§ 331.15 How will other grants, subsidies, or incentives be treated by the Department?

Grants, subsidies, or incentives that you have received during the eligible reimbursement period, either directly or indirectly, from Federal, State, and local entities, to reimburse you for the cost of operations and capital improvements associated with implementing security programs, or maintaining or providing general aviation services and facilities, will be considered revenues and should be reported as such on your application.

§ 331.17 How will the Department verify and audit claims under this part?

Departmental staff will initially review each claim in detail, and contact you should questions arise. If they are unable to satisfactorily resolve the matter following consultation with you, your claim will be forwarded to the Office of the Inspector General, or another independent auditor, for verification and, if necessary, an audit. In addition, the Department may consult with, or make referrals to, other government agencies, including the Department of Justice. If an audit is necessary, a ceiling amount reached, and the audit does not support the claimed amount, your reimbursement may be reduced to cover one-third the cost of the audit.

§ 331.19 Who is the final decision maker on eligibility for, and amounts of reimbursement?

The Assistant Secretary of Aviation and International Affairs will make a final determination of your eligibility and the amount of reimbursement you will receive.

Subpart B—Application Procedures

§ 331.21 What information must operators or providers submit in their applications for reimbursement?

(a) You must submit the *Application Form for Reimbursement under Section 185 of Public Law 109–115* (''Application Form''), located in the appendix to this part, along with the profit and loss statements, forecasts, or other financial documents (collectively ''supporting financial documents'') generated as a routine matter for the purposes of managing your business, and relied upon in completing your application.

(b) To the extent that your calculation of revenues, expenses and incomes are based on monthly records, you must adjust your calculation, on a pro-rata basis, to conform to the eligibility period. For example, if you utilize a monthly financial record to prepare a calculation of your September 2001 revenues, you should apportion your results for the period between September 11 and September 30, 2001.

(c) If multiple forecasts were prepared for the same period, you must utilize the one most recently approved, prior to September 11, 2001, so long as it is otherwise objective and reliable.

(d) If you provided information to the Department as part of its study entitled *Estimated Financial Losses to Selected General Aviation Entities in the Washington, DC Area* (Oct. 2005) (''2005 General Aviation Study''), you should not simply reiterate the same data provided to the Department at that time; you must provide the most current information that is available to you. If you do reiterate that same data provided to the Department for the 2005 General Aviation Study, the basis for your estimates must be verifiable from the supporting financial documents that you submit with your application.

(e) Failure to include all required information will delay consideration of your application by the Department and may result in a rejection. You have the burden to document and substantiate your claim; the Department will provide reimbursement only if it is satisfied that payment is fully supported.

(f) If, prior to September 11, 2001, you did not prepare a forecast covering the entire eligible reimbursement period, or if the forecast you completed is not relevant to the information required by this part, you may submit an ''after-the-fact'' estimate of the amount that you would have reasonably expected to accrue as adjusted income had the airport at which you are or were an operator or provider not closed. ''After-the-fact'' estimates must consider items particular to your business, including