DEPARTMENT OF ADMINISTRATION
OFFICE OF GRANTS MANAGEMENT

Grant Guidelines

Arts and Cultural Heritage Fund Grants
State Fiscal Years 2026-2027

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Section 1. Overview

This Guide is intended for those receiving Legacy grants from the Department of Administration's Office of Grants Management (OGM)

A. Statutory Authority

Under Minnesota Law, Legacy Funds are appropriated to the Department of Administration (State) for grants and purposes specified in the subdivision. The commissioner of administration may use a portion of the appropriation for costs that are directly related to and necessary to the administration of grants in the subdivision.

Grant agreements entered into by the commissioner and recipients of appropriations under the subdivision must ensure that money appropriated in this subdivision is used to supplement and not substitute for traditional sources of funding.

B. Priorities and Principles

Per the Legislative Guide: Principles for Use and Expected Outcomes of Funds from Dedicated Sales Taxes adopted March 24, 2010, the funding priorities and principles of the Arts and Cultural Heritage Fund (ACHF) state:

1. Public broadcasting investments should expand Minnesotan's knowledge, information, and access to arts, and Minnesota's history and cultural heritage.
2. Investments in arts, history, music and cultural activities should demonstrably help student achievement in schools.
3. The funds should be used to create a sustainable climate in which artists can live and work.
4. Funded activities can be successful beyond the life of the ACHF.
5. Fund investments can reflect that art can describe several things: a study of creative skill, a process of using creative skill, a product of the creative skills, or the audience's experience with the creative skill.
6. Funding for arts education should include lifelong educational activities meant to impart knowledge, teaching a new creative skill, or further developing an existing skill in any arts discipline.
7. Funding for preservation of our cultural heritage includes both tangible and intangible cultural heritage.
8. Funding should be used to make investments that ensure that historic structures and resources will be preserved for future generations.

C. Outcomes

A project or program receiving funding from ACHF must include measurable outcomes, and a plan for measuring and evaluating the results. Grantees should reference the Evaluation and Outcomes Guide provided by the Office of Grants Management when developing outcomes for a project. Grantees should refer to Section 2.B.8 of the Grant Guidelines when reporting on outcomes within the Annual Report to the Legislature.

Section 2. Accountability and Reporting

A. The Annual Report to the Legislature

By January 15 of the applicable state fiscal year, or as soon as practicable, whichever comes first, all recipients must submit a report regarding how the previous year's grant funds were expended directly to the following:

- The Department of Administration
- The Legislative Coordinating Commission

The report for State Fiscal Year 2025 is due January 15, 2026, the report for State Fiscal Year 2026 is due January 15, 2027, and the report for State Fiscal Year 2027 is due January 15, 2028.

The report must follow the guidelines on accessibility and contain the following information **per Minnesota Statutes 129D. 17 and section 3.303, Subd. 10**:

1. The name of the project and a project description
2. Contact information including:
   - Grantee Name
   - Telephone number
   - Members of the board or equivalent governing body, and
   - E-mail address of the funding recipient, and
   - Web address where the public can directly access detailed information on the recipient's receipt and use of money for the project
3. The amount and source of funding, including the fiscal year of the appropriation
4. The amount and source of any additional funding or leverage
5. The duration of the project(s)
6. The number of full-time equivalents funded under the project(s). For the purposes of this item, "full-time equivalent" means a position directly attributed to the receipt of money from one or more of the funds covered under this section, calculated as the total number of hours planned for the position divided by 2,088
7. The direct expenses and administration costs of the project(s)
8. Proposed measurable outcomes and the plan for measuring and evaluating the results
9. For pass-through, noncompetitive grants, the entity acting as the fiscal agent or administering agency and a point of contact for additional information
10. Actual measured outcomes and evaluation of projects as required under 129D.17, subdivision 2
11. Education about the areas and issues the projects address, including, when feasible, maps of where projects have been undertaken
12. All frameworks developed for future uses of each fund

13. Methods by which members of the public may apply for project funds under any of the constitutionally dedicated funds (if applicable)

14. Specific information for each program produced and broadcast, including:[1]

- The cost of production
- The number of stations broadcasting the program
- Estimated number of listeners (AMPERS)
- Estimated viewership (MPTA)
- The number of hours of Legacy program content available for streaming on websites, and other related measures (MPTA)

If the programs produced include educational material, the noncommercial radio station and public television station must report on these efforts.

Proposed Outcomes Achieved is a data field established in April 2018 by the Legislative Coordinating Commission for Legacy project outcome status. The granting agency will use the data field to indicate the extent to which a Grantee's project achieved its proposed objectives. It is a fixed field with five drop-down options as follows:

- Achieved proposed outcomes
- Achieved most of the proposed outcomes
- Achieved some of the proposed outcomes
- Achieved none of the proposed outcomes
- Outcomes data not yet available

OGM requests Grantees report on their actual outcomes for each project in the Grantee work plan within their January 15th Legislative Report using the following criteria:

- Achieved proposed outcomes (Achieved 100% of outcomes)
- Achieved most of the proposed outcomes (Achieved greater than 50% of proposed outcomes)
- Achieved some of the proposed outcomes (Achieved less than 50% of proposed outcomes)
- Achieved none of the proposed outcomes (Achieved 0% of proposed outcomes)
- Outcomes data not yet available

OGM staff will evaluate the projects using the same criteria and metrics.

Per 3.303, subdivision 10 "measurable outcomes" means outcomes, indicators, or other performance measures that may be quantified or otherwise measured in order to measure the effectiveness of a project or program in meeting its intended goal or purpose.

Please reference the following statutes and resources when preparing reports:

- M.S. 3.303, Subd. 10
- M.S. 129D.17, Subd. 2 (d)
- M.S. 129D. 18, Subd. 4 (only public television)

[1] Public Radio and Public Television Grantees Only

- M.S. 129D. 19, Subd. 5 (only public educational radio stations)
- Minnesota IT Services: Minnesota IT Services: Making electronic documents accessible

Past reports may provide guidance on report format. They can be found through a search of the Legislative Reference Library or the Legacy websites.

B. Monitoring and Progress Reports

It is the policy of the State of Minnesota to conduct at least one monitoring visit per grant period on all state grants of over $50,000 and to conduct at least annual monitoring visits on grants of over $250,000. This requirement is per Office of Grants Management policy 08-10.

The Office of Grants Management will notify Grantees of monitoring activities via email and will provide instruction including how and when to complete monitoring progress reports as assigned. Monitoring activities include completion of monitoring progress report forms, site visits/desk reviews, and financial reconciliation. Additional monitoring activities may be conducted at the discretion of the Office of Grants Management.

Starting in FY26, grantees monitored on the bi-annual basis will be required to submit progress reports in Foundant for the year the grantee does not submit a monitoring report. This progress report will be less extensive than the full monitoring report.

Other progress reports or financial reconciliations may also be assigned and conducted at the discretion of the Office of Grants Management.

C. Financial Reconciliation

State agencies must also conduct a financial reconciliation of the Grantee's expenditures at least once during the grant period on grants of over $50,000 and annually on grants over $250,000. For this purpose, the Grantee must make the following available upon request by the state:

- Expense Receipts
- Employee Timesheets
- Invoices
- Proof of Payment (cancelled checks, bank statements, etc.)
- Position Descriptions
- Any other supporting documents

Requirements listed in this section are the minimum required by Office of Grants Management Policy 08-10. The State may choose to conduct additional monitoring activities. Grantees will be provided notice in advance of any additional monitoring activities.

D. Publicity

All projects funded by the ACHF must publicly credit the fund, including on the Grantee's website when practicable. Minnesota's Legacy Website details the publicity and logo guidelines.

E. Audits

The Grantee's books, records, documents, and accounting procedures and practices of the Grantee or other party that are relevant to the grant or transaction are subject to examination by the granting agency and either the legislative auditor or the state auditor, as appropriate, for a minimum of six years from the grant agreement end date, receipt and approval of all final reports, or the required period of time to satisfy all state and program retention requirements, whichever is later.

All funds are subject to audit by the Office of the Legislative Auditor (OLA). To see reports of past audits of the Arts and Cultural Heritage Fund by the OLA, as well as reports on audits of the other four funds, please see their website.

F. Pre-Award Risk Assessment

To protect the interests of the State, it is the policy of the State of Minnesota to complete a pre-award risk assessment before making a grant subject to Minn. Stat. §§ 16B.97 and 16B.98 of $50,000 or more to a potential grantee to assess the risk that they cannot or would not perform the required duties specified in the grant contract agreement.

In making this assessment, and to protect the interests of the State, the agency must consider the following as applicable:

(i) the potential grantee's history of performing duties similar to those required by the grant;
(ii) whether the grant requires the potential grantee to perform services at a significantly increased scale and, if so, whether the grantee has the capability and organizational capacity to do so;
(iii) review the potential grantee's financial information and/or internal controls; and
(iv) review compliance with certain other state and federal requirements.

If the grantee does not have a history of performing similar duties, does not demonstrate the capability and capacity to perform the duties at the scale and pace required in the grant, or the results of the financial information review raise concern, then the agency may:

(i) require additional information to determine whether there is a substantial risk that the potential grantee cannot or would not perform the required duties of the grant contract agreement; and
(ii) create a risk mitigation plan in response to the substantial risks that may include technical assistance and increased oversight; or
(iii) not award the grant.

State grant policy requires that nonprofit Grantees submit financial statements. Nonprofit Grantees with annual income of under $50,000 or who have not been in existence long enough to have a completed IRS Form 990 or audit must submit their most recent board-reviewed financial statements *and documentation of internal controls or, if there is no such board, by the applicant's managing group*. All Nonprofit Grantees with total annual revenue of $50,000 - $750,000 must submit their most recent IRS Form 990 and nonprofit Grantees with total annual revenue over $750,000 must submit their most recent IRS Form 990 and a certified audit. Based on the financial condition of an organization, additional conditions or monitoring may be placed in the grant contract.

Please see **OGM Policy 08-06: Pre-Award Risk Assessment** for additional information.

G. Evaluating Grantee Performance

Minnesota Statutes, section 16B.98, subdivision 12 directs agencies to submit a report to the commissioner of the Department of Administration evaluating grantee performance of grant agreements over $25,000. The state agency must evaluate a grantee's performance and submit a report of their evaluation to the commissioner of the Department of Administration. These reports will be publicly available online. The report evaluating grantee performance should be submitted within 60 days following completion of all other grant requirements. Grantees have a right to respond to performance evaluations and agencies must keep the responses in the grant file. Grant programs may not seek exceptions to this policy regarding grantee performance evaluation for grants over $25,000 issued on or after April 1, 2024.

It is the policy of the State of Minnesota to evaluate and consider a grant applicant's past performance before awarding subsequent grants to them.

Evaluation measures will include:

1. Evaluating if the quality of the grantee's work fulfilled the expected outcomes of the grant
2. Compliance with reporting requirements
3. Monitoring and financial reconciliation results
4. Termination for cause, unresolved issues or concerns, conditions on grant contract agreement
5. Agency satisfaction with grantee timeliness, quality of work, and overall performance

Please see **OGM Policy 08-13: Evaluating Grantee Performance** for additional information.

H. Grantee Website Requirement

The grantee must clearly post on the grantee's website the names of, and contact information for, the organization's leadership and the employee or other person who directly manages and oversees the grant for the grantee.

There should be information posted sufficient for the public to understand that the employee or person with contact information listed is the employee or person who directly manages and oversees the grant contract agreement on behalf of the grantee.

"**Contact information**" means a telephone number, an email address, or a business address that allows the public to reach the individual who directly manages and oversees the grant contract agreement on behalf of the grantee.

"Leadership" means the grantee's top administrative person, such as an Executive Director, President, or CEO. The expectation is that the contact information is sufficient for the public to understand who and how to make contact about the grant. This requirement will be discussed with the grantee during monitoring and other check-in meetings.

Please ensure your website is updated within 6 months of the effective date of the grant agreement.

Reference: Minnesota Statutes 2024, section 16B.98, subdivision 5, Chapter 39 - MN Laws

I. Voter Registration Assistance

Minnesota Statute 201.162 requires nonprofit corporations that contract with the state to provide nonpartisan voter registration assistance and services for employees and the public. This may include, but is not limited to, displaying voter registration materials in public and non-public areas within your organization, public service announcements, and displaying voter registration information on both public-facing and employee-facing websites. Please refer to Minnesota Statute 201.162 for additional information.

Section 3. Grant Payments

A. Reimbursement

The Department of Administration pays ACHF grants on a reimbursement basis. Grant payments shall not be made on grants with past due reporting. For more information on grant payments, including advance payments, please see Policy 08-08: Grant Payments.

Please refer to Appendix C of this document for details on requirements for submitting reimbursement request to the Office of Grants Management.

B. Travel Expenses

Travel expenses must comply with the most recently approved budget as specified in the Grant Agreement Exhibit A: Work Plan and Budget. Travel expenses must meet the guidelines specified in the current "Commissioner's Plan" found on the Minnesota Management and Budget Website.

The Grantee will not be reimbursed for travel and subsistence expenses incurred outside Minnesota unless the State has provided prior written approval for out of state travel. Minnesota will be considered the home state for determining whether travel is out of state.

Grantees shall document travel-related expenses on the Travel Log provided by the Office of Grants Management. Please refer to Appendix D of this document for a list of the required documentation for reimbursement requests involving travel.

C. Payment Schedule

Grantees may submit an invoice for reimbursement no more often than once per month. Grantees may submit invoices less frequently (such as quarterly) based upon their internal schedules or needs.

Grantees are required to submit for reimbursement on a quarterly basis, at a minimum.

D. Budget Revisions

Expenses submitted for reimbursement must follow the application and budget that has been approved by the Office of Grants Management. **OGM cannot approve retroactive budget and work plan revision requests.**

Grantees must obtain prior approval from OGM for all revisions to the application and budget. No revision is necessary for an overage in a budget line item of 10 percent or less. Once approved by OGM, a new reimbursement spreadsheet will be provided to Grantees. Grantees must not adjust the reimbursement spreadsheet.

It is understood that the total obligation of the State for all compensation and reimbursements to a Grantee will not exceed the total obligation listed in the grant agreement.

E. Contracting and Bidding Requirements

Grantees and AMPERS stations included in the Group Project should follow the contracting and bidding requirements found in section four of the grant agreement when making large purchases or contracts with grant funds.[2] Grantees with procurement policies that are stricter than those listed in the grant agreement should follow their own procurement policies.

Grantees and AMPERS stations included in Group Project must take all necessary affirmative steps to assure that targeted vendors from businesses with activated certifications with any of the following resources are used when possible:

- Department of Administration's Certified Targeted Group, Economically Disadvantaged and Veteran Owned Vendor List: Admin Certified Targeted Group Vendor List
- Metropolitan Council Underutilized Business Program
- Central Certification Program

Section 4. Expense Eligibility

A. Eligible Expenses

Arts and Cultural Heritage Fund grants may be spent only for arts, arts education, arts access and to preserve Minnesota's history and cultural heritage. All money from the Arts and Cultural Heritage Fund must be for projects located in Minnesota. Grant funds may only be spent on activities considered direct and necessary for a specific appropriation. Only MN artists can be hired for Legacy grant work.

In determining appropriate grant-funded projects please see Section 1. B. "Priorities" of this document, as well as the 2010 House Legislative Guide. In addition, appropriate grant expenses are those that align with the intended outcomes of grant funded projects. Please see the Evaluation and Outcomes Guide provided by the Office of Grants Management for guidance on grant outcomes.

B. Application and Budget

The Arts and Cultural Heritage Fund grant must only be used for expenses outlined in the work plan and budget and any submitted work plan and budget revisions approved by the Office of Grants Management. The grant application and budget are considered a part of the grant agreement.

C. Salaries

Grant budgets that include salaries and benefits are required to include salary detail for each fiscal year. This detail can be found in the budget document and incorporated into the grant agreement as Exhibit B.2. The following is required for all positions funded by the ACHF grant.

- Position title
- Position FTE tied to the grant
  - The FTE for the position should be calculated as the total number of hours planned for the position divided by 2,088.
- Annual salary
- Annual benefits/fringe associated with the position

[2] AMPERS stations may alternately choose to follow the Job Posting Requirements

Employees who perform work funded by the ACHF grant must track and certify their own time using timesheets or using an electronic timekeeping system. Additionally, employee time billed to the grant must also be reviewed and approved by a supervisor.

- The Department of Administration requires that grantee positions charged to the Legacy grant at a 0.5 FTE or more have the specific Legacy work included in their position description within six months of the effective date of the grant agreement.
    - If it is not possible to update a position description, employees whose positions are charged to the grant at 0.5 FTE or more can sign the following statement as an acknowledgement that is kept with their position description and as part of the grant file.
        - This position is funded at least 20 hours a week by a State of Minnesota Legacy Grant and the employee is responsible for understanding, adhering, and complying with the requirements of the Legacy Grant funding. All hours worked on the Legacy Grant must be tracked. Please see time tracking guidance within the FY26/27 Grant Guidelines.

Time tracking guidance:

- The amount of staff compensation charged to Legacy funds for wages, salary, and benefits should be reflective of each individual's workload on the Legacy project.
- Agencies should have checks in place to ensure that Legacy funds are charged in a way that accurately reflects actual employee or contractor time.
    - This could include staff tracking their actual time spent on Legacy programs on an on-going basis, or allocating cost according to staff position descriptions.
    - If a Grantee does not have a personnel time report system that can handle actual hours, a reasonable percentage of time spent on Legacy activities approach can be used. The percentage used for individual programs must be checked periodically for accuracy.
    - The Grantee must complete expenditure corrections and adjust position descriptions accordingly if/when changes take place in staffing or after the state has approved work plan or budget revisions. Grantees should implement the system that is most efficient and effective for them.

D. Indirect Costs

Arts and Cultural Heritage Fund grants must not be spent on indirect costs or other institutional overhead charges that are not directly related to and necessary for a specific appropriation. See the Minnesota Management and Budget Guidance to Agencies on Legacy Fund Expenditures for more on indirect and administrative costs.

Indirect cost line items must be clearly described in the budget narrative.

Supporting documentation, including invoices, must be provided for indirect cost line items unless the grantee has a Federally Negotiated Indirect Rate uploaded to the grant application.

E. Fundraising

Fundraising is an ineligible expense for ACHF grants. Legacy grants **must not** be used to generate a profit for the Grantee. Here are some examples of activity that could be considered fundraising (this is not an exhaustive list):

- Selling items/services paid for with the grant for a profit
- Charging admission to a grant-funded event in order to make a profit

*Charging for admission to an ACHF grant-funded event is allowed to recover costs **not charged** to the grant. However, this is discouraged. Grantees who charge admission to ACHF events to recover non-grant costs **must**

document their total revenues and losses from the event to demonstrate that a profit was not earned. This documentation must be maintained by the Grantee per the audit clause of the grant agreement.

F. Suspended and Debarred Vendors

Grantees should not use ACHF grants to do business with vendors who have been suspended/debarred from doing business with the state of Minnesota. A list of businesses can be found at: Admin Suspended Debarred Vendors

G. Other Ineligible Expenses

Ineligible expenses include but are not limited to:

- Food and beverages, including food and beverages for employees, contractors, and others working on the Legacy grant
  - Food may be allowed for **minors** participating in Legacy grant programming for four hours or more. Specific food expenses for minors must be described in the Legacy grant work plan and budget and pre-approved by OGM.
  - Culturally specific food expenses may be allowed. These must be clearly described in the Legacy grant work plan and budget and pre-approved by OGM.
  - Meals are an allowable expense for employees in travel status if travel is an approved budget line item. Please see "Other Travel Expenses" under the Expense Reimbursement section of the current Commissioner's Plan for travel status guidance.
- Taxes, except payroll taxes
- Lobbyists, political contributions
- Alcohol
- Bad debts, late payment fees, finance charges, or contingency funds
- Parking or traffic violations
- Out of state transportation and travel expenses without prior approval from the Department of Administration
- Building depreciation

Additionally, please reference the following documents as guidance on eligible costs:

- MMB Guidance to Agencies on Legacy Fund Expenditure
- Legislative Guide: Principles for Use and Expected Outcomes of Funds from Dedicated Sales Taxes adopted March 24, 2010
- Electronic Code of Federal Regulations (eCFR: Title 2, Subtitle A, Chapter II, Part 200:)

Appendices

A. Reference Links: Arts and Cultural Heritage Fund Appropriation for State Fiscal Years 2026-2027

Laws and Statutes

Reference	Links
Minnesota Session Laws-2025, Chapter 36, Article 4, Section 6	Minnesota Session Laws-2025, Chapter 36, Article 4, Section 6
Minn. Stat. §3.303 Legislative Coordinating Commission	Minn. Stat. §3.303
Minn. Stat. §16B.97 Grants Management	Minn. Stat. §16B.97
Minn. Stat. §16B.98 Grants Management Process	Minn. Stat. §16B.98
Minn. Stat. §129D.17 Arts and Cultural Heritage Fund	Minn. Stat. §129D.17
Minn. Stat. §129D.18 Grants to Public Television	Minn. Stat. §129D.18
Minn. Stat. §129D.19 Grants to Public Educational Radio Stations	Minn. Stat. §129D.19
Minn. Stat. §201.162 Duties of State Agencies	Minn. Stat. §201.162

Guidance Documents

Document	Link
Legislative Guide: Principles for Use and Expected Outcomes of Funds from Dedicated Sales Taxes adopted March 24, 2010	Legislative Guide
Minnesota Management and Budget Commissioner's Plan	Minnesota Management and Budget Commissioner's Plan
Minnesota Management and Budget Guidance to Agencies on Legacy Expenditure	Minnesota Management and Budget Guidance to Agencies on Legacy Expenditure
Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards	Office and Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Targeted Group Vendor Lists

Reference	Link
Department of Administration's Certified Targeted Group, Economically Disadvantaged and Veteran-Owned Vendor List	Department of Admin Certified Targeted Group, Economically Disadvantaged and Veteran-Owned Vendor List
Metropolitan Council Underutilized Business Program	Metropolitan Council Underutilized Business Program
Central Certification Program (CERT)	Central Certification Program

Additional Grantee Resources

Resource	Link
Minnesota's Legacy Website	MN Legacy
Office of Grants Management	Grants Management
Office of the Legislative Auditor	Office of the Legislative Auditor
Minnesota State Council on Disability	MN State Council on Disability
Minnesota IT Services	Minnesota IT Services: Making electronic documents accessible

B. OGM Policies

One role of the Office of Grants Management is to develop comprehensive grants management policies per Minnesota Statute 16B.97 sub. 4 (a)(1). The following grants management policies are applicable to grants administered by all Executive Branch agencies, boards, commissions, councils, authorities and task forces.

Policy 08-01: Grants Conflict of Interest

Policy 08-02: Rating Criteria for Competitive Grant Review

Policy 08-03: Writing and Publicizing Grants Notices and Requests for Proposals

Policy 08-04: Grant Contract Agreement and Grant Award Notification

Policy 08-05: Public Comments Concerning Fraud and Waste in State Grants

Policy 08-06: Pre-Award Risk Assessment

Policy 08-07: Single and Sole Source Grants

Policy 08-08: Grant Payments

Policy 08-09: Grant Progress Reports

Policy 08-10: Grant Monitoring

Policy 08-11: Legislatively Mandated Grants

Policy 08-12: Grant Amendments

Policy 08-13: Evaluating Grantee Performance

C. Reimbursement

To begin the reimbursement process, Grantees must submit a reimbursement request. Each reimbursement request requires, at minimum, two documents: an invoice and a reimbursement spreadsheet. Both documents must be complete and correct in order for reimbursement to occur. *All Grantees that are nonprofits must submit a current roster of board members and their most recent meeting minutes on or before their first reimbursement request.

Invoice

A formal invoice must be used to request payment and should include the following information:

- **Grant Contract number** – this number is provided by the State and can be found on the Signature page of the grant contract.
- **Invoice date** – This is the day that the invoice is submitted to the Office of Grants Management.
- **Reimbursement Payment Request Number** – This number is based on how many reimbursement requests have been submitted previously to the State for this grant contract.
- **Period Covered by invoice** – This includes the start and end dates that services were performed or work was incurred. This period should not overlap with previous reimbursement requests. If you have an expense from a previous payment period that has not yet been billed to the grant, please notify an OGM staff member that the reimbursement request will include this, if applicable.
- **Invoice amount** – This is the amount requested for reimbursement by the State. This number must match the "Current Invoice" total in the Reimbursement Spreadsheet.

Reimbursement Spreadsheet

The reimbursement spreadsheet is an Excel spreadsheet template provided by the Office of Grants Management. Grantees fill out the spreadsheet detailing expenditures by budget line item. The total in the cell "Current Invoice" must match the invoice amount.

There is an allowable 10% overage for each budget line item. If a reimbursement request will exceed the allowable overage, please submit a budget revision for approval **before** requesting reimbursement.

Payment will not be processed if the reimbursement spreadsheet contains math errors.

You may check on the status of your reimbursement request through SWIFT[3]. The Office of Grants Management works to promptly pay Grantee reimbursement requests within 30 days. The 30-day window does not begin until the reimbursement documents are complete and correct.

In some cases, additional documentation may be necessary. If Grantees are requesting reimbursement for travel costs, the guidelines in Appendix D must be followed. If a grant contract includes language around extra backup

[3] For SWIFT help, please see SWIFT Vendor Resources

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documentation, then Grantees may need to provide invoices, timesheets, proof of service, and proof of payment for grant expenses in order to be reimbursed.

D. Travel

Travel expenses must be a previously approved part of the grant budget before Grantees may request reimbursement for travel expenses. Travel expenses must meet the guidelines specified in the current "Commissioner's Plan" found on the Minnesota Management and Budget Website:

- Commissioner's Plan (Section 15 – Expense Reimbursement)

Grantees will not be reimbursed for travel expenses incurred outside Minnesota unless OGM has provided prior written approval for out of state travel.

Travel-related expenses must be documented on a Travel Log Report. An Excel spreadsheet template will be provided by the Office of Grants Management. For each travel expense (mileage, parking, meals, etc.), Grantees must demonstrate which project on the work plan is associated with the expense. The following expenses must be included on the Travel Log:

- **Date –** This is the date that the travel occurred.
- **Time –** This must be included if meal costs are being submitted for reimbursement.
- **Destination –** This should include the destination for traveling employees, and which project from the work plan is associated with the expense.
- **Mileage –** Mileage is reimbursed at the Federal IRS mileage rate.
- **Parking –** Parking costs are reimbursed as long as they are reasonable and consistent with the facilities available.
- **Lodging –** Lodging costs are reimbursed as long as they are reasonable and consistent with the facilities available. Lodging costs eligible for reimbursement include hotels, motels, and campsites.
- **Meals**
    - Breakfast
        - Reimbursements for breakfast may be claimed if the employee leaves their temporary or permanent work location before 6:00 am or is away from home overnight.
        - Maximum reimbursement including tax and gratuity is $11.00 per person.
    - Lunch
        - Reimbursements may be claimed if the employee is in travel status more than 35 miles from their temporary or permanent work location and work extends over the normal noon lunch hour period.
        - Maximum reimbursement including tax and gratuity is $13.00 per person.
    - Dinner
        - Reimbursements may be claimed if the employee is in travel status after 7:00 pm or requires an overnight stay.
        - Maximum reimbursement including tax and gratuity is $19.00 per person.
- **Number of Travelers –** This must be included if lodging or meals are being claimed for reimbursement.
- **Other costs –** Additional costs eligible for reimbursement should be previously agreed upon with OGM and may include public transportation expenses or taxis.

Backup documentation (receipt, proof of payment, etc.) must be submitted for reimbursement for parking and lodging expenses, and expenses listed as "Other costs." No backup documentation is necessary for mileage and meals.

Per the audit clause of the grant contract, supporting documentation for all travel expenses (invoices, receipts, employee time records, proof of payment, etc.) shall be maintained on file by the Grantee and available upon request by the State.

E. Glossary

Authorized Representative (Grantee) - The individual at the Grantee organization who has authority to enter into a grant contract agreement. The signer on the grant contract agreement.

Budget - Details the budget categories for grant spending. Exhibit B of the grant contract.

Grant Contract - Also called the grant agreement. Contains the terms and conditions of the grant award.

Grant Payment - Refers to the processing of a request for reimbursement to the Grantee.

General Fund Grant* - Refers to another grant managed by the Department of Administration. Also known as Community Service and Equipment, or Matching and Equipment.

Legacy Grant - Another term for the Arts and Cultural Heritage Fund (ACHF) grant.

Payment Invoice - The invoice provided by the Grantee with a request for reimbursement.

Primary Contact - The individual at the Grantee organization who has the most interaction with the State.

Reimbursement Spreadsheet - An excel worksheet provided by OGM to be submitted with each reimbursement request.

Salary Detail - Details about the salaries charged to the Legacy grant, part of the grant budget.

Travel Log Report - An excel worksheet provided by OGM to provide travel detail with reimbursement requests.

Work Plan - Details the work to be completed with the Legacy grant. Appended to the contract as Exhibit A.

*Broadcasting Grantees Only