

OREGON WATERSHED ENHANCEMENT BOARD (OWEB) GRANT BILLING INFORMATION for COUNCIL SUPPORT

The following information is intended to help speed up your grant payments. OWEB procedures, rules, and forms must be followed or used for payments to be received without delay. Most forms are available on the OWEB Web page at: http://oregon.gov/OWEB/forms_linked.shtml. (go to **bottom of page**) Grantees may use their own spreadsheet formats to track expenses; however, expenses must be tracked individually, grouped by budget categories (listed in Exhibit A of the Grant Agreement) and listed for the entire duration (beginning to end) of the grant and submitted with each payment request.

OWEB Project Managers have the authority to change budget elements within your Grant Agreement if the changes fall within parameters of the original project application, OWEB's administrative rules, and if they are eligible expenditures as outlined in Exhibit A of your Grant Agreement. An approved budget amendment must be received prior to accruing additional expenses. To request budget changes in your Grant Agreement, use the Budget Amendment Request form provided on page 13.

Grant fund installments will be made on a quarterly disbursement of the biennial grant award. Any variation from quarterly payments requires written justification and documentation to be approved by the OWEB Grant Program Manager.

OWEB payment/billing forms provided to Grantee

1. Request for Release of Funds. (page 3)
2. Tax ID Form. (page 4)
3. Requirements for Travel Expenses, including maximum rates allowed by the State of Oregon and OWEB. (pages 5 & 6) (Mileage rate changed as of 01-01-09 and lodging rates changed as of 10-1-09.)
4. Payroll/Benefits Tracking Form (page 9) (This form is now optional and not required)
5. Council Support Final Costs by Budget Category Form. (page 12)

The most common delays for payments

1. Tax ID information not received (see page 4 for instructions).
2. 25% Non-OWEB match not secured prior to "first" payment request.
3. Receipts are not adequate to cover previous advance payments.
4. Request for Release of Funds form is not signed.
5. Current e-mail address and phone number not listed on Request for Release of Funds form.
6. Request for Release of Funds form does not reflect the same budget shown in Exhibit A of the Grant Agreement.
7. Advances have exceeded the 120 day limit for requiring receipts.

Requesting Release of Funds (NOTE: OWEB will not reimburse Council Support expenses incurred prior to July 1, 2009.)

1. Be sure a signed copy of the Grant Agreement has been returned to OWEB.
2. Fax completed and signed Tax ID Form if required (see instructions on form)

(1)

3. Send the completed Request for Release of Funds to the OWEB Project Manager listed in the Grant Agreement. (If you send the form directly to Salem and not to your Project Manager, Salem staff will return the form to the Project Manager for their signature, which can delay payment for an additional 7-10 days.)
4. Send receipts and invoices with an Actual Expenditure Tracking Sheet (see Page 7) showing which budget category (Exhibit A in the Grant Agreement) expenditures should be applied to.

Invoices and receipts must be legible. Dates, amounts, and descriptions must be clearly readable. Purchase orders and credit card statements are not acceptable; credit and debit receipts and general statements are acceptable only if they show itemized detail. OWEB does not pay finance charges or late fees.

Coordinator payroll/benefits must be billed using one of the following ways; (a) the Payroll/Benefits Tracking Form (page 9 see form for guidance), (b) grantee letterhead showing dates and amounts (page 10) or (c) Contractors invoice. An electronic version of the Payroll/Benefits form is available on the OWEB website (see Council Support Forms).

Fiscal Administration may be billed on grantee letterhead (page 10). However new this year, signature on the Request for Release of Funds form replaces the requirement of submitting letterhead as a receipt for the Fiscal Administration listed on the request form, not to exceed 10% of the total direct costs.

Payroll/benefits and administration expenditures billed in this manner are still subject to audit, so actual receipts, invoices, and records should be kept in your files to back-up expenditures billed to OWEB.

Travel, Lodging, and Meals (page 8). Travel must be broken down by dates, time of departure and arrival and destinations. Receipts for lodging are required. Meals can be claimed by submitting actual receipts or by claiming per diem; however, actual expenses can not be higher than the maximum per diem rates (see example travel log on Page 8.) Tips on meals are not reimbursable. To claim meeting expenses (such as supplies, food and refreshments) you must provide: (1) a meeting agenda (2) a list of meeting attendees and (3) actual receipts for expenditures.

Final Costs by Budget Category (page 12). Complete this form at the end of the project and submit it with final project documentation.

Budget Amendment Form (page 13). If you need to make a change to an item on the budget, see page 14 for instructions and if needed complete this form and submit it along with a justification to your OWEB Project Manager for approval.

If you have questions, call your OWEB Project Manager or OWEB's Salem office at (503) 986-0183. If you know a problem exists or a change to the grant needs to be executed, contact us immediately!

**OREGON WATERSHED ENHANCEMENT BOARD
REQUEST FOR RELEASE OF FUNDS
COUNCIL SUPPORT**



Grantee Name: _____

Grantee's Fiscal Agent: _____ Phone: _____

Project Number: _____ Project Name: _____

Payment Request Number _____ OR Final Request _____

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

**** Double click on the table to get into it and Single click below the table to get out of it****

Budget Category (per Grant Agreement)	Current Budget Amount	Total of All Amounts Previously Paid	CURRENT Request Amount	TOTAL Requested to Date	Remaining Budget
Coordinator Salary & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Risk Mgmt & Accountability Assurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fiscal Administration (not to exceed 10% of subtotal of above)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Receipts/invoices and an **expense tracking spreadsheet** are required to document all funds previously received from OWEB for this project within 120 days of the date of the check.

Signature on this form replaces the requirement of submitting letterhead as a receipt for Fiscal Administration. All other OWEB receipt requirements remain in effect.

By signing this request, I declare that expenses for this project are to the best of my knowledge true, correct, and complete.

Grantee's Authorized Signature: _____ Date: _____

Print Signature Name: _____ Title: _____

Grantee Contact Phone Number for Billing Questions: _____ Fax: _____

Grantee Contact E-mail Address: _____

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: _____ **Date:** _____

July 01, 2009 v1

Taxpayer Identification Form

PROJECT # _____

“DO NOT MAIL THIS FORM – FAX ONLY TO 503-986-0199-ATTN: FISCAL”.

This form is Only Required under the following conditions:

- 1) A Payee has never received a payment from OWEB.**
- 2) The Address or Tax ID Number of the Payee has changed.**

REF: Taxpayer I.D. Number

Federal Law requires us to have your social security number or federal employer identification number on file in order to file form 1099 Misc. at the end of the year. If you do not supply us with this information, your payments may be subject to a 20% withholding.

In order to update our records and validate our reports, and to prevent needless withholding of taxes, please provide the following information for your organization.

<u>CORRECT NAME AND ADDRESS:</u>	_____	

<u>INDIVIDUAL:</u> ()	<u>PARTNERSHIP:</u> ()	<u>CORPORATION:</u> ()
<u>501(c)3:</u> ()	<u>GOVERNMENT:</u> ()	<u>NON-PROFIT:</u> ()
<u>SOCIAL SECURITY NUMBER:</u>	___ ___ -- ___ ___ -- ___ ___	
OR		
<u>FEDERAL IDENTIFICATION NUMBER:</u>	___ -- ___ ___ -- ___ ___	
<u>AUTHORIZED SIGNATURE:</u>	_____	
<u>PRINT OR TYPE NAME AND TITLE:</u>	_____	
<u>TELEPHONE NUMBER:</u>	(_____) -- _____	
<u>FAX NUMBER:</u>	(_____) -- _____	
<u>E-MAIL ADDRESS:</u>	_____	

If you have any questions, contact Leilani Sullivan at (503) 986-0183 (Fax #: 503-986-0199).

Oregon Watershed Enhancement Board
775 Summer Street NE – Suite 360
Salem, Oregon 97301-1290

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://egov.oregon.gov/DAS/SCD/SARS/policies/oam/40.10.00.PO.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 6. The Reason or purpose for all travel expense reimbursement requests must be identified.

Current approved rates are as follows:

1. **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 55 cents per mile (effective 01-01-09)**. 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 and number of miles per trip must be shown for reimbursement.**
2. **Meals:** The in-State per diem rate for meals is \$39 per day (See Page 6 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):

	Prior to	6:00 AM to	12:01 to	After
<u>Initial Day of Travel –LEAVE :</u>	<u>6:00 AM</u>	<u>Noon</u>	<u>6:00 PM</u>	<u>6:00 PM</u>
Meal Allowance Percentage	100%	75%	50%	25%
	Prior to	6:00 AM to	12:01 to	After
<u>Final Day of Travel –RETURN</u>	<u>6:00 AM</u>	<u>Noon</u>	<u>6:00 PM</u>	<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. **Dates, leave/return times must be shown in order to receive reimbursement.**

3. **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.
4. **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.

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

OREGON WATERSHED ENHANCEMENT BOARD
TRAVEL REIMBURSEMENT / ALLOWANCE GUIDELINES
(Lodging costs listed are allowable rates for each individual)

EFFECTIVE OCTOBER 1, 2009 – SEPTEMBER 30, 2010	Lodging / Meals
Standard Rates Rates do not include tax	70.00 / 46.00 plus tax
COUNTIES WITH HIGHER RATES	Lodging / Meals
Jackson / Klamath	88.00 / 56.00
Washington	96.00 / 51.00
Deschutes (9/1 – 6/30)	93.00 / 61.00
Deschutes (7/1 – 8/31)	120.00 / 61.00
Clackamas	91.00 / 61.00
Lane	103.00 / 51.00
Lincoln (9/1 – 6/30)	87.00 / 56.00
Lincoln (7/1 – 8/31)	110.00 / 56.00
Multnomah	120.00 / 66.00
Clatsop (9/1 – 6/30)	92.00 / 51.00
Clatsop (7/1 – 8/31)	132.00 / 51.00 plus tax
Non-Commercial Lodging Rate	25.00
Mileage Rates	January 1, 2009 through ?? = .55/mile August 1, 2008 through Dec. 31, 2008 = .585/mile March 19, 2008 through July 31, 2008 = .505/mile Feb. 1, 2007 through March 18, 2008 = .485/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	

ACTUAL EXPENDITURE TRACKING SHEET (Sample Form Only)

Rainbow Watershed Council
July 01, 2009 to June 30, 2011

Grant # 210-999

Dates	Vendor Name	Invoice Number	Coord. Salary	Operating Costs	Risk Mgt.	Fiscal Admin.	TOTALS
			55,000.00	14,000.00	7,000.00	7,600.00	83,600.00
07/01/09 - 9/30/09	John Markum	Letterhead	6,875.00				6,875.00
	SWCD	Letterhead		1,200.00		900.00	2,100.00
	John Markum	Travel Log		715.20			715.20
10/01/09 - 12/31/09	John Markum	Letterhead	6,875.00				6,875.00
	SWCD	Letterhead		1,200.00		3,000.00	4,200.00
	Best Insurance	42983			3,500.00		3,500.00
01/01/10 - 03/31/10	John Markum	Letterhead	6,875.00				6,875.00
	John Markum	Travel Log		226.00			226.00
	SWCD	Letterhead		1,600.00		600.00	2,200.00
04/01/10 - 06/30/10	John Markum	Letterhead	6,875.00				6,875.00
	John Markum	Travel Log		175.00			175.00
	SWCD	Letterhead		1,600.00		700.00	2,300.00
07/01/10 - 9/30/10	John Markum	Letterhead	6,875.00				6,875.00
	John Markum	Travel Log		295.00			295.00
	SWCD	Letterhead		1,600.00		700.00	2,300.00
10/01/10 - 12/31/10	John Markum	Letterhead	6,875.00				6,875.00
	Best Insurance	59983			3,500.00		3,500.00
	John Markum	Travel Log		250.00			250.00
	SWCD	Letterhead		1,600.00			1,600.00
	Photo Supplies	2391		115.00		900.00	1,015.00
01/01/11 - 03/31/11	John Markum	Letterhead	6,875.00				6,875.00
	SWCD	Letterhead		1,600.00		800.00	2,400.00
04/01/11 - 06/30/11	John Markum	Letterhead	6,875.00				6,875.00
	John Markum	Travel Log		223.80			223.80
	SWCD	Letterhead		1,600.00			1,600.00
		TOTALS	55,000.00	14,000.00	7,000.00	7,600.00	83,600.00

**2009 TRAVEL LOG
RAINBOW WATERSHED COUNCIL**

Home Office: BURNS
For: John Markum

Date	Time Departed	Time Returned	Destination Reason for Travel	No. of Miles	Amount (55 cents per mile)	Meals Actual (*) or Per Diem	Lodging (*) (receipts required)	TOTAL TRAVEL
7/2/09			Davis Creek - supervise fencing	23	12.65			12.65
7/3/09			Davis Creek - supervise fencing	23	12.65			12.65
7/6/09			Davis Creek - supervise fencing	23	12.65			12.65
7/20/09	6:00 AM	4:30 PM	Burns to Bend - network mtg (breakfast)	130	71.50	11.00		82.50
7/24/09	7:00 AM		Burns to Salem - OWEB mtg. (lunch & dinner)	261	143.55	29.25		172.80
7/25/09		8:00 PM	Return to Burns (all meals)	261	143.55	39.00	70.00	252.55
8/10/09			Davis Creek - tree planting	23	12.65			12.65
8/13/09			Davis Creek - tree planting	23	12.65			12.65
8/15/09			Alder Creek - site inspection/final report	21	11.55			11.55
8/20/09	8:00 AM	2:00 PM	Burns to JD - consult w/Grant SWCD	140	77.00			77.00
8/30/09			Casey Property	10	5.50			5.50
9/6/09			Casey Property	10	5.50			5.50
9/7/09			Ruby Ridge - juniper thinning	19	10.45			10.45
9/10/09			Alder Creek - site inspection/final report	21	11.55			11.55
9/19/09			Goforth Ranch - IE project	41	22.55			22.55
				TOTALS	565.95	79.25	70.00	715.20

(*) Receipts required

PAYROLL/BENEFITS TRACKING FORM

July 01, 2009 to June 30, 2011

OPTIONAL - NOT REQUIRED

Grant #: 210-XXX

Purpose: This form helps OWEB track OWEB and non-OWEB sources of council coordinator salary and benefits for the biennium, which include gross wages, payroll taxes, health insurance, retirement benefits, accrued leave liability, and workers compensation insurance.

Instructions: In **column A**, show your estimated Council Support (CS) salary (includes payroll and benefits) for each quarter. The Biennial Total for **column A** should equal the amount for Coordinator Salary and Benefits (CS&B), shown in Exhibit A of your grant agreement. In **column B**, show what you actually spent on CS&B for the quarter. In **column C**, show actual supplements to CS&B for the quarter from all non-OWEB sources. In the remaining **columns (D-F)**, show actual supplements to current CS&B from all OWEB-funded projects (be sure to include the relevant grant number in the column heading). Add more such columns if needed. **DO NOT** enter any numbers in **column G**; totals are automatically calculated across columns.

If you are a new coordinator, beginning with the council mid-way through the 2009-11 biennium, submit a new form showing no previous amounts.

Council Name: _____ **Coordinator Name:** _____

Quarters	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Estimated CS Quarterly CS&B	Actual CS Quarterly CS&B	Actual Non-OWEB CS&B	Actual OWEB Project Mgt CS&B Grant #	Actual OWEB Project Mgt CS&B Grant #	Actual OWEB Project Mgt CS&B Grant #	Actual OWEB Project Mgt CS&B Grant #	Actual OWEB Project Mgt CS&B Grant #	Actual Accumulative Total
07-01-09 to 09-30-09									0.00
10-01-09 to 12-31-09									0.00
01-01-10 to 03-31-10									0.00
04-01-10 to 06-30-10									0.00
07-01-10 to 09-30-10									0.00
10-01-10 to 12-31-10									0.00
01-01-11 to 03-31-11									0.00
04-01-11 to 06-30-11									0.00
Biennial Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Authorizing Signature: _____

Date: _____

Print Name: _____

Telephone: _____

Sample Coordinator Salary and Benefits Reimbursement Letter

NOTE: The letter must be submitted on councils letterhead.

October 01, 2009

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

**From: Rainbow WSC
PO Box 111
Salem, OR 97225**

Grant Number 210-999

Actual Payroll expenses paid for the coordinator John Markum for the period 07-01-09 to 09-30-09 are as follows:

July 2009	2,290.00
August	2,290.00
September 2009	2,295.00
Total Payroll Expenses	\$6,875.00

Authorized Grantee Signature

Date

NOTE: Payroll expenses are gross wages, payroll taxes, health insurance, retirement benefits, accrued leave liability, and workers compensation insurance.

(If the coordinator is a contractor, submit contractor's personal invoice instead of council letterhead)

(also allowed instead of this letterhead is a signed QuickBooks payroll report showing coordinators name)

Sample Fiscal Administration Letter

Optional, Not Required
See page 2

April 1, 2009

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

From: Rainbow SWCD
PO Box 111
Salem, OR 97225

Grant Number 210-999

Administration expenses paid for the period 07-01-09 to 03-31-10 are as follows:

July – September 2009	900.00
October – December 2009	3,000.00
January - March 10	600.00
Total Administration	\$4,500.00

Authorized Grantee Signature

Date

Council Support Final Costs by Budget Category

July 01, 2009 to June 30, 2011

Purpose: The purpose of this form is to provide actual costs and funding sources used by Watershed Councils to fund their operations.

Instructions: In **column A**, list the amounts from the council support grant that were used toward expenses in each of the four budget categories. (This should match the final spreadsheet totals.) In **column B**, list the cash from other sources that was used toward expenses in each of the four budget categories. Include the source of funds in **column C**. In **column D**, list the estimated value of in-kind contributions that were used to offset expenses in the four budget categories. Include the source in **column E**. For the cash and in-kind contributions, do not include other OWEB grants or match that has been used for other grants. Insert additional rows as necessary to include all contributions used for expenses in the four budget categories (delete these instructions for more room on the page.) For a detailed list of eligible expenses in each budget category, see the Watershed Council Support Budget Categories and Definitions.

Council Name: _____

Project #: _____

Budget Category	A	B	C	D	E	F
	OWEB Council Support Grant	Non-OWEB Cash	Source	In-kind Contributions Volunteer Value	Source	Total
Coordinator						0.00
Operating Costs						0.00
Risk Management						0.00
Fiscal Administration						0.00
Biennial Totals	0.00	0.00		0.00		0.00

Total Overall Project Costs \$ _____ (Total dollar value of OWEB & Non-OWEB Cash, In-Kind Contributions and Volunteer value ALL added together.)

Total Non-OWEB Funds \$ _____ (Total dollar value of Non-OWEB Cash, In-Kind Contributions and Volunteer value ALL added together.)

OWEB Match \$ _____ (What dollar value of the Total Non-OWEB Funds are you claiming as OWEB Match. You are required to show a minimum of 25% of the total actual OWEB cash contributions. You may show more than 25%.)

**OREGON WATERSHED ENHANCEMENT BOARD
CS BUDGET AMENDMENT REQUEST FORM**

GRANT NUMBER _____

Grant Budget Categories	Original Budget	Change #1	Change #2	Change #3	Revised Budget
Coordinator Salary and Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Risk Mgt./Accountability Assurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fiscal Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GRANT TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

Grantee Signature: _____

Date: _____

OWEB Project Manager Approval: _____

Date: _____

INSTRUCTIONS

- Grant Budget Categories / Original Budget:** Reproduce each budget category & budget amount exactly as they appear in Exhibit A of your approved Grant Agreement. All Budget Categories (original & proposed) must be shown, even when categories are adjusted to -0-.
- Change Columns:** Show proposed line item budget changes in Change column #1. **(Only enter the amount of Increase or Decrease to each individual budget category).** If, at a later date, you need to request an additional budget change, use Change #2 and #3 columns. 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). Grant Total in Change #1, #2 & #3 columns should always be \$0.00.**
- Grant Total columns:** Grant Total is automatically calculated in these columns. **DO NOT enter any numbers in the Grant Total row. (The Original Budget Grant Total must equal the Revised Budget Grant Total).**
- Revised Budget rows:** Totals are automatically calculated across columns for these rows. **DO NOT enter any numbers in Revised Budget column.**

WHEN A BUDGET AMENDMENT IS REQUIRED

Effective June 1, 2009

The application budget and Exhibit A of the grant agreement are the Grantee's and fiscal agent's statement of how OWEB funds will be spent on the project. The application budget shows budget categories and the various line items under each budget category; Exhibit A shows only the budget categories, which mirror those in the final, approved application budget.

OWEB recognizes that projects can undergo change during the course of implementation, which in turn, might impact the budget. In such cases, Grantees may change the budget as necessary. However, you must seek prior permission from OWEB to change either line items or budget categories by doing the following:

1. Line Item Changes Having No Impact to the Budget Category Amount. Line item changes that have no impact to the overall amount of their budget category require *prior* approval from the OWEB Project Manager in the form of a written justification (email will suffice). The written justification must address all of the following:

- What needs to be changed and why the change is necessary;
- How the change enhances (or at least, does not detract from) the original intent of the project as funded by the Board; and
- How you are able to accomplish the line item from which funds are being shifted.

2. Budget Category Changes. Changes to budget category amounts require prior approval from the OWEB Project Manager in the form of a Budget Change Request form (available at http://www.oregon.gov/OWEB/forms/Budget_Adjust.xls) whenever a Grantee seeks to make either of the following changes to the final approved application budget/Exhibit A:

a) Add funds to an OWEB budget category that had none in the final approved application budget/Exhibit A;

OR

b) Increase any OWEB budget category total amount by:

- More than \$5,000, OR
- Less than \$5,000, but more than 25% of the current budget category for which an increase is sought (e.g., You wish to shift \$1,500 from In-House Personnel to Travel, which has just \$500 allocated. Since the proposed shift is less than \$5,000 but more than 25% of the current Travel budget category, a budget amendment is required.)

If the proposed budget category change does not involve a) or b) above, the Grantee still needs to send an email to the OWEB Project Manager informing them of the change to the Budget Category. In such cases, the Grantee should provide the information requested in #1 above. In all cases, Grantees should be sure to copy their fiscal agent, if different from the Grantee.

Budget change amendments between Capital Lottery funds and Non-Capital funds are not allowed.

This policy is effective as of the above date, and applies to all regular grants (different conditions apply to the Small Grant Program). Changes to the policy will be considered by staff as issues arise.