

LSTA Grants

Indiana State Library Reimbursement & Fiscal Records Policy

Reimbursement

- Funds allocated to sub-grantees are available through reimbursement only.
- To receive reimbursement sub-grantees must meet the following standards:
 - Expend funds for items and purposes allowable under federal and state law and federal OMB regulations¹
 - Expend funds for the purposes and items described in the contracted project proposal or approved project revision
 - Expend funds within the contracted time frame (contract finalization to contract end date)
 - Submit reimbursement request forms with appropriate documentation of expenditures
 - Fiscal agent must sign reimbursement requests in blue ink and submit the original
 - Meet all other grantee obligations including the timely submission of required reports
 - Maintain appropriate records of all grant transactions until 2016.
- Sub-grantees who fail to meet any of the aforementioned criteria may be denied reimbursement.

Appropriate Documentation for Reimbursement

Items Purchased (including contracts with individuals for services rendered)

A legible copy of a vendor invoice along with proof that funds were already allocated must be submitted with the request for reimbursement for every item purchased. This invoice must include the name of the vendor, invoice number, date, quantity, unit cost, and accurate descriptions of the goods and services.

Personnel Expenditures

100% LSTA Program Staff

For temporary staff hired to allocate 100% of their time to the LSTA grant program, submit an invoice for the amount paid and a document indicating the name of the individual, the number of hours worked, the pay rate, and the total amount of LSTA funds reimbursement requested.

¹ Public Libraries should refer to 2 CFR 230 http://www.whitehouse.gov/omb/fedreg/2005/083105_a21.pdf; academic and school libraries should refer to 2 CFR 220 http://www.whitehouse.gov/omb/fedreg/2005/083105_a21.pdf.

Part Time Staff Working on LSTA Projects

For part-time staff given additional work hours to devote to the LSTA grant program, only the time spent on the LSTA grant program can be paid with LSTA funds. The sub-grantee is required to keep a log or timesheet for that individual that records the hours per pay period that the staff member worked on the LSTA grant program and the hours per pay period that they worked on other projects.

An invoice for the amount paid and a document indicating the name of the individual, the number of hours they worked on the LSTA project, the pay rate for the LSTA project, and the total amount of LSTA funds requested should be submitted with the reimbursement request. In addition, a confirmation, signed by the fiscal agent, that LSTA funds and salary were not earned at the same time and that the proper amount of hours were allocated to the LSTA project should be attached.

Record Maintenance

A copy of all records documenting account expenditures, reimbursements, and cash match should be maintained in a grant program file at your library until 2016.

Local Matching Funds Records

LSTA sub-grants require a local match equal to at least 10% of your LSTA award. Local match can be made up of both cash and in-kind contributions made by the library and outside sources. (In-kind contributions are defined as goods, commodities, or services instead of money contributed to the project by the library or other sources.)

Program records must be maintained for your required local match. Please maintain invoices for items purchased as part of your cash match in your program file. This invoice must include the name of the vendor, invoice number, date, quantity, unit cost, and accurate descriptions of the goods and services.

To document local cash spent to hire temporary staff allocating 100% of their time toward the LSTA project, please maintain records of the number of hours worked, amount earned per hour, and total paid out. To document local cash spent to add hours for part-time employees to devote to the LSTA project, please maintain records of the numbers of hours devoted to LSTA, the amount earned per hour, and the total paid out.

Public libraries documenting the in-kind contribution of full-time staff allocating a portion of their time to the LSTA project should maintain records of the hourly pay rate and the number of hours worked on the LSTA project in a log or timesheet, along with a signed statement by the fiscal agent verifying that the time allocations are accurate. Academic and school libraries documenting the in-kind contributions of full-time staff allocating a portion of their time to the LSTA project should maintain records of the annual salary and percentage of time worked on the LSTA project, along with a signed statement by the fiscal agent verifying that the time allocations are accurate.