



## GRANT BUDGET GUIDELINES

Budgets for grant-funded projects usually incorporate one or more of the following:

- Purchase of items or services.
- Personnel costs.
- Travel expenditures.

These guidelines describe how each of these should be handled in order to comply with grant requirements.

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

#### **Before spending money**

Potential purchases or contracted services must be accounted for in your grant application. As part of the application review, the Board will review your budget to evaluate how you plan to spend available funds. The Board expects your budget to be detailed and itemized and clearly indicate how requested funds and your institution's match will be used. Your budget should be totaled correctly and all activities described in your project proposal should be accounted for and represented by a dollar amount in your budget. You must provide adequate matching funds, either in cash or in-kind, or a combination of the two.

The Board expects that, if awarded funding, you will adhere as closely as possible to the budget you submitted with your project proposal. Once awarded funding, the amount is non-negotiable and cannot be adjusted up. Please ensure that you account for all potential spending in your application. Once you have been notified of and accept the terms of your award, the USHRAB Executive Secretary will execute a contract between your institution and the State of Utah. This contract will include a Scope of Work, which will detail the terms of your budget and spending.

Before making any purchases or contracting services, please review the Scope of Work. If you have questions, contact the USHRAB Executive Secretary, who will oversee your progress on your project.

#### **Bids/Selection (applicable for non-governmental institutions)**

The Board expects that the expenditures you account for in your budget proposal have been diligently researched. Bids are required in some cases. If required, the Board expects to receive bid documentation as part of your application packet.

Bid requirements:

- Under \$1,000: No bids required, though we recommend that you compare costs.
- \$1,001 to \$5,000: Telephone quotes from at least two (preferably three) vendors are required. If there is only one vendor for the item or service in your area, submit a statement to that effect. If you are using a Mountain West Digital Library hosting hub, only one quote is needed.

## Reimbursement documentation

Grants are given as reimbursement awards. Funds spent will be reimbursed at the end of the grant period or, if you finish your project well before the end of the grant period, upon documentation of successful completion of your project. In order to receive your reimbursement, you will need to document all purchases, supported by the following:

- **Invoice or receipt** - Itemized, detailed invoice/receipt showing date of service/purchase, quantity of item purchased and detailed description of goods and services. (*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 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:

### Paid Employees:

The budget you submit with your application should account for all personnel costs. If essentially all of an employee's time is devoted to a grant-eligible activity (i.e. a project archivist processing a collection), you need only account for the total number of hours and the dollar amount, recorded on one line of a time sheet and verified by an explanation of qualifications in the Staff and Volunteers section on the application.

Note that if a regular employee works on project-related activities for only a portion of their regular work hours, only the time spent on project-related activities count toward the personnel costs lists in the budget proposal. The USHRAB recommends tracking daily or weekly totals for hours spent on the grant project. When submitting documentation for reimbursement, you must include a time sheet documenting the employee's work.

### 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 is usually used as matching share if it is an integral and necessary part of the approved work. Volunteer labor will be calculated at \$27.82 per hour, as recommended by UServeUtah. This rate is meant to reflect the value of volunteer work for your institution and includes considerations like fringe benefits that would be covered for a paid employee. If you are choosing to hire an intern or time-limited employee for your project, we encourage you to do market research before setting your own rate. If using professional salary rates in place of the UServeUtah rate for volunteer hours, please verify the rate with documentation acceptable for auditing purposes.

When using volunteer time as your matching share, you are required to include documentation of the donated time. Please provide detailed time sheets accounting for the services performed toward completion of the grant project. Records must show the actual hours worked and specific duties performed. The individual who performed the work must sign each time sheet.

## **Travel expenditures:**

When budgeting for travel expenditures, State guidelines require that mileage rates do not exceed the maximum current rate of \$0.58 per mile. When requesting reimbursement upon completion of your project, documentation of mileage should be recorded on the time sheet of the individual who traveled and must include the location and the number of miles traveled.

## **Awarded funding? Congratulations! Here are some tips for what comes next:**

- Make sure individuals working on this project track their time.
- When filling out reimbursement forms, make sure that descriptions for work activities are clear and complete. They do not need to be lengthy. Examples: “Conservation of Browning photographs” is preferable to “Conservation”; “Meeting to review consultant bids” is preferable to “Meeting”
- Neatness and organization of your reimbursement packet helps the review process. Time sheets do not need to be typed, but they should be legible and accurate.
- Account for ALL of the matching time and expenses your institution spent on the project, even if it surpasses an exact match to the amount of funding you were awarded. This helps the Board contextualize the work that goes into the projects, and demonstrates to the Utah legislature and to the National Historical Publications and Records Commission (NHPRC) – who provides the funds that supports the existence of the USHRAB – that this program funding is important. It also provides data that the NHPRC itself can use when justifying its continued existence to the United States Congress.
- Ensure that all of your totals are accurate prior to submitting your paperwork has been totaled correctly.

## **Retention Period**

Grantees must retain financial records, supporting documents, statistical records, and all other records pertinent to a grant for a period of three (3) years or until an acceptable audit has been performed and all claims and audit findings involving the records have been resolved. The three-year retention period starts from the date of the submission of the final expenditure report.

Questions? Contact Mahala Ruddell at 801-531-3845 or [mruddell@utah.gov](mailto:mruddell@utah.gov).