



## EQUITABLE RECOVERY GRANT PROGRAM GUIDE

Version: March 13, 2023

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### 1.0 GENERAL INFORMATION

#### 1.1 Introduction

The purpose of this grant program is to assist community-based organizations providing services or programming aimed at increasing equity and eliminating disparities in health, early childhood development, education, economic support, housing, and environmental justice in qualified census tracts or communities disproportionately impacted by the COVID-19 pandemic.

#### 1.2 Granting Agency

This grant program is administered by the Department of Administration (DOA), which is the sole point of contact for the State of Wisconsin. All communications with DOA should be directed to the following email address: [EquitableRecovery@wisconsin.gov](mailto:EquitableRecovery@wisconsin.gov).

#### 1.3 Grant Agreement Term

The grant agreement shall be effective on the execution date and shall be in force until all eligible activities are completed and all required documents are submitted to DOA. Expenses must be incurred between March 3, 2021, and December 31, 2024.

#### 1.4 Semi-Annual Reports Required

Grantees shall submit semi-annual reports (every six months) to DOA summarizing the use of funds and describing the impact on the grantee and the individuals it serves, unless more frequent or enhanced reporting is required pursuant to the grant agreement. DOA will supply a report document for completion by grantees and prescribe the dates upon which the reports are due. DOA reserves the ability to update/revise the reporting form over time to collect information necessary to meet its own obligations to report to the US Dept of Treasury, monitor grantees, and keep the public informed.

#### 1.5 Recordkeeping

Grantees must maintain for at least five years following the end of the grant's performance period records sufficient to demonstrate that the expenses were compliant with obligations under state and federal law, and the grant agreement.

#### 1.6 Public Disclosure

Copies of the application materials, excluding materials deemed to be confidential and proprietary information on Appendix B: Designation of Confidential and Proprietary Information (DOA-3027), the grant agreement and any other related material will be made available for public inspection in accordance with applicable Wisconsin law.

## EQUITABLE RECOVERY PROGRAM GUIDE

### 1.7 Compliance with Applicable Law

As outlined in the grant agreement, Grantee is solely responsible for demonstrating that payments it receives under the Program meet the eligibility requirements set forth under the agreement, state and federal law, and state and federal guidance. Grantee agrees as part of its grant agreement to hold DOA and the State harmless for any audit disallowance related to the eligibility of costs or revenues, irrespective of whether the audit is ordered by federal or state agencies or by the courts and will be solely responsible for repaying the ineligible amounts (plus any assessed interest, costs, or fees) to the State or the federal government.

### 1.8 Subawards

Generally, transfer of funds to another organization for purposes of a subaward is not permissible under the Program. This exclusion does not preclude Grantee from entering into contracts for the provision of goods or services or providing financial assistance (beneficiary) payments to entities or individuals that are consistent with the Agreement.

## 2.0 FREQUENTLY ASKED QUESTIONS

Below are answers to many of the questions that grantees have submitted to the Equitable Recovery Program. These answers have been revised in light of recent guidance from the U.S. Department of the Treasury that significantly reduced the number of federal regulations applicable to the Program.

If you do not believe your question has been answered in this document, or if you have additional questions, please submit your follow-up to: [EquitableRecovery@wisconsin.gov](mailto:EquitableRecovery@wisconsin.gov)

### Grant Agreements

#### 2.1 When will grantees receive the DocuSign grant agreements?

Grant Agreements are being routed to grantees on an ongoing basis after each grantee's capability assessment and any requests for additional information are completed.

#### 2.2 When will grant agreements be executed?

Grant agreements can be executed shortly after you receive the agreement via DocuSign so long as DOA has all the relevant information. Upon receipt of the DocuSign agreement, grantees should complete all required fields, including the Scope of Work and Budget, and submit the agreement to the Program at their earliest convenience. Although the Program expects to issue an amended grant agreement that will reflect changes made in response to recent Treasury guidance, the Program recommends that grantees execute the current version of the agreement in order to avoid delays in receiving grant funds. If you have questions about the agreement, please contact the Program at: [EquitableRecovery@wisconsin.gov](mailto:EquitableRecovery@wisconsin.gov)

#### 2.3 Is there a deadline for getting the grant agreement signed?

No, there is not a deadline currently in place for signing the agreement; however, funds are not available until an agreement has been signed and a funding request has been submitted and approved.

## EQUITABLE RECOVERY PROGRAM GUIDE

### Communications and Training

#### **2.4 Are you taking comments/questions about the grant agreement?**

The Program is accepting comments and questions via the Program email: [EquitableRecovery@wisconsin.gov](mailto:EquitableRecovery@wisconsin.gov)

#### **2.5 How do we make changes to the DocuSign agreement (e.g., change the authorized signatory, change or confirm the designated contact person, etc.) or add additional contacts for our organization?**

Please send an email to the program email box ([EquitableRecovery@wisconsin.gov](mailto:EquitableRecovery@wisconsin.gov)) with the information you'd like to change, add, or confirm. You can provide the contact information for more than one person attached to the program and re-assign signatories. For example, in the context of an authorized signatory, send an email stating the grant project ID, the former authorized signatory name and contact details, and the new signatory's information. To confirm the correct email address for receiving the DocuSign, you can review the information provided in the contact information survey. If this information needs to be changed, please email the program email.

#### **2.6 Is there a specific contact person for each grantee?**

There is not a specific contact person for each grantee. Any questions should be directed to the program mailbox for this grant. The program email is [EquitableRecovery@wisconsin.gov](mailto:EquitableRecovery@wisconsin.gov). Program staff monitor the mailboxes and will respond as quickly as possible. If you need immediate assistance or would like to speak to Program Staff over phone, please indicate this in your email.

#### **2.7 Can staff time for attending required DOA trainings be covered by grant funds? Are video links to trainings available?**

Yes, staff time used to attend required training events can be paid for using grant funds.

### Disbursement of Grant Award Funds

#### **2.8 When will we receive our grant award funds?**

Grant awards will be provided to grantees in semi-annual disbursements. The first disbursement will be made within approximately 30 days of the grantee's submission of its properly completed grant agreement, including Attachment C to the agreement, which is the Semi-Annual Report and Payment Request Form. Subsequent disbursements generally will be made in January and July of each year as advances for grantee expenditures during the upcoming six-month period.

The reports are generally due on December 1<sup>st</sup> and June 1<sup>st</sup>, for receiving payments in January and July. Program Staff will process payment requests as received on a rolling basis.

In general, if the grantee submits a properly completed Attachment C – Semi-Annual Report and Payment Request Form, payment will usually be made within 30 days of receipt. For payment requests that are incomplete or require additional information, the period may be longer. Once a

## EQUITABLE RECOVERY PROGRAM GUIDE

payment is approved by DOA, you will receive a confirmation email from DocuSign and a payment will be initiated. Any questions about payment requests should be directed to the program mailbox.

### **2.9 Will the awards be made in a lump sum to Grantees?**

Generally, no. See Question 2.8 above.

### **2.10 Can we request all funds up front if we expect to use all funds awarded?**

If you expect to spend your entire grant award by December 31, 2022, you may request the entire amount in the first payment request. In all other cases, the State will release funds in installments throughout the performance period, based on the costs you expect to incur during each reporting period.

### **2.11 How and when do we submit a request for payment of expenses between the time the grant agreement is executed and 12/31/22?**

Initial payment requests should be submitted within 30 days after the execution of your grant agreement. The initial payment request may cover expenses through December 31, 2022.

### **2.12 What time period will the first grant disbursement cover?**

The first grant disbursement will cover both past expenses (if they were included in grantee's original budget) and future expenses eligible under the terms and conditions of the grant agreement. It may cover eligible expenses incurred, or to be incurred, on or after March 3, 2021 (the earliest date permitted by the American Recovery Plan Act) through December 31, 2022.

### **2.13 After we receive our first payment, what time periods will be covered by the future semi-annual requests for payment?**

The next reimbursement request may be submitted in December 2022 for disbursement in January 2023. The request will cover expenses grantee expects to be incurred between January 2023 and June 2023. The third reimbursement request may be submitted in June 2023 for disbursement in July 2023 and will cover expenses expected to be incurred between July 2023 and December 2023. Requests for reimbursement of calendar year 2024 expenses will follow the same timing.

### **2.14 How far in advance should we ask for funds, and how long until disbursement of funds should reasonably be expected?**

Grantees must submit payment requests at least 30 days before the start of each semi-annual payment period. Payment requests must be made using the Semi-Annual Report and Payment Request Form included as Attachment C to your grant agreement. Disbursements generally will be made at the start of the payment period. See Attachment C to your grant agreement for more information.

### **2.15 Can we be reimbursed for costs already incurred?**

## EQUITABLE RECOVERY PROGRAM GUIDE

Yes. Eligible expenses incurred on or after March 3, 2021 and included in the Grant Agreement Attachment B – Budget may be submitted for payment. See Article 5 of the grant agreement for the definition of eligible expenses.

**2.16 Must a purchase order be in place before we can request advance payment for an upcoming expense?**

No. Grantees may request funds in advance for any eligible costs that may be incurred during the upcoming reporting period, regardless of whether a formal purchase order has been issued yet.

**2.17 How long will it take to reimburse the grantee after a semiannual payment request is made?**

In general, if the grantee submits a properly completed Attachment C – Semi-Annual Report and Payment Request Form and responds to any questions that program staff may have about the Form, payment will be made within 30 days of receipt. For payment requests that are incomplete or require additional information, the period may be longer.

**2.18 Do funds have to be spent in equal portions each year of the grant?**

No.

**2.19 After the Initial Payment Request and first disbursement, will we be permitted to seek reimbursement if our advance does not cover all of our costs in a reporting period?**

Yes. The Program recognizes that changed circumstances may cause you to incur costs more quickly than expected. As long as the expenses are for eligible costs, they can be submitted for reimbursement in your next Semi-Annual Report and Payment Request Form.

**2.20 Our first-year request for payment was based on our best estimate of expenses. At the end of our year, IF the actual expenses differ, where and when do we adjust or compensate for that difference? How do we accurately report “past reporting period” activities?**

Grantees can estimate expenditures through the end of the performance period, but they are required to provide their actual expenditures on the subsequent Payment Requests in Column 3 of the Budget Worksheet. If you would prefer to not use estimates, you can fill the Budget Worksheet, listing only costs incurred, rather than using estimates. Furthermore, if you have incurred any carryover funds from your previous request, this can be explained in the narrative section.

By submitting the Payment Request Form, you are attesting to the accuracy of the totals listed on your payment request and that expenses are eligible pursuant to your grant agreement. See Article 5 of the grant agreement for the definition of eligible expenses. You do not need to provide receipts or documentation as part of submitting your Payment Request Form. You may be asked to provide those materials as part of the monitoring process.

**2.21 We are getting payment by physical check. How can we change this to ACH?**

Funds will be distributed via check or ACH at the State’s discretion based on how your organization is set up in the State’s financial system. Contact the program mailbox and staff will assist you with

## EQUITABLE RECOVERY PROGRAM GUIDE

setting up an ACH. Please note that you will need to provide some basic banking information to complete the ACH process.

### **2.22 Do I need to send a quarterly report before sending the next payment requests?**

The Payment Request Form doubles as the reporting form. Grantees are required to submit a Semi-Annual Report and Payment Request form every six (6) months.

### **2.23 On the Semi-Annual Report, is the contact person the signer or can it be a project manager?**

The contact person should be the contact for any questions regarding the Semi-Annual Report and Payment Request.

### **2.24 If our project is complete, we should just submit all at once, correct?**

Yes, you may submit a request for all eligible expenses if your project is complete.

## **Period of Performance**

### **2.25 When are projects required to be completed?**

Projects must be completed by December 31, 2024, unless the Performance Period is extended via a written amendment to your Agreement, which must be agreed to by DOA.

### **2.26 Will the deadline for spending grant award funds be extended?**

The current intent is for the Performance Period to end on December 31, 2024 and grantees should plan accordingly. The Program will evaluate the need for any potential extensions as it monitors grantees' progress.

### **2.27 Is there any requirement that money be spent or costs be incurred during 2022?**

No. Spending during 2022 is not required. However, project activities are expected to begin soon if they have not already started. The Period of Performance ends on December 31, 2024. All expenses must be incurred, and projects completed by that date. Grantees will be required to report on their progress as a condition of receiving each semi-annual disbursement of grant award funds.

### **2.28 At what point can we begin hiring and have any hires reimbursed from grant proceeds?**

Eligible personnel costs will be reimbursed even if incurred before execution of the grant agreement. Salaries and benefits paid with federal grant funds must be reasonable.

### **2.29 In August, we submitted a request for all funds remaining on this grant. Our balance is now zero. How do we close out our grant?**

Program staff will follow up with you with a closeout form if all of your funds have been disbursed and your project is complete. Until program staff have followed up with you on closeout procedures, please continue to submit a Semi-Annual Report. Additionally, you will still be responsible for additional conditions, i.e., mandatory attendance at trainings, until your project has been closed out.

## EQUITABLE RECOVERY PROGRAM GUIDE

### Excess Funds

**2.30 Because a portion of the grant award will be made as an advance to grantees, what will happen to any excess funds remaining at the end of any six-month period?**

In general, any funds remaining at the end of a period may be used toward eligible costs for the upcoming reporting period. Payment requests submitted for upcoming periods may be reduced, or advances may be postponed, to account for unspent funds. The Program may require that any funds remaining at the end of the Performance Period (December 31, 2024) be returned to the State.

**2.31 What happens if the project doesn't use all the funds before December 31, 2024? Do they lose the remaining balance or do all the funds go back?**

The Program's goal is to help grantees successfully complete their projects. Only in exceptional circumstances would a grantee be required to return all grant funds. Because funds will be distributed to grantees on a semi-annual basis and grantees are required to submit progress reports, this is unlikely to occur. Grantees must notify the Program at least 90 days in advance of the end of the Period of Performance (December 31, 2024) if they expect any funds not to be expended by that date, so the Program can determine whether a return of remaining funds is necessary.

### Procurement

**2.32 Are grantees required to follow any particular procurement requirements when purchasing goods or services with grant funds? What if I'm only paying salaries and rent with the funding?**

Because of recent changes in Treasury Department guidance, the Program is now permitting grantees to follow their own written procurement policies (rather than adhering to federal procurement rules) when purchasing goods and services with their grant funds. Under the forthcoming amended agreement Grantee will be required to maintain and follow written procedures designed to ensure that:

- Grantee pays reasonable prices when procuring goods and services;
- Reasonable forms of competitive procedures are used where practical and appropriate in light of the value of the goods or services being procured;.
- Grantee obtains goods and services in an open, consistent, and ethical manner; and
- Grantee avoids conflicts of interest in its procurement decisions.

A best practice in developing a policy would be to use the federal grants procurement policy found at 2 CFR 200.317-327; however, this is not required. If you have questions about whether your procurement and conflict of interest policies meet these new requirements, please contact the Program at: [EquitableRecovery@wisconsin.gov](mailto:EquitableRecovery@wisconsin.gov).

**2.33 Can we hire contractors and suppliers before we execute our grant agreement?**

If the cost of the contractors and suppliers was included in your grant application and is an eligible expense it will be reimbursed even if incurred before execution of the grant agreement. Be aware

## EQUITABLE RECOVERY PROGRAM GUIDE

that grantees must follow their own written procurement and conflict of interest policies that are designed to ensure expenditures are reasonable, use competitive processes when practical and appropriate, and are free from bias. See Question 2.32 above.

**2.34 If an organization indicated in its grant application who it was intending to hire as a third-party contractor, is a competitive bid required?**

A grantee's selection and engagement of a third-party must be made pursuant to its established or required written procurement and conflict of interest policies, and those policies must meet the criteria provided in the grant agreement. Whether a competitive bid is required will depend on the grantee's policies. See Question 2.32 above.

**2.35 Are vehicle purchases eligible? What about other capital expenditures?**

The purchase of a vehicle is eligible under the Equitable Recovery Program if it was included in the budget submitted with your grant application or otherwise approved as part of your Grant Agreement, Attachment B – Budget.

Other capital expenditures may be eligible if such purchases are expressly approved by the Department as part of your Grant Agreement, Attachment B – Budget.

**2.36 Does the grant allow for the purchase of subscriptions like Zoom accounts and Internet hotspot access, or subscriptions to digital learning software?**

Yes, if the purchases were included in the budget submitted with your grant application or otherwise approved as part of your Grant Agreement, Attachment B – Budget.

### **Budgets**

**2.37 Are we to provide detailed costs on Attachment B through DocuSign, as opposed to providing a separate spreadsheet?**

Yes. During the grant agreement execution process in DocuSign grantees are instructed to complete Attachment B – Budget by entering grant funding and cost-share (if applicable) amounts in the appropriate cost category. The Program will not accept spreadsheets in lieu of completing Attachment B – Budget. As part of its monitoring activities, the Program will request more detailed cost accounting from Grantees separately.

**2.38 Is there a process for resubmitting budgets to account for increased costs due to inflation? Is there a set limit allowable as a percent increase?**

Total grant award amounts will not be increased. However, the Program will consider adjustments between line items within the grantee's budget to account for increased costs. Grantees may submit a revised budget for consideration as part of the grant agreement execution process. Once the agreement is executed, any future adjustments to the budget must be approved by the Program. Generally, adjustments between existing line items on Attachment B - Budget that impact 10% or less of the total budget will be approved. Adjustments impacting more than 10% of the total budget will be evaluated on a case-by-case basis. Please send the program mailbox an email detailing your budget adjustment request and Program Staff will follow up.



## EQUITABLE RECOVERY PROGRAM GUIDE

### **2.39 Can we revise our budget for reasons other than price increases?**

See response to Question 2.38. The Program recognizes that circumstances may have changed since the filing of your grant application. Generally, adjustments between existing line items on Attachment B - Budget that impact 10% or less of the total budget will be approved. Adjustments impacting more than 10% of the total budget will be evaluated on a case-by-case basis.

### **2.40 Will we be allowed to amend our anticipated budget over the grant period?**

After the grant agreement has been executed, a grantee may request a budget amendment. Generally, adjustments between existing line items on Attachment B - Budget that impact 10% or less of the total budget will be approved. Adjustments impacting more than 10% of the total budget will be evaluated on a case-by-case basis.

### **2.41 The budget in the grant agreement uses different categories of expenses than we used in our grant application. How will the Program determine whether a budget has been revised vs. just recategorized?**

The Attachment B – Budget submitted with your grant agreement will be checked for general consistency with the budget submitted with your grant application. The Program will contact you if it has questions or concerns about potential differences between the two documents.

### **2.42 Since the grant is having a later start how are we to spend the extra funding that would have been used in March?**

Grantees may adjust their budgets to reflect any changes in timeline for their specific projects. The current intent is for the Performance Period to end on December 31, 2024 and grantees should plan accordingly. The Program will evaluate the need for any potential extensions as it monitors grantees' progress.

### **2.43 In looking at Attachment B in the grant agreement, what amount of cost share (e.g. match) is required, if any?**

No cost share or matching funds is required. However, if you included cost share or matching funds in the budget you submitted with your grant application, then you should include those amounts in Attachment B – Budget of the grant agreement.

### **2.44 Our budget also shows costs in the Match column. Do our organization have to document and report on those expenditures as well? Are we required to meet or exceed the Match amount shown?**

Yes, if the grantee identified cost-share in their executed agreement, Attachment B-Budget, this information must be reported on the Semi-Annual Report and Payment Request. The total amount of expenditure per category should be entered in Column 6 of the Budget Worksheet, as of the date that the Semi-Annual Report and Payment Request is prepared.

## **Audits**

### **2.45 Will we be required to have an audit performed later to review how we used the grant funds?**

## EQUITABLE RECOVERY PROGRAM GUIDE

Grantees that expend more than \$750,000 of their grant funds in a single fiscal year will be required to have a certified annual audit performed utilizing Generally Accepted Accounting Principles and Generally Accepted Auditing Standards. Audit reports will be due to the Program within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. In addition, even if a grantee is not required to obtain an audit because their spending of grant funds is less than \$750,000 in a single fiscal year, any audit of their financial statements that they obtain as a result of their regular practices must be shared with the Program. Grantees also may be subject to a compliance audit or review conducted by the Program or an "agreed-upon procedures" engagement with an auditor, at the Program's discretion. Grantees should be prepared to demonstrate compliance with the requirements of their grant agreement (e.g., through submission of expenditure information and/or documentation, site visits, etc.).

**2.46 If we have additional Federal funds, but without ARPA would have had less than \$750,000 in Federal Expenditures, are we required to do a Single Audit, or would the additional funds not be considered at all for these purposes?**

If grantees have additional federal funds that, when adding in ARPA funds under this Grant Agreement, equals \$750,000 or more of expended funds in a single fiscal year, a single or program-specific audit is required.

Where all federal funds expended are in accordance with this grant agreement, grantees that expend more than \$750,000 of their ARPA grant funds in a single fiscal year will be required to have a certified annual audit performed utilizing Generally Accepted Accounting Principles and Generally Accepted Auditing Standards. Audit reports will be due to the Program within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.

In addition, even if a grantee is not required to obtain an audit because their spending of grant funds under this grant agreement is less than \$750,000 in a single fiscal year, any audit of their financial statements that they obtain as a result of their regular practices must be shared with the Program. Grantees also may be subject to a compliance audit or review conducted by the Program or an "agreed-upon procedures" engagement with an auditor, at the Program's discretion. Grantees should be prepared to demonstrate compliance with the requirements of their grant agreement (e.g., through submission of expenditure information and/or documentation, site visits, etc.). Note that federal audit requirements do not apply to recipients of NIF Grant awards in light of updated Treasury guidance.

**2.47 If my organization is not required to perform an audit as we have not spent more than \$750,000, but perform our own financial review, do we need to submit our financial review to the DOA within 30 days of completion?**

Correct. See response to Question 2.45 and 2.46. Regardless of the amount of the Grant Award Grantee expends in a single fiscal year, if an organization conducts an audit of its financial statements, it must provide a copy of the report to DOA within 30 days of receiving the report. Audit reports should be provided to DOA by emailing them to the program mailbox.

### Scope of Work

## EQUITABLE RECOVERY PROGRAM GUIDE

- 2.48 We have had additional interest from the community about our project. Must we strictly adhere to the scope of the project as described in our grant application, or can we allow for additional services to serve a broader need in the community? Also, can we amend the timeline for our project?**

Proposed changes to the scope or timing of a project will be evaluated on a case-by-case basis but may not substantially deviate from the project included in the grant application. A change in scope or timing may be permitted if it: i) is consistent with the overall project described in the grant application, ii) would not increase the total grant award amount, and iii) is consistent with applicable law. All expenses must be incurred before December 31, 2024. If you believe your proposed change of scope or timing meets these criteria, you should include the revised description in the Scope of Work you submit as Attachment A to your grant agreement.

- 2.49 Our biggest challenge has been in recruiting staff. We have had staff take a leave of absence. While we have been recruiting staff, we have discovered that we may need different staff than originally anticipated to meet the program objectives. Therefore, we need to revise our work plan. Any advice?**

See response to Question 2.48. If the number of staff changes or there are some other programmatic changes that deviate from the Scope of Work in your Grant Agreement, once you have identified these changes, you should submit a request for modification to the program mailbox. Staff will follow up with questions and any documents needed to process this request.

### Affirmative Action

- 2.50 Is evidence of compliance with the Affirmative Action processes/documents/data required?**

Awards estimated to be over fifty thousand dollars (\$50,000) require the submission of a written affirmative action plan by the grantee. Grantees' contractors and subcontractors must also comply with this requirement. DOA staff will work with grantees' contractors and subcontractors to assist with compliance. Watch for further instructions from Program staff regarding this topic.

- 2.51 In Article 12 of the grant agreement, addressing "Nondiscrimination and Affirmative Action Requirements," there is the following language, "Except with respect to sexual orientation, Grantee further agrees to take affirmative action to ensure equal employment opportunities." Could you please share why sexual orientation is excluded?**

The affirmative action provisions in state agency contracts are required by state statutes. The quoted sentence comes directly from Wisconsin Statute § 16.765(1).

- 2.52 We just added our 50th employee this week. We previously had a waiver on file with the Department of Administration that was submitted in 2021, but now that we are at 50 employees, we know we will need to create an Affirmative Action plan. Is there a deadline by which we would need to complete this, or is it sufficient for us to be "in progress" for now?**

The Program will confirm the existence of a current waiver and reach out if additional information is necessary. A grantee is required to submit an updated Affirmative Action Plan to the State's Contract Compliance Program at [DOADEOSBOPPrograms@wisconsin.gov](mailto:DOADEOSBOPPrograms@wisconsin.gov) when their circumstances have changed.

## EQUITABLE RECOVERY PROGRAM GUIDE

### Allowable Costs

#### **2.53 Is there a list of allowable/unallowable expenses?**

There is no master list of allowable and unallowable expenses. However, if the expense is reasonable, directly attributable to tasks necessary to perform the activities and provide the deliverables described in your grant application, and your organization is paying a fair-market price for the good or service, the expense is likely allowable. See Article 5 of your grant agreement for more detail.

Examples of eligible uses of funds (not exhaustive):

- Personnel (salary/wages, fringe benefits)
- Travel expenses necessary for the provision of services
- Supplies (office resources, community outreach materials)
- Contractual services costs (staffing, accounting services)
- Translation and production/printing services
- Rent for office space of the applicant organization

Examples of ineligible uses of funds (not exhaustive):

- Expenses reimbursed from any other program
- Fees incurred in submitting an application
- Funding lobbying efforts
- Other uses ineligible under the American Rescue Plan Act of 2021 (e.g., debt service)

DOA reserves the right to seek reimbursement of any Grant Award funds expended on ineligible expenses.

#### **2.54 Can funds be used for transportation costs for patients (provided they are in the targeted census tracts)?**

Grant award funds can be used for transportation costs of patients if this activity is part of the project described in your grant application and the costs were included in the budget submitted with your grant application or otherwise approved in your Attachment B - Budget.

#### **2.55 Part of our proposal included providing stipends for current students so that they can have access to internet services and transportation to get to class. These stipends come in the form of direct monthly payments to students. Is this an allowable expense?**

Stipends to students would be considered Participant Support Costs as defined in the Budget Cost Categories.

Participant Support Costs are direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, training projects, or other programming.

Note that where grantees are providing beneficiary payments to individuals or small businesses as part of their services to cover certain expenses, those costs should be characterized in an "Other" category.

## EQUITABLE RECOVERY PROGRAM GUIDE

### **2.56 Will training be provided on direct v. indirect costs and allowable v. unallowable expenses?**

The Program will assess the need for additional training as the grantees' work progresses. Regarding allowable vs. unallowable expenses, see Question 2.53 above.

Regarding direct vs. indirect costs, the "Budget Cost Categories" page of Attachment B – Budget of the grant agreement states: Typically, administrative (indirect) costs are general costs of operation, such as the costs of operating and maintaining facilities, depreciation on buildings and equipment, and salaries and expenses of executive officers, personnel administration and accounting. Put more simply, administrative (indirect) costs are what people often call "overhead". "Direct costs," by contrast, are expenses incurred solely because of the new activities you are funding with your grant award.

Although Federal regulations regarding "indirect costs" no longer apply, DOA will continue to allow Grantees to recover for administrative (indirect) costs if they so choose under a framework similar to the one employed by the federal government.

If your organization has an existing federal indirect cost rate that it uses for purposes of federal grants, you should insert that percentage in the appropriate section of Attachment D of the grant agreement and use that percentage to calculate the dollar amount to insert in the "Indirect Costs" line of Attachment – Budget.

If you do not have an existing federal indirect cost rate, then, if you so choose, you may use an administrative (indirect) cost rate of 10%. That 10% rate will be multiplied by your Total Direct Costs to arrive at your total allowable administrative (indirect) costs. Another way to calculate this amount is to apply 9.1% of the total grant award.

Notably, if you decide to include administrative (indirect) costs in your budget, you must ensure that those costs are not also included in other lines of your budget, in order to avoid double-billing.

### **2.57 Will we be allowed to use the money outside of the census tracts as explained in our applications (e.g. in rural areas?).**

All uses of funds must be consistent with the project described in your grant application or in your approved Attachment A – Scope of Work. If your grant application stated that you would use the grant funds only in specified census tracts, then the funds may not be used outside of those tracts unless you obtain written authorization from the Program. Please contact the Program email [EquitableRecovery@wisconsin.gov](mailto:EquitableRecovery@wisconsin.gov) if you would like to discuss this matter further.

## **Reporting Requirements**

### **2.58 Regarding outcomes and measures during past and planned periods, what will be required of grantees?**

Given the wide variety of projects and services being undertaken by the Equitable Recovery Program grantees, the outcomes and measures of success will vary by grantee. Attachment C – Semi-Annual Report and Payment Request Form requires grantees to provide a description of their project activities during the past reporting period and a description of project activities for the upcoming reporting period. Grantees should provide details related to the project activities

## EQUITABLE RECOVERY PROGRAM GUIDE

that are funded by the grant (personnel and otherwise) and consistent with the project described in the grant application and specifically outlined in the Scope of Work (Attachment A). Grantees are encouraged to include descriptions of the goals they are seeking to achieve and data demonstrating their success. The Program may require the submission of additional information regarding outcomes and measures on a case-by case basis.

### **2.59 Assuming there is a final report requirement, when will a format for a final report be available?**

At present, all reporting will be performed as part of the Semi-Annual Report and Payment Request Form. If the Program modifies the reporting requirements it will notify grantees well in advance of any reporting deadline, including any Final Report that grantees may be required to submit.

### **2.60 What reporting will be required of persons served? Income, race, age, etc.**

Given the wide variety of projects and services being undertaken by Equitable Recovery Program grantees, any reporting regarding the demographics of individuals served would vary by grantee. The Program will inform individual grantees whether any demographic reporting will be required for their project.

## Miscellaneous

### **2.61 Are the Equitable Recovery grants considered federal grants?**

Yes, however, updated guidance from the Treasury Department now exempts these grants from many of the federal requirements typically associated with federal grants. Grantees' obligations in light of this guidance will be outlined in an amended agreement.

### **2.62 How should we account for a software purchase in our budget? It would be purchased from a software developer and would be available to all program participants to build their digital skills. Should this be considered a "professional service," "project supplies," or something else?**

For any expenses that do not fit neatly into one of the specific budget categories, such as "Equipment" or "Professional Services," you can list the expense in the "Other" line of Attachment B – Budget. For expenses listed in the "Other" line, please include a very brief description of the expense, such as: "educational software".

### **2.63 Does the Program have templates for common policies that organizations can utilize (ex: procurement policy)?**

The Program does not have template policies for organizations to adopt.

### **2.64 Is there a specific design desired for the complaint log?**

No. The complaint log is required by federal law and is described in Attachment F of the grant agreement, which provides:

Grantee shall maintain a complaint log and inform the Department and the Department of Treasury of any complaints of discrimination on the

## EQUITABLE RECOVERY PROGRAM GUIDE

grounds of race, color, or national origin, and limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, pending or completed, including outcome. Grantee also must inform the Department and the Department of the Treasury if Grantee has received no complaints under Title VI.

At a minimum, the complaint log should include the following information: date of complaint; name of complainant; type of complaint (race, color, etc.); actions taken in response to the complaint; and information regarding reviews and proceedings based on the complaint.

**2.65 Will there be support for organizations unaccustomed to receiving large government grants? For example, our organization does not have a "Compliance Officer."**

Yes, technical assistance will be provided to grantees. More information is forthcoming.

**2.66 Currently I am operating out of my home and use a P.O. Box for correspondence. In SAM I use my home address since they need a physical location, is this a problem for the ARPA grant?**

No, so long as your home address is the address that you utilized for the SAM registration and is the actual location of your business.

**2.67 Will there be any publications about this award that will feature awardees and their funded activities?**

The Program would love to tell everyone about your organizations' successes and achievements. Please include them in your semi-annual reports to the Program and feel free to submit them to the Program email address [EquitableRecovery@wisconsin.gov](mailto:EquitableRecovery@wisconsin.gov).

**2.68 We have had extraordinary difficulty in our attempts to apply for a UEI on sam.gov. We have filed an incident report & have contacted fsd.gov by phone for help solving the problem. Do you have any support system in place to aid us in resolving this type of issue?**

Any inquiries regarding federal UEI (unique entity ID) numbers must be addressed at the federal level.

**2.69 Are there any requirements around the types of background checks that volunteers and staff must undergo to work with clients?**

The Program does not require grantees to perform any specific type of background check on its staff and volunteers. However, Article 9(i) of the grant agreement requires each grantee to certify that the following is true:

Grantee and each of Grantee's officers and directors, and each of its employees who will perform work funded with the Grant Award, during the four years preceding Grantee's execution of this Grant Agreement have not been convicted of or had a civil judgment rendered against them for: i) commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local government) transaction; ii) violation of federal or state antitrust

## EQUITABLE RECOVERY PROGRAM GUIDE

statutes; iii) commission of embezzlement, theft, forgery, bribery, falsification or destruction of records; iv) making a false statement; or v) receiving stolen property.

Grantees must obtain sufficient information to ensure that they can truthfully make this certification.

**2.70 Are we required to keep timesheets showing the amount of time staff spend working on grant activities in order to charge that portion of their salary and benefits to the grant award?**

The portion of salaries and benefits of executive and administrative employees who perform work on grant activities may, at the grantee's option, be charged to the "Indirect Costs" if it is included in your Attachment B, Budget. Time spent by other employees who work on grant-related work must keep timesheets recording all time for work charged to the grant award consistent with your Attachment B, Budget. If you do not plan to charge staff time to the Grant, then you do not need to track staff time.

**2.71 Will we be required to comply with the 6 good faith efforts and other federal requirements related to DBE participation?**

The federal government's Diverse Business Enterprise (DBE) Program is a separate program and its requirements do not apply to programs funded by the American Rescue Plan Act (ARPA) including the Equitable Recovery Grant Program.

**2.72 What expectations or restrictions are there, if any, about supplanting funds, and if these funds can go towards expenses that are currently budgeted?**

Article 20 of the Grant Agreement prohibits the duplication of payment or reimbursement from another funding source. The Equitable Recovery Grant Program is intended to pay costs that are not already funded by other federal or state grant programs. However, if a particular project expense is only partially funded by a different source, you are free to use your Equitable Recovery Grant funds to pay for the remainder of that expense consistent with the terms and conditions of the grant agreement. In addition, your Equitable Recovery Grant funds can be used to pay for ongoing operating expenses necessary to perform services under this grant.

**2.73 Will we be required to submit expense tracking that includes itemized receipts? If so, can we amend our budget to include a part-time position to manage the grant? The effort would be too onerous for our existing development staff, and we would want to make sure it was given the attention needed.**

Yes. Grantees are required to retain receipts for all expenses charged to their Equitable Recovery grant. However, receipts are not required to be provided as part of the semi-annual payment request and reporting. Grantees should expect to provide the Program with general ledger information and receipts as part of the Program's monitoring activities and/or if the Program has questions about individual expenses. See Articles 16 and 18 of the grant agreement for more detail.

**2.74 How do I access and save a copy of my agreements and reports for future access?**



## EQUITABLE RECOVERY PROGRAM GUIDE

If you provide your email information, you can receive a copy of the approved and signed DocuSign Semi-Annual Report and Payment Request Form. However, this may take several weeks to receive. You can download a copy of the DocuSign document which will include the information that you will be submitting to the program staff by selecting the underlined down arrow icon in the center of your document. This icon is next to the printer icon and will allow you to save a copy of your submission for your records.

**2.75 If we are using the Uniform Guidance for our other funding, should we follow this as we have this system already set up?**

That is up to your organization. Treasury guidance has indicated that only a subset of Uniform Guidance requirements applies to ARPA grants in the revenue loss/government services expenditure category. That guidance can be found [here](#).

**2.76 We have an executed grant agreement, but is there any chance we would not receive all the funds we were awarded or have to return any funds to DOA?**

The grant award amount is the maximum you can receive under your grant agreement. Funds awarded must qualify as eligible expenses under Article 5 of your grant agreement. It is possible to not receive all of the funds you were awarded if you complete your project(s) outlined in the grant agreement's Attachment A, Scope of Work and your actual expenditures are less than what was indicated on Attachment B, Budget. See also responses to Questions 2.30 and 2.31.

In addition, the Department can require reimbursement of award funds under the grant agreement for circumstances, such as, but not limited to, misuse, misappropriation, violation of the Grant Agreement, and payment of ineligible expenses. Article 18 of the Grant Agreement addresses the need to maintain copies of all documents related to Grantee's participation in the program, including but not limited to all documents relating to goods and services purchased using the grant award funding.

**2.77 Do we need a separate bank account for any advances we receive under this grant?**

Per Article 15 of the Grant Agreement, the Grantee shall maintain all Grant Award funds in a separate bank account used exclusively for the Grant Award funds or specifically identify the Grant Award funds in a separate internal account used to track all deposits, obligations, and expenditures of Grant Award funds. Additional requirements of Grantee's financial management system are set forth in Article 16 of the Grant Agreement.

Version #	Date Issued	Updated Information
Version 1.0	February 8, 2023	
Version 2.0	March 13, 2023	2.3, 2.5, 2.6, 2.7, 2.8, 2.15, 2.20, 2.21, 2.22, 2.23, 2.24, 2.25, 2.29, 2.32, 2.34, 2.38, 2.39, 2.40, 2.44, 2.46, 2.47, 2.49, 2.53, 2.56, 2.70, 2.72, 2.73, 2.74, 2.75, 2.76, 2.77