

GRCC

Grants and Resource
Development Department

Grant Administration Guide

Table of Contents

Introduction	3
Section 1: Setting Up For Success	
Award Letter and Contract Processing	4
Negotiating the Award.....	4
Executing the Grant Contract	4
Announcing the Award	5
Post-Award Grant Meeting.....	5
Starting a Grant File	6
Establishing the Budget	6
Hiring Grant-Funded Personnel	7
Tracking Time and Effort.....	8
Preparing for the Project Evaluation	9
Seeking Institutional Review Board Approval.....	11
Section 2: Implementation	
Applying Best Practices	12
Managing the Budget.....	12
Purchasing Department	13
Documenting In-Kind, Cost Sharing, or Matching.....	13
Grant Budget Revisions.....	14
Vendors vs. Independent Contractors vs. Sub-recipients.....	14
Risk and Sub-Award Management.....	16
Programmatic Changes	16
Required Reporting.....	17
Narrative Reports.....	17
Fiscal Reports	18
Annual File Reviews	18
Section 3: Closeout	
Conclusion of the Project.....	19
Records Retention.....	19
Disseminating the Results.....	20
Audit Readiness.....	21
Common Audit Findings.....	21
Quick References	23
Appendices	
Appendix A: Grants Checklists.....	28
Appendix B: Post-Award Grant Meeting Checklists.....	35
Appendix C: Time and Effort Certification Form.....	36
Appendix D: Definitions.....	37

Introduction

Congratulations! Your grant proposal has been selected for an award and you are ready to begin implementing your project according to your grant contract.

This Grant Administration Guide will provide you with a foundation for meeting basic grant management requirements and standards to help you effectively manage your new grant. This guide was created to increase your success, while minimizing any problems that may arise. As stewards of grant resources, grantees are expected to understand and adhere to both programmatic and administrative laws, regulations, policies, and procedures to effectively implement and manage grant resources.

This guide outlines steps for you to follow as you implement your project. It also provides information related to working with vendors and contractors, ensuring audit readiness, seeking institutional review board approval prior to conducting evaluation activities, and a variety of other pertinent topics.

It is important to note that the activities undertaken in the first few weeks of project implementation are crucial to the overall success of your project. These activities will not only set the tone for your project, but will also determine several important factors such as:

- Will you be on target to meet your performance measures?
- Will you expend all of the awarded funds during the project period?
- Will the project documentation hold up under the scrutiny of an audit?

Be sure that you are familiar with the grant proposal, the award letter, the terms of the grant contract, and GRCC's policies and procedures. Being aware of what you can and cannot do, and how best to do it, will save you potential headaches in the future.

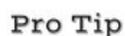
While this Grant Administration Guide will serve as a reference, please don't hesitate to contact the Grants Department if questions arise about grant management procedures.

Director of Grant Development	Grants Specialist
Lisa Dopke College Park Plaza Building, M4 Phone: 234-3340 Email: ldopke@grcc.edu	Kim Squiers College Park Plaza Building, M5 Phone: 234-2577 Email: kimsquiers@grcc.edu

Section 1: Setting Up For Success

Award Letter and Contract Processing

Funding agencies will usually inform the person who is listed on the grant proposal as the lead contact person about a new or continuation grant award. Don't assume that the Grants Department has been informed about a grant award, especially if you are listed as the lead contact person. **Please notify the Grants Department as soon as possible upon receiving an award letter.**

 Pro Tip

Copies of all award letters and contracts must be received by the Grants Department for inclusion in grant records and the college's database.

Negotiating the Award

In some instances, a program officer from the funding agency may request additional information or clarification on a project, or contact you to discuss budget reductions or required modifications. **If you receive any communications from the funding agency, inform the Grants Department immediately.** The Grants Department will provide technical assistance during any negotiating process and/or in preparing modified materials requested by a program officer. The Grants Department staff has extensive experience in working with a variety of programs and grant-making entities, which will be helpful in your efforts to come to an agreement with the program officer.

Executing the Grant Contract

Please note that per the college's [Grants Policy](#), grant contracts may be signed **ONLY** by GRCC's president or vice president of finance and administration. They are the only individuals authorized to enter into a binding, monetary agreement for GRCC. The grant contract is a legal agreement between the college and the grant-making entity that holds the college accountable for delivering the outcomes set forth in the contract and for managing all grant monies.

The Grants Department will coordinate the review and approval of contract language with the college's general counsel and vice president of finance and administration, as necessary. Upon approval of the contract language, the Grants Department will facilitate the signature process to fully execute the grant contract.

The Grants Department will then distribute a copy of the fully executed grant contract and budget to the project director for the grant file and to the grant accounting specialist for processing.

Announcing the Award

Board of Trustees (BOT) Consent Agenda. The Grants Department will prepare and submit a brief abstract of each grant project for inclusion in the BOT consent agenda. Each grant award is included as a consent agenda item during the month following notification of the award. While it is not mandatory, project directors are encouraged to attend the BOT meeting to answer any questions that the trustees may have about the award.

Press Release & Other Media Coverage. Grant awards and the projects that they support are often announced in a press release. Your grant contract will outline how the grant-making entity wishes to be recognized and any restrictions that apply in the event that a press release is issued by the college. To initiate a press release, the project director should begin the process by emailing Director of Communications Dave Murray. The project director is responsible for working with the Communications Department staff to develop the content of the press release. As such, it is important to note that the message should focus on the work of the project and its beneficiaries, as opposed to the amount of the award.

Post-Award Grant Meeting

For every new grant project, the Grants Department will schedule a post-award meeting within 30 days of the notice of an award. This meeting is an opportunity for you to ask questions and receive clarification on any aspect of project implementation. **It is therefore important that you review your grant contract prior to the post-award meeting.**

As the project director, it is critical for you to become extremely familiar with the grant contract, the project timelines and performance objectives, and all of the requirements referenced in the project's award documents. You do not want to inadvertently fail to comply with the grant requirements because you did not take the time to read them. The award documents typically include precise information and terms and conditions regarding allowable and unallowable costs and activities, reporting requirements, circumstances that require approval of the program officer, and the like.

At the post-award meeting, the following details will be reviewed:

- Requirements of the grant-making entity
- Specific "next steps" and timelines for project implementation and planned activities
- Best practices for establishing a recordkeeping system
- Where to locate, and how to submit, a Time and Effort Certification Form (as applicable)
- Issues, policies, and procedures pertaining to equipment and supply purchases and consultant subcontracting, if applicable
- Expectations regarding reporting requirements and report due dates
- Any other issues of concern

Appendix A includes a checklist that you can use as you implement the grant-funded project.

Starting a Grant File

The grant file should include all administrative documents associated with applying for and fulfilling the grant contract as well as any documents necessary for recordkeeping and audit preparations. For each new grant-funded project, the project director must create a hard copy and corresponding electronic file that includes the following documentation:

- Original request for proposals (RFP)
- Program regulations/guidelines
- Original proposal submission documents
- Final, revised proposal and budget, if amended
- Original award documents (fully executed) and amendments or approvals
- Fully executed grant contract
- Memoranda of understanding with partners
- Indirect cost rate agreement
- In-kind, matching, and cost sharing commitments that are included in the budget
- Project timeline/implementation timeline/plan of work from original proposal
- Grant correspondence with the funding agency
- Sub-grantee monitoring reports and other sub-grantee records, if applicable
- Invoices and copies of receipts for purchases made with grant monies
- Grant personnel files, including time and effort documents
- Participant files
- Audit reports
- Program monitoring and evaluation reports
- Budget reports
- Close-out documents

 **Remember, grant files may be subject to a future audit, and therefore must be kept in proper order.**

Establishing the Budget

Upon receipt of the award letter, fully-executed contract, and project budget, the grant accounting specialist will set up the project's internal, financial account based on the approved budget. This account will be used for processing fund transfers and making project-related purchases. Most funding agencies use electronic wire transfers to credit grant accounts. This system will be set up by the grant accounting specialist as outlined in the award documents.

Once the internal, financial account has been established, the grant accounting specialist will review the fiscal management process with the project director. If you are the project director, and you need to request access to PeopleSoft Financials or training, visit the Accounting and Budget Services web page to complete the [Networking Account Provisioning Form](#).

It is very important that you, as the project director, are very familiar with the line items and amounts listed in the project budget, as approved by the grant-making entity. You and your department BCO are responsible for initiating or approving all direct charges to the project's financial account. If budget revisions are necessary due to reduced funding amounts, work with the grant accounting specialist to determine your proposed revisions and then inform the Grants Department about the revised budget so the team can provide editing assistance with the modified budget narrative.

Note: In the event that you receive a check directly from the grant-making entity, immediately deliver it in person to the grant accounting specialist. He will then determine the appropriate account number and deposit the check. Checks received by the GRCC Foundation must be hand-delivered to the grant accounting specialist who will determine the correct account number and then return the check to the GRCC Foundation for deposit.

Grant Accounting Specialist
<p>Jim Holyfield Cook Administration Bldg., DeVos Campus Phone: 234-4016 Email: jholyfie@grcc.edu</p>

Hiring Grant-Funded Personnel

Many times, grant projects will include new personnel. If new employees are to be hired for the project, the project director must follow the college's standard hiring process and procedures. Grant-funded personnel must be hired using the same procedures that are used for hiring all non-grant personnel. For specific information regarding the college's policies and procedures involved in developing and posting a position, and guidance on the selection and hiring process, please consult with the appropriate individual in Human Resources.

Associate Director of Human Resources	Human Resources Generalist	Human Resources Recruiter
<p>Laura Caulk 223 Cook Admin. Bldg. Phone: 234-3195 lcaulk@grcc.edu</p>	<p>Danielle Flaumenhaft 221 Cook Admin. Bldg. Phone: 234-3132 danielleflaumenhaft@grcc.edu</p>	<p>Lydia Cruz 219 Cook Admin. Bldg. Phone: 234-3904 lcruz@grcc.edu</p>

Tracking Time and Effort

College and government policies require that all faculty members or staff employees paid from and/or contributing effort to federally-funded and state-funded grant projects report and certify their efforts accordingly. When the college accepts federal or state funds, it agrees to this obligation as a condition of the award.

Institutional records are required to verify direct and indirect cost activities related to grant-funded projects. In addition to submitting regular bi-weekly timesheets, it is required that a [Time and Effort Certification Form](#) be filled out by each faculty or staff person who charges or contributes time to a grant project. This form provides a system of budgeted, planned, or assigned work activity that is incorporated into the official records of the institution and encompasses both grant-funded and all other activities on an integrated basis. This form must reasonably reflect only the activity for which the faculty or staff person is compensated by the institution.

The Time and Effort Certification Form records the percentage of effort reported for a given period to substantiate the salaries and wages charged to the grant(s). It should be noted that effort documentation is not based on a 40-hour work week. Instead, effort is calculated based on 100% of activities. Effort must be reported even if not paid for by the grantmaking agency. Moreover, the grant-funded efforts must also be for allowable activities as outlined in the grant contract. Inaccurately certifying effort can be viewed as fraud. Please be aware that recent noncompliance audit findings have resulted in multi-million dollar fines for major educational institutions.

The Time and Effort Certification Form must be returned to the grant accounting specialist upon implementation of the grant project, and periodically during the project period as specified by grant requirements and the grant accounting specialist. In general, however, best practices require that faculty and staff persons, whose position is 100% grant-funded, must certify their percentage of time spent working on the project (% FTE) and the hours worked semi-annually. Faculty and staff persons, whose position is not 100% grant-funded, are required to certify their percentage of time spent working on the project (% FTE) and hours worked at least monthly. Activity categories that constitute a full workload are determined on a project-by-project basis. Therefore, the form will reflect categories of activities expressed as a percentage distribution of total activities. The completed form must be signed by the faculty or staff person and the project director to verify that the work was performed, and stating that salaries and wages charged to the grant as direct charges and to indirect or other categories are reasonable in relation to work performed.

This system for tracking time and effort provides for modification of an individual's salary or salary distribution commensurate with a significant change in the employee's work activities. Short-term fluctuation (such as one or two months) between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term,

such as an academic period. Whenever it is apparent that a significant change in work activity that is directly or indirectly charged to a grant will occur, or has occurred, the change must be documented and signed off on by a supervising administrator.

Note: For grant-funded projects wherein GRCC is a sub-recipient, submission of a Time and Effort Certification Form alone does not initiate payroll disbursements from a sub-award to the employee who is conducting the grant-funded work. In such instances, the project director must initiate payroll disbursements via their department process.

Preparing for the Project Evaluation

The evaluation is a key aspect of any project, as it informs progress toward the achievement of objectives, the effectiveness of pedagogies and methods, and whether or not processes or strategies require adjustment during the grant period. Expectations for the rigor and quality of evaluation plans have increased in recent years across all grant-making entities. That is why it is of utmost importance to keep in mind that evaluation must be an ongoing process during the life of any grant-funded project. As the project director, you must be familiar with reporting schedules and be prepared to implement routine data collection as a primary project activity. With several approaches to evaluating a project, the two most common are described below.

Programmatic assessment evaluates the following:

- Is the project meeting the specific goals and objectives listed in the grant application?
- Is the project meeting the overall requirements and objectives of the grant program?
- Is the project programmatically compliant?

Administrative assessment evaluates the following:

- Is the project meeting its milestones?
- Do the expenditures correspond to the original budget?
- Are reports and vouchers submitted correctly and on time?

Funding agencies may conduct several types of program monitoring activities, including but not limited to the following:

- Basic mandatory monitoring, which includes the review of performance and progress reports and financial reports, as well as a final cumulative report at close-out, the review of vouchers and budget changes, review of annual A-133 audits, data submissions as requested, and on-going communications with the grantee.
- Periodic on-site monitoring, such as program reviews, process reviews and general on-site observations, file reviews, and programmatic and operational reviews.¹

The following list, while not intended to be all encompassing, outlines the primary steps for ensuring a comprehensive project evaluation.

¹ U.S. Department of Transportation, Grants Management Manual, Version 2 (2012).

- 1) **Know what the project is responsible for delivering.** Review goals, objectives, outcomes, milestones, and action plans, as well overall strategies and logic models. Scrutinize performance measures and indicators and carefully plan the tools to be used for collecting and storing data, the timing for data collection, and how the data will be analyzed.
- 2) **Seek Institutional Review Board (IRB) approval.** Review the next section of this manual and work with the Institutional Research and Planning Department to determine if IRB approval is necessary for your project.
- 3) **Contact the Institutional Research and Planning Department (IRP)** to discuss your evaluation plans. Project directors must work with IRP regardless of whether or not the evaluation is conducted internally or in partnership with an external evaluator. IRP can advise on baseline data, data collection tools and databases, and plans for analyzing data.
- 4) **Hire an external evaluator, if applicable.** If you proposed to hire an external evaluator, contact the Purchasing Department to initiate the bidding process. External evaluators must work with the IRP Department in collecting data and evaluating the project.
- 5) **Establish a sequence for conducting evaluation activities** such as completing baseline documentation, conducting pre-tests or surveys, conducting post-test activities, and following-up with participants and partners.
- 6) **Finalize data collection methods.** Determine what data is needed to show progress on performance indicators, plan to gather qualitative and quantitative data from existing or new sources, identify how and where data will be entered and safely stored, and create plans to periodically pull and analyze data for reports and ongoing project improvement.
- 7) **Engage stakeholders.** Did the proposed evaluation plan include input from a stakeholder group or steering committee? If so, now is the time to formally establish the group and begin communicating regularly. Create opportunities for partners and stakeholders to engage in the evaluation process as well as determine steps taken in reaction to the findings. Create a feedback loop with stakeholders throughout the evaluation regarding interim findings and preliminary interpretations.
- 8) **Initiate data collection.** Systematically gather and enter data into a secure database.
- 9) **Analyze the data.** Prepare and implement plans to analyze data for reports and program improvement, including sharing results with stakeholders. Compile data develop reports that include charts, graphs, and other visuals. This step will involve the external evaluator, if applicable.
- 10) **Monitor the project budget with the grants accounting specialist.** Review budget expenditures and revisions to the budget, ensure that financial reports are submitted on time, and review the program's A-133 audits, as applicable.
- 11) **Develop a plan to ensure dissemination of results, as appropriate.** Document and disseminate the results and lessons learned via tailored communications that meet the needs of particular stakeholder groups (e.g., employers, GRCC leadership, community, etc.). The findings should be considered in decisions or actions that affect the program. Schedule follow-up meetings with intended users to make sure the evaluation conclusions are communicated and used appropriately in decision-making.

Seeking Institutional Review Board Approval

The GRCC Institutional Review Board (IRB) is responsible for monitoring any research activities conducted at the college to protect the rights and safety of human subjects and to maintain the integrity of the institution.

In fulfilling its task, the IRB must carefully examine research proposals to arrive at an independent determination that the research will meet the following ethical criteria:

- Risks to subjects are minimized.
- Risks to subjects are reasonable in relation to anticipated benefits.
- Selection of subjects is equitable.
- Informed consent is sought from each prospective subject or the subject's legally authorized representative.
- Informed consent is appropriately documented.
- When appropriate, the research plan makes adequate provision for monitoring the data collected, to ensure the safety of subjects.
- When appropriate, there are adequate provisions to protect the privacy of subjects, and to maintain the confidentiality of data.
- Additional safeguards are included to insure that members of vulnerable populations (e.g., children, prisoners, pregnant women, mentally disabled persons, or economically or educationally disadvantaged persons) are not the subject of coercion or undue influence.

Prior to commencing any type of human subjects research (i.e., research involving students, faculty, or staff) as part of your grant evaluation activities, submission and approval of a GRCC IRB application may be necessary. The application and instructions can be found on the [IRP web page](#).

If you have any doubts about whether or not your research or evaluation plan requires IRB approval, it is best to contact Institutional Research and Planning to discuss your plans.

Director of Institutional Research
Erika Bolig Bostwick Commons Phone: 234-3914 Email: erikabolig@grcc.edu

Section 2: Implementation

Applying Best Practices

The implementation stage is the longest stage of the grant lifecycle. By now you've reviewed the approved activities, timelines, and budget, and have completed each of the steps in the previous section of this guide. This section of the Grants Administration Guide provides best practices for managing the various aspects involved in implementing the project.

Pro Tip

Use this checklist monthly to keep the project on track for success.

- Verify that all grant project files are up-to-date.
- Review account availability reports (on the S: drive). These reports are updated regularly.
- Review the allowable expenditures in the grant budget before making a purchase, contracting with a vendor, or charging the grant for travel expenses.
- Review fiscal and progress report deadlines. Complete reports as needed.

Note: Narrative reports are due to the Grants Department a minimum of **five (5)** working days prior to the deadline.

Managing the Budget

Please note that it is imperative that you spend all grant funds in a timely and prudent manner as outlined in the approved budget. Grant budget reports must be consistent with the project narrative and data reports. If issues with project implementation arise that will impact the project budget, please contact the director of grant development and grant accounting specialist as soon as possible, and well before reports are due.

As the project progresses, be sure to contact the grant accounting specialist periodically to:

- Review the grant's financial status
- Receive help interpreting the budget reports
- Address questions about fiscal management
- Obtain information on cumulative expenditures that may be needed when preparing a continuation proposal for the project
- Receive assistance with payroll procedures and forms for grant-funded personnel
- Prepare fiscal reports for grant billings

Purchasing Department

The GRCC Purchasing Department has developed and maintains an efficient and fair procurement process that is in accordance with federal and state procurement regulations and encourages the inclusion of all suppliers.

The Purchasing Department serves the needs of the college for all purchases in excess of \$2,500, as outlined in the [Purchasing Policy](#). Responsibility and authority to make commitments for these purchases are assigned to the Purchasing Department. The director of purchasing or designee shall give authorization when the purchase, lease, or agreement is \$5,000 or more. The procurement specialist or designee shall give authorization when the purchase is less than \$5,000. This includes all contacts with suppliers regarding price, delivery, terms, quantity requirements, environmental impact or other matters of a contractual nature. The college is not obligated to pay for any purchases made that are not consistent with this policy. For more information, visit their [web page](#) or contact a procurement specialist.

Director of Purchasing
Mansfield Matthewson Cook Administration Bldg. Phone: 234-3850 E-mail: mmatthew@grcc.edu

Documenting In-Kind, Cost Sharing, or Matching

Some grant-making agencies require the grantee to demonstrate its financial commitment to the project, or the commitment of other funding sources, by sharing the project costs through matching or leveraged funds, cost sharing or in-kind contributions. If included in the grant proposal's budget, these financial commitments become a binding requirement of the award and costs must be monitored for compliance.

For all federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the non-federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- 1) Are verifiable from the non-federal entity's records
- 2) Are not included as contributions for any other federal award
- 3) Are necessary and reasonable for accomplishment of project or program objectives
- 4) Are not paid by the federal government, unless required
- 5) Are included in the approved budget

The project director must work closely with the grant accounting specialist to ensure that in-kind and match/cost sharing funds are allocable and available, and properly documented. For

instance, funds cannot be used for match or cost sharing on multiple grants, and federal funds cannot be matched with other federal funds. In-kind, matching, and cost sharing commitments must be documented, and the documentation must meet audit standards.

Grant Budget Revisions

Project directors may expend grant funds only in the line item categories and amounts listed in the approved grant budget. The approved budget, whether negotiated with the grantmaking agency or approved as proposed, constitutes part of a legal contract.

Federal and state guidelines are usually flexible enough to allow minor ($\pm 10\%$) line item changes within the total budget without prior approval from the program officer. If a larger change is anticipated, discuss the changes with the grant accounting specialist **before making a commitment to purchase**.

The grant accounting specialist will work with you and the director of grants and resource development to determine if grantmaking agency guidelines allow for the proposed budget change. The director of grants and resource development may need to contact the program officer at the grantmaking agency to discuss the possibility of the change and to determine the appropriate forms or format for formally requesting the change.

Upon receipt of the request, the grantmaking agency's personnel will deliberate and officially approve or disapprove the change in writing. **No budget changes may be made until official, written approval is received**. This may take several weeks, so it is important to make adjustments as early as possible. The grant accounting specialist will use the PeopleSoft transaction process to make the budget change, which will result in a notification of the transaction to the BCO. You must forward the revised budget and copies of approval letters to the grant accounting specialist and the director of grants and resource development.

Vendors vs. Independent Contractors vs. Sub-recipients

Most **vendors** are businesses, suppliers, contractors, or subcontractors who sell goods and services to the college through the purchase requisition process. All vendors interested in doing business with GRCC, must complete a [Supplier Application](#) to initiate the process. Additional information about the process can be found on the Purchasing Department's [web page](#). All vendors are subject to college purchasing policies.

Independent contractors (including consultants) are entities that receive a contract from GRCC, and provide goods and services under a procurement relationship within normal business operations. These contractors provide similar goods or services to many different purchasers and normally operate in a competitive environment. In the context of federal projects, independent contractors provide goods or services that are ancillary to the operation of a

federal grant project and are not subject to compliance requirements of a federal program as a result of the agreement (though similar requirements may apply for other reasons).

A **sub-recipient** is a non-federal entity that expends federal funds to carry out a part of a federal grant project's activities, as opposed to providing goods or services (as a contractor) for the benefit of GRCC. In a sub-recipient relationship, GRCC is considered a pass-through entity (i.e., federal funds are awarded to the college, which then provides a portion of those funds to the sub-recipient organization for accomplishing grant activities). Most important in differentiating between a vendor/contractor and a sub-recipient is that a sub-recipient partner is responsible for a portion of the grant's performance outcomes and shares in the responsibility for programmatic decision-making. In accordance with grant contracts, sub-recipients are responsible for adherence to applicable federal program requirements.

GRCC establishes a sub-recipient relationship through a **sub-award agreement**. A sub-award agreement is a contract that is issued under a larger grant award for the procurement of specific services or program-related activities that are to be performed by the partner organization (sub-recipient). Issuance of a sub-award under a federal prime award is subject to compliance with federal law, and all sub-awards are subject to the terms and conditions of the larger grant award and GRCC's purchasing policies. A sub-award does not include payments to a contractor or payments to an individual that is a beneficiary of a federal grant program.

Once the proposal is awarded, the project director, general counsel, and Financial Services Department should coordinate to determine which partners are eligible to receive what federal assistance, and to prepare a sub-award agreement. The sub-award agreement will outline the specifics of the proposal (i.e., work plan, budget, etc.), the grantmaking agency's terms and conditions, and GRCC's policies and procedures. Because sub-award agreements are written to assign a portion of the programmatic effort to a partner organization, that organization is responsible for managing the technical and administrative aspects of their agreement.



GRCC is required to monitor the costs and activities of sub-recipients.

The project director and grant accounting specialist must work closely to monitor whether or not:

- Federal and state awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreement.
- Costs are allowable, allocable, and reasonable.
- Performance goals are achieved.
- All grant project files are up-to-date.

Risk and Sub-Award Management

Grant compliance is becoming increasingly important. Federal requirements have expanded for evaluation and monitoring of grant project outcomes, and increased scrutiny of risk management and financial accountability is codified in the new federal Uniform Guidance regulations (i.e., OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in 2 CFR).

The risk management cycle is a framework for continuous discovery, analysis, action, and improvement. Risk mitigation is taking appropriate action to address potential problems, including imposing the appropriate types and levels of requirements and providing appropriate types of monitoring and levels of technical assistance. Monitoring is the process followed to assess how well a grant is: 1) being implemented; 2) achieving program objectives; and 3) complying with requirements, terms, and conditions.

Grantees, who allocate sub-awards of federal funds to sub-recipients as pass-through entities, must:

- Assess the risk of sub-recipients. Risk assessment considers the relevance, importance, incidence, and manageability of risk related to sub-recipient performance and financial operations. The grant accounting specialist provides forms to be used for assessing the risk of grant partners prior to submitting a proposal.
- Maintain strong internal controls for managing sub-awards.
- Communicate with federal program staff and with sub-recipients.
- Document of all activities.
- Monitor sub-awards to ensure funds are used appropriately and in compliance with the award and all associated regulations. The monitoring plan should be based on the results of the risk assessment.

When monitoring sub-recipients, the pass-through entity must:

- Review reports required by the pass-through entity.
- Ensure sub-recipients takes appropriate action on deficiencies identified through audits, on-site reviews, and other means.
- Issue a management decision for single-audit findings pertaining to the federal award.
- Verify audits of sub-awards.

Programmatic Changes

Personnel changes. During the life of the project, it may be necessary to change grant-funded personnel or to adjust salary rates. Most grantmaking agencies, as part of the terms of the grant contract, have established strict procedures requiring prior approval of personnel changes that must be adhered to. The Grants Department will provide technical assistance as

needed to the project director in obtaining approval from the grantmaking agency's program officer for personnel changes.

Changes in project scope. Changes in the scope, objectives, or goals of the project—whether or not they involve budgetary changes—typically require written permission from the grantmaking agency's program officer. For example, adding or changing an operating site may require an amendment, as can major changes in pedagogical methods, training activities, or monitoring plans. It is always necessary to consult with your program officer in advance of any changes you would like to make in your program. In most cases, a fully substantiated justification for the changes will need to be provided, in writing, to the program officer in order to request permission for the changes. The Grants Department will provide technical assistance to the project director in obtaining approval from the funding agency for changes to the project's scope.

No-cost extensions. A no-cost extension is a request to extend the project period beyond the previously approved end date and for which no additional funds are granted beyond what was originally approved for the award. The project director must pay close attention to the deadline for submitting a no-cost extension request and note the information that will be required for making such a request. It should be noted that some programs do not allow no-cost extensions.

No-cost extensions typically require written justification based on achieving the project objectives and a discussion about the projection of how much money will remain at the end of the grant period and how the funds will be used. The fact that you haven't spent all of the funds is **not** an adequate justification for the request. The Grants Department strongly recommends that a no-cost extension be requested for one year rather than a shorter period. You can always finish the project sooner, but it creates problems if additional time is needed and only six months have been requested, for example.

Required Reporting

Reporting requirements are specified in your grant contract. While some contracts require interim reporting, others require only end-of-year narratives and fiscal reports. Some grantmaking agencies require both. The Grants Department will send reminders that reports are due based on funding source requirements. A schedule for preparation and submission of reports will be determined during your post-grant award meeting.

It is your responsibility as the project director to keep adequate records, prepare all reports on time as outlined in the grant contract, and to obtain the necessary signatures on report documents.

Narrative Reports

While the project director is responsible for preparing narrative reports, **all reports MUST be reviewed and, in the case of local foundation grants (and others as required by the director of**

grant development), submitted by the Grants Department. Reports should be provided to the Grants Department a minimum of **five (5) working days** prior to the due date to allow for adequate review time.

The project director should work closely with the Institutional Research and Planning Department to plan adequate time for compilation and analyzing of project data.

 Successfully prepare the narrative program report by following these tips.
<ul style="list-style-type: none"><input type="checkbox"/> FOLLOW ALL INSTRUCTIONS. Note if there are word or page limits, or direction to use a specific font or margins. Take care to fully address the specific questions posed.<input type="checkbox"/> Review the guidelines outlined in your contract to ensure that each goal, objective, and activity that you identified in the proposal is addressed.<input type="checkbox"/> If there were unanticipated challenges or goals were not fully attained, these exceptions must be clearly explained.<input type="checkbox"/> When completing a grant report, avoid fancy language or jargon. Be clear and concise. Tie your outcomes directly to your goals.

Fiscal Reports

The grant accounting specialist must prepare all fiscal reports or verify the accuracy of reports (i.e., reports must be in accordance with the ledger). Fiscal reports generally consist of a spreadsheet displaying the final approved grant budget alongside the expended budget. Issues occasionally arise when attempting to reconcile the differences between the grant-maker’s and the college’s budget line items.

The project director should work with the grant accounting specialist to ensure that the narrative report is in compliance with budget records. ***Again, the grant accounting specialist must prepare all fiscal reports and/or verify the accuracy of reports.***

Annual File Reviews

As stewards of external funds, GRCC must be sure that project implementation is being carried out according to the grant contract and project timelines submitted as part of the proposal. By tracking the progress of grant activities and compliance with regulations, the college is working to secure strong relationships with grantmakers and ensure access to future funding opportunities.

The Grants Department will schedule an annual file review approximately one month prior to deadlines for interim or final progress reports. It is important to have your files in order prior to your scheduled review.

Appendix A includes the checklist used for conducting file reviews.

Section 3: Closeout

Conclusion of the Project

Closing out the grant project involves making sure that all grant contract activities have been accomplished. **It is highly recommended that you review the Grant Closeout Checklist at least six (6) months prior to the end date of your project.**

Appendix A includes the checklist used for grant close-out.

Records Retention

GRCC adheres to the federal rules pertaining to retention requirements for grant agreements. As a general rule, all grant files must be retained for a period of at least three (3) years. More specifically, federal rule 2 CFR 200.333 states the following with respect to record retention:

Financial records, supporting documents, statistical records, and all other non-federal entity records pertinent to a federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-federal entities. The only exceptions are the following:

- 1) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- 2) When the non-federal entity is notified in writing by the federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- 3) Records for real property and equipment acquired with federal funds must be retained for three years after final disposition.
- 4) When records are transferred to, or maintained by the federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.
- 5) Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.

- 6) Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).
- (a) If submitted for negotiation. If the proposal, plan, or other computation is required to be submitted to the federal government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.
 - (b) If not submitted for negotiation. If the proposal, plan, or other computation is not required to be submitted to the federal government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

Disseminating the Results

One of the final activities to consider as the project comes to a close is how the grant team will disseminate the evaluation results or capture “lessons learned” in a way that will inform ongoing practices. In some cases, the proposal may have included a dissemination plan that outlines what, when, how, and to whom this information should be disseminated. Use this plan to ensure that the required information has been sent to the appropriate professional organizations and publications, and to schedule presentations based on the project results at national, regional, and local meetings and conferences. In some cases, it may be necessary, per the grant contract, to disseminate or make specific products publically available such as the project's model, handbooks and manuals, or evaluation instruments. Be sure to credit the grant-making entity where necessary when creating materials for the public.

If the proposal did not include a dissemination plan, the project results may be disseminated to appropriate professional organizations and publications, shared via presentations at statewide and regional conferences, and by way of a web page. At a minimum, all project materials and results should be submitted to the grant-making entity, GRCC faculty and staff, and partner organizations that were involved with the project. Finally, internal dissemination of best practices can be achieved by contacting GRCC's Center for Teaching Excellence to schedule a workshop or presentation for GRCC colleagues.

Center for Teaching Excellence (CTE)
308 RJF Hall Phone: 234-2378 E-mail: CTE@grcc.edu

Additional Information

Audit Readiness

When an organization receives external grant funds—particularly state or federal funds—it is responsible for using those funds in accordance with laws and regulations. The recipient must use fiscal control and accounting procedures to ensure the proper disbursement of, and accounting for, these funds. The effective management of public and private funds should be a result of ongoing activities that ensure audit readiness, such as:

- **Administrative controls:** The plan of organization and procedures and records related to authorizing transactions.
- **Accounting controls:** The plan of organization and procedures and records concerned with assets and reliable financial records.
- **Compliance with federal and state requirements:** Such as charges for direct labor, reporting of financial status, treatment of grant-related income, eligibility of participants, monitoring of activities, and allowability of services.
- **Records:** Should include information adequate to support statements in the proposal and should be retained for the required period of time. The Grants Department will review your project records during annual file reviews.
- **Internal audits:** May be requested by the grantmaking agency to help determine whether controls are adequate.

Common Audit Findings

The Grants Department researched a variety of sources to determine the most common audit findings. While not intended to be all-inclusive, the table below lists several of the most common audit findings for your reference.

Common Budget-Related Audit Findings	
<ul style="list-style-type: none">• Unallowable costs charged to grant• Excessive cost transfers• Inaccurate administrative and clerical costs• Misallocation of costs—amounts expended in unapproved or other cost categories without required prior written approval from the grantmaking agency	<ul style="list-style-type: none">• Lack of time records to support salary costs charged to awards• Inaccurate time and effort reporting• Lack of consulting agreements and invoices to support that services were related to the award and that the charges were reasonable• Budget realigned without agency approval

Common Audit Findings Related to Match, In-Kind, Cost Sharing	
<ul style="list-style-type: none"> • Cash and in-kind amounts unsupported by adequate documentation or not verifiable by institutional records • No after-the-fact documentation to support in-kind contributions • Using other federal funds as match, where the funds are restricted and cannot be used to match other federal grants • Match claimed on Federal Financial Report (FFR) based on estimates, not actual amounts incurred 	<ul style="list-style-type: none"> • Costs charged that were based on estimated, rather than actual, incurred costs • Match expense incurred outside of grant award period • Match amounts unreasonable or excessive • Match deemed unnecessary to operate the grant • Claimed match that was not in the approved grant budget
Other Common Audit Findings	
<ul style="list-style-type: none"> • Noncompliance with assurances and special terms and conditions of award • Acknowledgement of grantmaking agency missing on program materials • Significantly behind schedule in achieving grant outcomes/deliverables • Procurement files do not contain required support documentation • Delinquent financial and progress reporting • Delinquent closeout reporting • Inadequate sub-recipient monitoring, or no monitoring system is in place • Equipment was purchased without program officer approval 	<ul style="list-style-type: none"> • Changes were made to the statement/scope of work without program officer approval (outcomes, activities, adding/removing a partner, etc.) • The Equal Opportunity (EO) requirements are not being fully implemented: <ul style="list-style-type: none"> ➤ The EO notice does not contain the required wording ➤ EO notice is not posted or provided to participants and made a part of their file ➤ Brochures/outreach materials do not contain the required wording

Quick References

1. Grants Post-Award Responsibility Matrix
2. Helpful Hints for Grants Management
3. Contact Information
4. Appendices

The matrix below lists most, *but not all*, post-grant award responsibilities. Please refer to pertinent sections of the Grants Administration Guide for additional information on specific responsibilities.

Grant Management and Compliance Responsibility Matrix		
Project Director & Supervisor	Grants Department	Grant Accounting Specialist
Inform proposal development team, Grants Department, and grant accounting specialist about the grant award.	Maintain a grant file and add report deadlines and annual file review due dates to the calendar.	Review and/or revise final budget, establish start/end and reporting dates, set up draw down/invoice procedures, verify matching funds and in-kind contributions.
Forward grant award letters and contracts to Grants Department and deliver checks received to the grant accounting specialist.	Coordinate with the project director to secure signatures on contracts and agreements.	Establish account codes within PeopleSoft system.
Set up grant files using the Grant Start-Up Checklist on page 28.	Monitor filing system for completeness as part of the annual file review.	
Inform Grants Department about communications from the funding agency regarding required post-award revisions.	Forward award letters, signed contracts, and final budget to grant accounting specialist.	Interpret agency policies and procedures as they relate to the budget.
Facilitate post-award project and budget revisions with grant team, Finance, Legal and Accounting Departments.	Provide technical assistance as needed on post-award project revisions.	Provide technical assistance as needed on post-award budget revisions.
Attend post-award meeting to review Grant Management Guide on project implementation procedures.	Conduct the post-award meeting. Review grant requirements and management procedures at post-award meeting.	Review grant requirements and management procedures at post-grant award meeting.
Review the grant requirements of the funding agency, including reporting requirements. Add report deadlines to your calendar.	Send report reminders for grants from local foundation and corporate grantmakers.	
Work with grant accounting specialist to review/revise grants budget and establish financial management procedures.		Provide account availability reports and forecast budget spending plan.
Coordinate with Communications to issue a press release and develop print materials.	Provide the grant-maker's publicity guidelines to the Communications Department. Assist in the coordination of publicity, as applicable.	
Attend Board of Trustees meeting to obtain approval for grants over \$50,000.	Provide grant award information for inclusion on the BOT consent agenda.	
File annual Institutional Review Board paperwork with the Institutional Research and Planning Dept. if evaluation involves human subjects research.	Monitor compliance with Institutional Review Board approval requirements as part of annual file review.	

Grant Management and Compliance Responsibility Matrix		
Project Director & Supervisor	Grants Department	Grant Accounting Specialist
Work with Human Resources to facilitate the hiring process and adhere to Human Resource policies.		
Work with IRB, IRP, and external evaluator to establish data collection, storage, retrieval and reporting processes to support evaluation of project goals and objectives.	Ensure that data collection, storage, and retrieval systems support successful achievement of project goals and objectives as part of annual file review.	Monitor adherence to supplanting regulations.
Certify employee effort related to project using the Time and Effort Certification Form and submit to grant accounting specialist.		Monitor appropriate percentage of time spent on grant activities, especially for those paid with multiple grant sources. File all Time and Effort Certification forms.
Work with Purchasing Department and follow policies regarding equipment and supply purchases.		Monitor compliance with grant procurement requirements and GRCC internal policies. Approve all purchase requisitions.
Monitor account availability reports; contact the grant accounting specialist regarding discrepancies.		Answer questions related to monthly budget reports, report carry-over funds.
Discuss any changes of scope with the Grants Department. Secure agency approval for changes in project scope.	Provide technical assistance in preparing documentation for changes in project scope.	
Discuss budget transfers, budget changes, or carry-over funds with the grant accounting specialist. Secure agency approval for any budget changes.		Monitor budget changes, project extensions or carry-over funding for compliance with regulations.
Contact grant accounting specialist when invoices are needed.		Send invoices to funding sources and partners; deposit checks.
File progress reports on time with the Grants Department – five (5) working days prior to due date.	Review all reports and assist in preparation and submission of reports to local foundations and gov't agencies as specified by Grants Department.	Review budget report documents, prepare/verify accuracy of fiscal reports.
Spend down all budget categories to \$0 according to the final budget.		
Perform project close-out activities. See the checklist on page 33.	Verify that final reports are submitted on time.	Prepare close-out financials.

Contact Information Quick Reference		
<p>Director of Grant Development</p> <p>Lisa Dopke College Park Plaza, M4 Phone: 234-3340 ldopke@grcc.edu</p>	<p>Grants Specialist</p> <p>Kim Squiers College Park Plaza, M5 Phone: 234-2577 kimsquiers@grcc.edu</p>	<p>Grant Accounting Specialist</p> <p>Jim Holyfield Cook Administration Bldg. Phone: 234-4016 jholyfie@grcc.edu</p>
<p>Associate Director of Human Resources</p> <p>Laura Caulk 223 Cook Admin. Bldg. Phone: 234-3195 lcaulk@grcc.edu</p>	<p>Human Resources Generalist</p> <p>Danielle Flaumenhaft 221 Cook Admin. Bldg. Phone: 234-3132 danielleflaumenhaft@grcc.edu</p>	<p>Human Resources Recruiter</p> <p>Lydia Cruz 219 Cook Admin. Bldg. Phone: 234-3904 lcruz@grcc.edu</p>
<p>Director of Institutional Research</p> <p>Erika Bolig Bostwick Commons Phone: 234-3914 Email: erikabolig@grcc.edu</p>	<p>Procurement Specialist, Purchasing Department</p> <p>Melissa Davis Cook Administration Bldg. Phone: 234-3853 Email: mdavis@grcc.edu</p>	<p>Director of Communications</p> <p>Dave Murray College Park Plaza, M9 Phone: 234-4213 Email: davidmurray1@grcc.edu</p>

Appendices

Appendix A: Checklists

Appendix B: Tips for Successful Project Management

Appendix C: Time and Effort Certification Form

Appendix D: Grant-Related Definitions

Appendix A: Checklists

GRCC

Grants and Resource
Development Department

Grant Start-Up Checklist

Award & Contract Processing

- Inform the Grants Department about your grant award. Forward a copy of the award letter to the director of grant development and keep a copy for your files.
- Carefully review the grant proposal and your award letter to verify the award amount, the budget breakdown, timelines, and reporting requirements.
- Work with the Grants Department and the grant accounting specialist to negotiate the budget and/or project details with the program officer, if applicable.
- Work with the Grants Department to coordinate the signature process to fully execute the grant contract by obtaining authorized signatures in a timely manner. Forward a copy of the signed contract and final grant budget to the Grants Department. Keep a copy for your files.
- Review the grant-making entity's policy on publicity. Contact the Communications Department to discuss a press release and print materials. Be sure to credit the grant-making entity.
- The Grants Department will prepare and submit a brief abstract of each awarded grant project for inclusion in the BOT consent agenda. Consider attending the BOT meeting to answer any questions that the trustees may have about the award.
- Start a grant file, if you have not already done so. Include the following in your files:
 - Original Request for Proposals (RFP)
 - Program regulations/guidelines
 - Original application submission documents
 - Final, revised proposal and budget, if amended
 - Original award documents (fully executed) and amendments or approvals
 - Fully-executed grant contract
 - Memoranda of understanding with partners
 - Indirect Cost Rate agreements
 - In-kind, matching, and cost sharing commitments that are included in the federal budget
 - Project timeline/implementation timeline/plan of work from original proposal
 - Grant correspondence with the funding agency
 - Participant files
 - Sub-grantee monitoring reports and other sub-grantee records, if applicable
 - Invoices and copies of receipts for purchases made with grant monies
 - Grant personnel files, including time and effort documents
 - Audit reports
 - Program monitoring and evaluation reports
 - Budget reports
 - Close-out documents

- Make note of important deadlines and set up a process to generate reminders of the dates:
 - Interim and final narrative reports.
 - Interim and final financial reports.
 - Deadlines for requesting project or budget modifications.
 - Deadline for requesting a no-cost extension.
- Contact the Human Resources Department to initiate the process of hiring of grant-funded employees.
- Review the proposed evaluation plan and implement routine data collection activities. Contact the Institutional Research and Planning Department for assistance, as needed.
- Establish baseline data (as outlined in your proposal) and a platform for securely housing the project data (i.e., a database, Excel spreadsheet, etc.).
- File Institutional Review Board (IRB) paperwork if the evaluation activity involves human subject's research. Your IRB application must be approved before research activities commence.

Budget Processing

- Schedule a meeting with the grant accounting specialist and your department BCO to:
 - Review the final grant budget.
 - Establish project start and end dates.
 - Discuss funding draw down and invoicing procedures.
 - Establish dates for financial reporting compliance according to the grant agreement/contract.
 - Review issues, policies, and procedures pertaining to equipment and supply purchases and consultant contracting, as applicable.
 - Establish sub-recipient contracts and monitoring, as applicable.
- Register for PeopleSoft training, as applicable, by visiting the Accounting and Budget Services web page and completing the [Networking Account Provisioning Form](#).
- Verify that budgeted line items for the project have been established in PeopleSoft account codes by the grant accounting specialist.
- Review the allowable expenditures in the grant budget before making a purchase, contracting with a vendor, or charging the grant for travel expenses. All expenditures must be allowable and compliant with the final approved grant budget, and must also comply with college policy.
- Complete a Time and Effort Certification Form for each individual working on the grant and return it to the grant accounting specialist at the start-up of the grant and periodically thereafter as required by the grant award/contract.
- The grant accounting specialist will provide account availability reports (on the S: drive) that are updated regularly. Review these reports on a regular, ongoing basis.
- Add fiscal report deadlines to your calendar. Remember that budget reports must comply with grant narrative and data reports.

Project Information

Date:	Time period covered:
Project title:	
Award amount:	
Project director:	
Project staff:	

Administrative Files Checklist

- Grant Management Guide (available on the Grants Department web page)
- Original application submission documents
- Final, revised proposal and budget, if amended
- Original award documents (fully executed) and amendments or approvals
- Fully-executed grant contract
- Memoranda of understanding with partners
- Close-out documents, if applicable

Budget Files

- In-kind, matching, and cost sharing commitments that are included in the federal budget
- Invoices and copies of receipts for purchases made with grant monies
- Requests for budget modifications or no-cost extensions
- Audit reports
- Budget reports

Project Implementation Files

- Project timeline/implementation timeline/plan of work from original proposal
- Grant correspondence with the funding agency
- Grant personnel files, including Time and Effort Forms
- Participant files
- Sub-grantee monitoring reports and other

Reporting/Evaluation Files

- Evaluation plan/timeline
- External evaluator contract, if applicable
- Goals, objectives, outcomes, performance measures
- Data collection methods:

- Data sources
- Data collection methods and security
- Database entry system(s)
- Data analysis plans
- Distribution of project performance:
 - To internal stakeholders
 - To external stakeholders
- Narrative progress reports
- Dissemination of reports and evaluations
 - To supervisor
 - To stakeholders or others as described in proposal

Grant Project Status

- | | | |
|--|------------------------------|-----------------------------|
| Is recordkeeping satisfactory according to GRCC practices? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Are activities on schedule according to the grant agreement/contract? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Are all procedures relating to grant management being followed and documented?
(See GRCC Grants Policy and Grant Management Guide). | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Have grant requirements been complied with (evaluation, reporting, etc.)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Is the project fully staffed as outlined in the proposal? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Are data collection, storage, and retrieval systems in place to support reporting? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Are activities on schedule according to the grant agreement/contract? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Are the performance objectives being met? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Were any unique or special activities or accomplishments identified? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| If yes, please describe. | | |

Summary of the Visit

- | | | |
|--|------------------------------|-----------------------------|
| Is technical assistance needed? If yes, explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Are corrective actions recommended? If yes, explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Comments and main points addressed during the review.

Signatures

Reviewer:	Date:
Project director:	Date:
Supervising administrator:	Date:

Pre-Closeout (6 months prior to close-out)

If you do not anticipate that the project will be completed on time, determine if no-cost extensions are allowed. Contact the Grants Department and grant accounting specialist for technical assistance if a no-cost extension is to be requested.

Contact the grant accounting specialist to review all encumbrances and projected final expenditures.

Note: Please keep in mind that all supplies necessary for project completion should be purchased at least 30 days prior to the project end date, and that all equipment necessary for project completion should be purchased at least 60 days prior to the project end date. **Do not** make unusual expenditures at the end of a grant project.

Make note of the due dates for final narrative and financial reports.

Budget

Two months prior to closeout, clear out all open encumbrances from your budget. Inform the grant accounting specialist of any pending items.

Two months prior to closeout, ensure all sub-recipient invoices been paid. Review the status of outstanding invoices, final invoices, and confirm payments with the grant accounting specialist.

Two months prior to closeout, confirm that all interim and final invoices and deliverables from subcontractors and/or consultants have been collected and processed.

One month prior to closeout, reconcile line items and process adjustments with the grant accounting specialist.

One month prior to closeout, ensure all institutional match (cash, in-kind, personnel, space) documentation is submitted to the grant accounting specialist. Make sure all paperwork is complete with signatures and is properly supported (e.g., copy of purchase orders, invoices, etc.) as required by the grant.

Purchasing Activities

Two months prior to closeout, finalize all equipment purchases (i.e., received and installed). Make plans for the final purchase of supplies and services.

Two months prior to closeout, follow-up on open purchase requisitions/purchase orders to ensure timely receipt of goods and services and/or timely receipt of invoices from vendors.

Note: Purchase of supplies or equipment can be disallowed by auditors if they occur too late in the project to be legitimately needed.

One month prior to closeout, ensure that all grant equipment and supplies are accounted for and on campus.

Personnel

Two months prior to closeout, notify Human Resources of the end date for grant-funded positions.

- One month prior to closeout, ensure all Time and Effort Certification Forms been completed and certified, and that staff has been paid.

Grant Files

- Ensure that all grant project files are up-to-date. This includes copies of grant documents such as grant award notifications and other communications from the funding agency, the original proposal, meeting records, personnel records, evaluation records, project data, and budget records to include purchase orders, purchase requisitions, and invoices.
- Prepare for all records/documents to be properly maintained and stored. You are required to maintain all official records and supporting documentation pertaining to your grant for a period of three (3) years.

Final Reporting

- Has the project evaluation has been completed?
 - If completed by an external evaluator, provide a copy of the report to the Grants Department.
- Have you prepared all required agency reports?
 - Final narrative program report is completed and submitted to the Grants Department a minimum of **five (5) business days** prior to the due date.
 - Fiscal report is completed, certified by the grant accounting specialist, and submitted to the Grants Department a minimum of **five (5) business days** prior to the due date.

Appendix B: Tips for Successful Grants Management

Helpful Hints for Grants Management

1. **During the start-up phase of your grant project:**
 - Enter all dates into your GroupWise calendar according to the project timeline.
 - Schedule an initial meeting with the Grants Department and the grant accounting specialist.
 2. **Ask enough questions.** As a new project director the sheer volume of information can be daunting. Proper management of the grant project is important. This handbook provides the basics, but the Grants Department is here to assist you.
 3. **Set aside time at regular intervals to manage your grant.** Depending on the size and complexity of the grant, this may require one or more hours per week.
 4. **Read your mail and follow-up meetings with an e-mail or memo.** Academic communities communicate in writing. Paper and email trails protect the grant, the college, and grant administrators from misunderstood communications. Copy your supervisor and the Grants Department on emails and keep hard copies of all documents and correspondence in your grant project file.
 5. **Credit the grantmaking agency.** On any piece of printed material, whether a press release, brochure, or major product, a credit line should appear, listing the grantmaking agency by its full name. If oral presentations are given to community groups or at conferences, the grantmaking agency should be credited. Work with the Grants Department to ensure that specific grantmaking agency guidelines regarding such communications are being followed.
 6. **Provide lead time.** The grant project is one of many impacting GRCC services. People work best when adequate lead time is provided. Grants frequently deviate from routine college activities, thus, more lead time is often needed to make special arrangements for grant activities. Be considerate and plan ahead.
 7. **Don't lobby, don't politic, and don't support religious activities.** All of these interesting activities are strictly prohibited with grant funds. This includes using staff time for any of these activities. Support letters for legislation cannot come from project staff. If in doubt, contact the Grants Department.
 8. **Do not purchase from relatives or friends.** Be sure to complete the [supplier application](#) that is available online on the Purchasing Department [web page](#).
 9. **Keep the Grants Department informed and address problems before they become a crisis.** Any grant project has the potential for going awry. Contact your supervisor and/or the Grants Department if things begin to get off track to find early solutions.
- AND PERHAPS MOST IMPORTANT...**
10. **Keep up with the budget.** Grant funds represent the end result of a highly competitive process with other institutions. They are an investment by the public or private entity in GRCC's future. The college will be held accountable for its stewardship of those funds.
 11. **Meet all reporting deadlines.** Grant reports must always be filed by the due date—no later! Mark all due dates ahead of time on a yearly calendar and remember that your reports must be submitted to the Grants Department for review or submission *at least five (5) days* prior to the deadline. Complete all reports as if you plan to apply for funding again.

Appendix C: Time and Effort Certification Form

Available in PDF format on the Grants Department webpage.
www.grcc.edu/grantmanagement

Appendix D: Definitions

Allowable Cost

A cost for which an institution or agency may be reimbursed under a grant or contract with a governmental agency. These are determined by the federal Office of Management and Budget (OMB), the funding agency's requirements, and/or GRCC policy and administrative regulations.

Amendment

Modification of an existing contract, sub-contract, budget, etc.

Authorized Organization Representative (AOR)

A member of an organization who is approved by the EBiz POC to submit grant applications in Grants.gov on behalf of the organization. Only an AOR has the authority to sign and submit federal grant applications.

Conflict of Interest

In procurement, this refers to using a vendor that is a member of your family or a personal friend. It can also refer to *involvement* in hiring a family member. Conflict of interest can also occur between a funding source and a financial investment asset, or any other relationship with the potential to impact the results of the research or project. Please review GRCC's [conflict of interest policy](#).

Continuation Grant

An extension or renewal of existing program funding for one or more additional budget period(s) that would otherwise expire. Continuation grants are typically available to existing recipients of discretionary, multi-year projects; however, new applicants may be considered.

Contract

A legal instrument by which an entity procures goods and services from another party to carry out a project or program. A contract creates a procurement relationship with the contractor.

Contractor

An entity that receives a contract, and:

1. Provides the goods and services under a procurement relationship within normal business operations;
2. Provides similar goods or services to many different purchasers;
3. Normally operates in a competitive environment;
4. Provides goods or services that are ancillary to the operation of the federal grant program; and
5. Is not subject to compliance requirements of the federal program as a result of the agreement, though similar requirements may apply for other reasons.

Grant Recipient

A non-federal entity that receives a federal award directly from a federal awarding agency to carry out an activity under a federal program.

Pass-Through Entity

A non-federal entity (grant recipient) that provides a federal award to a sub-recipient to carry out a federal program.

Sub-award

An award provided by a pass-through entity to a sub-recipient for the purpose of carrying out a portion of a federal award.

1. A sub-award creates a federal assistance relationship with the sub-recipient, with additional federal compliance mandates.
2. A sub-award does not include payments to a contractor or payments to an individual that is a beneficiary of a federal grant program.
3. A sub-award may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Sub-recipient

A non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program.

1. Determines who is eligible to receive what federal assistance;
2. Has its performance measured in relation to whether objectives of a federal program were met;
3. Has responsibility for programmatic decision-making;
4. Is responsible for adherence to applicable federal program requirements specified in the federal award;
5. In accordance with its agreement, uses the federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services (as a contractor) for the benefit of the pass-through entity; and
6. Grant recipients are required to monitor the activities of sub-recipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.

Cost Sharing

The portion of allowable project costs not paid by federal funds (unless otherwise authorized by federal statute). If the award is federal, only acceptable non-federal costs qualify as cost sharing. Cost sharing may include costs incurred by the college or an outside source such as:

1. The services of an employee (personnel effort without salary recovery) that are valued at the employee's regular rate of pay plus fringe benefits that is reasonable, necessary, allocable, and otherwise allowable.
2. Cash contributions.

3. Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor.
4. Donated property, supplies, equipment.

Direct Cost Sharing

Those costs that can be identified specifically with a particular final cost objective, such as a federal grant award, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Typical costs charged directly to a federal award are:

1. The compensation of employees who work on that award and their related fringe benefit costs that are valued at the employee's regular rate of pay and that is reasonable, necessary, allocable, and otherwise allowable.
2. The costs of materials, travel, equipment and other items of expense incurred for the federal award.
3. The salaries of administrative and clerical staff should normally be treated as *indirect costs*. Direct charging of these costs may be appropriate only if all of the following conditions are met:
 4. Administrative or clerical services are integral to a project or activity;
 5. Individuals involved can be specifically identified with the project or activity;
 6. Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
 7. The costs are not also recovered as indirect costs.

Indirect Cost Sharing

Those costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular grant project, an instructional activity, or any other institutional activity. For major institutions of higher education, indirect (F&A) costs must be classified within two broad categories:

1. **Facilities:** Depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses.
2. **Administration:** General administration and general expenses such as the director's office, accounting, personnel and all other types of expenditures not listed specifically under one of the subcategories of "Facilities" (including cross allocations from other pools, where applicable).

Mandatory Cost Sharing

Cost sharing that is required by the grantmaking agency in its general guidelines or in a specific program announcement.

Voluntary Cost Sharing

Cost sharing that is not required by the grantmaking agency but is offered voluntarily by the college and quantified in the project budget. If included in the grant proposal's budget or the federal grant award, those financial commitments become a binding requirement of the federal

award and costs must be monitored for compliance. Generally, the college does not approve voluntary cost sharing.

Committed Cost Sharing

A contribution of effort or other costs that are quantified in the proposal narrative, budget, budget justification, or in the award document. Committed cost sharing may be either mandatory or voluntary. If included in the grant proposal's budget or the federal grant award, those financial commitments become a binding requirement of the federal award and costs must be monitored for compliance.

Equipment

Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000.

Federal Awarding Agency

The federal agency that provides a federal award directly to a non-federal entity.

In-kind Contributions

A non-cash contribution of the fair market value of goods or services provided by the college or non-federal third parties to a grant project when such contributions directly benefit that project and are generally counted as cost sharing. Examples include the fair market value of project supplies, transportation, and services.

Letter of Commitment

A letter of commitment shows that an organization believes a project is so worthwhile that it is willing to commit personnel or resources to it. Letters of commitment from partners and collaborators demonstrate that the funding agency is not the only source of financial support for a project. Some examples of commitment include (but are not limited to):

- Staff time devoted to a project;
- Donation of supplies, equipment, or other goods;
- Use of facilities or services (such as office space); or
- Cash donations.

Letters of commitment should be obtained from project partners and collaborators only after data generation, discussion about the merits of the proposal, and development of a work plan and timeline. Because commitment implies financial support in one form or another, partners must be fully informed of project expectations, and the extent of their commitment must be fully outlined.

Letter of Support

A letter of support states that an interested party believes that a project is worthwhile. Letters of support may be solicited from community organizations, businesses, other academic

institutions, or other stakeholders. A letter of support does not commit any financial or in-kind support. Rather, a letter of support merely indicates to funding agencies that GRCC has established connections with businesses and people who are familiar with our mission, share our values, and are interested in the success of our proposal.

Matching Funds

Funding required by the funding agency, to be raised from non-federal outside sources, to increase the level of support provided by the funding agency. Such funds must be identified by the donor or funding source for use as matching funds.

Memorandum of Understanding (MOU)

A written commitment by two or more parties to allocate time and/or resources toward a mutual goal (as defined in GRCC Policy, Section 3.0 College Operations, §3.7 Contracting Authority).

Non-federal Entity

A state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a federal award as a recipient or subrecipient.

Pass-through Entity

A non-federal entity that provides a sub-award to a subrecipient to carry out part of a federal program.

Project Period

The period established in the award document during which awarding agency sponsorship begins and ends.

Real Property

Land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

Third-Party In-Kind Contribution

The value of non-cash contributions (i.e., property or services) that:

1. Benefit a federally assisted project or program; and
2. Are contributed by non-federal third parties, without charge, to a non-federal entity under a federal award.