Grant Training Workshop

October 29, 2026

Marleen LaJoie
Resource Administrator

Jan Santerre
Project Canopy Coordinator

Grant Workshop Agenda

Welcome and Introductions

Project Canopy Program Overview

Grant overview

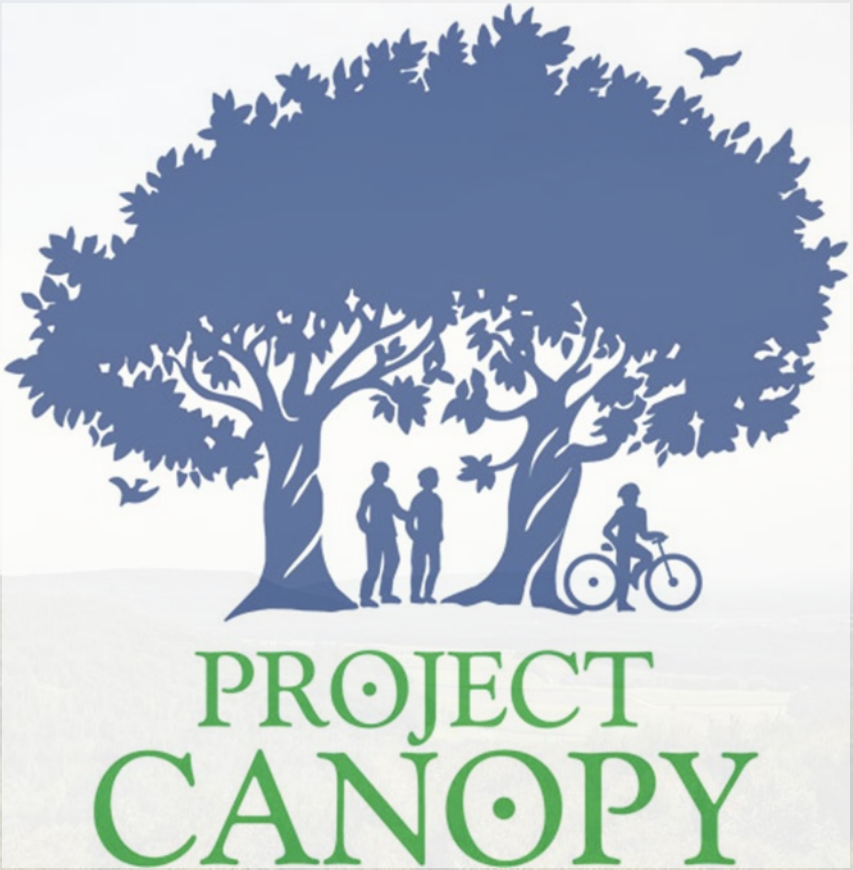
- Project Canopy Assistance
- Emerald Ash Borer Mitigation

Grant “Rules of the Road”

Questions, Wrap-up



Welcome and Introductions



What is Project Canopy?

- Maine's community forestry program – a program of the Dept. of Agriculture, Conservation, and Forestry's Maine Forest Service Initiated through the 1990 Farm Bill, "America the Beautiful – National Tree Program", providing funding, education & technical assistance to all 50 states



What does Project Canopy do?

- Clearing house for community forestry services and expertise
- Assists Maine's communities in developing and sustaining community forestry programs to maximize the benefits trees and forests provide
  - technical assistance
  - Educational programs
  - financial assistance

PROJECT CANOPY

How much is available?

Project Canopy Assistance:

- Approximately $250,000 available
  - Planting and Maintenance
    - $15,000 maximum award
  - Planning and Education
    - $20,000 maximum award

Emerald Ash Borer Mitigation

- Approximately $140,000 available
- $20,000 maximum award



PROJECT CANOPY

Project Canopy Grant Basics

- Governments, Non-profit Organizations, Tribal Organizations and Educational Institutions
- 50/50 Matching Grants
- Signed Agreement
- Timeline: 12-18 months (depending on grant category)
- Reimbursement funding
- SAM registration required

PROJECT CANOPY

EAB Mitigation Grant Basics

- Governments, Non-profit entities, Tribal Organizations and Educational Institutions
- Communities most significantly impacted by EAB prioritized
- 50/50 matching grants
- Signed Agreement
- Timeline: 1 year
- Reimbursement funding
- SAM registration required

PROJECT CANOPY

Project Canopy and EAB Grants

- Grants made possible by the USDA Forest Service Urban and Community Forestry Program, state grants, and private donations.
- Support community efforts to develop and maintain long-term community forestry programs
  - Stimulate and heighten public awareness
  - Create and maintain partnerships
  - Promote comprehensive natural resource management
  - Increase the number of "**actively managing**" communities



Actively Managing Communities

- Professional Staff
- Community Forestry Advocacy Group
- Tree Ordinance or Policies
- Tree Inventory
- Up-to-date Community Forestry Management Plan

PROJECT CANOPY

Grant Timeline

10/2026 Grant Announcement

10/29/2026 Grant workshop

12/17/2026 Applications due to MFS

2/1/27 Grants awards anticipated. Work may only begin once an agreement has been signed

PROJECT CANOPY



Project Canopy Assistance Grant Categories

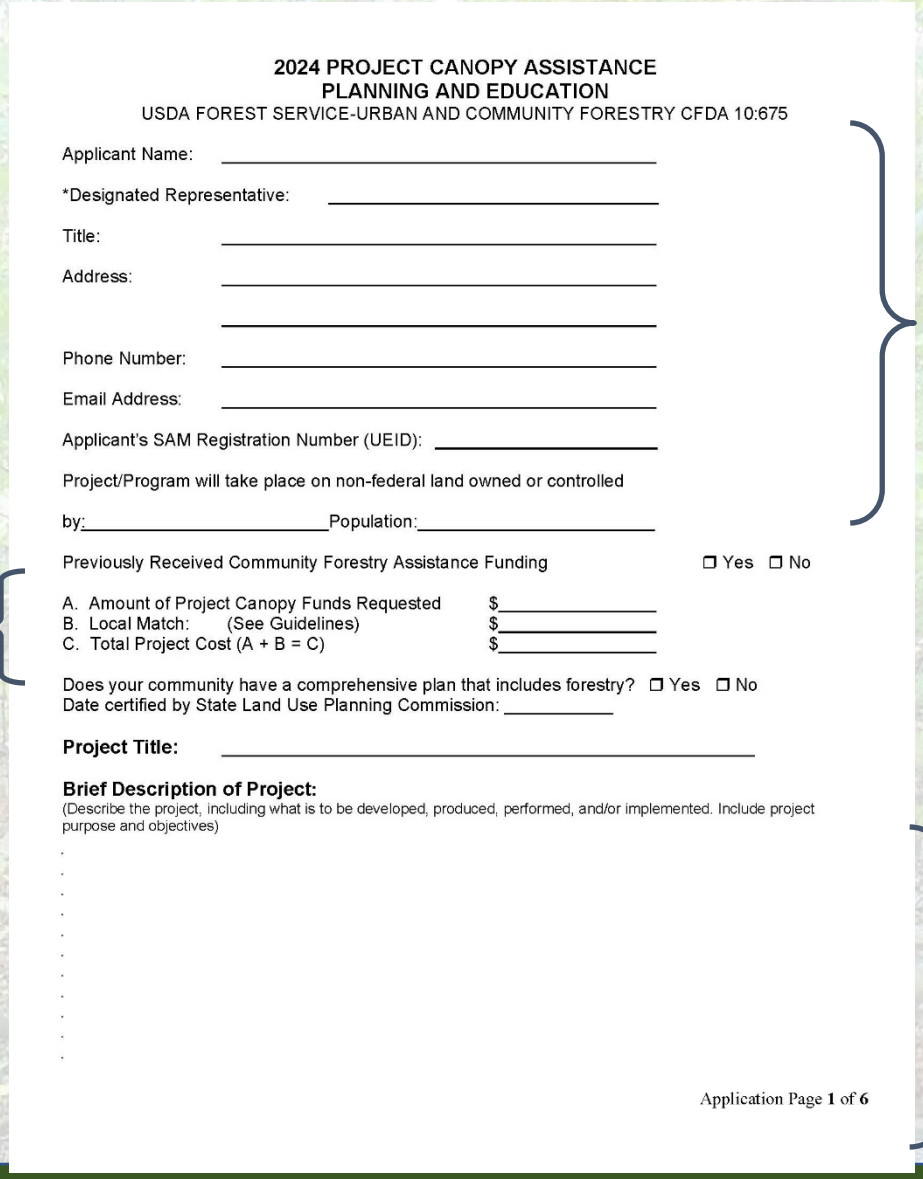
- Planting and Maintenance
- Planning and Education

PROJECT CANOPY

Common Application Form



Application Form



2024 PROJECT CANOPY ASSISTANCE
PLANNING AND EDUCATION
USDA FOREST SERVICE-URBAN AND COMMUNITY FORESTRY CFDA 10:675

Applicant Name: _____

*Designated Representative: _____

Title: _____

Address: _____

_____

Phone Number: _____

Email Address: _____

Applicant's SAM Registration Number (UEID): _____

Project/Program will take place on non-federal land owned or controlled

by:_____Population:_____

Previously Received Community Forestry Assistance Funding ❒ Yes ❒ No

A. Amount of Project Canopy Funds Requested $_____
B. Local Match: (See Guidelines) $_____
C. Total Project Cost (A + B = C) $_____

Does your community have a comprehensive plan that includes forestry? ❒ Yes ❒ No
Date certified by State Land Use Planning Commission: _____

Project Title: _____

Brief Description of Project:
(Describe the project, including what is to be developed, produced, performed, and/or implemented. Include project purpose and objectives)

Application Page **1** of **6**

Basic community or organizational information

Make sure these numbers match those on page 5 of the application

Provide a quick snapshot of the project here, don't go into details.

PROJECT CANOPY

2024 PROJECT CANOPY ASSISTANCE
TREE PLANTING AND MAINTENANCE
USDA FOREST SERVICE-URBAN AND COMMUNITY FORESTRY CFDA 10:675

Applicant (Entity Name): _____

*Designated Representative: _____

Title: _____

Address: _____

_____

Phone Number: _____Email Address: _____

Applicant's SAM Registration number (UEID): _____

Previously Received Community Forestry Assistance Funding ❒Yes ❒ No

Does your community have a comprehensive plan? ❒ Yes ❒ No

Date certified by Department of Agriculture, Conservation, and Forestry:_____

Short Project Title:_____

Budget:
(Refer to the Project Canopy Planting and Maintenance Grant guidelines)

GRANT REQUEST					LOCAL MATCH	
Tree Species	**Dia.**	**No.**	**$/ tree**	**Total cost**	**Matching Items**	**$ Value**
				$ 0.00	Trees	
				$ 0.00	1 Year Maintenance	
				$ 0.00	Mulch, supplies, other materials	
				$ 0.00		
				$ 0.00		
$ Total Tree Cost				$ 0.00		
Other Reimbursable Costs					Volunteer labor, administration, equipment (hourly rate $____X #hrs _____) =	
Maintenance						
Mulch, supplies, other materials						
TOTAL GRANT REQUEST				$ 0.00	**TOTAL MATCH** (> or = grant request)	$ 0.00

Name of local State Senator(s) _____
Name of local State Representative(s) _____

Basic community or organizational information

PROJECT CANOPY

Name of local State Senator _____
Name of local State Representative _____

Grant applications must include:
(Refer to the Project Canopy Planning and Education Grant guidelines for specific instructions)

- **Completed Application Form**
- **Narrative**
- **Detailed Budget**
- **3-Year Maintenance Plan**
- **Letters of Support**

*As designated representative of said applicant, I hereby agree to implement this project according to the attached cost and technical proposals and to abide by all local ordinances and restrictions that apply.

_____
Signature Date

**As official representative of said applicant, I hereby authorize the project submitted for the proposed Project Canopy Grant.

_____
Signature Date

Complete the online application form and then submit the complete application package, as prompted at the end of the online form, to: **PROJECTCANOPYGRANTS.DACF@maine.gov, no later than 11:59 PM, May 15, 2024.** Required information for the proposal should not exceed five (5) pages (excluding budget tables), with a print font size of 12 preferred. Note: the proposal submission inbox can accept message up to 10 MB in size. Multiple messages per proposal may be submitted if necessary. Additional information such as maps, tables, and letters of support may be included in addition to the proposal.

* Designated representative refers to the person authorized by the applicant to submit a grant application, sign documents and take necessary actions to undertake, direct and complete the approved project.

**Official representative refers to the Mayor or Town Board Official for a municipality; a Superintendent or Principal for a school; and the Board Director or President in the case of a non-profit organization.

This outlines all the information needed in your application package

PROJECT CANOPY

Budget

2024 PROJECT CANOPY PLANNING AND EDUCATION GRANT – BUDGET ITEM EXPLANATION

Total Amount of Project Canopy Funds Requested: $ _____

1.Consultants and Services

Name	Title	Work Description	Reimbursable Costs A. Costs Eligible for Reimbursement	Non-reimbursable Costs B. Applicant's Share (Match)	C. Total Project Cost
					$ 0.00
					$ 0.00
					$ 0.00
					$ 0.00

2. Educational and Promotional Supplies

Item	Description	Cost/ Unit	# of Units	Reimbursable Costs A. Costs Eligible for Reimbursement	Non-reimbursable Costs B. Applicant's Share (Match)	C. Total Project Cost
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00

3. Tree Purchase, Planting and Maintenance

Job Description	Cost/ Tree	# of Trees	Tree Caliper Size	Reimbursable Costs A. Costs Eligible for Reimbursement	Non-reimbursable Costs B. Applicant's Share (Match)	C. Total Project Cost
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00

4. Administrative Costs

Employee Name	Title	Cost/ Hour	# of Hours	Reimbursable Costs: A. Costs Eligible for Reimbursement	Non-reimbursable Costs: B. Applicant's Share (Match)	C. Total Project Cost
				Not Applicable		$ 0.00
				Not Applicable		$ 0.00
				Not Applicable		$ 0.00
				Not Applicable		$ 0.00

5. Volunteer Labor, Machinery and Equipment

Name	Description	Cost/ Hour	# of Hours	Reimbursable Costs: A. Costs Eligible for Reimbursement	Non-reimbursable Costs: B. Applicant's Share (Match)	C. Total Project Cost
				Not Applicable		$ 0.00
				Not Applicable		$ 0.00
				Not Applicable		$ 0.00
				Not Applicable		$ 0.00

6. Donated Materials

Item	Description	Cost/ Unit	# of Units	Reimbursable Costs: A. Costs Eligible for Reimbursement	Non-reimbursable Costs: B. Applicant's Share (Match)	C. Total Project Cost
				Not Applicable		$ 0.00
				Not Applicable		$ 0.00
				Not Applicable		$ 0.00
				Not Applicable		$ 0.00

PROJECT CANOPY

http://www.independentsector.org/volunteer_time

http://www.bls.gov/oes

http://www.maine.gov/labor/cwri/oes1.html

https://www.fema.gov/schedule-equipment-rates

7. Other Costs

Item	Description	Cost/ Unit	# of Units	Reimbursable Costs A. Costs Eligible for Reimbursement	Non-reimbursable Costs B. Applicant's Share (Match)	C. Total Project Cost
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00

A. Total Costs Eligible for Reimbursement: $ $ 0.00

B. Total Costs Not Eligible for Reimbursement: $ $ 0.00

C. Total Project Cost (A+B=C): $ $ 0.00

Numbers should match those on page 1.

Note: Amount Eligible for Reimbursement is Limited to $20,000.
Please attach additional information and explanation of budget items on a separate sheet.

Appli

2024 PROJECT CANOPY ASSISTANCE
TREE PLANTING AND MAINTENANCE
USDA FOREST SERVICE-URBAN AND COMMUNITY FORESTRY CFDA 10:675

Applicant (Entity Name): _____

*Designated Representative: _____

Title: _____

Address: _____

_____

Phone Number: _____ Email Address: _____

Applicant's SAM Registration number (UEID): _____

Previously Received Community Forestry Assistance Funding ❒Yes ❒ No

Does your community have a comprehensive plan? ❒ Yes ❒ No

Date certified by Department of Agriculture, Conservation, and Forestry:_____

Short Project Title: _____

Budget:
(Refer to the Project Canopy Planting and Maintenance Grant guidelines)

GRANT REQUEST					LOCAL MATCH	
Tree Species	**Dia.**	**No.**	**$/ tree**	**Total cost**	**Matching Items**	**$ Value**
				$ 0.00	Trees	
				$ 0.00	1 Year Maintenance	
				$ 0.00	Mulch, supplies, other materials	
				$ 0.00		
				$ 0.00		
$ Total Tree Cost				$ 0.00		
Other Reimbursable Costs					Volunteer labor, administration, equipment (hourly rate $____X #hrs_____) =	
Maintenance						
Mulch, supplies, other materials						
TOTAL GRANT REQUEST				$ 0.00	**TOTAL MATCH** (> or = grant request)	$ 0.00

Name of local State Senator(s) _____
Name of local State Representative(s) _____

Tree Planting and Maintenance budget

PROJECT CANOPY

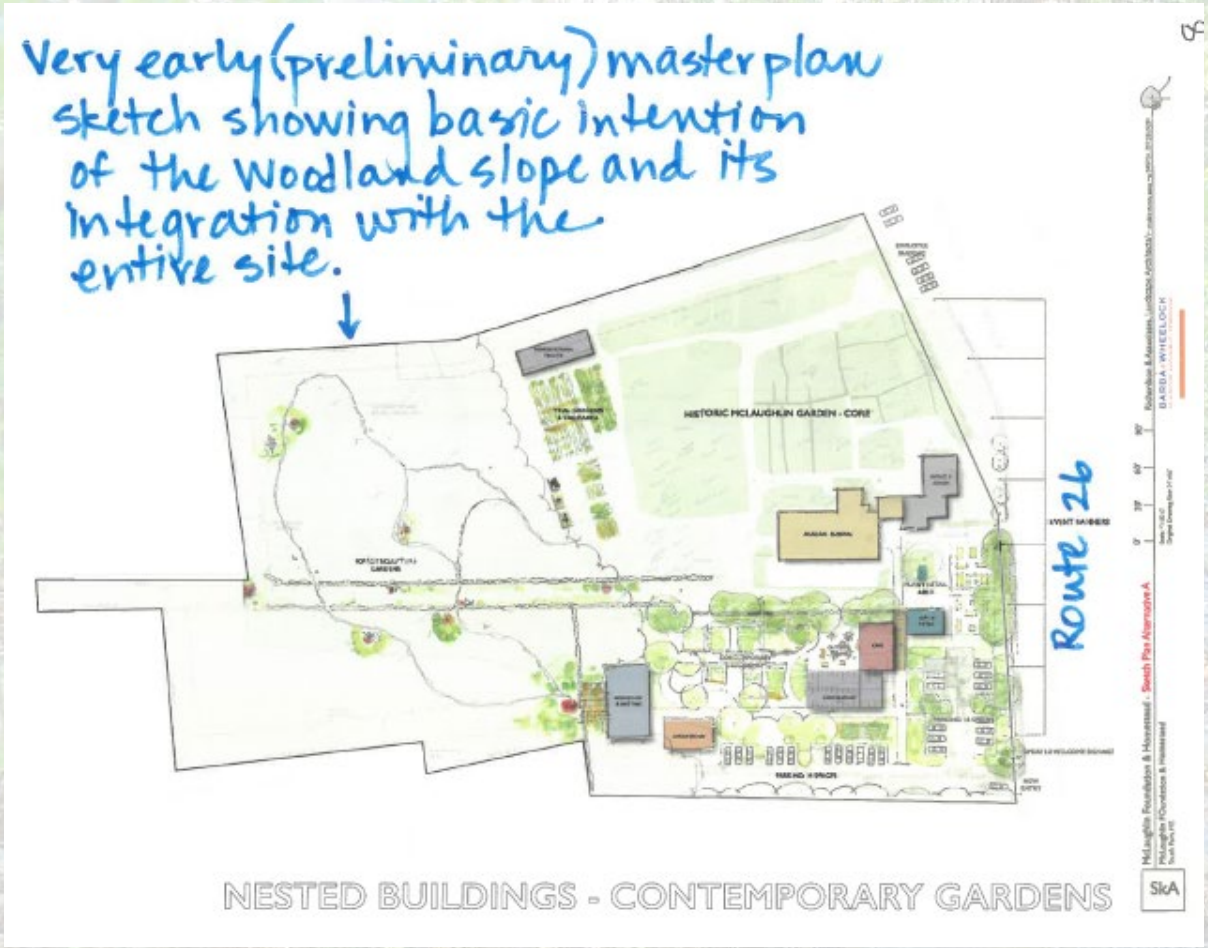
DEPARTMENT OF Agriculture, Conservation & Forestry

Narrative

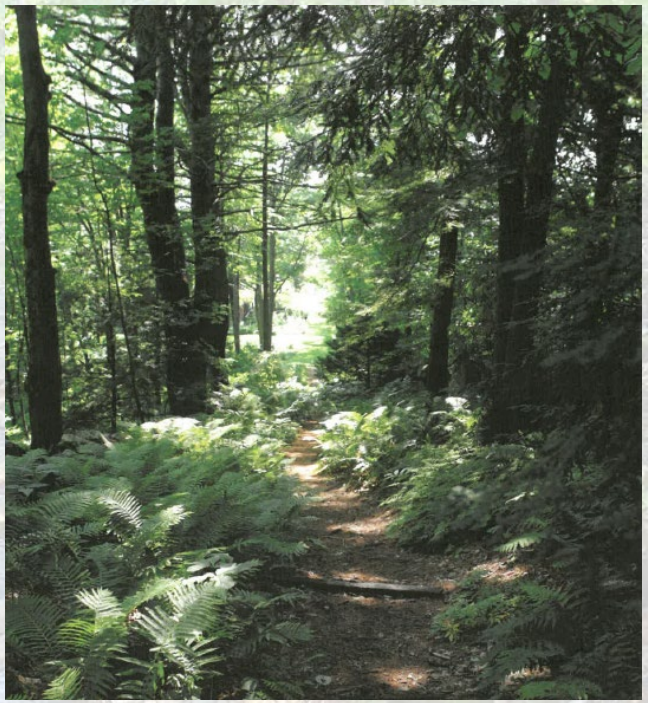
- Gives you a chance to tell a story – This is your sales pitch
- Give a brief history of your community or organization's community forestry program, including mission and goals
- Give a description of the project, including what you expect to be developed, produced, performed and/or implemented; a clear and measurable work plan for the project; and a timeline for completion of the process
- A description of how your project will effectively contribute to the state results and national goals (Sustainability, Comprehensive resource management, public awareness, incorporating partners)
- A description of how this project will enhance your community's capacity for long-term and sustainable urban and community forestry management (indicators are: inventory, management plan, professional staff, tree group, and an ordinance or policy)
- Be careful not to commit to more than what is reasonable

PROJECT CANOPY

Project Map/Plan



- Include map of project area or planting locations
- Address/s
- Photographs



Three-year maintenance plan

- If tree planting is a part of your proposal, a three-year maintenance plan must be included in your application.
- Identify individuals and resources responsible for tree maintenance over a three-year period
- Only tree costs during the grant period are eligible
- Include a letter of support if individual/s or organization responsible for maintenance is someone other than you/your organization

PROJECT CANOPY

Letters of support

- Applications with a broad range of support will be favored
- Applications should include letters of support from partnering organizations
- Letters of support should include specific commitments and contributions to the project, rather than just a general statement of support.
- Examples include:
    - Amount of labor committed
    - Estimated services provided
    - Donated equipment, supplies or labor

PROJECT CANOPY

Community Capacity Checklist

1. Inventories and management plans
2. Professional staff
3. Tree care ordinance
4. Local advisory /advocacy organization



PROJECT CANOPY

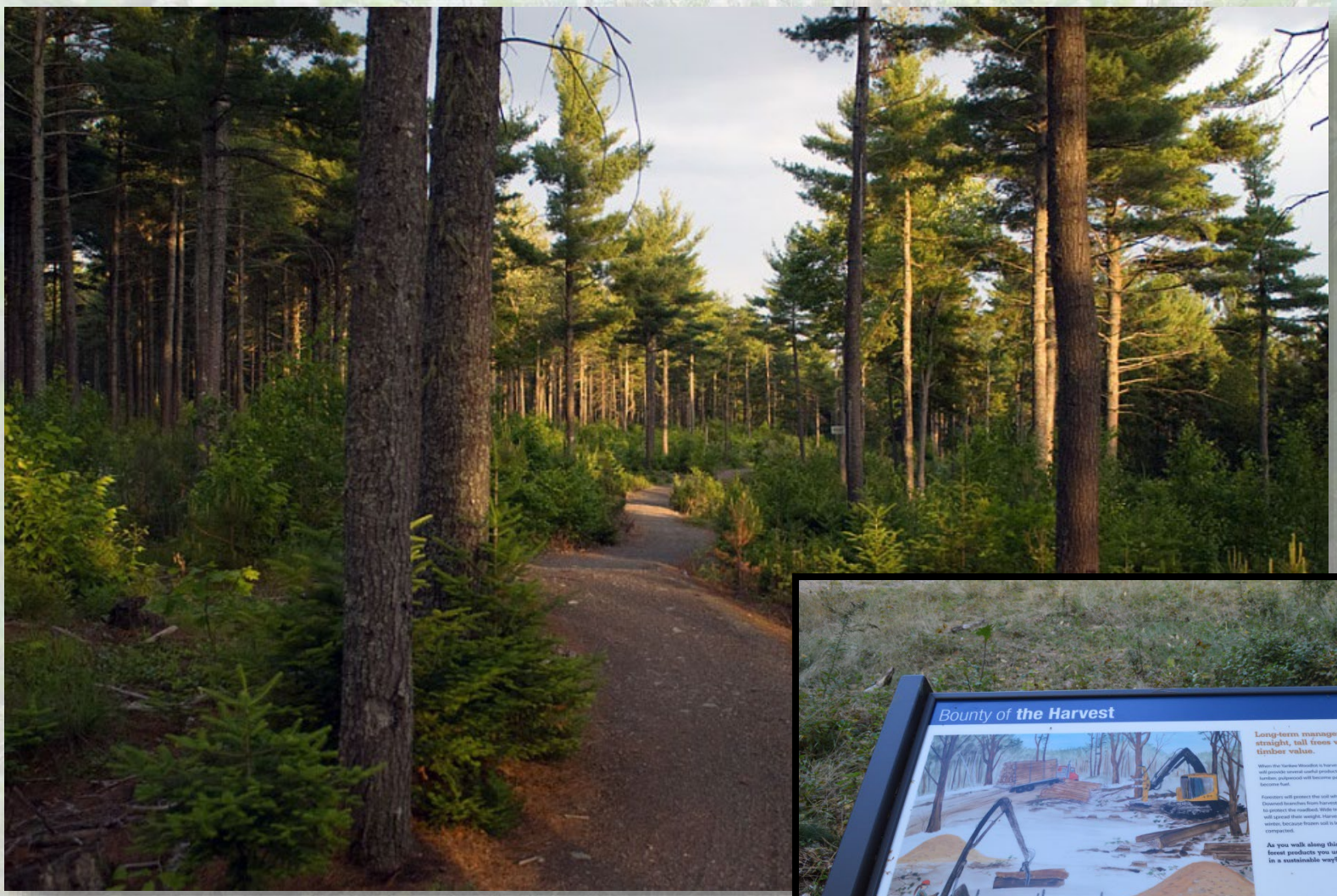
Final suggestions:

- Make sure you make all deadlines December 17, 11:59 pm
- Electronic submission through Common Application Form, mail full proposal to PROJECTCANOPYGRANTS.DACF@Maine.gov
- Do your homework, make sure you involve the community and proper authorities within the community
- Call with any questions, we are happy to try to answer project specific questions










Bounty of the Harvest
Long-term management grows straight, tall trees with high timber value.
As you walk along this trail, think about the forest products you use. Were they harvested in a sustainable way?




TD

Grant "Rules of the Road" Topics

- **Umbrellas of authority**
- **Existing systems – Financial management**
- **Match documentation**
- **Audits**
- **The Grant File- The Story**
- **Grant modifications**
- **Procurement**
- **Reporting/Monitoring**



PROJECT CANOPY

What do you need to know?

- Are there rules or restrictions?
- What can the grant be used for?
- What is the the Federal Assistance Listing Number (formerly CFDA)? 10.675 UCF or 10.727 IRA
- What are the deadlines for funding and implementation?
- What are the record keeping requirements?
- What are the matching requirements?

Words of the day

- Transparency
- Compliance
- Internal Controls
- Performance
- Monitoring
- Reasonable
- Prudent
- Allowable
- Fraud, waste and abuse



Acronyms - Answers

- GAO – Government Accountability Office
- OMB- Office of Management and Budget
- D&B – Dun & Bradstreet
- UEI – Unique Entity Identifier
- CFR – Code of Federal Regulations
- ALN – Assistance Listing Number
- UCF – Urban & Community Forestry Program
- FR – Federal Register
- FAC – Federal Audit Clearinghouse
- PII – Personally Identifiable Information
- SAM – System for Award Management
- CFDA – Catalog of Federal Domestic Assistance
- FFATA - Federal Funding Accountability and Transparency Act of 2006
- OIG – Office of Inspector General



Umbrellas of Authority

Federal Law – GAO, OMB, OIG

USDA Forest Service

Cooperative Forestry Assistance

Urban & Community Forestry

Maine Law

Maine Forest Service

Local Laws and Procedures

- **procurement**



OMB Omni (Super) Circular: 2 CFR Part 200

- http://www.ecfr.gov/cgi-bin/text-idx?SID=b9f2d6205dd6c1ff7d8df121414a53ca&mc=true&node=pt2.1.200&rgn=div5

- Uniform Administrative Requirements, Cost Principles & Audit Requirements for Federal Awards

  - Tribes, State and Local Governments
  - Educational Institutions, Hospitals and Non-Profits

  - Current as of 16/23/2024 and last amended 8/17/2026

What is included?

- Administrative Requirements:
- A-110, and A-102
- Cost Principles:
- A-21, A-87, and A-122
- Single Audit Requirements:
- A-133, and A-50
- Data Collection Requirements
- A-89



How is it organized?

- Table of Contents
  - Subpart A (.000) – Acronyms & Definitions
  - Subpart B (.100) – General Provisions
  - Subpart C (.200) – Pre-Federal Award Requirements & Contents of Federal Awards
  - Subpart D (.300) – Post Award Regulations
  - Subpart E (.400) – Cost Principles
  - Subpart F (.500) – Audit Requirements

§ 200.112 Conflict of interest.

The non-Federal entity must disclose in writing any *potential* conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.

§ 200.205 Awarding agency review of risk posed by applicant.

A prime recipient is required to ensure that any subrecipients have not been debarred or suspended from working for the Federal government.

In evaluating risks posed by applicants, the awarding agency may use a risk-based approach and may consider any items such as the following:

(1) **Financial stability**;

(2) **Quality of management systems**;

(3) **History of performance**.

(4) **Reports and findings from audits**; and

(5) **The applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on non-Federal entities.**

§ 200.300 Subpart D: Post Award Financial Program and Management

200.300 Statutory and national policy requirement

200.301 Performance management

200.302 Financial management

200.303 Internal controls

200.305 Payments

200.306 Cost sharing or matching

200.370 Program income

200.308 Revision of budget and program plans

200.309 Period of performance

§ 200.302 Standards for financial management systems.

Grantees responsible for:

accurate, current, and complete of the grant financial activities

records which adequately identify the source and application of funds provided for financially-assisted activities.

grant or subgrant awards and authorizations, obligations and income.

Allow trace of funds to a level of expenditures adequate to establish that such funds have been used according to Federal statutes and regulations

§ 200.302 Standards for financial management systems

There are **seven** primary characteristics of adequate financial management systems:

1. Identify funds received and expended;
2. Disclose accurate, current and complete financial results;
3. Identify source and application of funds;
4. Provide effective controls and accountability;
5. Compare budget to actual results;
6. Provide for **written procedures** for payment requirements;
7. Provide for **written procedures** for determining allowability of costs

Financial Management Systems

"Adequate" Accounting Systems Require:

- Internal Controls
- Ability to Test Internal Control
- Chart of Accounts
- Cash Management - Compliance with CMIA
- Track Expenditures (Budget Control)
- Track both Financial and Program Budgets
- Ensure Allowability of Costs Charged to Grants
- Provide Clear Audit Trail

§ 200.302 Tracking Your Money

1. Identification, **in its accounts**, of ALL Federal awards received and expended AND the Federal programs under which they were received.

NOTE: This must include as applicable:

- ❑Federal Assistance Listing Number title and number (formerly CFDA)
- ❑**Federal award identification number and year**
- ❑Name of the Federal awarding agency
- ❑Name of pass-through entity, if any

Sample expense tracking

L35

	A	B	C	D	E	F	G	H	I	J	K
1	Urban and Community Forestry		CFDA 10:675		Grant Expenditure Tracking Worksheet						
2											
3		**Summary Block**				**Total**	**Total**	**Total**	**Total Inkind**	**Reimburse**	**Match**
4		**Total Grant Award:**				**Hours**	**Grant Exp.**	**Direct cost**	**Match**	**Balance**	**Balance**
5		50/50 match				0	$0.00	$0.00	$0.00		
6				**Budget**	**Rate**		**Total**	**Direct**	**Inkind**		
7	**Date**	**Name**	**Activity Description**	**Category #**	**per hour**	**Hours**	**Expsense.**	**Grant exp.**	**Match**	**Signature**	
8					$0.00	0.00	$0.00	$0.00			
9					$0.00	0.00	$0.00				
10					$0.00	0.00	$0.00				
11					$0.00	0.00	$0.00				
12					$0.00	0.00	$0.00				
13					$0.00	0.00	$0.00				
14					$0.00	0.00	$0.00				
15					$0.00	0.00	$0.00				
16					$0.00	0.00	$0.00				
17					$0.00	0.00	$0.00				
18					$0.00	0.00	$0.00				
19					$0.00	0.00	$0.00				
20					$0.00	0.00	$0.00				
21					$0.00	0.00	$0.00				
22					$0.00	0.00	$0.00				
23					$0.00	0.00	$0.00				
24					$0.00	0.00	$0.00				
25					$0.00	0.00	$0.00				
26					$0.00	0.00	$0.00				
27					$0.00	0.00	$0.00				
28					$0.00	0.00	$0.00				
29					$0.00	0.00	$0.00				
30					$0.00	0.00	$0.00				
31					$0.00	0.00	$0.00				
32					$0.00	0.00	$0.00				
33					$0.00	0.00	$0.00				
34					$0.00	0.00	$0.00				
35					$0.00	0.00	$0.00				

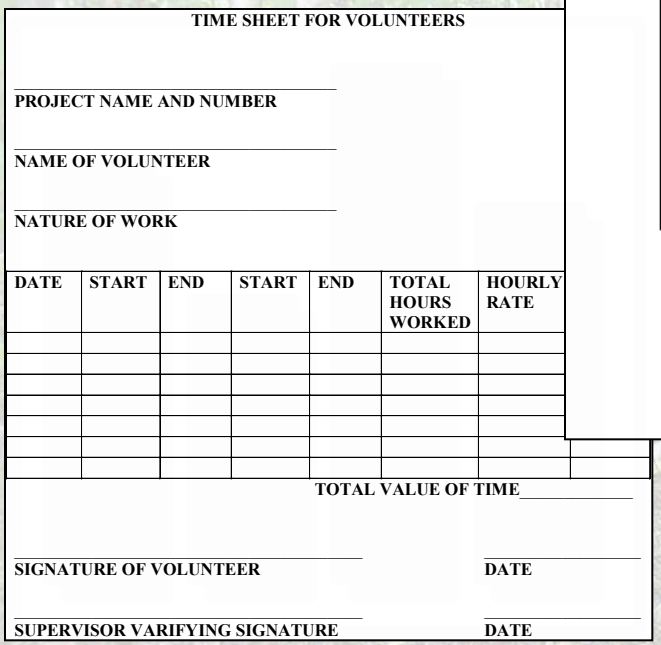
exspensesheet

K29

	Summary Block				Total	Total	Total	Total Inkind	Reimburse	Match
	Total Grant Award:	$2,500.00			Hours	Grant Exp.	Direct cost	Match	Balance	Balance
	50/50 match				200	$10,000.00	$5,000.00	$5,000.00		
			Budget	Rate		Total	Direct	Inkind		
Date	Name	Activity Description	Category	per hour	Hours	Expspense.	Grant exp.	Match	Signature	
3/25/2004	Happy Grove Nurser	Tree purchase	3			$2,500.00	$2,000.00	$500.00		
5/15/2004	Back hoe	Hole digging	6	$60.00	6	$360.00		$450.00		
5/15/2004	Willow Branch	Grant administration	4	$10.00	5	$50.00		$50.00		
5/15/2004	Joe Smith	Tree planting	5	$10.00	10	$100.00		$100.00		
5/15/2004	Mary Jones	Tree planting	5	$10.00	10	$100.00		$100.00		
5/15/2004	Tom grow	Tree planting	5	$10.00	6	$60.00		$60.00		
5/15/2004	Bill Mulch	Tree planting	5	$10.00	6	$60.00		$60.00		
5/16/2004	Willow Branch	Grant administration	4	$10.00	5	$50.00		$50.00		
5/16/2004	Back hoe	Hole digging	6	$60.00	4	$240.00		$150.00		
5/16/2004	Tom Grow	Tree Planting	5	$10.00	4	$40.00		$40.00		
5/16/2004	Bill Mulch	Tree Planting	5	$10.00	4	$40.00		$40.00		
6/15/2004	Willow Branch	Grant administration	4	$10.00	2.5	$25.00		$25.00		
6/15/2004	Jane Swift	Brochure development	5	$10.00	10	$100.00		$100.00		
6/15/2004	Pete Morse	Brochure development	5	$10.00	8	$80.00		$80.00		
6/16/2004	Jane Swift	Brochure development	5	$10.00	6	$60.00		$60.00		
6/16/2004	Pete Morse	Brochure development	5	$10.00	8	$80.00		$80.00		
6/17/2004	Jane Swift	Brochure development	5	$10.00	5.5	$55.00		$55.00		
7/1/2004	Quick Print	Brochure printing	2			$1,000.00	$500.00	$500.00		
					100.00	$5,000.00	$2,500.00	$2,500.00		

exspensesheet

Sample expense tracking forms:



TIME SHEET FOR VOLUNTEERS

PROJECT NAME AND NUMBER

NAME OF VOLUNTEER

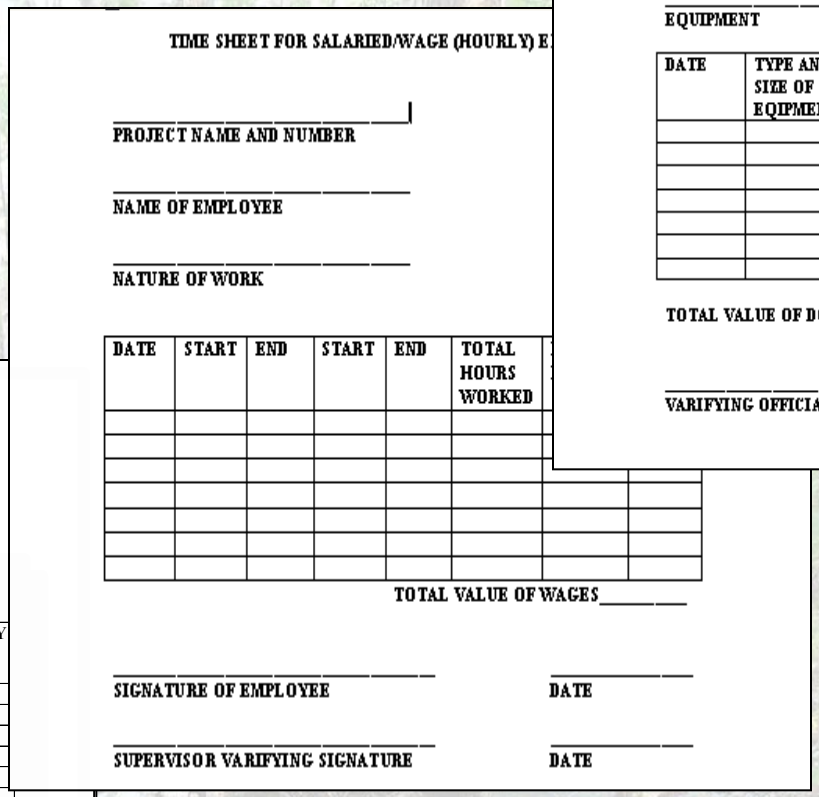
NATURE OF WORK

DATE	START	END	START	END	TOTAL HOURS WORKED	HOURLY RATE

TOTAL VALUE OF TIME_____

SIGNATURE OF VOLUNTEER DATE

SUPERVISOR VARIFYING SIGNATURE DATE



TIME SHEET FOR SALARIED/WAGE (HOURLY) E

PROJECT NAME AND NUMBER

NAME OF EMPLOYEE

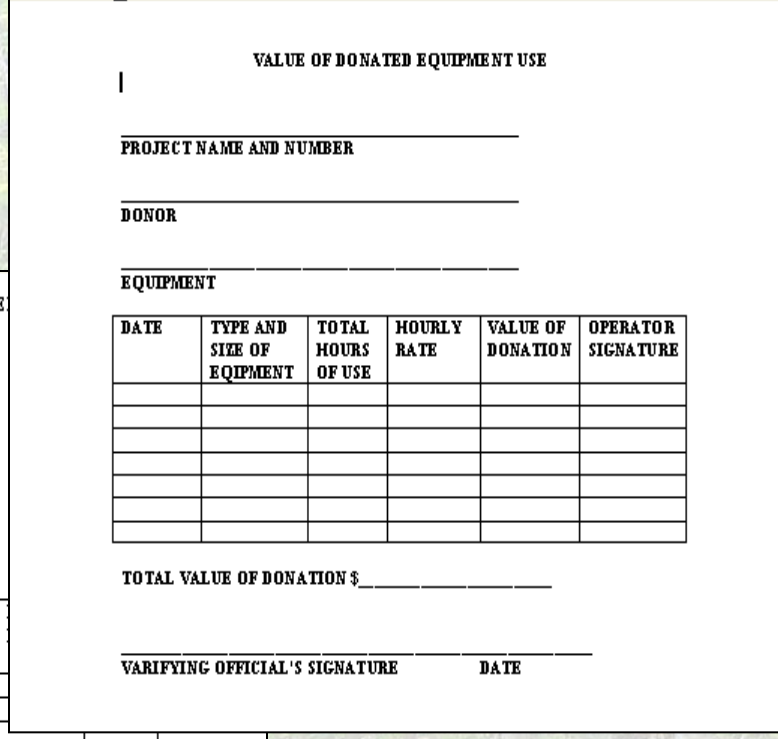
NATURE OF WORK

DATE	START	END	START	END	TOTAL HOURS WORKED		

TOTAL VALUE OF WAGES_____

SIGNATURE OF EMPLOYEE DATE

SUPERVISOR VARIFYING SIGNATURE DATE



VALUE OF DONATED EQUIPMENT USE

PROJECT NAME AND NUMBER

DONOR

EQUIPMENT

DATE	TYPE AND SIZE OF EQIPMENT	TOTAL HOURS OF USE	HOURLY RATE	VALUE OF DONATION	OPERATOR SIGNATURE

TOTAL VALUE OF DONATION $_____

VARIFYING OFFICIAL'S SIGNATURE DATE

§ 200.403 Allowable Costs

- **<u>Necessary</u> to the function of the grant**
- **<u>Reasonable</u> -- prudent person test**
- **Allocable- Chargeable and Assignable**
- **Consistently applied - can not shift elsewhere**
- **Written procedures** required for determining the allowability of costs in accordance with § 200.400 subpart E: Cost Principles

Unallowable costs

- **Incurred for purposes other than the grant**
- **Incurred outside the grant period**
- **Not adequately documented**
- **Did not comply with terms in the Grant Agreement**
- **Not properly matched**

§ 200.303: Internal Controls

Establishes the following:

- Non-Federal entity's responsibilities for **EFFECTIVE** internal controls
- Expectation of compliance
- Expectations when noncompliance identified
- Treatment of personally identifiable information (PII)
    - Reasonable Measures to protect

§ 200.303: Internal Controls

Internal controls over cash disbursements:

- No pre-signed checks
- Require two signatures over a certain amount
- Do not use signature stamps
- Check signers should really review the checks and supporting documentation
- Authorized check signer reviews and approves the check register when using computer signed checks
- The finance director should not be a check signer

§ 200.306 Matching or cost sharing

- Must be verifiable – Recipient accounting system requirements to assign identifiers to track
- Federal grants cannot be used as a match for another Federal Grant (statutory exceptions).
- Program income, may not be used for cost sharing or matching without prior approval.
- In-kind contributions have special restrictions.
- 50/50 for Urban & Community Forestry Program
- Total cost of project includes federal share AND Match
- Necessary and reasonable to accomplish

§ 200.306 Donations

- **Donated Services - valuation?**
  - **Bureau of Labor Standards**
  - **Value of task performed**
    - consistent with those paid for similar work by the recipient
- **Donated property - valuation?**
  - **Documentation**
    - Value assessed to donated property included in the cost-sharing or matching must NOT exceed the fair market value of the property AT THE TIME OF DONATION.
- **Cash**

§ 200.434 In-Kind Contributions

- **Third party *non-cash* contributions,**
- **Must be Integral and necessary**
- **Must be allocable and allowable under the grant,**
- **To serve as matching, it must be verified in the grantee's records**

§ 200.307 Program Income

Non-Federal entities are ENCOURAGED to earn income to defray the program costs where appropriate.

- **From fees, rentals, sales, interest,**
- **Must be from a grant supported activity,**
- **Cannot be from taxes, fines, penalties,**
- **Deduction Method is still default**
- Cost sharing/matching: **with prior written approval program income may be used to meet cost-sharing/matching requirements**

§ 200.500 Audits

- Grantees and subgrantees are responsible for obtaining audits -- Single Audit Act Amendments of 1996 and OMB Circular A-133, ``Audits of States, Local Governments, and Non-Profit Organizations.''
- Audits of States, Local Governments, and Non-Profit Organizations now found in 200.500 subpart F
- **$1,000,000** fiscal year expenditure threshold
- The Federal Audit Clearinghouse (FAC) operates on behalf of the Office of Management and Budget (OMB).
    - https://facweb.census.gov/uploadpdf.aspx
    - Responsibility to notify awarding entity of any audit findings

Audits – What do they look for?

- **Are the costs eligible under the Grant?**
- **Are they allowable under the Grant?**
- **Are they Reasonable?**
- **Are they within the grant term?**
- **Are they charged to another Federal Program?**
- **Are they treated consistently?**
- **Are they properly documented?**

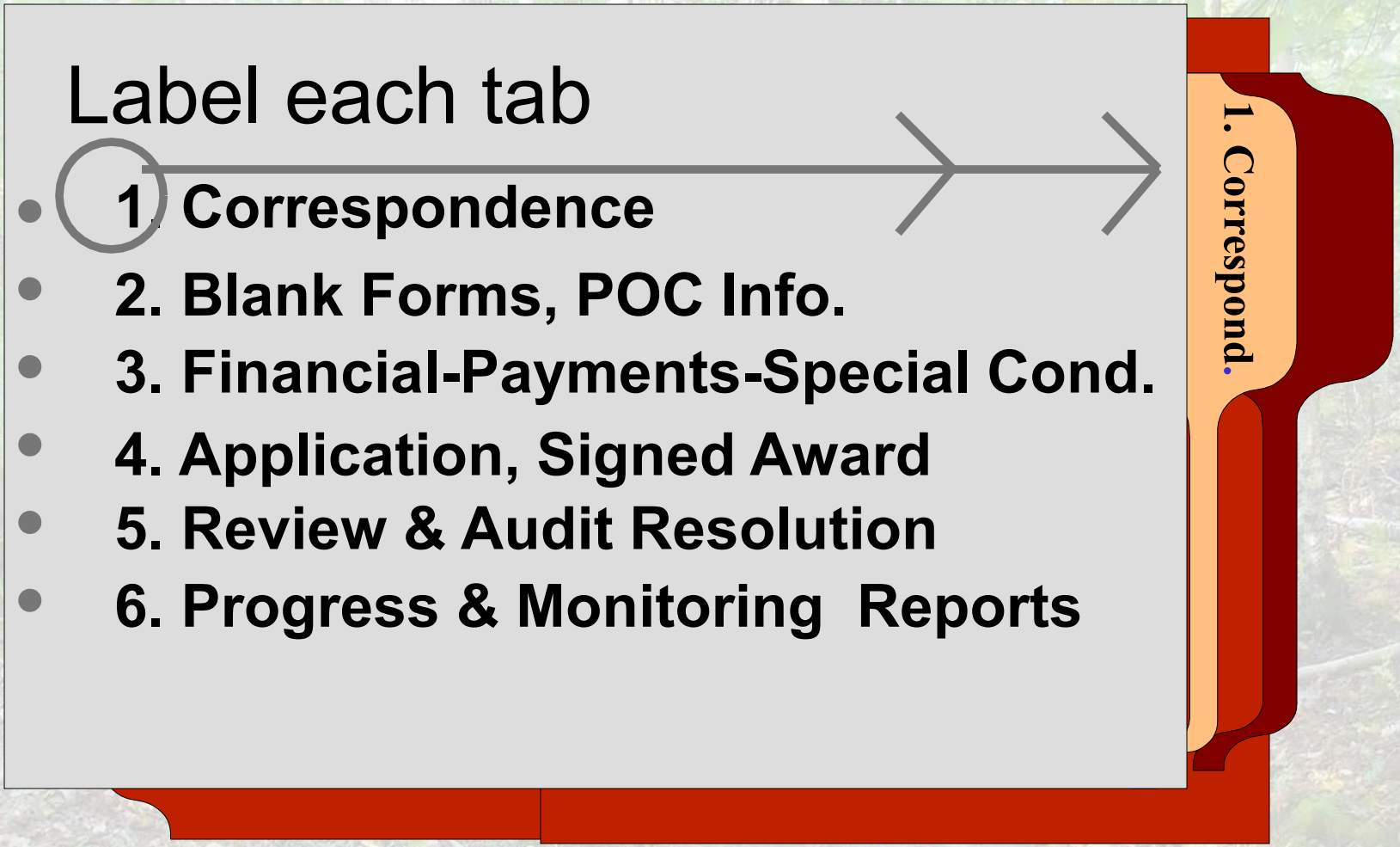
The Grant File

- Notice of Funds Available
- Application
- Notice Of Award
- Documentation of Review / Authority to Receive / spend
- Written policies
- Expenditures
- Match
- Reports Financial and Program
- Closeout

Suggested Grant File Format

Label each tab

- 1. Correspondence
- 2. Blank Forms, POC Info.
- 3. Financial-Payments-Special Cond.
- 4. Application, Signed Award
- 5. Review & Audit Resolution
- 6. Progress & Monitoring Reports



Narrative Statement

(This is the Sales Pitch!)

- **Explain the need, explain goals & objectives,**
- **Describe the method, design, planned activities, timeline, other participants,**
- **Monitoring and evaluation, results,**
- **Budget -No Equipment over $5K**



§ 200.33 Equipment (definition)

- Tangible personal property
- Useful life of over one year.
- Per unit acquisition cost of $5,000 or more.
- Not authorized under Project Canopy

§ 200.430 Standards for documentation of the work performed

1. Records must accurately reflect the work performed; this includes:

- ❑ Be part of official records of the entity
- ❑ Reflect the total activity for which the employee is compensated
- ❑ Reflect both Federal and non-Federal activities on an integrated basis
- ❑ Support distribution of salary and wages if working on more than one Federal award.
- ❑ Budget estimates **ALONE** cannot be used as support for charges

§ 200.308
Revision of budget and program plans

- Funds can be moved within the approved budget categories
  - unanticipated requirements
  - limited program changes
- Requires the prior written approval of the Maine Forest Service.

Amendments:

How to Change your grant

- **Ask first, NOT beg forgiveness after**
  - **Programs and Budgets are usually based on your best estimate.**
  - **Changes and revisions are often necessary.**
  - **Prior approval is generally required**

§ 200.308 Prior Approvals

- **Program changes, changes in scope, or changes in goals/objectives**
- **Changes in key person**
- **Changes in subcontracting or transferring activities to a third party, work assignments.**
- **All changes must be submitted to Awarding Agency prior to ending date of grant**

Budgetary Changes

- **Transfers between budget categories,**
- **Changes in Direct to Indirect or Indirect to Direct costs,**
- **Change in Matching where 3rd party is involved**



Project Modification

Grant Revisions and Grant Extensions

- Requires Pre-Approval from awarding Agency
- Must Meet Original Program Intent
- Allowable Costs from FY Program Guidance
- Strong Justification for Review/Approval



§ 200.318 Procurement

Grantees and subgrantees will use their own **written** procurement procedures:

- reflect applicable State and local laws and regulations
- conforms to applicable Federal law and standards identified in this section
- Necessary
- Competitive
- Written conflict of interest policy
- Documented

§ 200.319 Competition

- (a) All procurement transactions must be conducted in a manner providing full and open competition
  - Micropurchases under $3,000
    - Competitive quotes to determine reasonable-ness
  - Small Purchases (less than $150,000)
  - Price or rate quotations must be "obtained from an adequate number of qualified sources." It is up to the recipient's discretion to determine what is adequate, and who might be a qualified source.
  - Sole Source-Use is Discouraged
    - Emergency or Uniqueness

§ 200.331 Subpart D: Monitoring and reporting program performance.

Grantees are responsible for

managing grant and subgrant supported programs, functions and activities.

compliance with applicable Federal reporting requirements

achievement of performance goals

Performance reports must be submitted on schedule required by agency

A review of financial and programmatic reports is required

200.415: Certification

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact , may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

Financial Monitoring

- Supporting Documentation for <u>All Expenditures</u>
  - Invoices
  - Receipts
  - Purchase orders
  - Contracts
  - Travel Authorization Forms/Travel Vouchers
  - Timecards
  - Payroll Registers

Monitoring: Procurement & Personnel

- Local or State Written Procurement Policy
- Specs, Bids, & Quotes
- Sole Source Justification
- Conflict of Interest
- Time & Attendance





Monitoring Sub-recipients and Contractors

- **Compliance with grant purposes**
- **Site visits and frequent, scheduled phone conversations**
- **Face to face meetings**
- **Training**
- **Written progress reports**
- **Media reports, news stories**
- **Did you get what you paid for?**
- **Did it happen within the grant period?**

Subrecipient Monitoring: Benefits

- Technical Assistance
- Subrecipients Identify/Showcase Successes
- Ensure Projects are on Track
- Improve Communications/Process
- Correct Shortfalls and Offer Solutions



Fiscal Matters…Proceed with Caution

- Supplantation
- Consultants
  - Fair Market Value-cautious on sole sourcing contractors
- Program Income
- Match
- Excessive Spending Near End of Grant Period
- Records Retention

§ 200.333 Retention and access requirements

- applies to all financial and programmatic records, supporting documents, statistical records, and other records of grantees or subgrantees (200.336)

- records must be retained for three years after the close of the grant period (unless litigation pending)
  - **Date of submission of the final expenditure report**

Civil rights and credit

"In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age or disability. (Not all prohibited bases apply to all programs.)

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"This publication made possible through a grant from the Maine Forest Service and USDA Forest Service."

What we are looking for:

- Compare Project with Goals
- Supports Approved Initiatives and Investments
- Cost Analysis of Budget, including Narrative
- Necessary, Reasonable, Appropriate
- Review Prior Subrecipient Performance



What Next?

For more information:

Slideshow will be available online

Call or email Jan Santerre - jan.santerre@maine.gov, 207-287-4987 or

Email marleen.lajoie@maine.gov with questions



Web Resources

OMB Circulars

https://www.whitehouse.gov/omb/information-for-agencies/circulars/

USDA Regulations

https://www.govinfo.gov/content/pkg/CFR-2018-title7-vol1/xml/CFR-2018-title7-vol1-part15.xml

Electronic Code of Federal Regulations

https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200

THANK YOU!

PROJECT CANOPY