FY14 Grant Instructions and Requirements

State of Nevada
Department of Health and Human Services
Grants Management Unit

Effective July 1, 2013 through June 30, 2014

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Grant Instructions and Requirements

State of Nevada
Department of Health and Human Services
Grants Management Unit

Effective July 1, 2013

GIR-14-1 SUBJECT: GIRS DEFINED
The Department of Health and Human Services (DHHS or the Department) Grants Management Unit (GMU) has adopted these Grant Instructions and Requirements (GIRS) to provide Grantees with essential information relative to financial and administrative requirements for programs funded through the GMU. **The GIRS apply to all Grantees.**

This edition of the GIRS applies to all grants awarded from July 1, 2013, forward. Grants awarded in any prior fiscal year are subject to the provisions of the GIRS effective in that particular fiscal year.

Sections of the GIRS are identified by the term GIR (Grant Instructions and Requirements), followed by the last two digits of the State Fiscal Year, and numbered serially. The funding source codes are as follows.

- Children's Trust Fund (CTF)
- Community Services Block Grants (CSBG)
- Family Resource Centers (FRC)
- Differential Response (DR)
- Fund for a Healthy Nevada (FHN)
- Revolving Account for Problem Gambling (RPG)
- Social Services Block Grant/Title XX (SSBG-TXX)

Each instruction applies to grants from all funding sources unless otherwise noted.

Each Grantee is instructed to maintain a copy of the GIRS, which will be verified during program and/or fiscal monitoring. Programs that do not follow the instructions and requirements outlined in the GIRS will jeopardize their receipt of funds.

GIR-14-2 SUBJECT: GRANTOR AND GRANTEE DEFINED
The **Grantor** is the Department of Health and Human Services, GMU, which is the State agency responsible for the award and oversight of the funding sources listed in GIR-14-1 as well as any other funding sources that may be assigned to the Unit.

For the purposes of this document, the **Grantee** is the recipient of the funds listed in GIR-14-1 and any other funding sources that may be assigned to the GMU. The Grantee includes all employees, board members and designated representatives.

For the purposes of this document, an entity that receives a portion of these funds through the Grantee is known as the Subrecipient.

GIR-14-3 SUBJECT: GRANTOR AUTHORITY

The Grantor cannot be limited in its rights by the Grantee, as Grantor rules and regulations shall supersede Grantee rules and regulations. The State's ability to evaluate the grant includes full access to any fiscal or any other document and/or record pertinent to the program and the right to interview staff, clients, agency personnel or board members in accordance with the procedures of confidentiality and any pertinent State or Federal regulations.

GIR-14-4 SUBJECT: CONFIDENTIALITY

All Grantees are required to comply with applicable State and Federal confidentiality and privacy rules. Grantees shall collect, maintain, and transmit personal information about service recipients in a manner that ensures security and protects individual privacy (e.g., use of identifiers instead of names or Social Security numbers on any information submitted to the Grantor). Any Grantee that is a covered entity under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) shall also comply with the security and privacy safeguards set forth in Public Law 104-191 (45 CFR 160 and 164). Such safeguards shall not restrict the Grantor's access to protected health information, which may be necessary to determine program compliance (45 CFR 164.512(d)(1)(iii).

GIR-14-5 SUBJECT: CONTROLLING DOCUMENTS

For purposes of administration and decisions regarding compliance and operations, the approved grant proposal, agreement, budget, assurances, GIRS and any applicable Federal or State regulations and requirements constitute the controlling documents. Both the Grantee and the Grantor shall reference these documents when interpreting or applying rules.

GIR-14-6 SUBJECT: GRANTEE RIGHTS AND RESPONSIBILITIES

1. The Grantee organization assumes full responsibility for the overall program which includes: fiscal administration, timely submission of required reports, program management including personnel, and meeting the goals and objectives in the approved grant applications.
2. The Grantee shall maintain effective control and accountability for all grant funds, property, and other assets. Good internal control necessitates that fiscal responsibilities be clearly established. Accounting functions should be separated to the fullest extent possible so that no one person authorizes, executes, and approves the same transactions. Policies covering personnel and accounting procedures and separation of duties must be documented in a policies and procedures manual or other similar document.
   a. The documentation for all transactions, controls and other significant events must be clear and **readily available** for examination. All documentation such as invoices, contracts, subgrant awards, etc., should be maintained at the Grantee's principal place of business. If they are not, the Grantee must bear the cost of making original documents available for examination by the State.
3. The Grantee must maintain continuing responsibility for the overall program. This includes the establishment of written policies and procedures for program operations. The following areas must not be delegated to Subrecipients or persons who are not employees or officials of the Grantee organization.
   a. Being informed of and accountable for all program income and expenditures
   b. Performance of timely written evaluations of the program, and monitoring of established goals and objectives as written in the program's grant award
   c. Financial reports and all other reports required by the Department including monthly Requests for Funds, required quarterly progress reports and final program reports (as applicable)
   d. Administration of the program in accordance with the GIRS and the administrative procedures established by the GMU.

4. If the Grantee decides to establish a policy-making body (or is required either by law or by funding source to establish such a body), its role and responsibilities must be clearly defined. Written documentation must be provided to the GMU upon request.
5. Any activities that deviate from the scope of work/goals and objectives identified in the grant agreement must receive prior written approval from the Grant Manager and may require a written amendment to the grant agreement.
6. Grantees must notify the Grant Manager immediately regarding any legal action or negative publicity related to grant-funded events, activities, services, purchases, or outreach.
7. All instructions, requirements, rules and regulations for grants administered through the GMU are applicable to subawards, minigrants, contracts or other mechanisms passing on these funds. It is the responsibility of the Grantee to ensure compliance of Subrecipients through monitoring, reporting, site visits, fiscal reviews or other means. The Department may implement probationary measures with the Grantee for noncompliance on the part of the Subrecipients. [See GIR-14-23(4).]
8. No organization may participate in the grant-funded project in any capacity or be a recipient of Federal or State funds designated for this project if the organization has been debarred or suspended or otherwise found to be ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension" (see 45 CFR 92.35). Prior to issuing subawards or contracts under this grant, the Grantee must consult the Excluded Parties List System to ensure that organizations under funding consideration are not ineligible. The list may be accessed online through the System for Award Management (SAM) at https://www.sam.gov/portal/public/SAM/.
9. Decisions made by Grant Managers must be based on the GIRS, grant agreements, approved budgets, grant assurances, written program policies and procedures, and written fiscal policies and procedures including those in the State Administrative Manual (SAM) and in any Federal OMB circulars or other Federal or state regulations and guidance that apply to the funding source. If a Grantee disagrees with a decision, the Grantee has the option to dispute the decision by taking the following steps.
   a. Request in writing that the Grant Manager provide the specific documentation upon which a decision is based. Written response will be made within seven working days.
   b. If this does not resolve the disagreement, request in writing that the Grant Manager consult the Chief of the GMU, as well as the Deputy Director of Programs and/or Fiscal Services, for review of the issues. Written response will be made within seven working days.
   c. If the disagreement is still unresolved, request in writing that the matter be reviewed by the Department Director, whose decision will be final and will not be open to further discussion or challenge.
10. All interactions between Grantees and GMU staff will be conducted with honesty, courtesy, and respect. It is essential that a professional relationship be maintained in order to properly administer the grant and provide effective services in the community.
    a. Conduct that interferes with the administration of the grant or negatively impacts the ability to provide effective program services may result in termination of the grant after the Department carefully reviews the circumstances. The Department will report termination decisions to the Grants Management Advisory Committee (GMAC) or the Advisory Committee on Problem Gambling (ACPG). [See GIR-14-23(5).]
11. Technical assistance within the capacity of GMU or fiscal staff or through available resources will be provided to Grantees on the following basis.
    a. At the request of the GMAC or ACPG
    b. At the request of the Grantee
    c. At the request of the Grant Manager
    d. In accordance with direction from the Chief of the GMU, the Deputy Director of Fiscal Services, the Deputy Director of Programs or the Department Director.

12. Timeliness of report submission will be tracked and noted in the grant file. Any extensions or exceptions to requirements must also be noted in the grant file.

GIR-14-7 SUBJECT: COST SHARING OR MATCHING REQUIREMENTS

Any match requirements will be discussed in the Request for Applications for each funding source. Match may be cash contributions or in-kind match. Proposed matches are checked during site reviews. Grantees must maintain documents substantiating any cost sharing or matching. All matches must directly benefit the program for which the funds are granted.

GIR-14-8 SUBJECT: DIRECT AND INDIRECT COSTS

1. Direct costs can be identified specifically with particular cost objectives such as a grant, contract, project, function or activity. Direct costs generally include, but are not limited to, the following.
   a. Salaries and wages including vacations, holidays, sick leave, and other excused absences of employees working specifically on objectives of a grant or contract (i.e., direct labor costs)
   b. Other employee fringe benefits allocable to direct labor employees
   c. Consultant services contracted to accomplish specific grant/contract objectives
   d. Travel of employees that is directly related to the grant objectives
   e. Materials, supplies and equipment purchased directly for use on a specific grant or contract (such as telephones, cell phones, fax, and Internet)
   f. Communications costs identifiable with a specific award or activity
   g. Rent or occupancy costs

   [See GIR-14-10(2) for details on how to allocate costs across different funding streams.]

   As illustrated by the list above, direct costs may be considered either "programmatic" or "administrative" in nature. Administrative costs that can be traced directly back to the program should be identified within the grant budget as a line item expense. For example, a Director of a non-profit who has completed a **time-study** may be able to directly relate a certain percentage of time to a particular grant. This would be considered a direct administrative cost. Rent can be considered a direct cost but is normally allocated among all grants or projects managed by a Grantee.

2. Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. Indirect costs are those costs that are not classified as direct. If a cost can be identified or quantified, then it is not an indirect cost. Grantee budgets should not list any identified expenses in the Indirect category.

   In order to compensate Grantees for indirect costs associated with managing their grants, the Department has established a policy of allowing Grantees to charge an indirect cost rate computed on total direct expenses. The Department has adopted a maximum of 8% for all grants except Community Services Block Grants (CSBG), which are administered in accordance with Federal rules. Grantees may include an indirect charge of up to 8% of direct charges listed on Requests for Funds. This is separate from, and in addition to, administrative costs that can be traced directly to the program. If a Grantee has an indirect rate that is less than 8% and approved by an authoritative entity, the Grantee is required to disclose the lower rate to the Grantor and must use the lower approved indirect rate in its budget.

To be eligible for reimbursement of indirect costs, indirect rates must be included in a Grantee's original, approved budget and the rate may not be renegotiated during the grant year. Reimbursement may not exceed the agreed-upon rate and may be requested in any of the following manners.

a. Monthly – Up to 8% of the direct expenses reimbursed on each Request for Funds
b. Quarterly – Up to 8% of the direct expenses reimbursed during a quarter
c. Annually – Up to 8% of the direct expenses reimbursed over the course of the grant year

GIR-14-9 SUBJECT: PROGRAM INCOME ACCOUNTING PROCEDURES

1. Program income is money received by the Grantee specifically for the project funded by this grant. Examples of program income include fees for service in accordance with a sliding fee scale or contributions for a particular event related to the grant-funded project.
2. At the beginning of each grant year, the anticipated program income must be reported on the Budget Summary page submitted to the Grantor along with the project budget. Funds must be listed by budget category (e.g., Personnel, Communications, Travel).
3. Each program must maintain a system that assures confidentiality.
4. All participant contributions must be credited to the appropriate grant and used to support that grant. Funds should not be co-mingled with other sources of revenue.
5. The system must ensure full accountability for all program contributions and fees. Each Grantee must clearly document the amount and source(s) of program income, and exactly how the money was used for the grant purpose.
6. Internal accounting and administrative controls must be sufficient to provide reasonable assurance that operations are effective and efficient, financial records and reporting are complete and reliable, and the program complies with applicable laws and regulations.

GIR-14-10 SUBJECT: ALLOWABILITY AND ALLOCABILITY OF COSTS

1. For a cost to be allowable as a charge against grant funds, it must first be specifically included in the approved grant budget, allocable to that grant, and consistent with the goals and objectives of the grant. Grants made through the GMU will follow State and Federal guidance with regard to allowability and allocability of costs.
   a. State guidance is found in the Nevada State Administrative Manual (available online at http://budget.nv.gov/uploadedFiles/budgetnvgov/content/Documents/State%20Administrative%20Manual.pdf).
   b. Federal guidance is found in OMB Circular A-21 for colleges and universities, OMB Circular A-87 for state and local governments, and OMB Circular A-122 for nonprofit Grantees. In accordance with these circulars, a cost is allocable to a particular cost objective (program) to the extent of the benefit received or in accordance with the relative benefit received.
   c. **When deemed necessary and appropriate, the Department reserves the right to establish and enforce policies that are more restrictive than the aforementioned guidelines. Any such policies are included in the GIRS and/or in documents referenced in the GIRS.**
2. Cost allocation means that, if a Grantee incurs a cost for goods or services used by more than one program, the cost must be charged to all programs. Each program will be charged for the percentage of the cost of the goods or services used by each program. The method for determining that percentage is discussed below.
   This requirement must be taken into consideration when a Grantee incurs a cost that benefits more than one cost objective (program). One example would be having one director who works for two different programs. Another example would be a utility bill for a building used for two different programs, each with separate and distinct funding.

   When there are multiple cost objectives, the Grantee must do the following.

a. Develop and document a reasonable methodology for determining how each applicable cost will be allocated to each cost objective (program) involved. This method must be designed to allocate to a program the portion of the cost that benefits the program. Examples of reasonable methodologies include, but are not limited to the following.
   (1) The salary of a single person performing duties for multiple programs will be allocated based on the time the person spends on each program as documented by time studies or on timesheets indicating time actually spent on each program.
   (2) Facility expenses for a building housing multiple programs will be allocated based on the number of square feet used by each program as documented by a building-use study or by determining a reasonable percentage of the space utilized by staff associated with the funded program.
   (3) General office supplies should be allocated based upon the number of FTE working on each funding source and the same percentages used to allocate salaries to different programs. For example, if a position is working 100% of the time for a specific grant, that grant should be charged 100% of the per FTE charge for general office supplies. If a position is allocated 25% to one grant and 75% to another grant, the per FTE charge for general office supplies for that position should be split in the same 25% / 75% ratio. The per FTE charge for general office supplies is the total amount spent on office supplies divided by total FTEs.

Resources for more in-depth and authoritative guidance for cost allocation include the following. Although the intent is to justify federal indirect rates, the principles are relevant to the grant budgeting process.

- OMB Circular A-122
  http://www.whitehouse.gov/omb/circulars_a122_2004/

- Sample Indirect Cost Proposal – Health and Human Services
  https://rates.psc.gov/fms/dca/np_exall2.html

- U.S. Department of the Interior – Resource website with sample cost allocation plan
  http://www.doi.gov/ibc/services/indirect_cost_services/nonprofit_orgs.cfm

b. Maintain documentation that supports the allocation of a cost to each program. The Grantor may ask to review this documentation before approving the project budget or Budget Modification Requests, during fiscal reviews, to support Requests for Funds, or at any other time deemed necessary to verify that allocations are reasonable and equitable.
   Examples of this type of documentation include, but are not limited to the following.
   (1) Time studies
   (2) Vehicle use studies
   (3) Building use studies

3. To be allowable under a grant award, costs must also meet the following criteria.
   a. Be necessary and reasonable for proper and efficient performance and administration of the program
   b. Conform to any limitations or exclusions set forth in these instructions, or other governing limitations, as to type or amount of cost items
   c. Be consistent with written policies and procedures that apply uniformly to other funding sources and activities of the organization
   d. Be accorded consistent treatment
   e. Be determined in accordance with generally accepted accounting principles
   f. Be adequately documented

4. If a reimbursed cost is later disallowed, it must be repaid to the State. For example, in a fiscal review, some costs may be determined to be ineligible and the Grantee would be asked to reimburse the State.

GIR-14-11 SUBJECT: ALLOWABILITY OF SPECIFIC COSTS

Policies set forth in this section supersede any less restrictive State or Federal policies that may apply to grant-funded programs.

1. Meals and Food
   a. Meals for an employee are reimbursable only when the employee is in travel status and when the final destination is more than 50 miles from the employee's work station. Reimbursement is subject to the Department's written travel policies and procedures. [See GIR-14-13 for additional details about travel reimbursement.]
   b. Meals or refreshments served during meetings to employees, boards of directors, professional associations or members of the public are **not** allowable. This policy applies regardless of the purpose of the meeting.
   c. General host funds are **not** allowable.
   d. Meals, snacks or beverages provided to program participants are allowable provided that these expenses are included in the Grantee's approved budget. For example, a program that offers parenting classes in the evening may be allowed to serve a casual supper to parents and children as an attendance incentive. An after-school or summer activity program for youth may be allowed to provide snacks such as fruit or cookies. A program that organizes or sponsors a professional conference may be allowed to provide a meal or snacks to registered participants. In any case, only food or beverages directly related to program activity is allowable. Grantees will be reimbursed only for eligible participants. This excludes guests, conference attendees who are not Nevada residents and Grantee employees.
2. Bottled water or distilled water delivered by a vendor for routine use is not allowable unless documentation is provided indicating that the domestic water available at the Grantee's place of business is unsafe or that the water delivery system is inadequate. [The only exception is bottled water provided as a direct program supply, as described in GIR-14-11(1)(d).]
3. Kitchen supplies (including, but not limited to, paper products, cleaning supplies, and beverage service) are not allowable unless they are direct program supplies.
4. Volunteer recognition is allowable (may include gifts, award banquets or a combination). The cost must be included in the Grantee's approved budget and may not exceed $25 per volunteer per year. Program employees and members of boards or commissions are not covered under this provision.
5. Tuition for a graduate student is allowable but is subject to review and approval by the Grantor. Tuition reimbursement must be commensurate with the time the student actually works on the grant project and should support classes that are relevant to the grant project.
6. Audits
   a. Grantees that include audit costs in their budgets must allocate the expense equitably across all funding sources. Like all expenses, audit costs are paid only on a reimbursement basis for work actually performed. If audit costs are charged to the grant, Grantees are obligated to provide the Grantor with a copy of completed audits.
   b. Any Grantee expending $500,000 or more in Federal awards during the Grantee's fiscal year is required to complete an OMB Circular A-133 audit. The required audits are to be completed within nine months of the end of the Grantee's audit period. The circular is available on the Internet at http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a133/a133.pdf.

c. A copy of the annual audit report, or any audit report completed for the grantee, must be submitted to the Grantor no less than 30 days after the Grantee receives the report. This is required even if the grant is closed.
d. The Grantor will review the audits to determine if there are any specific findings related to Federal CSBG or SSBG funds as well as systemic fiscal management findings that may negatively affect other funding sources. Follow-up by the Grantor may include scheduling a fiscal monitoring, requiring a corrective action or quality improvement plan, probation or termination.

7. Late fees, NSF fees, credit card interest charges, and reconnect fees are not allowable.
8. Travel costs are allowable only if they provide direct benefit to the grant-funded project and are included in the Grantee's approved budget. [See GIR-14-13 for details about travel reimbursement.]
9. Grantees are discouraged from contracting with State employees for work that pertains to the grant. If a Grantee has reasonable justification for contracting with a State employee, it is the responsibility of the State employee to ensure that he/she complies with all State rules and regulations regarding outside employment.
10. Grant funds may not be used to purchase real property (e.g., real estate, land, buildings).

GIR-14-12 SUBJECT: DISBURSEMENT OF FUNDS

1. Requests for Funds must be submitted on the Department's approved reimbursement form and are required to be submitted within 30 days after the end of each month. Deviation from the monthly reimbursement schedule may be possible but only with prior approval from the Grant Manager.
2. The Request for Funds must be completed in full. Questionable costs, incomplete fields, missing documentation or mathematical inaccuracies will result in a delay of funds being issued and the Request for Funds may be returned to the Grantee for corrections.
3. **With the exception of the final Request for Funds at the end of the grant year (see GIR 14-16), Grantees must not submit requests with a negative number in the Balance Remaining column for any budget category.**
4. For categorized budgets, documentation supporting the Request for Funds must be submitted along with the request in the form of a detailed transaction list, by budget expense category. The transaction list may be in the form of an Excel spreadsheet if the Grantee does not have an accounting software package that generates a transaction list. The detailed transaction list MUST reconcile completely to the Request for Funds. It is the Grantee's responsibility to include appropriate subtotals and totals on the transaction list to demonstrate that it does, in fact, reconcile completely to the Request for Funds. The transaction list and supporting documents must be kept on file for review at the time of the Department's fiscal monitoring. The detailed transaction list must include, at a minimum:
   a. Every single item the Grantee is asking to be reimbursed for by expense category;
   b. Check number or other transaction identifier;
   c. Date of payment;
   d. Payee, and
   e. Amount of payment.

   Where applicable, the following information must also be included on the transaction list or attached to the RFF.
   (1) If an expense on the transaction list is not charged to the grant in its entirety, the Grantee must include a notation listing the amount charged to the grant.
   (2) If reimbursement is requested for the purchase of gift cards, gift certificates, bus passes, and other like items, the corresponding log must be attached to the RFF. [See GIR 14-19(1) for details about logs.]

(3) If the Grantee received a rebate or credit associated with an expense charged to the grant, the amount must be included on the transaction list and deducted from the reimbursement request.
(4) More detail (such as copies of purchase orders, invoices, receipts, and payroll registers) may be required at the discretion of the GMU and the Department's Fiscal Unit.

5. For fee-for-service budgets, documentation supporting the units of service provided during the reimbursement period does not need to be submitted along with the Request for Funds. However, documentation **does** need to be maintained for review during site visits and program monitoring by DHHS staff. Specific documentation will depend on the kind of service provided and will be determined by the Department prior to submission of the first Request for Funds. Grantees will be reimbursed on a fee-for-service basis only if the budget was submitted and approved as a fee-for-service budget prior to the start of the fiscal year. Problem Gambling Treatment Grantees should refer to the Nevada Treatment Strategic Plan for more details on fee-for-service reimbursement.
6. In special circumstances, advances may be allowed.
   a. A Grantee may submit a request for advance funds if the agency does not have sufficient working capital to operate the program on a reimbursement basis. Advances may be utilized to cover up to 60 days of expenses that are part of the approved grant budget. Examples include routine operating expenses, payroll, and equipment purchases. **Advances will not be approved for the sole purpose of providing the Grantee with a financial cushion.**
   b. An Advance Request form must be submitted indicating the reason for the advance along with Commercial Crime Insurance coverage that covers the amount of the advance.
   c. The Department's Fiscal Unit will closely monitor the use of the advance to ensure it is used solely for the purposes of the grant that funded the advance. A specific condition of receiving an advance is the Grantee's agreement to attach a copy of the most recent bank statement into which the advance was deposited to each subsequent Request for Funds. Advances may not be deposited in any bank account other than the Grantee's main operating checking account.
   d. An advance will be paid upon approval of the completed request form. Until the advance is paid back, the amount must be accounted for and reduced from the total and available funds on all Requests for Funds. **Advances must be fully repaid on or before the final Request for Funds for the grant period.**
   e. Misappropriation of advance funds will result in denial of future advance requests and may result in immediate termination of the grant.

GIR-14-13 SUBJECT: TRAVEL REIMBURSEMENT

Grantees **must** follow these instructions in order to be reimbursed for allowable travel expenses that are allocable to the grant and are included in the Grantee's approved budget. Instructions are based on Departmental travel policies and/or policies documented in the State Administrative Manual, which may be accessed online at http://budget.nv.gov/uploadedFiles/budgetnvgov/content/Documents/State%20Administrative%20Manual.pdf

1. Forms for travel reimbursement, and instructions for completing the forms, may be found on the GMU website -- http://dhhs.nv.gov/Grants. From the menu on the left hand side of the page, choose "Forms/Instructions" and then "Travel Forms."
2. Reimbursement is allowed in accordance with the Grantee's established policies or up to the U.S. General Services Administration (GSA) rate established for the employee's destination, whichever is less. An exception may be made for lodging that is procured at a prearranged

place such as a hotel when a meeting, conference or training session is held, but is limited as defined in the State Administration Manual referenced above.

3. Least Expensive Means
   As a general rule, Grantees should always execute travel by the most economic means reasonably available. For example, the use of courtesy shuttles from airport to hotel is preferable to the expense of taxis.
4. All expenses related to a single trip must be submitted on the same Request for Funds in order to avoid duplication of payment on different elements of the same trip. The Grant Manager may approve exceptions on a case-by-case basis.
5. Trips That Include Overnight Travel or Airfare
   When billing for overnight travel or any trip that requires airfare (whether in-state or out-of-state), the State's Travel Expense Reimbursement Claim form found at the above link to the GMU website must be utilized to detail the specific trip.
   a. The following documents must be attached to the associated Request for Funds.
      (1) An agenda if the purpose of the trip was to attend a conference or meeting.
      (2) A printout of the GSA rate for the area visited (showing allowable hotel and per diem costs).
      (3) Receipts for parking, airfare, baggage fees, lodging, conference registration, internet access for business purposes, and car rental or other ground transportation (e.g., taxi or shuttle).
      (4) Note that the receipt for lodging reimbursement **must** include a hotel front desk receipt obtained at checkout. If a room is booked via a service such as Expedia or hotels.com, that receipt must also be attached. *(Providing both the front desk receipt and the booking receipt verifies that the employee not only paid for the hotel but also made the trip and used the hotel room.)* The amount charged to the grant must be limited to the lodging rate plus applicable taxes and fees, and must either be limited to the GSA rate for the destination or meet the exception criteria set forth in Item 2 of this Section. Personal expenses such as movies, internet access for personal use and charges to deliver meals via room service will not be reimbursed.
   b. Receipts are not required for incidental expenses (e.g., fees for luggage carts, metered parking, toll charges and tips). Reimbursement will be limited to the GSA approved amount per day.
6. Meals
   a. Meals will be reimbursed at the GSA rate for the employee's destination (whether in-state or out-of-state). A printout of the GSA rate for the area visited **must** be attached to the Request for Funds.
   b. If a Grantee's written travel policies require that the employee be reimbursed for actual costs, then meal receipts must be attached to the Request for Funds. The Department will reimburse the Grantee for the actual cost or the GSA rate, whichever is less. The Grantee may not submit a mix of GSA rate reimbursement and meal receipts. Only one reimbursement method will be accepted.
   c. To be allowed reimbursement, the employee **must**:
      (1) Travel to a destination that is at least 50 miles from his/her work station;
      (2) Depart at or before 7 a.m. for breakfast;
      (3) Depart at or before 11 a.m. or return to the work site after 1:30 p.m. for lunch, and
      (4) Depart at or before 5:30 p.m. or return to the work site after 7 p.m. for dinner.
      Note that departure and return are defined as the time that the employee left or returned to his/her work station or his/her home, whichever is closer to the final destination (or to the airport if flying).
   d. Meals provided as part of the meeting or conference agenda are not eligible for reimbursement, should not be claimed, and a note should be included indicating that the employee is not requesting reimbursement for that reason.

7. Local Travel Reimbursement
   When submitting a request for local travel reimbursement that does not include airfare or extend overnight, Grantees do not have to submit a Travel Expense Reimbursement Claim form. Receipts are also not required unless the employee used a rental car or the Grantee is requesting actual reimbursement for meals. (Refer to Item 6 of this section for details about eligible meal reimbursement.) Grantees must include on the transaction list:
   a. A breakout of the number of miles traveled and the reimbursement rate;
   b. The amount paid for per diem;
   c. The amount paid for parking, and
   d. The amount paid for any other allowable travel expenses.
8. Mileage Reimbursement Standards
   a. Mileage will be reimbursed at the current State rate or the rate in the Grantee's written policies and procedures, whichever is less.
   b. Mileage will not be paid for travel to/from the employee's home and work station.
   c. Mileage for business-related travel must be calculated from the employee's work station or from his/her home, whichever distance is less.
   d. Special reimbursement rules apply when an employee chooses to use a personal vehicle for his/her own convenience when other, less costly options are available.
      (1) Reimbursement will be at half the regular rate if a personal car is used for Grantee business when an employee could have used a less costly means of transportation such as a company car or motor pool vehicle.
      (2) In the circumstance listed in Item 8(d)(1) above, if the employee could have flown to the destination at a cost that would have been less than half the regular mileage rate, reimbursement should be limited to the cost of the airfare.

GIR-14-14 SUBJECT: BUDGET MODIFICATIONS

1. Changing line items within a budget category requires prior approval by the Grant Manager, which must be documented in writing (may be via e-mail).
2. All transfers of funds between budget categories (or <u>program categories</u> for CSBG) require a Budget Modification Request (BMR) form. Proposed expenditures must be consistent with approved goals for the current grant agreement. Approved BMRs must be received by the Grantee prior to implementation of request.
3. **Requests for budget modifications must be made prior to expenditure of funds for non-budgeted items.** Failure to request modifications in advance of expenditures may result in not receiving reimbursement for the expenditures and/or corrective action.
4. Modifications up to and including $2,000 or 10% of the grant award, whichever is less, may be approved by the Grant Manager, subject to the guidelines above.
5. Modifications between $2,001 and $5,000 or 15% of the Grant amount, whichever is less, requires prior approval from the Grant Manager and the Chief of the GMU or an authorized designee.
6. Modifications that exceed $5,000 or 25% of the Grant amount, whichever is less, requires prior approval from the Grant Manager, Chief of the GMU and the Deputy Director of Fiscal Services or an authorized designee.
7. Justification for modifications must be complete and include an explanation of **why** funding has become available in certain categories, **why** funding is needed in other categories, and **how** the changes will affect the Grantee's ability to meet established goals. Simply stating that costs were over-estimated or under-estimated is insufficient justification.

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8. All expenditures must be consistent with approved goals for the current grant agreement. Modifications that represent a substantive change to the program's scope of work require a grant amendment.

9. Transfers between budget categories within a single CSBG program (e.g., within Employment Development or within Emergency Services) require a Budget Adjustment form.
10. **Transfers between program categories (e.g., moving funds between Family Development and Nutrition) will follow the rules outlined in GIR-14-14, Items 4, 5 and 6 above.**

GIR-14-15 SUBJECT: LEAVE

1. Use of grant funds to pay out accrued leave and/or compensatory time upon an employee's separation from service requires prior review and approval by the Department.
2. Extended use of leave for illness, family illness or maternity is allowable, but Grantees are still responsible for meeting outcomes. When extended leave is taken by an employee whose salary is paid in full or in part with grant funds, the Grantee must submit a plan to the GMU stating how the work will be accomplished in the employee's absence.

GIR-14-16 SUBJECT: END OF GRANT YEAR INSTRUCTIONS

1. Each grant year, final Budget Modification Requests must be submitted by **the last Friday of May**. Requests received after that day may not be considered.
2. All goods and services **received** by the last day of the program's grant year, but not yet paid, are to be treated as an accounts payable of that grant year.
3. Final Requests for Funds must be submitted to the Department by **July 15th** of each grant year. On rare occasions, and with prior approval, a time-limited extension may be allowed.
4. Grantees are expected to provide a full, accurate, final accounting of their activities within the time frames set forth in this section.
5. On the final Request for Funds, Grant Managers may approve a negative balance shown in one or more budget categories as long as the following conditions are met.
   a. There is no negative balance in the Indirect category.
   a. The total negative balance from all other categories does not exceed $1,000.
   b. Total expenditures from all categories do not exceed the total grant budget.
   c. The Grantee submits a detailed request/justification to the Grant Manager via e-mail <u>prior</u> to over-expending funds for the category (or categories) in question.
   d. The budget variances do not constitute substantive changes to the original agreement or scope of work.
   e. The Grant Manager pre-approves the request via e-mail.
   f. Grantees that over-expend budget categories and <u>then</u> ask for approval may be denied.
6. For CSBG grants, the conditions listed in Item. 5 above may be applied to **<u>each Program Budget</u>**, not just the combined Request for Funds.

GIR-14-17 SUBJECT: PROCEDURES FOR PROCESSING CARRYOVER OF FUNDS

<u>FOR FHN, FRC, DR, CTF, TXX, AND PROBLEM GAMBLING GRANTS ONLY</u>

1. Funds may not be carried over from one fiscal year to the next. Grant funds not expended at the end of the fiscal year will revert to the appropriate funding source.

<u>FOR CSBG GRANTS ONLY</u>

2. Grantees will be allowed to carry over funds from one grant year to the next year consistent with the requirements specified in the CSBG Act and instructions contained in the Congressional appropriation.
3. Grant amendments will be generated for approved carryover and kept on file by the Grantor and the Grantee.

GIR-14-18 SUBJECT: EQUIPMENT AND INVENTORY REQUIREMENTS

1. Grantees must establish a system of accounting for all equipment purchases of $1,000 or more and for purchases of any amount that include computers, computer accessories (e.g., printers, scanners), computer software or other electronic devices such as fax machines. The system must include, at a minimum, a listing of all equipment purchased with grant funds, the date purchased, the funding source, the cost, the serial number or other identifying number, the physical location and disposition.
2. An ongoing inventory must be maintained for all items purchased with grant funds that meet all of the following criteria.
   a. Has an anticipated useful life extending beyond one year
   b. Is not consumed in use
   c. Is not attached permanently as a non-movable fixture
   d. Had a purchase price of $1,000 or more, or is a computer or software.
3. Grant Managers may also request that Grantees inventory certain other items (e.g., furniture, GPS systems and webcams).
4. Grantees should conduct a physical inventory periodically (no less than annually) and compare it to the written records. If a Grantee has equipment or property purchased with grant funds they no longer use, a listing of the items must be sent to the GMU for review and follow up.
5. Following termination of a grant under the GMU, the Department may direct the Grantee to retain, transfer, or liquidate equipment and non-consumable materials purchased with grant funds. If equipment is liquidated, use of the proceeds must be approved by the Department. If equipment or property was purchased with Federal funds and the fair market value is at least $5,000, the Federal granting agency must be reimbursed after liquidation.
6. All equipment and other items purchased with FRC and DR funds are considered property of the State of Nevada, Department of Health and Human Services. If any agency discontinues providing FRC or DR services, these items will be transferred to an agency that is providing FRC or DR services.

GIR-14-19 SUBJECT: SPECIAL REQUIREMENTS FOR GIFT CARDS, VOUCHERS, AND OTHER LIKE ITEMS

1. Gift Cards, Gift Certificates, Bus Passes, and Other Like Items
   a. Programs that use grant funds to purchase gift cards, gift certificates, bus passes and other like items for clients must establish internal controls in the form of written policies and procedures that, at a minimum:
      (1) Ensure the security of the items, and
      (2) Address appropriate distribution to clients.
   b. Programs are required to use a log provided by the Grantor to inventory and track distribution and use of the cards, certificates, passes, etc.
   c. Family Resource Centers and Differential Response programs have additional requirements related to gift cards, gift certificates, bus passes and other like items. See separate policies for these programs attached to the Notice of Grant Award.
   d. The written policies and procedures, as well as the log, must be made available to the Department upon request and may be reviewed during program site visits. In addition, the log must be submitted with the Request for Funds when reimbursement is requested.
   e. Gift cards in approved budgets should be purchased as soon as possible after the start of the fiscal year to ensure distribution to clients before the end of the fiscal year. Gift card purchases requested in end-of-year Budget Modification Requests may not be approved if grant funding is not expected to continue into the next fiscal year.
2. Vouchers

a. Programs that use grant funds to support a client voucher system must establish internal controls in the form of written policies and procedures to address appropriate security, distribution, and tracking of the vouchers. The controls must include, at a minimum, the following:
   (1) Source of the voucher;
   (2) Face value of the voucher;
   (3) Individual serial number or other identifier (listed on a separate line of the written inventory) for each and every voucher;
   (4) Date the voucher was purchased, if applicable;
   (5) Date each voucher was issued to a case manager or other Grantee staff, if applicable;
   (6) Name of the case manager or other Grantee staff to whom the voucher was issued, if applicable;
   (7) Name or other identifier of the client who received the voucher;
   (8) Date the voucher was issued to the client, and
   (9) Intended purpose (e.g., groceries, clothing, gasoline).
b. The written policies and procedures, as well as the written inventory, must be made available to the Department upon request and may be reviewed during program site visits. In addition, the written inventory must be submitted with the Request for Funds when reimbursement is requested.

GIR-14-20 SUBJECT: RETENTION AND DISPOSAL OF PROJECT DOCUMENTS

1. Financial records, supporting documents, statistical records, and all other records pertinent to a grant agreement (whether in electronic or hard copy form) must be retained in accordance with agency guidelines or other applicable retention rules, or for a minimum of three years from the date of the submission of the final expenditures report. If no litigation, claims, or audits are pending that involved project records, Grantee staff may dispose of materials three or more years subsequent to the submission of the final expenditures or financial status reports. If any litigation, claim, or audit is started before the end of the three-year period, then all pertinent documents must be retained until all actions involving the records have been resolved.
2. During the three-year retention period or any extended period resulting from litigation, claims, or audits, the Deputy Director of Fiscal Services or any of the Department's duly authorized representatives shall have access to any pertinent books, documents, papers, or records of Grantees to review audits, examinations, excerpts, and transcripts.

GIR-14-21 SUBJECT: PROCEDURES FOR FISCAL MONITORING AND ADMINISTRATIVE REVIEW OF ADVERSE FINDINGS

1. The Department may, at its discretion, conduct a fiscal monitoring of a Grantee at any time during or up to three years after a grant year. The monitoring may be conducted by either Department staff or contracted agencies. Although the process is a fiscal function, the GMU Chief and Grant Manager will be copied on all correspondence, reports, and action plans to ensure coordination among all parties.
2. For scheduled fiscal monitorings, each Grantee will be notified in writing at least fifteen (15) working days prior to the visit. A letter will be sent indicating the types of documents that must be available to the person conducting the fiscal monitoring prior to their visit and/or during their visit to the Grantee's location.
3. If the Department attempts to perform a fiscal monitoring and discovers that adequate records do not exist or the condition of the records is such that a fiscal monitoring cannot be completed, the Department will issue written notification that the Grantee:
   a. Will be placed on probation, and

   b. May be subject to withholding of any further funding from the Department until the deficiencies are corrected and the fiscal monitoring is completed.
4. Within thirty (30) calendar days following completion of the Department fiscal monitoring, the Grantee will receive a preliminary report that specifies the findings of the Department, subsequent recommendations, and a deadline for responding to the preliminary report.
5. If the Grantee is in agreement with the preliminary report, it will be considered the final report.
6. If the Grantee is not in agreement, the Grantee must submit, within the time frame specified in the preliminary report, a written response addressing any disagreement of adverse findings. Adverse findings are defined as follows.
   a. Lack of Adequate Records: The Department determines that either sufficient records do not exist or the records are not in a condition to allow the Department to perform a fiscal monitoring.
   b. Administrative Findings: Include those findings that represent weaknesses in the internal accounting and administrative controls but do not include questioned costs or costs recommended for disallowance.
   c. Questioned Costs: Costs charged to a grant that cannot be supported by documentation. With approved documentation, questioned costs may become allowable. Without documentation, they will become disallowed costs and repayment to the Department may be required.
   d. Costs Recommended for Disallowance: Costs that are not within the scope of the grant agreement and grant budget or are in direct violation of State or Federal policies and repayment to the Department may be required.
7. The Grantee must submit to the Department a listing of each point of disagreement and explanations for each disagreement. Within two weeks of receipt of the Grantee's written response, the Department will review and consider the points and justification of disagreement. If warranted, the Department will make corrections and/or adjustments to the report and issue an amended final report.
8. If the Grantee remains in disagreement and can furnish additional supportive documentation, a request for an administrative review must be made in writing to the Deputy Director of Fiscal Services within sixty (60) calendar days of receipt of the amended final report. For purposes of calculating date of receipt, the Department will use three (3) working days from the date of the amended final report.
9. Within five (5) working days of receipt of the request for administrative review, the Grantee will be notified by letter of the date for the Grantee to present their issues of disagreement.
10. Within five (5) working days of the presentation, the Department shall review the disagreement issues, supporting documentation, and the Department files and forward a decision to the Grantee in writing.

GIR-14-22 SUBJECT: PROCEDURES FOR PROGRAM SITE VISITS AND MONITORING

1. Site visits without advance notice may be performed at a Grantee location at any time.
2. Formal site visits with program monitoring will be conducted by Grant Managers at a predetermined and mutually agreed upon time.
3. A minimum of fifteen (15) working days prior to the visit date, Grantees will be provided with a copy of the monitoring template to review and prepare for the meeting. Documentation requested in the monitoring template must be available at the meeting.
4. Site visits will be documented with a standard report provided to the Grantee within thirty (30) calendar days of the site visit. These reports will be kept on file with the grant records.

GIR-14-23 SUBJECT: CORRECTIVE ACTIONS

If a Grantee does not meet expectations, the GMU may require the Grantee to develop and implement a Corrective Action Plan, apply special award conditions, place the Grantee on probation, or terminate the grant. This section describes the reasons, consequences, and process associated with each corrective action. In each case, enforcement of the appropriate consequences is at the discretion of the Department Director. Any level of corrective action may be applied at any time; options may not be applied sequentially.

1. **Corrective Action Plans**
   a. Corrective Action Plans are generally required when deficiencies are identified as a result of program or fiscal monitoring. However, the Department reserves the right to impose this option under other circumstances if the need arises.
   b. The process for a Corrective Action Plan includes the following steps.
      (1) The Grantee must submit comments on areas of disagreement within fifteen (15) working days of receipt of the report.
      (2) Within thirty (30) working days of receipt of the report, the Grantee must submit a Corrective Action Plan.
      (3) The 15-day period and the 30-day period set forth in Items 1b(1) and 1b(2) are concurrent rather than consecutive.
      (4) Within fifteen (15) working days of receipt of the Corrective Action Plan, the Grant Manager will respond and, if necessary, work with the Grantee on any required revisions.
      (5) A target date for completion will be established by the Grant Manager and progress will be monitored at established intervals.
      (6) Completion of the Corrective Action Plan will be documented in the Department's grant file.
   c. Failure to complete the Corrective Action Plan may result in special award conditions, probation, or termination as described in this section.

2. **Quality Improvement Plans for CSBG Grants Only**
   a. Quality Improvement Plans for Grantees that receive CSBG funds will be conducted in accordance with Section 678C of the CSBG Act (Public Law 105-285; 42USC 9915).

3. **Special Award Conditions**
   a. Reasons a Grantee may be subject to special award conditions include, but are not limited to, the following.
      (1) History of poor performance or poor management
      (2) Financial instability
      (3) Management system that does not reasonably assure grant compliance and accurate accounting records
      (4) Insufficient governance structure
      (5) Non-compliance with the terms and conditions of a grant award
   b. Consequences related to special award conditions may include, but are not limited to, the following.
      (1) Additional reporting
      (2) Additional backup documentation
      (3) Audit
      (4) Accreditation requirement
      (5) Additional site visits by program and/or fiscal staff, with or without advance notice
   c. Special conditions and/or requirements may be imposed, as needed, at the beginning of the grant period or at any time within the grant period. If the GMU determines that

special conditions and/or requirements are necessary, the Grantee will be provided with written notification that includes the following.
(1) Nature of the additional requirements
(2) Reason(s) for the additional requirements
(3) Nature of the corrective actions needed
(4) Time allowed for completing the corrective actions

d. The special conditions and/or requirements will remain in force until Department staff determines that the precipitating issues have been resolved.
e. The consequence of failure to comply with special conditions and/or requirements is probation.

4. <u>Probationary Status</u>

a. Reasons a Grantee may be placed on probation include, but are not limited to, the following.
(1) Unwillingness or inability to comply with special conditions and requirements as described in GIR-14-23, Items 1, 2 or 3
(2) Non-compliance with Federal or State rules and regulations
(3) Non-compliance with the Department's GIRS
(4) Inability or unwillingness to properly manage the program
(5) Non-compliance with the approved grant application terms and conditions
(6) Non-submission of required reporting or failure to submit reports in a timely manner
(7) Significant findings by an independent auditor that affect the programs funded by the Department and/or classification as high-risk by an independent audit
(8) Non-compliance with applicable OMB circulars
(9) Classification by the Department as high risk with no significant improvement to correct deficiencies

b. Consequences related to probationary status may include, but are not limited to, the following.
(1) The Grantee may not be eligible for any additional funding.
(2) The Grantee may not be allowed to receive any grant payments in advance but may be reimbursed on an actual cost basis.
(3) If the Grantee receives Federal funding and its financial management system fails to produce accurate, current and complete disclosure of the financial results of each federally funded grant in accordance with the reporting requirements set forth in 2 Code of Federal Regulations (CFR) 215, as applicable, then the Grantee may be prohibited from receiving advance funding.
(4) The appropriate GMU advisory committee will be informed of the Grantee's probationary status.
(5) The Grantee may be required to appear before the appropriate GMU advisory committee. If so, in keeping with the Nevada Open Meeting Law, the Grantee will be given at least three (3) days advance notice of the time, date, and location(s) of the meeting.

c. The process for implementing probationary status and monitoring progress toward corrective action is as follows.
(1) The Department will notify the Grantee of probationary status in writing, citing the reasons for that action, and will meet with the Grantee within ten (10) working days to determine the current status of the program with regard to budget, original goals or any other areas of concern.
(2) Within ten (10) working days following the meeting, the Grantee will be required to submit new goals, budgets, or other corrective plans and a strategy for achieving those goals to the Grant Manager for approval.

(3) The Department will respond to the corrective action plan within ten (10) working days of receipt. The Grantee may be asked to make modifications. If so, a timeline will be established by the Department.
(4) Progress on the corrective action plan will be reviewed by the Department at a minimum of every 60 calendar days.
(5) When the corrective actions have been completed, the Deputy Director of Fiscal or Programs may remove the probationary status. The appropriate GMU advisory committee will be informed of this decision at their next scheduled meeting.
(6) The consequence of failure to meet the terms of probation is termination of the grant.

5. **Involuntary Termination**

Grants may be terminated by the Department Director in accordance with the General Conditions that are incorporated with the Grant Agreement. A grant may be terminated at any time during the grant year.

a. Reasons a Grantee may be subject to termination include, but are not limited to, the following.
   (1) Unwillingness or inability to comply with special award conditions and requirements as described in GIR-14-23, Item 1, 2 or 3
   (2) Unwillingness or inability to meet the terms of probation as described in GIR14-23, Item 4
   (3) Conduct that interferes with the administration of the grant or negatively impacts the ability to provide effective program services
   (4) Illegal activity of any kind
   (5) Insolvency
   (6) Failure to disclose a conflict of interest
   (7) Influence by a gratuity
   (8) Any violations of the terms of the grant agreement
   (9) Substantiated fraud, abuse, or misappropriation of grant funds
b. Consequences of termination may include, but are not limited to, the following.
   (1) Repayment to the State of any outstanding advance
   (2) Non-reimbursement for any grant-related expenses incurred after the termination effective date
   (3) Transfer or liquidation of all equipment and non-consumables purchased with grant funds during the grant period (including equipment with an original purchase price of $1,000 or more, all computers and software regardless of original purchase price, and any other items the State has required the Grantee to inventory during the course of the grant)
   (4) Surrender of any and all documents related to the grant that the State deems necessary
   (5) Repayment to the State of all grant funds found to be unallowable costs
c. The process for implementing grant termination under Section 5a of this GIR is as follows.
   (1) The State will notify the Grantee in writing.
   (2) The State will schedule a meeting of the appropriate advisory body (i.e., the Grants Management Advisory Committee or the Advisory Committee on Problem Gambling) to serve as a public hearing and will ensure that the meeting is in compliance with the Nevada Open Meeting Law. The Grantee will be given at least three (3) working days advance notice of the time, date, and location(s).

(3) The advisory body will review the State's decision, provide an opportunity for the Grantee to offer testimony, and will make a recommendation to the Department Director.
(4) The Director may or may not accept the advisory body's recommendation. The Director's decision will be final and will be effective immediately upon receipt of a written notice to the Grantee (or any date specified therein).

6. **No-Fault Termination**
   a. A no-fault termination may occur at any time during the grant year. Reasons a grant may be terminated on a no-fault basis include, but are not limited to, the following.
      (1) The State and the Grantee mutually agree to termination without cause.
      (2) Funding from the State and/or Federal sources is not appropriated or is withdrawn, limited, or impaired.
      (3) Other extenuating circumstances exist that render continuation by the State or Grantee impossible.
   b. Consequences of termination may include, but are not limited to, the following.
      (1) Repayment to the State of any outstanding advance
      (2) Non-reimbursement for any grant-related expenses incurred after the termination effective date
      (3) Transfer or liquidation of all equipment and non-consumables purchased with grant funds during the grant period (including equipment with an original purchase price of $1,000 or more, all computers and software regardless of original purchase price, and any other items the State has required the Grantee to inventory during the course of the grant)
      (4) Surrender of any and all documents related to the grant that the State deems necessary
   c. The process for implementing a no-fault termination is as follows.
      (1) The State will notify the Grantee in writing.
      (2) A public hearing will not be scheduled.
      (3) Termination will be effective immediately upon receipt of the written notice (or any date specified therein).

APPROVED:

Ellen Crecelius
Deputy Director of Fiscal Services

Date: 7/5/13

Amber Joiner
Deputy Director of Program Services

Date: 7/3/13