

may be necessary on occasion. Transfers among budget categories may be made, except in the following instances where prior approval of the transfer must be secured from the Public Health Service:

- a. Any expenditures in a budget category for which no funds were initially budgeted in the approved application.
- b. When a transfer regardless of amount would result in and/or reflect a change in the scope of the project or when the grantee is uncertain as to whether a change affects the character or scope of a project as described in the approved application.
- c. Any transfers into the equipment, travel, or construction categories.

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

XIV. Project Revisions

Public Health Service approval of a revision of an approved 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, it 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, 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 grant-supported activity.

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