions? Seek guidance from the ACED Grants Administrator if you have questions about procedures and guidelines. Any questions related to the ACED Program Grants program or this grantee Manual may be directed to:

Grants Administrator ACED Program - Email: grants@aced-jordan.com
 Tel: 962-3-201-7761 - Fax: 962-3-201-7760 - www.aced-jordan.com

Grants and Grant Types

What is a grant? A grant is a funding mechanism whereby funds are provided to eligible organizations to carry out activities that are consistent with the objectives of the ACED Program. Grant funds do not have to be paid back to the ACED Program if the funds are properly used to implement the program for which the funds were provided in a manner that is fully consistent with the Grants Manual, USAID regulations and the grants agreement.

What types of grants are the available from the ACED Program? There are four basic types of grants available from the ACED Program. All require approval from the ACED Program and USAID's COTR. They differ from each other by purpose, size, duration, payment method, and other aspects. The four types of grants that may be awarded under the ACED Program include:

- Mini-Grants;
- Small Grants;
- Fixed Obligation Grants;
- Program Development Grants.

More detailed information on each type of grants is available in the full Grants Manual.

Eligibility for Grants

What Jordanian organizations are eligible to apply for a grant? To be eligible for funding under a Grant Agreement, the grantee must have one of the following two legal statuses:

- Private or public shareholding company, whether for-profit or not-for-profit, that have company objectives consistent with the broad objectives of the ACED Program and the specific objectives of the ACED Program component recommending the grant for approval, or
- Non-Government Organizations (NGOs), professional organizations, research institutions, and other institutions that have organizational objectives that are consistent with the broad objectives of the ACED Program and the specific objectives of the ACED Program component recommending the grant for approval.

Who is not eligible for grants under the ACED Program? Individuals, political organizations, foreign owned and government institutions and religious groups and for profit private companies that do not meet the criteria as established in this grant manual are not eligible for grants under the ACED Program. However, US NGOs that are not registered in Jordan may apply for grant funds in accordance with the US government regulations that do not exceed \$25,000. Also ineligible are non-governmental organizations whose objectives are not consistent with the objectives of the ACED Program and/or with the specific objectives of the ACED Program area recommending the grant for approval.

How does my organization demonstrate that it is eligible for a grant under the ACED Program? All applications for grants under the ACED Program must be submitted in a specific format. Any application submitted in any other format is not eligible for evaluation under the grants program and will be returned to the submitting organization. The acceptable format includes, but is not limited to, a cover letter and other supporting documentation (board resolution, articles of incorporation, etc.) as may be necessary to clearly demonstrate that it meets the following conditions precedent to Application Evaluation:

- The grantee is an eligible organization legally constituted under Jordanian law with a legal status as described above;
- The grantee has the managerial commitment, as evidenced by written board of directors resolutions, strategic plans (overall long-range plan for grantee's organization) or other documentation, indicating that it is, or will be, implementing the objectives referred to in the grants agreement;
- The grantee has received a copy of the full Grants Manual and this summary and that the Applicant's management has read and understood its contents;
- The grantee has not received any funding from ACED Program for the preparation of its Application;
- The grantee has no advances from USAID or a USAID contractor which have been outstanding and not liquidated for longer than 90 days;
- The grantee has no grant completion report outstanding required under a grant from the ACED Program;
- At the time of application there exists no condition within the grantee or with respect to the grantee's management which renders the organization ineligible for a grant directly or indirectly funded by USAID;
- The proposed life-of-program funding in the application does not exceed the JD equivalent as specified by each grant type; and
- The proposed period of funding requested in the application does not exceed the maximum life of the grant type applied for and which does not have an end date later than October 2012.

Requirements for Proposal Submission

How do I apply for a grant? One way your organization may apply for a grant is by submitting a concept paper with a maximum of two pages in 11.5 point Gill Sans MT font containing the following information:

- The purpose and objectives of the organization and the proposed program;
- A general description of who will benefit from the proposed program and the proposed impact on them;
- An explanation how the proposed programs coincides with the objectives of the ACED program;
- A description of who will manage the implementation and on what timeframe the program will be implemented as an integral part of the applicant's Implementation Plan;
- A gender statement including how males and females will participate in and benefit from the proposed program;
- An estimate of the total amount of program funding which would be required to implement the program; and
- Elements of applicant's contribution, in cash and in kind as well as any other sponsors involved.

Request for Applications (RFA): Another application route entails a Request For Application (RFA). After the ACED Program issues an RFA solicitation in a newspaper and on the ACED Program website, all eligible and qualified organizations are encouraged to apply.

Requests to submit applications following review of concept papers do not necessarily mean that a grant will be awarded.

All concept papers and grant applications must be submitted to grants@aced-jordan.com and aced.jordan@gmail.com (always use both emails).

If my organization submits a concept paper, how will it know if the concept is approved by the ACED Program? The ACED Program will write your organization a letter or email indicating if your concept paper is acceptable or not within two weeks of receiving the concept paper. If the concept paper is acceptable, the same letter or email will request that you submit a full application in the format described in the Grants Manual. If the concept paper is not acceptable, the same letter will indicate why the concept is not acceptable.

Please contact the ACED program by phone if you do not receive a reply on your submission within two weeks.

Internship Program for grantees

What is the internship program for grantees? Building the capacity of Jordanian counterparts is a critical part of the ACED Program in Aqaba. In support of this effort, grantees are encouraged to incorporate an internship program as part of their application/proposal.

Grants Management and Administration

What can my organization spend grant funds on? The following costs are generally allowable in the following grant types:

- *Small Grants & Mini-Grants:* Allowable costs include the cost of seminars, workshops, conferences and other events, technical assistance services, training courses, including trainers, course materials, site costs, etc.;
- *Program Development Grants:* Allowable costs include the cost of personnel, technical assistance, travel and transportation, equipment, training, office supplies, rent and utilities, telephone, fax, internet connection, postage, educational materials, bank charges, legal and audit fees, insurance, and maintenance related to premises and equipment.
- *FOG Grants:* No specific costs are assigned to FOG grants. FOG grants are awarded to achieve specific benchmarks.

What types of costs are not allowable under any grant type? The following costs are not allowable, reimbursable costs under any of the grant types mentioned above:

- Creation of endowments (Note: financing of loan portfolios is not an endowment);
- Any commodity which does not comply with, or which is not procured in a manner that complies with, the USG/USAID commodity procurement procedures specified herein in annexes thereto;
- Any previous obligations by USAID to the grantee;
- Debts of the grantee;
- Fines imposed on the grantee;
- Penalties imposed on the grantee;
- The purchase of any goods restricted and prohibited under USAID regulations such as alcoholic beverages;
- The purchase of surveillance equipment, military equipment or arms whether new or surplus, police or law enforcement equipment, abortion equipment and services, weather modification equipment, luxury goods and gambling equipment;
- The purchase of goods which have their origin in Cuba, Syria, North Korea, Myanmar, Iran and other countries or suppliers as may be identified by USAID's consolidated list of debarred,

suspended or ineligible sub-contractors especially those engaged in support of terrorist activities (these must be reported); and

- Any expenses related to purchases or activities, which are illegal under Jordanian or U.S. law.

What reporting requirements do I have if I am awarded a grant? The frequency and content of reporting requirements are dependent on the type of grant your organization is awarded and the requirement specified in the awarded SOW. For all grants, a Grant Completion Report is required which details the final summary, comments, and achieved results of that activity. However, interim or monthly reports may be required for all grants as indicated in the grant agreement. The format for these reports is provided as appendices to the Grant Agreements.

Will the ACED Program fully fund my organization's proposal? Most grants require that the grantee fund portion of the overall program budget. The size of that portion will vary depending on the organization and the specific program and grant agreement. Generally however, most organizations must fund at least 10% of the program. See the Grants Manual for the cost sharing agreement and templates.

Financial Systems & Control Requirements

General Controls

The financial management system the grantee implements must contain adequate controls, books and records to ensure the following:

- That all deposits and expenditures related to the grant are effectively and accurately accounted for;
- That an approved grant budget by line-item category are not oversubscribed; in the case that a line-item within the Grant Budget is exceeded, the grantee must request consent to a revised budget from ACED's Grants Administrator in advance;
- That all property and equipment purchased with funds disbursed under the Grants Agreement are properly identified and accounted for;
- That all Advance Request Forms are correctly completed;
- That all financial and other reports are correctly completed and submitted to the ACED Program.

Accounting Systems and Control

As a grantee, you must establish systems of accounting and financial control that are compliant with USAID regulations, including, but not limited to:

- The grantee must use a cash accounting system. If the grantee expects to use an accrual accounting system, it must contact the ACED Program for specific technical assistance;
- The grantee **must establish a separate interest-bearing bank account for the purpose of depositing and expending grant funds disbursed.** No other funding shall be deposited into this account and no expenditures shall be paid from this account that is not for Allowable Costs under the Agreement;
- **No funds disbursed under the Agreement may be transferred to other bank accounts** owned by the grantee that contain funds from any source other than the ACED Program. If an initial deposit is required to open that account, the grantee may use non-ACED Program funds for

this purpose, and the grantee must withdraw those non-ACED Program funds following receipt of the initial disbursement of funds under this Agreement;

- To the maximum extent practical, all financial transactions for approved Allowable Costs to be funded under the Agreement should be paid **by check drawn on the required separate, special bank account payable directly to the vendor or payee;**
- No funds disbursed under this Agreement may be transferred to other bank accounts owned by the grantee that contain funds from any source other than the ACED Program;
- Charges from the bank and currency exchange fees are Allowable Costs under the terms of this Agreement;
- The IDs, names and titles of grantee employees who have signing authority over this separate bank account shall be provided to the ACED Program by the grantee upon the opening of the account;
- The grantee must establish a separate, segregated financial accounting system that will effectively and properly record and report the deposit and expenditure of all funds disbursed, as per USAID established guidelines. This may be a simple dual entry ledger and journal system that meets generally accepted accounting standards and the financial control requirements specified herein;
- The grantee must establish a transparent, accountable and responsive system for reporting to the ACED Program on all activities undertaken and funds disbursed according to the financial and programmatic reporting requirements specified herein.

Interest Earned and Refunds

- Interest earned on advances shall be remitted to USAID upon request;
- USAID requires full refund by the grantee of any amount that the grantee did not spend in accordance with the terms and conditions of the Grant Agreement;
- In the event that a final audit has not been performed prior to the closeout of the Grant Agreement, USAID retains the right to a refund until all claims which may result from the final audit have been resolved between the parties involved.

Financial Account Coding and Chart of Accounts List

Coding is the process of allocating transactions to appropriate financial accounts. The Chart of Accounts in the Grants Manual has been created for your needs as a grantee for reporting expenditures and should be used to code the expenses specified in your Advance Request Form and the Monthly Accounting Report that you are required to send to the ACED Program.

Audits

Pre-Award Audit. AECOM and the ACED Program reserve the right to conduct a pre-award audit, if necessary and for any grant where funds will be advanced;

Periodic Audits. Depending on the size of the grants, together with any funding from other U.S. Government-funded agencies, it is possible that the grantee will be audited. The audit may be interim, also known as a limited scope audit review, a final activity audit, or an organizational audit. *An audit may take place at any time up to three years after the submission of the Grant Completion Report.* Under the terms of the Grants Agreement, the grantee is obligated to maintain all project records for at least that length of time, in such a way that they may be easily accessible to the representatives of AECOM, the ACED Program or

USAID, or any auditors commissioned for the purpose of examining those records. The purpose of an audit is to confirm that the grantee is in compliance with the terms of the Grant Agreement;

Interim Audits. The limited scope review, or interim audit, is a modestly scaled audit conducted to verify that the grantee has systems and procedures in place to properly process and record financial transactions, to ensure that the terms and conditions of the Grant are met, and to detect any improper use of grant funds. This audit may properly be viewed as offering substantive technical assistance to the organization in order to help the grantee function in the most efficient and effective way possible;

Final Audits. A final audit may be performed at the end of the program term. This may be routine, or may be performed specifically to address issues of noncompliance that may have been noted during the course of an interim review, as well as any additional issues as determined by ACED Program, or its designee.

Records Maintenance

Each grantee is expected to assume full responsibility for effective and proper administration of funds. The grantee shall maintain books, records, and other documentation including but not limited to:

- **For disbursements:** The copy of the check, purchase order or bona fide receipts related to all expenditures under any grant. For salary payments, in the event that no receipts are designed, a copy of a typed receipt specifying amount paid, month covering, and employee name will be acceptable if signed by the employee as recipient and the manager of the organization;
- **For deposit of funds:** Original deposit slip from the bank and copy of any written communications pertaining to this deposit;
- **Monthly bank reconciliation:** Original bank reconciliation of the “Separate Account” in which the grant funds are being managed.

Advances, Advance Requests and Liquidations

Grant Advance Requests and Liquidations. After the grantee has signed a Grant Agreement with the ACED Program, the grantee must request an initial advance of funds that will be the amount specified in the first month of activities described in the budget approved as part of the grant award process. That initial grant request and all subsequent grant requests will be made on the Grants Advance Request Form.

Periodic Reporting

Failure to submit summary narrative and financial reports on a timely basis will result in withholding of advance disbursements.

Accounting Reports

The grantee is responsible for delivering to ACED Program’s Grants Administrator a Monthly Accounting Report no later than 10 working days after the end of each month and the report must consist of the following:

- A Monthly Expenditure Report, as illustrated in the Grants Manual, describing the monthly financial activities related the grant funds and totaled by each line item as described in the Chart of Accounts;
- A Monthly Bank Reconciliation Statement;
- Copies of bona fide receipts for liquidation of prior advances;
- A Grant Advance Request Form; and
- The Grant Inventory Tracker.

From time to time, additional accounting reports may be requested from the grantee.

Marking of all commodities and services as USAID-funded under the ACED Program: All printed materials (such as websites, brochures, advertisements, etc.) must clearly show the USAID logo with writing clearly stating that this is funded by USAID.

Procurement. The grantee must establish a purchasing procedure whereby any purchase over the Jordanian Dinar equivalent of US\$100 requires a purchase order. The ACED Program Grants Administrator must approve in advance the procurement of all non-expendable commodities (furniture and equipment) as well as the process followed in those procurements, whether the procurements are purchases to be made by the grantee or purchases made directly from the ACED Program on behalf of the grantee.

Competition. Every time the grantee purchases something with ACED Program funds, it must use an appropriate level of cost comparison and analysis. Each time the grantee requests an oral or written bid from three or more vendors, it must provide each vendor with identical information regarding the specification of the goods or services it is procuring.

- When purchasing any good or service with a unit cost of less than the JD equivalent of US\$500, price quotes are preferred but not required. If possible, three oral quotes should be obtained and documented (name of vendor and price quote). Selections should be made on the grounds of price, quality, dependability, timeliness, and other business considerations.
- When purchasing a good or service with a unit price greater than or equal to the JD equivalent of US\$500, but less than US\$5,000, three valid written and signed quotes must be sought. Oral quotes are not acceptable. Selection should be made based on the factors of price, assured timely deliveries, proven ability to deliver a quality product, reputation of vendor, and other criteria fitting to the specific procurement.

Commodities: Commodities purchased by the ACED Program on the grantee's behalf must be US made if over \$5,000 USD per transaction. If the item/commodity cost is above \$5,000 USD and is not US made, a waiver request is necessary and must be granted by USAID before a purchase can be made.

Air Travel and Transportation. At least 17 days prior to the departure of the traveling consultant, and prior to paying for any airline tickets, the grantee is required to notify the ACED Program of the proposed itinerary for any planned international trip to be financed by funding under the Grant Agreement. All such air travel and shipments are required to be made on U.S. All original boarding passes need to be submitted to ACED as part of the financial report.

Grant Inventory Tracker. Tracker will include:

- Organizational assigned inventory number (for example Grant XYZ 001; Grant XYZ 002);
- Item description;
- Manufacturer's serial number;
- Manufacturer's model number;
- Source of the equipment (vendor);
- Where title vests (your organization, unless you are advised otherwise)
- Unit cost (in USD);

- Quantity & total cost (in USD);
- Acquisition date or purchase order number;
- Location of item (where in the organization is this item used/stored);
- Condition of item;
- Date of last inventory;
- Disposition type (this column is for use at the end of the Program).

Tracker Updates and Reporting. The Grant Inventory Tracker will be updated as purchases are made. At the end of each successive six-month period of the Grant, the grantee will deliver a copy of the Grant Inventory Tracker and reconciliation to the ACED Program's Grants Administrator thus enabling the upkeep of accurate, timely records for annual reports which must be submitted to the USAID contracting office.

Physical Inventory. At least once a year but preferably every six months, the grantee must perform a physical inventory of all equipment, furniture and other significant inventory items purchased with funds by visually identifying each item, ensuring that each item has been tagged and updating the Grant Inventory Tracker. These physical inventories should continue, as a policy of the grantee, after the termination date of the Grant. Commodities purchased under Grants are the property of the grantee immediately.

Theft. Stolen equipment must be reported to the police and the ACED program immediately. A theft report must be attached to the semi-annual inventory reconciliation memo and the annual report submitted to ACED's grants manager.

Title. It is a condition that the grantee will own and hold title to any equipment purchased with funds. The equipment acquired with ACED Program funds may only be used for the purposes of the original activity under which it was purchased. In the event that equipment purchased no longer continues to be used for the same purpose as those of the program, or within 30 days after the end of the grant the grantee will request instructions from the ACED Program on disposition or continued use of the property as required by Optional Standard Provision 3, Title to and Use of Property (grantee Title).

Insurance. The grantee should anticipate the possibility and obtain insurance where possible. The grantee should also protect its office space where the equipment is housed. The grantee should use common sense and acquire reasonable cost insurance, if the amount of equipment procured is significant enough to be covered by insurance.

Maintenance. The grantee must have in place adequate maintenance procedures to ensure its equipment and facilities are kept in maximum operating efficiency. These procedures may include having its equipment serviced and repaired regularly, and protecting it from extreme temperatures.

Services. Purchase of professional services, such as translating, legal, or accounting services, follows the same guidelines as the purchase of equipment. The requirement to ensure competition remains the same.

Per Diem

Per Diem is a daily allowance designed to cover expenses for personal subsistence while on official travel. It is paid to employees in temporary duty status and to long-term personnel when they are away from their regular post of assignment in work or travel status. Per Diem is not payable at official duty stations. Per Diem is not authorized for travel less than 12 hours except for the situations described below.

Per Diem starts when official travel begins (e.g. traveler leaves home or office), and ends when employee returns to home or office. The daily per diem allowance is established on the basis of the actual amount the traveler pays for **lodging** up to the maximum allowed, **plus** a fixed allowance called **M&IE** for meals and incidental expenses. Receipts are required for all lodging costs. M&IE is a fixed rate, payable without itemization of expenses or receipts, pro-rated by applicable quarters.

Some examples of expenses that may be reimbursed separately and in addition to the per-diem allowance are:

- Travelers checks;
- Passports and visas;
- Currency conversions, including transaction fees for use of automated teller machines;
- Local transportation (except as stated in the paragraph above). This does not include to/from work taxis;
- Official telephone calls/faxes;
- Transportation to/from carrier terminals and employees' residence or work location.

Travelers traveling on official business are expected to exercise the same care in incurring expenses that a prudent person would exercise if expending personal funds. Employees are responsible for excess costs incurred for personal preference or convenience (unnecessary circuitous routes, delays, luxury accommodations/services). It is the responsibility of the Grants Administrator to approve travelers' expense reports and to ensure that all per-diem allowances are calculated correctly in accordance with government regulations.

Lodging-Plus Per-Diem Reimbursement System. The per-diem allowance for each travel day is the actual amount the traveler pays for lodging, up to the maximum, plus an allowance for M&IE (meals and incidental expenses). The total allowance cannot exceed the applicable maximum per-diem rate for the location concerned.

- Original receipts are required for all lodging costs. No exceptions;
- Original receipts are required for all miscellaneous expenses, except for taxi and baggage-handling expenses under \$15.00;
- M&IE is a fixed rate, payable without itemization of expenses or receipts, pro-rated for the day of departure and the last day of travel, as explained below;
- Reimbursement for the Day of Departure and the Last Day of Travel. When you travel 24 hours or more, use the following M&IE percentages:
 - Day of departure: 75 percent of applicable M&IE rate;
 - Full days of travel: 100 percent of applicable M&IE rate.
 - Last day of travel: 75 percent of applicable M&IE rate.

When you travel more than 12 hours but less than 24 hours, use 75 percent of the applicable M&IE rate. Keep the following rules in mind when calculating M&IE based upon the above system:

Reductions in M&IE Reimbursement. The following circumstances will cause a reduction in the M&IE reimbursement:

- Meals furnished by the U.S. Government
- Meals provided by a conference
- Meals in which the traveler pays for one or more persons for a business function and submits the bill in the expense report

Non-Reduction of M&IE. The M&IE reimbursement will NOT be reduced in the following circumstances:

- If a meal is provided by a common carrier (i.e., airline)
- If a meal is provided by the hotel (i.e., complimentary breakfast)
- If a meal is provided by a private party who would not otherwise expense it to a federal contract

Frequently Asked Questions about Per Diem. All per diem maximum rates can be found in the Standardized Regulations, Section 925, <http://www.state.gov/www/perdiems/index.html> (foreign and non foreign per diem)

Maximum per diem rates in Jordan. The current maximum per diem rates in Jordan are:

City	Lodging	M&IE
Amman	US\$ 183.00	US\$ 127.00
Aqaba & Other Regions (within Jordan)	US\$ 146.00	US\$ 105.00

For updates please reference US Department of State Foreign Per Diem Rates official website.

Personnel Procedures

Personnel Policies. In the event that a grantee would like to request an increase for a salary paid under the grant, the grantee needs to document why this increase is requested and on what the calculation is based. Under no circumstances should an increase exceed 10% unless an established policy for promotion is provided or a market survey is completed.

Salary Records. The costs and levels of salaries charged to your Grant must be based on documented payrolls, supported by a signed biodata form approved by a responsible official of your organization, and may not exceed your organizations staff's established salaries for other responsibilities within the organization that are not supported by this Grant.

Time sheets. Each employee of grantee whose salaries will be paid in whole or in part by the Grant funding is required to complete and sign a time sheet on at least a monthly basis. These time sheets must reflect an after-the-fact determination of the actual activity of each employee. Estimates determined before the services are performed do not qualify as support for charges to the grant. Each report must be kept on file by the grantee for at least three years after submission of the Grant Completion Report.

Verification of Salary History. For each employee whose salary is funded wholly or in part by funding from the Grant, the grantee must fill out the Biographical Data sheet and send a copy of the form,

completely filled out and duly signed, to ACED's Grants Administrator to ensure the rate is consistent with normal compensation practices.

Maximum Daily Salary Rates. The grantee is to establish the most appropriate daily salary for its local professional and local support employees, using the highest recent salary and then adding 5 percent as an incentive for taking a new job, depending on the recent rate inflation, the relative size of the individual's last salary compared with others on the company, age and experience, and the competitiveness of the situation. The ACED Program Contract as governed by the FSN scale stipulates a maximum daily salary rate of JDI40.00 (FSN-13 STEP 10). This would be the highest amount any individual could be paid under a grant and must be justified by a signed and completed salary verification form.

Mileage on personal vehicle usage. When the need to use of personal car for company business arises, a mileage rate should be applied and the grantee's employees should be reimbursed at the normal USAID mileage rate of **1Km = \$ 0.31**. This rate includes normal depreciation of vehicle, fuel, tires, etc. and should be applied according to USAID regulations. In order to calculate this rate, a log must be maintained stating the odometer readings from the point of origin to the destination point, date, time, and purpose of the trip. This mileage rate is subject to change at any time.

Taxes

The cost of installation, transportation, taxes, duty or protective in-transit insurance may be included or excluded from the cost of the grantee's purchases in accordance with its regular accounting practices. **NO SALES TAX WILL BE REIMBURSED UNDER ANY CIRCUMSTANCES UNDER GRANTS.** In the event that ACED is unable to secure a tax exemption for grantee's purchases under grants, the grantee will have to bear that cost out of their own funds.