

Virginia Department of Forestry Grants



Frequently Asked Questions

CONTENTS

APPLICATION REQUIREMENTS.....	1
QUALIFYING EXPENSES.....	1
REIMBURSEMENT.....	3
HOW DO I...?.....	4
TIPS FOR EASY CLAIM SUBMISSION.....	5

APPLICATION REQUIREMENTS

Our organization does not have a Unique Entity Identifier (UEI). Can we still apply for a federal grant through DOF?

No. Under federal guidelines, DOF is not permitted to grant a sub-award to an entity without a UEI. Visit www.SAM.gov to learn more about UEIs, apply for a UEI, or find your organization’s existing UEI. Ensure the name listed in SAM.gov matches the name listed in DOF’s System Access Portal.

Our organization does not have a federal employer identification number (EIN). How can we obtain an EIN?

You can apply for a federal EIN online, by mail or by fax. For more information, consult the IRS website: <https://www.irs.gov/charities-non-profits/employer-identification-number>

Does DOF have an online system to accept and manage grants?

Yes. In 2022, DOF implemented a web-based system – System Access Portal for Forestry Grants. Applicants must first register for access before applying for funding at <https://vaforestry.webgrantscloud.com/index.do>. DOF will continue to support existing paper grants assigned prior to December 31, 2022, but all agreements after that date will be supported in the web-based System Access Portal.

Our organization is aware that we are receiving a grant from DOF. May we begin project work immediately?

No. It is important to wait until you receive a fully executed version of your grant award contact from DOF. The contract will indicate the approved start date. DOF WILL NOT reimburse for costs OR allow match expenses incurred PRIOR TO the date on your contract unless pre-award costs have been allowed as part of your contract.

QUALIFYING EXPENSES

Personnel: What are the documents required to claim personnel expenses?

For personnel costs to be considered as a direct cost or match under a federal sub-award, time worked must be within the grant award dates and DOF Form 3.26 Time and Activity Log for Staff and Volunteers must be completed and submitted with the grant reimbursement request. Form 3.26 can be found here: <https://dof.virginia.gov/forms/>. Complete the form accurately, and provide specific dates worked, names and time worked on the project. DO NOT enter time as totals, either for the overall organization or by staff; we must be able to see specific days and times for our records.

Personnel: What rate of pay should I use for staff and volunteers? What documentation is required?

For staff, use their actual rate of pay, including fringe benefits, if applicable. Provide copies of paystubs, reports or a letter certifying staff rates, signed by an officer/director to document the actual costs. For volunteers, see the Announcements board at <https://vaforestry.webgrantscloud.com/> for the current volunteer rate. Youth in grades 9 and above should follow the adult volunteer rate; youth in grades 8 and below should follow the VA minimum wage – currently \$12. You may use DOF Form 3.26 to report both staff and volunteer time.

Materials/Supplies: Our organization is hosting a training and/or volunteer workday and would like to provide lunch and/or beverages and snacks. Is this allowable?

Probably not. The federal government has very strict guidelines about when federal funds can be used for food purchases and is only for very specific situations involving overnight travel and/or emergency response situations. Contact your DOF program manager to have ALL food costs pre-approved.

Materials/Supplies: I am working with an entity who is the recipient of a DOF sub-award and have expended personal funds on grant-related expenses on behalf of the entity. Can I submit my receipts for personal expenses for DOF reimbursement?

No. Under federal rules, DOF is not allowed to reimburse an individual. You may submit your receipts/paid invoices to the entity who received the sub-award, and if the expenses were approved in advance and are allowable under the grant, they should be able to reimburse you. DOF can only reimburse the sub-recipient for the total expenses incurred under the approved project.

Materials/Supplies: Can our organization purchase equipment and/or supplies and expect reimbursement under our federal grant?

The federal definition of equipment is tangible personal property (including information technology systems) having a useful life of more than one year and an acquisition cost which equals or exceeds \$5,000. Equipment may not be purchased under a federal award without pre-approval.

Materials and supplies are defined as all tangible personal property other than that described as equipment (i.e., under \$5,000 acquisition cost) used for the performance of a federal award. Approved materials and supplies may be charged as direct costs.

Travel: What are travel guidelines and restrictions under a sub-award?

DOF is obligated to follow federal and state travel rules for per diems (meals), hotel costs and mileage reimbursement. Visit www.gsa.gov/perdiem to determine the appropriate rates for per diems and hotels; visit <https://www.irs.gov/tax-professionals/standard-mileage-rates> for the current mileage rates.

Travel: It is more affordable for our organization to use various homestays like Airbnb for our lodging purposes. Is this allowable?

No. The Commonwealth of Virginia's lodging policy does not permit lodging alternatives for official state business travel, and because it is a part of DOF travel guidelines, it also applies to travel under federal grants. Although alternative lodging may be less expensive than hotel/motel lodging in some cases, the safety of travelers is a concern. With reputable hotels/motels, there is an expectation of safety within the structure, whereas there is no guarantee of minimum safety requirements being met with homestays and similar alternatives.

Contractual: Our organization is hosting a training and the most convenient and affordable event space also makes alcohol available to patrons (e.g., breweries, bars, etc.). We will not be serving alcohol at our event. Is this allowable?

Probably not. Contact your DOF program manager to discuss prior to making any plans/reservations.

Match: What expenses are eligible to qualify as a match under our grant?

Expenses outlined in your original budget, both project costs and in-kind labor (volunteers) costs, are eligible. **Expenses already supplemented or claimed under another federal grant (including professional or volunteer time) are NOT eligible.**

Provide adequate documentation for all claimed match expenses. If your original budget needs to be changed, contact your DOF program manager to discuss or submit a Contract Amendment through the System Access Portal.

Other Expenses: What are the documents required to claim volunteer hours as match?

For volunteer hours to be considered as a match under a federal or state sub-award, time worked must be within the grant award dates and DOF Form 3.26 Time and Activity Log for Staff and Volunteers must be completed and uploaded in the System Access Portal with the grant reimbursement request. DOF Form 3.26 can be found here:

<https://dof.virginia.gov/forms/>. Complete the form accurately, and provide specific dates worked, names and time worked on the project. For youth volunteers, only include initials. DO NOT enter time as totals, either for the overall organization or by volunteers; we must be able to see specific days and times for our records.

Other Expenses: Someone in our organization donates the use of their home/office to our organization. Can we determine an appropriate cost for this and use it as either an actual grant expense or grant match?

No. Federal guidelines do not allow the use of a home/office as a direct expense or as part of a match.

Other Expenses: We would like to use our sub-award funds to provide a gift or donation to another organization. Is this allowable?

No. Per federal guidelines, DOF cannot process a receipt for reimbursement for a gift or donation. Only invoices for goods or services can be considered for reimbursement and/or match.

Other Expenses: What is indirect cost?

Indirect cost refers to expenses an organization incurs over the course of doing business which are not directly tied to a grant, contract, project or function. Examples are rent, utilities and salaries for administrative personnel. Indirect costs may be claimed as a reimbursable expense or used as match on some federally sourced grants awarded by DOF. Review each funding opportunity to confirm eligibility of indirect costs.

If claiming indirect costs, and you have an established rate with the federal government, your organization will need to submit your Negotiated Indirect Cost Rate Agreement (NICRA) with your application. If you have not been assigned a rate by the federal government, you can select to use the 10% de minimis rate applied to your total direct cost. More information can be found here: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRd93f2a98b1f6455#200.414>

REIMBURSEMENT

My reimbursement payment has been delayed because of an incomplete W-9. What can I do to resolve this?

DOF is only allowed to accept the state-specific COV W-9 found here <http://dof.virginia.gov/forms/> under Finance. A fully completed Form COV W-9, which is a mandatory document on the application, will help to expedite your grant reimbursement. If your organization has had a name or address change during your project, upload a revised COV W-9 with your claim documents as DOF must remit payment according to the name and mailing address shown on the W-9 on file.

What should we submit with our request for reimbursement?

Submit all receipts/logs that support both your request for reimbursement and your match. It is DOF policy to audit all reimbursement requests and supporting documentation must be attached for review. Upload a revised state-specific COV W-9 if you have had a name or address change during your project (see above).

Our receipts are not legible or contain expenses for other projects. Is this acceptable?

No. Do not submit illegible receipts and receipts with multiple project expenses. Per federal guidelines, DOF must keep clear documentation of expenses.

How many reimbursements can I submit as part of my sub-award?

Our office requests that you submit no more than four reimbursement requests/claims per calendar year for single or multi-year grants.

HOW DO I...?

We have made changes since we originally submitted our scope of work/budget. Can we just make substitutions under our grant?

No. You must submit a contract amendment request through the System Access Portal at least 30 days prior to the end of the project. The Contract Amendment form will ask for a brief narrative explaining why the change is needed along with the details of any budget or scope impacts. This will be reviewed by your DOF program manager and grant accountant. If approved, a contract modification will be issued through the System Access Portal for your organization to sign electronically.

What are the guidelines for sub-recipients to follow when remitting payments to THEIR contractors for work performed under a DOF grant/award?

DOF sub-recipients (also considered contractors) MUST adhere to the Commonwealth of Virginia's contractual payment policy:

To contractors who use subcontractors:

- a. Within 7 days of the contractor's receipt of payment from the Commonwealth, a contractor awarded a contract under this solicitation is hereby obligated:
 - (1) To pay the subcontractor(s) for the proportionate share of the payment received for work performed by the subcontractor(s) under the contract; or
 - (2) To notify the agency (DOF program manager) and the subcontractor(s), in writing, of the contractor's intention to withhold payment and the reason.
- b. The contractor is obligated to pay the subcontractor(s) interest at the rate of 1% per month (unless otherwise provided under the terms of the contract) on all amounts owed by the contractor that remain unpaid 7 days following receipt of payment from the Commonwealth, except for amounts withheld as stated in (2) above. The date of mailing of any payment by U. S. Mail is deemed to be payment to the addressee. These provisions apply to each sub-tier contractor performing under the primary contract. A contractor's obligation to pay an interest charge to a subcontractor may not be construed to be an obligation of the Commonwealth.

I received notification of my grant award and signed my contract in the System Access Portal. What's next?

As you proceed with your grant activities, return to the System Access Portal at <https://vaforestry.webgrantscloud.com/> to manage the components of your grant. In the System Access Portal, you can:

- ◆ Request a Contract Amendment (time extension, scope adjustment, budget change, etc.)
- ◆ Submit your Reimbursement Claim
- ◆ File a Status Report

This is a lot of information! Is there a how-to guide I can follow?

Expectations and requirements for our financial assistance programs are outlined on the DOF website. Visit <https://dof.virginia.gov/financial-assistance-programs/> for more information.

User guides to assist with the application process and other common system transactions in the System Access Portal are listed under Announcements at <https://vaforestry.webgrantscloud.com/>.

Lastly, you are always welcome to reach out to your forester if you have any questions. Visit <https://dof.virginia.gov/forest-management-health/landowner-assistance/find-a-forester/find-a-DOF-forester/> to find your forester.

TIPS FOR EASY CLAIM SUBMISSION

Please read this section carefully to help to ensure a smooth claim and reimbursement process:

Federal guidelines require DOF to review both direct, reimbursable expenses and match claimed – both types of expenditures carry the same scrutiny. If an item is not allowable for reimbursement, then it is also not allowable for match. In the Announcements section of the System Access Portal, review the How to File a Claim Job Aid:

<https://vaforestry.webgrantscloud.com/>.

General Rules for All Expenditures (including match):

All supporting documentation, except for documents to support individual travel, should be issued in the name of the sub-recipient and should be dated. DOF cannot reimburse costs based on quotes, estimates or undated invoices. Receipts should be detailed and clear. DOF cannot reimburse based on a credit card summary that does not provide details about individual items and cost per item. For in-store and online purchases, do not combine grant expenditures with other non-grant expenditures. DOF asks that receipts submitted for reimbursement only include grant-related expenditures for direct, reimbursable costs and match related to your project.

Personnel:

Timesheets showing detailed information (employee name, specific date(s) and time worked) must be provided for any staff performing activities under an award. You may utilize DOF Form 3.26 or your own; however, any log must be signed prior to submission (certified digital signature is acceptable). In addition, for staff, a letter should accompany the log certifying rate claimed for each staff person. This letter should be signed by an executive director, human resources director, government official, etc.

Fringe:

Provide details on how the fringe rate was calculated and upload as a part of your claim support.

Travel:

Refer to the Travel guidelines above. For overnight stays, provide a **PAID** folio from your hotel. For the federal mileage reimbursement, provide date(s) traveled, purpose(s) and a map(s) with miles traveled to support any mileage claimed. If a rental car is utilized and fuel is purchased prior to surrendering the vehicle, provide an itemized receipt including gallons and price per gallon. Specific to government organizations: If a personal vehicle is utilized rather than a pool vehicle, provide the justification. Also, to conform to Virginia's travel policies, deduct the staff's regular commute when calculating allowable mileage.

Supplies:

DOF is unable to reimburse for supply expenditures for individual items over \$5,000. Federal guidelines refer to these items as Equipment, and Equipment is not allowable as either a direct reimbursable cost or match. Food expenditures are not allowable under federal guidelines. Refer to General Rules above.

Contractual:

Provide legible, dated invoices which detail service(s) provided, hours worked, etc. for all work performed by independent contractors. Refer to General Rules above.

Other Expenses:

If indirect is allowable on your award, provide a calculation as to how you arrived at the amount claimed and upload with your claim documents.

For volunteer time in Other Expenses, provide a completed DOF Form 3.26 volunteer log showing individual dates, names and time worked for each. For youth volunteers, just provide initials; do not include full names. Youth in grades 9 and above follow the standard volunteer rate; youth in grades 8 and below follow Virginia's minimum wage rate of \$12 per hour. Do not summarize dates or just provide a month with total hours. Approved volunteer rates can change periodically, but generally are published in April each year. DOF's System Access Portal provides the current volunteer rate in the

Announcements section of the log on screen. It is possible for a recipient to have different volunteer rates throughout their project as the rate follows when the work was performed, not the grant period. Volunteer time worked prior to or after the grant period is ineligible. Make sure all volunteer logs are signed prior to submission.

Final Payment:

DOF is required to issue the reimbursement check to the payee and address shown on the COV W-9 submitted with your original application. If you have a name/address change during the project period, include a revised COV W-9 with your claim document upload. Also, for federal grants, your grantee name in the System Access Portal must agree with the name shown on your COV W-9 which must also match the name shown in SAM.gov with your Unique Entity Identification (UEI) number assignment.