

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

FEDERAL REQUIREMENTS

You will be reimbursed with Federal funding therefore you are responsible for adhering to all Code of Federal Regulations requirements regarding the receipt of Federal funding. [CFR Part 200](#) details the relevant requirements. Use it as a resource to guide your work practices and to find answers to your questions.

COST SHARE

The awardee will pay the expenses to complete the project and be reimbursed for the percentage of the expenses per the terms of the contract; 50% etc. **From the start of your project**, be sure to set up a process to ensure you are documenting and saving all your 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 the required documentation templates and instructions which are detailed below.

Project Expenses – Cash project expenses paid by the grantee to complete the project.

- Expenses paid for good furnished, or services provided.

Ineligible Expenses

- Expenses not detailed on approved budget.
- Expenses funded with other Federal funds and North Carolina Forest Service employee time/assistance with grant project.
- Expenses incurred before or after contract period, including project and application preparation.

EXPENSE DOCUMENTATION – Grantees must provide documentation proving all expenses as well as proof of payment with your requests for reimbursement.

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

Expense Documentation		
Activity	Proof of Expense	Proof of Payment
Goods Purchased or Services Rendered	Invoice	Cleared Check <u>or</u> vendor receipt showing zero balance

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 and in accordance the most restrictive local, state or federal cost of services or products bidding requirements.

PROJECT REPORTING DOCUMENTATION

The grantee must take attendance of participants at grant supported events as well as inspection reports of tree planting and maintenance work completed. Suggested reporting forms can be found on the NCFS U&CF Resources & Specifications webpage under the Financial Assistance banner.

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Activity	Required Reporting Documentation
Project Event Attendance Grantee <i>must</i> take attendance at a grant funded event including outreach events, education or training events, and project meetings.	Completed <u>Reporting Form - Event Attendance Log</u> or preapproved equivalent noting the project name, date, time of the event and signed by attendees.
Tree Planting & Maintenance Work A ISQA Certified Arborist <i>must</i> inspect and verify tree planting and maintenance work completed as required by work plans and specifications.	Completed <u>Reporting Form – Tree Planting & Maintenance Inspection Form</u> or preapproved equivalent the location, tree species, count and work completed and inspector’s name.

PROJECT INCOME – Project income is revenue generated by a grant-supported activity. Examples of project 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 a USDA Forest Service Urban & Community Forestry Grant from the North Carolina Forest Service, Department of Agriculture and Consumer Services and the USDA Forest Service.”**
 - **“This institution is an equal opportunity employer.”**
- All publications, videos or media products created for distribution to the public for informational or educational purposes must be submitted to NCFS for approval prior to use (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 request for reimbursement in which the deliverable was completed. These include copies of reports and publications produced as detailed in the grant contract such as: plans, tree inventory and work completion reports, brochures, newsletters, publications, and videos, etc. In field accomplishments may be verified by site visits.

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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 project status reports will be required, and the schedule can be found in your grant contract. We you will also receive a notification from us to complete interim project 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

- All requests for reimbursement (RFR) must be submitted within **20 days** of the end of a payment term as defined in the grant contract. Failure to meet this requirement will count as a contract performance infraction.
- No reimbursements can be made for expenditures dated before the contract start date or after the contract ending date.
- All NCFS U&CF RFR forms required to submit a RFR can be found on our [U&CF Resources & Specification](#) webpage under the Financial Assistance banner.

CLOSED REIMBURSEMENT PERIOD

- **DUE TO THE STATE FISCAL YEAR CLOSEOUT PERIOD, RFRS RECEIVED BETWEEN APRIL 15 AND JUNE 30 EACH YEAR CANNOT BE PROCESSED AND PAID UNTIL AFTER JULY 1. A RFR MUST BE SUBMITTED TO THE AGENCY CONTRACT ADMINISTRATOR BY APRIL 15TH TO ALLOW FOR PROCESSING AND PAYMENT DURING THIS CLOSEOUT PERIOD.**

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TO SUBMIT A REQUEST FOR REIMBURSEMENT

Procedure:

- Collect all the expense documentation; timesheets, receipts, invoices, proof of payment (copy of checks with invoice #), and deliverables for the period in which reimbursement is requested.
 - Number each of the expense documents in top right-hand corner of document. This will be known as **Item #**.
 - Corresponding pieces of supporting documentation related to each expense should have the same Item # (i.e., invoice and corresponding cleared check share the same Item #).
- Complete the Request for Reimbursement Expense Report - Cost Share listing expenses by and in order of Objective #.
- Complete a Request for Reimbursement Submission Form.
- Scan and email all documents, and deliverables completed within the reimbursement period, to ncfsucf@ncagr.gov (See additional contact information at the end of this document).

Objective # <small>(ascending order)</small>	Expense Item Category <small>(select from dropdown)</small>	Item #	Description <small>(practice/activity, vendor/staff name, unit cost structure)</small>	# of Units	Unit Cost	Total Expense
1	Communications/ Marketing Services	1	Design and publication of educational banner for event, Mary's Sign Company, cost per banner	2	\$300.00	\$600.00
1	Urban Forestry Consulting Services	2	Consulting services, banner review, Tree Experts, Inc., hourly	2	\$50.00	\$100.00
<p>Expense Documentation: Documentation Item #1 is the invoice from Mary's Sign Company. Documentation Item #1 is a copy of the cleared check to Mary's Sign Company as invoiced. Documentation Item #2 is an invoice from the consulting company. Documentation Item #2 is a copy of the cleared check to Tree Experts, Inc as invoiced.</p>						

FINAL REPORT & REIMBURSEMENT REQUEST

- Final report and RFR must be received within **30** days of the end of the contract period.

FINAL REIMBURSEMENT

- Complete the Request for Reimbursement Expense Report - Cost Share as instructed above.
- Complete a Request for Reimbursement Submission Form with Part II, **Final Reimbursement**, section completed.
- Complete your final report.
- Scan and email all documents, and deliverables completed within the reimbursement period, to ncfsucf@ncagr.gov (See additional contact information at the end of this document).

FINAL ACCOMPLISHMENT REPORT

- Digital copy of a two-to-four-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

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- Goal
- Objectives
- Accomplishments
- Contribution of the project to enhance urban and community forestry in your community.
- One (1) digital copy of all finished products funded or otherwise developed under the grant.

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. Template letters can be found on our U&CF Resources & Specification webpage under the Financial Assistance banner.

COMMUNICATION

The primary NCFS U&CF grant contract contact is the Community Forestry Coordinator. Contact information for the coordinator and other NCFS U&CF staff can be found our [U&CF Resources & Specification](#) webpage.