Ohio Administrative Code

Rule 3704-4-10 Grants management.

Effective: October 18, 2013

(A) It is the responsibility of the commission to ensure grantee financial accountability by:

(1) Reviewing program plans, budget applications, budget revisions and expenditure reports;

(2) Providing a fiscal review or contracting for an independent audit when deemed necessary;

(3) Conducting an administrative compliance review as needed during the fiscal year;

(4) Processing grant payments in a timely manner; and

(5) Ruling on the acceptability of late expenditure reports or budget revision.

(B) The grantee shall:

(1) Deposit grant funds promptly, no later than three days after receipt.

(2) Account for grant funds in accordance with sound accounting principles and expend funds only for allowable and approved costs.

(3) Provide the commission with an audit conducted by a certified public accountant within one hundred twenty days after the close of the fiscal year and make available for prompt return to the commission, unspent balance on the grant. Grant awards of twenty-five thousand dollars or less are not required to be audited unless deemed appropriate by the commission.

(C) Outstanding obligations at the end of the fiscal year which are allowable costs and legally required may be paid out of the project funds. They include accounts payable for authorized services and/or goods that benefited the funded fiscal year; such as, costs for employee services during the final pay period for a fiscal year and/or supplies which were ordered and delivered during the fiscal year but paid in the following fiscal year.

(D) Only in specific circumstances may fiscal year funds be obligated and used to pay for goods and/or services to be received after the end of the fiscal year. The grantee must request prior written approval from the commission and provide a written justification explaining the benefit of such goods or services to the project during the fiscal year.

(E) Project funds are not to be used for:

(1) Liquidation of bad debts;

(2) Contributions to a contingency fund;

(3) Entertainment;

(4) Fines, penalties, interest or other financial payments;

(5) Recovery of costs incurred under grant agreements for contributions or donations to civic causes, or

(6) Rental charges for grantee-owned space and equipment.