



# Oregon Department of Fish and Wildlife

Wildlife Division  
3406 Cherry Avenue NE  
Salem, Oregon 97303

## Conservation Program Grant Accounting and Recordkeeping Instructions

### 1. General

The following information is intended to help recipients administer their federal grants, such as those funded under the State Wildlife Grant Program. Forms for reimbursement are found on the Oregon Department of Fish and Wildlife (ODFW) website

<http://www.dfw.state.or.us/wildlife/grants/index.asp>

The project is funded by the U.S. Fish and Wildlife Service (USFWS). As the grantee, ODFW is responsible for administering the grant and making sure the project is conducted in compliance with federal and state regulations. ODFW has passed on those requirements to your organization in the executed grant agreement for this project. The purpose of the following accounting and recordkeeping instructions is to ensure that funds and match credit are applied appropriately to the project and that adequate documentation is supplied, and/or retained by your organization. USFWS and ODFW expect your expenditures to agree closely with the approved budget.

*Note: it is essential that you maintain thorough expenditure and match records and retain them for 6 years after completion of the project.*

### 2. Before Starting Work

Read the ODFW Grant Agreement carefully and ensure that all parties (including subcontractors) performing work on the project are in compliance with its terms and follow the approved project plan. Only the locations, tasks and methods (including specific herbicides) that have been approved by ODFW and USFWS will be reimbursable. See *Exhibit B of the Grant Agreement for project specific and general federal compliance terms.*

Do not conduct any work until the agreement has been fully executed and you receive permission to proceed. ODFW will not allow credit for match or reimbursement for expenses incurred before the grant agreement effective start date or after the end date.

### 3. Amendments

You must receive prior approval for any changes to the budget or the scope of work, as an amendment to the project may be necessary (see Grant Agreement). This can take 1-4 months to finalize, and no work associated with the amendment can begin until it is approved.

### 4. Reimbursement and Match Credit Requirements

#### 4.1 Requests

Requests for reimbursement and/or match credit must include all of the following:

- An invoice from your organization to summarizing the request for funds and match credit.
- ODFW grant forms from <http://www.dfw.state.or.us/wildlife/grants/index.asp>
  - Reimbursement/match declaration (Form A);

- Reimbursement/match worksheet (Form B);
- Third party match declaration (Form D), if applicable
- Supporting documentation, including paid receipts and invoices;
- Note that we are supplying you with Volunteer match logs (Form F) and mileage logs (Form C) which you are required to keep on file for audit purposes. Summarize the information from these logs on Forms B and D.
- **Send all reimbursement requests to:**

**Christina Schmidt**  
**Wildlife Division**  
**Oregon Department of Fish and Wildlife**  
**3406 Cherry Avenue NE**  
**Salem, Oregon 97303**  
[Christina.A.Schmidt@state.or.us](mailto:Christina.A.Schmidt@state.or.us)

#### **4.2 Other requirements**

- Only expenditures and activities that are directly related to the project and identified in the approved project budgets will be reimbursed or credited as match.
- Without full documentation, the expenditure will be disallowed.
- ODFW will reimburse SWG within 45 day of receiving a complete request. Incomplete requests will not be processed until all documentation requirements are met.
- You may submit requests for reimbursement as frequently as once a month or as infrequently as once every 6 months.
- There will be no reimbursements for requests submitted more than 15 days after the end date of the Grant Agreement.

#### **4.3 Matching or Cost-sharing**

Non-federal funds contributing to the project and identified in the project budgets are provided as match for the federal funds. The proportion of match required depends on the type of federal grant. Match includes that contributed by your organization or a third party, such as other agencies, organizations, groups or individuals that are approved partners on the project. Examples of third-party match include: staff contributions from other agencies (including ODFW) or organizations; volunteers groups other than the recipient; landowner labor; and donated services, supplies, materials, and equipment.

- Match for expenditures or in-kind services is credited at the actual cost incurred, not the amount the organization would bill for services.
- Match credit requests may be submitted as match is accrued. It is not necessary to wait until you have a reimbursement request for federal funds.

You must submit match documentation that, cumulatively, is greater or equal to the federal expenditures, e.g., in the case of State Wildlife Grants (SWG), match must be at least 50% of the project total (Table 1). For example, if your first reimbursement request included \$6,000 match expenditures, your second request cannot exceed \$6,000 in SWG funds (e.g., in Table 1, \$4,000 was requested). To keep the match component of the project from falling below 50%, subsequent reimbursements must include sufficient match.

Table 1. Example series of reimbursement requests showing that match expenditures must equal or exceed the SWG expenditures.

Reimbursement request	SWG funds	Match funds	Total for each request	Cumulative total expenditures	Cumulative Match percentage
1	\$0.00	\$6,000	\$6,000	\$6,000	100%
2	\$4,000	\$0.00	\$4,000	\$10,000	60%
3	\$4,000	\$2,000	\$6,000	\$16,000	50%
4	\$2,000	\$2,000	\$4,000	\$20,000	50%
<b>Total</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$20,000</b>	<b>50%</b>

## 5. Instructions for Completing Reimbursement/Match Requests

### 5.1 Invoice

Provide an invoice from your organization to summarize the request for funds and match credit. The detail of the request is given in Form B and supplementary documents (see below).

### 5.2 Reimbursement and Match Declaration (Form A)

Form A and B are linked worksheets in the same Excel file. Fill out the reimbursement Number and Billing period line. Totals for the reimbursement request will automatically fill in from the totals derived from Form B.

The fiscal agent for your organization signs the declaration as a cover sheet for the request.

### 5.3 Reimbursement/Match Worksheet (Form B)

Itemize your expenditures and match on the form and arrange the supporting documentation in the order that they are listed on the form – include the item number on the bottom right corner of each item.

Identify, or share, your expenditures between federal funds or match credit using the columns to the right of the worksheet, as identified in the approved project budgets.

### 5.4 Reimbursement/Match Categories

All expenditures must be accordance with the terms of the Grant Agreement, identified in the project budgets, directly related to work identified in the project narrative, and within the approved project period.

1. **Personnel & Volunteers:** includes project management, technical assistance and labor activities performed by paid staff, volunteers and landowners. Project management includes managing the project on-the-ground, such as oversight to ensure satisfactory project implementation and completion. Percentages of salaries and costs associated with leave accrual or usage, uniforms, memberships, subscriptions, awards, personal equipment, etc. that are not specific to the project are not eligible for reimbursement or as match.

Record the actual hours performing work on this project, NOT percentages of FTE (full-time equivalent position) or salaries.

- **Paid staff:** Itemize the hours and costs for each individual that was identified in the project budget. Duties include technical assistance and labor valued at their actual rate of pay, including Other Personnel Expenditures (OPE; employer paid taxes and benefits), at the time the work was performed. Staff is the recipient's employees for whom payroll taxes are paid and doesn't include subcontractors.

- **Third-party staff:** Itemize the hours and cost for paid staff from other organizations. These may include landowners' staff paid to perform work on the project. Match is credited at actual cost (employee's hourly rate without employer paid costs - OPE) and not at the rate the organization would bill for their services.
- **Volunteers:** Unpaid services performed by individuals for the recipient (or third party). The value of volunteer time must be approved by ODFW and generally will have been set at the budget planning stage. Services are valued at rates consistent with those ordinarily paid for similar work, either in your organization (or third party) or the general labor market. The volunteer rate also includes an estimate for equivalent OPE costs. Alternatively, the mean hourly value for all Oregon occupations ([http://www.bls.gov/oes/current/oes\\_or.htm](http://www.bls.gov/oes/current/oes_or.htm)) (\$21.26 in 2011) can be used. Volunteering landowners and their unpaid family members will have match credited at the rate of their paid employees, or equivalent rates for the type of work.

## 2. Supplies and Services

**Travel:** mileage directly related to accomplishing the objectives and tasks identified in the project narrative and budget are eligible for reimbursement of federal funds and match credit.

The following are conditions that apply:

- Travel must originate and end at the employee's business address (not their home) and use the most direct and usual travel route.
- Mileage for private vehicles is reimbursed or credited as match at the federal mileage rate in effect at the time of travel ([www.gsa.gov/mileage](http://www.gsa.gov/mileage)). As of April 17, 2012, the rate is \$0.555/mile. Travel prior to that date should be at \$0.51/mile. Organizations may use the federal mileage rate for their vehicles if depreciation is not covered by the organization's indirect/overhead rate. Otherwise, a lower mileage rate must be calculated to cover running costs, or actual fuel costs should be claimed for the journey (and supported by a vehicle mileage log).

**General supplies, materials, and equipment:** list all the supplies and materials used on the project such as fencing, pipes, seed, plants, boulders, logs, shovels etc. that are typically "used up" in the course of the project. Indicate the number of units and the unit cost wherever appropriate.

- Supplies and materials must be directly related to the on-the-ground work.
- Equipment repair and maintenance are eligible under this budget category.
- Equipment with a useful life beyond the period of the project generally should be rented and these costs itemized under Contract Services.

**In-kind supplies and materials:** match contributions for project supplies and materials are valued at the actual cost and must be supported by copies of the third-party's paid invoices and receipts. Donations and discounts from suppliers are valued at their usual billable rate.

**In-kind use of equipment:** match contributions for the use of equipment is valued at the hourly rate usual and customary for the specific type of equipment. Methods for determining rates include obtaining quotes from two local rental businesses or an Oregon-based database that contains rates for estimating the value of donated equipment usage.

- 3. Administrative Overhead (indirect):** administrative overhead or indirect is applied to personnel services, supplies/materials and travel (operational costs). It does not apply to contract services costs. Unless an alternative rate has been set for a particular program, administrative overhead must not exceed 10% of the operational costs – this requirement is to maximize funding for on-the-ground project work, rather than administration.

Costs associated with coordinating the project are a function of project management and are the responsibility of the project manager listed under Personnel.

- 4. Capital Outlay:** Capital outlay or expenditures are expenses that add a fixed asset to a business or increase the value of an existing fixed asset. Purchases are normally considered a capital outlay if they benefit a business for more than one year and includes purchases over \$5,000 that an agency will retain over a course of several years - like a tractor, computers, automobile, etc. Capital outlay expenditures are allowed when clearly identified in the approved project budget.

Equipment with a useful life beyond the period of the project generally should be rented, and these costs included under Contract Services.

- 5. Contract Services:** includes the labor provided by contractors (non-employees for whom you or the project partners and landowners do not pay payroll taxes) and organizations that provide services under contract.

Examples of contract services are equipment operators, equipment rentals, contracted work crews, tree planters, herbicide applicators, archaeologists, professional consultants conducting surveys, etc.

*Note that ODFW must approve of sub-contracts under the grant, and all terms of compliance must be passed on to the contractors. Contract categories (e.g., mowing services, herbicide applications) are deemed approved if they are listed in the budget under Contract Services included in Appendix A of the grant agreement.*

## 5.5 Supporting Documents

Supply the following supporting documents, and arrange them in the order that they are listed on Form B – include the item number on the bottom right corner of each item.

### 1. Pay Rate Records for paid staff

- Provide the actual rate of pay (not the billable rate) for each individual staff member on Recipient's letterhead or QuickBooks type of expense transaction sheet.
- The record must show the employee name, title/position, hourly pay rate and OPE costs.
- Only one pay rate record per individual is necessary during the project period, unless the pay rate changes significantly, in which case supply a new record with a subsequent reimbursement request.

*Note: The actual payroll records or timesheets will not routinely be required by ODFW, but your organization should maintain sufficiently detailed time records to show that work was performed on this project, for audit purposes.*

### 2. Travel log (Form C)

- for general travel and use of private vehicle;
- Use this form or suitable mileage log to document use of a work vehicle;

- Include receipts for actual meal expenses and lodging;
- Be sure to delete the sample line before completing your document.

*Note: This form does not need to be provided with the reimbursement request, but retain these records on your files for audit purposes. A sample line has been filled out to demonstrate how the form works.*

### **3. Third Party Match Declaration (Form D)**

In order to receive credit for in-kind match or other contributions from another organization, supply Form D, summarizing the contribution by paid staff (Form E), volunteers (Form F), supplies and services. The form must be signed by the fiscal agent for that organization and not just an employee. Be sure to delete the sample line before completing your document.

*Note: sample lines have been filled out to demonstration how the form works.*

### **4. Third Party Staff Match Log (Form E).**

- The time log shows the dates and hours worked, signed by the employee, and counter-signed by their supervisor and the project manager.
- Be sure to delete the sample line before completing your document.

*Note: This form does not need to be provided with the reimbursement request, but retain these records on your files for audit purposes.*

### **5. Volunteer Match Log (Form F)**

Provide dates of service, the hours worked per day, hourly rate (from the approved budget) and a description of the activity performed. Must have legibly printed or typed names and hand-written signatures of each volunteer and the volunteer supervisor, and be counter-signed by the project manager. Be sure to delete the sample line before completing your document.

*Note: This form does not need to be provided with the reimbursement request, but retain these records on your files for audit purposes.*

### **6. Copies of paid invoices and receipts that meet the following standards:**

- Invoices show they have been paid with the check/transaction number and the word "Paid."
- Clearly indicate the specific items and amounts relating to the project.
- Meet Generally Accepted Accounting Principles (GAAP) including:
  - transaction date;
  - date(s) of service;
  - vendor name, address, and phone number or email address;
  - itemized descriptions of each item or service; unit (hours, each, dozen, etc.); number of units; unit cost; total item cost; and total amount due;

*Note: Credit card receipts aren't eligible for reimbursement/match credit unless they contain the transaction details outlined above. Personal expenditures are not eligible without itemized documentation of reimbursement by the employer.*

## **6. Reporting Requirements**

If the project lasts more than one year, you are required to submit an interim project report describing progress. The reporting period is based on the inception date of the grant that funds your project, rather than the inception date of the Agreement. The due dates are contained in the Agreement.

The final report is due no later than 30 days following the end of the Agreement.

ODFW will provide the project manager with a project-specific report template 4-6 weeks before the end of the reporting period.

The reports must include:

- Expenditures for both SWG and match funds from the inception date through the end of the reporting period. Include expenditures that haven't yet been submitted for reimbursement and match credit;
- Descriptions of the work performed and the methods used during the reporting period in the accomplishment section following each task;
- Explanation of why scheduled objectives or portions of objectives were not completed. If the work could not be performed to schedule, provide a statement of the problem, what actions are being taken and when the tasks will be completed;
- Explanation of why expenditures differ from the original project budget;
- Any additional information that would be helpful in evaluating the strengths and weaknesses of the project methods, materials or assumptions based on expectation of results.

## **7. Oregon Conservation Registry**

Projects must be entered in [The Conservation Registry](#) within 60 days of signing the Grant Agreement. It's incumbent on the project manager to ensure the details of the project, including the location, mapping, partnerships and sources and amounts of funding are entered and maintained in the Registry throughout the life of the project.

## **8. Acknowledgement of Funding**

Project products, such as reports and publications, should acknowledge funding by using the appropriate ODFW and USFWS logos, and language identifying funding support through the SWG Program. This includes any publicity about the funded project, including signage, brochures, newsletters and website publications.

Below is sample language acknowledging the source of funding:

*Partial funding for this project is/was through the Oregon Department of Fish and Wildlife State Wildlife Grant Program grant FXXAFXXXXX in cooperation with the U.S. Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program.*

**OR**

*Funding for this project is/was through the Oregon Department of Fish and Wildlife State Wildlife Grant Program grant FXXAFXXXXX in cooperation with the U.S. Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program.*

Contact Christina Schmidt for the appropriate logos.

## **Questions?**

Contact Christina Schmidt at (503) 947-6317 or [Christina.A.Schmidt@state.or.us](mailto:Christina.A.Schmidt@state.or.us) if you have any questions regarding recordkeeping, completing reimbursement/match requests or documentation.  
Contact Peter Moore at (503) 947-6316 or [Peter.J.Moore@state.or.us](mailto:Peter.J.Moore@state.or.us) with other questions about the grant program.