

OREGON WATERSHED ENHANCEMENT BOARD (OWEB)

GRANT BILLING INFORMATION for 2011-2013 COUNCIL SUPPORT

The following information is intended to help speed up your council support grant payments. Please review this information and contact OWEB if you have questions.

The most common delays for payments

1. 25% Non-OWEB match not secured prior to first payment request.
2. Documentation is not adequate to cover previous advance payments.
3. Request for Release of Funds form is not signed.
4. Current e-mail address and phone number not listed on Request for Release of Funds form.
5. Request for Release of Funds form does not reflect the same budget shown in Exhibit A of the Grant Agreement or latest approved budget amendment.

Please follow OWEB procedures, rules, and forms to help payments be made without delay. Forms are available on the OWEB Web page at: http://oregon.gov/OWEB/forms_linked.shtml.
(Go to bottom of page to find council support forms)

Budget Amendments

OWEB Project Managers have the authority to change budget elements within your Grant Agreement if the changes fall within parameters of the original project application, OWEB's administrative rules, and if they are eligible expenditures as outlined in Exhibit A of your Grant Agreement. An approved budget amendment must be received prior to accruing additional expenses. To request budget changes in your Grant Agreement, use the Budget Amendment Request form provided on page 7.

Requesting Council Support Grant Payments

Council Support grant fund installments will be made on a quarterly disbursement of the biennial grant award. You may request a change from quarterly payments by providing your OWEB project manager with a written justification explaining the need for the variation, along with any additional documentation requested by OWEB. Change in the payment schedule requires written approval from the OWEB Grant Program Manager (email acceptable).

To request council support grant payments, you need to submit a Request for Release of Funds Form and an Actual Expenditure Tracking Sheet (see page 5 of this packet or QuickBooks). Grantees may use their own spreadsheet formats to track expenses; however, expenses must be tracked individually, grouped by budget categories (listed in Exhibit A of the Grant Agreement) and listed for the entire duration (beginning to end) of the council support grant and submitted with each payment request. Please remember services and items listed on the Actual Expenditure Tracking Sheet must already be received and not planned for or ordered.

For the 2011-2013 Council Support grants, **you do not need to submit receipts to OWEB unless:**

1. Your OWEB council support grant agreement requires your council to submit receipts (this requirement would be listed in grant agreement Special Conditions, Exhibit B, or
2. OWEB staff requests receipts to support information presented on the Actual Expenditure Tracking Sheet. This request can be made at any time.

For all other OWEB grant agreements, receipts are still required. This change in fiscal policy is for the 2011-2013 Council Support grants only, and is on a trial basis. The reason for this change is that council support grants are for overhead, to keep the doors of a council open, and expenses are generally routine monthly expenses that repeat throughout the course of the grant agreement. This is different than project grants where costs might vary, end dates, and the project scope of work may also change.

All expenditures are subject to audit. You should keep actual receipts, invoices, and records in your files to back-up expenditures billed to OWEB. OWEB staff may request copies of receipts if there is any question regarding items listed on the Actual Expenditure Tracking Sheet.

Budget Category Change

The 2011-2013 Council Support Grant Agreement moves the category of “Risk Management and Accountability Assurance Budget Category” into the Operating Costs Budget category to ease reporting and budgeting requirements. Examples of budget items that were formerly listed under “Risk Management and Accountability Assurance” include insurance (no related to payroll), fees for Tax preparation, organizational audits. These costs can now all be included in the “Operating Costs” budget category.

OWEB payment/billing forms provided to Grantee

1. Request for Release of Funds. (page 4)
2. Council Support Final Costs by Budget Category Form. (page 6)

Requesting Release of Funds (NOTE: OWEB will not reimburse Council Support expenses incurred prior to July 1, 2011.)

1. Be sure a signed copy of the Grant Agreement has been returned to OWEB.
2. Send the completed Request for Release of Funds to the OWEB Project Manager listed in the Grant Agreement. (If you send the form directly to Salem and not to your Project Manager, Salem staff will return the form to the Project Manager for their signature, which can delay payment for an additional 7-10 days.)
3. Send an Actual Expenditure Tracking Sheet (see Page 5) or QuickBooks showing which budget category (Exhibit A in the Grant Agreement) expenditures should be applied to.

For the 2011-2013 Council Support grants OWEB will not be requiring the submittal of receipts. Grantees only need to submit the Actual Expenditure Tracking Sheet unless otherwise noted in the grantees Special Conditions of the grant agreement. All expenditures are subject to audit, so actual receipts, invoices, and records should be kept in your files to back-up expenditures billed to OWEB.

Guidelines:

Services and items listed on the Actual Expenditure Tracking Sheet must be received prior to June 30, 2013 to be an eligible expense. If the service is ordered and **not** received prior to or on June 30, 2013, the cost will not be reimbursed in this grant.

- **OWEB does not pay finance charges or late fees.**
- **Greeting Cards.**
- **Tips on meals are not reimbursable.**

4. Final Costs by Budget Category (page 6). Complete this form at the end of the project and submit it with final project documentation.
5. Budget Amendment Form (page 7). If you need to make a change to an item on the budget, see page 8 for instructions and if needed complete this form and submit it along with a justification to your OWEB Project Manager for approval.

Links to other forms and information that you might find useful but you are not required to submit to OWEB.

1. Travel and per diem information.
http://www.oregon.gov/OWEB/forms/travel_summary_2011_January.pdf
2. Travel Log http://www.oregon.gov/OWEB/forms/Travel_Log_Jan2011.xls
3. Payroll/Benefits Tracking Form http://www.oregon.gov/OWEB/forms_linked.shtml

If you have questions, call your OWEB Project Manager or OWEB's Salem office at (503) 986-0183. If you know a problem exists or a change to the grant needs to be executed, contact us immediately!

ACTUAL EXPENDITURE TRACKING SHEET (Sample Form Only)

Rainbow Watershed Council
July 01, 2011 to June 30, 2013

Grant # 212-999

Dates of service or date received	Check Number	Payee Name	Invoice Description	WC Coord.	Operating Costs	Fiscal Admin	TOTALS
				55,500.00	14,140.00	6,960.00	76,600.00
07/01/11 - 9/30/11	5578	John Markum	Coordinator Pay	6,937.50			6,937.50
8/15/11	5579	SWCD	Rent and Utilities		1,200.00	900.00	2,100.00
07/01/11 - 9/30/11	5590	John Markum	Travel Log		715.20		715.20
10/01/11 - 12/31/11	5590	John Markum	Coordinator Pay	6,937.50			6,937.50
9/15/11	5593	SWCD	Rent and Utilities		1,200.00	3,000.00	4,200.00
12/5/11	5598	Best Insurance	Directors insurance invoice 42983		600.00		600.00
01/01/12 - 03/31/12	5610	John Markum	Coordinator Pay	6,937.50			6,937.50
01/01/12 - 03/31/12	5611	John Markum	Travel Log		226.00		226.00
3/1/12	5615	SWCD	Rent and Utilities		1,200.00	600.00	1,800.00
04/01/12 - 06/30/12	5625	John Markum	Coordinator Pay	6,937.50			6,937.50
04/01/12 - 06/30/12	5629	John Markum	Travel Log		175.00		175.00
6/1/12	5632	SWCD	Rent and Utilities		1,200.00	700.00	1,900.00
07/01/12 - 9/30/12	5650	John Markum	Coordinator Pay	6,937.50			6,937.50
07/01/12 - 9/30/12	5653	John Markum	Travel Log		295.00		295.00
9/1/12	5659	SWCD	Rent and Utilities		1,200.00	600.00	1,800.00
10/01/12 - 12/31/12	5701	John Markum	Coordinator Pay	6,937.50			6,937.50
12/5/12	5709	Best Insurance	Directors insurance invoice 59983		700.00		700.00
10/01/12 - 12/31/12	5715	John Markum	Travel Log		250.00		250.00
12/1/12	5718	SWCD	Rent and Utilities		1,600.00		1,600.00
12/15/12	5720	Photo Supplies	Photo supplies 2391		155.00	500.00	655.00
01/01/13 - 03/31/13	5731	John Markum	Coordinator Pay	6,937.50			6,937.50
3/1/13	5728	SWCD	Rent and Utilities		1,600.00	660.00	2,260.00
04/01/13 - 06/30/13	5740	John Markum	Coordinator Pay	6,937.50			6,937.50
04/01/13 - 06/30/13	5740	John Markum	Travel Log		223.80		223.80
6/1/13	5737	SWCD	Rent and Utilities		1,600.00		1,600.00
			TOTALS	55,500.00	14,140.00	6,960.00	76,600.00

Council Support Final Costs by Budget Category

July 01, 2011 to June 30, 2013

Purpose: The purpose of this form is to provide actual costs and funding sources used by Watershed Councils to fund their operations.

Instructions: In **column A**, list the amounts from the council support grant that were used toward expenses in each of the four budget categories. (This should match the final spreadsheet totals.) In **column B**, list the cash from other sources that was used toward expenses in each of the four budget categories. Include the source of funds in **column C**. In **column D**, list the estimated value of in-kind contributions that were used to offset expenses in the four budget categories. Include the source in **column E**. For the cash and in-kind contributions, do not include other OWEB grants or match that has been used for other grants. Insert additional rows as necessary to include all contributions used for expenses in the four budget categories (delete these instructions for more room on the page.) For a detailed list of eligible expenses in each budget category, see the Watershed Council Support Budget Categories and Definitions.

Council Name: _____

Project #: _____

Budget Category	A	B	C	D	E	F
	OWEB Council Support Grant	Non-OWEB Cash	Source	In-kind Contributions Volunteer Value	Source	Total
WC Coordinator						0.00
						0.00
						0.00
Operating Costs						0.00
						0.00
						0.00
						0.00
Fiscal Administration						0.00
Biennial Totals	0.00	0.00		0.00		0.00

Total Overall Project Costs \$ _____ (Total dollar value of OWEB & Non-OWEB Cash, In-Kind Contributions and Volunteer value ALL added together.)

Total Non-OWEB Funds \$ _____ (Total dollar value of Non-OWEB Cash, In-Kind Contributions and Volunteer value ALL added together.)

OWEB Match \$ _____ (What dollar value of the Total Non-OWEB Funds are you claiming as OWEB Match. You are required to show a minimum of 25% of the total actual OWEB cash contributions. You may show more than 25%.)

**OREGON WATERSHED ENHANCEMENT BOARD
CS BUDGET AMENDMENT REQUEST FORM**

GRANT NUMBER _____

Grant Budget Categories	Original Budget	Change #1	Change #2	Change #3	Revised Budget
Watershed Council Coordinator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fiscal Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GRANT TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

JUSTIFICATION FOR CHANGE: Attach written justification for requested budget change. This form can be approved by your OWEB RPR via E-mail if this form is an attachment to the approving E-mail. Otherwise, signatures are required below.

Grantee Signature: _____

Date: _____

OWEB Project Manager Approval: _____

Date: _____

INSTRUCTIONS

- Grant Budget Categories / Original Budget:** Reproduce each budget category & budget amount exactly as they appear in Exhibit A of your approved Grant Agreement. All Budget Categories (original & proposed) must be shown, even when categories are adjusted to -0-.
- Change Columns:** Show proposed line item budget changes in Change column #1. **(Only enter the amount of Increase or Decrease to each individual budget category).** If, at a later date, you need to request an additional budget change, use Change #2 and #3 columns. When entering new numbers in any change column, DO NOT make changes to numbers entered in previous change columns. **Enter decreases as a negative number - (Example: -150.00). Grant Total in Change #1, #2 & #3 columns should always be \$0.00.**
- Grant Total columns:** Grant Total is automatically calculated in these columns. **DO NOT enter any numbers in the Grant Total row. (The Original Budget Grant Total must equal the Revised Budget Grant Total).**
- Revised Budget rows:** Totals are automatically calculated across columns for these rows. **DO NOT enter any numbers in Revised Budget column.**

WHEN A BUDGET AMENDMENT IS REQUIRED for Council Support **Effective July 1, 2011**

The application budget and Exhibit A of the grant agreement are the Grantee's and fiscal agent's statement of how OWEB funds will be spent on the project.

OWEB recognizes that projects can undergo change during the course of implementation, which in turn, might impact the budget. In such cases, Grantees may change the budget as necessary. However, you must seek prior permission from OWEB to change budget categories by doing the following:

1. Budget Category Changes. Changes to budget category amounts require prior approval from the OWEB Project Manager in the form of a Budget Change Request form (available at http://www.oregon.gov/OWEB/forms_linked.shtml (under Budget Forms/Documents)) whenever a Grantee seeks to make either of the following changes to the final approved application budget/Exhibit A:

a) Add funds to an OWEB budget category that had none in the final approved application budget/Exhibit A;

OR

b) Increase any OWEB budget category total amount by:

- More than \$5,000, OR
- Less than \$5,000, but more than 25% of the current budget category for which an increase is sought (e.g., You wish to shift \$1,500 from Coordinator Salary to Operating Costs, which has just \$500 allocated. Since the proposed shift is less than \$5,000 but more than 25% of the current Operating Costs budget category, a budget amendment is required.)

Whether or not the change involves a) or b) above, the Grantee still needs to send an email to the OWEB Project Manager informing them of the change to the Budget Category. In such cases, the Grantee should provide the following information:

- What needs to be changed and why the change is necessary;
- How the change enhances (or at least, does not detract from) the original intent of the project as funded by the Board; and
- How you are able to accomplish the goals of the project from which the funds are being shifted.

In all cases, Grantees should be sure to copy their fiscal agent, if different from the Grantee.

This policy is effective as of the above date, and applies to all Council Support grants (different conditions apply to the Small Grant and Regular Programs). Changes to the policy will be considered by staff as issues arise.