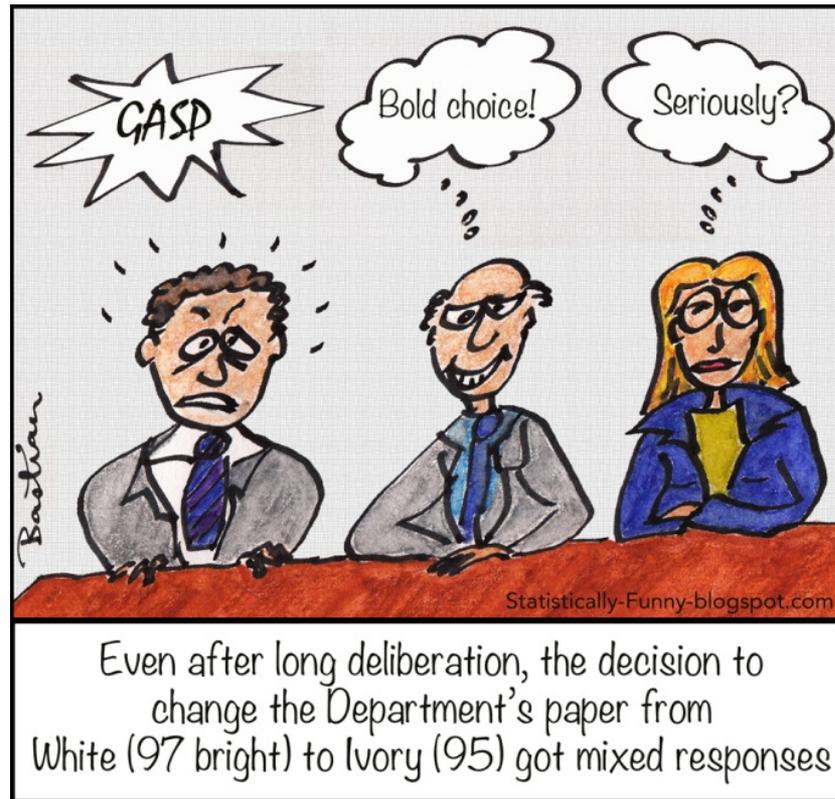


GRANTEE, PAYEE, FISCAL AGENT, OR FISCAL SPONSOR

2015 Gathering for Conservation
Tuesday, November 3, 10:00-10:45

CHANGE

- ◉ Since announcing its changes to comply with the new Federal Uniform Administrative Requirements in July, OWEB has received many questions about how fiscal sponsorship should be treated.



CAN'T SOMEONE ELSE DO IT?

- Often one organization turn to a neighboring organization with a similar purpose.
 - SWCD
 - Larger non-profit
 - Organization specializing in admin
 - Tribes
 - Cities
 - Counties



DEPENDING...

- Depending on the nature of the relationship, this arrangement can have a couple of different names.



FISCAL SPONSOR



- An organization that accepts funds *and* legal responsibility for those funds on behalf of an organization that does not have legal status.
 - Accepts the responsibility to ensure the funds are properly spent to achieve the project's goals.
- Permits the established organization (sponsor) to accept funds on behalf of the organization that is not a legal entity.

FISCAL AGENT

- ◉ An organization that acts on behalf of another party performing financial duties.
- ◉ The fiscal agent *does not* retain the discretion and control that is a required element of fiscal sponsorship.





OWEB TERMS

- OWEB has tried to simplify this with the terms “Payee” and “Grantee.”

OWEB TERMS

- If the relationship is a fiscal sponsorship relationship, both parts of the grant agreement are the same.

OREGON WATERSHED ENHANCEMENT BOARD REQUEST FOR RELEASE OF FUNDS

(for applications received after January 1, 2014)



Grantee Name:

Grantee's Fiscal Agent: Phone:

Project Number: Project Name:

Payment Request Number OR Final Request

This line is changing to Payee!

OWEB TERMS

- However, if the relationship is a fiscal agent relationship, the grantee and payee will be different.

OREGON WATERSHED ENHANCEMENT BOARD
REQUEST FOR RELEASE OF FUNDS
(for applications received after January 1, 2014)



Grantee Name:

Grantee's Fiscal Agent: Phone:

Project Number: Project Name:

Payment Request Number OR Final Request

This line is changing to Payee!

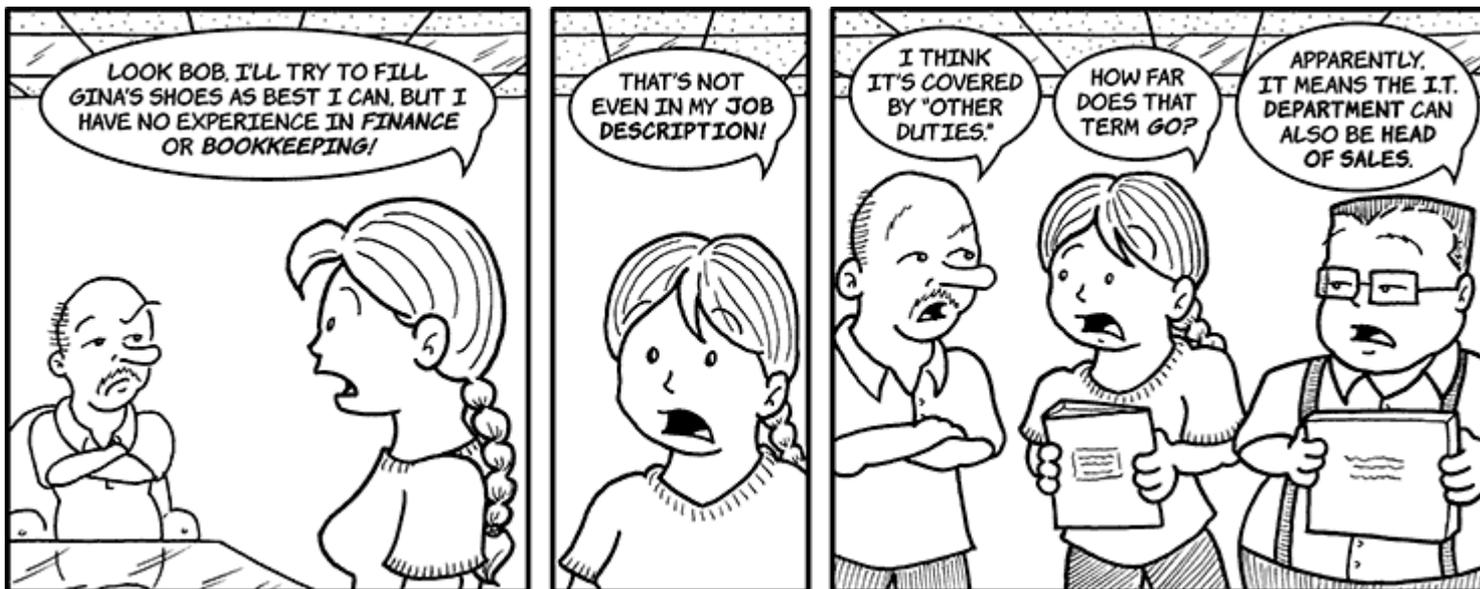


WRITTEN AGREEMENT

- The relationship between the entities needs to be spelled out in a contract, MOU, MOA, or other legally binding written agreement.

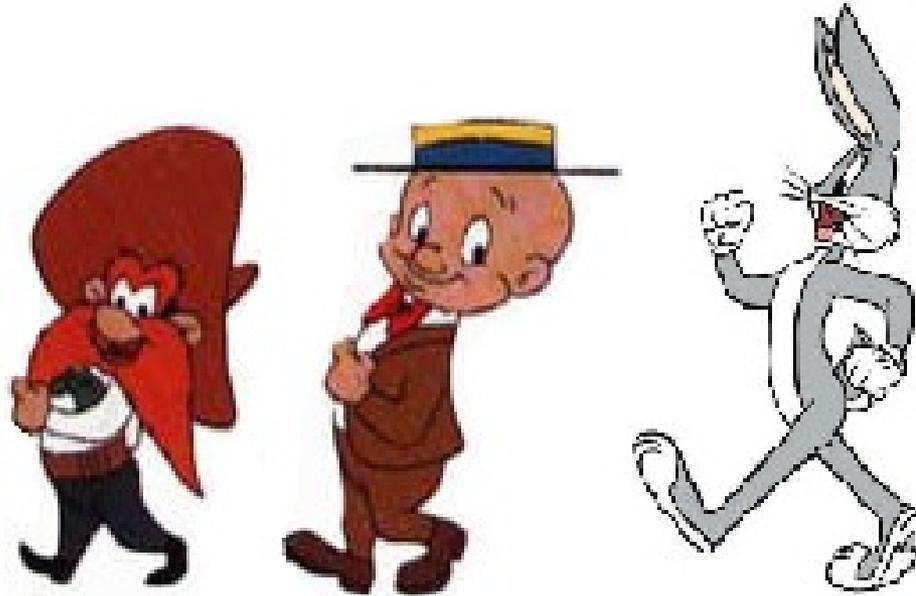
Looney Tunes Watershed Council & Jellystone SWCD

EXAMPLE



LOONEY TUNES WATERSHED COUNCIL

- ◉ Looney Tunes has never incorporated itself as a legal entity.
- ◉ They have a volunteer board of directors and a watershed council coordinator that is employed by Jellystone SWCD.





IN THE PAST...

- When Looney Tunes got a grant:
 - Looney Tunes selected the vendors
 - Looney Tunes selected the employees
 - Looney Tunes coordinated work
 - Looney Tunes reported on progress
 - Jellystone drew down the money for the grant
 - Jellystone paid the bills to various vendors
 - Jellystone administered payroll



IN THE FUTURE

- ◉ Looney Tunes can still write grants and work to promote watershed health.
- ◉ The Looney Tunes WC coordinator can act as project manager on all grants.
- ◉ However, Jellystone will have to be the formal grantee.
- ◉ OWEB can enter into a grant agreement with Jellystone, even for a Council Capacity grant.

REVIEW THE CONTRACT

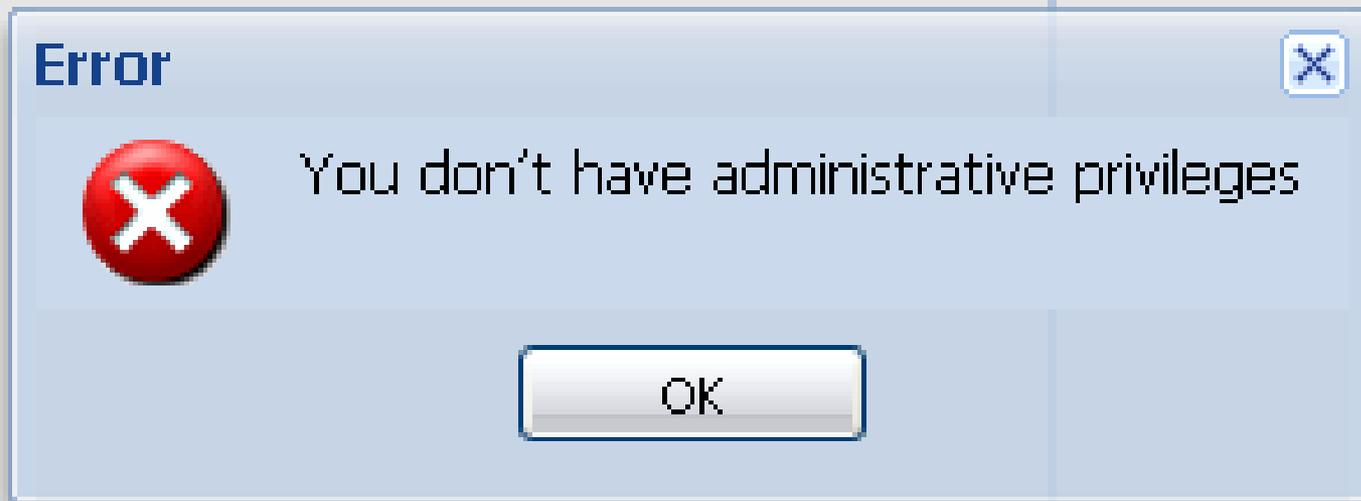
- Looney Tunes and Jellystone need to review their contract to make sure nothing needs to be added when Jellystone begins acting as the fiscal sponsor for Looney Tunes.



ADMIN BILLING

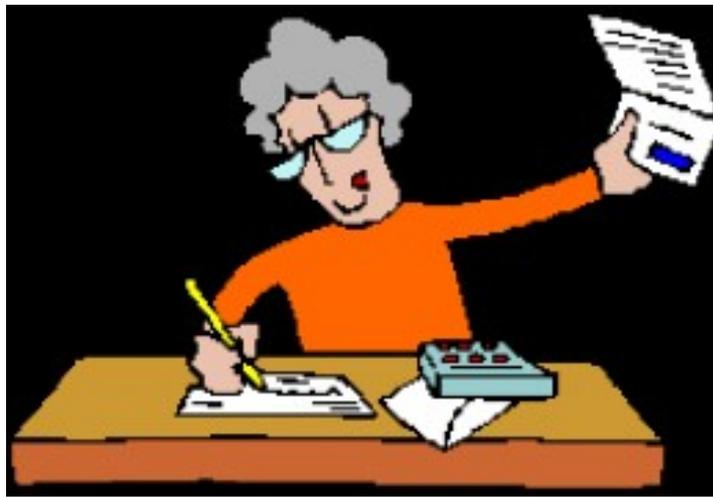
- Jellystone will now have to provide administrative receipts in accordance with the OWEB's rules.





BUT THERE IS NO ADMIN IN COUNCIL CAPACITY GRANTS...

- OWEB says there is no admin for Council Capacity grants.
 - Only contracted services.
- How can it be billed?



SO HOW DOES JELLYSTONE BILL FOR COUNCIL CAPACITY GRANTS?

- They receive payment by:
 - Jellystone does the admin work as outlined in the written agreement.
 - Jellystone writes an invoice for the admin work.
 - Looney Tunes WC Board of Directors signs the invoice, agreeing the work has been done.
 - When Jellystone draws down reimbursement for Looney Tunes, they keep the agreed upon amount.

BY INVOICE

Jellystone

123 Main Street, Anycity, OR 97555

August 31, 2015



Looney Tunes Watershed

567 Second Street, Anyothercity, OR 97550

Aug. 2, 2015 – 2 hours admin work (Sam)	\$43.63 per hr	\$87.26
Aug. 10, 2015 – 1.5 hours admin work (Sam)	\$43.63 per hr	\$65.45
Aug. 17, 2015 – 1 hour admin work (Sam)	\$ 43.63 per hr	\$43.63
Aug. 22, 2015 – 1 hour admin work (Sam)	\$ 43.63 per hr	\$43.63
Aug. 29, 2015 – 1.25 hour admin work (Sam)	\$ 43.63 per hr	\$54.54
August liability insurance		\$157.26
		<hr/>
		\$541.77

RECEIPT TRACKING

Council Name										
Actual Expenditure Tracking Sheet for OWEB Grant # 216-XXX										
Grant Dates 07/01/15 - 06/30/17										
Dates of service or date received	Check Number	Payee Name	Invoice Description	Salaries, Wages and Fringe Benefits	Contracted Services	Materials/Supplies	Travel	Equipment/Software	Other	TOTALS
				\$83,262.00	\$16,400.00	\$1,150.00	\$7,000.00	\$191.00	\$15,505.00	\$123,508.00
Aug-15	Payroll	Bugs Bunny	August 2015 Payro	\$2,348.21						\$2,348.21
Aug-15	Invoice	Jellystone FS	August 2015 Admin		\$541.77					\$541.77
Aug-15	Travel	Bugs Bunny	see travel log				\$57.50			\$57.50
										\$0.00
										\$0.00
										\$0.00
										\$0.00
										\$0.00
										\$0.00
										\$0.00
										\$0.00
										\$0.00
			TOTALS	\$2,348.21	\$541.77	\$0.00	\$57.50	\$0.00	\$0.00	\$2,947.48

BY INVOICE (IF FNICR)

Jellystone

123 Main Street, Anycity, OR 97555

August 31, 2015

Looney Tunes Watershed

567 Second Street, Anyothercity, OR 97550

August 2015 Direct Expenses for grant 216-5843 =\$20,000

Jellystone Federally Negotiated Indirect Cost Rate = 17.54%

Indirect Expenses (billed) for grant 216-5843

\$3,508

