



ADDENDUM TO THE MEMORANDUM OF UNDERSTANDING: REIMBURSEMENT GUIDELINES FOR FUNDED AGENCIES FY 2023-2024

Below is an outline of the reimbursement procedures submitted as part of the Memorandum of Understanding (MOU) associated with your annual impact grant. We appreciate your commitment to these procedures and remind you that funding is contingent on the fulfillment of these reimbursement requirements, as well as the prior completion of all other obligations under the MOU (ex: submission of updated donor mailing information.)

1. Eligible Expenses for Reimbursement:

- Grant reimbursement is limited to actual expenditures incurred by the grantee during the granting period (Aug 1 – June 1) that are necessary and reasonable to the accomplishment of the project submitted in the original grant proposal, and compliant with any additional stipulations present within the notification letter and/or MOU.
- Applicant requests for reimbursement may include billable expenses and other incurred costs related to the project in the following categories:
 - Personal services: includes net pay to project staff employed by the applicant organization calculated as the percentage of an employee's salary that is directly and exclusively related to the grant funded project.
 - Supplies and Materials: durable project specific supplies as well as general consumables utilized in the project, software licenses required for project, etc.
 - Contractual Services: expenses incurred exclusively for project-related services.
 - Equipment Rental: grant funds may be used for the rental of necessary equipment.
 - Food and Beverage: when food and/or beverage are justified by the applicant as an integral and necessary part of a grant funded project, documented expenses will be eligible for reimbursement.
 - Publication Costs: marketing expenses incurred directly from publicizing the grant project are eligible for reimbursement. The grantee must submit a sample of the marketing piece in addition to documentation of the expense incurred. The piece must meet our Branding Guidelines related to the grant. For shared marketing materials, only an amount proportional to the grant funded project's prominence of display within the shared piece is eligible for reimbursement. (Ex: If a postcard flier is printed with the grant funded project on one side, and a non-grant funded project on the other, only 50% of the publication costs are eligible for reimbursement.)
 - Registration Fees: Grant funds may be used for registration/admission fees paid by the recipient to other organizations on behalf of attendees whose sole reason to attend the event is related to the grant funded project. (Ex: cover fees related to admission to a venue where a grant funded social event is taking place.)
 - Speakers Fees: Speakers' fees for services rendered are allowable when they are directly related to the grant funded project.



- Artists & Repertoire (A&R): costs associated with (i) paying royalties to artists, producers, songwriters, other copyright holders and trade unions, (ii) signing and developing artists, (iii) creating master recordings in the studio and (iv) creating artwork for album covers and liner notes are allowable when they are directly related to the grant funded project.
- Travel: Funds may be used for the travel of staff, speakers, participants, and attendees, if identified in the application and approved at the time of award. Travel expenses for employees of the recipient organization are governed by the recipient's travel policies, consistently applied regardless of the source of funds.
 - Per diem or subsistence allowances must be reasonable and limited to the days of attendance at the function described in the grant application inclusive of actual travel time to reach the function location by the most direct route.
 - Transportation costs for attendees and participants at the conference may not exceed coach class fares.
 - Expenses related to securing personal Visas and Passports for US Citizens are not eligible for reimbursement. Expenses related to securing such documents for foreign citizens with the express purpose of enabling them to travel to and/or work in Dallas for the purpose of the grant funded project are eligible for reimbursement.
- In-eligible expenses include:
 - Fringe Benefits: The fringe benefits such as health care and retirement provided to permanent employees of the applicant organization.
 - Facility & Administrative (F&A): The costs of maintaining the offices for project personnel such as utilities, support services, rent, etc.
 - Travel and Equipment Usage: Vehicle mileage, fuel costs, commercial carrier costs, shared equipment maintenance, depreciation, and other similar expenses.
 - Entertainment and Personal Expenses: Costs of amusement, diversion, social activities, ceremonials, and related incidental costs, such as bar charges, tips, personal telephone calls, and laundry charges of participants or guests, are unallowable.
 - General Use Equipment Purchase: Grant funds may not be used to purchase durable equipment of general use. Equipment that is intended to be used exclusively for the stated purpose of the grant remains eligible.
 - Membership Dues: Not allowable unless exclusive in use to the grant funded project. The Federation must also first be given the option to explore the possibility of directly holding the membership and utilizing it on behalf of the grantee for the purpose of the grant funded project with the cost of such membership being deducted from the funds available for reimbursement. Should the Federation be able to apply membership to more than one grant recipient's grant funded project, membership costs will be deducted in proportion to utilization between each grant recipient.



- Unless expressly authorized, or as a necessary component of a security related grant request, capital expenses (construction, renovation, mortgage expenses, etc.) are not eligible for reimbursement.
- For Impact Grants that fund staffing positions, please note that we cannot reimburse expenses related to payroll taxes, benefits, vacation payments, etc.; staff reimbursements should be for net pay.
- We cannot reimburse sales tax on purchases.

2. Submission Requirements for Reimbursement:

- Reimbursements can only be submitted for approval after expenses have been paid.
- Grantees will be required to provide documentation of incurred project-related costs with each reimbursement request to receive reimbursement. This documentation can include the submission of copies of invoices, receipts, cancelled checks, or other concrete validated demonstration of prior payment for incurred grant related expense.
- For match funded grants, documentation must be submitted which clearly indicates that either: (i) an individual gift has been clearly designated to the original grant purpose, and/or (ii) evidence is shared of a targeted or crowd-funded campaign has taken place which explicitly mentioned the Federation's match funding. In both cases, an itemized listing of all donors contributing toward a match and their donation amounts must be submitted to the Federation.
- Evidence of compliance with Federation's Branding Guidelines (ex: copy of flier showing logo, etc.)
- The grant reimbursement form must be completed in full.
- If there is more than one documented expense, an excel template itemizing each expense and its documentation must also be completed.

Grant recipients must complete the project according to scope and timeline described within the original grant application and established within the grant agreement. Recipients may request approval for adjustments to the scope and/or schedule as needed, however, a thorough explanation will be required as to why a change in project and/or additional time is needed. The Federation will have sole discretion to approve any modifications to scope and/or timelines. Any changes to the scope and/or timeline must be justified since the project's timing is considered in application evaluation and selection. The Federation may also, at its sole discretion, choose to withdraw funding from a project due to delays in implementation, particularly if the delays will put the project completion date past the end of the eligible funding period.

Signed By _____, CEO/Executive Director/Rabbi