

## Grant Reimbursement Guidelines

These guidelines outline the grantee's responsibilities in managing a Utah State History (USH) or Certified Local Government (CLG) grant project. When grant reimbursement is requested for a portion of project costs, or matching share is claimed, adequate records are essential. There must be specific supporting evidence for EACH item of cost claimed—*estimates are not specific enough*.

Find the reimbursements forms you need at [http://history.utah.gov/orgs\\_and\\_govs/reimbursement.html](http://history.utah.gov/orgs_and_govs/reimbursement.html)

If you have any questions about these instructions, please contact Debbie Dahl at 801/533-3537 or [ddahl@utah.gov](mailto:ddahl@utah.gov). We will do our best to work things out with you.

## Purchasing items or services (consultants, contractors, etc.)

### Before spending money

Before making any purchases or hiring a consultant or contractor, review the Scope of Work section of your grant contract with the State History staff member who is overseeing your project. This will help you avoid spending money on things that will not be eligible for grant reimbursement.

Your State History staff advisor can also assist you in developing a Request For Proposals (RFP) for projects that are going out to bid. He or she can help make sure that all the right information is included in the RFP.

### Spending money

#### 1) Bids/Selection

Bid requirements vary based on how much the item or service costs.

- Under \$1,000: No bids required, though we recommend that you shop around.
- \$1,001 to \$5,000: Telephone quotes from at least two (preferably three) vendors are required. (See Bid Sheet.) If there is only one vendor for the item or service in your area, submit a statement to that effect.
- Above \$5,000: Written, detailed competitive bids from at least three vendors are required.

*Governmental entities may use their own procurement procedures and provide a statement describing those bid/procurement procedures.*

#### 2) Reimbursement documentation

All purchases must be backed up by the following:

- **Invoice or receipt** - Itemized, detailed invoice/receipt showing:
  - Date of service/purchase
  - Quantity of item purchased
  - Detailed description of goods and services.

*(A debit/credit card summarized receipt is not sufficient.)*

- **Proof of payment.** This is usually a canceled check (front and back.)
  - Government agencies may submit copies of official payment ledgers in lieu of a canceled check.
  - Non-governmental grant recipients may either:
    - Provide copies of front and back of canceled check, or;
    - Provide a copy of the cleared check sheet the bank provides, with processed date underneath, or;
    - Provide a copy of the front of the check (copied before giving it to the vendor) *and* a copy of the bank statement showing the check clearing the bank account.

## **Personnel costs:**

### **1) Paid employees:**

- If virtually all of an employee's time is devoted to a grant-eligible activity (i.e. preservation planning), their time-keeping is simple: the total number of hours and the dollar amount should be recorded on one line of the Time and Expense Sheet and verified by an attached letter from the human resource department (or equivalent.)
- If only certain activities of an employee are eligible, then a regular Time and Expense Sheet is required. Daily totals are recommended, but totals based on pay-period increments, e.g., every two weeks are acceptable.

**2) Volunteers** - Volunteer services may be furnished by professional and technical personnel, consultants, and other skilled and unskilled labor. Although donated time is not reimbursable, it frequently is used as matching share if it is an integral and necessary part of the approved work.

The following support documentation is required for all donated volunteer time.

- A detailed Time and Expense Sheet for grant activity services performed by each volunteer. Records must show the actual hours worked and the specific duties performed. The individual who performed the work must sign each time sheet.
- Volunteer time must be counted at Federal minimum wage (currently \$7.25 per hour) unless a professional rate applies and is justified in writing.
  - If a volunteer furnishes his or her professional services, these services can be valued at their regular rate of pay. (For example, if a carpenter or bookkeeper donates carpentry or bookkeeping services to the project, these services may be valued at the hourly rate the carpenter or bookkeeper would normally charge.) Rate verification is required.
  - If a volunteer performs services outside his or her profession, the volunteer time must be valued at the Federal minimum wage rate (for example, an archaeologist stuffing envelopes would be valued at minimum wage rate.)

## **Travel expenditures:**

- State guidelines require that all mileage rates do not exceed the maximum federal rate (currently .50 per mile.)
- Mileage should be recorded on the individual's Time and Expense Sheet and show starting point and destination and the number of miles traveled.

## Tips for filling out the forms

- Scope of Work item numbers must be given for each donation or expenditure on the Time and Expense Sheet, so it is clear which work item the donation or expenditure applies to.
- You may wish to combine a number of expenses (cash purchases, payments to consultants, etc.) on one Time and Expense Sheet labeled “Grant Expenses” rather than filling out a separate sheet for each one.
- Descriptions for work activities on each line need not be lengthy, but they should be clear and complete; some have been too brief in the past. Examples: Use “research on Jones House” instead of “research;” “meeting to review consultant bids” instead of “meeting;” “purchased book on Utah’s Historic Architecture” instead of “book”; you get the picture.
- Neatness and organization of the packet helps our review process immensely. Time sheets do not have to be typed, but they should be legible and accurate.
- The Reimbursement Request Summary will need to be filled out, signed and dated by the CLG grant representative, certifying that the expenses, donations, and activities accounted for in the reimbursement are legitimate and correct.

## Retention Period

Grantees must retain financial records, supporting documents, statistical records and all other records pertinent to a grant for a period of 3 years. The 3-year retention period starts from the date of the submission of the final expenditure report. These records should be stored at the city/county offices.

## Certified Local Government (CLG) Grants

If your grant project is a CLG grant, there are a few more requirements that you need to be aware of.

### 1) Mid-year Report

Don’t forget to fill out the Mid-year Report and submit it along with any reimbursement request to date. We want to know how your project is coming along and if there is any help you need from us. Whether you have started your project or not, please fill out the Mid-Year Report form and return it to our office by September 30.

### 2) Final Project Report

The Final Project Report must accompany the final reimbursement packet. This is your opportunity to explain any discrepancies between what was planned and what was achieved.

### 3) Statement of Equal Opportunity and Funding

Brochures, booklets, or other printed material must include the following statement (**NOTE: Without this statement we cannot reimburse the costs associated with the publication**):

*This publication has been funded with the assistance of a matching grant-in-aid from UTAH STATE HISTORY and the NATIONAL PARK SERVICE. Regulations of the U.S. Department of the Interior strictly prohibit unlawful discrimination on the basis of race, color, national origin, religion, sex, age, disability, and sexual orientation. Any person who believes he or she has been discriminated against in any program, activity, or facility operated by a recipient of Federal assistance should write to: Office of Equal Opportunity, National Park Service, 1849 C Street, NW, Washington, D.C. 20240.*

#### 4) Copies of publications

Upon publication, a minimum of five copies must be submitted to State History. Three copies of the publication will be furnished by State History to the National Park Service, which will furnish one copy to the Department of the Interior's Natural Resource Library for deposit. The remaining two copies will be retained at State History. Publications covered by this section include any publication produced as a result of research or any other work funded in whole or in part by Historic Preservation Fund grants, except National Register Nominations, which conform to their own submission requirements.

#### 5) Preservation Agreement and Project Sign

If your CLG grant includes a Development (brick & mortar) project, it will require two extra conditions:

- Preservation Agreement
- Project Sign

A Preservation Agreement and Project Sign are required by the National Park Service for all projects using federal funds for construction, including CLG grants. A Preservation Agreement obligates the owner of an historic property that is improved with a CLG grant to maintain the property for a period of five years.

A 8 ½" x 11" laminated sign (State History will provide), declaring that a portion of the funding for the rehabilitation project is being provided by the National Park Service, must be posted during the course of the project.

#### 6) NO EXTENSIONS

Work must be completed and paid for by the end of the contract date. This is necessary so that reimbursements can be made within the federal deadline, so we do not lose these funds.