

**NEVADA DIVISION OF FORESTRY - URBAN FORESTRY STATE FUNDED GRANT
PROGRAM
FINANCIAL ASSURANCES**

Grant project title: Washoe County Tree Inventory Phase I Grant number: UF1S/03

1. **Administrative, Cost and Audit Requirements** The Division is utilizing Federal Administrative, Cost and Audit Requirements for these grants. Sections 3 and 6 may not apply. Grantees must comply with the following regulations as they apply to federal sub-grantees: (OMB circulars are available online at: <http://www.whitehouse.gov/omb/circulars/>)
Nonprofit Organizations Title 7 CFR, Part 3019
 - 2 CFR, Part 215 (OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations
 - 2 CFR, Part 230 OMB Circular A-122 Cost Principles for Nonprofit Organizations
 - OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations**State and Local Governments, Indian Tribes** Title 7 CFR, Part 3016
 - OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments, and Indian Tribes
 - 2 CFR, Part 225 (OMB Circular A-87), Cost Principles for State and Local Governments and Indian Tribes
 - OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations**Educational Institutions** Title 7 CFR, Part 3019
 - 2 CFR, Part 215 (OMB Circular A-110), Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
 - 2 CFR, Part 220 (OMB Circular A-21), Cost Principles for Educational Institutions
 - OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations
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2. **Procurement**

All grantees must comply with state purchasing policies and procedures. Grantee must obtain bids for all applicable services in the Approved Grant Budget. **Grantee must make all bids and selection of vendors and sub-contractors available to NDF upon request for the effective period of the grant as well as the five year storage period.**
3. **Equipment Purchases**

For the purposes of this grant, equipment per the federal rule means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of more than \$5,000 per unit. **Equipment purchases may not be allowable in all programs and must be pre-approved by the NDF grant program administrator.** Grantees awarded equipment must follow all rules regarding use, management, and disposal as stated in the Code of Federal Regulations (7 CFR 3016.32 Equipment).
4. **Payment Methods**

All grantees must establish a vendor number before payment can be made. All Requests for Reimbursement or Advance Forms must be submitted with an original signature, preferably in colored ink other than black, and on the approved form sent by the NDF grant program administrator. All project expenditures (grant share and matching share) must be in accordance with the Cost Principles, as identified above, and within the approved grant budget categories as they appear on page 2 of 6 of this document. Grantee may expect payment within thirty (30) days after sufficient documentation is submitted to NDF. Payment is in the form of:

 - a. **Reimbursement Requests**

Reimbursement requests must be accompanied by documentation showing proof of payment (copy of invoice and check paying the invoice, voucher, or other proof of payment). Please note on each document whether it applies to the grant share or the matching share. Final reimbursement request must be submitted to NDF no later than 45 days after expiration of the grant.

Notice of Sub-grant Award

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b. Advance Payments

Advance payments are not allowable in all programs and must be pre-approved by the awarding NDF grant program administrator. Advance payments are based on estimated costs and cannot exceed the maximum amount needed for a 30-day period. Grantee must supply NDF with proof of purchase for any funds advanced within 30 days of receipt of advance, and any unexpended funds must be immediately refunded to the Nevada Division of Forestry. Grantee will then have an additional 30 days to supply NDF with proof of payment to the vendor/sub-contractor, for a total of 60 days from the receipt of advance to reconcile.

5. Matching Share

Documentation of matching share must be included with each advance reconciliation or reimbursement request. All items applied to matching share must be eligible, as identified in the Approved Grant Budget and the applicable Cost Principles, listed above. Requirements for documentation of matching share are the same as the grant share, listed above.

a. Volunteer labor rates may be valued at the current rate on http://www.independentsector.org/programs/research/volunteer_time.html for skilled labor if there is no other justifiable rate to base pay on.

b. Volunteer equipment hours may be valued at the fair market value for the grantees local area or at the current NRCS rates available at http://efotg.nrcs.usda.gov/efotg_locator.aspx?map=NV (click on your county, then on the + next to the sub-file labeled Section I, then on the + next to the cost data, and open the excel spreadsheet called LRF Practice Components Year).

6. Audits

Grantees who expend over \$500,000 in federal funds in a year are required to comply with the Single Audit Act. Grantees must send NDF a copy of any audit conducted in compliance with OMB Circular A-133 (<http://www.whitehouse.gov/omb/circulars/a133/a133.html>) within 60 days of completion of the audit. NDF will respond to the audit with 90 days. If applicable, it is the grantees responsibility to ensure that NDF is a recipient of audit findings.

7. Records Retention

Grantee must maintain records which adequately identify grant receipts and expenditures. All records must be kept by grantee for five years after the expiration of the grant. The books, records, documents and accounting procedures and practices of the grantee relevant to this award shall be subject to inspection, examination and audit by the Grant Awarding Agency, the State of Nevada, the Nevada Division of Forestry, the Attorney General of Nevada, the State Legislative Auditor or any other designated agent.

8. ~~Should the governing body of either party fail to appropriate funds sufficient to complete work under this agreement, this agreement shall terminate immediately upon written notice to the other party without consequence to the terminating party except any amount spent or dedicated prior to termination shall be reimbursed pursuant to grant terms.~~

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ATTACHMENT A

Citation Requirements for NDF Urban Forestry Funded Projects:

Grantees are required to have two items, a non-discrimination statement and a citation statement, on their written materials produced for public information, education and distribution. There are no exceptions to these requirements for recipients of Federal assistance. **FAILURE TO COMPLY MAY RESULT IN NON-PAYMENT OF FUNDS.**

#1. The non-discrimination statement.

“The Nevada Division of Forestry and (the name of your community, organization) is an equal opportunity provider and employer.”

#2. The citation statement. A declaration of Nevada Division of Forestry assistance.

AS A MINIMUM, citations must include information that the project was sponsored by (*funded by, or with the assistance of, or in partnership with, or in cooperation with* the Nevada Division of Forestry-Urban Forestry Program). Let me know if you would like to use our logo and I can get copies to you. Other cooperators and partners who provide technical or financial assistance on your project should also be recognized. Following are samples of some ways to recognize the grant funding sources.

SAMPLE CITATIONS:

- A) Funding for this program provided by [your agency or group name(s)]
With support from (*or in cooperation with*)
Nevada Division of Forestry, Urban & Community Forestry Program
(*List other cooperators as appropriate*)
- B) A City of _____ Urban and Community Forestry Project
- | | |
|--------------------------------------|---|
| (Logo of sponsoring agency or group) | Co-sponsored by: <i>list sponsors as appropriate</i> and the Nevada Division of Forestry Urban Forestry Program |
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- C) *Citing can be as simple as a list of sponsors, with or without logos, for example:*
Nevada Division of Forestry Urban and Community Forestry
(*List other cooperators as appropriate*)
- D) Funding for this newsletter is provided by a grant from the Nevada Division of Forestry Urban and Community Forestry Program.