



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** October 21, 2021

Staff Contact: Jennifer Budge, CPRP, Parks and Recreation Director

Agenda Title: For Possible Action: Discussion and possible action regarding submission of an application to the Nevada Department of Wildlife ("NDOW") for a subgrant award in the amount of \$137,476.80, with a \$15,275.20 cash match required from Quality-of-Life funds, retroactive to July 1, 2021, for improvements to the Carson City Rifle and Pistol Range, and authorization for the Director of the Carson City Parks, Recreation and Open Space Department ("Director") to sign the application and all documents related to the application on behalf of the City. (Jennifer Budge, jbudget@carson.org)

Staff Summary: This item, if approved, would authorize the Director to apply for a reimbursable grant from NDOW for improvements to the Carson City Rifle and Pistol Range. Improvements will include electrical design and construction, purchase and installation of an automatic pay kiosk, engineering/design for a baffle system and eyebrow for the long range, firing line cover improvements, and purchase of security cameras and trash cans. The 10% required cash match is budgeted and available from the City's Quality-of-Life Capital Fund.

Agenda Action: Formal Action / Motion **Time Requested:** consent

Proposed Motion

I move to authorize submission of the grant application as presented and to authorize the Director of the Carson City Parks, Recreation and Open Space Department to sign all necessary documents.

Board's Strategic Goal

Safety

Previous Action

January 21, 2021 - The Board accepted a \$112,013.37 NDOW Subgrant Award, #SG21-08, which required a cash match by the City in the amount of \$12,445.93, for improvements to the Carson City Rifle and Pistol Range, and authorized the Director to sign the subgrant award and all subsequent grant documents related to the project on behalf of the City.

November 21, 2019 - The Board accepted a \$132,237 NDOW Subgrant Award, #SG20-09, which required a cash match by the City in the amount of \$44,079, for improvements to the Carson City Rifle and Pistol Range, and authorized the Director to sign the subgrant award and all subsequent grant documents related to the project on behalf of the City.

Background/Issues & Analysis

The Carson City Rifle and Pistol Range is located on the east side of Carson City, adjacent to the City's landfill. In response to reports of errant bullets landing in the landfill, Carson City retained two independent range

evaluation reports from the National Rifle Association ("NRA") and Tactical Services Group, which recommended physical and operational improvements at the facility. The City has invested over \$800,000 in physical improvements into the facility, retained full time, part time and seasonal Range Safety Officers, and implemented other operational changes as recommended in the evaluation reports.

Grant funds for shooting range development are available due to the creation of the 1937 Federal Aid in Wildlife Restoration Act, also known as the Pittman-Robertson Act, which authorized excise tax revenue from the sale of firearms and ammunition products be apportioned to State Fish and Game Agencies on a variety of projects related to wildlife, conservation efforts and shooting programs. Locally, these funds are administered through NDOW. The grant program requires a 10% local match share.

On January 21, 2021, the Board accepted a shooting range grant from NDOW (#SG21-08) for the majority of the tasks in this upcoming grant application. The COVID-19 pandemic impacted many grant tasks due to nationwide labor shortages, supply chain issues, and other factors that did not allow for the grant work to be completed within the grant period. Subgrant #SG21-08 expired June 30, 2021 and NDOW does not extend grants, but is allowing the City to re-apply with a new application for the outstanding items and already provided the City with "verbal" approval. Work completed from the previous subgrant included purchase and installation of shooting benches, tables, and initiated all design components.

The grant, if approved, will include the following:

- Design of a backstop eyebrow and baffle system for the long range.
- Purchase and installation of an automated pay kiosk with arms and utilities.
- Replace 2"x12" wood cap bench seat throughout south side of both structures at the long and short range.
- Purchase, shipping, and installation of 12 bolt-down trash receptacles.
- Purchase and installation of security cameras

Attachments:

- NDOW Subgrant Financial Report Form for grant #SG21-08
- NDOW grant manual
- NDOW grant budget

Applicable Statute, Code, Policy, Rule or Regulation

n/a

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Project No. G504621001 Rifle Range Kiosk and Other Improvements (#SG21-08); Quality of Life ("QOL") Capital: 2545046-507010

Is it currently budgeted? Yes

Explanation of Fiscal Impact: -NDOW grant SG21-08 was closed out (see attached financial form)

-Quality of Life Capital (match): 2545046-507010 \$12,445.93 originally budgeted, if approved, will transfer \$2,830.20 from QOL undesignated into the project for a total cash match of \$15,275.20.

If this item is approved, the new grant is anticipated to be \$137,476.80 grant share with a cash match obligation of \$15,275.20 totaling \$152,752.

Alternatives

Do not authorize the Department to apply for the grant and provide alternative direction to staff.

Attachments:

[NDOW Subgrant Financial Report Form.pdf](#)

[NDOW Subgrant Manual.pdf](#)

[NDOW Grant Project Budget Sheet.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

STATE OF NEVADA
DEPARTMENT OF WILDLIFE
SUBGRANT FINANCIAL REPORT FORM

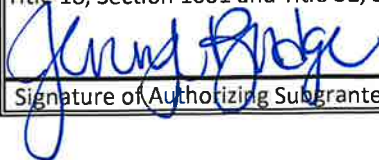
Grantee: <u>City of Carson City</u> Address: <u>201 N. Carson St., Ste 5</u> <u>Carson City, NV 89701-4289</u> Address: _____ Project Title: <u>Carson City Rifle and Pistol Range</u> Grant Monitor: <u>Jennifer Budge</u>	Grant No. SG21-08 AWARD <u>1</u> AMENDMENTS <u>0</u> TOTAL AWARD <u>1</u> Report Period From: <u>7/1/20</u> To: <u>6/30/21</u>
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	TOTAL
1. Total expenditures previously reported.	\$ 22,954.92
2. Total expenditures this period	\$ -
3. Credits this period	\$ -
4. Expenditures this reporting period (Line 2-3)	\$ -
5. Total expenditures to date (Line 1+4)	\$ 22,954.92
6. Less non-DOW share of expenditures (Match)	
7. NDOW share of expenditures (Line 5-6)	\$ 22,954.92
8. Total DOW funds authorized	\$ 112,013.37
9. Unobligated balance of DOW funds (Line 8-7)	\$ 89,058.45

BUDGET SUMMARY

Category	Budgeted Amounts	Previously Reported	Current Period Expenditures	Total Reported
Contractual	\$112,013.37	\$ 22,954.92		\$ 22,954.92
Match	\$ 12,445.93	\$ 2,869.36		\$ 2,869.36
				\$ -
				\$ -
				\$ -
Total DOW Funds Requested on this Claim				\$ -

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and 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. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)

	9.27.21	Prov. & Rec. Director
Signature of Authorizing Subgrantee Official	Date	Title

GRANTS PROCEDURE MANUAL
ADMINISTERED BY
STATE OF NEVADA
DEPARTMENT OF WILDLIFE



PROJECT DIRECTOR
&
FINANCIAL MANAGER'S

GENERAL ADMINISTRATIVE GUIDELINES

STATE OF NEVADA
DEPARTMENT OF WILDLIFE GRANTS MANUAL
PROJECT DIRECTOR AND FINANCIAL MANAGER'S GENERAL
ADMINISTRATIVE GUIDELINES

INTRODUCTION

Nevada Department of Wildlife's Mission:

To protect, preserve, manage and restore wildlife and its habitat for the aesthetic, scientific, educational, recreational, and economic benefits to citizens of Nevada and the United States, and to promote the safety of persons using vessels on the waters of Nevada.

The purpose of this manual is to provide general grant management guidance for grant, subgrant, or sub-recipients (Awardees). It defines both fiscal and programmatic responsibilities and requirements. It will assist both project directors and financial managers in the management of their grants. It can be used as a reference source and guide in the administration of grants and subgrants awarded by the Nevada Department of Wildlife.

Grant opportunities are posted to the NDOW website at:

http://www.ndow.org/Our_Agency/Grants/. These grant opportunities must be posted for a minimum of seven days. Respond to the posted grant opportunity according to the instructions per the grant opportunity posting.

The Nevada Department of Wildlife (NDOW) is the state agency responsible for the restoration and management of fish and wildlife resources, and the promotion of boating safety on Nevada's waters. NDOW is organized into seven divisions (law enforcement, game, fisheries, conservation and education, habitat, wildlife diversity, and operations) that develop programs and projects, and three regions (eastern, southern and western) that implement these programs.

In addition, NDOW coordinates agency planning activities, legislation, and support operations by assigning senior management level personnel to coordinate these efforts. The Department is led by a governor-appointed Director, who also serves as the Secretary of the Nevada Board of Wildlife Commissioners.

The Nevada Board of Wildlife Commissioners, a 9-member, governor appointed board, is responsible for establishing broad policy, setting annual and permanent regulations, reviewing budgets, and receiving input on wildlife and boating matters from entities such as the 17 County Advisory Boards to Manage Wildlife.

The Nevada Department of Wildlife operates with funding from many sources including federal aid, state appropriations, assessment fees, sportsmen fees, boat registration and boat fuel taxes, as well as private donations. These funds are used for administration and “on-the-ground” projects in order to meet the goals of NDOW’s mission.

This manual establishes policy and outlines procedures to ensure that NDOW protects the funds it disburses, takes necessary measures to ensure the maximum return of services for those funds, and that Awardees are in compliance with applicable state and federal laws, rules, and regulations governing contracts and grants for service.

The manual serves a three-fold purpose:

1. to ensure that awarded funds are used for the purposes for which they were awarded;
2. to safeguard public monies to the greatest extent possible; and
3. to provide guidance to Awardees in establishing accounting procedures in accordance with federal and state requirements.

In an effort to meet generally accepted accounting practices, an organization receiving funding must comply with provisions of the Nevada State Administrative Manual (SAM) which is a compilation of policy statements concerning internal operations of State government. Likewise, an Awardee can refer to the Nevada Revised Statutes governing purchasing ([NRS chapter 332-Purchasing](#)). Other grants management resources include federal guidance found in OMB Circular [A-21](#) for colleges and universities, OMB Circular [A-87](#) for state and local governments, OMB Circular [A-122](#) for nonprofit Grantees, and OMB Circular [A-133](#) audits for state and local governments and non-profits. As well, all other applicable rules and regulations within your local jurisdiction or community will apply to managing your grants and projects.

All Grantees are required to comply with the directives set out in this manual. Instruction applies to grants from all funding sources unless otherwise noted. If you have any questions regarding this manual or the management of your grant please do not hesitate to contact:

Administrative Services Officer I	(775) 688-1581
Management Analyst II	(775) 688-1402

Nevada Department of Wildlife
6980 Sierra Center Parkway, Suite 120
Reno, NV 89511
Fax: (775) 688-1577

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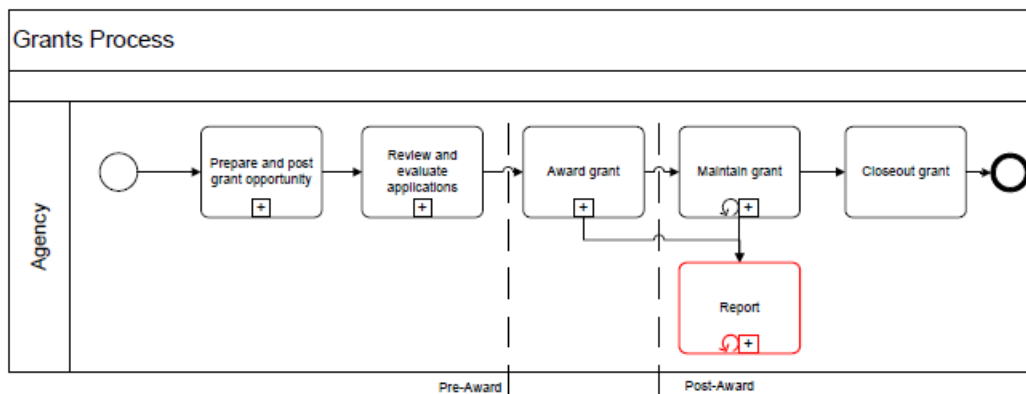
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- I. GRANTEE OR CONTRACTOR?**
- II. RISK ASSESSMENT**
- III. GRANT PROPOSAL EVALUATION AND SCORING**
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- V. SAMPLE BUDGET**
- VI. REQUEST FOR REIMBURSEMENT**
- VII. GRANT MONITORING AND SITE VISIT**
- VIII. AWARD FINAL CLOSE OUT**

REFERENCE MATERIAL

GRANT / SUBGRANT PROCESS OVERVIEW

1. Grants Management Advisory Committee
 - a. NDOW Director, Deputy Director, ASO III, Budget Analyst II, Division Administrators, Program Managers.
2. Identify the funding source for the project
3. Assign Grant Award/Subgrant Award Monitor
4. Assign Award Committee
 - a. Department Administrator, Program Manager, Program Assistant, Budget Analyst II
 - b. Committee to rank proposals and deal with complaints
 - c. Develop proposal criteria scoring sheet
5. Grant opportunity posting 7 days (SAM)
6. Receive grant proposals
7. Review proposals
8. Choose Awardee
 - a. Evaluate the Awardee as Contractor/Vendor or Awardee
 - b. Risk assessment of awardee
 - c. Notify other applicants that they were not chosen
9. Create and sign Award Letter for scope and budget
10. Monitor the activities of the Awardee
11. Financials
 - a. Inventory, non-consumables to be recovered by NDOW
 - b. Requests for Reimbursement
12. Grant close out



SECTION I

THE GRANT APPLICATION PROCESS WHERE AND HOW TO APPLY

I. GRANT OPPORTUNITY

Opportunities must be posted on either the granting agency's website, targeted newspapers, or other public places appropriate for the type of clientele to be notified for at least seven days. The publication should include either the written guidelines or a description of the grant program with a link to a website containing the guidelines.

The Nevada Department of Wildlife will post grant opportunities on the website at: http://www.ndow.org/Our_Agency/Grants/

Written guidelines must be created for all grant opportunities. The guidelines should disclose sufficient information to help potential applicants determine whether and how to submit an application. Guidelines should include items such as:

1. A description of the grant program being offered including the specific scope of the grant and expected outcomes for which the funding is being provided.
2. Amount of money for distribution (if known) and how it will be allocated.
3. Eligibility requirements for applicants.
4. Detailed instructions about application formatting or an application template.
5. General information about the review process and an overview of the composition of the review committee, i.e. engineers, mental health specialists, art educators, etc.
6. Selection criteria and weight.
7. Deadlines and timelines for each step in the application and award process.
8. Reporting requirements.
9. Requirements for in-kind or matching funds.
10. Name and information of a contact person at NDOW.
11. A statement regarding when and if information in their grant application becomes public data

- II. TO APPLY for a project grant from the Nevada Department of Wildlife (NDOW)**, an organization must be a non-profit entity (as described in Section 501(C) Internal Revenue Code), for profit corporation, educational institution, state agency, or local governmental agency performing or anticipating to perform a function relevant to program goals of NDOW. Corporations must be registered with the Nevada Secretary of State and licensed to do business in Nevada. In order to receive payments, all entities must be registered with the [State Nevada Controller's Office](#).

Grant proposals should be submitted according to the instructions found in the Grant Opportunity listing. These listings will include contact information of the department personnel who are requesting proposals. Otherwise, submit to the Fiscal Services Section of the Nevada Department of Wildlife via email or hard copy.

PROPOSAL FORMAT & RANKING FACTORS: Grant proposals will be scored and ranked. See example scoring sheet.

FORM 3 or 3a: Proposal Scoring Sheet

The following elements are highly recommended for a proposal:

- A. Project Title.** State the title of the project.
- B. Project Goals and Objective(s).** Clearly state the goals and objective(s) that the project will achieve when fully implemented. List specific services to be performed, to whom, how many and within what timeframe.
- C. Project Proponent.** Provide the name, address, phone number, fax number, and email address of the main point of contact for the proposed project.
- D. Project Location(s).** All project proposals must include a clear and detailed color map, preferably GIS, indicating local reference points and the location(s) of the project area size and boundaries. Include photographs, drawings, etc. of the project site(s) as necessary. For land acquisition projects include a detailed legal description of the parcel(s).
- E. Amount of Funding Request.** Specify the total amount of funds requested and identify which funding source(s) should be used if the project is approved.
- F. Total Project Cost.** Specify the total estimated cost of the project, including in-kind and cost-share contributions from project partners.
- G. Project Description and Proposed Activities.** Provide a detailed project description with clearly defined and measurable tasks, by task number, to be accomplished if funding is awarded. Provide any relevant information about species, habitat types and descriptions, surrounding land-uses, etc.

Answer the question: Why does this project need to be funded by this Program? The proposal should have sufficient detail to assess whether the proposed goals and objectives are feasible and can be achieved within the specified timeline and available funding. Clearly define field techniques, restoration or study designs, type of data collection (if any), species survey

methodology (if required) and statistical methods, types of analysis, etc. being conducted if research is a component of the project.

- H. Project Timeline.** Include milestones for each specific task, submittal dates for interim, draft and final reports, and a final completion date for the project.
- I. Existing Habitat and Species Baseline Conditions.** Describe the species and habitat conditions and occurrences at or near the project location(s). Include references to previous biological surveys that can verify the conditions and occurrences. Conditions should be described for target habitats and species as well as for other habitats and species of concern, such as Federal and State listed species.
- J. Measuring Results.** Describe how the results of the project would be measured where implemented. Examples of project results that could be measured are percent cover and survival of plant species after restoration, wildlife and fish species survival, numbers of individuals detected during pre- and post-restoration surveys, increases in baseline conditions of habitat and species, acres of each habitat type that would be acquired or restored, etc. If applicable, describe circumstances of known legal land access versus lands that do not have legal access. Address how not obtaining access to private lands or other areas could potentially affect the results of the project.
- K. Monitoring and Management.** Developing and implementing a long-term monitoring and management plan for the project location(s) is essential to the overall success of the project. Recipients must submit a plan for monitoring and managing the project prior to receiving funding.
- L. Curriculum Vitae and/or Resume.** Provide a one-page resume or curriculum vitae for each person who would be significantly involved in the project.
- M. Literature Cited.** Provide references for all scientific, gray literature, personal communications and other sources used in the preparation of this proposed project.
- N. Relationship to Program's Ranking Criteria.** Each proposal will be ranked and then reviewed and approved by the Nevada Department of Wildlife Grant/Subgrant Management Team.

Each applicant is strongly encouraged to provide a narrative with as much information as possible for each application criterion for each proposal, since awarding of grant funding is strongly tied to ranking scores.

- O. Budget** (provide a detailed budget summary that indicates costs by tasks

and category, including personnel costs, project participants, employee total, fringe benefits also include cost share partners, etc.) Each applicant is strongly encouraged to provide a brief narrative to justify their funding request for each task so the technical team can equitably evaluate the cost-benefit of each proposed action. The budget for the match and all documentation should remain separated from the project cost budget and claims for reimbursements.

- III. RISK ASSESSMENT:** Before selecting an Awardee, NDOW will check the Federal Excluded Parties List System at <https://www.sam.gov/portal/SAM/#1> to determine whether or not the potential Awardee has been suspended or disbarred from receiving federal funds. NDOW will also use the U.S. Fish and Wildlife Service Financial Assistance Recipient Risk Assessment form to evaluate potential risks posed by applicants.

USE FORM 2: USFWS Risk Assessment Form

- IV. CONTRACTOR/VENDOR OR AWARDEE:** NDOW must determine whether its relationship with an entity will constitute a Contractor/Vendor or Awardee/subrecipient.

USE FORM 1a or 1b: Contractor VS. Awardee/Subrecipient

This determination is important as vendors are subject to various Nevada Revised Statutes, The Nevada State Administrative Manual (SAM) chapter 300, and may require the State of Nevada Board of Examiners (BOE) approval. Alternatively, subrecipients are subject to various federal regulations and SAM 3020. See also [§200.330](#).

Contractors/Vendors are individuals or entities from which state agencies procure goods and services to carry out a project or program.

An **Awardee/Subrecipient** is the result of a contractual agreement between a state department and a third party organization to perform all or a portion of a grant funded project. Similar terms that are commonly used are: sub-award, sub-grant, sub-agreement, and pass through.

- V. APPLICANT REVIEW PROCESS**

FORM 3 or 3a: Proposal Scoring Sheet

The application review processes will be conducted using review criteria that are identified in the grant opportunity guidelines. A standardized scoring system will be used to rate each application against the chosen criteria. (Note: a scoring system is not required if the grant specifies the entity who shall receive the funds and how the funds will be allocated.) The criteria and standardized scoring system (if used) must be established and documented before the grant opportunity is publicized.

Review criteria may include:

1. Project need,
2. Project sustainability,
3. Soundness of approach,
4. Probability of achieving results,
5. Financial management capacity (accounting, timekeeping, and funds management),
6. Project funds raised to date,
7. Geographic coverage,
8. Knowledge of the community being served, and
9. Qualifications of key personnel.

An applicant's past performance as a Grantee of that state agency will also be considered when evaluating a grant application. See also [§200.205](#)

A standardized scoring system is a rating system that assesses how well each grant application conforms to each of the selected criterion. Grant applications are assigned a score for each criterion. Scores for each criterion are tallied to arrive at a cumulative score for each application. The application with the highest total score should be selected for the award, unless other circumstances exist which warrant the award going to a different applicant.

An explanation of why the applicant with the highest score was not selected will be documented and maintained. NDOW will notify applicants of the award winner by either communicating with them directly or posting the winning applicant's name on the agency's website.

Applicants who were not selected for an award can contact the NDOW Grant Monitor to file a complaint. All complaints will be investigated by the Division Grant Monitor, the Division Administrator, and Division Grant Advisory Committee. Results of the investigation will be documented and conveyed to the parties of concern.

VI. GRANT AWARD LETTER: NDOW will issue and present the Award Letter to the Awardee for original signatures. The Award Letter is a standardized, Nevada District Attorney approved template. Only the scope of work, obligations, and budget section may be modified.

USE FORM #15: NDOW Grant Award Agreement

VII. MONITOR THE ACTIVITIES OF THE SUBGRANTEE

USE FORM #4: Monitoring Checklist

VIII. GRANT CLOSE OUT
USE FORM #5: Grant Final Close Out

SECTION II

GRANT INSTRUCTIONS AND REQUIREMENTS (GIR)

State of Nevada
Department of Wildlife
Grants Management Unit

Effective upon review of this manual

GIR-10-1: GRANT INSTRUCTIONS AND REQUIREMENTS (GIR) DEFINED

The Nevada Department of Wildlife (NDOW) Grants Management Unit has adopted these Grant Instructions and Requirements (GIR) to provide all Awardees with essential information relative to financial and administrative requirements for programs funded through NDOW.

Each instruction applies to grants from all funding sources unless otherwise noted.

Each awardee is instructed to maintain a copy of the GIR, which will be verified during fiscal monitoring. Programs that do not follow the requirements outlined in the GIR will jeopardize their receipt of funds.

GIR-10-2: GRANTOR AND GRANTEE/AWARDEE DEFINED

The **Grantor** is the Department of Wildlife (NDOW), which is the State agency responsible for the award and oversight of the funding sources listed in GIR-10-1 as well as any other funding sources that may be assigned to the unit.

The **Grantee/Awardee** is the recipient or subrecipient of the funds listed in GIR-10-1 and any other funding sources that may be assigned by NDOW.

CFR [§200.330](#) Subrecipient and contractor determinations.

FORM 1a or 1b: Contractor VS. Awardee/Subrecipient

The non-Federal entity may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities. Therefore, a pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a vendor (contractor). The Federal awarding agency may supply and require recipients to comply with additional

guidance to support these determinations provided such guidance does not conflict with this section.

GIR-10-3: GRANTOR AUTHORITY

The Grantor cannot be limited in its rights by the Awardee. As a Grantor, rules and regulations shall supersede Awardee rules and regulations. The State's ability to evaluate the grant will not be curtailed or hampered. This includes access to any fiscal or any other document and/or record pertinent to the program and the right to interview staff, clients, agency personnel or board members in accordance with the procedures of confidentiality and any pertinent State or Federal regulations.

GIR-10-4: RISK ASSESSMENT, see also [§200.205](#)

FORM 2: USFWS Financial Assistance Recipient Risk Assessment Form

Before selecting a sub-Grantee, the Agency should check the Federal Excluded Parties List System at <https://www.sam.gov/portal/SAM/#1> to determine whether or not the potential Awardee has been suspended or disbarred from receiving federal funds.

1. In evaluating risks posed by applicants, the awarding agency will use a risk-based approach and may consider any items such as the following:
 - (1) Financial stability;
 - (2) Quality of management systems and ability to meet the management standards prescribed in this part;
 - (3) History of performance. The applicant's record in managing awards, if it is a prior recipient of awards, including timeliness of compliance with applicable reporting requirements, conformance to the terms and conditions of previous awards, and if applicable, the extent to which any previously awarded amounts will be expended prior to future awards;
 - (4) Reports and findings from audits performed or the reports and findings of any other available audits; and
 - (5) The applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on non-Federal entities.
 - (6) In addition to this review, the awarding agency must comply with the guidelines on government wide suspension and debarment in Title 2 CFR part [180](#), and must require non-Federal entities to comply with these provisions. These provisions restrict Federal awards, subawards and contracts with certain parties that are debarred, suspended or otherwise excluded from or ineligible for participation in Federal programs or activities

2. [§200.207](#) Specific conditions.
 - (a) Based on the criteria set forth in the Risk Assessment or when an applicant or recipient has a history of failure to comply with the general or specific terms and

conditions of an award, or failure to meet expected performance goals as described, or is not otherwise responsible, the awarding agency may impose additional specific award conditions as needed under the procedure specified in paragraph (b) of this section.

These additional award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given period of performance;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the entity to obtain technical or management assistance; or
- (6) Establishing additional prior approvals.

(b) The awarding agency or pass-through entity must notify the awardee entity as to:

- (1) The nature of the additional requirements;
- (2) The reason why the additional requirements are being imposed;
- (3) The nature of the action needed to remove the additional requirement, if applicable;
- (4) The time allowed for completing the actions if applicable;
- (5) The method for requesting reconsideration of the additional requirements imposed.

GIR-10-5: REQUIRED CERTIFICATION see also [§200.415](#)

A. To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreement must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows: **“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and 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. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”**

FORM #6: Request for Reimbursement

B. Certification of cost allocation plan or indirect (F&A) cost rate proposal. Each cost allocation plan or indirect (F&A) cost rate proposal must comply with the following:

- (1) A proposal to establish a cost allocation plan or an indirect (F&A) cost rate, whether submitted to a Federal cognizant agency for indirect costs or maintained on file by the non-Federal entity, must be certified by the non-Federal entity using the Certificate of Cost Allocation Plan or Certificate of

Indirect Costs as set forth in Appendices III through VII. The certificate must be signed on behalf of the non-Federal entity by an individual at a level no lower than vice president or chief financial officer of the non-Federal entity that submits the proposal.

- (2) Unless the non-Federal entity has elected the option under §200.414 Indirect (F&A) costs, paragraph (f), the Federal government may either disallow all indirect (F&A) costs or unilaterally establish such a plan or rate when the non-Federal entity fails to submit a certified proposal for establishing such a plan or rate in accordance with the requirements. Such a plan or rate may be based upon audited historical data or such other data that have been furnished to the cognizant agency for indirect costs and for which it can be demonstrated that all unallowable costs have been excluded. When a cost allocation plan or indirect cost rate is unilaterally established by the Federal government because the non-Federal entity failed to submit a certified proposal, the plan or rate established will be set to ensure that potentially unallowable costs will not be reimbursed.

- C. Certifications by non-profit organizations as appropriate that they did not meet the definition of a major corporation as defined in [§200.414](#) Indirect (F&A) costs, paragraph (a).
- D. See also [§200.450](#) Lobbying for another required certification.

GIR-10-6: AUDIT REQUIREMENTS see also CFR [§200.500](#) & [§200.514](#)

A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of OMB-133. The audit must be conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS).

GIR-10-7: CONTINUED MONITORING OF THE AWARDEE
FORM #4: Grant Monitoring Checklist

The Grantor will monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Pass-through entity monitoring of the subrecipient must include:

- (1) Reviewing financial and programmatic reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.

- (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by [§200.521](#) Management decision.

Remedies for noncompliance: [§200.338](#)

If a non-Federal entity fails to comply with Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may impose additional conditions, as described in [§200.207](#) Specific conditions. If the Federal awarding agency or pass-through entity determines that noncompliance cannot be remedied by imposing additional conditions, the Federal awarding agency or pass-through entity may take one or more of the following actions, as appropriate in the circumstances:

- (a) Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass through entity.
- (b) Disallow (that is, deny both use of funds and any applicable matching credit) all or part of the cost of the activity or action not in compliance.
- (c) Entirely or partly suspend or terminate the Federal award.
- (d) Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency).
- (e) Withhold further Federal awards for the project or program.
- (f) Take other remedies that may be legally available.

GIR-10-8: CONFIDENTIALITY

All Grantees are required to comply with applicable State and Federal confidentiality and privacy rules.

GIR-10-9: CONTROLLING DOCUMENTS

For purposes of administration and decisions regarding compliance and operations, the approved grant proposal, agreement, budget and associated assurances constitute the controlling documents. Both the Grantee and the Grantor shall reference these documents when interpreting or applying rules.

GIR-10-10: GRANTEE/AWARDEE RIGHTS AND RESPONSIBILITIES

1. REPORTING: The Grantee organization assumes full responsibility for fiscal administration, timely submission of required reports, program management including personnel, and meeting the goals and objectives in the approved grant applications. The Grantee does not relinquish responsibility by having a board or representative act on its behalf.

2. COMPLIANCE: The Grantee is responsible for complying with all requirements of the award.
 - a. Federal awards include the following provisions:
 - 1.) Federal Funding Accountability and Transparency Act (FFATA), which includes requirements on reporting on executive compensation. See 2 CFR part 25 and 2 CFR part 170.

The State of Nevada is required to report to whom federal dollars are sub-granted to. This requirement is applicable to all federal awards over \$25,000. The FSRS.gov site is the reporting database that is used to report Grantee activities.

- 2.) Whistleblower protections. See 10 U.S.C. 2409, 41 U.S.C. 4712, and 10 U.S.C. 2324, 41 U.S.C. 4304 and 4310.
3. RETENTION OF RECORDS: also see [§200.323](#)
Financial records, supporting documents, statistical records, and all other entity records pertinent to an award must be retained for a period of three years from the date of submission of the final expenditure report or for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report.
4. CONFLICT OF INTEREST: The Grantee will establish safeguards to prevent employees, consultants, or members of governing bodies from using their positions for purposes that are, or give appearance of being, motivated by the desire for private gain for themselves or others with whom they have ties, such as, family or business, etc.

All state employees and grant reviewers involved in the grant process must disclose in writing any conflict of interest for each grant issuance they participate in. The written disclosure must identify any grant applicant with which they have an actual or perceived conflict of interest. The grant process includes activities such as developing or evaluating grant guidelines or applications, awarding a grant, drafting or entering into a grant agreement, evaluating Grantee performance, and authorizing payments to the Grantee.

Examples of conflict of interests:

- a. Uses their status or position to obtain special advantage, benefit, or access to the Grantee.
- b. Receives money or anything else of value from a grant applicant or subrecipient, or has equity or a financial interest in an applicant organization.
- c. Is an employee, board member, or has any relationship that can be perceived as a conflict of interest with a grant applicant or subrecipient.

If an actual or perceived conflict of interest is thought to exist, appropriate steps should be taken to avoid the conflict. These steps may include reassigning the duties associated with the particular grant to another employee or grant reviewer, or requiring

the employee or grant reviewer to remove themselves from the discussion or decision that is affected by the conflict. At a minimum, all internal parties who are involved with the situation must be made aware of the actual or perceived conflict, even if it is not serious enough to remove or reassign the employee or grant reviewer. The conflict and resolution should be documented and maintained by the agency.

5. ACCOUNTABILITY: The Grantee shall maintain effective control and accountability for all grant funds, property, and other assets. Good internal control necessitates that fiscal responsibilities be clearly established. Written policies covering personnel and accounting procedures must be documented in a policies and procedures manual or other similar document.
 - a. The documentation for all transactions, controls and other significant events must be clear and **readily available** for examination. All documentation such as invoices, contracts, etc., should be maintained at the Grantee's principal place of business. If they are not, the Grantee must bear the cost of making original documents available for examination by the State.
6. AMENDMENTS: Any activities that deviate from the goals identified in the grant agreement must receive prior approval from the Grant Monitor and may require a written amendment to the grant agreement.
7. SPECIAL EVENTS: Grantees must notify the Grant Monitor of any special events such as conferences, workshops, or events for which these grant funds are to be used at least one week in advance of the event.
8. LEGAL ACTION: Grantees must notify the Grant Monitor immediately regarding any legal action or negative publicity related to grant-funded events, activities, services, purchases, or outreach.
9. NONCOMPLIANCE: All instructions, requirements, and regulations for grants administered through NDOW are applicable to subawards, mini-grants, contracts or other mechanisms passing on these funds. It is the responsibility of the Grantee to ensure compliance through monitoring, reporting, site visits, or other means. The Department may implement probationary measures with the Grantee for noncompliance on the part of the subgrantee or contractor. [See GIR-10-23(2).]
10. GRANT INSTRUCTIONS: Grant Instructions and Requirements apply to all Grantees. Decisions made by the Grant Monitor must be based on the GIR, grant agreements, approved budgets, grant assurances, program policies and procedures, and fiscal policies and procedures including those in the State Administrative Manual (SAM) and in any Federal OMB circulars that apply to the funding source. In cases of disagreement regarding grant administration, Grantees should take the following steps:

- a. Request that the Grant Monitor provide the specific documentation upon which a decision is based. Written response will be made within seven working days.
- b. If this does not resolve the disagreement, request that the Grant Monitor consult the Director of NDOW, as well as the Administrator of Program and/or Fiscal Services, for review of the issues. Written response will be made within seven working days.
- c. If the disagreement is still unresolved, request that the matter be reviewed by the Department Director, whose decision will be final and will not be open to further discussion or challenge.

11. COMMUNICATION: All interactions between Grantees and NDOW staff will be conducted with honesty, courtesy, and respect. It is essential that a professional relationship be maintained in order to properly administer the grant and provide effective services in the community.

- a. Conduct that interferes with the administration of the grant or negatively impacts the ability to provide effective program services may result in termination of the grant after the Department carefully reviews the circumstances. The Department will report termination decisions to NDOW Grants Management Advisory Committee.

12. TECHNICAL ASSISTANCE: Technical assistance within the capacity of NDOW or fiscal staff or through available resources will be provided, as work load permits, to Grantees on the following basis:

- a. At the request of the Grants Management Advisory Committee (GMAC)
- b. At the request of the Grantee
- c. At the request of the Grant Monitor
- d. In accordance with direction from the Director of NDOW, the Administrator of Fiscal Services, the Administrator of the Program or the Program Manager.

13. TIMELINES: Timeliness of report submission will be tracked and noted in the grant file. Any extensions or exceptions to requirements must also be noted in the grant file.

14. PROCUREMENT OF RECOVERED MATERIALS: See also CFR [§200.322](#)

A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at [40 CFR part 247](#) that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired by the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

15. MANDATORY DISCLOSURES: The non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Failure to make required disclosures can result in any of the remedies described in [§200.338](#) Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180 and 31 U.S.C. 3321).

GIR-10-11: COST SHARING OR MATCHING REQUIREMENTS see also [§200.306](#)

FORM #7: Value of Donated Equipment

FORM #8: Value of Donated Labor

FORM #9: Value of Donated Material

Any match requirements will be discussed in the Request for Proposals for each funding source. Match may be cash contributions or in-kind match. Proposed matches are checked during site reviews or when documentation for payment/reimbursement is reviewed. Grantees must maintain documents substantiating any cost sharing or matching. All matches must directly benefit the program for which the funds are granted.

Values for non-Federal entity contributions of services and property must be established in accordance with CFR [§200.306](#) and CFR [§200.434](#) Contributions and donations. Value of donated land, buildings, equipment and third party in-kind contributions of goods and services must be documented and cannot exceed the fair market value.

NOTE: In order to value donated labor, equipment, or materials, at least three quotes must be obtained and attached to verify the rate is at fair market value or the donation will be considered *invalid*.

All Grantees must maintain records that clearly show the source, amount, and timing of all match contributions.

The following may be used as non-federal cash match:

1. Local appropriations from governmental agencies.
2. Funds contributed from private sources.
3. Salaries of existing personnel who are transferred to grant activities ONLY if the original positions are filled with new personnel and the salaries are not claimed for reimbursement.

NOTE: The agency must prove additional staffing was hired to do the original assignments at a comparable salary rate.

The following may be used as “in-kind” match:

1. Donations of expendable equipment, office supplies, workshop or classroom materials, or workspace. (Please use Donated Equipment and Donated Material Valuation forms included in Appendix.)
2. The monetary value of time contributed by professional and technical personnel and other skilled and unskilled labor if the services they provide are an integral and necessary part of the funded project.

NOTE: The value placed on loaned or donated equipment may not exceed its fair rental value. The value placed on donated services must be consistent with the rate of compensation paid for similar work in the organization or the labor market. Fringe benefits may be included by the recipient organization for its own employees.

3. All volunteer services claimed as the non-state portion of the matching grant must be documented by time records and signed by both the volunteer and supervisor. Time accounting for project volunteers is identical to that required for paid personnel. Such records must show the actual hours worked and the basis for determining the volunteer's contribution rate. (Please use Donated Labor Valuation form included in Appendix.)

Time cards should also include:

- a. Daily date
- b. Start time and end time
- c. Total daily hours worked
- d. Hourly rate applied
- e. Total daily value

4. Rates charged for volunteers serving within their profession must be consistent with rates paid in state government for comparable activities.
5. If a volunteer performs services outside his profession, that labor must be assessed at federal minimum wage unless a higher rate is approved by NDOW or 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.
6. In-kind contributions for items other than personnel services must reflect fair market value and must be of such nature that if the state share were used to pay for the contribution, the Grantee would have incurred an allowable cost. Documentation of fair market value should be attached in order to validate the current/claimed market value. The non-state share is subject to audit, along with the state share.

7. Indirect cost rates may be claimed only if the agency has a pre-negotiated agreement with the federal government, i.e. the Negotiated Indirect Cost Rate Agreement (NICRA) documentation. A copy of the pre-negotiated agreement must be submitted to NDOW.
8. The matching share must be spent by the end of the period for which the federal grant period has been made available. If the matching share is spent after the close of a grant period then the Awardee will cover 100% of all costs after the close of the grant.

GIR-10-12: REPORTING FRAUD AND ABUSE

The State of Nevada does not tolerate fraud, waste, or abuse of state and federal funds. Use the Hot Line to report any incidents. All Awardee, Vendors, and Contractors are asked to assist the State of Nevada in preventing fraud, waste, and abuse of state and federal funds by calling the fraud hotline. Call 775-687-0150. For more information visit www.iaudits.nv.gov

- Inappropriate use of state funds or federal funds received by a state agency.
- Inappropriate vendor or contractor relations.
- Diversion, manipulation, misapplication, maltreatment, or misuse of state resources.
- Incomplete support for a payment, i.e. no hotel receipt for a travel claim or receiving report for office supplies.
- Unusual purchases or purchases not included in an approved budget.

The Awarding entity and/or the Awardee must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the award. Failure to make required disclosures can result in any of the remedies described in [§200.338](#) Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180 and 31 U.S.C. 3321).

GIR-10-13: DIRECT AND INDIRECT COSTS see ALSO [§200.415](#)

1. Direct costs can be identified specifically with particular cost objectives such as a grant, contract, project, function or activity. Direct costs will be outlined in the Grantees agreement with NDOW and considered at the time of proposal. Allowable indirect is dependent on the Federal Sponsor and Program Manager. All indirect rates allowable in a program will be in accordance to current rates set by the federal agency, submitted to NDOW, and approved NICRA.

Direct costs may be considered “administrative” in nature, as compared with direct costs that are “programmatic” in nature. Administrative costs that can be traced directly back to the program should be identified within the grant budget as a line item expense per the Federal Grant funding source guidelines and requirements.

For example, a Director of a non-profit who has completed a time-study may be able to directly relate a certain percentage of time to a particular grant. This would be considered a direct administrative cost. A Director who has no direct relationship with a program still needs to perform the work of the Director. This is an indirect cost. Rent can be considered a direct cost but is normally allocated among all grants or projects managed by a Grantee.

2. Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. Looking at it another way, indirect costs are those costs that are not classified as direct. If a cost can be identified or quantified, then it is not an indirect cost. Grantee budgets should not list any specific expenses in the indirect category.

NOTE: Proposals submitted with a budgeted F&A rate/Indirect Cost rate which is less than the published rate are required to be accompanied by a Negotiated Indirect Cost Rate Waiver. The Waiver will show the current published rate and the acceptance of the reduced rate.

EXAMPLE:

On behalf of _____ University _____, I write to inform you that a waiver of F&A costs in relation to Professor _____ proposed project with the Nevada Department of Wildlife has been approved. F&A on the project will be reduced from our federally negotiated rate of 43.11% to 17.5%. A copy of the approved waiver follows this letter.

3. The Awardee must provide an approved federally recognized indirect cost rate negotiated (NICRA) between the Awardee and the Federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the Awardee (in compliance with this part), or a *de minimis* indirect cost rate as defined in [§200.414](#).
4. Specific requirements for development and submission of indirect (F&A) cost rate proposals and cost allocation plans can be found in the Code of Federal Regulations as provided below:
 - [Appendix III to Part 200](#): Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
 - [Appendix IV to Part 200](#): Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations
 - [Appendix V to Part 200](#): State/Local Government wide Central Service Cost Allocation Plans
 - [Appendix VI to Part 200](#): Public Assistance Cost Allocation Plans
 - [Appendix VII to Part 200](#): States and Local Government and Indian Tribe Indirect Cost Proposals

GIR-10-14: ALLOWABILITY AND ALLOCABILITY OF COSTS, See also CFR [§200.405](#)

1. For a cost to be allowable as a charge against grant funds, it must first be specifically included in the approved grant budget, allocable to that grant, and consistent with the goals and objectives of the grant. In most cases, grants made through NDOW will follow State and Federal guidance with regard to allowability and allocability of costs.
 - a. State guidance is found in the [Nevada State Administrative Manual](#).
 - b. Federal guidance is found in OMB Circular [A-21](#) for colleges and universities, OMB Circular [A-87](#) for state and local governments, and OMB Circular [A-122](#) for nonprofit Grantees. In accordance with these circulars, a cost is allocable to a particular cost objective (program) to the extent of the benefit received or in accordance with the relative benefit received.
 - c. When deemed necessary and appropriate, the Department reserves the right to establish and enforce policies that are more restrictive than the aforementioned guidelines. Any such policies are included in the GIR and/or in documents referenced in the GIR.
 - d. There are certain allowable and unallowable costs that are unique to each type of grant. If you are not sure a cost is allowable, please call NDOW.
2. **Cost allocation.** See also CFR [§200.416](#), means that, if a Grantee incurs a cost for goods or services used by more than one program, the cost must be charged to all programs. Each program will be charged for the percentage of the cost of the goods or services used by each program. The method for determining that percentage is discussed below under number. 2(a).

This requirement must be taken into consideration when a Grantee incurs a cost that benefits more than one cost objective (program). One example would be having one director who works for two different programs. Another example would be a utility bill for a building used for two different programs, each with separate and distinct funding.

When there are multiple cost objectives, the Grantee must do the following.

- a. Develop and document a reasonable methodology for determining how each applicable cost will be allocated to each cost objective (program) involved. This method must be designed to allocate to a program the portion of the cost that benefits the program. Examples of reasonable methodologies include, but are not limited to the following.
 - (1) The salary of a single person performing duties for multiple programs will be allocated based on the time the person spends on each program as documented by time studies or on timesheets indicating time actually spent on each program.
 - (2) Facility expenses for a building housing multiple programs will be allocated based on the number of square feet used by each program as documented by a building-use study or by determining a reasonable percentage of the space utilized by staff associated with the funded program.
 - (3) General office supplies should be allocated based upon the number of full time employees (FTE) working on each funding source and the same percentages used to

allocate salaries to different programs. For example, if a position is working 100% of the time for a specific grant, that grant should be charged 100% of the per FTE charge for general office supplies. If a position is allocated 25% to one grant and 75% to another grant, the per FTE charge for general office supplies for that position should be split in the same 25%/75% ratio. The per FTE charge for general office supplies is the total amount spent on office supplies divided by total FTEs.

- b. Maintain documentation that supports the allocation of a cost to each program based on the methodology developed pursuant to number 2(a) above. Examples of this type of documentation include, but are not limited to the following.
 - (1) Time studies
 - (2) Vehicle use studies
 - (3) Building use studies
3. To be allowable under a grant award, costs must also meet the following criteria.
 - a. Be necessary and reasonable for proper and efficient performance and administration of fund awards;
 - b. Conform to any limitations or exclusions set forth in these instructions, or other governing limitations as to type or amount of cost items;
 - c. Be consistent with policies and procedures that apply uniformly to fund financed and other activities of the organization;
 - d. Be accorded consistent treatment;
 - e. Be determined in accordance with generally accepted accounting principles;
 - f. Be adequately documented.
4. If a reimbursed cost is later disallowed, it must be repaid to NDOW.

GIR 10-15: ALLOWABILITY OF SPECIFIC COSTS, see also [§200.31](#), [§200.403](#), [§200.404](#), [§200.408](#), [§200.410](#)

Policies set forth in this section supersede any less restrictive State or Federal policies that may apply to grant-funded programs. Some federal awarding agencies may have specifics that are unallowable recipients and should refer to the federal agencies policies. All purchases must be necessary to the operation of the project. Receipts or invoices are required for all purchases and/or payments.

1. Meals and Food

- a. Meals for an employee are reimbursable only when the employee is in travel status. Reimbursement is subject to the NDOW's travel policies and procedures. [See [GIR 10-11\(7\)](#).]
- b. Meals and refreshments - Refer to your grant and program specifics for allowable and unallowable costs, this is dependent on grant specifics.

2. Travel: *See appendix for further discussion on travel*

- a. Travel costs are allowable only if they provide a direct benefit to the grant-funded project and are included in the Grantee's approved budget.
- b. When billing for certain travel expenses, a Travel Reimbursement Request form must be utilized to detail the specific trip. Required documents must be attached to the associated Request for Funds.
 - (1) Reimbursement is allowed in accordance with the Grantee's established policies or up to the U.S. General Services Administration (<http://www.GSA.gov>) rate established for the employee's destination, whichever is less. An exception may be made for lodging that is procured at a prearranged place such as a hotel when a meeting, conference or training session is held.
 - (2) Invoices for airfare, lodging and car rental must be attached to the associated Request for Funds along with a printout of the GSA rate for the area visited.
- c. When submitting a request for local mileage reimbursement, Grantees should include on the transaction list the number of miles traveled and the reimbursement rate. [See [GIR 10-12\(4\)\(f\)\(2\).](#)]

3. Training

- a. Training costs are allowable provided they are part of your approved award, funding is available, and the training is necessary for the success of the project.
- b. All costs incurred due to training are incorporated in this expenditure category and must follow state travel regulations and rates, unless local rates are more stringent.

4. Personnel Costs, Compensation—fringe benefits. See also [§200.431](#)

- a. Personnel costs include salaries, overtime, fringe benefits, and other employee-related direct costs.
- b. An agency must have employee policies and procedures in place.
- c. Time and Attendance Records – Accurate time and attendance records are required to be maintained on all personnel whose salaries are charged to the project. Where salaries apply to execution of two or more grant programs or cost activities, a pro-ration of costs to each activity must be made based on time and/or effort reports. These records should contain the following information:
 - i. Employee's name and title.
 - ii. Dates (day, month and year) and hours charged to the project. All work should be documented on a day-by-day basis. Lumping of days/hours/activities is not allowed.
 - iii. Hourly wage.
 - iv. Grant activity conducted.

Information required for reimbursement:

The Grantee must attach support documentation for each claim to justify personnel costs. This could take the form of a pay stub, payroll printout or comparable documentation that show hours worked, gross salary, overtime, insurance, and other benefits.

Overtime must be provided for in the approved project budget, or prior approval must be obtained from NDOW before a significant amount of overtime is worked.

The Grantee may use any form that provides the above information.

IN NO CASE IS DUAL COMPENSATION ALLOWABLE.

5. Tuition

Tuition for a graduate student is allowable provided that the expense is included in the Grantee's approved budget. Tuition reimbursement must be commensurate with the time the student actually works on the grant project and should support classes that are relevant to the grant project.

6. Fees

Late fees, non-sufficient fund fees, credit card interest charges, and reconnect fees are not allowable.

GIR-10-16: DISBURSEMENT OF FUNDS

FORM #14: Vendor Registration

FORM #6: Request for Reimbursement

All Awardees **must** register with the [State of Nevada Controller's Office](#) in order to receive payments of any kind. All USA payees of the State of Nevada will submit a completed Nevada Vendor Registration to establish a vendor record in the accounting database. A Nevada Vendor Registration is also required to change a Federal Taxpayer Identification Number (TIN) to an existing vendor record.

Non-USA entities are considered foreign vendors. A Foreign Vendor Registration and a completed IRS Form W-8 will be submitted via standard mail to our office in order to receive payment.

Generally, the requirements set forth below should be followed; Grantees should refer to their signed agreement with NDOW and Program Requirements for specifics. Funds will be reimbursed on a monthly or quarterly basis and should refer to the specific grant guidelines and program requirements set forth in the Grantees signed agreement with NDOW.

Request for Funds:

Documentation supporting the Request for Funds (RFF) form must be submitted along with the request in the form of a detailed transaction list, by budget expense category, as seen in the budget found in the signed agreement. The transaction list may be in the form of an Excel spreadsheet if the Grantee does not have an accounting software package that generates a transaction list. The detailed transaction list **MUST** reconcile completely to the Request for Funds. It is the Grantee's responsibility to include appropriate subtotals and totals on the transaction list to demonstrate that it does, in fact, reconcile completely to the Request for

Funds. The transaction list and supporting documents must be kept on file for review at the time of NDOW's fiscal monitoring. In addition to receipt/invoices for each expense requested, the detailed transaction list must include, at a minimum:

- Every single item the Grantee is asking to be reimbursed for by expense category. List each item individually;
- Check number or other transaction identifier;
- Date of payment;
- Payee; and
- Amount of payment.

Where applicable, the following information must also be included on the transaction list:

- a) If an expense on the transaction list is not charged to the grant in its entirety, the Grantee must include a notation listing the amount charged to the grant.
- b) If reimbursement is requested for the purchase of gift cards, gift certificates, bus passes, and other like items, the corresponding log must be attached to the RFF.
- c) If the Grantee received a rebate or credit associated with an expense charged to the grant, the amount must be included on the transaction list and deducted from the reimbursement request.
- d) More detail may be required at the discretion of NDOW.

Fee-For-Service Budgets:

For fee-for-service budgets, documentation supporting the units of service provided during the reimbursement period does not need to be submitted along with the Request for Funds. However, documentation does need to be maintained for review during site visits and program monitoring by NDOW staff. Specific documentation will depend on the kind of service provided and will be determined by NDOW prior to submission of the first Request for Funds. Grantees will be reimbursed on a fee-for-service basis only if the budget was submitted and approved as a fee-for-service budget prior to the start of the fiscal year.

Procedure – for submitting invoices for reimbursement:

Grantees must submit a **Request for Funds Form** to NDOW, as per the grant agreement. The Request for Funds must be completed in full. Questionable costs, incomplete fields, missing documentation or mathematical inaccuracies will result in a delay of funds being issued and the Request for Funds may be returned to the Grantee for corrections. All claims must have supporting documentation that balances to the amounts being claimed for each category. Only authorized expenditures will be reimbursed.

GIR-10-17: BUDGET MODIFICATIONS AND PROJECT CHANGE REQUESTS

FORM #10: Project Change Request

The Grantee must secure prior written approval from NDOW for any revision to their funding agreement. A "Project Change Request" form, as well as a written justification for the change must be submitted to NDOW. (Please use Project Change form #10 included in the Appendix.) The Grantee must receive a signed, approved copy of the "Project Change Request" from NDOW before implementing a requested change. A project change request will not be valid if submitted after the expiration of the grant period.

A Project Change Request shall be submitted under the following circumstances:

1. Change in scope of work.
2. Changing the amount of an approved category. Funds may be moved from one approved category to another with proper justification.
3. Requests for moving funds into a previously non-approved category. This requires an essential need for the success of the project. *NOTE: funds may not be increased; they must be taken from approved categories.
4. When a project director is changed. Please submit vitae for a new project director along with Project Change Request Form.
5. When requesting a project time period extension.

Changes within the same category do not require submission of the Project Change Request form. However, a justification explaining any significant changes from the approved budget should be submitted to NDOW for prior approval. Project Change Requests must be submitted with an original signature. Faxed or emailed copies will not be accepted.

If the project cannot be completed within the period specified in the funding agreement, the Grantee must submit to NDOW a written request (with a Project Change Request form) explaining the programmatic reason for extension of the grant period. This should be submitted at least 60 days prior to the expiration date of the project. The request should state the reason for the excess time and the effect denial that the request would have on the project.

If a grant extension is allowed, monthly progress reports may be required to be submitted on progress report forms no later than 10 calendar days from the preceding month.

If an extension request is not submitted prior to the project's expiration date, the original project expiration date stands. Any remaining funds will be forfeited.

1. All transfers between budget categories require a **Budget Modification Request (BMR)**. Recipients should contact their NDOW Program Manager for specific forms and procedures. Proposed expenditures must be consistent with approved goals for the current grant agreement. Approved BMRs must be received by the Grantee prior to implementation of request.
2. **Requests for budget modifications must be made prior to expenditure of funds for non-budgeted items.** Failure to request modifications in advance of expenditures may result in not receiving reimbursement for the expenditures and/or corrective action.
3. Changing line items within a budget category require approval by the NDOW Program Manager, which must be documented in writing (may be via email).

4. Budget Modification Requests (BMR) may be approved by the NDOW Program Manager, however limitations may apply in amounts that are subject to the guidelines provided by the awarding agency.
5. Multiple modifications may require additional justification and approval.

GIR-10-18: EQUIPMENT AND INVENTORY REQUIREMENTS, see also [§200.33](#)
FORM #11: Equipment Tracking

The State of Nevada Administrative Manual (SAM) prescribes rules and regulations governing purchase and disposition of property that will prevail unless local rules and regulations are more restrictive. Equipment purchases may or may not be allowable under the granting agency's policies. Recipients should refer to the granting agency's policies for equipment, signed grant agreement, and program requirements. Specific allowances may apply.

1. Grantees must establish a system of accounting for all equipment purchases of \$1,000 or more and for purchases of any amount that include computers, computer accessories (e.g., printers, scanners), computer software or other electronic devices such as fax machines. The system must include, at a minimum, a listing of all equipment purchased with grant funds, the date purchased, the funding source, the cost, the serial number or other identifying number, the physical location and disposition. An ongoing inventory must be maintained for all items purchased with grant funds that meet all of the following criteria:
 - Has an anticipated useful life extending beyond one year;
 - Is not consumed in use;
 - Is not attached permanently as a non-movable fixture;
 - Had a purchase price of \$1,000 or more, or is a computer or software;
 - NDOW Program Managers may also request that Grantees inventory certain other items (e.g., furniture, GPS systems and webcams);
 - Grantees should conduct a physical inventory periodically (no less than annually) and compare it to the written records. If a Grantee has equipment or property purchased with grant funds they no longer use, a listing of the items must be sent to the agency for review and follow up. NDOW may require items to be returned to NDOW for use within the program. If an item is no longer usable then surplus will be allowed;
 - Following termination of a grant agreement, NDOW may direct the Grantee to retain or transfer to NDOW any non-consumable materials purchased with grant funds. [If equipment is liquidated, use of the proceeds must be approved by NDOW. If equipment or property was purchased with Federal funds and the fair market value is at least \$5,000, the granting agency must be reimbursed after liquidation. Refer to specific requirements set forth by the granting agency.]

2. Grant Monitors may also request that Grantees inventory certain other items.
3. Following termination of a grant under NDOW, the subgrantee must submit a letter with a final inventory to NDOW that addresses whether the program continues after funding ends and whether the equipment continues to be used in a project-related capacity.
4. Title of Property: Title to all property purchased with grant funds will be considered the property of the Grantee agency. The Grantee will maintain title on property as long as there is a need for the property to accomplish the purpose of that project, whether or not the project continues to be supported with grant funding.

If NDOW determines the equipment/property is being used for non-project related functions, title to the property will be vested to the State of Nevada which will seek to have the property used elsewhere in the state.

5. Disposition: See also [§200.443](#)

Disposition of equipment or property usually takes **one of three forms**, which include the following:

- a. Using existing property in a sale or trade to obtain a newer model or to upgrade existing equipment. When this situation occurs, NDOW must be made aware of such transaction. NDOW will determine if the new equipment is applicable to the project and amend the equipment record to reflect the changes.
- b. When a Grantee determines there is no further use for equipment, NDOW and that agency must assess if the fair market value is more than \$1,000. If it is jointly agreed, the value is less than \$1,000, the proper paperwork is filed and the Grantee agency becomes the sole owner of that property. If the fair market value is determined to be \$1,000 or more, NDOW has the right to transfer equipment to another project to be used as per the Catalog of Federal Domestic Assistance (CFDA) under which the Federal award was funded. NDOW assesses each case individually.
- c. If a Grantee requests that properties be transferred within the agency to a program unrelated to the funded project, an assessment must be made to determine if the equipment's value is more than \$1,000. If it is, NDOW has the right to transfer the equipment to another project to be used in related functions. Each case is assessed individually.

Compensation will be computed by applying the percentage of federal participation in the cost of the original project to the current fair market value of the property.

GIR-10-19: CONTRACTS AND PROCUREMENT OF GOODS AND SERVICES, see also [§200.459](#)
FORM #12: Competitive Negotiation and Small Purchases

Independent contractor services must follow state regulations. **NRS 284.173(2)** defines an independent contractor as “a natural person, firm or corporation who agrees to perform services for a fixed price according to his or its own methods and without subjection to the supervision or control of the other contracting party, except as to the results of the work, and not as to the means by which the services are accomplished.”

- A. Architects, engineers, and related professionals, and members of trades can be paid at recognized rates established by the industry or by demonstrated previous practices. The contractor may enter into a fixed-fee contract not based upon an hourly rate. The consultant is required to prepare an invoice for professional services. The consultant will not exceed the rate for professional services established in consultation with NDOW prior to beginning work.

Professional qualifications of staff, consultants, or principal investigators undertaking grant-related work must meet applicable minimum qualifications. NDOW will review the professional qualifications of the project staff and consultants. If project staff and/or consultants are acquired after the award, NDOW must review and approve professional qualifications prior to project commencement.

Transportation and subsistence costs for travel may not exceed the state travel rates and regulations as described in **Section IV, TRAVEL**.

Dual compensation is not allowed.

Consultants employed by state and local governments will only be allowed when the unit of government will not provide their services without cost. In these cases, the rate of compensation is not to exceed the daily salary rate paid by the unit of government.

- B. Contract Review

Grantees shall adhere to purchasing rules set out in chapter 333 of the Nevada Revised Statutes.

1. If the estimated annual amount required to perform the contract is more than \$25,000, but not more than \$50,000, Grantees shall document competitive negotiations. (Please use **FORM #12 : Competitive Negotiation and Small Purchases**).
2. Contracts for more than \$50,000 shall be advertised for bid in a general circulation newspaper within the county of the project.
3. If you believe a sole-source situation exists, that conviction must be demonstrated to the satisfaction of NDOW. All sole-source contracts must have prior NDOW approval.

PROCUREMENT OF GOODS OR SERVICE, see also [§200.318](#) General Procurement standards.

The primary objective is to obtain materials, supplies, qualified services and equipment at the most reasonable cost to the taxpayer, to supply the agency as quickly as possible, and to afford vendors competitive opportunity. ALL PROCUREMENT TRANSACTIONS will be conducted in a manner to provide, to the maximum extent practical, open and free competition. To ensure maximum open and free competition, bidders' lists should be maintained and updated as required. Advertising of competitive requirements in local newspapers and trade publications is important in order to achieve more effective competition. Procurement of all goods and services shall be documented in accordance with chapter 332 of the Nevada Revised Statutes. State preference laws/ordinances have always required special attention by the awarding agency. (Please refer to NRS, chapter 333, included in the Appendix.)

Also, prior to procurement of goods/materials, the project director should get approval from NDOW that those good/materials meet the Secretary of Interior's Standards, the approved scope of work, and that they can be used on the project.

Established methods of procurement include:

1. Interdepartmental Transfer of Funds – normally applies to state and local governments. In certain instances a viable method to satisfy a requirement is funds transfer to another unit of the organization where the capability exists. This can be accomplished under the following conditions:
 1. Another part of the organization has the in-house capability to satisfy the requirement, or
 2. The organization has, in existence, a contractor currently performing that could effectively satisfy the requirement. This action, however, requires NDOW to consent to a sole-source justification.
2. Small Purchases – are those relatively simple and informal procurement methods for securing services, supplies, or other property that does not cost more than \$25,000 overall. Simplified informal procedures to cut down procurement lead-time for day-to-day support items should be used and documented. (Please use the **FORM #12 : Competitive Negotiation and Small Purchases Contracting.**)
3. Competitive Sealed Bidding – bids that are publicly solicited and a firm fixed-price contract is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price. This method is recognized as the preferred method of procurement and is properly used when the following conditions exist:
 1. The requirement can be described and is finite and specific in detail, with no unknowns or contingencies.
 2. There is good likelihood that competition is readily available among interested contractors that could satisfy the requirement.

3. There is enough time available to issue the solicitation, conduct a public bid opening, and award the contract to the lowest responsive and responsible bidder.
4. Negotiation – is the method of procurement when the prerequisite for competitive sealed bidding cannot be met. The technique of competitive proposals is usually conducted with more than one source submitting an offer, and either a fixed price or cost reimbursement-type contract is awarded. The procedures involve developing a performance “Statement of Work” (SOW) listing requisite requirements to accomplish the contract. The performance Statement of Work should be written in a straightforward manner and, as a minimum, should contain the following:
 1. Background providing necessary introductory information or evolution of the requirement.
 2. Objective/scope of work detailing broad parameters that are requisite for contract performance or effectively satisfy the requirement.
 3. Tasks with accompanying deliverables should be indicated in a logical sequence, as the Grantee perceives the requirement.
 4. A delivery schedule in increments as required satisfying the requirement.
 5. Acceptance and approval procedures should be indicated.

Develop the Request for Proposal (RFP) containing at least the basic elements specified above, and before release, advertise the solicitation in accordance with state or local preferences.

E. Sole-Source Contracting – recipients are mandated to complete contractual requirements. There are, however, exceptions to this cardinal rule of competition. These exceptions result in “sole-source” contracting. Procurement by noncompetitive proposals is procurement through the solicitation from only one source, or after solicitation of a number of sources competition is determined inadequate. Nevada Revised Statutes 333 is quite clear regarding the necessity to have open and free competition to satisfy contractual requirements. Recipients may make the final determination that competition is not feasible if one of the following circumstances exists:

1. The item of service is available only from a single source.
2. The public exigency or emergency of the requirement will not permit a delay resulting from a competitive solicitation.
3. After solicitation of a number of sources, competition is considered inadequate.

In any event, documentation reflecting actions taken and the position of the Grantee is extremely important in order to establish an audit trail. A justification of non-competitive (sole-source) procurement must include the following:

1. A brief description of the program and the services being contracted.

2. Explanation of why it is necessary to contract noncompetitively, to include the following: (a) expertise of the contractor, (b) management, (c) responsiveness, (d) knowledge of the program, (e) experience of contractor personnel, (f) results of a market survey to determine competition availability or, if one was not conducted, explain why.
3. Time constraints: (a) when contractual coverage is required and why, (b) impact on the program if dates are not met, (c) length of time would it take another contractor to reach the same level of competence. (Equate to dollars, if desired).
4. Uniqueness.
5. Other points that should be covered to “sell the case.”
6. A declaration that this action is in the “best interest” of the project or the Nevada Department of Wildlife.

GIR-10-20: END OF GRANT INSTRUCTIONS, See also §200.343 GRANT CLOSEOUT

FORM 5: Final Closeout Report

FORM 14: Subgrant Financial Report

All expenses, grant activities, goals, and objectives must be completed by the last day of the program’s grant end period, recipients should refer to their signed grant agreement for individual grant periods. Final grant payments will not be made until the final close-out of the grant is completed. And the required forms are submitted to NDOW.

The Close-out requires the following certification from the Awardee:

- Awardee has received all funding due under the sub-agreement
- Upon final payment Awardee is due no outstanding funding
- Awardee has no outstanding debts to your organization

1. At the project’s expiration date, all remaining costs incurred up to the last day of the grant period must be accumulated and submitted for reimbursement on a ***Request For Reimbursement FORM #6*** . The final financial claim should be submitted no later than 30 days after the grant period’s expiration date.

This claim, along with the final progress report, and a possible inspection by the state to ensure work has been completed satisfactorily in accordance with the terms of the funding agreement, will serve to close out the grant. All findings will be used to evaluate the awardee’s ability to receive future funding.

2. Final requests for funds must be submitted by the grant period end date. Grantees are expected to provide a full, accurate, final accounting of their activities within the time frames set forth in this section.

Reports may include but are not limited to:

- A final performance or progress report.
- A financial status report (including all program income).
- A final request for payment.
- A final inventory of property in the subrecipient's possession that was acquired or improved with NDOW funds.

GIR-10-21: SUSPENSION OF FUNDING

NDOW may terminate the project for the following reasons:

- A. Default by the Grantee.
- B. Failure by the Grantee and/or contractor to observe the covenants, conditions, and warranties of the grant funding agreement and its incorporated provisions.
- C. Failure by the Grantee and/or contractor to demonstrate progress on the grant.
- D. Unsatisfactory financial conditions by the Grantee and/or contractor, which endangers the grant's performance.
- E. Delinquency by the Grantee and/or contractor in payment of taxes or the costs of performance of the grant in the ordinary course of business.
- F. Appointment of a trustee, receiver, or liquidation for all or a substantial part of the Grantee's and/or contractor's property, or institution of bankruptcy, reorganizations arrangements, or liquidation proceedings by or against the Grantee and/or contractor.
- G. Commission of an act of bankruptcy.

GIR-10-22: FEDERAL FUNDING ACCOUNTABILITY & TRANSPARENCY ACT (FFATA)

See Guidance for Federal Spending Transparency: Subaward and Executive Compensation Data Reporting Requirements for [FFATA Implementation](#).

The Transparency Act requires information disclosure concerning entities receiving Federal financial assistance through Federal awards such as Federal contracts, sub-contracts, grants, and sub-grants. See 31 U.S.C. 6101 note.

For grants, a "subaward" means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award.

Specifically, the Transparency Act's section 2(b)(1) requires the Office of Management and Budget ("OMB") to ensure the establishment of a publicly available website that contains the following information about each Federal award:

- Name of the entity receiving the award;
- Amount of the award;

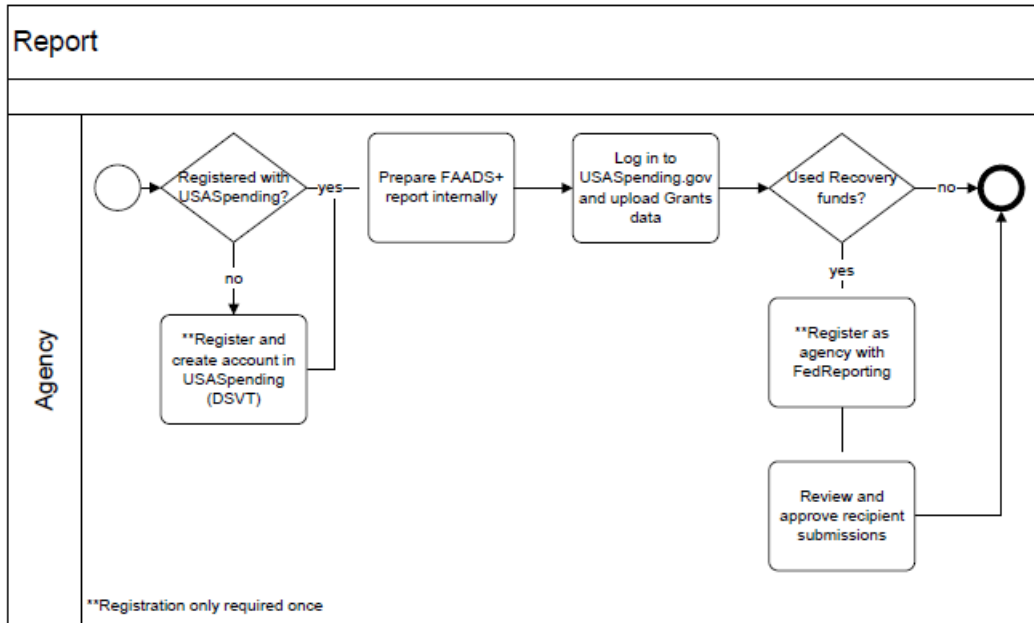
- Information on the award including transaction type, funding agency, the North American Industry Classification System code or Catalog of Federal Domestic Assistance number, program source;
- Location of the entity receiving the award and primary location of performance under the award, including city, state, congressional district, and country; award title descriptive of the purpose of each funding action;
- Unique identifier of the entity receiving the award and the parent entity of the recipient, should the entity be owned by another entity;
- Names and total compensation of the five most highly compensated officers of the entity if the entity in the preceding fiscal year received 80 percent or more of its annual gross and revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1).

For grants, both mandatory and discretionary grants, equal to or over \$25,000, and awarded on or after October 1, 2010 must be reported by the prime awardee.

The following are not subject to the Transparency Act's reporting requirements:

- Grants, whether existing or new as of October 1, 2010, that are funded by the Recovery Act. Rather, such awards will continue to report those awards and related subawards through FederalReporting.gov;
- Transfers of title between Federal agencies of Federally owned property;
- Federal inter-agency transfers of award funds;
- Cooperative Research and Development Agreements (CRDAs), as defined under 15 U.S.C. 3710a;
- Federal awards to individuals who apply for or receive Federal awards as natural persons (i.e., unrelated to any business or non-profit organization he or she may own or operate in his or her name);
- Federal awards to entities that had a gross income, from all sources, of less than \$300,000 in the entities' previous tax year; and
- Federal awards, if the required reporting would disclose classified information.

For those new Federal grants as of October 1, 2010, if the initial award is equal to or over \$25,000, reporting of subaward and executive compensation data is required. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award will be subject to the reporting requirements, as of the date the award exceeds \$25,000. If the initial award equals or exceeds \$25,000 but funding is subsequently de-obligated such that the total award amount falls below \$25,000, the award continues to be subject to the reporting requirements of the Transparency Act and this Guidance.



Federal agencies are required to report accurate information to USASpending.gov no later than 30 days following the award or modification of a grant. Currently, submissions occur through upload of a text file using the FAADS Plus specification⁷ via the USASpending.gov Data Submission and Validation Tool (DSVT) (<https://ffatadata.usaspending.gov>).

APPENDIX:

I. **FORM #1a GRANTEE/SUBGRANTEE VS. VENDOR/CONTRACTOR**

CFR [§200.330](#) Subrecipient and contractor determinations.

1.1 Sub-recipient (Awardee) and Contractor (Vendor) Determination

Nevada State agencies must determine whether its relationship with an entity constitutes a vendor or subrecipient. This determination is important as vendors are subject to various NRS, SAM chapter 300, and may require Board of Examiner approval. Alternatively, subrecipients are subject to various federal regulations and SAM 3020.

U.S. Office of Management and Budget (OMB) Circular A-133 requires grant-awarding entities to determine whether an arrangement resulting from a particular award that the awarding entity makes to another organization creates a subrecipient or vendor relationship between the awarding entity and that organization. The OMB defines the terms “contractor,” “vendor,” and “subrecipient,” and provides guidance for distinguishing between the relationships. The information below expands on the guidance provided by OMB.

	GRANTEE/SUBGRANTEE	VENDOR/CONTRACTOR
◆ The substance of the relationship is the most important factor	Programmatic decision-making responsibilities	Provides goods & services as part of normal business
	Performance is measured against program objectives	Goods & services are ancillary to programmatic activities
◆ The relationship should determine the mechanism	Responsible for federal compliance requirements	Operates in a competitive environment
	Mechanism = Award Agreement	Mechanism = Contract

General distinctions:

The accurate classification of subrecipients and vendors is critical to a program’s success and integrity. OMB requires subrecipients (other than for-profit subrecipients) that meet established expenditure thresholds to obtain a Single Audit. A Single Audit includes a financial audit as well as compliance testing. While for-profit subrecipients

are exempt from Single Audit requirements, they are not exempt from compliance requirements or from other audit or monitoring requirements that a program statute or the resulting agreement requires in order to verify the for-profit subrecipient's compliance with applicable program requirements.

Contractors (vendors), on the other hand, are generally not subject to the same level of scrutiny or requirements. The higher level of scrutiny given to subrecipients reflects the significance of their role to carry out a program, as opposed to contractors that support the program but generally do not make decisions or take actions that impact a program's overall success or failure. Therefore, program compliance requirements are generally not passed through to vendors; however, if a vendor transaction is structured so as to make the vendor responsible for program compliance, the vendor's records must be reviewed to verify compliance.

It is important that accurate classifications be made early in the purchasing process. Early determination facilitates the request and consideration of appropriate information during the selection process, and impacts whether the resulting agreement includes appropriate terms and conditions that require compliance with program requirements. The responsibilities contracted to an organization ultimately affect the level of oversight that needs to occur by the awarding entity in order to best manage risks that impact a program's integrity and overall success.

As with the characteristics identified by OMB, the examples provided here are not intended for use as a checklist or to replace the need for professional judgment and separate consideration of each arrangement on its own merits.

A Subrecipient/Awardee:

- 1) Determines who is eligible to receive financial assistance, and which specific type of federal assistance is to be distributed. For example:
 - a. Organization determines whether a potential customer meets a program's eligibility requirements for assistance under that program.
- 2) Has its performance measured against whether it meets the objectives of the program? For example:
 - a. Awarding entity holds the organization responsible for meeting performance targets that are tied to program objectives.
 - b. Awarding entity holds the organization responsible for meeting expenditure targets to maximize the use of program funding.

- c. Awarding entity requires organization to submit regular oral or written progress reports and/or explanations of variance relating to program objectives and/or fund maximization.
 - d. Awarding entity may sanction the organization if program objectives are not met.
 - e. Organization must submit a comprehensive closeout package at the end of the agreement.
- 3) Has responsibility for programmatic decision making. For example:
- a. Organization has latitude to make decisions within terms of agreement.
 - b. Organization makes policy decisions governing how it carries out a program.
 - c. Organization makes operational decisions governing how it carries out a program.
 - d. Organization makes decisions regarding the appropriate assistance for a particular customer.
- 4) Has responsibility for adherence to applicable program requirements. For example:
- a. Awarding entity holds the organization responsible for compliance with applicable program statutes, regulations, rules, policies (including local policies) and guidance.
 - b. Organization receives technical assistance or training from the awarding entity relating to program requirements.
 - c. Awarding entity monitors the organization for compliance with applicable program requirements.
- 5) Uses the funds to carry out a program of the organization as compared to providing goods or services for a program of the awarding entity. For example:
- a. Organization performs all or a portion of the scope of work or objectives of the award received by the awarding entity.
 - b. Organization's role requires more than dealing, distributing or selling goods or services that support a program.
 - c. Awarding entity identifies the organization's programmatic involvement as a separate scope of work and budget that must be approved by the awarding entity.

A Vendor/Contractor:

- 1) Provides the goods and services within normal business operations. For example:
 - a. Organization exists for the purpose of providing a particular goods or services.
 - b. Organization receives little, if any, instruction from the awarding entity as to how the organization goes about producing the goods or services.
 - c. Organization generally receives payment after delivery of a particular good or service.
 - d. Organization invoices awarding entity in the organization's normal way and is not required to submit a comprehensive closeout package at the end of the agreement.
 - e. Organization assumes the risk if cost of performance increases or requires more time than expected.
 - f. Organization has its performance measured against whether it meets specific deliverables, rather than a program's performance outcomes.
- 2) Provides similar goods or services to many different entities. For example:
 - a. Organization provides similar goods or services to a number of entities in addition to the awarding entity.
 - b. Services provided are of a repetitive nature.
 - c. Goods provided are commonly available.
- 3) Operates in a competitive environment. For example:
 - a. Organization competes with other organizations to provide a similar good or service.
- 4) Provides goods and services that are ancillary to the operation of the program. For example:
 - a. Organization aids or supports the program in a subsidiary capacity.
 - b. Organization provides a good or service (in a manner that does not create a subrecipient relationship) which enables the awarding entity to carry out a program.
 - c. Organization provides a particular good or service that enables the awarding entity to operate, e.g. office supplies, janitorial services, equipment, staff development, printing, travel, etc.

Checklist: Grantee vs. Contractor Response

Determine whether the Second Party to a Contract is a Sub-recipient or a Vendor

FORM #1b : Grantee vs. Contractor Response Checklist

Directions: Consider the terms and conditions of the contractual agreement when answering the questions on the form. If you answer YES to one or more of the characteristics described for a sub-recipient, treat the contract as a sub-grant and use the process described here for establishing a sub-recipient grant award. If you answer YES to one or more of the characteristics described for a vendor, treat the second party as vendor. If you believe that the secondary recipient has characteristics of a sub-recipient and a vendor, contact the Fiscal Services Section, Management Analyst II for assistance in determining which process to use.

II. RISK ASSESSMENT

FORM #2: USFWS Financial Assistance Recipient Risk Assessment Form

Before selecting a sub-Grantee, the Agency should check the Federal Excluded Parties List System at <https://www.sam.gov/portal/SAM/#1> to determine whether or not the potential sub-Grantee has been suspended or disbarred from receiving federal funds

III. GRANT PROPOSAL EVALUATION AND SCORING

FORM #3 or #3a: Proposal Scoring Sheet

The application review processes will be conducted using review criteria that are identified in the grant opportunity guidelines. A standardized scoring system will be used to rate each application against the chosen criteria.

IV. TRAVEL REIMBURSEMENT GUIDELINES

Travel Worksheets, Mileage and Per Diem

FORM #13: Travel Expense Reimbursement Claim Form

NEVADA DEPARTMENT OF WILDLIFE TRAVEL REIMBURSEMENT GUIDELINES

The state has adopted US General Services Administration (GSA) lodging and per diem rates. Receipts are required for all lodging, airline, parking, and ground transportation expenses. You must travel at least 50 miles from your work station to be eligible for meal and incidental expense reimbursement. Receipts are not required for meals and incidental expenses. Rates will be subject to change October 1 of every year.

Travel costs are allowable as expenses by Awardees who are in travel status on official business, if included in the project budget, and travel takes place within the grant period. Travel must be accomplished by the least expensive means possible. When calculating costs, you should factor in the value of the traveler's time if choosing between air or ground transportation.

Travel reimbursements shall be based on the State of Nevada Travel Policy. Travel Rules are applicable to in-state and out-of-state travel. Please ensure you become familiar with the following information prior to submitting a Travel Expense Reimbursement Form for any travel related expenses.

When submitting a claim for reimbursement, complete information is needed to avoid delay in processing. A state travel claim form can be found here: [Travel Expense Reimbursement Claim Form](#). Awardees may copy and use this form. Please pay particular attention to:

1. Purpose, dates, and time of actual travel;
2. Methods of all travel; and
3. Complete back up documentation. REMEMBER, NDOW will only reimburse actual costs after the date of travel. **Do not send advance travel documentation.** Travel claims may only be submitted after the travel occurs.

1. Meals and Incidentals:

- a. Expenses for meals and incidentals shall be reimbursed at the US General Services Administration (GSA) per diem rates without receipts. Go to www.gsa.gov and to link "Per Diem Rates" to find the current allowable per diem rates (rates vary by season and city/county). Travelers may voluntarily claim amounts at less than the established rates, based on actual expenses.
- b. Meal reimbursements will be based on the beginning and ending times of travel as follows:

Breakfast: Begins travel on or before 7:00am

Lunch: Begins travel on or before 11:00am

Dinner: Ends travel on or after 7:00pm

- c. When registration fees provide for meals, no additional reimbursement will be allowed for meals with the exception of a continental breakfast. Travelers are to deduct meals furnished to them during a conference or meeting from their reimbursement request in accordance with the rates within the GSA breakdown for the breakfast, lunch and dinner components. A copy of the agenda for each conference or workshop must be submitted with each claim for travel reimbursement.
- d. When meals are included in flight as part of the airfare, those meals will not be reimbursed. Copies of tickets and agenda must be submitted with claim for reimbursement.
- e. All GSA meal reimbursement amounts include tax.

2. Lodging:

Overnight lodging within 50 miles of principal station will not be allowed unless the following applies:

- a. Inclement weather conditions make travel hazardous.
- b. A late official meeting is required.
- c. Individuals involved are serving as conference hosts responsible for arrangements.
- d. The duty assignments are related to grant activities.

Travelers requiring overnight stay while in travel status shall be reimbursed for lodging at the actual amount shown on the lodging receipt up to the US General Service Administration (GSA) lodging rates. (Go to www.gsa.gov to find the current allowable lodging rates which vary by season and city/county). Travelers will not be reimbursed for lodging without hotel receipts. Copies of credit card statements are not acceptable.

Excess Lodging rates: Upon approval of the Grant Monitor, travelers may make exceptions to the rate of reimbursement for lodging when the following applies:

- i. Lodging is procured at a prearranged place such as a hotel when a meeting, conference or training sessions is held or;
- ii. Costs have escalated because of special events; lodging within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location exceed the cost savings from occupying less expensive lodging.
- iii. If an exception is approved by the Grant Monitor, lodging may be reimbursed **WITHIN THE STATE** up to 150% of the standard conus federal per diem rate for non-surveyed state sites. In the case of **OUT-OF-STATE**, lodging may be reimbursed up to 300% of the standard conus federal per diem rate for non-surveyed state sites or 175% of the standard rate in affect for the city/state/country at the time of travel.

3. Vehicles:

- a. Travelers may be reimbursed for mileage when traveling on official grant related business. The standard mileage can change and is based on the most current State rate. For example, the rate is set by the State of Nevada on January 1st of every year. Check current rate per mile (<http://budget.nv.gov/Policy-Directives>). This rate covers all vehicle costs including depreciation.
- b. Car rentals must be justified and pre-approved by NDOW. Insurance for car rental is NOT allowable. Receipts are always required for reimbursement.

3. Other Travel Related Items:

- a. Travelers will be reimbursed for actual expenses incurred for parking or vehicle storage fees and commercial transportation costs (i.e. taxi, shuttle, etc.). Receipts are required. Tips or gratuities are not reimbursable.

5. Non-Travel Items:

- a. Other miscellaneous reimbursable business related expenses are: use of internet services, telephone calls (within reason), and/or fax machines. Receipts are required.

6. Filing Travel Reimbursements:

- a. Travelers shall include a completed form , the “*Travel Expense Reimbursement Claim Form*,” along with copies of all required receipts (hotel statements, airline tickets, etc.) in addition two originals of the “Request for Reimbursement Form” when requesting reimbursement for travel.

For further travel reimbursement details or to answer any questions please contact NDOW Financial Services Section.

V. SAMPLE BUDGET

Form #16: Sample Budget

All budgets should include titles, units, and rates. Requests for reimbursement should match the budget categories and line items. **Matching the invoices to the budget will assure streamlining of verifications and will speed up the payment process.** Please supply back-up documentation along with your budgets to justify competitive rates and prevailing wages.

EXAMPLE OF SAMPLE BUDGET: FORM #16

Personnel			
Position	Rate	Units/Hours	Cost
a) Two Field Technicians	\$ 11.00	360	\$3,960.00
b) One Field Advisor	\$ 13.50	180	\$2,430.00
c) One Field Tech- GIS	\$ 17.00	30	\$510.00
d) One Crew Leader-supervision	\$ 17.50	210	\$3,675.00
e) One Project Manager	\$ 30.25	30	\$907.50
Personnel Sub Total			\$11,482.50
Fringe (Holiday, Health, FICA, Workers Comp, Liability etc)			
a) 20.4% of Salaries, Field Technician			\$807.84
b) 20.4% of Salaries, Field Advisor			\$495.72
c) 20.4% of Salaries, Field Tech- GIS			\$104.04
d) 20.4% of Salaries, Crew Leader-supervision			\$749.70
e) 20.4% of Salaries, Project Manager			\$281.33
Fringe Sub Total			\$2,438.63
Operating - Herbicides			
Supplies	Rate	Units/Gallons	COST
Milesstone	\$ 350.00	6	\$2,100.00
Escort	\$ 14.85	48	\$712.80
Polaris	\$ 77.87	50	\$3,893.50
Dye	\$ 75.00	3	\$225.00
Surfactant	\$ 82.00	6	\$492.00
2,4-D	\$ 25.00	100	\$2,500.00
Operating Sub Total			\$9,923.30
Mileage. See mileage justification sheet for 4,932 miles @ .575			\$2,835.90
Total Direct Project Costs			\$26,680.33
Total Indirect @ 5%			\$1,334.02
TOTAL PROJECT COSTS			\$28,014.35

VI. REQUEST FOR REIMBURSEMENT

FORM #6: Request For Reimbursement

In order to avoid delays in requests for reimbursements the following should be adhered to:

1. Invoices with multiple charges should have the amount to be charged to the project circled or highlighted to show the amount to be paid.

2. The financial manager should set up some controls to ensure duplicate invoices are not submitted for payment.
3. Reimbursement will not be made unless there is evidence the goods or services have been received, i.e. copy of check, date and signature of receiver, etc.
4. Purchase orders and statements are NOT acceptable documentation. Quite often, purchase orders reflect an estimated cost. A receipt is required for reimbursement to show the actual cost of the item.
5. Reimbursement will only be made for actual cash expenditures or reimbursable services rendered. Reimbursement cannot be paid for "in-kind" contributions.
6. Claims for reimbursement must be accompanied by clear photocopies of invoices for all items charged to the project. Invoices must contain the company name or individual providing service and a description of the item or service purchased, the date, and a unit price as well.
7. Proof of payment must be provided (clear copies of cancelled checks [front and back]) for the total amount of the reimbursement request. The same documentation must be provided for the matching portion of the grant. Each check must be cross-referenced with the invoice (write or stamp the check number on each invoice). If payments are made in cash, they must not exceed \$10 per invoice. No cash expenses will be accepted without prior arrangements with NDOW.
8. Claims for reimbursement must identify the project award number as assigned by NDOW. The number should be written or typed on each page of correspondence and supporting material.
9. All project work must be completed and expenditures obligated within the approved project period.
10. Reimbursement payments will be adjusted to correct previous overpayments and disallowances resulting from non-supported expenditures, audit, or project review.
11. Grantees must not submit requests with a negative balance in any category.
12. For categorized budgets, documentation supporting the Request for Funds must be submitted along with the request in the form of a detailed transaction list, by budget expense category. The detailed transaction list MUST reconcile completely to the Request for Funds. It is the Grantee's responsibility to include appropriate subtotals and totals on the transaction list to demonstrate that it does, in fact, reconcile completely to the Request for Funds. The transaction list and supporting documents

must be kept on file for review at the time of the Department's fiscal monitoring. The detailed transaction list must include, at a minimum:

- a. Every single item the Grantee is asking to be reimbursed for by expense category;
- b. Check number or other transaction identifier;
- c. Date of payment;
- d. Payee; and
- e. Amount of payment.
- f. Where applicable, the following information must also be included on the transaction list:
 - (1) If an expense on the transaction list is not charged to the grant in its entirety, the Grantee must include a notation listing the amount charged to the grant.
 - (2) When submitting a request for local mileage reimbursement, Grantees should include the number of miles traveled and the reimbursement rate on the transaction list.
- g. The transaction list may be in the form of an Excel spreadsheet if the Grantee does not have an accounting software package that generates a transaction list.
- h. More detail (such as copies of purchase orders, invoices, receipts, and payroll registers) may be required at the discretion of NDOW and NDOW's Fiscal Services Section.

13. For fee-for-service budgets: Specific requirements for this documentation will depend on the kind of service provided and will be approved by NDOW prior to submission of the first Request for Funds. Grantees will be reimbursed on a fee-for-service basis only if the budget was submitted and approved as a fee-for-service budget prior to the start of the fiscal year.

VII. GRANT MONITORING AND SITE VISIT

FORM #4: Grant/Subgrant Site Monitoring Visit Checklist

Per OMB Circular [A-133](#), NDOW will monitor the activities of Awardees as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.

VIII. AWARD FINAL CLOSE OUT

FORM #5: Grant/Subgrant Final Close Out Certification Form

An integral component of subaward monitoring is close-out of the subaward. This is the point at which final determination is made as to whether the Awardee has fulfilled all of its responsibilities. Close-out involves all aspects of the Grantee's effort: scientific, fiscal, and administrative. Federal and UC regulations mandate the minimum requirements with which we must comply. A final invoice should not be paid until all subaward requirements have been met. The subaward requires Subrecipients to label their final invoices as "FINAL."

COMMONLY USED FORMS:

Contact NDOW Fiscal Services Section to obtain copies of any of the following forms:

- 1a. **Grantee/Subgrantee vs. Vendor /Contractor Response Form:** To determine whether the relationship with an entity constitutes a vendor or subgrantee.
- 1b. **Grantee vs. Contractor Response Checklist:** To determine whether the relationship with an entity constitutes a contractor/vendor or Grantee/awardee.
2. **USFWS Financial Assistance Recipient Risk Assessment:** To evaluate risks posed by applicants.
3. **Proposal Scoring Sheet:** To score and rank proposals.
- 3a. **Proposal Scoring Sheet:** To score and rank proposals.
4. **Grant/Subgrant Site Monitoring Visit Checklist:** To monitor the activities of the Award.
5. **Grant/Subgrant Final Close Out Certification:** To determine Awardee has fulfilled responsibilities.
6. **Request For Reimbursement:** To certify expenditures.
7. **Value of Donated Equipment:** To certify value of donated equipment.
8. **Value of Donated Labor:** To certify value of donated labor.
9. **Value of Donated Material:** To certify value of donated material.
10. **Project Change Request:** To justify changes in scope or budget.
11. **Property Record/Equipment Tracking Form:** To determine disposition of property.
12. **Competitive Negotiation and Small Purchases:** To determine fair market value.
13. **Travel Expense Reimbursement Claim Form:** To determine travel times, dates, and rates for reimbursement.
14. **Vendor Registration Form:** To receive a state registration number for payment.
15. **NDOW Notice of Subgrant Award:** DAG Approved Award Letter template.
16. **Sample Budget:** An example of a project budget.

REFERENCE MATERIAL:

1. State of Nevada Administrative Manual (SAM)

<http://budget.nv.gov/uploadedFiles/budgetnvgov/content/Documents/State%20Administrative%20Manual.pdf>

2. Code of Federal Regulations Title 2, Part 200 (CFR 200)

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

CFR 200 sections

- [200.112](#) Conflict of Interest
- [200.113](#) Mandatory disclosures.
- [200.205](#) Risk Assessment
- [200.207](#) Additional conditions of the Award if high risk
- [200.300](#) Statutory and national policy requirements FFATA
- [200.331](#) Requirements for pass-through entities.
- [200.333](#) Retention requirements for records.
- [200.415](#) Required certifications.
- [200.322](#) Procurement of recovered materials.
- [200.326](#) Contract provisions.
- [200.330](#) Subrecipient and contractor determinations.
- [200.414](#) Indirect (F&A) costs.
- [200.521](#) Management Decision

3. Office of Management and Budget (OMB) Circulars

http://www.whitehouse.gov/omb/grants/grants_circulars.html

NDOW GRANT PROJECT BUDGET

APPLICANT-Fill In PROJECT BUDGET Alternative format may be used with NDOW approval.			
Description	Quantity	\$ Unit Cost	\$ Total Cost
PERSONNEL (List by type of labor. Skilled labor to be valued at \$??/hour; Unskilled labor to be valued at \$??/hour. Quantity = hours used.)			
Sub-Total 1			
PROJECT SUPPLIES & MATERIALS			
Automated Pay Kiosk with mechanical arm	1 EA	\$25,840	\$25,840.00
Security Cameras	1 EA	\$7,650	\$7,650.00
Sub-Total 2			\$33,490.00
CONTRACTED SERVICES (Describe and attach subcontractor estimates including design/engineering)			
Design – Third party contractor – Long Range backstop eyebrow and baffle system.	1 EA	\$25,000	\$25,000.00
Utilities – Electrical design (NV Energy, Third party contractor)	1 EA	\$7,000	\$7,000.00
Utilities – Electrical installation (NV Energy)	1 EA	\$74,590	\$74,590.00
Shade Structure improvements – Long and short ranges	1 EA	\$7,320	\$7,320.00
Sub-Total 3			\$113,910.00
EQUIPMENT (Landowner provided equipment and/or rented equipment. Quantity = hours used. Value not to exceed standard market rate)			
Bolt-down trash receptacles – includes shipping	12	\$446 EA	\$5,352.00
Sub-Total 4			\$5,352.00
TOTAL PROJECT BUDGET (add sub-totals 1-4)			\$152,752.00

Applicant Cost Share Funds – funding contributors (must equal line above; include all grants received (re: NRA, etc.)	
Applicant Contribution (please list all match in the form of cash, in-kind, or donations)	
Other: CASH MATCH – Carson City Quality of Life Capital Fund (sales tax)	\$15,275.20
Other:	

Note: Please ensure match estimate is supported with adequate documentation. See 2CFR200.306

COST SHARE FUND DISTRIBUTION	
Shooting Range Grant Funds Requested (cannot exceed 90% of total project cost)	\$137,476.80
Applicant Cost Share Funds (Include in-kind value. Non-federal contributions must total at least 10% of total project cost.)	\$15,275.20