

2015-2017

# GRANT REQUIREMENT MANUAL



2015-2017

OREGON HERITAGE GRANTS

OREGON HISTORIC CEMETERIES GRANTS

OREGON MUSEUM GRANTS

PRESERVING OREGON GRANTS

DIAMONDS IN THE ROUGH



*Nature*  
**HISTORY**  
*Discovery*

Heritage Programs  
Oregon Parks and Recreation Department

Cover Photo: *Enterprise*

## Introduction

Congratulations on receiving a grant from Oregon Heritage, Oregon Parks and Recreation Department. The Oregon Heritage Grants, Oregon Museums Grants, Preserving Oregon Grants, Diamonds in the Rough Grants and Oregon Historic Cemeteries Grants are all funded with lottery funds and Oregon Cultural Trust funds. The grants are highly competitive; while it is a credit for your project to be selected, it is also a responsibility. The funds are approved by the Legislature each biennium and must be used within the biennium. Unused funds are lost; they are not included in future grant funds.

We want to help your approved project succeed. While we attempt to make the grant requirements straightforward and easy, we are still responsible to the public for the appropriate handling of state funds. Your grants funds will be provided to you as reimbursement for appropriately completed and reported work. Please use this manual to navigate the grant process.

If you have more questions after reading this manual, please contact Kuri Gill at [Kuri.Gill@oregon.gov](mailto:Kuri.Gill@oregon.gov) or (503) 986-0685.

## Grant Agreement

Shortly after you were notified that you had been awarded a grant, you received a Grant Agreement. By signing the Grant Agreement, you attested acceptance of a state grant for the purposes outlined in your grant application and those outlined in the Agreement. This manual is considered to be part of your Grant Agreement. Some of the items in the Agreement included:

1. An approved Project Budget with line items specifying project expenses covered by grant funds and specific project expenses covered by the applicant match.
2. Grant starting date and grant completion & final report date.
3. Special conditions for the project.
4. Specific language for the acknowledgement of public funds provided by the State of Oregon.
5. Requirements for submitting reports and billings.
6. Requirements for inspections and audits.

## Amendments to the Agreement

You may not, without prior written approval from us, make changes that would substantively alter the scope of work stipulated in the Agreement, or make any changes that authorized the award of the grant. The contract was with the assumption that the work would be completed as agreed.



If an issue arises that you think may require an amendment, contact us immediately.

## Grant Management

Because your Grant Agreement involves the use of public funds from the State of Oregon, you are expected to follow certain requirements for their use. These requirements will affect consultant or contractor selection, public notices, work plans, progress reports and billings, project photographs, final reports and billings, and recordkeeping.

## Consultants/Contractors

Evidence of competition for direct negotiated professional services of under \$10,000 is not mandatory.

Services and materials that cost \$10,000 to \$75,000 must show evidence of competition, including soliciting proposals from at least three potential contractors. We must approve your selection prior to the consultant or contractor being hired. Please check the references of any contractor you review. If your application contained an approvable contractor bid. To obtain approval please send the following to the Grants Coordinator:

- How contractor was solicited;
- Summary of experience and qualifications; and
- Why contractor was selected (references, quality, previous work, time frame, cost, etc).

## Work Plans

For Historic Cemeteries, Museum and Heritage grants, submit an email noting that the work plan is the same as submitted with the application. If there have been changes, then submit an updated plan.

For Preserving Oregon and Diamonds in the Rough grants, work plans must be approved by the State Historic Preservation Office before work begins. For approval submit the following to the Grants Coordinator:

Historic Rehabilitation projects

- Before photographs
- Plan drawings
- Work description including materials, tools and processes to be used
- Timeline

Archaeology projects

- Location information, including maps
- Work plan including sources, tools and processes to be used
- Timeline



*See Heritage Bulletin #8 for more information about working with contractors and consultants. Available at [www.oregonheritage.org](http://www.oregonheritage.org).*

## Public Notice Requirement

During the life of the project, place a sign in a prominent and readable location on your site, stating: “This project has been funded in part by the [Name of Grant Program], Oregon Heritage, Oregon Parks and Recreation Department”. A simple temporary sign is acceptable; call the grant coordinator for suggestions. Include a photograph of the sign in place with your final report.

Publications funded by a grant should carry a notice: “This publication was supported by a [Name of Grant Program] from Oregon Heritage, Oregon Parks and Recreation Department. Points of view are those of the author(s) and do not necessarily represent those of the State of Oregon.”

## Photographs

Before, during and after photographs are required for the interim and final report reports that request reimbursement. Please send a printed copy with the final report. We prefer photos in a digital format (300dpi), submitted electronically. If you provide a digital copy, then the hard copy can just be printed from a computer. If you are not providing a digital version, the photo must be professionally printed.

## Project Reports

Forms to be used for the project report will be provided by the grant coordinator. Please fill them out in electronic form, if possible, and email them. At least one project report is required about six months from signing the grant agreement, even if no work has begun. Please include:

- what has been accomplished on the project to date;
- any problems or concerns you might have;
- any OPRD assistance needed.

*NOTE: During the 2015-17 grant cycles, reporting may be switched to online submission. The same program as the online application will be used for this. You will be notified and directions will be provided if that change occurs.*

## Submitting an interim reimbursement request

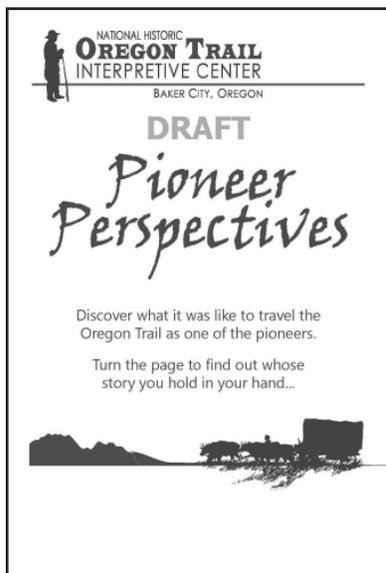
Partial payments may be requested throughout the duration of the grant period. If the grant requires a 1:1 match, then equal match must be in place when the reimbursement request is made.

- Project reports are required with reimbursement requests.
- Use the interim report form as the cover sheet, and attach invoices or an organizational document listing expenditures for each line item. Invoices are required for expenditures above



*Ideas for photos – building condition, contractors at work, artifact condition, historic feature condition, collections facilities, people doing data entry or scanning, volunteer group shots, celebration of completion events, etc.)*





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\$500.00. Explain matching funds on the report. For volunteer or in-kind time, please describe the work type, rate and number of hours. If the volunteer or in-kind time is over \$500.00 please include tracking sheets. The interim report form or final report form must be completed, signed and submitted for all payments.

### **Final Report and Reimbursement**

When the project is completed, submit a final report summarizing the project using the final report form and necessary attachments including photographs. Your final reimbursement request and report documents must be submitted on time (Check the information sheet specific to the grant or your grant agreement for the final report deadlines) This must include:

- Final Project Report & Billing Form
- Project summary
- Before, during and after photographs
- Copies of projects like brochures and research summaries
- Copies of volunteer and staff hours tracking
- Copies of contractor invoices
- Copies of receipts - if you have several small expenses you can submit document from your accounting software to show project expenses. If you do this, please still include invoices for large expenses and volunteer and staff tracking

### **On-site monitoring**

Site inspections involving the project coordinator and/or persons conducting the work are likely. Typically, the site visit consists of a visit to the project; a review of the work in progress, and a brief examination of the financial records as appropriate. Site visit dates and times will be scheduled in advance.

### **Audits**

A field or desk audit may be made after completion of the project to verify your expenditures. The auditor will contact you several days in advance to arrange a convenient time if a field audit is necessary. To expedite this audit, all supporting documents should be readily available.

### **Record keeping**

Keep records of your grant management for five years. For details about accounting procedures see the attached supplemental information.

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### **Recommended accounting procedures**

In any program where reimbursement is requested for a portion of project costs, or matching share is claimed, adequate records are essential. There should be definite supporting evidence for EACH item of cost claimed, estimates are not sufficient. While these may not be required for reporting purposes, they are recommended for your record keeping in case of audit. The procedures below may not apply in every case, so look through them and identify and use those that are relevant to your project.

Contact Kuri Gill at [Kuri.Gill@oregon.gov](mailto:Kuri.Gill@oregon.gov), or phone 503-986-0685 if you have questions.

In order to promote a better understanding of the records required and to avoid the possibility of having costs disallowed at the time of audit, the following accounting procedures are suggested:

- Establish a separate account for each agreement project.
- Maintain the account so that it includes the project name, and lists payment for salaries and wages, contracts, equipment, materials and supplies, and other items that conform to categories listed on the grant billing form.
- Each entry in the account must be cross-referenced to a voucher, payroll invoice or other supporting document. Each payment must be supported by a cancelled check or warrant, available in the grantee's records in the event of an audit.

The following paragraphs provide you information about the specific budget categories:

### **Professional Contractor or Consultant**

Proper contractor or consultant selection procedures must be followed and proper documentation maintained for audit, or contract costs are subject to disallowal.

Payments made by the grantee should be supported by a statement or invoice from the consultant. The consultant hours do not need to be broken down if contracted in a lump sum, since the consultant agreement should state a total contracted amount.

Payments made include fee for service, salary, per diem, payment for the travel, or other allowable services.

### **Volunteer Time**

The value of labor, materials, equipment usage, etc., donated by sources other than the grantee may be included on the Payment Request Form only if documented. Documentation can be a sheet with work done and hours worked recorded and signed by the project manager and the volunteer.

Volunteer services may be furnished by professional and technical personnel, consultants, and other skilled and unskilled labor. Volunteered services may be counted as matching share if they are a necessary part of the project. A packet of forms are available from your grant coordinator for use by grantees who are tracking values of volunteer work and donations to projects. The forms are, for the most part, self explanatory.

Rates for volunteer services may not exceed Oregon minimum wage, except in those instances in which

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the volunteer is using their professional skills for the grant assisted work. For example, if a carpenter or bookkeeper donates carpentry or bookkeeping services to the project, these services may be valued at the hourly rate the carpenter or bookkeeper would normally charge. In such cases, the donor must sign a brief statement that notes the donor's usual occupation, intent to donate their usual services, and the date. These statements are then included in the payment request support documentation.

### **Employees**

When a staff member is involved in a grant project, payrolls should be signed by an authorized person and wages paid should be supported by time and attendance records for each employee. Time and Attendance Records (daily, weekly, or monthly) must show total daily hours for each project and description of work performed.

Fringe benefit rates should be developed using actual costs, and individual components should be identified. Documentation should show how rate or cost was derived. This amount must be traceable through the grantee's records.

### **Travel**

State guidelines require that all mileage rates do not exceed the maximum state rate, which is generally the same as the standard Internal Revenue Service rate. The reimbursement request must show the name of the individual, time of departure and return, dates, mileage (odometer readings or locations), meals claimed, and purpose. A copy of lodging receipts for overnight travel must be maintained. Contact Kuri Gill at Kuri.Gill@oregon.gov or (503)986-0685 for current rates.

### **Materials and Equipment**

#### Value and Use of Owned Equipment

Equipment value (for owned equipment) should be supported by time records and by a schedule of hourly rates developed from actual historical costs, or in the event no previous cost data exists, from reasonable estimates of such factors as useful life, annual hours or use, insurance premiums, etc. These estimated rates must be adjusted each year based on the previous year's actual costs. The State has developed a form that may be used for this purpose; copies are available from the grants coordinator.

#### Equipment Rental (Outside)

Payments made by the project sponsor for equipment rented for specific project area are generally allowable under state regulations. Payments made by the project sponsor must be supported by a statement or invoice from the vendor that indicates the time period the equipment was rented.

#### Materials and Supplies

Supplies and materials charged to the project must be supported by purchase orders and supplier's invoices. The original or a photocopy of the cancelled checks must be available for a field audit.

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### **Printing, Publication Design, etc.**

If you make, design or print a publication as part of your project, include those costs here. The costs can only be paid if a statement recognizing the grant contribution is included.

### **Value of Contributed Goods and Services**

#### Valuation of In Kind Contributions from Third Parties

The value of labor, materials, equipment usage, etc., donated by sources other than the grantee may be included on the Payment Request Form only if documented. Documentation can be a sheet with work done and hours worked recorded and signed by the project manager and the volunteer.

- a. Valuation of volunteer service
  - Volunteer services may be furnished by professional and technical personnel, consultants, and other skilled and unskilled labor. Volunteered services may be counted as matching share if they are a necessary part of the project. A packet of forms are available from the grants coordinator for use by grantees who are tracking values of volunteer work and donations to projects. The forms are, for the most part, self explanatory.
  - Rates for volunteer services may not exceed minimum wage, except in those instances in which the volunteer is using their professional skills for the grant assisted work. For example, if a carpenter or bookkeeper donates carpentry or bookkeeping services to the project, these services may be valued at the hourly rate the carpenter or bookkeeper would normally charge. In such cases, the donor must sign a brief statement that notes the donor's usual occupation, intent to donate their usual services, and the date. These statements are then included in the payment request support documentation.
- b. Donated Materials Invoices, where applicable, must be marked "donated" and signed, and attached to the Payment Request Form.
- c. Donated Equipment Invoices, where applicable, must be marked "donated" and signed, and attached to the Payment Request Form.