



**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CONSERVATION AND RECREATION
MASTRAILS GRANT AWARD**

MASTRAILS GRANT REIMBURSEMENT REQUEST GUIDANCE

MassTrails Grants are reimbursement grants. The following outlines the responsibilities of the grantee and outlines steps to track and submit expenditures for reimbursement and match under the grant.

Guidance for Reimbursement of Expenditures

The State agrees to reimburse the Grantee **up to the approved grant amount** for approved expenses incurred in accordance with the project budget subject to the following:

1. It is understood and agreed by the parties that in the performance of this grant and the services hereunder, the Grantee and its servants and employees are in all respects independent contractors and shall neither be determined to be employed by, nor agents of, the State, nor be entitled to any benefits provided by the State to its employees.
2. The Grantee must pay 100 percent of the cost of an item before submitting a request for reimbursement of eligible costs. For example, a Grantee may not apply for reimbursement for a piece of equipment for which they have set up a loan agreement and monthly payment plan. The equipment must first be paid in full by the entity indicated on the state contract before any reimbursement will be authorized.
 - a. When requesting reimbursements, the Grantee shall submit **invoices/receipts** for actual costs incurred. All invoices/receipts must show dates within the contract period.
 - b. The Grantee must also submit **proof of payment** (such as a cancelled check or credit card statement) of the invoice by the Grantee. All payments must be traced from the invoice/receipt to proof of payment *by the entity* on the state contract. Copies of printed check stubs are not acceptable as proof of payment.
 - c. For **major equipment** purchased through the program (such as a snow groomer), a receipt from the vendor indicating the equipment has been delivered and paid in full, including name, serial number, year of manufacture, accessories received and price from seller, shall also be submitted. If Buy America compliance applies and you have yet to send in the Certificate of Origin (or similar documentation) you must submit acceptable certification to MassTrails before reimbursement will be made.
 - d. For requests of reimbursement of **staff time**, time sheet records indicating dates and hours spent on the project, tasks accomplished, and billing rates must be submitted. Proof of payment to the staff must also be submitted, such as payroll records or copies of pay stubs. The hourly rate must be clearly displayed, or a letter from the organization stating the hourly rate of each employee must be provided. Indirect/fringe costs can be included. A letter from the organization stating the indirect cost rate must be included for verification of the rate. If your organization has a Negotiated Indirect Cost Rate Agreement (NICRA), you must include documentation of that rate from the issuing Federal Agency, otherwise you may use the de minimis indirect cost rate of 10 percent.

- e. If a third party has made a purchase on behalf of the Grantee, the original invoice/receipt must be documented as well as proof of that direct payment, as in a copy of the credit card statement of the third party showing the transaction. Then, proof of payment to the third party by the Grantee must be submitted (e.g., a cancelled check).
3. The Grantee may submit multiple reimbursement requests, monthly at most, during the grant period.
4. The final Reimbursement Request must be submitted less than 30 days after the grant contract has ended. For example, goods and services must be completed by the end date of the contract, but payment for those goods or services and submittal of the reimbursement request can be submitted up to, but not exceeding, 30 days past the contract end date.
5. The Grantee's final reimbursement will be held until a site visit has been conducted by the MassTrails Administrator (if deemed necessary), and the Grant Close Out and Project Summary Forms have been submitted and approved.
6. The Grantee will submit a Final Report with the final reimbursement request.
7. **The purchase of food is not an acceptable cost for trail grant funding. Do not submit a reimbursement request for food as a part of your grant expenditures or as match.**

Guidance for Tracking and Submitting Grant Match

The Grantee shall document incurred **match** with each reimbursement request and/or with the final reimbursement request, unless otherwise authorized by the MassTrails Administrator. Match represents 20% of the TOTAL PROJECT VALUE, not 20% of the reimbursement amount. The easiest way to calculate this is to take your grant award amount and multiply by 0.25. For example, a \$100,000 grant award requires \$25,000 match for a total project value equal to \$125,000 (80% equals the \$100,000 award, plus 20% equals the \$25,000 minimum match).

1. The MassTrails Reimbursement Cover Sheet can automatically calculate the minimum match required for the total amount of expenditures being submitted for reimbursement. Please complete that cover sheet for guidance on minimum match required.
2. You are obligated to provide a minimum of 20% in match with each reimbursement request. You can, however, provide additional match if available. Grantees who indicated a greater than 20% match in their grant applications should be mindful of their proposed matches.
3. Any match that is actual cash spent towards the project must be documented with the same requirements as the reimbursement requests. Invoices and proof of payment are required.
4. Volunteer labor as match must be documented with time sheets including names, dates, hours worked, description of work accomplished and value of those hours for every hour claimed. A comprehensive MassTrails Reimbursement Excel Workbook that contains pre-formatted sample spreadsheets will be provided to each grantee.
5. Staff time utilized as match requires a spreadsheet showing dates, names, hours worked, description of grant-related work and value of those hours for every hour claimed. Proof of payment to the employee must be provided as well, either in the form of copies of paystubs or a payroll report. The hourly rate must be clearly displayed, or a letter from the organization stating the hourly rate of each employee must be provided. Indirect costs/fringe can be included. A letter from the organization stating the indirect cost rate

must be included for verification of the rate. If your organization has a Negotiated Indirect Cost Rate Agreement (NICRA), you must include documentation of rate from the issuing Federal Agency, otherwise you may use the de minimis indirect cost rate of 10 percent.

6. Donations must be documented with a written statement from the entity that has made the donation, stating their donation, its value and to whom it was given. Proof of the value of the donation must also be submitted, either by an invoice, receipt, or other form of valuation, such as the most current market value listed on a website where comparable products are sold.
7. If you want to accumulate a running tally of match to be used throughout the course of the project, utilizing some of the total tally with each reimbursement request, you should complete the “Banked Match” tab in the MassTrails Reimbursement Excel Workbook and update with each reimbursement request.