



General Fund Priority Noxious Weed Grant 2022 Budget Guidance

All application budgets must justify line item costs. This is done by including appropriate unit costs with each item. For all budget categories and associated line items, ODA reserves the right to request adjustments.

Receipt requirements

- Copies of receipts, invoices, or supporting documentation for amounts of \$250 or more, will be required.
- All expenses charged to an ODA grant must be listed on the Grantee's Expense Tracking Spreadsheet or accounting software report.
- ODA reserves the right to review expenses under \$250 and may request receipts, timesheets, payroll, travel logs, or other documentation. The intent of this review is to ensure the Grantee billed for actual costs.
- The grant becomes effective on the award/start date and ends on the Grant Completion Date in the Grant Agreement.
- ODA will not reimburse for expenses incurred after the Grant Completion Date.

Records retention requirement

Copies of all receipts, invoices, or supporting documentation for costs charged to an ODA grant must be retained by the Grantee for six (6) years (from the project completion date)

Budget Categories Guidance

Salaries, wages, and benefits

The salaries, wages, and benefits category refers to in-house staff of the applicant (i.e., applicant employees for whom payroll taxes are paid) performing work on the proposed project. Non-applicant project partners whose employees are also performing work on the proposed project should be included in contracted services.

BILLING FOR ACTUAL SALARY, WAGES, AND BENEFITS COSTS

At the time of application, grantees should include the estimated number of hours, cost per hour, and position title for all staff assigned to the project.

When billing for salary, wages, and benefits, grantees must use actual costs incurred. ODA accepts a list of expenses on a grantee's letterhead or a detailed accounting software expense transaction sheet as the receipt. Timesheets and payroll records shall be maintained to provide documentation to support actual costs billed; these records should include position titles correlating to the staff listed in the application.

Following are examples of eligible salary, wages, and benefits:

- Gross wages
- Payroll taxes
- Health insurance
- Retirement benefits
- Accrued leave liability (or a proportion of vacation time if accrued leave liability is not used by the grantee)
- Workers' compensation insurance

Salary, wages, and benefits not eligible for reimbursement:

- Payroll processing fees
- Contract workers
- Interns working under a contract
- Volunteer reimbursements

Contracted Services

This budget category should be used for non-grantee employee labor and travel.

Materials and supplies purchased by a contractor should also be listed here.

Landowners performing work for the grant are also to be paid from this category.

- Remember to place match or reimbursement for partner agencies or collaborators in this category.
- Do NOT lump all contract costs into one row, except when a contractor bids a lump-sum amount for a discrete deliverable. Please list contractor services, travel, and supplies on separate lines in the budget and on invoices submitted for reimbursement. Contract costs should be broken out and should match the scope of work described in the application.
- Equipment items will not be reimbursed if purchased by a contractor and then billed to the grantee. For example, the contractor purchases a laptop for the project and includes it as a line item expense on the bill. These types of costs are

considered to be included in the contractor's costs of doing business and should be included in a contractor's billing rates and are not reimbursed by ODA as additional costs.

Following are examples of eligible contracted services.

- Contracted watershed council coordinator or other organization
- Contracted project management
- Project-specific website development

Materials and Supplies

Materials and supplies category also include(s) equipment that costs less than \$2,500. Materials and supplies are defined as consumable items, purchased by the grantee, which are normally used up during the project. **For expenses totaling less than \$250, ODA will not ask for receipts of these materials at payment request, but may ask for documentation at a later date.**

Following are examples of eligible materials and supplies:

- Office supplies, direct mail, or postage purchased solely for the grant (e.g. write-in-the-rain paper)
- First Aid kits and personal protective equipment (e.g. hard hat, safety vest, safety glasses)
- Miscellaneous tools/hardware
- Waders
- Food or room rental expenses for meetings and working lunches (not staff meetings.) *Sign-in sheets and agenda are required.
- Small equipment such as cameras or tablet or iPad – \$2,500 each and necessary for the completion of the project.
- Signs

On the application budget form, indicate the number of units and the unit cost wherever appropriate.

Materials and supplies not eligible for reimbursement:

- Portable items that are purchased and intended to reside with the landowner after the grant is complete are also not eligible.
- ODA will not pay for clothing that would normally only be used by one person.

- General office materials and supplies (e.g. paper, pens, toner, office furniture).
- Donations, greeting cards, gifts, prizes or prepaid gift cards.

Travel

Travel refers to the grantee expenses incurred getting to and from the project location. These include mileage, meals, per diem, and lodging. Contractor travel expenses should be charged to the contracted services budget category.

In a few cases, where an applicant can establish a compelling need for conference or training workshop attendance related to the project, ODA may pay for related expenses. **Out-of-state travel for which the grantee intends to seek reimbursement must be pre-approved by ODA's Grant Project Manager.** The grantee must hold a valid, current driver's license for the class of vehicle to be driven and carry automobile liability insurance in the amounts not less than those required by (i) the Oregon Financial Responsibility Law ([ORS 806.060](#)) or (ii) the jurisdiction in which the vehicle is being operated, whichever is greater.

Mileage must be calculated using the most direct and usually traveled route. All travel costs must be based on rates approved by the [Department of Administrative Services \(DAS\)](#) that are in effect at the time of travel. DAS periodically updates rates. Current approved rates for determining a unit cost estimate may be found on the [GSA website](#). **Travel logs must be maintained for all travel expenses.** Travel logs must document travel dates, times, destinations, miles, etc. Grantees should maintain travel logs for all travel; however, **ODA will not require travel log submission for line item costs less than \$250.** Per the grant agreement, at any time ODA can ask for additional information about requested reimbursement, including at payment request or after the grant has closed.

Following are examples of eligible travel costs:

- Vehicle mileage reimbursement at current state rates. Rate includes costs for insurance, gas, oil, maintenance, etc.
- Conference and workshop registration
- Training or education seminar fees
- Commercial rental car charges for vehicle rental and gas (must be less than vehicle mileage reimbursement for same trip)
- Motor pool/fleet charges for vehicle rental and gas
- Parking

- Project specific training
- Lodging (at current State rates) • Lodging taxes
- Airfare (allowed only if cheaper than mileage reimbursement plus staff travel time)
- Overnight travel – Meals and *per diem*. If grantees are seeking reimbursement for *per diem* costs, including meals and lodging, they must use the most current state rates. It is a good idea to keep receipts for actual meal and lodging costs; costs cannot exceed the current per diem state rates, even if actual costs (as shown by receipt) exceed those rates.

Travel costs not eligible for reimbursement: Tips/gratuity (per state policy), lunch not reimbursed on one day travel (per state policy), out-of-state travel (allowed only with ODA Project Manager’s prior approval).

Equipment

Equipment is defined as portable, nonexpendable items with a useful life of generally two years or more and a per-unit **cost of \$2,500 or more** (any items less than \$2,500 belong in Materials and Supplies.) **IMPORTANT: Following project completion, equipment purchased with ODA funds shall reside with the grantee or another approved entity.**

Include only the equipment that is necessary for the project. Indicate the number of units and the unit cost wherever appropriate.

- A unit of equipment is defined as an item and all necessary parts to make it usable. For example, a camera and its accessories (such as lens, filters, and tripod) would be included as a single item of equipment.
- Spray tank or other spray equipment

Not allowed - Portable items that are purchased and intended to reside with the landowner after the grant is complete are not eligible.

Other

Project-specific printing, rental for meeting rooms, software subscriptions, website domain, and items that do not fit other categories.

Following are examples of eligible “other” costs:

- Storage facility rental required for the project
- Project permit costs and regulatory agency fees
- Insurance costs specifically required for the project

- Project onsite rent and utilities (if project requires separate office space and utilities at the project site)
- Rental for meeting rooms
- Commercial equipment rental and insurance (for equipment rented by grantee)
- Grantee-owned equipment
- Software or software subscription, fee, or lease (such as for GIS access)
- Website domain fee
- Project-specific printing costs★
- Business meeting meals and working lunches (not staff meetings); meeting refreshments, food, or catering. Sign-in sheets and agenda are required. ★

Other expenses not eligible for reimbursement:

- Individual’s license or permit, boater or ATV safety education cards (not eligible for reimbursement because of the perception of misuse of public funds for private benefit)
- Repair of rented commercial equipment

Indirect Costs/Admin Costs – ODA Grants 10%

Indirect costs are overhead or administrative costs that cannot be readily identified to a specific project or function, but are actually incurred by an organization. ODA allows grantees to charge indirect costs.

10% or less *de minimis* rates

The Federal Uniform Administrative Requirements establish a 10% or less *de minimis* indirect rate on Modified Total Direct Costs (MTDC) that grantees can elect if they have never received a federally negotiated indirect cost rate. Grantees that select this method are not required to submit receipts for indirect costs. At application, check the *de minimis* box and insert the desired rate (between 0-10%).

Examples of indirect costs:

- Staff or contracted bookkeeping, accounting, clerical and financial services, audit services, tax preparation, and tax/corporate filing fees
- Occupancy, rent, property insurance
- Utilities such as electricity, natural gas, or water
- Janitorial services
- Communication, telephone, internet, fax, cell phone
- General office supplies such as paper, folders, toner, and related items

- Office equipment purchase or depreciation
- Lease and maintenance for copiers, faxes, printers, and scanners
- Legal expenses for review of standard contracts and agreements necessary for the grant
- Banking and fiscal transaction fees
- General liability insurance (risk, bonding, liability, D/O, and other)
- Technology (computer, IT service, maintenance, software, etc.)
- Costs associated with the ownership of equipment (excluding passenger vehicles, to be included under travel) including depreciation, storage, maintenance (tune-ups, oil changes, etc.), and insurance

Staff or contractor time acting as project manager on a contract both before (RFP development, bid tours, questions from bidders, selecting contractor, etc.) and after the execution of the contract. These expenses may be billed under salary, wages, and benefits.

Indirect costs not eligible for reimbursement:

- Overdrafts, late fees, finance charges, penalties and interest (accountability of public funds)

General Match Guidance

All ODA grants have a minimum 25% match. Match is defined as additional resources expended to further the grant objectives. Records must be maintained that support the cash match costs within the Grantee’s accounting system and be available for audit and review. For third party contributions, the support for the value must be verifiable from Grantee records or the item must be maintained by the Grantee, including documentation of the methods used to determine the value. Contact your Project Manager with questions about match eligibility.

Match Definitions

- **Cash Match:** Actual cash paid by the grantee for a service or product. This includes any cash funds that were donated to the Grantee to offset the costs of a specific item.
- **In-Kind Match:** Services or goods that are donated to the project by the grantee or a third party.

- **Eligible Match:** Cash and in-kind resources dedicated specifically for the project. Cash and in-kind resources that are integral to the successful completion of the project and align with the proposed ecological objectives.

At time of application – match funding does not have to be secured. Applicants must document that the required match has been sought. Contributions not dedicated as match can be identified as leveraged resources.

At time of agreement – The Grantee must provide proof that the required 25% match is secured prior to disbursement of first fund request. Document secured match by submitting the ODA Match Form, signed and dated by authorized match representatives, or by attaching signed letters of support, agreements, or e-mails that state type of match (cash or in-kind) and the dollar value.

At project completion – At project completion reporting, the grantee must document the actual match. Grantee will also be expected to report total project costs. This reporting is done through ODA Project Completion Report Form.

Insurance Requirements

Grantee shall obtain at grantee’s expense the insurance specified in this section prior to performing under this grant and shall maintain it in full force and at its own expense throughout the duration of this grant, as required by any extended reporting period that apply. Grantee shall obtain the following insurance from insurance companies or entities that are authorized to transact the business of insurance and issue coverage in state and that are acceptable to the agency. Coverage shall be primary and non-contributory with any other insurance and self-insurance, with the exception of Professional Liability and Workers’ Compensation. Grantee shall pay for all deductibles, self-insured retention and self-insurance, if any.

General insurance required for all grants and contractors

Insurance Type	Minimum Amount
General liability	\$1,000,000 per occurrence, \$2,000,000 aggregate
Auto liability (maybe included as an endorsement on a commercial general liability policy)	\$1,000,000 combined single limit
Workers Compensation & Employers Liability	\$500,000 each occurrence

Specialized insurance coverage depending on activity

Some projects carry a greater risk to the organization, organization’s employees, volunteers, and the community. On these more complex projects, grantees often contract the technical work out to experienced contractors. When contracting out the technical work, the grantee will only be required to meet the minimum insurance requirements. The contractor must carry both the minimum insurance requirements plus any required specialized insurance. Specialized insurance requirements are described below. The insurance industry offers many types of insurance that can be purchased as add-ons to an organization’s existing commercial general liability policy. Other types of coverage need to be purchased as stand-alone policies. Grantees may purchase specialized coverage as a stand-alone policy or as an existing policy rider.

Specialized Insurance Requirements

Insurance/Project Type	Minimum Amount	When Required
Pesticide or herbicide applicator coverage	\$250,000 per occurrence, \$500,000 aggregate.	All projects that involve applying pesticide and/or herbicide.
Abuse or molestation coverage	\$100,000 per occurrence, \$300,000 aggregate.	All projects when grantee’s employees or volunteers for the grantee are working with children.
Transporting volunteers on water*	Should be explicitly called out as covered under the commercial general liability policy.	When the grantee transports stakeholders on the water as a part of the grant.
Aircraft aerial application liability Drone/Unmanned Aircraft Systems/ Aerial Vehicle Liability *	\$1,000,000 combined single limit Should be explicitly called out as covered under the commercial general liability policy.	All projects that include aerial application of pesticides or herbicides.

Budget Amendments

The application budget of the grant agreement are the grantee's statement of how ODA funds will be spent on the project. The application budget shows budget categories and the various line items under each budget category; which mirror those in the final, approved application budget. ODA recognizes that projects can undergo change during the course of implementation, which might impact the budget. Grantees must receive prior permission from ODA to change either line items or budget categories. Contact Tristen Berg, Grant Coordinator at tristen.berg@oda.oregon.gov for questions or change requests.

Budget Category Amendment Requirement Thresholds

- Grantees are required to communicate with Tristen Berg, ODA Grant Coordinator about any project changes that impact the Budget, regardless of amount.
- Prior approval is required for formal Budget Amendments.

Changes to budget category amounts require a budget amendment (form available on the ODA website) whenever a grantee seeks to:

1. Shift 10% (cumulative) of the overall grant award between budget categories, and/or
2. Add a budget category (in other words, adding funds to a budget category that did not contain funds in Grant Agreement.)
3. When making a budget amendment, grantees must be sure to copy their payee about changes (if the payee is different from the grantee.)

Justification for Budget Amendments

On the budget amendment form, grantees will be asked to answer the following questions:

1. What needs to be changed?
2. Why is the change necessary?
3. How do the changes enhance the original intent of the project?
4. How are you able to accomplish the line item(s) from which funds are shifted?

Line Item Changes

Line item changes that have no impact to the overall amount of their budget category require prior approval from Tristen Berg, ODA Grant Coordinator tristen.berg@oda.oregon.gov in the form of an email justification answering the questions outlined above.

Federal Employer Identification Number (FEIN)

To be able to apply for grants, organization must have an FEIN. ODA may enter into agreements only with legally established entities. ODA will require all grantees to have an active DUNS number that is able to be verified through System for Award Management (SAM) before the grant agreement is released. SAM verification expires after 12 months; you must go into the SAM system at least every year to renew your registration.

Data Universal Numbering System (DUNS) Requirement

A DUNS number is a unique nine-character number used to identify your organization. The federal government uses the DUNS number to track how federal money is allocated. Most large organizations, libraries, colleges, and research universities already have DUNS numbers.

How to Register for a DUNS Number

If your organization does not yet have a DUNS number, or no one knows it, visit the Dun & Bradstreet (D&B) website or call 1-866-705-5711 to register or search for a DUNS number.

Registering for a DUNS number is free of charge, so if you encounter any organizations or websites soliciting a fee or charge to acquire a DUNS number, it is likely a scam or fraudulent.

You will need all of the information listed below to obtain a DUNS number:

- Name of organization
- Organization address
- Name of the chief executive officer (CEO) or organization owner
- Legal structure of the organization (e.g., corporation, partnership, proprietorship)
- Year the organization started
- Primary type of business
- Total number of employees (full and part-time)

If your business has multiple locations, you can apply for a DUNS number at one, some, or all locations. Note that you don't have to apply for a DUNS number for all your locations. If you apply for a DUNS number for more than one of your physical locations, each application is only valid for the location specified.

Questions on budget contact:

Tristen Berg, ODA Grant Coordinator, 541-604-6580 or tristen.berg@oda.oregon.gov