

Oregon Heritage Commission

Heritage Grants Grant Management Information



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Introduction

Congratulations on being awarded an Oregon Heritage Grant. We hope that you are successful with your project.

The purpose of this manual is to help you administer and properly report on your project. Keys to successful completion of these tasks are to keep good records and to have all key project personnel read and become familiar with both the Oregon Heritage Grant Agreement, as it is the legal document defining your project activities, and this manual.

If you have questions about anything related to the project or reporting procedures, contact Heritage Commission coordinator Kyle Jansson at heritage.info@state.or.us or (503) 986-0673.

The Heritage Commission considers itself a partner in your project and wants you to succeed. Keep the Heritage Commission informed as your project proceeds. Read your Agreement and this manual before beginning your project so that you are familiar with any relevant requirements.

Grant Agreement

Shortly after you were notified that you had been awarded a Heritage 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. 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. Project Starting Date, Project Completion Date and the date final reports are due.
3. Special Conditions for the project.
4. Specific language for the acknowledgement of public funds provided by the State of Oregon through the Oregon Heritage Commission.
5. Requirements for submitting reports and billings.
6. Requirements for inspections and audits.



Columbia Gorge Discovery Center

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, progress reports and billings, final products, a final project summary, recordkeeping, and amendments to the project scope and budget. This section contains information about some of them.

1. Consultants and Contractors

Evidence of competition for direct negotiated professional services of under \$5,000 is not mandatory.

Services and materials that cost \$5,000 to \$75,000 must show evidence of competition, including soliciting proposals from at least three potential contractors. The Heritage Commission must approve your selection prior to the consultant or contractor being hired. To obtain this approval, send the following to the Heritage Commission Coordinator:

- a. A description of contractor selection methods.
- b. Copies of bids received;
- c. Justification of contractor selection.

When you receive notice of Heritage Commission approval, the contract can be signed. Send a copy of the signed and dated contract to the Heritage Commission Coordinator.

2. Public Notice Requirement

During the life of this project, place a sign at the project site stating: “This project has been funded in part with assistance from the Oregon Heritage Commission and the Oregon Parks and Recreation Department.”

Publications funded by this grant should carry a notice: “This publication was supported with assistance from the Oregon Heritage Commission and the 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.”

3. Quarterly Progress Reports and Billings

Forms to be used for billings and progress reports to the Oregon Heritage Commission are included in this document, and can be copied for your use. Electronic versions of the reports are also available at <http://www.oregon.gov/OPRD/HCD/OHC/heritagegrants.shtml>

One-page progress reports (Exhibit B) are required to be submitted quarterly. These progress reports describe:

- a. the accomplishments by the project to date.
- b. Any problems or concerns that have arisen.
- c. Any Heritage Commission assistance needed
- d. Any work-in-progress digital photos available.

The progress reports serve three purposes:

- a. provide a reference and self evaluation tool for you, the grantee, to measure your progress in completing the contracted goals
- b. assure the identification of any problems before they become contract compliance issues.
- c. tell the Heritage Commission about your progress toward the completion of program goals, discover technical assistance needs, and identify any contract compliance issues.

4. Final products

It is very important that you complete each element listed in the agreement. If goals are not met, it is the Heritage Commission's responsibility to withhold any final reimbursement, or request re-payment of funds. Your ability to secure future grants from the Heritage Commission may also be affected.

5. Final Project Summary and Final Billing

Each grantee must submit a Project Summary, as part of the Final Products. It is used as part of the final records for the project, to inform the Legislature of work accomplished, both quantifiable and non-quantifiable, and to be of assistance to other organizations considering similar projects. Consider this document an executive summary, which in a page or two gives an overview of the entire project.

All final billing documents must be submitted within twenty (20) days following the agreement end date. This must include the Exhibit A Final Project Report, Exhibit C Billing Form, project photographs in a digital format, and any other documentation required in the Heritage Grant agreement or in this manual.

A checklist for final reports and billings is located on page 15 of this manual.

6. Completing the Billing Forms and Formats

Use the grantee Billing Form (Exhibit C) as the cover sheet, and attach a billing detail sheet listing the payments comprising each Billing Form line item, and other documents.

Documentation of all expenditures must be included with the Billing Form. Computer accounting spreadsheet copies are acceptable; otherwise copies of time sheets, invoices, and receipts are necessary.

All billings must be accompanied by a quarterly progress or final project summary. The entire final billing will be withheld until all products are received.

7. Amendments to Scope and Budget

You may **not**, without prior written Heritage Commission approval, 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 you hold was made on the assumption that the work described would be completed as agreed.

Record Keeping

There are three major reasons to keep good records as you carry out your grant-assisted project.

1. You will want to learn for yourself if the plan you developed was a good one. You will want to know later if you need to change the project, whether you might have anticipated the changes you had to make. Without keeping good records of the project as it progresses you may not be able to recall how or why decisions were made.
2. Those you work with will benefit in years to come by a clear record of the project. If you keep good records now, others will benefit by what you learn while conducting the project.
3. The grant funds awarded for the project are appropriated by the State of Oregon and, as such, are public funds. A record of the results of their expenditure is part of being accountable.

If you maintain complete and thorough records while project work is being completed, you will have no difficulty in completing the final reports. If you do not keep records as you go along, you may need to spend much more time completing the reports because you will have to obtain signatures from people that may be difficult to locate or in retrieving information that has been misplaced or not adequately recorded.



Columbia River Maritime Museum

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. The procedures below may not apply in every case, so look through them and identify those that are relevant to your project.

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:

- A. Establish a separate account for each agreement project.**
- B. 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.**
- C. 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.**

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

1. Personal Services (salary and benefit costs)

Payrolls should be signed by an authorized official 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 all projects and description of work performed. When the grantee is a governmental or non-profit organization, a system which reports only hours applicable to the Heritage Commission grant is not acceptable.

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

After receiving written Heritage Commission approval of consultant/contractor selection, provide the Heritage Commission with a copy of the sub-contract. The work performed by the consultant or contractor must be consistent with the provision of the Agreement.

Payments made by the grantee should be supported by a statement or invoice from the contractor. The document must identify the project and the service performed. It must also indicate the time period in which the service was performed.

2. Contractual Services

Proper consultant selection procedures must be followed and proper documentation maintained for audit, or contract costs may be disallowed.

Services and materials that cost \$5,000 to \$75,000 must show evidence of competition, including soliciting proposals from at least three potential contractors. The Heritage Commission must approve your selection prior to the consultant or contractor being hired.

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.

A cost-plus-percentage of costs payment is not allowable.

3. Materials and Supplies

This category includes commodities, materials and supplies used for the project. Materials and supplies are those items that are not consumed during the project, such as artifact storage boxes, CDs, exhibit construction materials, etc. Materials and supplies charged to the project must be supported by purchase orders and supplier's invoices if purchased for a specific project. If issued from existing stock, approved requisitions or similar documents are required; unit prices for stock issues should be traceable to actual invoices and/or other historic cost data. A photocopy of the canceled checks must be provided in final billing or be available for field audit.

Commodities that are consumed during the project, such as cleaning materials, cotton gloves, etc., are subject to the same reporting requirements as materials and supplies.

4. Equipment Rental

(Owned)

Equipment rental cost (for owned equipment) should be supported by time records and by a schedule of hourly costs 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 of use, insurance premiums, etc. The State of Oregon has developed a tabulation type form that may be used for this purpose. Supporting information for the billing form must include the following if claiming this area: equipment number, mileage or hour, rate charged.

(Outside)

Payments made by the project sponsor for equipment rented for a 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.

6. Contributions (Valuation of In-Kind Contributions from Third Parties)

The value of in-kind labor, assistance or materials donated by sources outside the project sponsor may be included only if fully documented in the project application and approved in advance by the Oregon Heritage Commission. The unit value of all donations must be approved by the Heritage Commission as part of the proposed budget prior to the acceptance of the donation by the project sponsor.

A. Valuation of volunteer services – Professional and technical personnel, consultants, and other skilled and unskilled labor may furnish volunteer services. Volunteered services may be counted as matching share if they are an integral and necessary part of an approved program. State auditors review donated values with particular care, and complete and meticulous records are absolutely essential, if these values are used for matching share.

B. Required documentation for volunteer services – All volunteer services claimed as matching share must be substantiated by time cards or records that are signed by both the volunteer and their supervisor, as required for all other employees. Such records must show the actual hours worked and the specific duties performed. The records should also indicate the basis for determining the rate of the volunteer’s contributions, and such documentation must be available for audit.

Forms to document volunteer services and donated materials are included in this manual. The Heritage Commission will process requests for reimbursement containing donated values if donated value documentation is complete.

C. Rates for volunteer services – Rates for volunteer services may not exceed those regular rates paid for similar work in other activities of state government. In those instances in which the skills required for the grant-assisted work are not found in the state government, rates used must be consistent with those paid for similar market in which the grantee competes for the kind of services involved. 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, social security number, intent to donate usual occupational services, and the date. These statements are then included in the billing support documentation.

If a volunteer performs services outside his profession or trade, this volunteer time must be valued at the current minimum wage rate. All such rates are subject to State of Oregon and Oregon Heritage Commission field and audit review.

D. Volunteers employed by other organizations – When an employer other than the grantee furnishes the services of an employee, these services will be valued at the employee’s regular rate of pay (exclusive of fringe benefits and overhead cost) provided these services are in the same profession for which the employee is normally paid.

E. Donated Professional Services – When professional services, such as architectural services, are donated to a project, the professional simply marks an invoice for professional services “donated” and signs it.

F. Donated Materials – Invoices, where applicable, must be marked “donated” and attached to Donated Material Summary sheets and signed.

G. Donated Equipment – Invoices, where applicable, must be marked “donated” and attached to Donated Equipment Summary sheets and signed.

7. Exclusions in Volunteer Labor Match

Volunteer work performed by full-time grantee staff members within the scope of the normal responsibilities of the position in excess of their working hours is not allowable as matching share.

Part-time grantee staff may not donate more than 40 hours a week, less their paid employment. Such donations of services must be necessary and directly related to project work and be appropriately valued and documented. Project staff may not donate hours in excess of a 40-hour work week.

Consultants may donate services only if the employment contract specifies that the consultant is accepting less than his/her normal rate of pay and is explicitly donating the difference for the

achievement of project work. Such donations must be documented. A written statement of intention to donate the rate difference should be on file and available for audit.

8. Travel and Per Diem Costs

State guidelines require that all mileage rates do not exceed the maximum state rate, which is the same as the standard Internal Revenue Service rate. In November 2007, this rate was 48.5 cents per mile.

A copy of the reimbursement request must show the name of the individual, mileage (odometer readings or locations) and purpose. A copy of lodging receipts for overnight travel must be maintained.

Reimbursement requests must show the name of the individual; times of departure and return; dates; and meals claimed. Current State of Oregon rates are: Breakfast = \$9.50; Lunch = \$9.50; Dinner = \$19; Lodging = \$60

9. Audits

A field or desk audit may be made after completion of the project to verify your billing. The Heritage Commission coordinator 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.



Fort Rock Valley Historical Society

On-Site Monitoring

Expect to receive one or more site inspections involving both the project coordinator and/or persons conducting the work. Typically, the meeting might consist of a visit to the project; a review of the work in progress, discussion of the progress of the project, and a brief examination of the financial records setup. On-site monitoring dates and times will be scheduled in advance.

Oregon Heritage Commission

2007-2009 Heritage Grant

Exhibit A: Final Project Summary

Grantee Name: _____ Grant No. _____

Grant Number: _____

Note: Submit as many photographs as necessary to show completed project work. These digital images will be kept on file along with those submitted with your grant application, showing what work needed to be done. You may use as much paper as you would like to answer these questions.

What additional planning took place between the time you submitted your grant application and the time you began project work?

What were the original objectives of the project?

How were the objectives fulfilled?

List the name of outside vendors or subcontractors who worked on the project and their addresses and phone numbers.

Heritage Grant Exhibit A– Final Project Summary – Page 2

How would you evaluate the quality of the work that was done by these vendors or subcontractors?

Describe the tangible and intangible benefits of the project.

What advice would you give to someone else undertaking a similar project?

Please give any additional comments or thoughts you have on your grant project.

Authorized Officer

Date

Project Director

Date

Exhibit B: Quarterly Progress Report Form

Date: _____ OHC Project Number: _____

Project Name: _____

Sponsor Name: _____

Written Description of Work Completed During Quarter (supplemental photos may also be attached):

Project Problems or Delays, or assistance needed from Heritage Commission:

Amount of Matched Funds Expended During Quarter (include volunteer hours and donations):

Percentage of Project Completed to Date:

Report Completed By: _____

Project Director's Signature: _____

EXHIBIT C: HERITAGE COMMISSION GRANTS BILLING FORM

OHC Project # _____

Grant Title _____ Grant Amount: _____

Match Amount: _____

Billing # _____ Partial Billing _____ Final Billing _____ Date of This Billing _____

(Check one)

Total Approved Budget: _____

***ATTACH DETAIL SHEET OF ACTUAL EXPENDITURES**

Enter Actual Expenditures	OHC GRANT EXPENDITURES THIS PERIOD	MATCH EXPENDITURES THIS PERIOD	TOTAL EXPENDITURES THIS PERIOD	TOTAL PROJECT EXPENDITURES TO DATE
Personal Services				
Contract Payments				
Materials and Supplies				
Equipment				
SUBTOTAL				

Value of Approved Donations and Volunteer Time:

Labor				
Material				
Equipment				
Services				
SUBTOTAL				

TOTAL EXPENDITURES				
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TOTAL OF PRIOR GRANT PAYMENTS _____ **PAYMENT REQUESTED:** _____

NEW GRANT BALANCE: _____ This must be at least 10% of grant amount if project is not completed.

Subgrantee Certification:

I certify that this billing is correct and is based upon actual costs incurred by this subgrantee;

I also certify that the work and services which have been performed to date are in accordance with the approved project agreement including any amendments; and this subgrantee has complied with all applicable federal, State and local statutes.

I further certify that this subgrantee is not involved in any court litigation or lawsuit wherein it is alleged by private parties of the United States that persons were, on the grounds of race, color, or national origin excluded from participation in, denied benefits of, or otherwise subject to discrimination in the programs or facilities of this subgrantee.

Signature of Grantee's Authorized Official _____

title _____

Date _____

Typed Name _____

Phone Number _____

Send Payment To: _____ _____ _____	OHC Use Only: Approved for Payment: Yes No _____ _____ _____
Federal ID Number: _____	Signature(s) _____

Oregon Heritage Commission

Heritage Grants 2007-2009

Checklist of Final summary Report and Billing

Before submitting your Final Summary Report and Billing to the Heritage Commission, check to make certain you have completed the necessary documentation.

1. Project Activity Report Form:
 - a. have you answered all the questions in a detailed manner.
 - b. Have you provided photographs in a digital format with your report form?
 - c. Has the report been signed by both the Authorized Officer and the Project Director?

2. Financial Report Form:
 - a. have you provided a listing of all the actual expenditures?
 - b. Have you checked the addition of all the columns?
 - c. Has the report been signed by both the Authorized Officer and the Project Director?

3. In-Kind and Donated Labor Forms:
 - a. do the forms contain the name, type of work performed, and hour rate used for each individual?
 - b. Is the total dollar amount on these forms the same as that listed on the Financial Report Form?
 - c. Does the form contain the signature of the person contributing time and that of the Authorized Officer or the Project Director?

4. Does the Materials Form:
 - a. contain the name of the person or persons making the contribution of materials?
 - b. Contain information on the basis for valuation?
 - c. Been signed by the donor, the Authorized officer or the project director?

Volunteer or Donated Labor Timesheet

Project Title: _____ OHC Project #: _____

Volunteer Name: _____ Phone # _____

Address: _____

Date	Hours Worked (From – To)	Description of Work	Initials

Hourly Rate \$ _____ To use a rate higher than minimum wage, the volunteer or donated work must in the individual's own profession, i.e., professional house painter, professional mason, attorney, secretary, etc. and their standard rate of pay.

Signature of Person Volunteering or Donating Time _____ Date _____

Project Supervisor Signature _____ Date _____

Total Hours Worked _____ x _____ = _____
Rate of Pay Total Value of Hours This Sheet

Donated Materials or Supplies Record

Project Title: _____ OHC Project # _____

Donor _____ Phone Number _____

Address _____

Values claimed of donated materials or supplies must be no higher than the retail fair value of the same goods. If the Grantee is paying a portion of the retail price, and the balance of the value is donated, answer "No" in the "Is This Full Retail Value" column.

Date	Description of Donated Materials or Supplies	Fair Value of Donation	Is this full retail value?

Signature of Person Donating Materials or Supplies **Date**

Project Supervisor Signature **Date**

Total Value of Donations This Sheet \$ _____