

CITY OF SOUTH LAKE TAHOE



GRANT FUNDING AND COMPLIANCE POLICY

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What are Grants?

Grants are a meaningful source of revenue funds for a variety of projects, and departmental needs, not always available through other revenue sources within the City Annual Budget. **Grants are not "free money"**. Instead, grants are donations of money given to charitable (501c3) nonprofit organizations and public agencies in order to meet specific, agreed-upon goals. When a funder awards a grant, they are doing so with the intent of what was stated in the grant application accomplishes their own goals, objectives and legislative initiatives. These “donations” are provided through legal contractual and binding agreements between both the Grantor and the Grantee; therefore careful consideration and analysis should be given prior to applying for these funds. Following are procedures to ensure proper audit and contract compliance.

Grant Application

Preparation:

It is helpful to have project information readily available; since most grant applications have deadlines occurring 30 – 60 days from release of their guidelines. Following are necessary components for a competitive grant application. Gathering information beforehand will help ensure success in meeting a tight deadline.

- A list of approved projects
- project descriptions
- project goals and objectives
- project timelines
- estimated costs
- project budgets
- matching fund contribution

Determining Eligibility:

To determine a project’s eligibility for grant funding it is important to review all of the grant guidelines, specifications, and requirements.

- 1) Department reviews application, assesses project eligibility, discusses with City Manager; reviews level of commitment, deadlines, matching fund analysis and compliance requirements.
- 2) Department Director will assign a Project Manager to oversee the project and provide grant compliance.
- 3) If the Project Manager (PM) is an outside consultant; the Director will assign a staff member responsible for overseeing the PM contract and ensuring grant compliance.

Council Approval:

City Council approval to **submit an application** is required for Grants **over \$50,000**, any grant requiring match, or when approval or resolution is a requirement of the application. A detailed staff report and a resolution (where required) should be brought forth to City Council for Council adoption. The staff report should include the following information:

- Project and grant details
- Budget summary
- Administration requirements and funding source
- Match requirements
- Advance allowance
- Compliance requirements
- Grantee responsibilities
- Maintenance and operations requirements
- Long-term costs including staffing needs after the expiration of the grant.

In the event the application deadline does not allow the necessary lead time for council approval; and prior council approval is not a requirement of the application; the Department Director should ensure the approval of the City Manager *prior* to submitting the application.

- ❖ **Applications for grants under \$50,000 with no matching requirements; can be submitted without City Council approval; unless required by the granting agency.**

Submitting Grant Application:

Following Council or City Manager approval a completed Grant proposal may be submitted by the Department overseeing the Project or Program. The Project Manager and/or Grants Management Analyst will follow the grant guidelines, and requirements to submit a completed and competitive grant proposal.

Budget Summary:

When determining the budget for the grant application all of the project expenses must be included in the application. This includes:

- Total cost of the project
- Project management and oversight
- City staff time, grant administration and audit costs
- Expenses that arise as a result of your project
- City share of costs where applicable
- Operation and maintenance costs
- Long-term or ongoing costs

Below are suggestions to establish accurate staff time and administration costs for the application budget. The type of rate used by the Department will depend on the Grant Guidelines and allowable costs within the Grant.

- Request a “Cost of Position” breakdown from the payroll department for either a specific City employee or a position title within the City. This breakdown will include current regular hourly rates as well as benefits. The calculation will provide a “fully burdened hourly rate” for each employee.
- Request the Regular hourly rate from payroll for a specific City employee or position title; without the benefits.
- Request an Overtime rate from payroll for a specific City employee or position tile, for those grants allowing Overtime charges.

Employee rates provided from payroll should be current and remain in effect until such changes are submitted through a “change of status” to Human Resources, or a change to the employee “MOU” within the city. As changes occur to an employee pay status; the Department must request updated rates from payroll when charging staff time to grants.

Grant Acceptance

Notification:

Upon Grant approval the Department will receive a grant award letter from the funding agency detailing the measures necessary to accept the award. The city should also receive a finalized grant contract which will become a binding agreement pending acceptance. The grant contract and **all compliance measures will be reviewed by the Grants Management Analyst, Department Project Manager, and the Department Director.**

Approval Process:

- 1) The Grants Mngt. Analyst will review the grant contract to ensure ability to maintain compliance and will provide oversight and recommendations to the Department Director and/or Project Manager.
- 2) The Director will ensure the department’s capability to comply with the contract by signing the award letter and making the appropriate recommendation to City Manager and City Council.
- 3) The Director will submit and/or review the grant contract and financial requirements with the City Manager to determine long term implications and compliances.
- 4) Depending on the nature of the contract; the City Manager may also forward the contract to the City Attorney for review prior to City Council approval.

Council Approval:

The final step in the approval process is taking the awarded grant contract and funding acceptance, to the City Council for approval.

- Details of the grant contract and all compliance required should be included in the staff report.
- The staff report and resolution must specify the acceptance of the grant award, as well as the details necessary to load the grant funding into the City's Budget.
- All documentation including the original grant contract must be submitted to the City Clerk's office to obtain the Mayor's signature.
- Anticipated grant revenues, along with balanced associated expenditures with account numbers must be outlined in detail in the council resolution.
- Expenditures can not exceed revenues.
- The City Council must approve and sign the Resolution and the *proper authority as noted in the grant contract must sign the Grant Award*.
- Send a copy of the signed Council Resolution to the Grants Mngt. Analyst to ensure the funds are appropriated into the budget.
- The Resolution authorizes Finance the ability to appropriate the funding into the City's Annual Budget.

Execution of Award:

The Grant Contract is fully executed and the funds can be spent when the following steps are complete:

- Granting Agency signs the grant contract and specifies the dates of the "term of the agreement".
- City's Authorized Signor signs the grant contract
- Grant Contract has been approved through Council Resolution
- Grant revenues and expenses have been loaded into the appropriate account within the City's Budget.

Grant funding can not be spent before proper approvals and a grant award notification is received from the Granting Agency.

Authorized Signatory Responsibility/ Grant Fraud:

All Grant applications require an Authorized Signor on behalf of the City. Dependant upon grant requirements, the Authorized Signor is usually the Mayor, City Manager, or the Department Director. Upon signature, the Authorized Signor is binding the City to all terms and conditions within the grant agreement regardless of whether; the city is the main beneficiary of the funding; the city has applied on behalf of another agency for pass through funding; or the city has hired an outside agency to oversee and manage the project.

The City “shall at all time exercise responsibility over the implementation of the project” and is held liable for all provisions set forth in the agreement, as quoted from a current grant contract. Therefore, it is imperative that all departments involved, as well as the Authorized Signor, fully understand the conditions of the grant agreement and follow the compliance measures put into place. This will further ensure the integrity of the City’s commitment to the Grantor, help maintain audit compliance, and avoid grant fraud speculation.

Non- compliance can result in loss of final retention reimbursement, terminating the grant agreement, repayment of funds, suspension or debarment from receiving future grants, and/or implementation of grant special conditions.

Evidence that an organization has grossly misused funds can result in civil actions, to include:

- Recovery of funds up to triple damages
- Criminal remedies including arrest
- prison sentences
- Seizure of assets
- Monetary fines.

Grant Compliance

Getting started:

The Granting Agency typically sends the Department the original, signed, and fully executed, Grant Agreement. The Department will forward the original copy to the City Clerk as well as a copy to the Grants Mngt. Analyst. A copy needs to be kept within the department in a centralized file for future reference. The Grants Mngt. Analyst will create a spreadsheet and file to begin proper tracking and monitoring of the new grant. To maintain grant compliance and essential accounting procedures:

- Grant expenditures must be expensed as detailed in the grant application, grant contract and as approved in the City Annual Budget.
- Before initiating a contract, purchase order, agreement with a service provider, professional services agreement, or other expense; review the Grant Agreement for **terms and conditions**.
- Many Grant Agreements have “Conditions Precedent to Commencement of Project”: **ensure these conditions are met**.
- Continue to comply with City policy and procedures; as well as those in the grant contract.
- Staff and/or contractors, consultants or service providers utilizing grant funding must disclose all relevant **conflict of interest** or criminal violations in writing to the appropriate granting agency and follow the guidelines as outlined in the City Council adopted resolution #2016-69

- Before entering into agreements with vendors or contractors, verify that the provider or business has a **valid City Business License**.

NOTE: *ALL **Federal Awards**, Cooperative Agreements, or State Awards utilizing Federal Funds must follow the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Chapter 1, Chapter 2, Part 200). These guidelines can be found at https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl.*

If the conditions of the Grant Contract are not met; the **Grantor is under no obligation to disburse funds for reimbursement.**

Procurement

The purchase of goods, materials, supplies, equipment, services, and non-public contracts must follow the City Procurement Policies and Procedures as well as Chapter 22 (Purchasing code) of the South Lake Tahoe City Ordinance approved by City Council. Public Contracts and Public Projects must adhere to Article III. Public Contracts and the Uniform Public Construction Cost Accounting Act.

NOTE: *ALL **Federal Awards**, Cooperative Agreements, or State Awards utilizing Federal Funds must also follow the General Procurement Standards in the Code of Federal Regulations (CFR); Title 2: Grants and Agreements section §200.318 through §200.326. These guidelines can be found at https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl; or contact Grants Management Analyst for additional information (ext. 7410).*

*ALL **Federal Awards** used to procure vendors providing services to the city in excess of **\$25,000.00** must maintain evidence of vendor “**Suspension and Debarment**” verification through the “Systems for Awards Management (SAM). Print out copy of verification and submit it to Finance or contact Grant Mngt. Analyst to obtain a copy. This requirement must also be included in your Contract, Professional Services Agreement, or PO. (Refer to Purchasing Policy for boiler plate “Suspension and Debarment” language)*

Monitoring the Budget:

Funds must be spent in the manner approved by the Granting Agency and City Council. The Project Manager overseeing the grant funded project is responsible for:

- Monitoring the project budget
- Monitoring the City staff time budget
- Monitoring sub-contractors, sub-recipients, service providers
- Monitoring budgets for contractors, consultants, and professional service agreements
- Reviewing invoices for payment; specifying appropriate account numbers.

- Timely submittal of invoices for payment ensuring adequate cash management

The Grants Management Analyst will:

- Monitor expenses after payment to ensure compliance between the grant budget and the City's budget.
- Monitor expenses and project budgets.
- Monitor cash flow and accounts receivables.
- Prepare and/or review grant payment requests
- Prepare and/or review Staff time, administrative time, and activity delivery
- Track the expenses and revenues via grant spreadsheet in accordance with Grant Contract.
- Provide direct communication with granting agencies and city departments.

Adjustment between budgeted line items to the approved grant budget; must be approved by the Granting Agency in the manner stated in the Grant Agreement. Concurrently, the Department Director should request a budget adjustment via e-mail to the Finance Department.

Adding additional budget to an approved grant via a Grant Amendment must follow the procedures on page 6 and request council approval and a resolution accepting the funding and loading the budget.

Cash Management:

- Invoices and receipts must be paid and a check cut to the vendor prior to requesting reimbursement; therefore timely submittal of invoices is encouraged.
- All work performed and items purchased within a fiscal year; must be **paid within the fiscal year the work was performed**. This is an audit requirement and must be adhered to.
- Provide a brief justification on the pay request for invoices submitted for payment 45 days or more beyond the date of the invoice; this will help provide information to auditor, or Grantor.
- When submitting grant funded large invoices (over \$250,000) for payment, notify Accounts Payable and Grants Analyst in Finance in an effort to manage bank balance cash flow and to expedite grant reimbursement.

Internal Controls:

	Dept. Project/ Program Manager	Department Director	Finance Grants Analyst	Acct. Payable	Revenue Acct Rec	Sr. Acct Tech.	City Manager	City Council
Applies for Grant	X	X	X					
Accepts budget /Signs Award		X					X	X
Manages project/program/	X							

contractors/vendors								
Manages Grant & Audit Compliance			X					
Procurement/RFP, BID, PO, PSA	X							
Approves Contracts, PSA, PO etc...		\$7k – 20K					\$20-\$50K	Over \$50K
	Dept. Project/ Program Manager	Department Director	Finance Grants Analyst	Acct. Payable	Revenue Acct Rec	Sr. Acct Tech	City Manager	City Council
Review invoices-prepare for payment	X reviews	X approves invoices					X over \$20K	X over \$50K
Pay invoices/review Procurement procedures				X				
Issues checks						X		
Review/Monitor Budget/Actual	X		X					
Prepare Reimbursements, financial & closeout reports			X					
Approve Reimbursement, financial & closeout reports		X						
Creates Accounts Receivable			X					
Receives/Deposits Payment						X		
Enters AR payment /Bank Reconciliation					X			
Reconciles grant budget/ balance			X					

Drawing down funds:

ADVANCES:

The Grants Mngt. Analyst will review the grant contract for specifics. In the event that the Grant Agreement allows agencies to request an Advance of funds and if it is determined to be in the best interest of the city;

- 1) The City will request an Advance to minimize fiscal impact on the General Fund.
- 2) Accounting will track the interest on advanced funds
- 3) Interest gets reported back to the Grantor
- 4) The Grantor makes the determination whether the interest should go back into the project or returned to the Funder.
- 5) Expenditures against advanced funds will be reported to the Grantor at least bi-annually by the Grants Mngt. Analyst.
- 6) If the Grantee is not utilizing the advanced funding, or has a balance of advanced funding at the end of project; the funds must be returned to the Grantee.

REIMBURSEMENT REQUESTS

Many Granting Agencies require grant reimbursements be submitted in arrears. The city must first expend the funds; pay the invoice and request reimbursement after payment has been finalized. Grant reimbursements will be requested in the manner set forth in the grant agreement.

- 1) Grants Mngt. Analyst will be responsible for preparing the reimbursement request, or reviewing the request before submitting to the Granting Agency.
- 2) Invoices must be paid and distributed in the General Ledger prior to reimbursement requests.
- 3) Once the billing is complete, it will be reviewed by the Project Manager, Department Director or Authorized Signor as designated in the Grant Agreement for signature.
- 4) This review enables an examination of expenditures, proper account numbers, staff time accuracy, activity delivery accuracy, and accounts receivable entry.
- 5) After the billing is signed, it gets mailed or submitted electronically.
- 6) The revenue is then tracked by the Grants Mngt. Analyst to ensure receipt.

Expenditures:

When an invoice is received for a grant funded project; it must be thoroughly reviewed to ensure prices are correct, work is complete, specifications have been met, and all back-up documentation has been submitted to support the cost of the invoice.

To assure the invoice gets reimbursed against the proper grant; the Project Manager should:

- Determine available budget within vendor contract as well as city financial system.
- Specify the grant name, agency, and grant number on the pay request or invoice.
- Specify whether the invoice is 100% reimbursable or what portion is reimbursable through which revenue sources.
- Specify the amount when splitting an invoice between multiple grants or revenue sources.
- Be specific when paying an invoice between multiple account numbers.
- Make a notation of the account number, name and grant number on the receipt of an expense being paid with a City Cal Card or petty cash.
- Make a copy of your reimbursable invoice or receipt to send to the Grants Mngt. Analyst or scan an electronic copy to put into an electronic grant folder to be accessed by finance.

All expenses charged to projects considered to be 100% grant reimbursable; should be allowable expenses as stated in the Grant Agreement or other written agreement. For expenses that are questionable, feel free to call the Grants Mngt. Analyst or your assigned Grants Manager, prior to making the purchase for approval.

If it is not reimbursable; the Granting Agency will not pay for the cost of the purchase. Therefore the Department will be required to find another source of funds to pay for the purchase or service.

Retention:

Some grants will hold retention; normally in the amount of 10% from our billing requests, or from the final payment until the end of the project. It is important to understand the retention when looking at the budgets. The city expends 100%, but receives 90% in revenue. At the completion of the grant project, or the expiration of the grant; the City is required to:

- Submit all final documents and closeout reports and deliverables
- Submit a final billing
- Submit a retention release request in accordance with the grant agreement.

Upon review, when the Grantor feels all conditions have been met, they will pay the final billing, release the retention, and close out the grant.

If there are outstanding deliverables, incomplete submittals; or non-compliant actions; it is within the Grantee's discretion to keep the retention and the City loses that portion of expected revenue.

Staff time/ Overtime Expenses/ Activity Delivery:

The Grant Contract should specify what type of staff time/ administration expenses it allows. The Grants Mngt. Analyst and Project Manager will determine what works best for the Department in accordance with the grant agreement and grant approved budget.

- 1) Current applicable rates should have been obtained from the Payroll department during submittal of the grant application; verify with Payroll to ensure rates are still the same before charging to the grant.
- 2) The rates were either approved through the grant application process, or sent to the Grantor for approval **prior** to charging time to the grants.
- 3) Rates will remain the same for the duration of a grant; unless there has been a change to the employee's rate through either a "change of status", COLA increase, or a "change to the employee MOU"
- 4) Department should contact Payroll for an updated rate when such changes occur; and provide documentation of such change to the Grants Mngt. Analyst for the Grant file.

When charging staff time to a grant:

- Accurately track the time spent on grant projects on a grant timesheet
- Track the amount of time spent; detail what type of work was performed
- Grant timesheets should concur with regular city payroll timesheets.
- When charging overtime to a grant; make sure the amount of time charged to the grant; matches the overtime in payroll in that same pay period.
- When charging to multiple grants for the same project be concise in the description of work for each individual grant.
- Only account for the time actually spent on the grant.

- Each employee should review the timesheets, and sign them for accuracy
- A thorough review is required to ensure accuracy of what is reported to the Grantor. Grant timesheets, city timesheets, payroll records, and current hourly rates should match and be in accordance with the allowances in the Grant Agreement.
- End of each pay period; copy or scan timesheets to be used to calculate the staff time reimbursement and submitted as back up documentation for the Grant.

A “Grant Project Billable Hours form” or similar, (Exhibit B) will be prepared for each employee charging time to the grant. This form will:

- summarize the hours detailed in the grant timesheets
- specify the employee hourly rate
- show the total amount of time charged to the grant
- be reviewed and signed by the employees Department Director, Manager or Supervisor.

Reporting Requirements

There are numerous reporting requirements associated with the Grant Contracts. These requirements should be reviewed thoroughly by the Department Director, Project Manager, and Grants Mngt. Analyst to delegate the responsibilities within the contract to ensure grant compliance. The most common reports are as follows:

Reports Required for Submittal	Prepared and Submitted by Grant Mngt Analyst	Prepared and Submitted by Dept. Project/ Program Manager
Request for Advance- where applicable	X	
Progress against Advance/ interest tracking-where applicable	X	
Reimbursement Requests- as noted in Contract	X	
Financial Status Reports- quarterly or bi-annual	X	
Project/ Program Progress Reports- quarterly or bi-annual		X
Monitoring Reports – as required per contract		X
Program Income Reporting- as required per contract		X
Verification Reporting/ Labor Compliance Reporting		X
Annual Program/Progress Reports		X
Budget Adjustments/	X	

Modifications		
Change of Scope/ Project adjustments		X
Final Disbursement	X	
Retention Release	X	
Final Reports and Deliverables- end of project, prior to expiration		X

It is the City’s responsibility to submit all reports on time and in accordance with the grant agreement; regardless if the City is managing the grant or not. The Grantor **will not** pay the reimbursement requests if a report has not been submitted.

Department Oversight:

To coincide with the Grant Policy and Procedures; Department Directors are responsible to instill departmental procedures for review and oversight of grant compliance, reporting, signature authority and general checks and balances within the department.

NonCompliance:

If the City fails to comply with Federal/State statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity (State) may impose additional conditions, as described in §200.207 Specific conditions. If noncompliance cannot be remedied by imposing additional conditions, the following actions may be imposed:

- (a) Temporarily withhold cash payments pending correction of the deficiency by the City or more severe enforcement action by the Federal awarding agency or pass-through entity.
- (b) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
- (c) Wholly or partly suspend or terminate the Award.
- (d) Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency).
- (e) Withhold further Federal awards for the project or program.
- (f) Take other remedies that may be legally available.

Records Retention and Audits:

The Single Audit, also known as the 2 CFR 200.501 requirement, is a rigorous, organization-wide audit or examination of an entity that expends \$750,000 or more of combined Federal assistance, Federal grants, or Federal awards, received for its operations. Usually performed annually, the Single Audit's objective is to provide assurance to the US Federal Government as to the management and use of such funds by recipients. The audit is typically performed by an independent certified public accountant (CPA) and encompasses both financial and compliance components. The Single Audit must be submitted to the Federal Audit Clearinghouse, the State Controllers Office, as well as any other agency that requests it. At this point it is public information and can be used as an evaluation tool for future lenders or granting agencies.

The City is subject to a Single Audit annually. The number of grants chosen to audit is based on a number of factors;

- How much was expended from a federal agency
- How much was spent on a specific grant
- Audit details, findings from previous years
- Third-party references, and operations evaluation.

In general the auditors will choose between 2 – 4 different grants to test. The audit can take up to two weeks to accomplish and is performed at a charge to the city. Currently, an average cost of an audit is \$5,000.00 per grant.

While an audit is being performed; all city information and documentation should be at the auditing firm's disposal. Not only will they investigate the financial aspects of the grant, they will also look at:

- Grant compliance
- City policy
- Operations and procedures

They will often require information from:

- Procurement Procedures
- Human Resources
- Payroll
- City Clerk
- Finance
- Departments overseeing the grants.

Best efforts should be made to save all grant documentation, information, and correspondence in a centralized department grant file.

- Some departments find it helpful to use a "Transmittal Form" (Exhibit "A") when corresponding with Grantees.
- Keep grant related e-mail correspondence in a folder in your Microsoft Outlook to prevent deletion and/or scan all documents in a central folder.

The Department should have readily available in one location:

- Grant application
- Grant contract
- Bid documents including newspaper and other advertisements
- Contractor, consultant, and service provider contracts
- Contract amendments
- Permits, licenses
- Progress reports, monitoring reports, final reports
- Labor compliance information and interviews
- Loan or program income information
- Product delivery, activity delivery
- Pertinent correspondence with Grantor
- Pertinent correspondence with vendors or service providers
- Other documentation necessary in accordance with grant contract

The Grants Management Analyst (Finance Dept.) will maintain a file to include:

- Grant contract and amendments
- Grant tracking spreadsheet
- GL transactions, budget/actual
- Reimbursement requests with all invoicing and staff time back up
- Received check copies or electronic deposit documentation
- Financial status reports
- Matching fund documentation
- Retention information
- Grant correspondence documentation
- Other pertinent financial information

Files must be kept in the city's possession for a minimum of **7** years according to City policy, or the length of time noted in your grant contract if more than 7 years.

- Grants can be audited more than once
- They can be audited beyond grant expiration date
- Not only are the grants subject to the Single Audit; but they can be audited by the Granting Agency, or the Funding Agency, at any time.
- Important to retain all of your information even after the grant is audited up to the minimum of 7 years.

Complete and proper documentation is instrumental to a smooth and successful audit; which reflects positively on the City, and in turn increases the chance for successful grant applications.

EXHIBIT "A"

Letter of Transmittal

To:	Granting Agency	Date:	
		From:	Project Manager
		Subject:	City Project xxxx

Sent U.S. Mail/Other Carrier Hand Delivery
 Overnight Mail

QTY	Description
1	Grant Reports

These Are Transmitted As Checked Below:

For Approval For Your Use As
 Requested For Review And Comment For Your Information For Your
 Signature

NOTES:

EXHIBIT “B”



GRANT PROJECT BILLABLE HOURS

Name of Project

Name of Grantee and Grant Number

Date: 30-Jun-10

Name: Employee Name

Title: Employee Title

<u>Pay Period</u>	<u>Hours</u>	<u>Comments</u>
Date of work	# of hours	work performed

Total Hours	0.00	
Hourly Rate	1.00	rate approved through grant application or Grantee approval
TOTAL	\$0.00	rate provided through payroll or rate allocation study

Approved:

Director, Manager, or Supervisor Signature

Date