

N.C. FOREST SERVICE U&CF FINANCIAL ASSISTANCE PROGRAM MATCH SHARE CONTRACT INSTRUCTIONS

MATCH SHARE EXPENSES

Funds awarded must be **matched in accordance** with the terms of the contract; 50%, 25%, etc. Awarded funds will be matched with Cash and In-Kind services. From the start of your project, be sure to set up a process to ensure you are documenting and saving all your Cash expenses and In-Kind Match expenses. This will save you time when submitting a request for reimbursement and help ensure you are reimbursed for all project expenses. We provide you with required documentation templates and instructions which are detailed below.

Cash Match – Cash project expenses paid by the grantee used to match reimbursed expenses.

- Cost of goods furnished or hourly rates for personnel and equipment invoiced and paid to service providers outside of your organization.

In-Kind Match – Staff, equipment and volunteer time and donated goods and services used to match reimbursed expenses.

Personnel, Equipment, & Volunteer Rates

- Personnel & Equipment – your organization’s hourly rates or the vendor’s billed rates.
- Volunteer Rates
 - CFR 200.306 for volunteer services: Volunteer services furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for third-party volunteer services must be consistent with those paid for similar work by the non-Federal entity. In those instances in which the required skills are not found in the non-Federal entity, rates must be consistent with those paid for similar work in the labor market in which the non-Federal entity competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, necessary, allocable, and otherwise allowable may be included in the valuation.
 - If your organization or the volunteer does not have an applicable hourly rate the NC Department of Commerce [Occupational Employment and Wage Statistics webpage](#) publishes rate for occupations.
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Donated goods and services - the cost of the donated goods and or services.

Ineligible Match Expenses

- Cash expenses or Inkind services not detailed on approved budget.
- Expenses funded with other Federal funds and North Carolina Forest Service employee time/assistance with grant project.
- Cash expenses or Inkind services incurred before or after contract period, including project and application preparation.
- Staff or volunteer time associated with regular and persistent tree maintenance, or any activity not directly associated with the project.

DOCUMENTATION – Grantees must provide documentation proving all Cash expenses and In-kind services as well as proof of payment with your requests for reimbursement.

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Grantees must use NCFS U&CF Grant reporting forms, or a pre-approved equivalent. NCFS U&CF Grant reporting forms can be found on the [NCFS U&CF Resources & Specifications webpage](#). The following table summarizes the required documentation.

Cash & Match Documentation		
Activity	Proof of Expense	Proof of Payment
Employee & Equipment Time Tracking and documenting employee and/or equipment time spent on a grant project activity.	<u>NCFS U&CF Employee & Equipment Time Sheet</u> , signed by employee and supervisor <u>or</u> Grantee Payroll Report	NCFS U&CF Employee & Equipment Time Sheet plus cancelled check, <u>or</u> Grantee Payroll Report
Donated Goods or Services	<u>NCFS U&CF Donated Goods & Services Form</u>	Signed by Donor & Recipient
Goods Purchased or Services Rendered	Invoice	Cleared Check <u>or</u> vendor receipt showing zero balance
Program Event Attendance Grantee <i>must</i> take attendance at a grant funded event.	<u>NCFS U&CF Attendee Log for Education or Training Event</u> , <u>or</u> Event registration report or log	Log signed or initialed by attendees as proof of attendance
Volunteer Time Provided *See explanation below for appropriate use of forms.	<u>NCFS U&CF Volunteer Event Time Log</u> <u>or</u> <u>NCFS U&CF Volunteer Time Sheet</u>	Signed by Volunteer & Supervisor

COMPETITIVE BIDDING FOR PRODUCTS & SERVICES

- All **procurement transactions** shall be conducted in a manner to provide, to the maximum extent practical, open and free competition.

PROGRAM INCOME – Program income is revenue generated by a grant-supported activity. Examples of program income include workshop registration fees, revenues from the sale of publications, royalties, and others.

- In cases where a profit is realized from a grant-supported activity, grantees must report to NCFS the amount of profit and apply it directly to the grant-funded project, reducing the over-all grant amount. Exceptions may be made, upon request, where program income is used to further support the goals and objectives of the specific grant and the NC Urban and Community Forestry Grant Program. If these conditions cannot be met, then the funds must be returned to the State of North Carolina.

FINISHED PRODUCTS

- All materials produced, and events held as part of the grant funding (including, but not limited to, brochures, announcement flyers, signs, scholarly works and theses, workshops, conferences, presentations, etc.) **must** recognize the funding support of this program by including the following statement plus an equal opportunity employer statement, or alternate acknowledgement **pre-approved** by the North Carolina Forest Service:
 - **“Funding for this project was provided in part through an Urban & Community Forestry Grant from the North Carolina Forest Service, Department of Agriculture and Consumer Services and the USDA Forest Service.”**

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- “This institution is an equal opportunity employer.”
- All publications, videos or CDs created for distribution to the public for informational or educational purposes must be submitted to NCFS for approval prior to printing (excluding announcement flyers). The NCFS does not limit the usage of Grant products or data by the Grantee after the grant contract has been successfully closed.
- One (1) digital copy of all finished products funded or otherwise developed under the grant must be furnished to NCFS with the final request for reimbursement. These include copies of reports and publications produced, such as: tree inventory reports, master plans, landscape plans, brochures, newsletters, publications, and videos, etc. In field accomplishments may be verified by site visits.

COPYRIGHT

- Grantees are permitted to copyright documents developed as part of a grant project, however, the USDA Forest Service and State of North Carolina shall reserve a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, and to authorize others to use, the work for Government purposes.

INTERIM STATUS REPORTS

Interim status reports may be required as part of your contract. If this is the case, you will receive a notification from us to complete an electronic interim status report.

REQUESTING GRANT CONTRACT MODIFICATIONS AND TIME EXTENSIONS

Grantees are expected to complete their projects as outlined by the “Scope of Work” in the contract. If you believe you may need to change your project deliverables, timeline or project budget, please contact the NCFS project lead early in the process to discuss options. All requests for changes, modifications or time extensions **must** be submitted in writing at least **60 days prior** to the end of the contract.

Time extensions: Submit a written request (email, fax or letter) with the following:

1. Brief summary of accomplishments completed to date.
2. Account of expenditures to date.
3. Reason additional time is needed.
4. Adjusted Timeline/Schedule form for the proposed completion date.
5. Proposed budget modifications, if applicable.

All time extension requests must first be approved by NCFS then sent to NCDA&CS Division of Budget and Finance. Once approved by Budget and Finance, a contract amendment is issued to the grantee to sign and return. Reimbursements **cannot** be made for non-approved modifications, expenditures made after the contract terminates. Contracts **cannot** be extended or modified after they terminate.

REQUESTS FOR REIMBURSEMENT

- No reimbursements can be made for expenditures dated before the contract start date or after the contract ending date. All matching contributions must also be made during the contract period.

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CLOSED REIMBURSEMENT PERIOD

- REIMBURSEMENTS RECEIVED BETWEEN MAY 1 AND JUNE 30 EACH YEAR DUE TO STATE FISCAL END OF YEAR CLOSEOUT. A REQUEST FOR PAYMENT FORM, WITH SUPPORTING DOCUMENTATION (IF APPLICABLE), MUST BE SUBMITTED TO THE AGENCY CONTRACT ADMINISTRATOR BY APRIL 30TH, TO ALLOW FOR PAYMENT TO BE MADE BY MAY 31ST. NO PAYMENTS WILL BE PROCESSED OR MADE DURING THE MONTH OF JUNE. ANY REQUEST FOR PAYMENT FORMS SUBMITTED TO THE AGENCY CONTRACT ADMINISTRATOR DURING THE MONTHS OF MAY OR JUNE, WILL BE PROCESSED AFTER JULY 1ST.

TO SUBMIT A REQUEST FOR REIMBURSEMENT

Procedure:

- Collect all the Cash expense & InKind documentation; receipts, invoices, proof of payment (copy of checks with invoice #) for the period in which reimbursement is requested and give them each an Item #.
- Number each of the documents in top right-hand corner of document. This will be known as **Item #**.
 - Corresponding pieces of supporting documentation should have the same Item # (i.e., invoice and corresponding cleared check share the same Item #).
- Complete the NCFS U&CF Financial Assistance RFR Expense Report using your budget proposal format, Objective # and Practice/Activity.
- Complete a NCFS U&CF Request for Reimbursement Form.
- Email all documents to Community Forestry Coordinator Karla Rudnicki (See contact information on page 7).

FINAL REPORT & REIMBURSEMENT REQUEST

FINAL REIMBURSEMENT

- Complete the NCFS U&CF Financial Assistance RFR Expense Report as instructed above.
- Complete a NCFS U&CF Request for Reimbursement Form with Part II, **Final Reimbursement**, section completed.
- Complete your final report.
- Email all documents to Community Forestry Coordinator Karla Rudnicki (See contact information on page 7).
- Final Request for Reimbursement must be received within **15** days of the end of the contract period or within 15 days of the end of the contract if a time extension has been approved).

FINAL ACCOMPLISHMENT REPORT

- Digital copy of a two-page info-graphic style report with short narratives and graphics summarizing and celebrating the project and accomplishments. Sections to cover should include the following.
 - Need/Challenge
 - Goal
 - Objectives
 - Accomplishments

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- Contribution of the project to enhance urban and community forestry in your community.

ACKNOWLEDGEMENT LETTERS

- Grantees are encouraged to compose and send a letter to their respective US Representative, both North Carolina Senators and their NC House Representative and NC Senator. The letters are designed to inform our leadership of the receipt of the grant funds as part of the Farm Bill from the US Forest Service, administered by the North Carolina Forest Service, and highlight the importance of the federal grant funds in helping local communities develop or expand their urban forestry programs and managing their urban forests in a sustainable, productive manner. The names and address of all current legislators can be found at <http://www.ncleg.net/representation/WhoRepresentsMe.aspx>

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- To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-A, Whitten Building, 14th and Independence Avenue, SW, Washington, DC 20250-9410 or call (202) 720-5964 (voice or TDD). USDA is an equal opportunity provider and employer.

COMMUNICATION

NC Urban & Community Forestry Program

Andrew Pleninger, U&CF Program Head
(919) 857-4842
andy.pleninger@ncagr.gov

Justin Bennett, Urban Forestry Specialist
919-857-4869
justin.bennett@ncagr.gov