

**SOUTH FLORIDA STATE COLLEGE
ADMINISTRATIVE PROCEDURES**

PROCEDURE NO. 4220

TITLE: GRANT DEVELOPMENT AND ADMINISTRATION

BASED ON POLICY: 4.22 GRANTS ADMINISTRATION

OFFICE OF PRIMARY RESPONSIBILITY: VICE PRESIDENT FOR ACADEMIC
AFFAIRS /GRANTS OFFICE

I. Purpose:

To establish procedures for securing and managing external grant funding from governmental entities, private businesses, corporations, or foundations in order to advance the achievement of the College mission and strategic priorities.

II. Procedure:

A. Pre-proposal activities

1. South Florida State College (SFSC) employees who wish to seek external funding for an initiative will contact the Grants Office for a Grants Initiative Form or Budget Builder Form to complete and return to the Grants Office.
2. Proposed grant initiatives must demonstrate support by the department or division of origin. The Grants Office will assist in obtaining vice president's and/or president's approval prior to initiating a grant proposal.
3. A range of factors will be considered when determining whether to invest College resources in developing a grant proposal for an initiative. These factors may include:
 - a. Alignment with College goals, strategic plan, and mission
 - b. Documented community need
 - c. Involvement of industry partners
 - d. College resources required, such as matching funds, space, personnel, etc.
 - e. Capacity to fully implement the project if funded
 - f. Project sustainability beyond funding period
 - g. Time and capacity to develop a credible proposal
 - h. Degree to which the project is aligned with the funder's purpose and mission
4. The Grants Office will assist in the search for potential grant funders that align with the identified need.

B. Proposal development

1. Once the grant concept has been approved by the appropriate College offices, the Grants Office will assist in identifying a comprehensive grant writing team to prepare the proposal. A Principal Investigator (PI) and Co-PI(s) will be designated. The Grants Office will oversee the writing process from start to completion.
2. Research projects involving human subjects must be submitted to SFSC's Institutional Review Board (IRB) prior to proposal submission. If required by the funder, grant-related personnel will complete necessary research trainings before conducting any human research, and certificates will be maintained by the Grants Office.
3. The assigned PI is responsible for submitting the final grant package to the Grants Office with all required peripherals, verifying the submission order to grant guidelines, and initiating the final review process.
4. The Grants Office will review the proposal with key stakeholders.
5. The Grants Office or pre-assigned designee will submit the completed grant application. The Grants Office will maintain institutional records for grant proposals.
6. The Grants Office will monitor the status of submitted requests.

C. Grant award and acceptance

1. If awarded, the Grants Office will receive the Grant Award Notification (GAN) from the funding agency. The GAN will be maintained in the Business Office (grants accounting) to be filed with the College's original contracts.
2. Grants accounting will compare differences between the submitted proposal and the received award, which will be documented and addressed by the PI, Grants Office, and Business Office as necessary.
3. The Grants Office will share newly awarded grants with the District Board of Trustees at the earliest possible meeting.

D. Grant administration

1. The Grants Office will provide project start-up and post-award compliance support to the PI, Co-PI(s), and other key offices affected by the award.

2. Grant projects must be administered in compliance with the terms and conditions of the grant award, federal and state regulations, and SFSC policies and procedures.
3. PI and Co-PI(s) are responsible for the implementation and documentation of a plan of operation to achieve grant objectives in compliance with SFSC rules and procedures. Responsibilities are grant-specific.
4. The PI is the lead liaison with the grantor's program officer.
5. The PI and Co-PI(s) are responsible for:
 - a. Maintaining required data
 - b. Timely expenditure of project funds and ensuring that expenditures are necessary, reasonable, allowable, and allocable to the project as well as in compliance with the terms, conditions, rules, and regulations of the external funder
 - c. Ensuring that only actual grant costs are charged to grants in collaboration with the grant accountant. Costs are to be split based upon a reasonable allocation method or rationale consistent with grant and/or contract guidelines as well as federal and/or state regulations, and approved cost allocation methods or strategies, refer to SFSC Procedures. Project managers will review actual costs to budget at least monthly to identify potential unallowable costs, cost transfers, or cost overruns.
 - d. Initiating budget amendments with the assistance of the grants accountant
 - e. Ensuring that equipment purchased with grant funds is only used for grant purposes. Disposal of equipment purchased with grant funds will only be done after checking with grantor restrictions
 - f. Interfacing with regulatory agencies, external auditors, subrecipients, collaborative leaders, and internal College staff regarding the project
 - g. Submitting all reports to the Grants Office in advance of deadlines to undergo College reviews and suggestions prior to submission
 - h. Monitoring sub awardees; attesting to staff hours with Time and Effort forms
 - i. Informing the Office of Community Relations and Marketing of newsworthy grant achievements and assisting in the coordination of appropriate publicity and logos as requested or required by the funder

E. Business Office – grants accounting

- a. Each awarded grant will be assigned a grant accountant to work with the assigned PI. The controller is responsible for maintaining a financial management system that meets the conditions and requirements established by the Federal Office of Management and Budget for federal funds or meets the requirements of other agencies in the instance of state, local, or private grants.
- b. Each grant will be assigned a cost center, which will be provided to the assigned grant accountant and PI. The accountant will enter the budget from the GAN into Banner and will provide regular budget evaluations to the PI. The accountant is responsible for ensuring that funds are available when needed and that planned expenditures adhere to all laws (including Uniform Guidance, Section 200), rules, terms, conditions, and regulations governing purchasing as well as any additional restrictions placed by the grantor and in accordance with SFSC procedures.
- c. The assigned grant accountant is to authorize all expenditures for the grants they are responsible for in accordance with the following criteria:
 - 1) The cost must be allocable. The accountant, in collaboration with the PI, is responsible for ensuring that only actual grant costs are charged to grants. Costs are to be split based upon a reasonable allocation method or rationale consistent with grant and/or contract guidelines as well as federal and/or state regulations and approved cost allocation methods or strategies. Allocations of salaries to grants should adhere to SFSC procedures.
 - 2) The cost must be reasonable and treated consistently with the College's standard practices and in accordance with generally accepted accounting principles. Similar costs will either be treated as direct or indirect and not both.
 - 3) The cost charged to grants must be net of applicable credits.
 - 4) The cost charged to grants cannot be used for cost sharing/matching on another federal award.
 - 5) The cost must be adequately documented.
 - 6) The cost must be determined to conform to limits and exclusions in cost principles, federal laws, cost principles (Uniform Guidance, Section 200) grantor rules and regulations, and SFSC Procedures.

- d. The grant accountant and PI are responsible for monitoring the grant budget and are responsible for requesting and coordinating budget amendments.
 - 1) The grant accountant and PI will review grantor rules and procedures for budget amendments at the start of every grant so they are aware of when a budget amendment may be needed and how to accomplish a budget amendment. Budget amendments are generally needed when the following situations occur, depending upon grantor restrictions:
 - i. changes in scope, goals, or objectives
 - ii. changes in project evaluation scope
 - iii. changes in deliverables or work tasks, changes in key personnel, including any reduction of 25% of the project manager's effort
 - iv. changes in the use of contracted services
 - 2) On a regular basis, the grant accountant will review the budget and actual expenditures to identify potential cost overruns, cost transfers, and any potentially unallowable costs. The accountant will review the information with the PI to make decisions. Unallowable costs and cost overruns will be removed from the grant by the accountant and moved to an appropriate funding source. The PI will assist the accountant to find an available budget.
 - 3) Upon mutual consent of the PI and grants accountant that a budget amendment is needed, a budget amendment will be prepared, reviewed, and signed by the appropriate college personnel. Using the instructions provided by the funding agency, either the PI or grants accountant will submit the budget amendment to the funding agency for approval. Once approval is received from the funding agency for the amendment, the grants accountant will make the necessary changes in Banner and will let the PI know when the funds are available for expenditure.
- e. For reimbursement grants, the grant accountant is responsible for ensuring that expenditures are invoiced in a timely manner. Cash management within the grant, as well as fiscal reporting, are the responsibility of the accountant. The Controller will review cash management by certifying all cash drawdowns are in accordance with SFSC procedures. The Controller is authorized to act as a certifying official by the College president.

- f. The grant accountant is responsible for maintaining a grant file for each grant that contains, at a minimum, the grant, the grant award notification, and a final summary expenditure report. In addition, the accountant is responsible for assisting with or coordinating the preparation of other necessary reports including continuation requests, progress reports, final reports, and other filings required by the grant program. The president authorizes the controller to review and certify all final grant financial reports. The controller will validate that the reports meet the required certifications and reflect the activity of the College. Copies of all reports filed related to a grant should be housed within the Business Office grant file.
- g. The grant accountant is responsible for interfacing with regulatory agencies, external auditors, and internal College staff regarding each grant they are responsible for.

F. Project Closeout

1. Once determined that the project period has ended and all necessary administrative actions and financial obligations have been completed, the grant award will be closed out.
2. The Grants Office will begin monthly communications for the closeout process as far out as 120 days for larger grants to begin the process to remind project staff and supervisors of their responsibilities leading up to and following the grant or contract end. These reminders include final spending, future of grant-funded personnel, and the preparation of final reports.
3. College operating funds are not to be used for continuation of a grant program or initiative after grant funding ends unless approval is given in advance by the vice presidents.

G. Required reports

- a. Financial reports - The grant accountant is responsible for preparing and submitting all interim and final financial reports set forth by the requirements and regulations of the grant award or contract to the appropriate funding agencies.
- b. Performance reports - The PI is responsible for preparing and submitting interim and final performance reports after final reviews by the Grants Office and key stakeholders. The PI is responsible for determining if the grant has met the scope or objectives and has complied with all terms and conditions. After the performance report is finalized and submitted, a copy will be provided to the Business Office and Grants Office.

- F. Final payment closeout - After the final financial and performance reports have been reviewed and authorized, the grant accountant will proceed in requesting a final payment.
- G. Property - All equipment purchased with grant or contract funds become the property of SFSC at the end of the grant period unless otherwise indicated by the funding agency. All subsequent costs, such as maintenance contracts, will become the responsibility of the College.
- H. Criminal activities - The vice president for administrative services will investigate allegations or suspicions of criminal activity to determine if criminal activity is actually present. If it is determined that a criminal activity has likely occurred, then they will notify the College president, the appropriate law enforcement authorities, and the director, human resources. The controller will notify the awarding or pass-through entity in writing within 30 days of any criminal violation of law related to grant activities.

HISTORY: Last Revised: 5/19/2026

Adopted: 2/27/02

Reviewed: 2/28/05, 4/29/08

Revised: 5/5/09, 5/08/12, 9/24/13, 3/4/14, 10/14/14, 12/01/15, 10/22/19, 5/19/26