

**SOUTH FLORIDA STATE COLLEGE
ADMINISTRATIVE PROCEDURES**

PROCEDURE NO. 4220

TITLE: GRANT PROCEDURES

BASED ON POLICY: 4.22 GRANTS ADMINISTRATION

OFFICE OF PRIMARY RESPONSIBILITY: VICE PRESIDENT FOR ADMINISTRATIVE SERVICES/GRANTS DEVELOPMENT

I. Purpose:

To establish a procedure for soliciting and managing external grant awards to advance the achievement of the College mission and strategic priorities of the College

II. Procedure:

A. Pre-proposal considerations

1. South Florida State College (SFSC) employees or groups wishing to apply for external funding through local, state, or federal grants or awards from corporate or foundation sources shall contact the SFSC grants development officer prior to beginning the application process. No grants will be requested without the approval of this office or the written consent of the College president.
2. The College is a teaching/learning institution committed to providing accessible, quality, post-secondary educational opportunities. The College recognizes the value and need to engage in external grant seeking and funds development; however, all such activities must be consistent with the stated mission of the College. Therefore, the seeking and/or receiving of grants and/or contracts must recognize the educational focus of the College and must acknowledge institutional control of the activity.

B. Proposal development

1. The grants development officer will provide instructions regarding the specific steps that are to be followed depending on the grant to be requested.
2. Once the grant concept has been approved by the appropriate College offices, the grants development officer will identify a grant writing team to assist in the preparation of the application.

3. The grants development officer will monitor the grant application process, the status of submitted requests, and the coordination of approved and received grants.

C. Grant award and acceptance

1. The grants development officer should receive the notification of the award from the grantor agency. When the award is received, it will be compared to the submitted proposal to see if there are differences. Any noted differences will be documented and the grants development staff member will work with program and Business Office staff to see if the adjustments to the grant from the grantor are in accordance with College's mission and that the project is acceptable for the funding received.
2. The decision to recommend SFSC District Board of Trustees (DBOT) acceptance or rejection of grants is made by the president or appropriate designee. The executive director, institutional effectiveness, planning, and technology, is responsible for placing grant recommendations on the agenda for the DBOT to take action.
3. The grants development officer will maintain institutional records dealing with grants proposals.

D. Grant administration

1. Project manager

- a. A project manager will be assigned to each grant. Project managers are responsible for ensuring the implementation of a plan of operation to achieve grant objectives.
- b. Project managers are responsible for the timely expenditure of grant/program funds. They are further responsible for ensuring that expenditures are necessary, reasonable, allowable, and allocable to grants as well as in compliance with the terms, conditions, rules, and regulations of the external grantor.
- c. Project managers or their designees are responsible for ensuring that equipment purchased with grant funds is only used for grant purposes. Fees associated with the use of any grant-purchased equipment will be turned in by the property custodian to be counted as grant program income. Disposal of equipment purchased with grant funds will only be done after checking with grantor restrictions.
- d. Project managers are expected to conduct and/or oversee grant projects from inception to their completion and evaluation. Project

managers are responsible for coordinating program objectives to ensure that any deliverables are met and documented.

- e. Project managers are responsible for interfacing with regulatory agencies, external auditors, and internal College staff regarding their programs/grants.
 - f. Project managers must submit a final report to grants development officer.
 - g. Project managers, in collaboration with the accountant, are 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 (refer to SFSC Procedure 4222). Project managers will review actual costs to budget at least monthly to identify potential unallowable costs, cost transfers, or cost overruns. The project manager will help to secure alternative funding and advise the accountant who will perform the journal entry to transfer the expenses from the grant.
 - h. Project managers will assist in coordinating appropriate publicity in conjunction with the Office of Community Relations and Marketing.
2. Business Office – grants accounting
- a. The controller will assign an accountant to oversee every grant and to work with each project manager. 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. The accountant will work with the project manager to develop a budget, establish a cost center, and to go over the general plan for the grant. 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 the College through SFSC Procedure 4222.
 - c. The accountant is to authorize all expenditures for the grants he/she is responsible for in accordance with the following criteria.
 - 1) The cost must be allocable. The accountant, in collaboration with the program manager, 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 Procedure 4221.

- 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 200.4XX) grantor rules and regulations, and SFSC Procedure 4222.
- d. The accountant is responsible for monitoring the grant budget and is responsible for requesting and coordinating the request of budget amendments.
- 1) The accountant 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 for each grant based upon specific grantor rules. 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,
 - iv. changes in key personnel, including any reduction of 25% of the project manager's effort, or
 - v. changes in the use of contracted services.
 - 2) At least monthly, the accountant will review the budget and actual expenditures to date to identify potential cost overruns, cost transfers, and any potentially unallowable costs. The accountant will review the information with the grants project manager 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 project manager will assist the accountant to find an available budget.
 - 3) Upon mutual consent of the budget manager and grants accountant that a budget amendment is needed within a grant budget, a

budget amendment will be prepared on the College's budget amendment form with the appropriate signatures within the budget manager's chain of command through to the College president. Any forms or requirements of the grantor would also accompany the College budget amendment form. If external approval is needed due to grantor rules, then approval by the District Board of Trustees (DBOT) is sought prior to the external submission. The president has the authority to submit budget amendments to external grantors should the timing of DBOT meetings be after the date that grantors would consider such a request. Should this occur, the grant budget amendment will be brought to the next regular meeting of the DBOT for affirmation. The controller will hold the budget amendment until written approval of a budget amendment is received, and then the budget amendment will be approved by the controller. This is when the budget amendment is posted into the accounting system and when the funds are available for expenditure.

- e. For reimbursement grants, the 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 Procedure 4224. The controller is authorized to act as a certifying official by the College president.
 - f. The 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 accountant is responsible for interfacing with regulatory agencies, external auditors, and internal College staff regarding each grant they are responsible for.
3. Grants reporting – internal

The grants development officer and the Business Office will provide periodic reports to the President's Council of grants applied for, grants received, grants not funded, as well as a status of funded grants. The report will be used as a managerial tool to ensure that funds are being

spent timely and in accordance with program/grant or other donor restrictions.

E. Closeout, compliance verification, and documentation

Once determined that the project period has ended and all necessary administrative actions and financial obligations have been completed, the grant award or contract will be closed out.

1. For all grants and contracts with a term of one year or longer, a meeting will be held between the grant manager and grant accountant 90 days prior to the date that the grant or contract is scheduled to close. A review of the financial and program status will be discussed, and any necessary activities, including financial and performance reports needed to complete the objectives, will be documented and scheduled. Short-term grants and contracts must meet the same requirements, but the meeting will take place 30 days prior to the closing date.
2. For grants or contracts that will not be renewed, a Grant Closeout Notice (found in Panther Central Forms) will be sent to all project staff and supervisors 60 days (or as soon as notified if less than 60 days) prior to the end of the performance and budget period. The contents of the notice will first be discussed and coordinated with the vice president for administrative services and the director, human resources. SFSC Policy 5.07 and Procedure 5070 will be followed regarding reappointment and termination procedures for any affected employees. The primary purpose of the Grant Closeout Notice will be to remind project staff and supervisors of their responsibilities leading up to and following the grant or contract end. The Grant Closeout Notice will also provide a reminder that additional expenses received after the closeout date are disallowed to the grant or contract and will be charged to the corresponding department. When appropriate, the Grant Closeout Notice will include a timeline of activities.
3. 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 grant manager is responsible for preparing and submitting interim and final performance reports. The grant manager is responsible for determining if the grant or contract 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.

- 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 the vice president for administrative services determines that a criminal activity has likely occurred, then he/she 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: 10/22/19

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