

- c. Any transfers into the equipment and travel categories.

Requests for approval of rebudgeting of funds should be submitted by letter to the Office of Solid Wastes.

XIV. Planning Project Revisions

Public Health Service approval of a revision of an approved planning project is required when: (a) a substantial change in the scope, character, or activities of the project occurs or is proposed; (b) a change in the project director is necessitated; or (c) an extension or other change in the project is desired. These revisions may be submitted in letter form, although the extent of the changes under (a) above may require submission of a revised application. Normally, a request for extension in project period will be made only near the scheduled terminating date of the project.

XV. Accountability and Audit

The grantee must establish and maintain a separate account for the grant-supported activity, reflecting all receipts, obligations, and disbursements of grant and matching funds. In addition, the grantee must maintain and make available for audit purposes supporting fiscal records and documentation as evidence of grant and matching fund expenditures. Such documentation shall be retained until the fiscal audit has been conducted and any questions arising from it have been resolved, and shall include:

- a. The name of each employee whose salary in whole, or in part, is charged to the grant-supported activity. The agency in which such person is employed shall be identified, together with the total salary paid to such person during the grant period. Time or effort reports, filed within one month following each quarter in which service is provided, are required to support the salaries charged to the grant, and may be presented as best estimates shown in percentages for professional staff and daily time records for non-professional staff.

- b. A copy of all travel vouchers, purchase invoices, and contracts charged to the grant-supported activity.

- c. An identification of all other costs charged to the planning activity.

A fiscal audit will be made by the audit staff of the Department of Health, Education, and Welfare.

XVI. Expenditure and Program Reports

Reports of expenditures shall be made on the expenditure report form prescribed by the Public Health Service. Reports shall be submitted within 120 days after the close of each 12-month portion of the project period, and also at the end of the project period. These reports shall be submitted in triplicate to the appropriate Regional Health Director.

The State or interstate agency must submit, no later than six months after the end of the project period, a final report of its activities under the grant. When a State plan has resulted, the plan itself together with such additional material as is deemed appropriate may be the final progress report. This report shall be submitted to the appropriate Regional Health Director.