

OREGON WATERSHED ENHANCEMENT BOARD (OWEB)
775 Summer Street NE Ste 360, Salem, OR 97301-1290
GRANT BILLING INSTRUCTIONS

For all Grant Applications received after January 1, 2014

The following information is intended to help speed up your grant payments. OWEB procedures, rules, and current forms must be followed or used for payments to be received without delay. All forms are available on the OWEB website at: <http://oregon.gov/OWEB>. “Click” on Forms located at the left side of page.

NEW

- OWEB has revised its Budget Categories and corresponding definitions. Refer to the “Budget Categories Definitions and Policy” document for budget category definitions and allowable and non-allowable costs.
- Copies of receipts, invoices or supporting documentation, for amounts \$250 or more, including grant administration (excluding indirect costs), will be required by OWEB. However; copies of ALL receipts, invoices or supporting documentation, charged to an OWEB grant, need to be retained by the Grantee and provided to OWEB upon request. ALL expenses charged to an OWEB grant must be listed on the Grantee’s Expense Tracking Spreadsheet.
- In addition, once a grant is closed OWEB may request the grantee submit receipts that are under \$250 (excluding indirect costs charged to grant administration), and timesheets and payroll reports (to support salaries/wages/benefits and grant administration) for review. The intent of this review is to ensure the grantee billed OWEB for actual costs. Grantees will submit the requested information to OWEB, which will be reviewed in the same manner OWEB reviews payment requests and receipts \$250 and over. Grantees using the Indirect Cost billing method will have to submit receipts and documentation for all budget categories except Grant Administration.

SECTION 1. OWEB payment/billing forms provided to Grantee

- A. Request for Release of Funds; **the “2014 pdf” version will be required as of January 1, 2014, for applications received after January 1, 2014.**
- B. Tax ID Form (see pages 7 and 8). Only required if a new payee or current payee has information changes.
- C. Requirements for Travel Expenses, including maximum rates allowed by the State of Oregon and OWEB (see pages 9 and 10). Mileage Log example (see page 15). Lodging and per diem rates increased as of October 1, 2013. Mileage rates increased as of January 1, 2013.
- D. Sample: Expense Tracking Spreadsheet (Excel), (see pages 12, 13, and 14). Upon request, examples of QuickBooks expense spreadsheets can be provided by OWEB’s Fiscal Section.
- E. Match Form to be used with Final Report (see page 17).
- F. First Payment check list (see page 19).

SECTION 2. The most common delays for payments are:

- A. 25% Non-OWEB match not secured prior to “first” payment request;
- B. Permits, landowner agreements, licenses or other agreements, as required in the Grant Agreement, not submitted to OWEB prior to or with the “first” Request for Release of Funds form;
- C. Receipts are not adequate to cover previously advanced payments;
- D. The Request for Release of Funds is not signed;
- E. The Request for Release of Funds does not reflect the same budget categories/amounts as shown in Exhibit A of the Grant Agreement **or as Amended;**
- F. Current email address/phone numbers are not listed on the Request for Release of Funds form; and
- G. Advances have exceeded the OWEB 120-day limit receipt requirement.

SECTION 3. Requesting release of funds

- A. Verify that a signed copy of the Grant Agreement has been returned to OWEB.
- B. Fax completed and signed Tax ID Form. (Only required for Vendors NOT previously set up on the State of Oregon payment system) (see pages 7 and 8 for instructions).
- C. Send completed Request for Release of Funds to your OWEB Project Manager (listed on page 1 of Grant Agreement).
- D. Along with the 2014 Request for Release of Funds, send copies of:
 1. Receipts, invoices or supporting documentation, in the amount of \$250 or more, for any previous advances; and
 2. An expense tracking spreadsheet (see Excel examples on pages 12, 13 and 14) that shows which budget category of the Grant Agreement the expense was incurred under (see Exhibit A on page 11).
- E. Grantees may use their own spreadsheet formats (QuickBooks, Excel, etc.) to track expenses; however, expenses must be:
 1. Tracked individually;
 2. Grouped and totaled by budget categories (as listed in Exhibit A of the Grant Agreement (or as revised in approved Budget Amendments));
 3. Listed for the entire duration of the grant (beginning to end) and submitted with each payment request;
 4. Invoices and receipts must be legible;
 5. Dates, amounts and descriptions must be clearly readable; dates the work was performed must appear on the invoice. (Dates can be handwritten on the invoice.)
 6. No Purchase Orders, statements, credit card or VISA statements are allowed without actual detailed invoices attached. OWEB does not pay finance charges, interest on loans, late fees or tips;
 7. Once a receipt has been submitted, DO NOT re-submit another copy of the same receipt; and
 8. Copies of contracts may be requested if invoices do not provide adequate detail.
- F. Payment Requests may be billed as an advance or reimbursement only (see Exhibit A of your Grant Agreement).
- G. Receipts are required within 120 days of payment processing for all advances.
- H. **OWEB will not reimburse project expenses incurred (received) prior to the effective start date of or after the completion date of the Grant Agreement.**
 1. The grant becomes effective on the date of the last signature, shown on the Grant Agreement signature page (or the effective date shown in the Special Conditions section of the grant agreement, or by an amendment to the grant agreement); and
 2. Ends per the Grant Completion Date shown on page 1 of the Grant Agreement or by an amendment to the Grant Agreement.
 3. Grantee will not be allowed Budget Changes to move any unspent Grant Administration funds to other Budget Categories.
 4. Exceptions for expenses incurred prior to the effective start date of grant agreement:
 - a. Land Use fees incurred prior the effective start date of the grant agreement are allowed; and
 - b. OWEB Land Acquisition grant funds can now be used for various project-related costs, in addition to the purchase price of the property interest, but not including Grant Administration costs. In all eligible budget categories acquisition grants may incur costs up to 18 months before agreement effective date. Refer to the land acquisition program's administrative rules (Division 45–OAR 695-045-0010 to 695-045-0215) and the application guidance materials for more information.

SECTION 4. Budget category amendments

- A. Your OWEB Project Manager (Project Manager for the Board is listed on page 1 of the Grant Agreement) or the Grant Program Manager has the authority to adjust budget categories within your Grant Agreement, if the work falls within the parameters of the original project application.
- B. Budget Amendment must be approved **prior** to accruing additional expenses. All equipment purchases, not included in the original application, must be pre-approved by OWEB. To request Budget Amendments, use the Budget Amendment Request Form (see page 18). When are Budget Amendments required? Go to OWEB's website (under Forms/Budget Forms), "Budget Amendment Conditions."
- C. OWEB will allow contingencies as a line item in Restoration and Acquisitions grants only, and only under the "Contracted Services" and "Materials and Supplies" budget categories. If the contingency is not used, the funds will be recaptured. The contingency cannot be moved to another line item if not used.
- D. Unspent Grant Administration funds cannot be moved to another budget category, the unspent funds will be recaptured by OWEB at the conclusion of the grant. Grantees may move additional funds into the Grant Administration budget category up to 15% of the grant subtotal.

SECTION 5. Landowner expenses

- A. **Requirements for Landowner receipts submitted to OWEB for reimbursement.**
 - 1. Supplies/Materials: Reimbursement to a project landowner for sale of general supplies to the project:
 - a. OWEB will reimburse Grantee for new materials purchased by the landowner provided a vendor receipt is received documenting that the item was purchased during the grant period (i.e., after the grant agreement is fully executed and before the grant completion date). Copies of receipts for supplies/materials, in the amount of \$250 or more, must be sent to OWEB. Grantees shall obtain and keep copies of ALL receipts for which a Landowner is requesting reimbursement, should a financial review be requested by OWEB.
 - b. OWEB does not reimburse Grantee for USED or INVENTORIED landowner materials (i.e., used or inventoried fence posts, wire, gates, pipe, culverts, etc.). These items may be used as non-OWEB match.
- B. **Reimbursement to a project landowner for Sale of Natural Resource Supplies to the project (e.g., logs, boulders, gravel, or other similar materials).**
 - 1. OWEB may reimburse Grantee for natural resource supplies, which are provided by the project landowner and which were extracted /obtained from the landowner's property where the project is taking place.
 - 2. Prior to such reimbursement:
 - a. Grantee must verify that payment to a landowner for natural resource supplies does not exceed fair market value;
 - b. Fair market value will be documented by the Grantee providing quotes from three separate local vendors. OWEB recommends that two of the three quotes be from vendors not affiliated with the landowner. Note: This is not a requirement, only a recommendation. Payment will be made unless the OWEB project manager determines a quote, from a vendor not affiliated with the landowner, is necessary to establish fair market value.
 - c. OWEB will consider accepting quotes from just two separate local vendors if Grantee provides a justification for why a third quote could not be obtained;
 - d. The amount OWEB will reimburse will not exceed the average of all the quotes; and
 - e. Grantee must either provide copies of any issued licenses, approvals, or permits that are required for the landowner to extract or remove the natural resource, or provide written documentation that permits, approvals or licenses are not required.

C. Requirements for other landowner expenses submitted to OWEB.

1. Labor Costs

- a. Contractor's invoice **or**
- b. Landowner invoice (must be signed and dated by the landowner).
- c. Labor charges must show:
 - Names of persons paid (for landowner invoices only);
 - Dates the work was performed;
 - Description of work performed;
 - Hours worked and hourly rates **or** Number of acres and rate per acre; and
 - Total costs.

2. Equipment Usage

- a. Contractor or Rental Business invoice (copy of actual invoice required);
- b. Landowner invoice (must be signed and dated by Landowner); and
- c. Landowner and contractor invoices must show:
 - Description of equipment;
 - Rates per hour (use NRCS equipment hold down hourly rates for Landowner invoices only – NRCS website - www.or.nrcs.usda.gov) Contact your local NRCS office for rates;
 - Dates the work was performed; and
 - Total paid.

SECTION 6. Salaries, Wages and Benefits

“Actual” expenses may either be billed on Grantee letterhead (see example on page 16), or on Detailed QuickBooks expense transaction sheets. **Documents must show:**

- A. Dates for which expenses were incurred;
- B. Position description and name of person being paid;
- C. Amounts; and
- D. Must be signed and dated by authorized Grantee or Fiscal Agent.

Expenditures billed in this manner are still subject to OWEB review. Actual expense records and timesheets must be kept by the Grantee or Fiscal Agent. An example for calculating all Salary, Wages and Benefits expenses may be found at

http://oregon.gov/OWEB/forms/employee_payroll_budgetingandbilling_instructions.pdf.

SECTION 7. Travel

A. **Mileage. Must be broken down by** (see example of travel log and Expense Tracking spreadsheet on page 15):

1. Dates;
2. Time of departure and arrival from official work station; and
3. Destinations and reason for travel.

B. **Lodging. The rates shown for Lodging are allowed daily rates per individual (see page 10).** All expense documentation for lodging must be retained by Grantee for OWEB review. (Receipts for \$250 or more must be sent to OWEB.)

1. **Costs for lodging may be shared under the following conditions:**

- a. The total cost of the room may not exceed the individual allowable daily rate multiplied by the number of individuals occupying the room. (Example: The standard rate allowed is \$83 plus tax per individual. If two individuals stay in a room the allowable daily amount would be up to \$166 plus tax).
- b. Documentation required:
 - Lodging receipt showing dates, actual amounts paid and preferably number of occupants.

- If one lodging receipt is submitted, it should list the names of persons (names may be hand written on receipt).
- c. Whenever possible, the Grantee should have each individual submit a separate travel claim for their allowed portion of the total lodging.

C. Meals. Meals can be claimed by submitting actual receipts or by claiming per diem; however, actual expenses cannot be higher than the maximum per diem rates. Tips on meals are not reimbursable.

Travel logs for any amount must be sent to OWEB. All travel expense documentation must be shown on Expense Tracking Spreadsheets and retained by Grantee and provided to OWEB upon request.

“Excel” Expense Tracking Spreadsheets ONLY, Travel log expenses may be lumped into one total. (Example: Monthly—1st to 31st ///Quarterly—January - March /// Yearly—January-December). When recording expenses in this manner, detailed backup documentation, for the time period shown on the “Excel” Expense Tracking Spreadsheet, must be kept by the Grantee for OWEB review.

SECTION 8. Other Expenses

For meeting expenses (such as supplies, food and refreshments) you must provide:

- A meeting agenda;
- A list of meeting attendees; and
- Actual receipts for expenditures.

SECTION 9. Grant Administration – Billing Requirements

A. Direct Cost Billing. The Grantee must submit copies of receipts/invoices \$250 and over to support grant administration. All receipts must be kept and provided to OWEB on request. (See example Expense Tracking Sheet on page 12).

- For rent and utility receipts, OWEB will accept a copy of the invoice or copy of the lease agreement with a copy of the cancelled check to verify the payment.
- For Fiscal Agent receipts, OWEB will accept a copy of the invoice along with a copy of the contract (with the first billing for fiscal agent charges).

B. Direct Cost Allocation Method. For billings \$250 and over, the Grantee must submit its cost allocation supporting documentation. This shall include a spreadsheet of the direct cost items charged to the direct cost allocation pool and it shall include the cost allocation calculation. Do not submit actual receipts, only the spreadsheet of costs and the allocation; however, receipts must be kept should they be requested by OWEB. See an example of the Expense Tracking Spreadsheet on page 13. An example of a Grantee’s Direct Cost Allocation billing documentation can be found on pages 20 and 21. *If an expense has been paid in a budget category other than Grant Administration, then the expense cannot be included as a direct cost allocation.*

C. Indirect Cost Billing. The Grantee must submit a copy of its current approved Federal Indirect Cost Negotiation Agreement with each Grant Application. See an example of the Expense Tracking Spreadsheet on page 14. *If an expense has been paid in a budget category other than Grant Administration, then the expense cannot be included as an indirect cost.*

SECTION 10. Post-Grant

- List Post-Grant expenses on the signed “Request for Release of Funds” form (see page 6). These expenditures must also be listed on your Expense Tracking Spreadsheets (see pages 12, 13 and 14).
- These costs are prepaid upon acceptance of the final project report.
- All receipts for Post-Grant costs must be kept on file at the Grantee’s office.

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



Grantee Name: Rainbow WSC

Grantee's Fiscal Agent: Rainbow SWCD Phone: 503-999-9999

Project Number: 214-999-1111 Project Name: D Creek Restoration

Payment Request Number _____ OR Final Request X

In accordance with the terms of the Grant Agreement, I request funds as follows:

Budget Category (per Grant Agreement)	Current Budget Amount	Total of All Amounts Previously Paid	CURRENT Request Amount	TOTAL Requested to Date	Remaining Budget
Salary, Wages and Benefits	\$8,500.00	\$5,400.00	\$3,100.00	\$8,500.00	\$0.00
Contracted Services	\$53,500.00	\$8,000.00	\$45,500.00	\$53,500.00	\$0.00
Materials and Supplies	\$14,000.00	\$8,000.00	\$5,000.00	\$13,000.00	\$1,000.00
Travel	\$2,500.00	\$673.57	\$1,113.49	\$1,787.06	\$712.94
Equipment and Software	\$500.00	\$1,250.00	-\$750.00	\$500.00	\$0.00
Other	\$2,500.00	\$1,000.00	\$1,500.00	\$2,500.00	\$0.00
Grant Administration	\$12,225.00	\$0.00	\$11,968.06	\$11,968.06	\$256.94
Post-Grant	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00
TOTALS	\$99,725.00	\$24,323.57	\$73,431.55	\$97,755.12	\$1,969.88

Copies of receipts, invoices or supporting documentation, for amounts \$250 or more, including grant administration, will be required by OWEB. An expense tracking spreadsheet for all OWEB expenses is also required to document all funds previously received from OWEB for this grant within 120 days of the date of the payment. Watershed Council Local Capacity grants are not required to submit receipts, only an expense tracking spreadsheet.

Post-Grant costs are prepaid costs of \$3,500 or less. Grantee certifies that these funds will only be used for this grant.

By signing this request, I declare that expenses for this grant are to the best of my knowledge true, correct, and complete. Grantee's signature on this form certifies that all funds being requested under the "Current Request Amount" column are for project activities that either do not require permit(s)/license(s), or copies of required permit(s)/ license(s) for project activities have been provided to the OWEB Project Manager.

Grantee's Authorized Signature: xxxxxxxxxxxxxxxxxxxxxx Date: 08-31-14

Print Signature Name: D. Smith Title: Director

Phone Number for Billing Questions: 503-999-9999 Ext100 Fax: 503-999-1111

E-mail Address for Billing Questions: rainbowswcd@org

This Request must be forwarded to the OWEB Project Manager for Signature below

I find this request to be consistent with the Grant Agreement and all funding conditions have been met.

OWEB Project Manager: xxxxxxxxxxxxxxxxxxxxxx Date: xxxxxxxxxx

W-9

(Substitute)

REQUEST FOR TAXPAYER IDENTIFICATION AND CERTIFICATION

YOU RECEIVED THIS FORM because a state agency may make a payment to you for services, supplies, or as a reimbursement.
YOU ARE REQUIRED BY IRS to provide complete and accurate tax identification information.

READ THE INSTRUCTIONS ON THE REVERSE SIDE BEFORE COMPLETING THIS FORM.

Accurately completing this form will assist us in establishing your account for payment processing.

1. NAME & ADDRESS

Telephone:

Fax:

2. BUSINESS NAME

Sole Proprietor: Enter your individual name as shown on your social security card in the Name & Address box. You may enter your business, trade, or "doing business as (DBA)" name on the Business Name line.

4. ORGANIZATION TYPE

You Must Check One Only. Make sure that the organization type corresponds to the tax identification number.

- Single Owner LLC
 Individual/Sole Proprietorship
 State of Oregon Employee
 Attorney-At-Law
 Corporation, except Medical Corporations
 Medical Corporation
 Medical/Health Care, not Incorporated
 Non-Profit (copy of Exemption Notice required)
 Partnership, LLC, LLP
 Trust
 Government Agency
 Local Government/Political Subdivision

State Use Only

V I O

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5	Y	P
5	N	O
5	Y	N
5	Y	N
5	N	G
5	Y	T
7	Y	T
3	N	G
4	N	G

3. TAX IDENTIFICATION NUMBER (TIN)

You must provide your TIN (SSN or EIN) whether or not you are required to file a tax return. Payers must generally withhold at the current IRS backup withholding rate for taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. See back of form for applicable penalties and instructions.

If you do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form and give it to the requestor. You will be subject to backup withholding on all 1099-MISC reportable payments until you provide your TIN to the requestor

5.

The number shown on this form is my correct taxpayer identification number, **and**
 I am a U.S. person (including a U.S. resident alien), **and**

READ THE INSTRUCTIONS ON THE REVERSE SIDE BEFORE RESPONDING TO THE NEXT ITEM

Under penalties of perjury, I certify that I am not subject to backup withholding because: a) I am exempt from backup withholding, or b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or the IRS has notified me that I am no longer subject to backup withholding.

You must cross out the above paragraph if you have been notified by the IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return.

To sign up for direct deposit payment service and receive convenient, electronic payments, log-on to

www.oregon.gov/DAS/EGS/FBS/SFMS/pages/ach.aspx

on the internet. Click on Forms and Brochures. Then select Direct Deposit (ACH) Authorization Form

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

6. AUTHORIZED SIGNATURE _____

NAME (Print or Type) _____

TITLE _____

(If representing a business/organization)

DATE _____

INSTRUCTIONS

WHY YOU RECEIVED THIS FORM: A State of Oregon agency has established an account for the named person or business. Payments may be made for services, supplies, or as a reimbursement. All information supplied is confidential and will be for the purpose of reporting to IRS those payments already subject to such reporting requirements or may be disclosed to federal law enforcement and intelligence agencies to combat terrorism.

NAME & ADDRESS: Verify that the name and address on the form are correct. **If not correct, draw a line through the incorrect information and write the correct information to the side.** If using a SSN the name must be written on the form exactly as it appears on your social security card. If using a FEIN the name must be written on the form exactly as it appeared on Form SS-4, Application for Employer Identification Number. Enter your telephone and fax numbers, if incorrect or missing.

BUSINESS NAME: Enter any business, trade, or “doing business as (DBA)” name. The **TIN, ORGANIZATION TYPE and NAME** must all be for the same entity.

TAX IDENTIFICATION NUMBER (TIN): Verify that the TIN is correct for the entity named on the form. This number can be either a FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) or SOCIAL SECURITY NUMBER (SSN). If the tax identification number preprinted on the form is incorrect, draw a line through it and write in the correct number.

ORGANIZATION TYPE: The following definitions and type of number required may help identify the correct selection:

Single Owner LLC- Individual -	Any business owned by a single member. Give name of the owner. The IRS prefers a SSN.
Sole Proprietorship- State of Oregon Employee - Attorney-At-Law -	A private person. Give SSN of the individual. Any business or venture owned by a single person. Give name of the owner. The IRS prefers a SSN. An employee of the State of Oregon on the state payroll system. Give SSN of the individual. Attorney-at-Law, either incorporated or non-incorporated. Give either SSN of the individual or FEIN of the organization.
Corporation Except Medical -	Any corporation formed under the laws of any U.S. state or territory except for non-profit, governmental or medical/health care corporations. Give FEIN of the organization.
Medical Corporation-INC Medical/Health Care – non INC	Any corporation that provides a medical or health care service. Give FEIN of the organization. Any business or venture that provides medical or health care services, but is not incorporated. Give legal name and TIN of the organization or owner.
Non-Profit -	Any non-profit organization formed under the laws of any U.S. state or territory. Give name and FEIN of the organization. A copy of your EXEMPTION CERTIFICATE is required.
Partnership -	Any business or venture owned by two or more partners. Includes LLP and LLC. Must have a FEIN. If you are a single-member LLC enter the owner’s name in the NAME & ADDRESS box. Enter the LLC’s name on the BUSINESS NAME line.
Government Agency -	Any part of the government of the United States or of any state, or any political subdivision of a state other than Oregon, or a foreign government. Give FEIN of the organization.
Local Government -	Any local government agency or political subdivision of the State of Oregon. Include your political subdivision number.

Certification: IRS requires an individual or organization that is subject to backup withholding to have withholdings at a rate set by the IRS, from any 1099-MISC reportable payment. The amount deducted is paid directly to IRS. Backup withholding is NOT a monthly or quarterly payroll tax withholding. You are subject to backup withholding if: **1)** you have received a special notice telling you so, or **2)** you failed to provide a correct Taxpayer ID Number (TIN) as requested, or **3)** you failed to report interest or dividend income. Sign the form to certify under penalties of perjury all items listed in box 5. Return the form to the address below.

PENALTIES-

Failure to Furnish TIN - If you fail to furnish your correct TIN to a requestor, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not willful neglect.

Civil Penalty for False Information With Respect to Withholding – If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal Penalty for Falsifying Information – Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs – If the requestor discloses or uses TINs in violation of Federal law, the requestor may be subject to civil and criminal penalties.

SIGNATURE: Sign the form to certify that the information on the form is valid. Print or type your name below the signature.

Return this form by mail to:

**Oregon Department of Administrative Services
State Controller’s Division
Statewide Financial Management System
155 Cottage St. NE U60
Salem, OR 97301-3970**

This form may be faxed to: (503) 378-8940

AFTER READING THE INSTRUCTIONS you may contact SFMS at (503) 373-1044 ext. 240 for additional information. Thank you for your cooperation.

To sign up for direct deposit payment service and receive convenient, electronic payments, log-in to <http://www.oregon.gov/DAS/EGS/FBS/SFMS/pages/ach.aspx> on the Internet and click on **Forms and Brochures**.

TRAVEL AND OTHER EXPENSES

It is the policy of the State of Oregon (State) that all travel shall be allowed only when the travel is essential to the normal discharge of State responsibilities. All travel shall be conducted in the most efficient and cost-effective manner resulting in the best value to the State. The travel must comply with all the requirements set forth in this section and must be for Official State business only. Personal expenses shall not be authorized at any time. Current State of Oregon travel rules are located at:

<http://www.oregon.gov/DAS/CFO/SARS/policies/oam/40.10.00.pdf>

Employee/contractor/volunteer understands and agrees that travel expenses shall be reimbursed only in accordance with rates approved by the Department of Administrative Services and in effect at the time the expense was incurred. The current approved rates for reimbursement of travel expenses are set forth below. Employee/contractor/volunteer understands and agrees that the rates are subject to change and govern reimbursement of any travel expenses incurred after the date of the change. **Rates are updated periodically.** Check the website listed on Page 10. The reason or purpose for all travel expense reimbursement requests must be identified.

Current approved rates are as follows:

- Mileage:** Mileage for travel in a private automobile, while employee/contractor/volunteer is acting within the course and scope of his/her duties under this Grant and driving over the most direct and usually traveled route, will be reimbursed at a **rate of .565 cents per mile (effective 01-01-13)**. To qualify for mileage reimbursement, employee/contractor/volunteer must hold a valid, current driver's license for the class of vehicle to be driven and carry personal automobile liability insurance in the amounts not less than those required (i) the Oregon Financial Responsibility Law (ORS 806.060) or (ii) the jurisdiction in which the vehicle is being operated, whichever is greater. No mileage reimbursement will be paid for the use of motorcycles or mopeds. **Individual dates, from/to destinations, reason for travel and number of miles per trip must be shown for reimbursement.**
- Meals:** The in-state per diem rate for meals is \$46 per day (see page 10 of these instructions for any exceptions). Out-of-State per diem for meals is the specified federal per diem rate for the locality. For purposes of calculating individual meals, where the employee/contractor/volunteer is entitled only to a partial day reimbursement, the following amounts are used (non-overnight lunches are not allowed):

<u>Initial Day of Travel –LEAVE :</u>	Prior to <u>6:00 AM</u>	6:00 AM to <u>Noon</u>	12:01 to <u>6:00 PM</u>	After <u>6:00 PM</u>
Meal Allowance Percentage	100%	75%	50%	25%

<u>Final Day of Travel –RETURN</u>	Prior to <u>6:00 AM</u>	6:00 AM to <u>Noon</u>	12:01 to <u>6:00 PM</u>	After <u>6:00 PM</u>
Meal Allowance Percentage	25%	50%	75%	100%

Per diem expenses are reimbursable during the employee/contractor/volunteer's necessary overnight travel while acting within the course and scope of his/her duties under this grant. **Individual dates, from/to destinations and reason for travel must be shown.**

- Lodging:** The State will reimburse employee/contractor/volunteer for their actual lodging cost up to the specified federal per diem lodging rates for the locality (see Item 5). Reimbursement rates for lodging are **NOT** considered "per diem" and receipts are required for reimbursement.
- Other Travel Expenses:** In addition to meals and lodging, out-of-state travel expenses will be reimbursed for airfare and rental vehicles only if employee/contractor/volunteer is acting within the course and scope of his/her duties under this grant. Receipts are required for all out-of-state expenses. All employees/contractors/volunteers will fly "coach class", unless the employee/contractor/volunteer pays the difference. All employees/contractors/volunteers will be limited to an economy or compact size rental vehicle, unless the employee/contractor/volunteer pays the difference.

Any Exceptions to the expense items listed above, employee/contractor/volunteer will obtain separate written approval of the State's Representative, prior to incurring any expense for which reimbursement will be sought.

- Per Diem Rates:** The next page shows maximum lodging and per diem rates for different areas of Oregon. **These rates DO NOT include tax.**
- TIPS ARE NOT REIMBURSABLE.**

**OREGON WATERSHED ENHANCEMENT BOARD
TRAVEL REIMBURSEMENT / ALLOWANCE GUIDELINES**

LODGING EFFECTIVE OCT. 1, 2014 – SEPT. 30, 2015 Standard Rates Rates do not include tax	Lodging / Meals 83.00 / 46.00 plus tax
<p style="text-align: center;">COUNTIES WITH HIGHER RATES</p> Washington Deschutes (9/1 – 6/30) Deschutes (7/1 – 8/31) Clackamas Lane Lincoln (9/1 – 6/30) Lincoln (7/1 – 8/31) Multnomah Clatsop (9/1 – 6/30) Clatsop (7/1 – 8/31)	Lodging / Meals 114.00 / 51.00 104.00 / 61.00 144.00 / 61.00 97.00 / 61.00 99.00 / 51.00 95.00 / 56.00 123.00 / 56.00 137.00 / 66.00 100.00 / 51.00 148.00 / 51.00 plus tax
Non-Commercial Lodging Rate	25.00
Mileage Rates effective January 1, 2014	January 01, 2014 through Current=.56/mile January 1, 2013 through Dec 31, 2013=.565/mile April 17, 2012 through Dec 31, 2012 = .555/mile January 1, 2011 through April 16, 2012 = .51/mile January 1, 2010 through Dec. 31, 2010 = .50/mile For Past Rates http://www.gsa.gov/mileage
DAY Travel – Lunch not allowed <u>Allowable Per Diem</u> Breakfast (25%) Dinner (50%)	Leave 2 hours before work schedule Arrive 2 hours after work schedule
OVERNIGHT Travel <u>Allowable Per Diem (Departure):</u> 100% 75% 50% 25% <u>Allowable Per Diem (Arrival):</u> 25% 50% 75% 100%	Leave on or before - 6:00 AM Leave on or before - 12:00 Noon Leave on or before - 6:00 PM Leave after - 6:00 PM Arrive Prior to - 6:00 AM Arrive on or Prior to - 12:00 Noon Arrive on or Prior to - 6:00 PM Arrive After - 6:00 PM
Out-of State Travel rates may be located on the Internet at the following website: http://www.gsa.gov/perdiem	

EXHIBIT A

SCHEDULE FOR RELEASE OF FUNDS

All fund requests must be submitted using the most current Request for Release of Funds form signed by the Grantee or the Grantee's authorized agent. Funds are released upon presentation of receipts, invoices or bills for purchases or work accomplished. If a landowner is requesting reimbursement for materials and supplies provided for the project, OWEB may reimburse Grantee for certain costs, pursuant to the landowner receipts guidance provided in OWEB's Grant Billing Instructions at:

http://www.oregon.gov/OWEB/forms_linked.aspx.

Funds may also be released in advance on the basis of a detailed estimate of expenses. Receipts/invoices for \$250 and over and an expense tracking spreadsheet must be submitted to document **all funds** received from the Board for this grant within 120 days of the date of the payment. Failure to comply may delay new grants from being issued, and other grant payment requests and amendments.

Authorized travel expenses will be reimbursed at State of Oregon rates. Receipts for lodging are required for reimbursement. Salaries, Wages and Benefits costs include: gross wages, payroll taxes, health insurance, retirement benefits, accrued leave liability, and workers compensation insurance. Definitions of Budget Categories can be found at: http://oregon.gov/OWEB/forms/2014-01budget_category_defs.pdf.

The grant budget consists of the elements listed below. Modifications to the budget elements only, as shown in Exhibit A, may be approved for change upon signature of the Board's Project Manager.

Budget Category	Amount
OWEB Funds	
Salary, Wages and Benefits	\$10,000.00
Contracted Services	\$45,000.00
Materials and Supplies	\$20,000.00
Travel	\$1,500.00
Equipment and Software	\$1,000.00
Other	\$4,000.00
Subtotal	\$81,500.00
Grant Administration *	\$12,225.00
Post-Grant	\$6,000.00
Grant Total	\$99,725.00

***Not to exceed 15% of the Subtotal**

Note: The final 10% of the grant (\$9,973.00) will be released for payment upon receipt of all grant expense documentation and acceptance of the Project Completion Report by the Board. OAR 695-005-0060(8)

Rainbow SWCD
 Actual Expenditure Tracking Spreadsheet – Grant 212-999-1111
 January 01 to August 31, 2014

“Direct Cost Billing” Method

Example Form Only – Budget Amendments included

Date	Vendor Name	Invoice Number	Salaries, Wages and Benefits	Contract Services	Materials and Supplies	Travel	Equipment and Software	Other	Grant Admin	Post Grant	TOTALS
	Budget Amounts	-----	8,500.00	53,500.00	14,000.00	2,500.00	1,000.00	2,500.00	11,725.00	6,000.00	99,725.00
01/23/14	City of Salem	Permit #11098						1,000.00			1,000.00
01/31/14	Rainbow WSC	Letterhead	4,360.85								4,360.85
01/31/14	John's Accounting	Inv# 202							804.13		804.13
02/23-03/31/14	John Markum	Travel Log				667.40					667.40
02/23/14	Ace Engineering	1234		8,000.00							8,000.00
02/26/14	ABC Printing	4625						1,500.00			1,500.00
02/28/14	John's Accounting	Inv# 222							1,526.04		1,526.04
03/14/14	ABC Fencing	352			8,000.00						8,000.00
03/15/14	Jakes Equipment	11448					500.00				500.00
04/09-05/08/14	John Markum	Travel Log				173.60					173.60
04/09-05/08/14	Rainbow WSC	P/R sheet	835.07								835.07
04/09-05/08/14	Rainbow SWCD	P/R sheet							867.52		867.52
05/15/14	Johnson Construct	4625		45,500.00							45,500.00
07/06-08/26/14	John Markum	Travel Log				946.06					946.06
08/15/14	ABC Fencing	490			5,000.00						5,000.00
07/06-08/26/14	Rainbow WSC	P/R sheet	3,304.08								3,304.08
05/15/14	Office Max	Inv# 145722							429.00		429.00
05/15/14	John's Accounting	Inv# 256							3,635.31		3,635.31
01/23-08/26/14	NRCS	Rent & Utilities							3,200.00		3,200.00
08/26/14	Rainbow SWCD	P/R sheet							1,506.06		1,506.06
08/26/14	Effective Monitoring	Prepaid-RRF								2,000.00	2,000.00
08/26/14	Plant Establishment	Prepaid-RRF								2,000.00	2,000.00
08/26/14	5 yrs PISR	Prepaid-RRF								2,000.00	2,000.00
		Totals to Date	8,500.00	53,500.00	13,000.00	1,787.06	500.00	2,500.00	11,968.06	6,000.00	97,755.12

Note:
 Expenses must be tracked and submitted for the "Entire Project Period"----(Beginning of Grant to End Date).
 Copies of receipts / invoices are required for expenses of \$250 or more
 Budget Amounts Row - these amounts should reflect numbers approved in Exhibit "A" of the Grant Agreement or on the most current approved Budget Amendment form.

Rainbow SWCD
 Actual Expenditure Tracking Spreadsheet – Grant 212-999-1111
 January 01 to August 31, 2014

“Direct Cost Allocation” Method

Example Form Only – Budget Amendments included

Date	Vendor Name	Invoice Number	Salaries, Wages and Benefits	Contract Services	Materials and Supplies	Travel	Equipment and Software	Other	Grant Admin	Post Grant	TOTALS
	Budget Amounts	-----	8,500.00	53,500.00	14,000.00	2,500.00	1,000.00	2,500.00	11,725.00	6,000.00	99,725.00
01/23/14	City of Salem	Permit #11098						1,000.00			1,000.00
01/31/14	Rainbow WSC	P/R sheet	4,360.85								4,360.85
01/31/14	Rainbow SWCD	Per DCA Sheet							833.67		833.67
02/23-03/31/14	John Markum	Travel Log				667.40					667.40
02/23/14	Ace Engineering	1234		8,000.00							8,000.00
02/26/14	ABC Printing	4625						1,500.00			1,500.00
03/14/14	ABC Fencing	352			8,000.00						8,000.00
03/15/14	Jakes Equipment	11448					500.00				500.00
03/31/14	Rainbow SWCD	Per DCA Sheet							2,801.04		2,801.04
04/09-05/08/14	John Markum	Travel Log				173.60					173.60
04/09-05/08/14	Rainbow WSC	P/R sheet	835.07								835.07
04/15/14	Johnson Construct	4625		45,500.00							45,500.00
07/06-08/26/14	John Markum	Travel Log				946.06					946.06
08/15/14	ABC Fencing	490			5,000.00						5,000.00
07/06-08/26/14	Rainbow WSC	P/R sheet	3,304.08								3,304.08
08/26/14	Rainbow SWCD	Per DA Sheet							8,333.35		8,333.35
08/26/14	Effective Monitoring	Prepaid-RRF								2,000.00	2,000.00
08/26/14	Plant Establishment	Prepaid-RRF								2,000.00	2,000.00
08/26/14	5 yrs PISR	Prepaid-RRF								2,000.00	2,000.00
		Totals to Date	8,500.00	53,500.00	13,000.00	1,787.06	500.00	2,500.00	11,968.06	6,000.00	97,755.12

Note:

Expenses must be tracked and submitted for the "Entire Project Period"----(Beginning of Grant to End Date).

Copies of receipts / invoices are required for expenses of \$250 or more

Budget Amounts Row - these amounts should reflect numbers approved in Exhibit "A" of the Grant Agreement or on the most current approved Budget Amendment form.

See example of "Direct Cost Allocation" (DCA) calculation sheets on Pages 20 & 21

Examples of QuickBooks expense sheet can be provided by OWEB upon request

Rainbow SWCD
 Actual Expenditure Tracking Spreadsheet – Grant 212-999-1111
 January 01 to August 31, 2014

“Federally Negotiated Indirect Cost Rate” (FNICR) - Method

Example Form Only – Budget Amendments included

Date	Vendor Name	Invoice Number	Salaries, Wages and Benefits	Contract Services	Materials and Supplies	Travel	Equipment and Software	Other	Grant Admin	Post Grant	TOTALS
	Budget Amounts	-----	8,500.00	53,500.00	14,000.00	2,500.00	1,000.00	2,500.00	11,725.00	6,000.00	99,725.00
1/23/2014	City of Salem	Permit #11098						1,000.00			1,000.00
01/31/14	Rainbow WSC	P/R sheet	4,360.85								4,360.85
01/31/14	Rainbow SWCD	FNICR -15%							804.13		804.13
01/23-03/31/14	John Markum	Travel Log				667.40					667.40
02/23/14	Ace Engineering	1234		8,000.00							8,000.00
02/26/14	ABC Printing	4625						1,500.00			1,500.00
03/14/14	ABC Fencing	352			8,000.00						8,000.00
03/15/14	Jakes Equipment	11448					500.00				500.00
03/31/14	Rainbow SWCD	FNICR -15%							2,800.11		2,800.11
04/09-05/08/14	John Markum	Travel Log				173.60					173.60
04/09-05/08/14	Rainbow WSC	P/R sheet	835.07								835.07
04/15/14	Johnson Construct	4625		45,500.00							45,500.00
07/06-08/26/14	John Markum	Travel Log				946.06					946.06
08/15/14	ABC Fencing	490			5,000.00						5,000.00
07/06-08/26/14	Rainbow WSC	P/R sheet	3,304.08								3,304.08
08/26/14	Rainbow SWCD	FNICR -15%							8,363.82		8,363.82
08/26/14	Effective Monitoring	Prepaid-RRF								2,000.00	2,000.00
08/26/14	Plant Establishment	Prepaid-RRF								2,000.00	2,000.00
08/26/14	5 yrs PISR	Prepaid-RRF								2,000.00	2,000.00
		Totals to Date	8,500.00	53,500.00	13,000.00	1,787.06	500.00	2,500.00	11,968.06	6,000.00	97,755.12

Note: Expenses must be tracked and submitted for the "Entire Project Period"----(Beginning of Grant to End Date).

Copies of receipts / invoices are required for expenses of \$250 or more

Budget Amounts row - These amounts should reflect numbers approved in Exhibit "A" of the Grant Agreement or on the most current approved Budget Amendment form.

FNICR--Federally Negotiated Indirect Cost Rate

Mileage Report for Grant 212-999-1111

EXAMPLE ONLY

For: John Markum

Date	Time Left	Time Returned	Destination	Number of Miles	Amount Rate .56 cents per Mile	Meals	Lodging (Receipts Required)	Parking Motel tax etc	TOTAL TRAVEL
1/23/2014			fencing Davis creek	120	67.20				67.20
1/24/2014			fencing Davis creek	120	67.20				67.20
1/25/2014			fencing Davis creek	120	67.20				67.20
2/6/2014			fencing Davis creek	120	67.20				67.20
2/7/2014			fencing Davis creek	120	67.20				67.20
3/8/2014	10:00 AM		Salem to Roseburg	130	72.80	34.50	83.00		190.30
3/8/2014			Parking / Motel Tax		-			8.30	8.30
3/9/2014		8:00 PM	Roseburg to Salem	155	86.80	46.00			132.80
4/9/2014			fencing Davis creek	155	86.80				86.80
5/8/2014			fencing Davis creek	155	86.80				86.80
7/6/2014			fencing Davis creek	155	86.80				86.80
7/8/2014			fencing Davis creek	155	86.80				86.80
7/17/2014			fencing Davis creek	155	86.80				86.80
7/25/2014	6:00 AM	7:00 PM	Portland & return (Day Travel)	83	46.48	49.50			95.98
8/2/2014			tree planting Davis creek	180	100.80				100.80
8/8/2014			tree planting Davis creek	205	114.80				114.80
8/9/2014			tree planting Davis creek	154	86.24				86.24
8/16/2014			fencing Sloan creek	154	86.24				86.24
8/25/2014			fencing Sloan creek	154	86.24				86.24
8/26/2014			fencing Sloan creek	206	115.36				115.36
TOTALS				2796	1,565.76	130.00	83.00	8.30	1,787.06

667.40

173.60

946.06

(Letterhead)

January 31, 2014

To: OWEB
775 Summer Street NE Suite 360
Salem, OR 97301-1290

From: Rainbow SWCD
PO Box 111
Salem, OR 97225

Grant Number 212-999-1111

Actual Salaries, Wages and Benefits expenses paid for the period 01-01-14 to 01-31-14 are as follows:

John Markum – Project Mgr-----	(45 hrs @ \$30/hr)	= \$ 1,350.00
Dave Jones – Field Crew Leader---	(95 hrs @ \$18.75/hr)	= \$ 1,781.25
Mike Farmer – Field Crew-----	(94.95 hrs @ \$12.95/hr)	= \$ 1,229.60
Total Payroll Expenses		\$ 4,360.85

Authorized Grantee Signature

Date

NOTE: Payroll expenses are gross wages, payroll taxes, health insurance, retirement benefits, accrued leave liability, and workers compensation insurance. **Effective January 01, 2010** – If you are using letterhead to document actual payroll expenses; dates the expense was incurred, hourly rates, the number of hours and amounts must be shown by budget category and names of individuals. The letterhead must be signed and dated.

Substitute for this letterhead: If a “QuickBooks” accounting system is submitted showing actual payroll expense, an “All Transactions Detail” expense sheet can be provided, if (a) dates, (b) position description, (c) names of employees and (d) amounts are shown. The QuickBooks expense sheet must also be signed and dated.

**OREGON WATERSHED ENHANCEMENT BOARD
FORM for BUDGET AMENDMENTS**

GRANT NUMBER 212-999-1111

EXAMPLE ONLY

Grant Budget Categories	Original Budget	Change #1	Change #2	Change #3	Revised Budget
Salary, Wages and Benefits	\$10,000.00	-\$1,000.00		-\$500.00	\$8,500.00
Contracted Services	\$45,000.00	\$8,000.00	\$500.00		\$53,500.00
Materials and Supplies	\$20,000.00	-\$7,000.00		\$1,000.00	\$14,000.00
Travel	\$1,500.00		\$1,000.00		\$2,500.00
Equipment and Software	\$1,000.00			-\$500.00	\$500.00
Other	\$4,000.00		-\$1,500.00		\$2,500.00
Grant Administration	\$12,225.00				\$12,225.00
Post-Grant	\$6,000.00				\$6,000.00
GRANT TOTAL	\$99,725.00	\$0.00	\$0.00	\$0.00	\$99,725.00

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

Grantee Signature: _____

Date: _____

OWEB Project Mgr Approval: _____

Date: _____

- Grant Budget Categories / Original Budget:** Reproduce each budget line item exactly as they appear in Exhibit A of your approved Grant Agreement. All Budget Categories (original and proposed) must be shown, even when categories are adjusted to -0-.
- Change Columns:** Show proposed line item budget changes in Change #1 column. If, at a later date, you need to request an additional budget change, Show proposed change in Change #2 column. (For a third budget change request use the Change #3 column). 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).**
- Revised Budget rows:** Totals are automatically calculated across columns for these rows. **DO NOT enter any numbers in Revised Budget Category column.**
- Grant Total columns:** Overall Grant Totals are automatically calculated in these columns. **DO NOT enter any numbers in the Grant Totals row.**

FIRST PAYMENT CHECK LIST

In order to process your first payment request, the following must be received by OWEB.

Submit with First Payment Request

1. Permits (Refer to Grant Agreement for requirements).
2. Land Use Page must be completed and signed by your Local or County Planning official. (Required for Restoration grants. May be required for Outreach grants).
3. Landowner Agreements (Refer to Grant Agreement for requirements).
4. Other Contractor Agreements, Grazing Plans, etc., (Refer to Grant Agreement for requirements).
5. Completed and Signed “Current” Request for Release of Funds form.
6. Secured match signatures must be on the Match Form (from Application) or signed letters referenced on the Match Form are submitted. (Must have 25% of the OWEB award amount secured before first payment will be released).
- 7. Be sure to check Exhibit B. Special Conditions in your Grant Agreement for other requirements.**

To help with grant administration, please use the OWEB Grant Management System (OGMS) at

<http://www.oregon.gov/OWEB/GRANTS/pages/ogms.aspx>

Go to “Get Started” and “Click” on the link.

The user id is “grantee” and the password is “oweb” (all lower case).

You may obtain your own unique “user id” and “password”. This will provide a Grantee with an activity report on their grants for the past 30 days and may allow for Time Extension Amendments and Final Reports to be submitted on-line.

Contact Leilani Sullivan at (503) 986-0183 to request your own login.

Sheet #1
Summary of Admin Expenses for "Direct Cost Allocation" Method

	Date	Num	Source Name	Memo	Amount
5120 · Admin Services					
	01/28/2014	1163-Admin	Contractor ABC	February Admin Contract	1,820.00
Total 5120 · Admin Services					<u>1,820.00</u>
5142 · Admin Personnel chg					
	01/28/2014	0213-02	Personnel	Additional Admin Work	768.75
Total 5142 · Admin Personnel chg					<u>768.75</u>
5245 · Postage					
	01/28/2014	1162-Shared	Postage Meter Inc.	Postage Meter Allocation	35.76
Total 5245 · Postage					<u>35.76</u>
5250 · Printing & Publications					
	01/22/2014	Inv.#530270	Ricoh Americas Corporation	January Copier Lease Payment	60.96
	01/22/2014	Inv.#530270	Ricoh Americas Corporation	Added service charge	50.85
Total 5250 · Printing & Publications					<u>111.81</u>
5255 · Rent					
	01/01/2014	1149-Rent	Landlord	February	1,725.00
Total 5255 · Rent					<u>1,725.00</u>
5260 · Supplies/Materials					
	01/14/2014	Inv.# 518484	OfficeMax Inc.	Office Supplies	15.89
	01/15/2014	Inv.# 247209	OfficeMax Inc.	Office Supplies	12.94
	01/28/2014	3652 Jan 14	BOTC - VISA	1-10-14 Michaels	49.98
Total 5260 · Supplies/Materials					<u>78.81</u>
5265 · Telephone/Internet					
	01/21/2014	10614806	CenturyTel	Main Line	213.06
	01/28/2014	JAN 14 EXP MP	CenturyTel	Cell Phone- General	50.00
	01/28/2014	JAN 14 EXP RH	CenturyTel	Fax Line	50.00
	01/28/2014	1162-Shared	Bend Broad Band	Internet	26.62
Total 5265 · Telephone/Internet					<u>339.68</u>
5275 · Utilities					
	01/28/2014	1162-Shared	ABC Cleaner	January Office Cleaning	129.50
	01/28/2014	1162-Shared	Cascade Natural Gas	Gas Bill	48.46
	01/28/2014	1162-Shared	Landlord	Hill Street Utilities	75.09
	01/28/2014	1162-Shared	Pacific Power	Electric Bill	72.29
Total 5275 · Utilities					<u>325.34</u>

Grand Total **\$ 5,205.15**

This is the total amount of admin expenses for the month. This total is used for the allocation calculations on Sheet #2 -- Page 21

Notes:

- 1) Every expense on this sheet has an associated receipt/invoice so it is auditable.
- 2) Grantees are required to retain these receipts so expenses can be audited at any time.

Sheet #2

“Direct Cost Allocation” Method calculations

Total Admin Costs to be Allocated for the Month (From Sheet #1 –Page 20)	\$5,205.15
---	-------------------

Grant Name	Direct Grant Expenses	% of Total	Admin Allocation
ABC GRANT	\$1,466.35	4.38%	\$227.99
BOR Grant City	\$2,947.80	8.81%	\$458.58
GRANT County	\$1,008.00	3.01%	\$156.68
Grant RTF:	\$504.00	1.51%	\$78.60
GRANT	\$240.00	0.72%	\$37.48
OWEB: Grant A	\$756.00	2.26%	\$117.64
OWEB: Grant B	\$204.00	0.61%	\$31.64
OWEB: Grant C -- (212-999-1111)	\$5,360.83	16.02%	\$833.87
OWEB: Grant D	\$5,564.91	16.63%	\$865.62
OWEB: Grant E	\$328.00	0.99%	\$51.38
OWEB: Grant F	\$2,345.99	7.01%	\$364.89
OWEB: Grant G	\$2,439.00	7.29%	\$379.46
Pelt: Z1	\$54.77	0.16%	\$8.33
Pelt: Z2	\$929.76	2.78%	\$144.71
REI Grant	\$328.00	0.97%	\$50.78
Special Grant	\$2,767.52	8.27%	\$430.47
The Water Conservancy	\$1,360.00	4.06%	\$211.33
USFWS: Edu	\$3,475.14	10.38%	\$540.30
USFS: GRANT	\$35.02	0.10%	\$5.21
ZZZ Grant	\$1,353.00	4.04%	\$210.19
TOTALS	\$33,468.09	100.00%	\$5,205.15

These are the amounts allocated to each grant. A journal entry in Excel or QuickBooks will assign this expense to each grant.

Standard Method for Allocation of Administrative Expenses

Steps:

- 1) Sheet #1 (Page 20)--Add up all of the admin expenses that are eligible for allocation and identify the total expenses to be allocated for a time period (**\$5,205.15**). Keep receipts for each expense for audit purposes.
- 2) Sheet #2 (Page 21)--Add up all of the Direct Grant Expenses for every grant in the allocation pool (**\$33,468.09**) and calculate the % of Total Direct Grant Expense (**\$5,360.83 divided by \$33,468.09 = 16.02%**) for an individual grant.
- 3) Sheet #2 (Page 21)--Allocate the admin expenses to a grant based on the calculated percentage (**% of Total for an individual grant (16.02%) times Total Admin Allocation (\$5,205.15) = Admin Allocation (\$833.87) applied to individual grant**).
- 4) Make a journal entry, for each grant, assigning the admin allocation amount (from page 21) to the Expense Tracking Spreadsheet.
- 5) Retain all Expense Tracking Spreadsheets and Receipts for audit purposes.