

**Minnesota Sesquicentennial Commission Grant
Program**

Project Directors' Handbook

Minnesota at its Sesquicentennial
Exceptional People in an Exceptional Place



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Congratulations on receipt of your Sesquicentennial Grant. The Sesquicentennial Commission and staff recognize the effort your funded proposal represents, and we are eager to help you implement and report on a successful project.

The ***Project Directors Handbook*** is intended to acquaint you with all fiscal and reporting guidelines. The source of your grant is a special State of Minnesota appropriation; as such, we are sure you share the Sesquicentennial Commission's goal of full accountability for receipt, handling, and reporting on public funds. We have created this handbook to help you do this.

This manual should be carefully reviewed by all key project personnel, including your fiscal agent, before beginning project work. If you have questions about anything related to the project or reporting procedures, contact the Sesquicentennial grants office. The Minnesota Sesquicentennial Commission considers itself a partner in each project and wants you to succeed. Feel free to keep the Sesquicentennial grants office informed as your project proceeds. Calls and inquiries can be directed to 651-296-1870 or email info@mn150years.org.

We wish you the best of luck as your project begins!

PROJECT DIRECTOR'S MATERIALS

FINANCIAL REQUIREMENTS, REPORTS, & RECORDS

The purpose of this section is to help grant recipients administer and properly report on a project funded with the assistance of the Minnesota Sesquicentennial Grants Program. Your careful planning to prepare a grant application helped you to succeed in a very competitive application process. Consequently, you should have no problem preparing good reports. To do so, however, it is important to keep good records. This section explains how to do that.

SESQUICENTENNIAL GRANTS ACCEPTANCE FORM

Shortly after you were notified that you had been awarded a grant, you received a Sesquicentennial Grants Acceptance Form. By signing this form, you attest acceptance of a Sesquicentennial grant for the purposes outlined in your grant application and those outlined in the Form. The Sesquicentennial Grants Acceptance Form includes the following:

1. An **Approved Project Budget page** with line-items specifying project expenses covered by grant funds and specific project expenses covered by applicant match.
2. Project starting date, a funds-obligation date, and the date final reports are due.
3. General cost principles and contracting procedures for services and materials.
4. The type of records you will need to maintain for the project and the length of time they need to be retained.
5. The need to have project records available for audit purposes by the Minnesota Sesquicentennial Commission, its designated representatives, or any applicable agency of the State of Minnesota.
6. Specific language for the acknowledgment of public funds provided by the State of Minnesota through the Minnesota Sesquicentennial Commission.

EXPENDITURES

1. Expenditures for the project must be made in accordance with the **Approved Project Budget** specified by the Sesquicentennial Grants Acceptance Form (the **Approved Project Budget** is the final page of your Grants Acceptance Form).

2. Any project expense not specifically approved in the budget will not be reimbursed without advance approval in writing by the Sesquicentennial grants staff.
3. Funds must be obligated by the dates set forth on page one of the Acceptance Form. Work done outside the project period is not eligible for grant assistance. If a time extension becomes necessary in order for you to obligate all funds, the extension should be requested at least thirty days before the end of the grant period.
4. Services and materials that cost \$15,000 or more should be contracted for using a formal bidding process. All services to be performed by such professionals as architects, consultants, engineers, historical researchers, etc. must be offered to a minimum of three bidders. Evidence of the offering along with copies of the bids received must be included in the project financial records.
5. Services and materials that cost less than \$15,000 may be bid or purchased on the open market. For purchases between \$300 and \$15,000, a permanent record must be maintained that verifies grantee secured (or attempted to secure) at least three competitive bids.

FINAL REPORTS

The grant you received has been assigned a Project Completion Date and a date on which final reports are due. These dates are important. If circumstances develop which make it impossible to complete the project before the assigned completion date, to obligate all funding, or to submit the final reports when they are due, you must write to the Sesquicentennial's grants office prior to those deadlines.

You will need to explain the reason that more time is needed to complete project work, obligate funds, or to submit the required reports. The grants office will work with you to make the necessary changes in your project's schedule. Failure to complete projects or submit reports in a timely manner will be a factor in evaluating the success of a project.

If you have received a Legacy Grant, the final ten percent of your grant award may not be released until receipt of your final reporting materials.

Report Review and Overdue Reports:

You are required to complete two final reports as described below, a **Project Activity Report** and a **Financial Report**. The grants office will review both reports and notify you in writing when they have been accepted.

If You Have Questions:

This manual should be carefully reviewed by all key project personnel, including your fiscal agent, before beginning project work. If you have questions about anything related to the project or reporting procedures, contact the Sesquicentennial grants office. The Minnesota Sesquicentennial Commission considers itself a partner in each project and wants you to succeed. Feel free to keep the Sesquicentennial grants office informed as your project proceeds.

RECORD KEEPING

There are three major reasons to keep good records as you carry out your grant assisted project.

1. You will want to learn for yourself if the plan you developed was a good one. You will want to know later if you needed to change the project, and/or whether or not you might have anticipated the changes

you had to make. Without keeping good records of the project as it progresses, you may not be able to recall how or why decisions were made.

2. Those you work with will benefit in years to come by a clear record of the project. If you keep good records now, others will benefit by what you learn while conducting the project.

3. The grant funds awarded for the project are appropriated by the State of Minnesota and, as such, are public funds. A record of the results of their expenditure is part of being accountable. If you maintain complete and thorough records while project work is being completed, you will have no difficulty in completing the final reports.

If you do not keep records as you go along, it is likely you may need to spend much more time completing the reports because you will have to obtain signatures from people that may be difficult to locate or in retrieving information that has been misplaced.

PROJECT ACTIVITY REPORT

A careful report about the project activities by the Project Director will help the Sesquicentennial Commission and grants office to better understand the completed project and the impact of grant funds. The usefulness of the **Project Activity Report** goes beyond merely reporting on specific grant-assisted activities. Others will benefit by a careful analytic record of what was accomplished; your project activities and products will comprise the legacy of Minnesota's Sesquicentennial commemoration.

Although there are relatively few questions on the **Project Activity Form**, Project Directors should answer them as completely as possible using as many additional pages as necessary.

FINANCIAL REPORT

The fiscal documentation submitted upon completion of your project attests that grant funds received through the Minnesota Sesquicentennial Commission, as well as the match you provided, were used in accordance with the Grants Acceptance Form signed when the grant was accepted. Your Financial Report should include the Financial Report Form showing the actual amounts expended for all Approved Project Budget line-items and signed by an authorizing officer and the project director. This report is supplemented by forms that contain the value of *In-Kind* and/or *Donated Labor*, and *Donated Materials*, if applicable.

You are not required to submit photocopies of bills, invoices, ledgers, and cancelled checks with your report. You are required, however, to retain all bills, invoices, ledgers, cancelled checks, and other financial documents that verify that the information on the Financial Report Form is correct.

Audits of grant projects are done periodically, and your records for the project must be maintained for a minimum of three years following approval of your final reports. You will be required to refund to the Minnesota Sesquicentennial Commission (or to the State of Minnesota) any cost that is paid for with grant funds and is subsequently found to be disallowable under audit.

Contributions:

Proper documentation of staff and volunteer labor as well as donated material is not difficult, but it often causes problems if it is not done correctly. The following describes how to document those contributions.

1. Documenting time contributed by paid staff: If you maintain regular records that show the number of hours paid staff (also known as In-Kind Labor) spend on the grant project, it is not necessary to have the staff member(s) complete an ***In-Kind Labor Form*** (see Appendix form). However, if you do not regularly keep and retain such records, staff members should document all time contributed to the grant project using this form. To be certain the records are accurate, they should be completed on a regular basis during the project. Copies of these forms should be submitted with your Financial Report and the originals kept for audit purposes.

2. Documenting time contributed by volunteers: To document time contributed by volunteers (also known as Donated Labor), each person should complete as many ***Donated Labor Forms*** (see Appendix form) as necessary to document their time. As with paid staff, it is important that this be done on a regular basis during the project. It can be very difficult to complete these forms after the project is completed.

3. Documenting materials contributed to the project: To document the value of materials contributed to the project, the person or people responsible for making the donation will need to complete the necessary ***Donated Material Forms*** (see Appendix form). It is important that this be done at the time of the donation.

Appendices / Reporting Materials

(these documents can be copied; please be sure to keep for your records a copy of all final reporting materials sent to the Sesquicentennial Office.)

- Checklist for Final Reports

- Project Activity Report Form

- Donated Materials Form

- Financial Report Form

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CHECKLIST FOR FINAL REPORTS, Sesquicentennial Grants

Before submitting your Project Activity Report and your Financial Report Form to the Sesquicentennial Grants Office, please check to make certain you have completed the necessary documentation. If you have questions about completing these forms, please contact the Sesquicentennial Grants Office at 651-296-1870 or info@mn150years.org

PLEASE ALSO BE SURE TO RETAIN FOR YOUR RECORDS A COPY OF ALL REPORTING MATERIALS SUBMITTED

1. Project Activity Report Form:

- a. Have you answered all the questions in a detailed manner?
- b. Have you included photographs and slides of the completed project work?
- c. Has the report been signed by both the Authorized Officer and the Project Director?

2. Financial Report Form:

- a. Have you completed the form sent to you by the grants office listing all the Actual Expenditures in the applicant's match?
- b. Have you checked the addition of all the columns?
- c. Has the report been signed by both the Authorized Officer and the Project Director?

3. In-Kind and Donated Labor Form:

- a. Does the form contain the name, type of work performed, and hourly rate used for the individual?
- b. Is the total dollar amount for these forms the same as that listed on the Financial Report Form?
- c. Does the form contain the signature of the person contributing time and that of the Authorized Officer or the Project Director?

4. Donated Materials Form:

- a. Does the form contain the name of the person or persons making the contribution of materials?
- b. Does it contain information on the basis for valuation?
- c. Has the form been signed by the donor, the Authorized Officer or the Project Director?

MINNESOTA SESQUICENTENNIAL COMMISSION

PROJECT ACTIVITY REPORT FORM

1. Applicant _____

2. Fiscal Agent (if different): _____

2. Grant Number _____

3. Project Title _____

Answer all the following questions as completely as possible; use additional pages if needed to provide the necessary information.

4. Additional planning. What additional planning took place between the time you submitted your grant application and the time you began project work?

5. Project implementation:

a. What were the original objectives of the project?

b. How were the objectives fulfilled?

c. List the name, address, and telephone numbers for outside vendors or subcontractors who worked on the project:

d. How would you evaluate the quality of the work that was done by these vendors or subcontractors?

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6. Describe the tangible and intangible benefits of the project.

**7. What advice would you give to someone else undertaking a similar project?
Please feel free to give any additional comments or thoughts you have on your grant project.**

Note: We encourage you to submit photographs of your project, product, and./or activities. These will be kept on file along with those submitted with your grant application as part of the official documentation of the Sesquicentennial Commission's activities.

Please **copy** this form for use

IN KIND and DONATED LABOR FORM: Please copy this form for use.

Grantee: _____

Grant Number: _____

Name of Staff Member or Volunteer: _____

Check one: In-Kind (staff time) _____ Donated (volunteer time) _____

Type of work performed (research, secretarial, carpentry, etc.) _____

Hourly rate based on: _____

The value of work contributed by a person to a project is determined by:(1) the type of work being done and (2) the training and skill of the individual. If a person is doing work for which he or she is trained, or doing work involving a trade or profession in which he or she is employed, the value can be determined by the wage rate he or she is normally paid for that work. (Example: a professional roofer who helps to replace the roof on a historic property). If, however, a person works outside their professional training or employment, the work must be valued at the state minimum wage rate. (Example: a carpenter who assists with clerical duties).

Date	Hours Worked				Total Hours	Hourly Rate	Value (hours x pay rate)
	Start	End	Start	End			

Total Value of Labor: _____

Signature of Staff or Volunteer: _____ Date: _____

Signature of Authorized Officer
Or Project Director : _____ Date: _____

