

**PENSACOLA STATE COLLEGE**  
**MANUAL OF PROCEDURES**

Procedure Title:	Grant Procedures	<u>Number</u> 545
Related Policy:	Grant Administration – 6Hx20-5.015	<u>Page</u> Page 1 of 5

**I. Purpose**

To establish a procedure of soliciting and managing external grant awards from governmental entities, private businesses, corporations, or foundations, in order to advance accomplishment of the mission, goals and strategic priorities of the College.

**II. Procedure**

**A. Pre-Proposal Considerations**

1. Anyone employed by or associated with Pensacola State College who solicits grant funds from any source on behalf of the College or any of its divisions, programs, or functions shall contact the PSC Office of Institutional Effectiveness and Grants prior to beginning the application process, and must have prior approval from the Dean, Institutional Effectiveness and Grants, appropriate Deans and Department Heads, appropriate Vice Presidents, and the President.
2. Proposals requiring approval of the governing body, typically state and federal applications, will be submitted to the Board of Trustees in the form of a Request to Pursue memorandum presented at the monthly Board meetings for action.
3. The College is committed to affordable, open access to educational opportunities through a variety of delivery methods that develop the academic, career, personal, and aesthetic capabilities of individuals for the benefit of themselves and the global community. 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 receiving of grants and contracts must recognize the educational focus of the College and must acknowledge institutional control of the activity.

**B. Proposal Development**

1. The Office of Institutional Effectiveness and Grants will provide instructions regarding the specific steps that are to be followed depending on the instructions of the granting agency.
2. Once the grant concept has been approved the appropriate College staff, the Office of Institutional Effectiveness and Grants will identify a writing team to assist in the application preparation.

3. The Office of Institutional Effectiveness and Grants will monitor the application process, the state of submitted applications, and the coordination and management of awarded grants.

C. Grant Award and Acceptance

1. The Office of Institutional Effectiveness and Grants should receive award notification from the grantor agency. Received award and submitted proposal will be compared for differences, which will be documented and addressed by the grant, program and business office staff.
2. The Office of Institutional Effectiveness and Grants will maintain institutional records related to all 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. For cases in which grant funds are not available to cover the cost of project manager salaries, project managers will be recommended by the Dean of Institutional Effectiveness and Grants and approved by the appropriate Vice President. In some cases, Office of Institutional Effectiveness and Grants staff may serve as project managers.
  - b. Project managers are responsible for the timely expenditure of grant/program 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 grantor agency.
  - 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 be coordinated by the Office of Institutional Effectiveness and Grants and the Office of Business Affairs, in accordance with grantor agency guidelines.
  - d. Project managers are expected to conduct and oversee grant projects from initial implementation to completion and evaluation. Project managers are responsible for coordinating achievement of 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 grant-funded program.
  - f. Project managers, in collaboration with the Office of Business Affairs, are responsible for ensuring that only costs associated with a grant

project are charged to that specific grant. Costs are to be split based upon a reasonable allocation method or rationale consistent with grant and contract guidelines, as well as all federal and state regulations, and approved cost allocation methods or strategies. Project managers will regularly review actual costs to budget to identify potential unallowable costs, cost transfers, or cost overruns.

- g. Project managers will assist with coordination of appropriate publicity related to the project in conjunction with the Office of Institutional Effectiveness and Grants and the Office of Marketing and College Information.


2. Business Office – Grants Accounting

- a. The Assistant Comptroller or his or her designee, will oversee every awarded grant, and work with the project manager. The Assistant Comptroller 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 funding agencies.
- b. The Assistant Comptroller or his or her designee will work with the Office of Institutional Effectiveness and Grants and the project manager to develop a budget and establish a cost center. The Assistant Comptroller is responsible for 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 granting agency and the College.
- c. The Assistant Comptroller authorizes all expenditures in accordance with the following criteria:
  - i. The costs must be allocable. The Assistant Comptroller, in collaboration with the project 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 contract guidelines as well as federal and state regulations and approved cost allocation methods or strategies.
  - ii. The costs 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.
  - iii. The costs charged to grants must be net of applicable credits.
  - iv. The costs charged to federal grants cannot be used for cost sharing/matching on another federal award.
  - v. The costs must be adequately documented.
  - vi. The costs must be determined to conform to limits and exclusions in cost principles, federal laws, costs principles granting agency rules and regulations, and College procedures.
- d. The Assistant Comptroller and the project manager are responsible for monitoring the grant budget. The project manager in collaboration with

the Assistant Comptroller and the Dean of Institutional Effectiveness and Grants is responsible for requesting and coordinating the request of budget amendments.

- i. The Assistance Comptroller will review granting agency rules and procedures for budget amendments at the start of every grant project.
    - ii. The Assistance Comptroller will review the budget and actual expenditures to date on a regular basis to identify potential cost overruns, cost transfers, and any potentially unallowable costs. Any unallowable costs and cost overruns will be removed from the grant and moved to an appropriate funding source.
    - iii. If the project manager and the Assistant Comptroller determine a budget amendment is needed, a budget amendment will be prepared and approved by the appropriate College personnel. If external approval is needed due to grantor rules, the Assistant Comptroller will hold the budget amendment until written approval of the budget amendment is received.
  - e. For reimbursement grant projects, the Assistant Comptroller is responsible for ensuring that expenditures are invoiced in a timely manner. Cash management within the grant, as well as financial reporting, is the responsibility of the Assistant Comptroller.
  - f. The Assistant Comptroller will maintain a file for each grant that contains the grant award notification, and a final summary expenditure report. The Assistant Comptroller is also responsible for assisting with or the preparation of other necessary reports including continuation requests, progress reports, final reports and other reports required by the grant. Copies of all financial reports filed related to a grant should be included in the Business Office grant file.
  - g. The Assistant Comptroller is responsible for communicating with regulatory agencies, external auditors, and internal College staff regarding each grant, as appropriate.
3. Grants Reporting – Internal  
The Office of Institutional Effectiveness and Grants and the Office of Business Affairs will provide periodic status reports to the President’s Cabinet and Board.
4. Closeout, Compliance Verification, and Documentation  
When a grant project period has ended and all necessary administrative actions and financial obligations have been completed, the grant award or contract will be closed out.
- a. For all grants and contracts with a term of one year or longer, a meeting will be held, including the Office of Institutional Effectiveness and Grants, Assistant Comptroller, and project manager, approximately 90 days prior to the project period closing date. A review of the financial and program status, and any necessary activities, including any required financial and performance reports, will be documented and scheduled. Short-term projects and contracts must meet the same requirements, but the meeting will take place approximately 30 days prior to the closing date.

- b. Required reports
- i. Financial reports – The Assistant Comptroller is responsible for preparing and submitting all interim and final financial reports as set forth by the requirements and regulations of the grant award or contract with the granting agency.
  - ii. Performance reports – The Project Manager is responsible for preparing and submitting interim and final performance reports, with assistance from the Office of Institutional Effectiveness and Grants. The Project Manager is responsible for determining if the project has met the scope or stated objectives and has complied with all terms and conditions.
  - iii. Final payment closeout – After the final financial and performance reports have been reviewed and authorized, the Assistant Comptroller will proceed with request for final payment.
  - iv. Property – All equipment purchased with grant or contract funds becomes property of the College at the end of the project period, unless otherwise indicated by the granting agency. All subsequent costs, such as maintenance and service contracts, will become the responsibility of the College.
  - v. Criminal Activities – The Vice President, Administrative Services and General Counsel, will investigate any allegations or suspicions of criminal activity related to grant projects to determine if criminal activity is actually present. If it determined that a criminal activity has likely occurred, then the College President, appropriate law enforcement authorities, and the Director, Human Resources, will be notified. The Vice President, Business Affairs will notify the granting agency in writing within 30 days of any criminal violation of law related to grant activities.

Responsible Official: Vice President, Business Affairs
President's Signature:  Date: 02/21/2017