

**Public Health Equity Grant
CBO Fiscal Guidance 2025-2027**

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OVERVIEW

The purpose of this guidance document is to provide comprehensive fiscal and expenditure information to Community-Based Organizations (CBOs) receiving funding through the **Public Health Equity Grant**.

This guidance applies to the grant funding period spanning January 1, 2026, through June 30, 2027.

****Please Note**** Except where specified for a program area, all CBO funding spans the entire grant funding period as indicated above.

In this document, you will find information regarding allowable and unallowable expenditures, reporting timelines, and compliance requirements; some or all of which may be specifically applicable to your organization's designated scope of work for this grant funding opportunity.

THE PUBLIC HEALTH EQUITY GRANT

The Oregon Health Authority (OHA) Public Health Division (PHD) acknowledges the vital role of community-based organizations (CBOs) in delivering community-led and community-driven culturally and linguistically responsive public health services. The **Public Health Equity Grant** provides CBOs multiple funding opportunities within one centralized application that demonstrates coordination among various OHA programs.

This **Public Health Equity Grant** seeks to maintain this community-led and community-driven approach as the central focus of public health work and to highlight the strengths and knowledge of communities. CBOs possess the deepest understanding of the communities they serve and can develop projects that directly address community member input and concerns. Partnerships with CBOs are essential for OHA to achieve its strategic objective of eliminating health inequities by 2030.

OHA acknowledges that CBOs, including advocacy organizations and faith-based organizations, are fundamental to developing health strategies and outreach that are responsive and tailored to community needs.

The Public Health Equity Grant supports CBOs to improve the health outcomes of Oregon communities by using the strengths, knowledge, skills, and leadership of the people they serve. When communities work together and share their ideas, they create solutions that truly meet their needs and improves health over time. The goal is to build strong partnerships that put community-led ideas first and ensure fair and lasting access to health care, mental health, social conditions, and support for all.

***Please Note*:** The **Public Health Equity Grant** is a separate funding opportunity with its own distinct set of rules and requirements. If your CBO is currently receiving funding from Oregon Health Authority through a different funding opportunity, it is essential to ensure that the funding streams are managed separately and that you adhere to the appropriate fiscal guidance.

FUNDING OPPORTUNITY INFORMATION

Funding Opportunity Name	Public Health Equity Grant
Funding State Agency -- Division	Oregon Health Authority (OHA) -- Public Health Division (PHD)
Notice of Intent to Award Date	February 2026
Project Start Date	January 1, 2026
Grant Funding Period	January 1, 2026 -- June 30, 2027*

Note: Timeframes are tentative and subject to change;

**Individual funding streams may be subject to different end dates*

FUNDING INFORMATION

Funding Categories

This Public Health Equity funding opportunity allows for Applicants to apply for multiple funding categories. The following is the list of available funding categories for the 2025-2027 funding period, at this time:

- Environmental Public Health
- Preventing Environmental Exposures for Children’s Health (PEECH)
- Communicable Disease (Sub- element #1): Prevention of HIV, Sexually Transmitted Infections, and Tuberculosis
- Communicable Disease (Sub- element #2): Immunizations
- Commercial Tobacco Prevention
- Overdose Prevention
- Adolescent and School Health (ASH)
- Community Resilience (Sub-element #1): Community Connection & Empowerment
- Community Resilience (Sub-element #2): Emergency Preparedness and Response

BUDGET TEMPLATE AND WORKPLAN

Project Budget and Work Plan Instructions

Initial Proposed Project Budget and Work Plan Process

As part of the initial application submission process potential CBO applicants are required to submit a proposal that includes a proposed budget and work plan.

The budget template requires narrative descriptions for certain expenses, including salaries and contracts. CBOs may enter this information on the budget template or provide the information in a separate document.

The work plan should provide adequate and appropriate detail about the CBO's funded project. Work plans are expected to reflect the project budget for the project period.

After application submission, applicants may be requested to meet with OHA for additional discussion and follow-up on proposed project budget and work plan.

Project Budget and Work Plan Revision Instructions (as applicable)

If an applicant receives a follow-up request from OHA to further discuss proposed budget and work plan, the applicant may be requested to submit a revised budget and work plan. This will be dependent on the discussions between the applicant and OHA.

The revised budget is separate from the initial proposed budgets submitted with the application. All CBOs are expected to submit revised budgets as requested.

The work plan should provide enough detail about the CBO's funded project. Work plans are expected to be adjusted to reflect the new revised project budget. For example, awards that are significantly reduced from the budget proposed within the grant application would have a work plan scaled down from the initial proposed scope of work.

ALLOWABLE EXPENSES

Allowable expenses must correspond with the activities in the CBO's approved work plan and budget on file with OHA.

PERSONNEL - SALARIES & FRINGE BENEFITS

Personnel or Staff Salary

- Awarded funds may be utilized to support program personnel and staff, including their salary and fringe benefits.
- Position titles must correspond to the full-time equivalent (FTE) of personnel within the salary category.
- How these positions support program activities must be documented in the narrative section of the budget template.
- Salary and Fringe must be listed as separate categories on submitted budget and expenditure reports.
- Contractor and Subcontractor costs should **not** be included in the “*Personnel -Salaries & Fringe Benefits*” category.

Volunteer Appreciation

- Awarded funds may be utilized to support volunteer appreciation in the form of gift cards. See “*Gift Card Incentives*” section for gift card requirements.
- These costs are distinct from gift cards and incentives provided to program participants.
- Volunteer appreciation is not to be utilized as a substitute for or as payment for time or effort.
- These costs should be categorized as **Salary** on the budget and expenditure reports.

Internships/Fellowships

- Awarded funds may be utilized to support offering paid student internships/fellowships.
- While it is preferred that interns/fellows are compensated in the same manner as staff, payment may be in the form of stipends or gift cards.
- These costs should be categorized as **Salary** on the budget and expenditure reports.

Fringe

- Fringe benefits may include health insurance, retirement costs, employer paid taxes (FICA tax, and other income-related taxes such as Medicare and Social security), workers compensation, etc.
- This is calculated as a percentage (%), CBOs may use an established fringe benefit rate. The national average is approximately 30%.
- Salary and Fringe must be listed as separate categories on submitted budget and expenditure reports.

Paying Individuals -- General Awareness

- The IRS requires the lump sum or total payments of \$600 or more made to individuals or companies for rents, services, prizes, and awards during a calendar year to be reported on Form 1099.
- Gift cards are considered payment and are included in the IRS requirement.
- *Best Practice* - Obtain a W-9 from all vendors, organizations, and individuals providing services or receiving compensation (including gift cards) before issuing payment. This ensures that the CBO has the relevant information to issue Form 1099s when appropriate.

SERVICES AND SUPPLIES

Office Equipment

- Office equipment totaling less than \$5,000 per item is permitted. Any equipment purchase must directly support the approved work plan. Examples include computers, printers, IT and software purchases, upgrades, and software subscription and licensing fees.
- Purchasing equipment totaling \$5,000 or more for an individual item qualifies as capital equipment and must be approved by OHA in advance of purchase.
- Please note, most capital equipment is not permitted. See "Capital Equipment" section for specific purchasing requirements.

Supplies

- Supplies such as paper, pens, computer accessories, highlighters, binders, folders, etc are permitted and fall in this category.
- Supplies may include office supplies or meeting supplies. Supplies must be both purchased and received by the end of the biennium. Supplies do not need to be listed individually.

TRAVEL & TRAINING

Travel

- In-state and out-of-state travel expenses are permitted if they are within the Grantee's approved budget. All travel expenses should relate to the needs of the approved work plan and grant-related activities.
- If mileage costs are listed in your budget, it is assumed staff will be utilizing a personal vehicle for business reasons. If the Recipient conducts travel that involves a vehicle to perform allowable program activities to be reimbursed, the CBO must have obtained and maintained Automobile Liability Insurance. See **Administrative Requirements – Insurance** for more details.
- **For in-state travel:**
 - Provide a narrative statement describing proposed in-state travel.
 - Include local mileage as well as per diem, lodging and transportation. Federal per diem rates limit the amount of reimbursement for in-state travel: [The link is here.](#)
- **For out-of-state travel:**
 - Travel to attend out-of-state events or conferences is permitted if content is related to grant requirements and/or approved work plan and budget.
 - Provide a narrative statement that includes the name of the event or conference, and how the proposed travel is related to approved work plan and budget.
- Include amounts for per diem, lodging, transportation, registration fees, and other expenses. Federal per diem rates limit the amount of reimbursement for out-of-state travel: [The link is here.](#)
- Travel rates are calculated based on General Services Administration or GSA. For more information on these rates the link to the website can be found here: [The link is here.](#)
- Travel subcategories include:
 - Per Diem, Hotel, Airfare, Registration Fees, Other.
 - Trips should be categorized as in-state or out-of-state.

Professional Development & Training for CBO staff

- Professional development and training opportunities are a permitted expense as they relate to the approved project
- These permitted expenses for CBO staff belong in the Travel and Training section of the budget and expense reports.

Please Note: OHA will also be providing training, professional development, and capacity-building opportunities for all funded CBOs in addition to the training that may be specific to each CBO's funding source and interests. Any costs associated with training, such as staff time, travel, etc., can be covered with this funding.

CONTRACTS OR SUBCONTRACTS

Contracts, also referred to as Subcontracts

- Awarded funds may be utilized to subcontract with other organizations who will support the approved work plan. This can also include administrative and operational support such as a bookkeeper, staff assistant, office manager etc.
- Grantee's Subcontractors are not required to have 501(c)3 tax exempt status and can be for-profit, non-profit, or not for profit organizations.
- Each subcontract is required to be listed on the CBO's budget and expenditure reports.
- When listing in budget and expenditure reports, list the organization receiving the subcontract, short description and/or purpose of the contract and the dollar amount. OHA may request additional detail based on amount and/or adequacy of justification provided.
- Subcontracts with other organizations should adhere to the same expenditure rules and requirements as the Grantee's agreement with OHA.
- Subcontracts are subject to all applicable subcontractor provisions as outlined in the Grantee's Grant Agreement with OHA. These requirements should be reviewed before awarding any subcontracts and included as part of any contracts or agreements your organization may enter that support your OHA approved work plan and budget.

Communications and Media Campaigns

- Funds may be utilized for educational materials or paid media campaigns, examples include TV, radio, social media, etc. and must be related and essential to specific activities in the work plan.
- Any paid media materials such as tv advertisements and billboards that include an OHA logo must be sent to OHA in advance for approval.
- Awarded funds may not be utilized for research like medical research with control groups or political action such as lobbying.

Consultants/Speakers

- Hiring consultants or speakers are an allowable expense if related to the Grantee's approved work plan activities.

Translations & Interpretive Services

- Funds may be utilized for translation of materials and interpretative services.

OTHER SUPPLIES AND SERVICES

Meals/Food/Refreshments for Events

- Meals, food, and refreshments is a permitted expense if it is directly related to approved funded project activities like hosting an event or focus group.
- These items need to have associated details that include the following:
 - the name, type, and/or purpose of the event(s),
 - the total cost for each event if conducting a series of events such as listening sessions or focus groups,
 - approximate number of people expected to attend,
 - Example: \$45 refreshments total for 3 Focus groups - \$15 per focus group for 6 people attending

Trainings for community members

- Providing education and training opportunities are permitted activities and expenses as they relate to the approved project.
- Training(s) and education for community members.
- Any costs associated with training, such as staff time, travel, etc., can be covered with this funding. If costs are not yet known, a reasonable estimate should be provided in the budget. Budget revisions are allowed throughout the grant period.

Please Note: OHA will also be providing training, professional development, and capacity-building opportunities for all funded CBOs in addition to the training that may be specific to each CBO's funding source and interests. Any costs associated with training, such as staff time, travel, etc., can be covered with this funding.

Phone/Internet

- Phone and internet expenses associated with the project are permitted for both service and associated equipment such as a mobile phone.
- While phone and internet expenses may be identified as separate line items in the budget proposal, it is best practice that expenses should be included in and reported as part of indirect rate.

Gift Card Incentives

- Gift card incentives are defined as incentives given to program participants to support the project activities outlined in the approved work plan.
- Gift cards used as incentives may not be valued at more than \$100 total per individual, per event. Please see the section, *Paying Individuals -- General Awareness* explaining the IRS rules around cumulative payments exceeding \$600 per individual.
- CBOs may not utilize more than \$10,000 of total budget in gift cards for incentives.
- Gift cards may be issued by Visa, Mastercard, or individual retailers.

- The cash equivalent of unused gift cards expensed to this grant will need to be returned to OHA at the end of the grant period.
- All Gift cards purchased must be tracked. Gift cards should be tracked upon purchase and when disseminated.
- Gift cards provided as Volunteer Appreciation are separate and distinct (see above section: *Salaries & Fringe Benefits -- Volunteer Appreciation*).
- Gift cards may not be utilized for alcohol, tobacco, or firearms.
- If your organization is allocating funds to the purchase of gift cards, please see the *Gift Card Guidance/Policy* document for additional information regarding purpose and usage, dollar limits, tracking requirements, and policy. The document is published on the OHA website: <https://www.oregon.gov/oha/PH/ABOUT/Pages/CBO.aspx>

Please reach out to your Community Engagement Coordinator (CEC) if you have questions about gift cards or incentives.

Paying Individuals -- General Awareness

- The IRS requires the lump sum or total payments of \$600 or more made to individuals or companies for rents, services, prizes, and awards during a calendar year to be reported on Form 1099.
- *Best Practice* - Obtain a W-9 from all vendors, organizations, and individuals providing services or receiving compensation (including gift cards) before issuing payment. This ensures that the CBO has the relevant information to issue Form 1099s when appropriate.
- Gift cards are considered compensation and are included in the IRS requirement.

Other Common Allowable Expenses

- Common costs that **ARE** permitted, if they relate to this project:
 - Postage/Mailing (for example, the United States Postal Service (USPS))
 - Educational/Resource Materials
 - Printing/Copying from an outside source (for example, PostalAnnex, The UPS Store, or FedEx Office etc.)
 - Accreditation and reaccreditation fees

CAPITAL EQUIPMENT

Capital Equipment -- Definition & Requirements

- Capital Equipment is defined as an expenditure on a singular piece of equipment with a purchase price over \$5,000 and expected use of more than one year.
- If purchasing office equipment totaling \$5,000 or more for an individual item, this is also classified as capital equipment. Unallowable capital equipment include Items such as vehicles, buildings, maintenance to vehicles and buildings, machinery

Capital Equipment Inventory Reporting - General Awareness

- OHA will collect the equipment inventory form annually for Capital Equipment (greater than \$5,000). A final report may be due when the grant is fully spent or the funding period ends. OHA will determine any additional reporting needed based on submitted expense reports.
- This only needs to be done for Capital Equipment (greater than \$5,000).

Indirect Rate – Guidance

- Indicate the cost allocation or indirect rate. Then enter the total amount for indirect charges.
- If an indirect rate is being used, a percentage may be entered up to the minimis rate of 15%
- If you are exceeding the indirect rate, please describe how the indirect rate in your budget has been determined (typically this would be an organization's federally negotiated indirect rate if it exceeds the de minimis rate.

UNALLOWABLE EXPENSES

This section lists and explains the types of expenditures classified as "unallowable expenses" which are generally **not** permitted or covered through this grant.

Direct Client Services, or Direct Services

- Awarded funds may **not** be utilized for direct medical or behavioral health services that could otherwise be billed to Medicaid Oregon Health Plan (OHP) or other existing health insurance, this includes, but is not limited to payment for durable medical equipment and supplies; vaccines and medications; staff, supplies, or equipment used to screen people at high risk or to confirm a diagnosis; or a diagnosis, clinical education, or treatment provided by a licensed qualified health care professional.
- Direct client services, also known as "direct services", are defined as individual payments toward direct care, housing, utilities, food, phone, internet, etc.

Note: Use of funds may be permitted for staff time to provide services related to current and emerging priorities as identified by OHA.

Please reach out to your Community Engagement Coordinator (CEC) if you have questions about expenses that may fall into this category. Additional discussions may be needed between your organization and OHA.

Motor Vehicles, RVs, Buildings, or Capital Improvements

- Awarded funds may **not** be utilized for the purchase of capital equipment which includes vehicles, RVs, buildings, or capital improvements.

Politics and Research

- Awarded funds may **not** be utilized for research or political actions, including but not limited to lobbying.
 - publicity or propaganda purposes,
 - for the preparation, distribution, or use of any material designed to support or defeat the enactment of legislation before any legislative body
 - the salary or expenses of any grant or contract recipient, related to any activity designed to influence legislation, regulation, administrative action, or Executive order proposed or pending before any legislative body.

COVID-19 Response Wrap-Around Services and Other Non-Funding Eligible Services

- Awarded funds may **not** be utilized for COVID-19 wraparound services.
- COVID-19 wraparound services are defined by OHA as assistance organizations provide to help families get the services and resources they need to safely stay in their isolation if they test positive for COVID-19.

Please reach out to your Community Engagement Coordinator (CEC) if you have questions about expenses that may fall into this category. Additional discussions may be needed between your organization and OHA.

PROGRAM-SPECIFIC ALLOWABLE AND UNALLOWABLE EXPENSES

Program-specific requirements may vary across Program Elements (PEs). Requirements included here may be in addition to or in lieu of the general Public Health Equity Grant allowable and unallowable expenses discussed in the sections “*Allowable Expenses*” and “*Unallowable Expenses*.”

Please reach out to your Community Engagement Coordinator (CEC) if you have questions about expenses that may fall into this category. Additional discussions may be needed between your organization and OHA.

PE 5002-01 - ENVIRONMENTAL PUBLIC HEALTH (EPH)

Allowable Expenses

- The EPH Program is more likely to approve funds for community-gathering initiatives, such as gardening materials for a community garden with health education, rather than for mass item distribution. Program material costs should not exceed 20% of your total budget.

PE 5005 - OVERDOSE PREVENTION PROGRAM

Program Name: OVERDOSE PREVENTION PROGRAM

In addition to the general Public Health Equity Grant allowable and unallowable expenses discussed in the sections “*Allowable Expenses*” and “*Unallowable Expenses*,” the following are allowable and unallowable expenses for funds awarded under the Overdose Prevention Program:

Allowable Expenses

Funds awarded under the Overdose Prevention Program may be used to support prevention activities, including but not limited to:

- Personnel salary & fringe
- Office Supplies
- Travel

- Development of communications materials, including translation and dissemination and
- Conducting outreach and education
- Connecting people to community services
- Trainings for staff and community
- Training of staff and community members and;
- Connecting people with resources related to overdose prevention

Unallowable Expenses

Funds awarded under the Overdose Prevention Program **may not** be used for purchasing naloxone, drug “take back” or disposal programs, or direct provision of substance use treatment programs; However, training or connecting people to these resources is allowable.

Additionally, the following program-specific expenses are unallowable:

- Food, childcare, gift cards, stipends, or other personal items, even if intended to support outreach or engage individuals in community activities
- Overdose reversal medications such as naloxone and other harm reduction supplies (such as syringes and pipes)
- Direct medical or behavioral health services that could otherwise be billed to Medicaid/Oregon Health Plan (OHP) or other existing health insurance
- Buildings or capital improvements
- Political actions, including lobbying

PE 5008-02 - COMMUNITY RESILIENCE – EMERGENCY PREPAREDNESS & RESPONSE

Program Name: EMERGENCY PREPAREDNESS PROGRAM

In addition to the general Public Health Equity Grant allowable and unallowable expenses discussed in the sections “Allowable Expenses” and “Unallowable Expenses,” the following are allowable and unallowable expenses for funds awarded under the Emergency Preparedness Program:

Allowable Expenses

- Personnel salary & fringe
- Office Supplies
- Travel
- Contracts and MOU’s
- Indirect Costs
- Development of communications materials, including translation and dissemination
- Trainings for staff and community
- Heating, cooling, and air purifying devices

Unallowable Expenses

- Direct medical or behavioral health services, including but not limited to, payment for durable medical equipment and supplies, vaccines and medications, naloxone and syringes, drug disposal programs, supplies or equipment used to screen people at high risk or to confirm a diagnosis, clinical services.
- Behavioral health services
- Motor services
- Politics, Political advocacy, lobbying, or research
- Rent of building payments
- Capital equipment

PE 5009-01 - COMMUNICABLE DISEASE PREVENTION: SEXUAL HEALTH AND PREVENTION OF SEXUALLY TRANSMITTED INFECTIONS

Program Name: HIV, STI, TB PROGRAM

In addition to the general Public Health Equity Grant allowable and unallowable expenses discussed in the sections “Allowable Expenses” and “Unallowable Expenses,” the following are allowable and unallowable expenses for funds awarded under the HIV, STI, TB Program:

Allowable Expenses

- Funds awarded under the HIV, STI, TB Program **may** be used to administer CLIA (Clinical Laboratory Improvement Amendments) waived tests. However, agencies must follow all Oregon rules, guidance, and required trainings as well as manufacturer instructions related to the delivery of testing services.

Reference information includes but is not limited to ORS 438.430, OAR 333-024-0395, Laboratory Compliance Section, Synopsis of CLIA Requirements for a Certificate of Waiver, Synopsis of the Administrative Rule, Oregon requirements which exceed CLIA requirements, and the Oregon's HIV/STI Program Guidance and Clinic Resources page.

PE 5009-02 COMMUNICABLE DISEASE PREVENTION: IMMUNIZATION PROGRAM

Program Name: IMMUNIZATION PROGRAM

Allowable Expenses

Funds awarded under the Immunization Program **may** be used only for:

- Equipment and supplies that support immunization services for those CBOs with demonstrated capacity and who are enrollment in a state-supplied vaccine program.

For example:

- purpose-built vaccine transport coolers
- Band-Aids
- alcohol swabs, etc.

Note: Please reach out to your Community Engagement Coordinator (CEC) with questions before buying equipment. Additional discussions may be needed between your organization and OHA to verify if the equipment is an allowable expense.

- Staff time and other expenses associated with conducting eligible activities, as listed in the program element.
- Other expenses allowed through the Public Health Equity Grant Funding Opportunity, such as travel, indirect costs, food for community events, etc.

Note: Please reach out to your Community Engagement Coordinator (CEC) with questions about expenses that may fall into this category or program area. Additional discussions may be needed between your organization and OHA to verify if the equipment is an allowable expense.

Unallowable Expenses

- In addition to the general Public Health Equity Grant unallowable expenses discussed in the sections “Unallowable Expenses,” the following are unallowable if awarded funds for program activities under the Immunization Program may **not** be used for the following:
 - Vaccines,
 - Medications,
 - or the provision of medical services outside of immunization.

Expenditure Requirements & Reporting

Budget Amendments and Reallocation of Funds

Budgets, the following requirements for budget amendments apply:

- 25% or greater movement of funds between budget categories requires OHA written approval. Written approval can be obtained via email.
- Awarded funds cannot be moved from one funded Program Element (PE) or program area to another one without prior approval from OHA.
- If expenditure reports show a CBO may not be able to spend their entire award within the grant period, the Community Engagement Coordinator (CEC) will reach out to discuss developing a plan for grant spending.

Additionally, OHA may require the following:

- OHA may request revised budgets or additional expenditure information on an as-needed basis.

Unspent Funds

OHA may request a revised budget following the end of a quarterly reconciliation period if the CBO is underspent by more than 20% of expected expenditures. If CBO cannot demonstrate that all funds will be expended by the end of the funding period, OHA will work with the CBO to develop a plan for grant spending.

Supplanting Other Funds

Awarded funds may not be utilized to supplant other funds. Supplant means to deliberately reduce, displace, or replace other funding sources that may be currently in use to cover existing services such as other funds from state, local, other non-federal, or other federal funds.

Awarded funds may not supplant state, local, other non-federal, or other federal funds. Funds may not be utilized to supplant state covered services such as Medicaid.

Please contact your Community Engagement Coordinator (CEC) if you need assistance.

Quarterly Expenditure Reporting

CBOs are required to submit a quarterly expenditure report documenting work plan related expenses during the previous 3-month period.

If your organization is funded through multiple Program Elements (PEs), or program areas, separate expenditure reports are required for each program area.

The Expenditure Report template can be found on the OHA Website under *Contract Development*. Detailed instructions are included as separate tabs within the document. Link to website:

<https://www.oregon.gov/oha/PH/ABOUT/Pages/CBO.aspx>

All Expenditure Reports should be submitted in accordance with OHA requirements.

CBOs must report expenses on the quarterly expenditure report based on the reporting schedule below:

Fiscal Quarterly Reporting Schedule

State Fiscal Year (AY) *	Quarter	Reporting Timeframe	Reporting Due On or Before
AY27	Quarter 3	January 1, 2026 - March 31, 2026	April 30, 2026
	Quarter 4	April 1, 2026 - June 30, 2026	July 31, 2026
	Quarter 5	July 1, 2026 - September 30, 2026	October 31, 2026
	Quarter 6	October 1, 2026 - December 31, 2026	January 31, 2027
	Quarter 7	January 1, 2027 - March 31, 2027	April 30, 2027
	Quarter 8	April 1, 2027 - June 30, 2027	July 31, 2027

*Appropriation Year (AY) is defined as the time period from July 1 -- June 30, AY27 is July 1, 2025 – June 30, 2027

“AY” is Appropriation Year: Appropriation Year means a State of Oregon fiscal year within the 2025–27 biennium (July 1, 2025 through June 30, 2027) in which funds are lawfully appropriated by the Oregon Legislative Assembly for the purposes of this Agreement and against which expenditures must be charged in accordance with Oregon fiscal and accounting requirements.

If your organization is funded through a federal grant, you may be asked for an additional report to help align with grant reporting requirements.

Expenditure reports are subject to change and the most recent version should be used and will be posted on the OHA CET website under the *Fiscal and Budget Information* tab.

Payments

- OHA will make approximately equal monthly payments to CBO Grantee to reach the total grant award amount.
- The first payment will not be issued until the grant agreement is fully executed (meaning the CBO Grantee has signed and returned the grant agreement, and OHA has signed the agreement as well).
- Please note, for CBO Grantees that are contracting with the state for the first time, disbursements for this award will be made by Electronic Funds Transfer (EFT) once organizations are fully set up in the State system; paper checks will be mailed in the interim.

Administrative Requirements – Insurance

Workers' Compensation

Workers' Compensation is required by Oregon state law, or Oregon Revised Statutes (ORS), and cannot be waived, except in special cases.

- All employers, including Recipient, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017 and provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under *ORS 656.126(2).

*ORS 656.126(2) relates to workers from out of state; not applicable to this scenario.

Commercial General Liability

Commercial General Liability is required by the state of Oregon and cannot be waived.

- Commercial General Liability Insurance covers bodily injury and property damage in a form and with coverage that is satisfactory to the State.
- Coverage shall be written on an occurrence basis on an amount of not less than one million dollars (\$1,000,000.00) per occurrence.
- The annual aggregate limit shall not be less than two million dollars (\$2,000,000.00).
- This insurance shall include personal and advertising injury liability, products and completed operations, contractual liability coverage for the indemnity provided under this Agreement, and have no limitation of coverage to designated premises, projects, or operations.

Automobile Liability Insurance

If the Recipient conducts travel that involves a vehicle to perform allowable program activities to be reimbursed, the CBO must have obtained and maintained Automobile Liability Insurance meeting the following requirements

- The Automobile Liability Insurance must cover Recipient's business use including coverage for all owned, non-owned, or hired vehicles with a

combined single limit of not less than one million dollars (\$1,000,000) for bodily injury and property damage.

- Automobile Liability Insurance from an insurance company or entities that are authorized to transact the business of insurance and issue coverage in the State of Oregon and that are acceptable to OHA.
- Automobile Liability Insurance coverage that is primary and non-contributory with any other insurance and self-insurance.
- The recipient must pay for all deductibles, self-insured retention, and self-insurance if any for the Automobile Liability Insurance.
- This coverage may be written in combination with the Recipient's Commercial General Liability Insurance (with separate limits for Commercial General Liability and Automobile Liability). **Use of personal automobile liability insurance coverage may be acceptable if there is evidence that the policy includes a business use endorsement is provided.**

The auto insurance policy **can** be waived **if**:

1. No one from the organization will be driving a vehicle as part of the work associated with this grant (the budget should reflect this); or
2. Individuals from the organization will be driving their own personal vehicles. Personal vehicles must be covered by personal use auto insurance with a business use endorsement (copy needs to be provided).

Insurance Certificates will be kept on file at OHA.

Project Administrative Technical Assistance and Support

To provide administrative, operational, fiscal technical assistance, and implementation support to funded CBOs, OHA's Public Health Division (PHD) has entered into a contract with The Nonprofit Association of Oregon (NAO).

NAO holds weekly open office hours to provide CBOs with learning opportunities regarding compliance with Federal and State Grants.

CBOs can also get direct technical assistance on an as-needed basis and should reach out to their Community Engagement Coordinator (CEC) with any questions.

Templates of Fiscal and HR policies and procedures will be available to CBOs to assist them with meeting compliance requirements and best practices.

For More Information

Contact us by email at **Community.publichealth@dhsosha.oregon.gov** or send an email directly to your designated Community Engagement Coordinator (CEC) with programmatic and/or budget-related questions.

Document Accessibility

For individuals with disabilities or individuals who speak a language other than English, OHA can provide information in alternate formats such as translations, large print, or braille.

Everyone has a right to know about and use Oregon Health Authority (OHA) programs and services. OHA provides free help. Some examples of the free help OHA can provide are:

- Sign language and spoken language interpreters
- Written materials in other languages
- Braille
- Large print
- Audio and other formats

If you need help or have questions, please contact us by email at

Community.publichealth@dhsosha.oregon.gov

Please visit the OHA Community Engagement Team Website

<https://www.oregon.gov/oha/PH/ABOUT/Pages/CBO.aspx>

APPENDICES LIST

The following documents can be found included below as appendices:

- **Appendix A -- Useful Links & Information**
- **Appendix B -- Public Health Equity CBO Terms and Acronyms**
- **Appendix C -- Reporting Requirements Table**

Appendix A: Useful Links & Information

Provided below is a list of useful links and documents for reference that your CBO may find helpful as you implement the **Public Health Equity CBO Grant**.

CBO FISCAL GUIDANCE -- COMPREHENSIVE EDITION -- 2025-2027

Please Note: *This document is intended to be a living document. All updates will be documented below.*

Version	Description of Update or Revision	Author	Last Revised

Useful Links

- **Oregon Accounting Manual (OAM)**
<https://www.oregon.gov/das/Financial/Acctng/Pages/OAM.aspx>
- **Federal travel per diem rates** can be found here: www.gsa.gov/perdiem
- **"the website" or "The OHA CET website"** - The OHA website referred to throughout this document has documents including but not limited to:
 - Budget Templates
 - Expenditure Report Instructions and Template
 - Gift Card Guidance/Policy

The site can be found here: <https://www.oregon.gov/oha/PH/ABOUT/Pages/CBO.aspx>

- **Equity Grant 2025-2027 FAQs** can be found on the website

Appendix B: Public Health Equity CBO Terms and Acronyms

- a. **Oregon Health Authority** or OHA
- b. **Community-Based Organization** or CBOs are also commonly referred to as Grantee, Recipient, and Awardee.
- c. **Community Engagement Team** or CET is a program within OHA that awards grant funding to Community Based Organizations.
- d. **Community Engagement Coordinator** or CEC is an OHA CET staff member assigned to specific CBOs to help support the CBO's success during this grant opportunity.
- e. **Contract Execution** is when a contract becomes "executed" when the contract is fully signed by both parties or by both the CBO and OHA. Once the CBO signs the contract and returns it to OHA, it is routed through internal approval processes for final review and signature.
- f. **Direct Cost** are costs directly tied to the CBO's grant activities, like staffing, fringe benefits, equipment, supplies, travel and training, or contracts/subcontracts. A direct cost is calculated by a total amount. These costs are different from indirect costs.
- g. **Indirect Cost** is a cost necessary for the functioning of the organization, but which cannot be directly assigned to one service or product. This includes costs that support an organization's operation, which sometimes include rent, utilities, accounting, human resources, and other administrative costs. Indirect costs are usually established as the rate on direct costs and can be used to pay for these items. CBOs can use an established indirect rate as a part of their grant budget, or a standard 15% rate if they do not have an established indirect rate.
- h. **Direct Client Services** are also known as **Direct Services** are considered services and payments toward direct care, housing, utilities, food including groceries, phone, internet, etc. on an individual person basis. Direct client services are not permitted under this CBO grant agreement.
- i. **Equipment** refers to office equipment totaling less than \$5,000 per singular item. Office equipment totaling \$5,000 or more for an individual item is classified as capital equipment. Some examples of this include printers, computers, monitors.
- j. **Capital Equipment** - also referred to as Capital Outlay, is an expenditure for a singular piece of equipment with a purchase price over \$5,000 and expected use of more than one year. Some examples include vehicles, buildings, machinery. **These types of purchases are not permitted under this grant funding opportunity.**
- k. **Federal Funds** are funds received by OHA from the federal government of the United States. Often, Federal Funds given to a CBO by OHA count toward a CBO's Single Audit. Federal funds awarded through OHA are subject to all federal funding compliance requirements.

- l. **General Funds** are funds appropriated to OHA by the Oregon Legislature from the State General Fund. The State General Fund is largely made up of personal and corporate income taxes collected by the Oregon Department of Revenue and can be used flexibly.
- m. **Human immunodeficiency virus** or HIV
- n. **Local Public Health Authority or LPHA** is also will be referred to as Local Public Health
- o. **Program Element** (PE) or program area are any one of the services or group of services as described in the grant agreement.
- p. **Program Element Description** is a description of the activities to be provided under each PE, or program area, as required under the Grant Agreement.
- q. **Request for Grant Application** or RFGA
- r. **Subrecipient** is a CBO grantee receiving federal funds through this grant agreement. Subrecipients are required to conform to all federal funding rules and regulations, and any federal funds received through this grant agreement count toward the organization's annual single audit requirements based on the CBO's fiscal year.

Appendix C: Reporting Requirements Table

APPENDIX C

Grantees should provide a summary of program-related activities and expenditures in reports that are to be submitted electronically via our Grant Application dashboard. If any assistance is needed for submissions, please send our team an email to: community.publichealth@dhsosha.oregon.gov. See the table below for additional details and requirements for the Activity Reports and Expenditure Reports.

REPORTING REQUIREMENTS TABLE

Report Type	Reporting Requirement	Reporting Period(s)	Reporting Frequency	Report Due Dates
Activity Report	<p>Recipient shall provide a summary of program-related activities as described in OHA-approved workplan / scope of work using an OHA-provided “Activity Report Template.”</p> <p>Participant shall participate in program evaluation activities that will be determined by community-based organizations and OHA.</p>	Each 3 month period (quarter) of the Agreement.	Submitted Every 3 months (quarterly) with an evaluation report due at the end of the Agreement period.	<p>The 30th day of the calendar month following the Report Period or last day of the month, whichever comes first.</p> <p>The Evaluation Report is due by the 30th day of the calendar month after the end of the Agreement’s expiration date; conclusion of Recipient’s program-related activities; or Termination of Recipient’s Agreement.</p>
Expenditure Reports for Allowable	Recipient’s cost – expenditure reports shall include a summary	The first Expenditure Report submission	Initial Pre-execution period, then submitted	The 30 th day of the month, following the Report Period, or last day of the

Report Type	Reporting Requirement	Reporting Period(s)	Reporting Frequency	Report Due Dates
Program Activities	of expenditures for the report period, including: a completed Expenditure Report for Allowable Program Activities, and supporting documentation for expenses as requested by OHA, which Recipient shall maintain in accordance with Exhibit B, Section 10, "Records Maintenance, Access."	shall include, if applicable, the Agreement's entire pre-execution period through the current month of the Agreement. Then, Expenditure Reports shall be submitted quarterly through the Agreement's expiration date thereafter.	quarterly thereafter.	month, whichever comes first.

Additional Reporting Requirements

Program-specific reporting requirements may vary across Program Elements and be in addition to the other Reporting Requirements of this section, based on reporting requirements from their respective funders which include Federal and State of Oregon partners.

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