

Manual 8

Reimbursement Manual

August 2010



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Tab A

General Information

In this tab, you'll learn about:

- ✓ About the Recreation and Conservation Office
- ✓ Top ten things to know about billing
- ✓ How to submit a bill
- ✓ Ineligible costs
- ✓ Where to get help

About RCO

Congratulations! If you are reading this manual, you most likely have been awarded a grant or contract administered by the Recreation and Conservation Office (RCO). This manual describes the documents required by RCO for reimbursement as well as some general policies and procedures.

About RCO

RCO is a state agency that supports the organizations listed below and will handle your reimbursements:

- Recreation and Conservation Funding Board
- Salmon Recovery Funding Board
- Governor's Salmon Recovery Office
- Forum on Monitoring Salmon Recovery and Watershed Health
- Washington Biodiversity Council
- Washington Invasive Species Council

Top Ten Things to Know

1. **You have to pay for stuff first.**

RCO administers grants on a reimbursement basis, which means you pay for the work or materials identified in the grant agreement and then request reimbursement of those costs. RCO does not provide grant funds upfront; except for situations covered by the Salmon Recovery Funding Board cash advance policy (see page 16). You must provide documentation to show that you paid for the work or materials when requesting reimbursement from RCO. "Paid" means a subcontractor or vendor already has received the amount of payment you are seeking from RCO.

2. **RCO will pay only for what is in the contract.**

RCO will pay only for allowable costs, which must be reasonable, necessary, and eligible. A cost is considered reasonable if the work or materials and the cost reflect what a prudent person would have spent under the circumstances. Necessary means an element or item that is required for the project. Eligible means the costs are identified as reimbursement items in the grant agreement, are documented adequately, and are incurred while the grant agreement is active.

3. **You have a contribution too.**

RCO grants are made up of an RCO share and your match, when required. So, the amount RCO pays you is based on what RCO's share is of the total billed. For example, if a grant agreement shows RCO's portion as 50 percent and the match as 50 percent, then RCO will pay you 50 percent of what you bill us. To give an example using dollar amounts: Let's say you receive a \$100,000 grant award with an agreement that calls for a 50 percent match of \$100,000. You submit a bill for \$20,000. RCO will reimburse you up to 50 percent of the amount billed or \$10,000.

If any of your expenditures are paid by other funding sources, such as another grant or a donation, list these costs in the non-reimbursable match field on your billing form. For details and examples, please see tab G, reimbursement examples.

4. **RCO will pay only for what you've spent.**

RCO will not pay more than out-of-pocket costs or the grant percentage of eligible costs, whichever is less. For example, if a total project cost is \$100,000 and RCO's share is 50 percent and your share is 50 percent, each organization is responsible for \$50,000. If you send in a reimbursement request showing expenditures of \$40,000 and documenting \$60,000 in match, RCO will not pay more than \$40,000 (the amount of out-of-pocket costs) and will put the remaining \$20,000 balance toward a match bank for future reimbursement requests for that project. Please be aware that

the complexities associated with these transactions may result in some variations in payment.

5. **Do not use cash.**

RCO will not reimburse for payments made in cash. Do not pay for work with cash, as RCO will deduct these costs from the reimbursement request. Paying in cash does not provide a verifiable audit trail.

6. **RCO holds part of the grant funds to ensure completion.**

RCO may retain a portion of the grant, usually 10 percent, until the project has been completed and all required documentation has been received.

7. **RCO pays quickly.**

RCO generally pays reimbursement requests within 30 days of receiving all necessary documentation. Providing all documents and information required will help ensure you get paid quickly.

8. **Submit a bill no more than monthly and at least once a year.**

You must submit a reimbursement request at least once a year during the state's fiscal year (July 1 – June 30) even if you haven't done any work. This is so RCO can track project progress. Do not submit a bill more than once a month.

9. **Your information is public.**

All information and documentation submitted to RCO is open to public review (Revised Code of Washington 42.56 and 77.85.130(8)).

10. **A Few More Details**

- A. In this manual, the term "sponsor" refers to the recipient of a grant or contract administered by RCO.
- B. You're encouraged to get a statewide vendor number so that payments can be sent directly to your bank through an electronic fund transfer (EFT) process. To do this, visit the Office of Financial Management's Web site at www.ofm.wa.gov/isd/vendors.asp and fill out two forms – a statewide vendor registration form and IRS Form W-9, request for tax payer identification and certification, and then send these forms to the Office of Financial Management.
- C. Your project is assigned a unique six digit number. Along with the six-digit number, there is a letter suffix that designates the type of project. It will look

something like this: 01-2345A. Different types of project allow different costs. Program manuals describe eligible and allowed costs.

Letter suffix

A – Acquisition project

C – Combination (acquisition and development/restoration) or (planning and acquisition project)

D – Development project

E – Education or Education/Enforcement project

M – Maintenance project

P – Planning project

R – Restoration project

N – Non-capital project (planning, assessments, studies, technical assistance etc.)

D. Private landowners who are eligible sponsors are encouraged to consider possible federal tax liabilities. If applicable, RCO will issue an annual 1099-misc tax form to private landowners.

E. Personal service contracts are addressed on page 27.

How to Bill RCO

To submit a reimbursement request, send RCO the materials described below. If these documents are not submitted, RCO will return the request for corrections or deduct specific costs.

1. **A-19.** The A-19 invoice voucher provided by RCO, signed in ink (not pencil), by a representative of the sponsor. The first A-19 is provided with the agreement materials. RCO updates the voucher each time a payment is made and sends you another A-19 that must be used for the next reimbursement request.
2. **Progress Report.** A progress report describing the tasks completed during the reimbursement request period.
3. **Expenditure Summary Forms.** An expenditure summary with the following information. RCO has reimbursement forms that are specific to different types of

projects. RCO encourages the use of these forms. While you don't have to use these forms, you must provide the same level of detail that these forms require.

- A. The date the payment was made.
- B. The name of the vendor or employee to whom the payment was made.
- C. A description of what was purchased or what work or services were performed. Do not simply list subcontractor, job title, per diem, or payroll as a description of what was purchased. Instead, write a brief description of what the contractor or employee did to be paid. For example, write things like site grading, bridge placement, trail maintenance, bookkeeping, or restroom construction.
- D. The amount of the payment.
- E. The payment number, which can be any of the following:
 - i. A check number – a check number creates a verifiable audit trail. Please use check numbers only after the vendor or employee has been sent the check. The intent is to make sure that checks are not being held by the sponsor pending receipt from RCO's reimbursement.
 - ii. Payroll – for payroll records involving more than one payment number, it is acceptable to use "Payroll" as the payment number.
 - iii. Force Account – this means you used your organization's own labor, equipment, or materials. Document these transactions with an internal record, which is to be made available to RCO upon request.
 - iv. "Debit card" can be used when backed up by a copy of the bank statement. The bank statement must show the debit or credit card transaction.
 - v. If using a credit card, you must use the actual check number that paid the credit card debt, the electronic funds transfer payment wire reference number, or a copy of a bank statement showing the payment clearing the account. Transactions must be highlighted and if the amount charged to the grant differs from the bank statement, explain the difference.
 - vi. Document or Journal Voucher Numbers – may be used by state agencies.

Unacceptable payment numbers include: Field order number, purchase order number, invoice number, payment pending, accrued, cash, currency, or anything other than #i-vi listed above.

4. Any additional forms that may be required.

- A. Donation and Expenditure Forms. If you are using a donation as part of your billing, you must provide us with a “non-reimbursable expenditure summary” and either RCO donation forms 205a, 205b, 205c, 205d, 205e, or other documentation that provides the same level of detail. All information required by these forms must be completed for the donation to be allowed. See the “Donation and Equipment Information” section below for additional information.
- B. Equipment purchases must include a copy of the purchase invoice with serial number and model number.

Forms are available on the RCO Web site at www.rco.wa.gov/doc_pages/forms.shtml.

Note: You are required to maintain copies of timesheets, force account transactions, invoices, spreadsheets, or payments. Do not submit these to RCO unless requested to do so. See the section on record retention.

Donation and Equipment Information

Donations can come in several forms:

Donations

- Are third party contributions and may include land, labor, equipment, and materials.
- May be used to match RCO grants provided they are an eligible, integral, and a necessary part of the project.
- May not be counted toward more than one project administered by RCO.
- Must be made during the project timeline and cannot be reimbursed. Also, generally, you cannot make a donation to the project. See force account, page 10.

Donated Real Property

Donated real property is the transfer of privately owned land to you without compensation. A statement of donation must be submitted for each property acquired below appraised or reviewed value when using the difference between appraised value and paid value as part of the donation. Follow Manual 3 policies for donated real property. Manual 3 can be found on the RCO Web site.

Donated Labor

Donated labor is a service provided by a person without compensation. Donated labor may be furnished by professional, technical, skilled, or unskilled labor, or consultants.

When donated labor is involved, the following rules apply.

- Volunteer donation time starts once the volunteer has arrived at the project site and begins work.
- For travel to and from the worksite, you can claim either the hourly labor donation rate or the mileage, not both. If you choose to claim mileage, then donation time starts once the volunteer has arrived at the project site and begins work.
- Labor donations are valued at an hourly rate of pay only and do not include benefits.

Professional and Skilled Labor

A professionally skilled individual is a person who has obtained a professional or technical certification, completed advanced training, has made a living performing those activities, or has such extensive experience in the activity that you can reasonably justify and document valuing the individual's time at a higher rate. Skilled laborers must perform their "skilled" service to be eligible for the skilled labor rate. The following information will help value skilled labor costs:

- Use the hourly rate (total mean wage) as determined by the Department of Employment Security's *Workforce Explorer Washington Web site* for the region where the work is performed: www.rco.wa.gov/doc_pages/reimbursement.shtml or contact the department's Workforce Explorer Washington, 1-800-215-1617, www.workforceexplorer.com.

or

- Document the use of an hourly wage as part of the volunteer's current profession.

When there is no Department of Employment Security job classification similar to the work being done, send RCO a request for an additional job classification that includes the job description, recommended volunteer wage, and documentation that supports the recommended wage.

- Use RCO form 205b to record these donations, or provide the same information this form requires.

Unskilled Labor

This is work performed that generally does not require any experience or technical or special training. To determine the value of donated unskilled labor costs, visit the RCO Web site at www.rco.wa.gov/doc_pages/reimbursement.shtml.

- Use RCO form 205a to record these donations, or provide the same information this form requires.

Donated Equipment

Equipment is considered donated when it is used for a project with no financial reimbursement.

When donated equipment is involved, the following rules apply:

- Equipment valuation must be determined by the actual cost of operating the equipment within the project area, but may not exceed the hourly rental value. Equipment shall always be valued at the most economical rate – hourly, daily, weekly, etc. Valuation rates may be established in two ways:
 - A. Through publications that provide the national or regional average rates for construction equipment including local rental companies.
 - B. Through the rates set by nearby federal, state, or local agencies that own the same equipment.
- When you cannot value the specific equipment, contact your RCO grant manager.
- RCO will not allow equipment donations to exceed the replacement value of the equipment.
- Equipment with a replacement value of less than \$200 cannot be considered a donation.
- The use of personal vehicles will be valued at a per mile cost, not to exceed the State of Washington mileage reimbursement rate, which can be found on the Office of Financial Management Web page: www.ofm.wa.gov/policy/10.90a.pdf.
- Equipment operator services must be valued separately and listed as donated labor.
- Equipment use will not be considered donated if the donor is reimbursed for vehicle costs.
- Stock, such as pack animals, shall be valued at no more than \$45 a day per animal.
- Use RCO form 205c to record these donations, or provide the same information this form requires.

Donated Materials

Materials are considered donated when they are provided to you for free. The value of donated materials must be the market value of the materials at the time used or the donor's cost, whichever is lower. Local vendors may provide these values.

- Use RCO form 205d to record these donations, or provide the same information this form requires.

Donated Services

These are services provided to you for free. The value of the donation is the donor's actual cost for performing the service.

- Use RCO form 205e to record these donations, or provide the same information this form requires.

Prison Labor

Prison labor or corrections labor is the work performed by prisoners or those performing community services in lieu of a fine or jail time. To value the labor, use the donated unskilled labor guidance above.

If workers are paid, deduct the amount the worker is paid from the donated labor rate and claim that amount as a donation. For example: the worker is an unskilled laborer and the hourly labor rate is \$13. If the worker is paid 35 cents an hour, you may claim 35 cents an hour as either a reimbursable or a non-reimbursable expense and you may claim \$12.65 an hour as a donated unskilled labor match for a project.

Exception: This does not apply to Land and Water Conservation Fund projects (See Manual 4 for details).

Staff Labor, Equipment, Materials (Force Account)

Force account occurs when you use your own staff labor, equipment, or materials.

Labor: when your employee works on the project and the tasks are *directly related* to the funded project, the value is the employee's regular rate of pay, including benefits.

Municipalities should be aware of regulations, such as Revised Code of Washington 35.23.352, that place a dollar limit on force account activities.

Equipment: The value of equipment may not exceed the actual cost to use the equipment, as determined by your records.

Materials: The value of the materials may not exceed the actual cost of the materials, as determined by your records.

Wages

For federally funded projects, the Davis Bacon law applies when determining the appropriate wages to pay workers. For all state funded projects, state prevailing wages must be paid.

Davis Bacon information: www.access.gpo.gov/davisbacon/allstates.html.

State prevailing wages: Department of Labor and Industries Web site:
<http://lni.wa.gov/TradesLicensing/PrevWage/Basics/default.asp>

If the project is funded by both state and federal funds, then the higher of the state or federal wage rate must be paid.

Timesheets

All payroll related costs charged to RCO grants need to be documented on a timesheet. Do not submit copies of the timesheet with your reimbursement request unless directed to do so. The timesheet must meet the following standards:

- A. Must reflect an after-the-fact determination of the actual activity of each employee.
- B. Must account for the total activity for which employees are compensated.
- C. Must be signed by the individual employee or by a responsible supervisor having firsthand knowledge of the activities performed by the employee.
- D. Must be prepared at least monthly and must coincide with one or more pay periods.
- E. Budget estimates or other distributions based on a percentage before the work was performed do not qualify.

Travel

RCO allows travel costs to be part of a grant agreement. Mileage will be reimbursed at the state rate, which can be found by following this link:
www.rco.wa.gov/doc_pages/reimbursement.shtml.

For planning, maintenance, and education projects, mileage should be identified as an eligible cost in the grant agreement on the Eligible Reimbursement Activities sheet.

For capital projects, mileage is allowed as one of the many activities that may occur under "architecture and engineering" or under "administration" for acquisition projects.

Generally RCO requires you pick an option of how you will seek reimbursement, please note you can mix these choices for different elements of the project.

1. Transportation costs are reimbursed at the current state mileage rate and a mileage log must be maintained to verify miles charged. With this option, no other vehicles charges will be allowed, such as insurance, oil changes, repairs, maintenance, or lease payments.
2. Short-term rental of a vehicle, generally one to seven days. With this option, you can be reimbursed for the rental and fuel (calculated as a lump sum). Mileage is not reimbursed. May include lump sum fuel to refuel the vehicle.
3. Combination. With this option, you can be reimbursed for long-term lease of a vehicle as well as mileage. The mileage depends on the type of vehicle being leased and is listed on the General Services Administration Web site at www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=8264&contentType=GSA_OVerview.

NOTE: You can be reimbursed for fuel used by equipment on a worksite, such as backhoes, tractors, or chainsaws. This is allowable for equipment that you own, donated equipment, or equipment owned and operated by volunteers.

Compliance with All Laws

You must comply fully with the project agreement, grant program policies, RCO policies, and all applicable federal, state, and local laws, orders, regulations, and permits.

Requirements for Federally Funded Projects:

- Non-profit organizations are subject to the requirements of Office of Management and Budget (OMB) Circular A-122, Cost Principles for Non-Profit Organizations. This circular can be found at: www.whitehouse.gov/OMB/circulars/a122/a122.html
- Federally-recognized Indian tribes and state and local governments are subject to the requirements of OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments. This circular can be found at: www.whitehouse.gov/omb/circulars/a087/a87_2004.html
- Educational institutions are subject to the requirements of OMB Circular A-21, Cost Principles for Educational Institutions. This circular can be found at: www.whitehouse.gov/omb/fedreg/2005/083105_a21.pdf.gov/

Record Retention

You must keep the following documents on file for at least six years after RCO closes the project. Please do not submit to RCO unless requested:

- A. Invoices
- B. Timesheets
- C. Copies of payments (checks, warrants, bank statements, etc.)
- D. Copies of force account transactions
- E. Mileage log
- F. All books, records, documents, data, and other materials relevant to the grant agreement.

These records may be inspected, reviewed, copied, or audited by authorized federal or state officials. If any litigation, claim, or audit is started before the end of the six years, you must keep the records until all litigation, claims, or audit findings involving the records have been resolved. The records must support all project related costs and billings provided to the RCO.

If an auditor's inspection of records discloses any improper or incorrectly claimed reimbursements, RCO will notify you in writing about its decision on a proposed corrective action plan within six months after receiving the auditor's report.

Audits

Each year, RCO will send a letter to sponsors who receive federal funds describing audit requirements. The letter will require sponsors who spent more than \$500,000 in federal funds within the sponsor's fiscal year to complete an Office of Management and Budget Circular A-133 audit. If the sponsor spent less than \$500,000, the letter will ask the sponsor to mark the appropriate box showing audit information, sign, and return it to RCO.

The Office of the Washington State Auditor generally will perform the A-133 audit for state and local governments. Other kinds of sponsors must hire a certified public accounting firm to conduct the A-133 audit. Sponsors must send RCO a copy of the audit report.

Failure to complete the audit (or receive an extension from the federal cognizant agency) by the due date will result in suspension of all agreements and reimbursements. See definition in Tab E.

RCO will conduct additional sponsor reviews. This monitoring is a more detailed review of selected reimbursement requests, such as actual invoices paid, timesheets and cost allocations, proof of payment (copies of checks that were issued and bank statements that show when payments have cleared), salary and benefit rates for employees, documentation of volunteer hours or other donations, and any other items the organization deems necessary to support the invoices amounts.

Billing Deadlines and Limits

You must bill RCO at least once during the state's fiscal year (July 1 – June 30) and not more frequently than once a month.

Even if you haven't spent any money in a year, you must fill out and sign an A-19 invoice voucher showing no expenditures or match, and send it to RCO along with a progress report. Progress reports must detail progress made to date or describe the circumstances delaying implementation. If you are unable to spend your grant in a timely manner, you could lose the funding.

If you anticipate not spending as much as your grant allows, please let your grant manager know. Leftover money may be moved to another project that only received partial funding.

RCO reserves the right to delay processing reimbursement requests under \$500.

When you finish a project, send a final reimbursement request with all required documentation to RCO by the date identified in your project agreement milestones. You will not be paid until all documentation has been received.

Ineligible Costs

Sponsors must review policy manuals for eligible and ineligible costs. The following costs are not eligible; this list is not all inclusive.

- Indirect and organizational costs not directly associated with the project
- Bad debts, including any losses arising from uncollectible accounts or claims
- Ceremonial expenses
- Fines and penalties
- Lobbying
- Interest and other financial costs
- Costs associated with preparing and presenting a grant application

- Attorney fees (may be eligible when associated with draft and legal review of easement language)

Some of these costs may be approved by the RCO director or designee on a case-by-case basis.

Policy Manuals

This manual provides basic information about the payment process and is to be used with individual grant program policy manuals, which provide additional details.

General Policy Manuals

Manual 3	Acquiring Land: Policies
Manual 4	Development Projects (Applies to Restoration as well)
Manual 7	Funded Projects: Policies & Project Agreement

Grant Program Policy Manuals

Manual 21	Aquatic Land Enhancement Account (ALEA)
Manual 9	Boating Facilities (BFP)
Manual 12	Boating Infrastructure Grant Program (BIG)
Manual 11	Firearms and Archery Range Recreation (FARR)
Manual 20a, 20b	Family Forest Fish Passage Programs (FFFPP)
Manual 15	Land and Water Conservation Fund (LWCF)
Manual 16	Recreational Trails Program (RTP)
Manuals 12, 13, 14	Nonhighway and Off-Road Vehicle Activities (NOVA)
Manual 6	Riparian Habitat (RHP)
Manual 18	Salmon Habitat Recovery (SRFB)
Manual 10a, 10b, 10f	Washington Wildlife and Recreation (WWRP)
Manual 17	Youth Athletic Facilities (YAF)

Need Help?

Contact RCO staff

- Your grants manager (to see which staff person manages your grant program by geographic area, visit the RCO Web site at: www.rco.wa.gov/grants/index.shtml#)
- RCO fiscal staff at: www.rco.wa.gov/about/contact_by_program.shtml#fiscal.

Recreation and Conservation Office

Natural Resources Building

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Olympia, WA 98501

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Telephone: (360) 902-3000

FAX: (360) 902-3026

TTY: (360) 902-1996

Web site: www.rco.wa.gov

Forms Required to Get Reimbursed

Form	Project Type							
	Acquisition ¹	Development/ Restoration	Education and Enforcement	Maintenance	Non- Capital	Combination (Acq/Dev/Rest)	Combination (Acq/ Planning)	Personal Service
A19	R	R	R	R	R	R	R	R
Progress Report Acquisition-Form 201 Dev/Rest-Form 202 All Others-Form 210	R	R	R	R	R	R	R	
Acquisition Final Report Form 203	RF					R	R	
Acquisition Exp Summary Form 247	R					R		
Dev/Rest Final Report Form 204		RF				R		
Dev/Rest Exp Summary Form 207		R/O				R		
Dev/Rest Non-Reimb Form 208		R/O				R/O		
Other Final Report Form 245			RF	RF	RF	RF	RF	
Other Exp Summary Form 248			R/O	R/O	R/O	R/O	R/O	
Other Non-Reimb Form 249			R/O	R/O	R/O	R/O	R/O	
ORV Educ & Enforc Form 250			R					
ORV Sports Park M&O Form 251				R				
Donated Unskilled Labor Form 205a	O	O	O	O	O	O	O	
Donated Prof Labor Form 205b	O	O	O	O	O	O	O	
Donated Equipment Form 205c	O	O	O	O	O	O	O	
Donated Materials Form 205d	O	O	O	O	O	O	O	
Donated Services Form 205e	O	O	O	O	O	O	O	

Note: R = Required, RF=Required with Final billings, O = Optional. The A-19 and progress report are always required. The costs being billed determines if one or both expenditure summary forms must be submitted.

¹ See Tab D – Acquisitions, more supporting documentation is required

Tab B

Salmon Recovery Funding Board Cash Advances

In this tab, you'll learn about:

- ✓ The cash advance policy for the Salmon Recovery Funding Board
- ✓ How to satisfy the debt

Salmon Recovery Cash Advance Policy

The Salmon Recovery Funding Board (SRFB) recognizes that sometimes project sponsors may not have the cash flow needed to implement parts of approved projects. So short-term cash advances are available.

To comply with federal rules and state law, RCO has established an advance policy for private entities and one for public and quasi-public entities. A public or quasi-public entity is defined as an entity established or authorized by law that would not constitute a private service provider under Revised Code of Washington 43.88.160(4)(e).

For all sponsors – private, public, and quasi-public – the following shall apply:

- Advances may not exceed 90 percent of the balance of the RCO share of the agreement and may be restricted to less than that amount.
- Advances are not automatically granted. RCO may decline any request it deems necessary to ensure the integrity of the program.
- RCO reserves the right to inspect your records on any advance.

Public and Quasi-Public Entities

- The sponsor must send RCO a request that includes an A-19 Invoice Voucher and a cash advance form (Form 246).
- Advance requests shall be submitted no more frequently than every 90 days.
- Advances shall be approved for periods to cover only expenses anticipated over the immediate 90-day period.
- Advances must be fully and properly expended within 90 calendar days of receipt.
- Billings must be submitted within 120 calendar days of receipt of the advance and proof of expenditures properly and fully made.

Private Entities

- The sponsor must send RCO a request that includes an A-19 Invoice Voucher and a cash advance form (Form 246).
- Advances shall be approved for periods to cover only expenses anticipated over the immediate 30-day period.
- Advances must be fully and properly expended within 30 calendar days of receipt.
- Billings must be submitted within 30 calendar days of termination of the advance and proof of expenditures properly and fully made.
- No more than three advances may be active at any one time. Paperwork for prior advances must be current in order to receive another.

Satisfying the Advance

Advances are satisfied after the sponsor has submitted and received approval of an A-19 Invoice Voucher and the appropriate documents. The invoice must reflect the full amount of expenditures and amount of match required to receive the advance. Adequate match also must be provided.

Noncompliance with the Advance Policy

Failure to comply with the RCO cash advance policy and requirements shall result in the following:

- A first noncompliance offense shall result in suspension of all advances for three months for the sponsor.

- A second noncompliance offense shall result in suspension of all advances for six months for the sponsor.
- A third noncompliance offense shall result in suspension of all advances for the sponsor.
- For any offense, repayment of the advance plus a 1 percent per month fine on any unaccounted for advance balance.

Additionally, RCO may:

- Make a referral to the Attorney General or State Auditor if expenditures cannot be properly accounted for.

The RCO director may authorize changes to this policy for individual projects. This section applies to SRFB projects, Estuary and Salmon Restoration Program projects, Family Forest Fish Passage Program, and Puget Sound Acquisition and Restoration projects.

Tab C

Invoice Voucher

Instructions

In this tab, you'll learn about:

- ✓ How to complete a request for payment by RCO

Items Sponsors must Complete (Items 1-4)

1. **By/Title:** Sponsors must sign and return invoices with an original ink signature or payment will not be made.
2. **Billing Period:** Enter when costs were incurred. The first billing period for the first invoice should start with the effective date of the project agreement.
3. **Final Billing:** Indicate if this will be your last bill by checking yes or no.
4. **Costs for this Billing:** This section has three columns: Expenditures, Non-Reimbursable Match, and Total. Enter all costs for this billing by category.

Verify all the Pre-printed Information (Items A-H)

- A. **Sponsor:** Organization name that is responsible for the project.
- B. **Project Number and Project Name:** RCO assigned number and name for your project.
- C. **Invoice Number:** Incremental invoice number assigned.
- D. **Project Agreement:** Grant funds (RCO and match) approved in the project agreement.

- E. Previous Billings: Eligible costs submitted in previous billings.
- F. For RCO Use Only: Brief comment section to highlight issues you should be aware of. Look for such things as: Exceeds A&E limit, exceeds Administration limit, etc.
- G. Agreement Information: Funding breakout between the RCO funds and your match displayed as both the dollar amount and percentage.
- H. Previous RCO Reimbursements: Information about past billings submitted.

RCO will mail a new A-19 invoice voucher for your next payment with each check or as a separate letter if you receive electronic payments. Please do not use copies of the A-19 form, fields on the form change with each payment.

Tab C: Invoice Voucher Instructions

Washington State Recreation and Conservation Office (RCO)				FORM A-19 State of Washington			
Agency Name				INVOICE VOUCHER			
Washington State Recreation and Conservation Office (RCO)				Sponsor's Certificate. I hereby certify under penalty of perjury that the items and total listed herein are proper charges for materials, merchandise or services furnished and/or services furnished to the State of Washington, and that all goods furnished and/or services rendered have been provided without discrimination because of age, sex, marital status, race, creed, color, national origin, handicap, religion or Vietnam or disabled veterans status.			
P.O. Box 40917							
Olympia, WA 98504-0917							
Sponsor				BY _____			
A				1			
				(TITLE) (DATE)			
To Be Completed By Sponsor							
Project Number		Invoice #		Billing Period		This is a Final Billing?	
Project Name		From		To:		Yes [] No []	
		Previous Expenditures To Date				Costs For This Billing	
CATEGORIES:		Expenditures		Expenditures		Non-Reimbursable Match	
Agreement		Reimbursable Match		Total		Total	
Acquisition							
Land							
Incidentals							
Land/Inc Subtotal							
Admin Costs							
Acquisition Total							
Development							
Construction							
A&E							
Development Total							
Non-Capital							
Non-Capital Costs							
Equipment							
Non-Capital Total							
TOTAL							
FUNDING & EXPENDITURE FORMULA							
For RCO Use ONLY							
Agreement Information				Previous IAC Reimbursements			
Sponsor:				Total Billed			
RCO Federal:				RCO Share Billed			
RCO:				RCO Share Approved			
RCO:				Advance Balance			
RCO:				Match Owed Balance			
Agreement Total:				RCO Share Retained			
				RCO Share Paid			
				Donation Bank			
Doc Date		Current Doc. No.		Ref Doc#		Vendor Number	
Tran Code		Fund		Appn Index		Prog Index	
210						Sub Obj	
						Project #	
						Amount	
						Invoice #	
Certification For Payment							
Project Manager/Date		Release Final Pmt []		Division Supervisor/Date		Accounting/Date	

Tab D

Project Type Details

In this tab, you'll learn about:

- ✓ Billing requirements for different types of projects
- ✓ Requirements for personal services contracts

Each type of project has different requirements.

Some projects are limited in what may be billed to RCO and may require further forms. Please see page 16 for a listing of all required forms by project type.

Acquisition Projects

In addition to the standard A-19 invoice and backup described on page 4 acquisition projects may require the additional following forms:

- Progress Report –You may use our Acquisition Checklist (Form 201) report for **each property**, including donated land.
- Expenditure Summary – You may use our Acquisition Expenditure Summary (Form 247) for **each property**, including donated land.

Please see your signed grant agreement's eligible reimbursement activity report or Manual 3 (www.rco.wa.gov/documents/manuals&forms/Manual_3_acq.pdf) for further guidance on any acquisition questions, including eligible and ineligible costs. Or contact your grant manager.

Development and Restoration

In addition to the standard A-19 invoice and backup described on page 4, development and restoration projects may require the additional following forms:

- Progress Report –You may use RCO's Development/Restoration Checklist (Form 202) report for **each worksite**.
- Expenditure Summary – You may use RCO's Development/Restoration Expenditure Summary (Form 207) for **each worksite**.

Additional information required:

- At the completion of the project submit:
 - o A copy (electronic or hard copy) of as-built or as-completed drawings, and
 - o Development/Restoration Project Final Report (Form 204).

Please contact your grant manager or see Manual 4 (www.rco.wa.gov/documents/manuals&forms/Manual_4.pdf) for further guidance on any development and restoration questions, including eligible and ineligible costs.

Education and Enforcement

In addition to the standard A-19 invoice and backup described on page 4, education and enforcement projects may require the additional following forms:

- Progress Report –You may use RCO's Other Checklist (Form 210) report for **each worksite**.
- Expenditure Summary – You may use RCO's Other Expenditure Summary (Form 248) for **each worksite**.

Additional information required:

- NOVA ORV Education and Enforcement (Form 250). This report should be submitted each quarter, but not less than once a year.

Other Project Final Report or document is due at the completion of the project (Form 245)

Please contact your grant manager or see the program manuals below for further guidance on any questions, including eligible and ineligible costs.

- www.rco.wa.gov/documents/manuals&forms/Manual_16-RTP.pdf
- www.rco.wa.gov/documents/manuals&forms/Manual_13-NOVA-EE.pdf

Maintenance

In addition to the standard A-19 invoice and backup described on page 4 maintenance projects may require the additional following forms:

- Progress Report –You may use RCO's Other Checklist (Form 210) report for **each worksite**.
- Expenditure Summary – You may use RCO's Other Expenditure Summary (Form 248) for **each worksite**.

Additional information required:

- NOVA ORV Sport Park Maintenance and Operation (Form 251). This report should be submitted each quarter, but not less than once a year.
- Other Project Final Report or document is due at the completion of the project (Form 245)

Please contact your grant manager or see the manuals below for further guidance on any questions, including eligible and ineligible costs.

- www.rco.wa.gov/documents/manuals&forms/Manual_16-RTP.pdf
- www.rco.wa.gov/documents/manuals&forms/Manual_14-NOVA.pdf

Non-capital

In addition to the standard A-19 invoice and backup described on page 4, non-capital projects may require the additional following forms:

- Progress Report – Use RCO's Other Checklist (Form 210) report for **each worksite**.
- Expenditure Summary – Use RCO's Other Expenditure Summary (Form 248) for **each worksite**.

Additional information required:

- Boating Facilities Project Design Documents. Submit one copy of the construction design documents funded by the project. These documents should be provided before submitting the final bill.
- NOVA planning documents. Submit one final copy of the final plan, study, or construction documents described in the project agreement. Documents should be sent before the final bill.

- Salmon Habitat Assessment or Feasibility Study. Submit a draft copy for review. The final copy should be sent before the final bill.

Guidance on planning, assessments, feasibility studies, research projects can be found by referencing the applicable policy manual for the appropriate program. Please refer to page 14 for a complete list of policy manuals.

Please contact your assigned grant manager or see specific grant manuals for further guidance on any questions, including eligible and ineligible costs.

The only eligible costs for reimbursement are those listed in the scope of the project agreement.

The following list of possible eligible costs in the non-capital and capital categories for other grants. Refer to the program policy manual for the list of authorized costs.

- Advertising
- Maintenance
- A-133 Audit
- Permits
- Communications
- Photography
- Comprehensive plans
- Planning and design costs
- Computer software
- Postage
- Construction drawings
- Printing, binding, copying
- Environmental assessments
- Publications
- Feasibility and pre-construction studies
- Forms, maps, stationery, photographs
- Operating expenses
- Rental and leases of equipment
- Fuel
- Scientific research
- General supplies
- Site master plans
- Liability insurance
- Telephone
- Mapping/GIS
- Vehicle Mileage

Capital Equipment

- Computer
- Motorcycle
- Snowmobile
- Truck

Equipment purchases are allowable when:

- The grant program permits the purchase of equipment and
- Equipment is included in the project agreement as an eligible reimbursement activity; and

Equipment purchased with grant funds has an outside obligation from the granting source, federal or state. At the end of an agreement period, the sponsor may continue to use the equipment if the equipment is used for the original purposes paid for by the grant. When the equipment is no longer used for the purposes identified in the agreement, the sponsor must follow the equipment management and/or disposal policies identified in the program policy manuals. If no policies are specified, contact RCO staff for instructions regarding disposal.

Combination Projects

There are two types of combination projects:

- Acquisition and development or restoration
- Acquisition and planning

For these see the appropriate section of this manual.

Personal Service Contracts Documents Required for Reimbursement

Additional documents needed are:

- Supporting documentation that shows the calculation of hours and the rate.
- Any other items requested for reimbursement must be documented in the supporting documentation.

Any required reports and other deliverables must be provided before the final payment of the agreement.

Tab E

Definition of Terms

A-19 Invoice voucher: State form that summarizes expenditures, non-reimbursable match, and total costs for a specific period of time. Unique to each agreement and only available from PRISM.

Acquisition: Projects that may acquire both fee and less than fee interest in real property.

Administrative costs: Those costs in an acquisition project that do not include the direct land purchase or related incidental costs, limited to no more than 5 percent of the total acquisition.

Architectural and Engineering services (A&E): Costs that support construction of the project, typically design and consultant services.

Billing period: The specific period of time in which costs were incurred for the project.

Construction costs: Specific costs directly related to the execution and construction of the project, including the cost of permits.

Corrections labor: Work performed by a person due to a sentence passed down by the criminal justice system or through work release while incarcerated.

Corrective action plan: A plan provided by a sponsor detailing how he or she will correct a non-compliance item.

Development projects: Involve the construction of new structures and the improvement, renovation, or rehabilitation of an existing facility or site.

Donated equipment: Equipment used for a project with no financial reimbursement paid to owner of the equipment.

Donations: Contributions to the project from third parties who are not reimbursed by the sponsor.

Donation forms: Miscellaneous forms used by the sponsor to report donations from third parties who receive no financial compensation from the sponsor.

Donated labor: Labor provided by a person who receives no financial reimbursement for his or her time from the sponsor.

Donated materials: Materials provided to the project at no financial cost to the sponsor.

Donated real property: The transfer of privately owned real property to the sponsor at no financial cost.

Education: Projects that support or involve educational programs or activities.

Eligible costs: Specific costs as identified in the project agreement's eligible reimbursement activities report.

Expenditure summary: A form that provides required, summarized information about eligible costs for which the sponsor wants to be reimbursed.

Federal cognizant agency: The federal agency which, on behalf of all federal agencies, is responsible for implementing the requirements of the Single Audit Act.

Final billing: The last request for reimbursement, required within 90 days of the end of a project.

Force account: When the sponsor uses its own labor, equipment, or materials toward a project.

Incidental costs: Costs incurred in purchasing land but do not include the land or administrative costs.

Land costs: The direct cost of purchasing land, leases, improvements, rights, or easements.

Maintenance: Projects that involve activities that maintain existing facilities and areas.

Mileage rate: The current state per mile rate used for reimbursing vehicle costs.

Non-capital: Projects that involve planning activities or the purchase of equipment.

Non-reimbursable expenditure summary: A form that provides required, summarized information about eligible costs for which the sponsor does not want to be reimbursed and which are used for sponsor "match" share only.

Non-reimbursable match: Eligible expenditures, force account expenditures, other grants, and donations that are not reimbursed and will be used for sponsor "match" share only.

(OMB) Office of Management and Budget Circular A-133 audit: An audit that is required for federally funded projects where the sponsor has spent \$500,000 or more from all federal funding sources during the sponsor's fiscal year.

Personal Services Contract: Agreement with a consultant to provide professional or technical expertise to accomplish a specific study, project, task or other work statement.

Pier Diem: The current state rate used to reimburse for lodging, meals, and mileage.

Pre-agreement costs: Costs incurred before an executed project agreement; those costs necessary to get a project to pre-construction phase (i.e. architectural and engineering fees, permits).

Professional/skilled labor: Labor performed by a professionally skilled individual who has obtained a professional or technical certification, completed advanced training, has made a living performing those activities, or has such extensive work experience in the activity that the sponsor can reasonably justify and document valuing the individual's time at a higher value. Skilled laborers must perform their "skilled" services to be eligible for skilled labor rates.

Progress report: A report that details the costs and progress of the project for a specific period of time.

Project sponsor: The recipient of grant funds administered by the RCO.

Reimbursement: Payment of costs deemed eligible and allowable in the project agreement and that already have been paid by the sponsor.

Unskilled labor: Work performed that generally does not require any experience or technical or special training.

Tab F

Reimbursement Forms

SRFB Cash Advance Form

- SRFB Request for a Cash Advance (Form 246)

Acquisition Forms

- Acquisition Property Checklist (Form 201)
- Acquisition Expenditure Summary (Form 247)
- Acquisition Final Report (Form 203)

Development/Restoration Forms

- Development/Restoration Checklist (Form 202)
- Development/Restoration Expenditure Summary (Form 207)
- Development/Restoration Non-Reimbursable Match Summary (Form 208)
- Development/Restoration Final Report (Form 204)

Other Forms

- Other (Non-Capital, Education, Maintenance) Checklist (Form 210)
- Other (Non-Capital, Education, Maintenance) Expenditure Summary (Form 248)
- Other (Non-Capital, Education, Maintenance) Non-Reimbursable Match Summary (Form 249)

- Other (Non-Capital, Education, Maintenance) Final Report (Form 245)
- ORV Education And Enforcement (Form 250)
- ORV Sports Park Maintenance & Operation (Form 251)

Donation Forms

- Donated Unskilled Labor Contributions (Form 205a)
- Donated Professional And Skilled Labor Contributions (Form 205b)
- Donated Equipment Contributions (Form 205c)
- Donated Materials/Stock/Vehicle Contributions (Form 205d)
- Donated Service Contributions (Form 205e)

Tab G

Reimbursement Examples

- Acquisition reimbursement example – 10-2001A
- Development/Restoration reimbursement examples – 10-1021D and 10-1001R, which includes non-reimbursable match
- Non-capital reimbursement example – 10-7223E