



Office for Advancement

SPONSORED PROJECTS OFFICE

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Introduction

Welcome to the world of Sponsored Projects! This Handbook is intended to be a guide to Santa Fe College faculty and staff as they work to accomplish their goals and objectives. Sponsored Projects is a term used to refer to grants that are awarded to fund specific projects; grants can be awarded by a wide variety of agencies. The Santa Fe College Sponsored Projects Office (SPO) assists Project Directors throughout the process, which begins with identifying sources of grant funding and writing a grant proposal. The SPO is also involved in the grant submission process. Once a grant has been awarded, the staff of the SPO provides support with the management and implementation of all grant award documents.

The guidelines in this Handbook are provided to increase the success of the endeavor and minimize any difficulties encountered as the legally binding grant contract is implemented. The SPO, Divisional Administration, and the College Office for Finance will assist Project Directors throughout the grant project experience.

This Handbook is not intended to be comprehensive, nor is it intended as a substitute to the Rules and Procedures of Santa Fe College or the terms of the grant. The terms of the grant contain the specific laws and rules that must be followed for each grant project. These laws, rules, and regulations are specific to the funding agency and the grant program, whether they are federal, state, local, corporate, or private. Contact the Sponsored Projects Office to obtain further clarification on any matter related to grant management, from start to finish.

After a grant is awarded, Project Directors should carefully read through this Handbook and all grant documents. The grant documents will usually consist of the Request for Proposal (RFP) , award letter or Grant Award Notice (GAN), and possibly a grant contract or agreement. Project Directors will need to become familiar with these documents to ensure that all federal, state, and local regulations are complied with. The Handbook will help coordinate the role of the Project Director with that of the College and the granting agency, which will increase success and avoid unnecessary complications.

The Sponsored Project Office (formerly known as the Grants Office) greatly appreciates the assistance of all Santa Fe College employees who contributed to the development of this Handbook. The group's dedication and commitment to a thoughtful and thorough development process benefits the entire College.

Note: The SF Sponsored Projects Handbook was originally modeled on the Miami Dade College Grant Award Guide which was modeled on the Maricopa County Community College Grants Management Handbook, the Valencia College Grants Management Handbook, and the Lone Star College System Project Manager's Guide. We acknowledge and thank these institutions for their contribution to this document. The SF Sponsored Projects Handbook has been customized and revised to conform to Santa Fe College business processes and to meet the needs of its use.

Sponsored Projects Office and the Pre-Award Process

The Sponsored Projects Office (SPO) provides support to capitalize on grant related opportunities through the provision of technical support and direct services to the College. The SPO assists faculty and staff in developing grants from conceptualization to application submission and provides technical assistance and oversight in the implementation of awarded projects. The level of assistance varies based on the complexity of the grant proposal, the experience of the proposer, and the need for a team approach to develop the grant proposal. A grant writing team consists, minimally, of a proposer (a subject matter expert who may later be referred to as the Project Director) and the Director or Coordinator of the SPO, who will provide assistance. However, a solid team could also include an administrator, an Office for Finance representative, and representatives from collaborating units within the College and from outside interests such as businesses, other schools, or other funders.

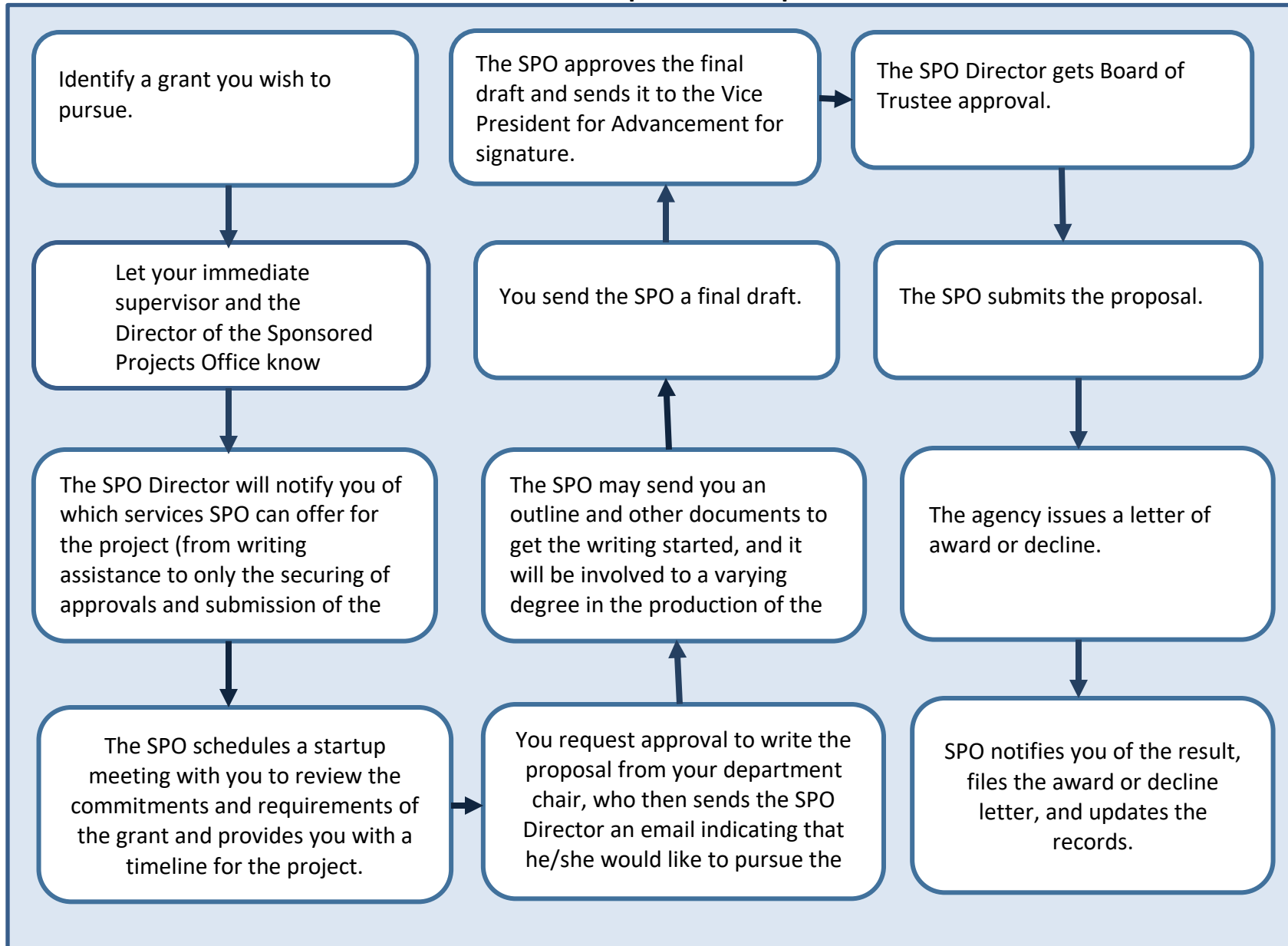
Applying for a Grant

The proposer is the subject matter expert. The SPO is called upon to assist in the development of projects on subjects ranging from aeronautics to zoology. Members of the SPO are not experts in all of these fields. They are experts in grant writing and funding agency requirements. They can assist the proposer in organizing proposal content and translating that information into what a funding agency needs to see. They cannot write the grant. The role of the SPO is to be the process expert. The SPO is able to assist in:

- Analyzing and breaking down the Request for Proposal (RFP);
- Developing grant writing timelines;
- Developing the grant writing team;
- Facilitating meetings with the grant writing team and senior level executives;
- Interviewing subject matter experts;
- Researching and gathering information to develop proposal sections; and
- Securing approvals for submission.

The diagram on the following page illustrates the Process for Grant Proposal Development. Please note: There are almost always some variances in the process, but the diagram illustrates the basic plan of approach.

Process for Grant Proposal Development



Timeline for Grant Development

<p>Between one year and 3 months prior to agency deadline</p>	<p>Step 1: Ideation Identify the need for funding. Review the current literature supporting your proposed solution. Discuss idea with your immediate supervisor. Identify others with similar interests within and outside of the College. Write a one-page preliminary action plan with budget estimate.</p> <p>Step 2: Funding Sources Contact SPO for a grant search if funding source is unknown. Search the Internet for grant funders. Determine which funder(s) to approach.</p> <p>Step 3: Preliminary Approval Consult with the SPO Director, who will submit letters of intent. Request that your chair send a pre-approval email to the appropriate Associate or Assistant Vice President and the SPO, form to be provided by SPO.</p>
<p>Between 2 and 4 months prior to agency deadline</p>	<p>Step 4: Formal Proposal Development Meet with SPO to discuss and develop the proposal development timeline. Meet with partners (internal and external) to determine roles in the project. Consult with College Human Resources Director (HR) regarding employment issues (e.g. classification and compensation and all conditions of employment). Assemble research and attachments, including Letters of Commitment draft(s). Begin iterative drafts. Submit concept to Institutional Review Board (IRB), if needed. For more information on IRB, please go to the website https://www.sfcollege.edu/ir/facts/institutional-review-board-procedures</p>
<p>1 month prior to agency deadline</p>	<p>Step 5: Final Draft Finalize proposal.</p>
<p>10 working days prior to agency due date</p>	<p>Step 6: SPO Final Approval Submit final draft to SPO for review prior to submission. College policy requires finalized proposal submission to SPO at least 5 days prior to agency due date.</p>
<p>SPO submits per BOT schedule</p>	<p>Step 7: Final Approval Complete and sign BOT approval documents prepared by SPO staff. Submit initial budget request to SPO, with Board Item. Secure Board of Trustees approval (SPO will do this).</p>
<p>4 working days prior to the agency due date</p>	<p>Step 8: Submission SPO will submit to agency with all attachments. Any communication with agency must be discussed with SPO prior to communication and copy SPO on all communications with the agency.</p>

3 to 9 months post-submission	<p>Step 9: Receive Notice of Award or Declination</p> <p>Send original notice to Director, SPO.</p>
1 to 4 weeks after receiving award notice	<p>Step 10: Implementation</p> <p>Meet with SPO for Grant Kick-Off meeting. Attend Grants 101 training provided by SPO. Complete New Project Director Survey. Contact HR Director to finalize job descriptions and to post positions.</p>
2 to 6 weeks after receiving award notice and/or until project close	<p>Step 11: Set Up Reporting System</p> <p>Use deliverables table and Kick-Off box to develop processes to collect data and information for reporting. Train project staff in compliance issues. Complete any progress reports required by the agency in a timely manner and submit to SPO for review and submission to granting agency.</p>
If not funded	<p>Step 12: Prepare for Re-submission</p> <p>Request reviewers' comments. Meet with SPO to identify activities that can improve your future funding chances. Attend Grants 101 training provided by SPO. Rewrite and resubmit application, if appropriate. Identify alternate funding source and begin again.</p>

Award Notification and Contract Execution

When a grant is awarded, the funder sends the College notification of the award. Depending on the funder, this notification can be a simple award letter, email, formal Notice of Grant Award (NGA) or Grant Award Notification (GAN). Regardless of the form, the award notification certifies that funds have been awarded to the College. The notification of award normally includes the following:

- Applicable terms and conditions of the award, either by reference or inclusion;
- Names of important contacts at the funding agency and the names of the Project Director or principal investigator at the College;
- Programmatic and financial reporting requirements;
- Payment procedures;
- Inclusion by reference of the application and proposal submitted by the College; and
- Grant award agreement requiring the signature of the Authorized Organization Representative (AOR).

Upon receipt of the award notification, the Project Director will forward a copy of all documents received to the SPO. The SPO will contact the Project Director to schedule a Kick-Off meeting. This meeting is intended to provide the Project Director with the basic information needed to successfully implement the grant. At this meeting, the SPO and the Project Director will analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review College grant implementation procedures and applicable regulations; and address all concerns or questions the Project Director may have.

If the funder requires acknowledgment or acceptance of a grant award through the execution of a contract or agreement, the documents must be forwarded to the College Office for Advancement for signature. The College President and the Vice President for Advancement are the only employees of the college that are authorized to sign grant-related documents. The College President has authorized the Vice President for Advancement to sign such documents as the Authorized Organization Representative (AOR) for Santa Fe College. No one else is authorized to sign grant documents for the College.

Documents requiring the signature of the AOR should be sent directly to the Office for Advancement. Once the documents are signed, SPO will send a copy or copies to the Project Director for their files. Sponsored Projects Office cannot review the contract or agreement for legal sufficiency. Only the Santa Fe College Office of the General Counsel can make that determination.

Applicable Rules, Regulations, and Requirements

Santa Fe College must comply with all of the rules, regulations, and requirements that apply to grant funds. Depending on the grant, the primary sources of these guidelines include, but are not limited to:

1. Legislation that governs the grant program (federal and state statutes);
2. The U.S. Office of Management and Budget (OMB) 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards:
 - The OMB Uniform Grants Guidance (UGG) sets out general administrative standards and required processes that the College must follow including, but not limited to accounting standards, time and effort reporting, facilities and administrative costs, and allowable costs and unallowable costs. Many federal agencies have implemented their own version of this through general administrative regulations.
 - The College is also subject to the OMB Compliance Supplement;
3. If an agency has promulgated its own regulations, such as the U.S. Department of Education's Education Department General Administrative Regulations (EDGAR), those regulations will also apply;

4. Grant documents, such as the Request for Proposal (RFP), grant application, proposal, grant award notice, and grant agreements and contracts; and
5. Santa Fe College Rules and Procedures, including this Sponsored Projects Handbook.

Allowability of Costs

Expenditures must be aligned with approved budgeted items. **Any changes or variations from the SPO approved budget and grant application need prior approval from the College.**

When determining how grant funds may be used, SPO and the Office for Finance will review the proposed cost to determine whether it is an allowable use of federal grant funds. All costs supported by federal education funds must meet the standards outlined in EDGAR.2 C.F.R. Part 3474 and 2 C.F.R. Part 200, which are provided in the bulleted list below. SPO and Office of Finance will consider these factors when making an allowability determination. The test of allowability of costs under federal regulations may be found at 2 C.F.R. §200.403.

Factors affecting allowability of costs include:

- **Costs must be necessary and reasonable for the performance of the federal award.** College staff must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the College or the proper and efficient performance of the federal award;
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award;
- Market prices for comparable goods or services for the geographic area;
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the College, its employees, its students, the public at large, and the federal government; and

- Whether the College significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. 2 C.F.R. §200.404

While 2 C.F.R. §200.404 does not provide specific descriptions of what satisfies the “necessary” element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective.

When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant program.
 - Whether the cost is identified in the approved budget or application.
 - Whether there is a benefit to the grant program associated with the cost.
- **Costs must be allowable to specific grants or agreements awarded to the College.** The goods or services involved are chargeable or assignable to a specific grant in accordance with relative benefits received or other equitable relationship (*See* 2 C.F.R. §200.405). This means the federal grant program derived a benefit in proportion to the funds charged to the program. For example, if 50% of a faculty member’s salary is paid with grant funds, then that faculty member must spend at least 50% of their time on the grant program.
 - **All expenditures must be made in accordance with all Santa Fe College policies and procedures. The College’s policies and procedures apply uniformly to both federally-financed and other activities of the College.**
 - **Costs must be given consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in similar circumstances has been assigned as an indirect cost under another award.
 - **Costs must conform to any limitations or exclusions set forth by the College, cost principles in Part 200, and by the funder in the grant award or agreement as to types or amounts of items.**
 - **Costs must be determined in accordance with Generally Accepted Accounting Principles (GAAP) appropriate to the circumstances, unless provided otherwise in Part 200.**
 - **Costs must not be included as a match or cost-share, unless the specific federal program authorizes costs to be treated as such.** Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.
 - **Costs must be adequately documented.** All expenditures must be adequately documented.

Part 200’s cost guidelines must be considered when federal grant funds are expended. As provided above, federal rules require that state- and College-level requirements and policies regarding expenditures to be followed, as well. For example, State and/or College policies relating to travel or

equipment may be narrower than the federal rules, and the stricter State and/or College policies must be followed. For more information, please see the Santa Fe College Travel Manual: <https://www.sfcollege.edu/finance/travel/travel-manual>. Further, certain types of are allowable under federal law, but are not allowable under State law. For more on the Code of Federal Regulations, (C.F.R.) and Part 200, refer to https://www.gpo.gov/help/about_code_of_federal_regulations.htm.

Unallowable Costs

The following expenditures are typically considered unallowable to a grant unless specifically allowed under the grant budget. This list is not all-inclusive. Please see Appendix B for a comprehensive list and detailed explanations of unallowable costs.

- Advertising or public relations. Expenditures solely to promote the College are non-recoverable. Advertising or public relations for a specific grant program may be allowable (2 C.F.R. §200.421);
- Advisory Councils (2 C.F.R. §200.422);
- Airfare costs in excess of commercial airfare (coach or equivalent) (See 2 C.F.R. §200.474(e));
- Alcoholic Beverages (2 C.F.R. §200.423);
- Alumni activities (2 C.F.R. §200.424);
- Commencement and convocation costs (2 C.F.R. §200.429);
- Communication costs, such as telephone services, when they are not necessary to accomplish grant objectives;
- Donations or contributions (2 C.F.R. §200.434);
- Entertainment costs, including amusement, diversion, and social activities (unless they have a programmatic purpose and are authorized in the budget) (2 C.F.R. §200.438);
- Fundraising and investment costs (2 C.F.R. §200.442);
- General purpose equipment; not for the benefit of a specific grant project;
- Goods or services for personal use (including gifts, t-shirts, mugs, cell phones, etc.) (2 C.F.R. §200.445);
- Lobbying (2 C.F.R. §200.450);
- Pre-award costs without prior approval from the awarding agency (such costs may be allowable to the extent that they would have been allowable if incurred after the date of the award **and** with written approval of the federal awarding agency) (2 C.F.R. §200.458); and
- Subcontracts without written approval from SPO, if written approval is required from the funding agency, SPO will request it on behalf of SF.

Note: Costs incurred after the end date of the grant are always deemed unallowable.

Helpful Questions for Determining Whether a Cost Is Allowable

SPO can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget?

- Is the proposed cost consistent with program specific fiscal rules?
For example, the College may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
- Is the proposed cost consistent with UGG?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, specific program administration or the SPO office should also consider whether the proposed cost is consistent with the underlying needs of the program. Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, specific program administration or the SPO office should review data when making purchases to ensure that federal funds meet these areas of concern.

Program Income

Definition

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance. 2 C.F.R. §200.80.

Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. 2 C.F.R. §200.80. Additionally, taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income. 2 C.F.R. §200.307.

Use of Program Income

The default method for the use of program income for the College is the addition method. 2 C.F.R. § 200.307(e). Under the addition method, program income may be added to the federal award by the federal agency and the non-federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. §200.307(e)(2). While the addition method is the default method, the College always refers to the Grant Award Notice (GAN) prior to determining the appropriate use of program income.

Office for Finance Internal Process Guidelines for Grants

Santa Fe College's post-award processes for grants are primarily managed by the Project Director (PD), the appropriate Administrative Division, Office for Finance, and Human Resources (HR). This guideline sets forth the post-award general administrative requirements.

Step 1: Opening a Fund 2 Account and Setting Up a Budget

- 1.1 Upon receipt of an award notification for a grant program, the SPO requests that the Office for Finance set up a new account. A copy of the award letter, budget, and approved Board Item must be included with the request. Office for Finance creates a new, unique Fund 2 restricted account for the program. An Approval Path Request form must also be completed. For budget and related transactions, the Project Director's department chair and appropriate Associate or Assistant Vice President (AVP) are required to provide a second and third level approval in the system. The Office for Finance is required to ratify and proceed as a final approver for the initial budget, budget changes, and award expenditures.
- 1.2 The Office for Finance issues an official new account email to Project Director, with copies to its respective Department Chair, dean, appropriate Associate or Assistant Vice President, and the Sponsored Project Office (SPO).
- 1.3 The PD works with the Office for Finance to set up an initial budget for the grant program after the new restricted account is established in the College's accounting system, E-Staff. The PD is required to use the budget approved by the funding agency to set up the budget in the College's system. Note that the College's financial system does not allow any program costs to be charged to the restricted account without an approved budget established in the accounting system.
- 1.4 Budget transfers must align with:
 - 1) Grant award documents including the approved budget or budget narrative;
 - 2) Grant amendments along with the revised budget or budget narrative; or
 - 3) Written prior approval from the grantor agency.The same multiple-level approvers are required for both budget transfers and budget amendments. All budget approvers must comply with the funding agency's guidelines as well as all applicable federal and state rules and regulations.
- 1.5 If a PD receives a check for grant funds in the mail or is asked where a check should be mailed, all checks must be sent to Santa Fe College, Office for Finance, 3000 NW 83rd Street, Room F-030A, Santa Fe College, Gainesville, FL 32606.

Step 2: Carrying Out the Grant Program

- 2.1 The PD or administrator is permitted to proceed with the hiring process only after the budget for the grant program is set up in the College's accounting system. It is the Project Director's responsibility to properly document employee's time and effort for the grant program using the SF time and effort certification forms provided by the SPO (SF Personnel Activity Report) or such

other form as may be provided by the funding source. The Project Director is required to certify the Federal Payroll Activity Report, provided by Office for Finance, on a bi-weekly basis.

- 2.2 The PD can also carry out program procurement processes after the grant program budget is established in the College's accounting system. The PD is required to adhere to the College's purchasing and contract procedures for the procurement of goods and services.
- 2.3 The PD must follow the College's standard travel procedures as well as any requirements prescribed by the funding agency for all required travel activities that are allowed by the grant program.
- 2.4 It is the PD's responsibility to make sure expenses for the grant program are allowable and charged properly. It is also the PD's responsibility to make sure proper documentation for program costs are obtained, provided and retained as required. The appropriate documentation includes, but is not limited to: approved budget narrative and budget amendments; purchase orders; vendor quotes and invoices; purchase card (credit card) reconciliation reports; and time and effort certification forms. All costs charged to the grant program must be allowable, meaning necessary, allowable, and reasonable. The PD should follow the College's procedures or processing and approving invoices. The PD should monitor grant account activities, at a minimum, on a monthly basis. Any disallowed cost in a grant program account must be removed immediately. To remove the cost from the account, the PD should work with the Office for Finance to correct any accounting issues. The PD will attend Grants Management meetings with Sponsored Project Office staff and the Office for Finance staff for periodic account review and financial reporting and billing processes.
- 2.5 The PD adheres to the College's internal guidelines for all cost transfers between different programs or cost centers.
- 2.6 An expenditure is allowed only if it is a direct cost to the grant program and the allocation category is identified in the original grant budget or subsequently allowed by the funding agency. The PD is required to document cost-sharing for all grant programs.
- 2.7 The Office for Finance is responsible for processing and negotiating an Indirect Cost Rate with a Federal Cognizant Agency. This rate is sometimes referred to as Facilities and Administrative (F&A) cost rate. For all grant programs that are allowed to charge indirect costs, Office for Finance will process and post the indirect costs to the grant account on a monthly basis.
- 2.8 For program income that is associated with a grant program, Office for Finance will either designate different general ledger codes or create separate accounts to keep track of the receipts and expenditures.

Step 3: Compliance

- 3.1 The PD is required to share information disseminated by the funding agency with Office for Finance and the SPO during all stages of grant implementation.
- 3.2 Office for Finance is responsible for providing the PD with information regarding the most relevant accounting principles and cost standards and all fiscal compliance requirements of the funding agency.

- 3.3 It is required that the PD abides by the College's property control procedures.
- 3.4 The PD is required to comply with the Code of Federal Regulations (C.F.R.), the Office of Management and Budget (OMB) Uniform Grants Guidance located at 2 C.F.R. Part 200, Florida statutes, specific requirements of the funding agency, and College policies and procedures for conducting a grant program.
- 3.5 Before sending written notification to the funding agency, the PD must submit a copy of the request to the SPO and College administration for review and approval if any of the following circumstances apply:
- 1) Change of Project Director or other key personnel;
 - 2) Change of program goal, scope, objective, deliverables, work task, etc.;
 - 3) Modification of existing budget;
 - 4) Budget amendment, increase or decrease in budget;
 - 5) Change of performance period;
 - 6) Request for extension (including no-cost extensions); or
 - 7) Others as required by the external funding agency or the grantor.
- 3.6 Grant programs require periodic reporting. Please see the section of this Handbook entitled Performance and Fiscal Reporting Requirements for reporting procedures.

Step 4: Closing Out the Grant

- 4.1 The PD should work with Office for Finance and the SPO for final grant program reports and billing, as well as grant program account closeout.
- 4.2 Both financial and program records for grant programs are maintained and stored according to the funding agency's requirements and governmental regulations. The Office for Finance's retained files include, but are not limited to, grant documents, general correspondence, financial records, and inventory and property information. The Program Office is required to maintain both physical and electronic copies of the financial records and program related information. At the close of the project period, Project Directors must forward all grant records to the Sponsored Projects Office. These records will be retained by SPO.

Overview of the Financial Management/Accounting System

Budget Management

As purchases are made and grant business is conducted, it is essential that Project Managers monitor progress and adhere to the guidelines provided by the funder and by Santa Fe College Rules and Procedures.

- Keep expenditures consistent with the funder approved budget.
- Keep a backup budget, separate from the one created in the College E-Staff accounting system to ensure the correct expenses are posted to your account. This can be in the form of an Excel Spreadsheet. In addition, review the account on a regular basis to ensure the accuracy of all

expenses posted to the account. Keeping a backup budget also helps prevent underspending or overspending on any one line.

- Keep proper backup for all expenses. It is important that the Project Director maintain a complete and accurate set of files for all invoices, contracts, receipts, or any other expense related documents. All communications from the funding agency regarding expenses, the grant budget, and approval for specific purchases should also be retained. These documents should be scanned and kept electronically, as well. Electronic copies of these documents should be sent to SPO upon the close of the grant period.
- Review the grant contract periodically to ensure appropriate spending.
- Adhere to the grant timelines. Generally, all equipment and almost all supplies should be purchased during the first quarter. After the second quarter, there should be little funding remaining other than salaries and other personnel costs.
- Project Directors should review their account activities, at a minimum, on a monthly basis. Any disallowed cost in a grant program account must be removed immediately. This can be done by informing the Office for Finance and requesting a journal entry.

Project Directors can contact the SPO or the Office for Finance for many types of assistance including, but not limited to, assistance with budget set-up, day-to-day communications and periodic meetings, monthly program budget reviews, fiscal year-end account reviews, assistance with journal entries and budget transfers, assistance with required report information (such as cost share figures), questions as to allowability of costs, and closeout procedures.

Budget and Programmatic Changes

Funding agencies recognize that project success requires flexibility. This includes requests for modifications to the original budget or project scope. Almost all of these changes require prior written approval from the funding agency (See 2 C.F.R. §200.308). The following instances require the Project Director, with the proper internal approvals, submit a written request for prior approval from the funding agency:

1. Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval);
2. Change in Project Director or a key person specified in the application or the award documents;
3. There is a 25% or greater reduction in the time devoted to the project, or a separation from the project for more than three months, by the approved Project Director or principal investigator;
4. The transfer of funds budgeted for participant support costs, as defined in §200.75 - Participant support costs, to other line items;
5. The inclusion, unless waived by the awarding agency, of costs that require prior approval in accordance with Subpart E of 2 C.F.R. Part 200;

6. The subawarding, transferring, or contracting out of any work under the award (that was not approved in your original proposal);
7. The need for additional funds to complete the project;
8. International travel;
9. Changes in the amount of approved cost-sharing or matching;
10. Program income; and
11. Most budget modifications.

Before deciding that a modification is needed, Project Directors should speak to their direct supervisor or Office for Finance to get their input. If a modification is needed, SPO will work with Project Directors to find the most expedient way to present the information to the agency. The Sponsored Projects Office must be notified prior to any other communication with the funding agency as communications with the funding agency regarding modifications should be agreed upon by SPO, the Office for Finance, and college administration. Additionally, the SPO office must be copied on any communication with the funding agency.

To revise a budget, a copy of the proposed budget modification must be approved by the Office for Finance prior to submission to the funding agency. Most agencies require modifications to be submitted at least 90 days before the end of the grant funding period. If budget modifications or no-cost extensions are not submitted on time, or not approved, unspent funds must be returned.

A common type of modification is the no-cost extension. Requests for no-cost extensions are not always granted, and sometimes they are not desirable. A no-cost extension extends the duration of the funding period without additional cost to the grant award. Project Directors should complete the project scope and objectives within the time allotted by the grant. No-cost extensions should only be requested if the end of the project period is approaching and additional time is needed to complete the original approved project scope and objectives, and there are sufficient funds remaining to cover the extended effort.

An extension may not be granted solely because there is money left over or because extra time is necessary due to delay caused by the grantee. Programmatic benefit must be justified. No-cost extensions may convey the impression that the recipient is incapable of fulfilling the terms of the original grant agreement and may have a detrimental effect on future funding. Extending the timeframe for some grants, particularly multi-year grants, can cause the applicant to be deemed ineligible for the subsequent funding round. So, extending a five-year grant for six months may mean that the applicant is not eligible to reapply in the next funding cycle and will lose the opportunity to receive an additional five years of funding.

No-cost extensions are a last resort to be used only if the project objectives cannot be met or if significant progress cannot be documented. If a no-cost extension is deemed necessary after consulting with college administration, a Project Director should contact the Sponsored Projects Office and the Office

for Finance for assistance. Project Directors should always have a contingency plan in the event the request is not approved.

Procurement Procedures When Using Grant Funding

The intent of this portion of the Handbook is to provide a very brief general summary of making purchases using federal funds and examples of some additional procurement regulations for working with grants. The key is to contact the College Purchasing Department as early as possible in the process when federal or State of Florida grants will be used to purchase goods or services. The Purchasing Department can provide information that is critical in making sure all purchases utilizing grant funds can be made in compliance with all federal and state statutory procurement requirements. For more detailed information, refer to the SF Purchasing Manual at www.sfcollege.edu/finance/purchasing/purchasing-help/purchasing-manual.

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include, but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
- Any arbitrary action in the procurement process.

The College avoids the acquisition of unnecessary or duplicative items. Additionally, consideration is given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis must be made of leases versus purchase alternatives, and another other appropriate analysis to determine the most economical approach. 2 C.F.R §200.318(d).

The College conducts procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

Step 1: Determining Whether Purchasing from a Vendor, Partner, Subgrantee (aka Subrecipient)

- 1.1 When awarded a contract or grant, the Project Director needs to carefully review both the application guidelines and the approved award package. Both documents list the regulations

appropriate for that specific award. Items the Project Director needs to look for include, but are not limited to the following:

- 1.1.1 Is the procurement using funds that come to the College directly from a federal agency (e.g., USDE) or through a State Agency (e.g., FLDOE)?
- 1.1.2 Are there any unique additional procurement requirements (e.g., additional attestations required or additional steps in the procurement process required)?
- 1.1.3 Is the College required to use federal funds to pay a specific company? If so, the Office of the General Counsel needs to determine if that company meets the federal definition of a partner, subgrantee, or vendor.

This table helps identify the different participants (*see* 2 C.F.R. §200.330).

Will the agency/company:	Partner Subgrantee Subrecipient *	Vendor**
Determine who is eligible to receive what federal financial assistance?	Yes	No
Have its performance measured against whether the objectives of the Federal Program are met?	Yes	No
Have the responsibility for programmatic decision making?	Yes	No
Have the responsibility to adhere to applicable Federal Program compliance requirements?	Yes	No
Use the Federal Funds to carry out a program of the organization as compared to providing goods and services for a program of the pass-through entity?	Yes	No
Provide goods or services within normal business operations?	No	Yes
Provide similar goods/services to many clients and operates in a competitive environment?	No	Yes

***Note:** SF is not required to solicit bids or proposals for a partner, subgrantee, or subrecipient unless required by the grant.

****Note:** SF is required to solicit competitive proposals and bids if the participant is a vendor and the amounts meet the dollar thresholds which follow.

Step 2: Doing Business with a Vendor when Utilizing Federal/State Grants

- 2.1 If doing business with a vendor, the Project Director needs to enter an online E-Staff requisition to fund the approximate cost of the purchase. The department may enter a “suggested vendor” into the requisition. The Project Director must use due diligence to either secure additional quotes (if there is a cost of \$3,500-\$35,000) or arrange with the Purchasing Department to do a formal solicitation (for expected costs over \$35,000).
- 2.2 When the Purchasing Department receives the requisition, the Purchasing Department will review the request to determine if further action is needed. The Project Director and Purchasing will determine if a formal solicitation needs to be prepared, if the purchase can be piggybacked,

if a cooperative may be utilized, or if the vendor is a sole source. Sole sourcing is only permitted when one or more of the following circumstances apply:

- The item is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
- After solicitation of a number of sources, competition is determined inadequate. 2 C.F.R. §200.320(f).

If a cooperative is used or if a contract is piggybacked, Purchasing will need to explore if the suggested company has won a publicly solicited contract for the exact same good or service with any form of federal agency, state agency, city, municipality, school board, public college or public university.¹

2.2.1 If yes, the Purchasing Director requires a copy of that agencies solicitation, tabulation sheet, and resultant contract to confirm its use is not restricted to just that agency (e.g., GSA) and that the grant does not place any exceptions on using other competitive solicitations issued by another governmental agency.

The table below summarizes quoting and bidding thresholds required by Federal and State Grants, Statute, and Board Rules.

Purchase Value	< \$3500	\$3,500- \$35,000	\$35,000 - \$324,999	\$350,000 or more
Number of informal quotes required*	1	3	Formal Solicitation	Formal Solicitation
Are formal sealed bids and proposals required?***	No	No	Yes	Yes
Board of Trustees Approval	No	No	No	Yes

* **NOTE:** To be done by the end user department (with Purchasing Department help, if necessary).

** **NOTE:** Purchasing **MUST** provide this process.

Step 3: Doing Business with a Contractor or Consultant

3.1 If doing business with an individual contractor or consultant, the Project Director needs to obtain signatory approval from the relevant Vice President on the Contract for Personal Professional Services form. This form is found on the Purchasing website. The above spend thresholds apply to these services as well when using federal funds.

3.2 The original signed agreement must be submitted to the Purchasing Department when the requisition is submitted. The Project Director should keep a copy, and the contractor should keep a copy, as well. The agreement is not valid until an accompanying purchase order is issued as well.

¹ It is important to understand the specific procurement requirement of each grant as college procurement procedures may not be in-line with the grants procurement requirements.

3.3 The Project Director must ensure that the contractor or consultant becomes a vendor of SF, if they are not already a vendor. Information on becoming a vendor is located on the Purchasing Department’s website.

3.4 Level of Authority for signing (approving) Agreements for Services:

3.4.1 Agreements with a company or organization

- \$325,000 or less may be signed by SF’s Purchasing Director
- Over \$325,000 shall be presented to the Board for approval as a special agenda item.

3.4.2 Agreements with individuals

- \$35,000 or less are signed by the Project Director and related College Vice President
- Over \$35,000 shall be presented to the Board for approval as a special agenda item.

3.5 The Project Director maintains oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. 2 C.F.R. § 200.318(b).

Step 4: Meeting Additional Requirements

This table shows additional requirements that **might** be applicable to your federally funded project.

#	Category/Requirements of UGG	\$ Threshold
1	Advertising for recruitment using federal funds requires specific language to be included in any print or any media (e.g., funded by the US Dept. of Labor).	At any amount
2	Research and verify the vendor is not on a Federal Excluded Parties List (print a copy verifying this for the PO file). This can be researched at sam.gov. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.	At any amount
3	Compel vendor to attest to compliance with federal attestation requirements (when applicable - e.g., Davis Bacon Act/ Copeland Anti-Kick Back Act, Executive Order 11246 - Equal Opportunity Act, etc.).	> \$2,000
4	Maintain a record detailing the history of the procurement that documents the rationale used for the solicitation and contract type, as well as how the price base was determined to be fair and reasonable.	At any amount
5	Although when using state funds, the college can exempt certain types of purchases (e.g., IT systems and equipment, copyrighted items, and sole source items), there may be no such exemptions identified when using federal funds.	> \$3,500

Purchasing Equipment

Equipment means 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 District for financial statement purposes, or \$5,000. 2 C.F.R. §200.33 and Florida Green Book, rule 691-72.002. (See: Florida Department of Education at <http://www.fldoe.org/finance/contracts-grants-procurement/grants-management/project-application-amendment-procedur.stml>).

Equipment may only be purchased if it is part of the original funder approved budget or post-award prior agency approval has been granted. All equipment purchased using grant funds must follow SF Purchasing Procedures.

Project Directors are the custodians of all equipment purchased using grant funds. As such, they are responsible for confirming the receipt of all equipment ordered; making sure it is in complete working order before forwarding the “Okay to Pay” invoice for payment; ensuring that a property control decal is affixed; knowing the exact location of all equipment; and maintaining the equipment in good condition. In accordance with 2 C.F.R. §200.313(d)(4), the College maintains adequate maintenance procedures to ensure that property is kept in good condition.

The College maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. However, if something occurs, the Project Director must notify the appropriate departments if equipment is lost, damaged, or stolen and an investigation must occur. 2 C.F.R. §200.313(d)(3).

Equipment is usually received at the central receiving location at the Northwest Campus, when feasible, and delivered to the Project Director. The Project Director must notify the Property Office when an item is delivered. In the event that an item cannot be processed at the central location, the item will be shipped directly to the site.

A physical inventory of all equipment must be taken and the results reconciled with the property records at least once every two years. 2 C.F.R. §200.313(d)(2). The Project Director (through the College’s inventory system) must keep detailed inventory records. These records include the following information: a description of the property; the serial number or other identification number; the source of funding for the property; documentation of ownership (either by the College or the agency); the acquisition date; the cost; the location; the use and condition; and the ultimate disposition data. 2 C.F.R. §200.313(d)(1). These records are reconciled with financial records to submit reports to the funding agency, as required.

The disposal of items purchased with restricted funds must be approved by the appropriate funding agency prior to disposal. Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the item has a current FMV of more than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds. 2 C.F.R. §200.313(e).

If acquiring replacement equipment, the College may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. 2 C.F.R. §200.313(c)(4).

Equipment/Property

All tangible personal property with a value or cost of \$1,000 or more and having a projected life of one year or more shall be property for inventory purposes (Rule Chapter 69I-72, Florida Administrative Code). A complete physical inventory of all property must be taken at least once each fiscal year.

Small attractive items with a purchase value less than \$1,000, whether classified as equipment, technological item or supplies, must be safeguarded. Recipients should have a written policy on how these items will be tracked and accounted for.

Agencies with a policy for recording tangible personal property for inventory purposes, with a threshold less than \$1,000, should follow their policy.

Upon termination of a project, and at the discretion of the Department, all equipment/property purchased with project funds will be transferred to the location(s) specified by the Department and all necessary actions to transfer the ownership records of the equipment/property to the Department or its designee will be taken. (Source: FLDOE Green Book, Section C, Page C-18)
www.fl DOE.org/finance/contracts-grants-procurement/grants-management/project-application-amendment-procedur.stml.

Subrecipients and Subawards

Some grants require or permit the College to use the assistance of a subrecipient in completing the requirements and objectives of the project. In those cases, the College has created a formal subaward agreement for all subrecipients to execute. Project Directors are responsible for working with the Sponsored Projects Office and the Office of Legal Affairs to create subaward agreements that contain all the necessary language as required by 2 C.F.R. Part 200.331 and the grant award.

Project Directors and their supervisors are also responsible for completing the subrecipient initial assessment and monitoring form. This form must be completed and sent to the Sponsored Projects Office for approval along with the post award subrecipient agreement. The SPO may consult with Office for Finance and Legal Services before approving.

Project Directors are responsible for monitoring the progress of their subrecipients. This is initiated by maintaining open lines of communication with the subrecipient. Subrecipients are invited to attend the Kick-off meeting with the Project Director and the Sponsored Projects Office.

At the Kick-Off meeting, subrecipients are informed of applicable federal laws and regulations and all appropriate flow-down provisions from the grant agreement. Project Directors will provide the subrecipients with training and technical assistance on program-related matters and review all of the subrecipient's program activities to ensure that deliverables and reporting requirements are met in a timely manner. On an annual basis, Project Directors are required to complete the Subrecipient Monitoring Form as a formal method of reviewing the subrecipient's overall performance. The form contains criteria associated with evaluating the risk of a subrecipient. Responses are required in a yes/no format. A negative response requires a brief explanation in the "Comments" section. Upon completion of the form, Project Directors should assess whether further action is required in the form of a corrective action plan or audit. In addition to the subrecipient monitoring form, Project Directors must also perform on-site reviews of the subrecipient's program operations. The frequency is determined by the nature of the project. However, the meetings must occur no less than annually. Invoices are required to be

submitted on a monthly basis, as well. Project Directors must review invoices to ensure charges are reflective of work performed. Invoices are then forwarded to Office for Finance within 10 business days. Periodic and annual report data is requested from the subrecipient for use in developing the College's interim and annual reports. Subrecipient agreements must be fulfilled both financially and programmatically at the time of the project or agreement closeout.

Travel on Grant Funded Programs

Travel on grant funded programs is subject to the same rules, regulations, and policies applicable to travel by all employees of the College, as well as applicable policies and regulations of the funding agency. Grant funded personnel must ensure that any proposed travel is in accordance with the grant agreement before making travel arrangements. If the grant requires prior funder approval for travel, the Project Director is responsible for obtaining written authorization from the agency and for maintaining that documentation in the project files.

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Travel costs may only be chargeable to a grant funded project if the trip is directly related and beneficial to the specific project funded. Travel reimbursements are generally limited to those allowed by College policies. Please see Santa Fe College Travel Manual at <http://www.sfcollege.edu/finance/travel/travel-manual>. Certain grants may contain provisions that further limit the amount and type of reimbursable travel expenditures. For federal awards, travel will be subject to conditions listed in 2 C.F.R. §200.474.

For federal awards, travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the recipient's non-federally funded activities and in accordance with the College's written travel reimbursement policies. 2 C.F.R §200.474(a).

Additionally, for federal awards, costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the College in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the College's established policy. 2 C.F.R §200.474(b).

International Travel on grant funded projects must be pre-approved by the Board of Trustees and by the funding agency. All federal and most other funders require prior written approval for each occurrence of foreign travel, even if previously approved in the award budget. The Project Director is responsible for obtaining the written travel authorization from the funder and air carrier must be documented and pre-approved by the Board of Trustees prior to booking the travel arrangements. The Project Director must maintain all documentation in the project files. Travelers should exercise caution and review the U.S. Department of State's international travel advisory

information (<http://travel.state.gov/content/passports/english/alertswarnings.html>) prior to making travel plans. Travel to U.S. Government listed *State Sponsors of Terrorism* is not permitted. A list of these countries can be found at <http://www.state.gov/j/ct/list/c14151.htm>.

In accordance with the Fly America Act (49 U.S.C. 40118), travelers are required to use U.S. air carrier service for all air travel when traveling on federal funds, even in instances where foreign carriers are cheaper, provide preferred routing, are more convenient, or are part of a frequent-flyer agreement. Exceptions to this requirement can be found on the GSA's website <https://www.gsa.gov/policy-regulations/policy/travel-management-policy/fly-america> . Any exemptions to the use of a U.S. air carrier must be documented and pre-approved by the Board of Trustees prior to booking the travel arrangements.

Direct and Indirect Costs

Determining Whether a Cost is Direct or Indirect

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. 2 C.F.R. §200.413(a). Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved. 2 C.F.R. §200.56. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 C.F.R. §200.413(a).

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of federal awards. Typical costs charged directly to a federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. 2 C.F.R. § 200.413(b). 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:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
- The costs are not also recovered as indirect costs. 2 C.F.R. §200.413(c).

Indirect Cost Rate

Santa Fe College has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of \$25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 C.F.R §75.564; 34 C.F.R. §76.569. Once the College applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. 34 C.F.R. §75.564.

Please consult with the SPO or Office for Finance for assistance in applying indirect costs to your project budget.

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

Federal Cash Management Policy/Procedures

The College will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the College, in accordance with the Cash Management Improvement Act at 31 C.F.R. Part 205. Generally, the College receives payment from the Florida Department of Education on a reimbursement basis. 2 C.F.R. § 200.305

Payment Methods

Reimbursements: The College will initially charge federal grant expenditures to nonfederal funds. The Office for Finance will request reimbursement for actual expenditures incurred under the federal grants. Reimbursement requests will be submitted on [State/LEA form] to the Florida Department of Education <http://www.fldoe.org/>. All reimbursements are based on actual disbursements, not on obligations.

Consistent with state and federal requirements, the College will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Florida Department of Education's review upon request. Reimbursements of actual expenditures do not require interest calculations.

Advances: To the extent the College receives advance payments of federal grant funds, the College will strive to expend the federal funds on allowable expenditures as expeditiously as possible. The College will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. The College will begin to calculate interest earned on cash balances once funds are deposited into the College's account.

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the LEA.

The College may retain up to \$500 of interest earned per year for administrative expenses. Any additional interest earned will be annually remitted to the Department of Health and Human Services Payment Management System (PMS) through electronic medium using either Automated Clearing House (ACH) network or Fedwire Funds Service payment. 2 C.F.R. § 200.305(b)(9).

Period of Performance of Federal Funds

All obligations must occur on or between the beginning and ending dates of the grant project. 2 C.F.R. §200.309. This period of time is known as the period of performance. 2 C.F.R. §200.77. The period of

performance is dictated by statute and will be indicated in the GAN. Further, certain grants have specific requirements for carryover funds that must be adhered to.

Direct Grants: In general, the period of availability for funds authorized under direct grants is identified in the GAN.

The Sponsored Projects Office, with counsel from other appropriate administrators, determines the need and process for requesting and documenting prior approval.

Timely Obligation of Funds

Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period. 34 C.F.R. §200.71

Applicable to grants from the U. S. Department of Education only, the following table illustrates when funds are determined to be obligated under federal education regulations:

If the obligation is for:	The obligation is made:
Acquisition of property	On the date which the College makes a binding written commitment to acquire the property
Personal services by an employee of the College	When the services are performed
Personal services by a contractor who is not an employee of the College	On the date which the College makes a binding written commitment to obtain the services
Public utility services	When the College receives the services
Travel	When the travel is taken
Rental of property	When the College uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. part 200, Subpart E- Cost Principles.	On the first day of the project period

(34 C.F.R. §75.707; 34 C.F.R. §76.707.)

Performance and Fiscal Reporting Requirements

Grant projects require reports describing how faithfully the proposal is being implemented (performance or programmatic reports) and how the funds are being expended (financial reports). The grant award documents usually include a schedule for any reports that must be submitted. The funding agency establishes the timeline for all performance and fiscal reports. Grant programs often require reports quarterly, semiannually, annually, at closure, or upon request from the funding agency. The agency is entitled to change its reporting expectations and process at any time during the grant period or request additional information or updates. The Project Director must not modify report due dates. Reports must be submitted by the dates identified by the funding agency. Late reporting will jeopardize funding for

the grant in question and can also negatively impact future funding from the agency under all of its grant programs. Project Directors should immediately forward information regarding due date changes to the Sponsored Project Office, Office for Finance, and their department administrator.

During the Kick-Off meeting, the SPO reviews the required reports and due dates. If the funding agency does not provide a specific reporting format, the SPO can help create a template to report the project's progress in meeting the measurable objectives as shown in the original grant proposal.

Performance reports are the responsibility of the Project Director and should reflect the progress made in accomplishing the project objectives. The report should identify the project's strengths, in addition to strategies which will correct any weaknesses in the program. Project Directors should also be prepared to explain the connection between grant expenditures and specific objectives and outcomes, if requested by the funding agency. Project Directors must be aware of the format, content requirements, and submission method of reports as soon as the project begins so the information needed for the reports may be collected throughout the duration of the project, especially if the report requires collection of data. Throughout the report preparation process, the Sponsored Projects Office is available to provide guidance and assistance to the Project Director. Performance reports are then submitted to the Sponsored Projects Office for review and submission to the agency.

Performance reports must be processed through the appropriate approval channels and submitted by the Project Director to SPO at least 5 days prior to agency due date. All programmatic reports must be reviewed and approved by the Project Director's direct supervisor prior to submission. Program reports are provided to the Sponsored Projects Office for review at least five days prior to agency due date. All reports are reviewed by the Sponsored Projects Office prior to submission. Additional reports may be reviewed by the SPO post-submission to ensure the fidelity of the implementation of the program and allow for agile modifications in the implementation plan. Upon completion of the review process, the SPO submits the programmatic report to the agency with a copy to the Project Director and other appropriate officials.

Financial reports for the project must be developed by the Project Director and approved by the Office for Finance prior to submission. This requires complete records of project expenditures and documentation of any cost share for the project. Project Directors must allow sufficient time, at least five working days, for review and reconciliation of data and information prior to submission to the funding agency.

Required Certifications

According to 2 C.F.R. §200.415, in order to assure that expenditures are proper and in accordance with the terms and conditions of federal awards and approved project budgets, all annual and final fiscal reports or vouchers requesting payment for federal grants must include a certification, signed by the Authorized Organization Representative (AOR) that reads as follows: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

In order to ensure the required certification is signed by the AOR, all financial reports, invoices, and vouchers requesting payment for federal grants must be submitted by the Sponsored Projects Office. All financial reports, invoices and vouchers requesting payment for federal grants must be approved by the Office for Finance, signed by the AOR, and submitted by the Sponsored Project Office or the Office for Finance.

Maintenance and Retention of Grant Program Records

In order to comply with common contract and grant requirements set by funding agencies, it is important that the following items be maintained by the Project Director as part of grant program records. This list is not all-inclusive.

1. A copy of the original proposal and Request for Proposal (RFP).
2. Copies of fully executed contracts, subcontracts, and sequentially numbered amendments.
3. Copies of original budget and sequentially numbered amended budget.
4. All communication sent by the funder, including prior written approval for changes in budget or key personnel.
5. Copies of all reports submitted to the funder, both financial and programmatic.
6. Financial records including all invoices to the funder and a schedule of expenditures. Expenditures are examined in the audit process. Therefore, all documentation necessary to support an expense should be included. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. Minimally, this should include such items as: the purchase order, vendor quote and invoice, proof of payment, and college credit card reconciliation report.
7. Copies of all funder issued monitoring reports and audit reports. This includes copies of any responses to the funder regarding findings and corrective action plans.
8. Staff roster including roles and percentage of effort for all employees working on the grant.
9. Time and attendance records. Time and attendance records include time sheets and screen prints of the bi-weekly payroll approval from the E-Staff system. They must match the amounts invoiced and the amounts booked by the Office for Finance in the General Ledger. A review to ensure that all items correctly match should be done on a regular basis through frequent collaboration with the Office for Finance department.
10. Time and Effort Certification forms. (Also known as the Personnel Activity Report form, page 35)
11. General Ledger Balance Report. The General Ledger Balance Report must match the amounts invoiced as well as the expenditure and payroll reconciliation sheets.
12. Access to employee files (to be facilitated by Human Resources). Project Directors keep copies of the email(s) sent to HR requesting the position to be filled, employee resumes, performance reviews, and signed job descriptions for grant funded employees with their grant files. These documents must be redacted to ensure removal of Protected Personally Identifiable Information (Protected PII).
13. Inventory records including invoices, purchase orders, proof of payment, location, and property control numbers for items purchased with grant funds.
14. Participant files are often required to contain things such as: proof of eligibility, participant applications and intake forms, information release forms, proof of attendance at program activities,

consent forms, transcripts, proof of citizenship, scholarship contracts, mentor visit notes, case notes, and documentation demonstrating payment to students (check or wire transfers).

15. Evaluation records including the evaluation plan, reports, and data collection devices such as: copies of surveys, pre-and post-tests, and questionnaires given to participants to evaluate a grant program.

For grants from the U.S. Department of Education, the College maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§76.730-.731 and §§75.730-.731. The College also maintains records of significant project experiences and results. 34 C.F.R. §75.732. These records and accounts must be retained and made available for programmatic or financial audit.

Records Retention

During the project period, grant program records should be located in the Project Director's office, and the Sponsored Projects Office should be made aware of their location. For consistency and compliance with state and federal regulations, grant program records must be maintained at the College for a minimum of ten years after the due date of the final financial report. However, if any litigation, claim, or audit is started before the expiration of the records retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. §200.333. At the close of the project period, Project Directors must forward all grant records to the Sponsored Projects Office. These records are scanned and retained on secure drive. Grant program records should be kept by the Project Director, the Sponsored Projects Office, and the Office for Finance.

Institutional Support

Cost sharing, matching, and in-kind contributions are all terms that refer to the portion of a project or program cost that is not paid for by the funder.² (Leveraged funds are also a form of cost sharing; however, they do not require the same level of record keeping.) While some agencies make a distinction between the terms, essentially, they are all the same thing. Therefore, in this manual, we will use the term "cost sharing." Cost sharing represents a commitment by the College. It may be required by the funder as a condition of the award (mandatory) or it may be offered by the College in excess of mandatory cost sharing requirements (voluntary). It is important to realize that whether cost sharing is required by the funder or is offered by the College voluntarily, once an award is made, all cost sharing commitments are considered to be mandatory and, as such, represent binding obligations of the College. Cost sharing must be approved by the appropriate Vice President prior to the submission of a grant proposal.

² Defined in 2 C.F.R. § 200.29.

For all federal awards, cost sharing contributions must meet all of the following criteria:

- Are verifiable from the College's records;
- Are not included as contributions for any other federal award;
- Are necessary and reasonable for accomplishment of project or program objectives;
- Are allowable under Part 200, Subpart E – Cost Principles;
- Are not paid by the federal government under another federal award, except where the federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to cost sharing requirements of other federal programs;
- Are provided for in the approved budget when required by the federal awarding agency; and
- Conform to other provisions of Part 200. 2 C.F.R. §200.306(b).

Examples of cost sharing include:

- Time and effort of Project Director and other employees devoted to grants, including employee benefit costs;
- Equipment (total value or depreciation depending on the circumstance);
- Supplies and services directly associated with the project;
- Volunteer services;
- Unrecovered indirect cost, only if specifically approved by the funder; or
- Cash contributions from in-kind contributions from third parties.

Examples of costs that are typically unallowable as a cost share include:

- Other federal awards: Funds from one federal award cannot be used as cost sharing on another federal award. Pass-through funding, which is typically a subgrant from an organization who originally received funds from the federal government, also falls under this category because the funds originated with the federal government.
- Facilities such as classroom space: The cost of the use of facilities are usually recovered from funders through the application of the Facilities and Administrative (F&A) cost rate. Facilities and Administrative costs (often called indirect costs) are used to cover additional expenses which are incurred by the College to administer grant projects, but that cannot be directly charged to a specific program or grant award (e.g., facilities, human resources, administration, office supplies, etc.). Since the cost of space and facilities falls under F&A, not direct costs, it cannot be used as a cost share. NOTE: If indirect costs are not being recovered from the funder and facility space is used for a specific grant program (direct cost), then it may be used as a cost share.

Throughout the program's life, the Project Director must maintain sufficient documentation to substantiate the actual cost sharing contribution and report the cost sharing to the funding agency. The specific type of documentation required is based on the nature of the award, taking into consideration the type of cost sharing, the terms of the grant agreement, and any applicable federal, state, or local regulations. Documentation within the College's financial accounting system will be provided by Office for Finance. The Time and Effort Certification and Third Party In-Kind Contribution forms included in this document must be completed to document cost sharing and retained by the Project Director. Copies of these forms are sent to the Office for Finance department for reconciliation with payroll records and documentation in the grant financial records. Electronic copies of these forms can be requested from the Office for Finance.

Third Party In-Kind Contributions

Third party in-kind contributions are defined as the value of non-cash contributions provided by non-federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to a grant project or program.

Project Directors must keep accurate records of all third party non-cash contributions. This is done by completing the Third Party In-kind Contribution Form that follows this page. The form can be filled out by the Project Director, but must be signed by someone at the third party organization that is authorized to bind the third party. It is important that Project Directors obtain the actual value of services, rather than an approximation, as often as possible. This form serves as proof the College received the goods or services as a donation to a grant program in case of an audit. For assistance with the form, contact the Sponsored Projects Office.



Sponsored Projects Office

Third Party In-kind Contribution Form

Title of Grant Program: _____ Santa Fe College Project Title _____

Project Director: _____ Grant Term: _____

Date of Contribution	Description of Contributed Goods or Services	Purpose of Contribution	Real or Approximate Value of Contribution	How Was Value Determined? (Actual, Appraisal, Fair Market Value)	Was Contribution Obtained with or Supported by Federal Funds? If so, Indicate Source.

I certify that the information provided above is correct.

Name of Third Party Providing In-kind Contribution _____

Address of Contributor _____ Phone Number _____

Name of Contributor's Authorized Representative _____ Title _____

Signature of Authorized Representative _____ Date _____

Time and Effort Certification

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Santa Fe College uses the Personnel Activity Report form included in this Handbook.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the College on an integrated basis;
- Comply with the established accounting policies and practices of the College; and
- Support the distribution of the employee’s salary or wages among specific activities or costs objectives. 2 C.F.R. §200.430(i)

Who must complete time and effort certification on the SF Personnel Activity Report form?

1. Employees with any portion of their salary charged directly to grants and
2. Employees whose efforts are used to satisfy a required or voluntary cost share on grants

Employees must consider their level of effort committed to grant programs and their ability to meet those commitments in light of any other College obligations they may have.

NOTE: Payroll Timesheets and time and effort certifications are not the same thing. Thus, time and effort certification is documented on a separate form, such as the Personnel Activity Report..

What is percent effort? Effort is measured as a percent of the employee’s total employment obligation. Percent effort represents the portion of time an employee spends on each employment activity and is expressed as a percent of the employee’s total activity, including non-grant funded activities. Total activity equals 100% effort and may not exceed 100%.

The percent effort is not based on a typical 40-hour work week. Total college effort is 100% of time regardless of the number of hours worked (for example, a typical work week may be 20 hours for one individual and 60 hours for another).

Directions for completing the Personnel Activity Report:

- 4 Make sure that the Total Percentage of Time and Effort equals 100%.
- 5 The form must be signed by the employee and the Project Director or a supervising administrator when a Project Director is certifying their own time and effort. Reports should be completed on at least a bi-weekly basis.
- 6 Send a copy of the completed form to Office for Finance.

Reconciliation and Closeout Procedures

It is critical for payroll charges to match the actual distribution of time recorded on the time and effort certification documents. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

Conflict of Interest Reporting for Grants

All persons involved in grants and contracts must comply with the applicable federal conflict of interest (COI) regulations for the grant as well as the State of Florida Code of Ethics for Public Employees in Chapter 112 (Part III) of the Florida Statutes. Santa Fe College abides by these rules and failure to comply with them will result in disciplinary action.

Conflict, or conflict of interest, is defined in 112.312(8), F.S. as any situation in which regard for a private interest tends to lead to disregard of a public duty or interest. This often applies in areas of finance, including salary, equity interest, reimbursements, and intellectual property rights. Financial interest further extends to persons holding positions of influence (officer, partner, proprietor), material interest (direct or indirect ownership), and contractual relationships with an entity outside of SF that will be receiving College resources. If a potential COI exists, the Office of the General Counsel may be asked to conduct a review. If the General Counsel determines there is a potential conflict the College will disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy. (2 C.F.R. §200.112).

General Policy

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of their immediate family, their partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. (2 C.F.R. §200.318(c)(1)). The officers, employees, and agents of the College may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value.

In addition, no person involved in grants and contracts shall have any interest, financial or otherwise, direct or indirect; engage in any business transaction or professional activity; or incur any obligation of any nature which is in substantial conflict with the proper discharge of their duties in the public interest. (Fla. Stat. ss. 112.311(5), 112.313).

Definition and Application

A potential conflict of interest exists if an employee, officer or agent has any interest that could affect their ability to objectively execute the grant or contract as defined above. This applies to any individual and members of their immediate family if the involvement of that individual falls within any of the following criteria:

- Design (i.e., the planning of the strategy, approach, and implementation of the project stated in the proposal);
- Conduct (i.e., the supervision or management of a project's execution); or

- Reporting (i.e., the authorship of publications or reports to the sponsor related to the project performance and findings).

Employee Responsibilities Related to Conflict Of Interest for Grants and Contracts

Employees must:

- Comply with all applicable federal, state, grantor, and College conflict of interest policies;
- Certify, on the SF Potential Conflict of Interest Reporting Form, any verified or potential conflicts of interest;
- Complete Potential Conflict of Interest Reporting Form prior to proposal submission, at the time of hiring, at the time of assignment to the position, at the start of each budget period for the duration of the grant or contract, and within 30 days of a change of status or of discovering, acquiring, or committing to a new financial interest or commitment;
- Agree to the written terms and conditions of the decisions made by the College to mitigate identified conflicts; and
- Provide documents and information that enable the College to complete conflict of interest management reports.

Review Process

Project Directors are responsible for:

- Coordinating the submission of Potential Conflict of Interest Reporting Forms by all persons who fit the criteria listed above;
- Providing the completed form to the employee's immediate supervisor for review;
- Maintaining copies of the Potential Conflict of Interest Form in the project files; and
- Forwarding all related documents to the SPO and Office for Finance.

The supervisor will review the form and, unless the supervisor is the Provost or Vice President, will forward it to the appropriate Provost or Vice President for review.

If it is determined that a conflict exists,

1. The College General Counsel will disclose in writing the conflict, if not previously disclosed, to the federal awarding agency in accordance with applicable federal awarding agency policy. (2 C.F.R. §200.112); and
2. The Provost or Vice President or their designee, will complete the Conflict of Interest Monitoring Plan. The monitoring plan is used to:
 - Provide a description of the conflict of interest and list any potential impact on the project,
 - Detail SF's actions to eliminate or mitigate the effect of bias on the project, and
 - Certify the disclosing employee understands and agrees that violation of any of the conditions or College rules and procedures will result in disciplinary action.

Once completed, the funder must be notified and provided with the monitoring plan. The funder will determine if the actions delineated in the Conflict of Interest Monitoring Plan are sufficient, if there are additional recommendations, or if the conflict of interest disqualifies the individual from participation in the project.

POTENTIAL CONFLICT OF INTEREST REPORTING FORM FOR GRANTS AND CONTRACTS

Employee Name:	Select type of disclosure:
Name of Grant:	<input type="checkbox"/> New
	<input type="checkbox"/> Annual disclosure
	<input type="checkbox"/> Amended disclosure
Reporting Period:	

Please answer the following questions honestly and to the best of your ability.

1. During the reporting period, do you, your partner, or a member of your immediate family have a financial or other interest related to your institutional responsibilities, in a publicly or non-publicly traded entity, that when aggregated, equals or exceeds \$5,000? (New employees should report remuneration and/or equity interests received in the last 12 months and during the current reporting period.)

Yes or No

2. During the current reporting period, have you been reimbursed by an entity other than the College, either directly or on your behalf, for any external travel that is related to your institutional responsibilities? (New employees should report the value of extramural travel, paid directly to you or on your behalf, in the last 12 months and during the current reporting period.)

Yes or No

3. Will the value of intellectual property rights (e.g., patents, copyrights, trademarks), upon receipt of income to you and/or your immediate family during the reporting period, equal or exceed \$5,000? (New employees should report intellectual property rights received in the last 12 months and during the current reporting period.)

Yes or No

4. During the current reporting period, do you or an immediate family member intend to use the services of SF students or personnel for whom you have supervisory or evaluative responsibilities at SF, in carrying out any outside activities?

Yes or No

5. During the current reporting period, do you intend to use College resources (e.g., equipment, facilities, information technology, and supplies) or services in carrying out any outside activity?

Yes or No

6. During the current reporting period, will you hold or do you expect to run for political office?

Yes or No

During the current reporting period, do you intend to commit College resources (i.e. personnel, materials and supplies, equipment use, departmental or project funds) to purchase goods and services from or to provide services to, any entity in which you or your immediate family members:

A) Are an officer, partner, or proprietor of the entity;

B) Have a material interest (direct or indirect ownership) of 5% or more of the total assets or capital stock; or

C) Hold any employment or contractual relationship with the entity?

Yes or No

If yes, please attach information regarding any proposed subcontract sponsored funding activity with any such entity.

8. Are you performing an outside activity that could be perceived as a conflict, or that you otherwise wish to report (e.g., consulting activities, board membership, expert witness, company officer)? If you are an independent consultant, please attach a description of the activity and the name of each entity for whom you are performing consulting services.

Yes or No

CERTIFICATION

I certify the statements and disclosures provided herein are current, accurate, and complete, and I understand that any false or misleading representations may result in disciplinary action. I further certify in the case of any outside employment or provision of services in which I may engage, the employers or recipients understand I am engaging in such activity as a private citizen, not as an employee, agent, or spokesperson of the College.

Signature of Disclosing Employee

Date

IF EMPLOYEE IS REQUESTING AN EXEMPTION, A DISCLOSURE FORM MUST BE ATTACHED THAT DETAILS THE NATURE OF THE CONFLICT AND JUSTIFICATION FOR EXEMPTION.

Santa Fe College
Sponsored Projects Office

**CONFLICT OF INTEREST
DISCLOSURE FORM**

DIRECTIONS

If, after reviewing the Potential Conflict of Interest Reporting Form for Grants and Contracts, it is determined that a conflict exists, but is deemed isolated, unrelated, and inconsequential in affecting the integrity of the employee's responsibilities, the information requested in this document must be provided. Once completed, the original form is forwarded to the Sponsored Projects Office. A copy is kept in the Project Director's grant files. Upon receipt, the SPO will facilitate the required communication with the funder. The funder will determine if the disclosure is sufficient, if the exemption is granted, rejected, or if further action is required.

Explain the nature of the conflict of interest
Provide a description of the delineation of duties that reveal clear distinctions between SF responsibilities and the responsibilities for the outside person or entity
Provide a justification for why you should be exempt from monitoring, or disqualification from the project

I understand that the violation of any of the conditions of this Disclosure Form, College Policies, College Procedures, or of the related processes described in the Santa Fe College Grant Handbook will result in disciplinary action.

Signature of Disclosing Employee	Date
Signature of Supervisor	Date

THIS SECTION IS TO BE COMPLETED BY REVIEWERS ONLY

Reviewer 1: Discloser's Direct Supervisor

- No conflict
- Conflict identified (Monitoring Plan for Potential COI, Request for an Exemption/Disclosure form provided, or both are attached)
- Unapproved conflict (Please provide details below)

Comments:

Signature

Date

Title

Department/Campus

Reviewer 2: Provost or Vice President (To be used if Reviewer 1 is not the Provost or a Vice President.)

- No conflict
- Conflict identified (Monitoring Plan for Potential COI, Request for an Exemption/Disclosure form provided, or both are attached)
- Unapproved conflict (Please provide details below)

Comments:

Signature

Date

Title

Department/Campus

IF EMPLOYEE IS REQUESTING AN EXEMPTION, A DISCLOSURE FORM MUST BE ATTACHED THAT DETAILS THE NATURE OF THE CONFLICT AND JUSTIFICATION FOR EXEMPTION.

Santa Fe College
Sponsored Projects Office

CONFLICT OF INTEREST MONITORING PLAN FORM

DIRECTIONS

If, after reviewing the Potential Conflict of Interest Reporting Form for Grants and Contracts, it is determined that a conflict exists, the information requested in this document must be provided. Once completed, the original form is forwarded to the Sponsored Projects Office. A copy is kept in the Project Director's grant files. Upon receipt, the SPO will facilitate the required communication with the funder. The funder will determine if the actions delineated in this Conflict of Interest Monitoring Plan are sufficient, if there are additional recommendations, or if the conflict of interest disqualifies the individual from participation in the project.

CPN		
Agency Identifiers		
Project Title		
Names of all Project Directors		
Name of the person with the conflict of interest		
Relationship of the person named above to the project		
Name of the entity with which, or person with whom, the conflict exists		
Nature of the conflict of interest		
Potential impact of this conflict on the project.		
SANTA FE COLLEGE ACTIONS TO ELIMINATE OR MITIGATE THE EFFECT OF BIAS ON THE PROJECT		
Date of Monitoring Action	Action	Format of Monitoring Documentation

I understand that the violation of any of the conditions of this Monitoring Plan, College Policies, College Procedures, or of the related processes described in the Santa Fe College Grant Handbook will result in disciplinary action.

Signature of Disclosing Employee	Date
Signature of Supervisor	Date

Successfully Navigating Audits and Site-Visits

An audit, sometimes called a site-visit, is a formal examination of a grant's programmatic and financial activities conducted to determine whether or not all provisions of the award have been carried out. Generally, a representative of the funding agency conducts the audit, although audits may be conducted by independent auditors or, in some cases, the U.S. Office of the Inspector General. Audits may occur yearly, at periodic intervals, or continuously, depending on the nature of your project: its size, cost, length, and potential impact. Audits may be announced and scheduled or they may arise suddenly. The most common audit is the Single Audit that is required by OMB 2 C.F.R. Part 200 Subpart F, which is conducted annually by the State Auditor General's Office.

In addition to the list of documents that should be maintained by the Project Director listed in this Handbook, the following items should be prepared in advance of an audit or site-visit. These materials must be well organized before the auditors arrive on campus.

1. A copy of the grant documents.
2. An unduplicated list of project participants by name and identification number. Also include eligibility criteria for their selection, year in school, year in program, race, and gender.
3. The last three performance reports submitted to the funder.
4. Documentation of the accomplishment of the project objectives.
5. Copies of all audits for the current grant period.
6. Santa Fe College's organizational chart, including the reporting chain for the grant.
7. Copies of all informational or public relations materials produced for or used by the grant.
8. Samples of all forms used by the grant project to document activities, eligibility, and participation.
9. A list of all consultants, contractors, or temporary employees utilized since the inception of the current award, including the services they provided, dates employed, and documentation of services received.
10. Written documentation approving any changes in the budget or scope of the project.
11. A map of the campus and any off-campus sites used by the grant project.

NOTE: This list is not all inclusive. Upon notification of an audit, funders may also provide a list of documentation required for review. Please contact the Sponsored Projects Office for assistance.

Human Resources Guidelines for Grants and Budgeted Positions

Step 1: Developing proposals with grant funded positions

- 1.1 Project Director completes a Job Description and submits to Human Resources Compensation Department.
- 1.2 Human Resources Compensation Analyst and the Project Director discuss intended positions and organizational charts.
- 1.3 Compensation Analyst evaluates and classifies position and assigns job class code, pay grade and salary or hourly range.

Note: All grant positions are classified as "temporary," and pay grades with salary ranges are not based on funding availability.

Step 2: Creating grant funded positions

- 2.1 Compensation Analyst creates job description and forwards to Project Director and Department Head for validation.
- 2.2 Department Head validates job description and notifies Compensation Analyst.

Step 3: Hiring grant funded personnel

- 3.1 Project Director completes Personnel Requisition Form, attaches a validated SF job description, and submits forms through the college approval process to HR.
Note: Personnel Requisitions for grant positions do not require the approval of the College Provost.
- 3.2 Compensation analyst prepares and submits Position Control Sheets for the Budget Department for use in creating the position numbers with the attributes established by Human Resources (pay grade, job class code, pay calendar, and salary or hourly range).
- 3.3 Budget Department creates the position and ensures the College Processing Number (CPN) is included in the Personnel Requisition Form. The Personnel Requisition Form, along with the job description and a copy of the Position Control Sheet, are submitted to the HR Employment Team for posting and recruitment purposes.
- 3.4 Employment Coordinator posts position on the College website and recruitment sources identified. All grant positions are identified as such in the College's postings along with end date of the grant (typically the end of the current fiscal year).
- 3.5 A screening committee identifies and interviews qualified candidates. Finalists are interviewed, and one candidate is selected by campus and district administration.
- 3.6 Once a candidate has been selected and the hiring supervisor receives a salary offer from HR, the Project Director can then complete a Request for Personnel Action (RPA) when appropriate. This form must have an end no later than the end of the current fiscal year even if the grant is funded beyond the end of the fiscal year or for multiple years.
- 3.7 Employment Team screens the new hire using the U.S. Department of Homeland Security's E-Verify system as required by law.
- 3.8** New hire attends the required Onboarding Orientation on the first day of work.

Step 4: Closing the fiscal year

- 4.1 Human Resources Employee Services role for positions with continued funding is to ensure:
 - a. An official award extension letter has been received by the College's Restricted Accounts Management department, specifying the fund amounts.
 - b. Restricted Accounts Management department establishes a new account for the new fiscal year.
 - c. After the account has been established, the Project Director must complete and forward a Request for Personnel Action for each employee to be converted to the new account.
 - d. Budget Department and Human Resources Employee Services convert existing employees to new accounts.
 - e. Based on the award letter, the Budget Department will inactivate all full- and part-time positions in the old account. If the Budget Department finds assignments in the old Account, they will notify the Human Resources Employee Services area. Once the assignment is moved, the position will be inactivated.
 - f. If funding is only for a partial year, this is reflected on personnel requisition and entered into the SF mainframe system.

- g. Project Directors complete and forward Request for Personnel Action through campus approval channels to the appropriate Human Resources Employee Services Liaison for processing and filing. New RPA's are routinely required by a number of compliance agencies, including but not limited to, the Florida Retirement System and grantor agencies, when conducting audits.

4.2 For positions whose funding has ceased:

- a. Support non-exempt and professional exempt non-contractual positions: Project Directors must contact Employee Relations at least three weeks prior to end date of assignment so the College can provide at least two weeks' notice to affected employees.
- b. Professional Exempt Contractual Positions: Project Directors must communicate with their respective administrative channels the end assignment date during the contract renewal process, which usually takes place during the month of May or specified contract termination date.
- c. Human Resources prepares termination letters. Hiring Manager collects College property, delivers termination notice to impacted employees, submits RPA requesting termination, and completes Supervisor Checklist for Separating Employees form.
- d. Compensation Department is notified to archive all job descriptions specifically written for the grant that will no longer be used. Should the grant become reinstated at a later date, the Compensation Department can place them back into the library of job descriptions.
- e. If applicable, Benefits Department communicates with affected employees to discuss options for continuation of be

Institutional Research Guidelines for Requesting Data

Step 1: New requests

1.1 New requests should be made via email to the Director of Institutional Research.

1.2 The request should be made as soon as the data requirements are known and include the following:

- a. Timeline for receiving data or information – when are the data needed? The request should include the date by which the information must be received. Every effort is made to complete requests by the date needed, if not earlier. However, it may not be possible to compile short time requests within the time allotted. Due to the many requests Institutional Research receives, a minimum of two weeks prior to your deadline is required to for all requests.
- b. A description of the grant program or proposed activities – what are the data intended or expected to show? This helps researchers understand the purpose of the request so they can define variables accordingly and include additional information that might be helpful. If the College previously applied for the same type of grant, that should be noted as it helps the researchers ensure consistency in data definitions and reporting.
- c. A list of questions to be answered by the data – what specific data are needed? This is often prescribed by the grant funder, but not always. Specific questions help the researchers write programs to extract data that are needed. If the funder provides a table to be completed and submitted in the proposal, that should be included with the request.

- d. Contact person – who can the researcher call if clarification is needed on the request? Questions about who to include, how many years to report, data definitions, and related issues often occur, so knowing who to call is important.

Step 2: Requests for ongoing or updated data

2.1 Requests for ongoing or updated data should be directed to the researcher who completed the previous request with a copy to the Director of Institutional Research.

2.2 Whenever possible:

- a. Annual or other reporting requirements, including reporting timeline, for approved grant projects should be shared with Institutional Research as soon as they are known. Having this information in advance helps Institutional Research develop a plan and prioritize work to meet expectations.
- b. A copy of the most recent report submitted to the funder should be forwarded with the request. This helps researchers understand the purpose of the report and facilitates consistency in data reported. It may also prompt the researcher to suggest additional data that might be useful.

Facilities Management Guidelines for Grant Funded Projects

The College Facilities Services Department offers the following support services:

- Analyzing electrical wiring and inputs and coordinating with Information Technology (IT) for voice or data needs, for example:
 - Determining if additional electrical circuits are needed in the electrical panel and if there is enough electrical power to support a project;
 - Coordinating to disconnect and reconnect furniture with electrical feeds;
 - Installing additional outlets, as needed; and
 - Providing infrastructure for electrical, voice, or data lines to be run.
- Installing any equipment purchased using SF approved vendors.
- Determining if necessary lighting or HVAC adjustments can be done internally or need to be outsourced to an SF approved vendor.
- Providing quotes for various services including, but not limited to, painting and installation of new flooring, furniture, marker boards, or other equipment (not including computers, printers, faxes, copiers).

It is important to involve Facilities Management while planning the program since there may be potentially overlooked costs that can increase expenses. These costs should be determined during the pre-award proposal stage in order to incorporate them into the grant budget. Expenses that are not reimbursable by the grant will need to be funded through an alternative source. Some examples of often overlooked facilities expenses include:

- Modifications to the physical space to accommodate the grant parameters;
- Removal or reconfiguration of furniture or equipment with electrical or data connections; and
- Necessary painting, new flooring, additional furniture, or new marker boards for the space.

Contact the Facilities Planner as soon as the grant is awarded. They will assist with coordinating all required reviews with the Facilities Management team, determining what quotes or permits may be required, and contacting Information Technology (IT), if necessary.

Some important considerations when contacting Facilities Management include:

- Building Codes – Certain work, such as electrical connections, may require permits, which adds time and expenses to the project.
- Scheduling – Both internal staff time and vendor appointments need to be scheduled in advance. Many external vendors charge for cancelled appointments or unwarranted site visits. For example, if an equipment installer arrives and the electrical work has not been completed, the equipment cannot be tested. There may be an additional charge to come back; it may also void the warranty of the equipment.

Quick Reference Responsibilities Table

Functions for Grant Program	Responsible Party or Department
Proposal development and review	PD, Chair, Appropriate Administration, and SPO
Proposal approval	Vice President for Advancement, Chair, Provost or Appropriate Vice President and, if applicable external partner administration.
Proposal submission	SPO
Board Item submission	SPO
Award acceptance (Approval of Board Item)	College's Board of Trustees
Signature authority for grant agreements and related documents	Vice President for Advancement, AOR
Restricted Fund 2 account creation	Office for Finance
Hiring and employment	PD, Office for Finance and Human Resource Department (HR)
Program activity management	PD
Personnel performance review	PD, Appropriate Administration and HR
Payroll process and authorization	PD
Time and Effort certification	PD
Payroll certification	PD
Procurement process and approval	PD, Appropriate Administration and Office for Finance
Approval of Contracts and Agreements for Services for consultants	PD, Appropriate Administration, Purchasing, and AOR if necessary
Expenditure and invoice process and approval	PD and Appropriate Administration
Custody of equipment and property	PD and Appropriate Administration
Account review, billing, and financial reporting	PD and Office for Finance
Interim and annual program reviews and reports	PD and SPO
Invoicing and request of funds	Office for Finance
Receipt and deposit of funds	Office for Finance and the Bursar's office
Budget amendments	PD, Appropriate Administration, SPO, and Office for Finance
Request for funding agency's prior approval	PD, Office for Finance and SPO
Request for program related changes	PD, Appropriate Administration and SPO
Final billing or financial report	PD and Office for Finance
Program and account close-out	PD, SPO and Office for Finance

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APPENDIX A – Santa Fe College Contacts

Authorized Organization Representative (AOR) Charles W. Clemons, Sr.	352-395-5200 chuck.clemons@sfcollege.edu
Provost and Vice President for Academic Affairs Dr. Edward Bonahue	352-395-3822 ed.bonahue@sfcollege.edu
Vice President for Administrative Affairs and CFO Ginger Gibson	352-395-5208 ginger.gibson@sfcollege.edu
Vice President for Assessment, Research, and Technology Dr. Lisa Armour	352-395-3642 lisa.armour@sfcollege.edu
Vice President and General Counsel Patti Locascio	352-395-5170 patti.locascio@sfcollege.edu
Deputy Executive Director of the SF Foundation C. Michael Curry	352-395-5204 michael.curry@sfcollege.edu
Director, Sponsored Projects Office (SPO) Kathryn Lehman	352-395-5496 kathryn.lehman@sfcollege.edu
Director of Purchasing and Auxiliary Services David Schlafer	352-395-5230 david.shlafer@sfcollege.edu
Director of Institutional Research Gary Hartge	352-395-5835 gary.hartge@sfcollege.edu
Director of Facilities Planning and Construction Rebecca Rogers	352-395-5174 rebecca.rogers@sfcollege.edu
Director of Communications and Creative Services Jen Ambrose	352-381-3692 jen.ambrose@sfcollege.edu
Coordinator, Property and Plant Fund Accounting Francisco Lopez	352-395-5207 francisco.lopez@sfcollege.edu
Office for Finance, Grants Accountant Supervisor Dennis O’Hearn	352-395-7310 dennis.ohearn@sfcollege.edu
Comptroller of Administrative Affairs Beth Groff	352-395-5209 beth.groff@sfcollege.edu
Director, Human Resources Lela Frye	352-395-5420 lela.frye@sfcollege.edu
Office for Finance, Grants Accountant Renee Henry	352-395-5232 renee.henry@sfcollege.edu

APPENDIX B - Generally Allowable and Unallowable Costs

(Regulations cited are from the U. S. Code of Federal Regulations, (C.F.R.)

Type of Cost:	Regulation	Generally allowable costs:	Generally unallowable costs:
Advertising and Public Relations: Advertising includes advertising media and corollary costs (i.e., magazines, newspapers, radio, television, direct mail, electronic or computer transmittals, etc.). Public relations includes community relations and activities dedicated to promoting and maintaining the College's image in the community	2 C.F.R. 200.421	Allowable advertising costs: 1. Costs of recruiting personnel for the performance of sponsored agreement. 2. Costs of procurement of advertising goods/services for the performance of sponsored agreement 3. Costs of advertising disposal of scrap/surplus items from sponsored agreement, except when non-Federal entities are reimbursed for disposal costs at predetermined amount. 4. Program outreach and other specific purposes necessary to meet the requirements of the sponsored agreement. Allowable Public Relations Costs: 1. Costs specifically required by sponsored agreement. 2. Costs of communicating with the public/press the specific activities or accomplishments (i.e., outreach effort) which result from the performance of the sponsored agreement. 3. Costs of conducting general liaison with news media/government to the extent that such activities are necessary to keep the public informed on matters of public concern (i.e., notices to Federal contracts/grant awards, financial matters, etc.).	Unallowable advertising costs: All other advertising not already described as allowable. Advertising solely for the College. Unallowable public relations costs: 1. Costs of meetings, conventions, convocations, or other events related to other activities of the College, including costs of (a) displays, demonstrations, and exhibits; (b) meeting rooms, hospitality suites, and other facilities used in conjunction with shows and other special events; and, (c) salaries/wages of employees setting up and displaying exhibits, making demonstrations, and providing briefings. 2. Costs of promotional items and memorabilia (i.e., models, gifts, and souvenirs). 3. Costs solely to promote the College.
Administrative Staff	2 C.F.R. 200.413	Salaries of administrative and clerical staff can be directly charged to a grant in all of the following conditions are met: 1. Administrative or clerical services are integral to a project or activity; 2. Individuals involved can be specifically identified with the project activity; 3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and 4. The costs are not also recovered as indirect costs.	Salaries of administrative and clerical staff that support College activities not directly related to a grant and are recovered as part of indirect costs.
Advisory Council.	2 C.F.R. 200.422	Costs incurred by advisory councils or committees as a direct costs only	

		where authorized by Federal awarding agency or as an indirect costs where allocable to sponsored agreement.	
<u>Alcoholic Beverages.</u>	2 C.F.R. 200.423		Costs of alcoholic beverages charged to sponsored agreements.
<u>Alumni Activities.</u>	2 C.F.R. 200.424		Costs incurred for or in support of alumni activities and similar services.
<u>Audit Costs and related Services.</u>	2 C.F.R. 200.425 J-5	<ol style="list-style-type: none"> 1. Costs of audits required by and performed in accordance with the Single Audit Act. 2. Other audit costs if included in an indirect cost rate proposal, or if specifically approved by the awarding agency as a direct cost to an award. 3. Agreed-upon procedures engagements costs to monitor subrecipients. 	
<u>Bad Debts.</u>	2 C.F.R. 200.426		Bad debts on actual or estimated losses arising from uncollectable accounts and other claims, and related collection and legal costs.
<u>Bonding Costs.</u>	2 C.F.R. 200.427	<ol style="list-style-type: none"> 1. Costs when the Federal Government requires assurance against financial loss to itself or others by act or default of the College (i.e., bids, performance, payments, advance payments, infringements, and fidelity bonds). 2. Costs required pursuant to terms of the award. 3. Costs required by the College in the general conduct of its operations as long as there are sound business practices evident and the rates and premiums are reasonable under the circumstances. 	
<u>Collections of Improper Payments</u>	2 C.F.R. 200.428		Costs incurred to recover improper payments are allowable, as appropriate.
<u>Commencement and convocation costs.</u>	2 C.F.R. 200.429		Costs incurred for commencement and convocation.
<u>Compensation for Personal Services.</u>	2 C.F.R. 200.430	<p><u>General Compensation</u></p> <ol style="list-style-type: none"> 1. General compensation for personal services (including all amounts paid currently or accrued by the College for services employees rendered during the period of performance under the sponsored agreements such as salaries, wages, and fringe benefits) provided that these conform to College policies and procedures and consistently applied. 	<p><u>General Compensation</u> Salary for work performed that exceeds the proportionate share of the base salary for that period.</p> <p><u>Fringe Benefits</u> Tuition benefits for family members other than the employee, beginning in</p>

Compensation for Personal Services.

2 C.F.R.
200.430

2. Costs incurred to sponsored agreements may include reasonable amounts for activities contributing and intimately related to work under the agreement (i.e., delivering special lectures about specific aspects of ongoing activity, writing reports/articles, participating in appropriate seminars, consulting with colleagues/graduate students, attending meetings/conferences, etc.).
3. Salary for faculty members during academic year based on the faculty member's regular compensation for the continuous period, which under College policy/procedures, constitutes the basis of salary. Work for summer months is based on the base salary divided by the period to which the base salary relates (not to exceed base salary).

Fringe Benefits

Fringe benefits in the form of regular compensation paid to employees during period of authorized absences from the job (i.e., annual leave, sick leave, military leave, and the like), provided such costs are distributed to all College activities in proportion to the relative amount of time or effort actually devoted by the employees.

Fringe Benefits.

Fringe benefits in the form of employer contributions (i.e., social security, employee insurance, workmen's compensation insurance, tuition or emission of tuition) provided such benefits are granted in accordance with College policies and procedures, and distributed to all College activities on an equitable basis.

Sabbatical Leave.

Costs of leave of absences by employees for performance of graduate work or sabbatical study, travel, or research provided the College has a uniform policy on sabbatical leave for persons engaged in instruction and research and that costs are allocated equitably to all related College activities.

Severance Pay.

1. Severance pay (compensation in addition to regular salary/wages which is paid by the College to employees whose services are being terminated) provided that such payments are required by law, by employer-employee agreement, by established policy, or by

fiscal years after September 30, 1998.

Other Benefits.

Costs of institution-furnished automobiles that relate to personal use by employees (including transportation to/from work), regardless of whether the cost is reported as taxable income to the employees.

Severance Pay.

Costs incurred in excess of the College's normal severance pay policy applicable to all persons employed by the College upon termination of employment.

		<p>circumstances of the particular employment.</p> <p>2. Severance pay due to normal recurring turnover and meeting the provisions of 2 C.F.R. 220, Appendix A, J-10 (h),(1), provided the actual costs of such payments are regarded as expenses applicable to the current fiscal year and are equitably distributed among the College's activities during the period.</p> <p>Severance pay due to abnormal or mass terminations are based on a case-by-case basis.</p>	
<u>Compensation-Fringe Benefits</u>	2 C.F.R. 200.431	<ol style="list-style-type: none"> 1. Leave, under circumstances prescribed by regulations. 2. Insurance, under circumstances prescribed by regulations (see also 2 C.F.R. 200.447 3. Pension plan costs, under circumstances prescribed by regulations 4. Tuition benefits, under circumstances prescribed by regulations 	Automobile costs
<u>Conferences</u>	2 C.F.R. 200.432	Costs of meetings and conferences whose primary purpose is to disseminate technical information and includes meals, transportation, rental of facilities, fees for speakers, and other incidental items to such meetings/conferences.	
<u>Contingency Provisions.</u>	2 C.F.R. 200.433	Contingency provisions related to self-insurance, pensions, severance, and post-retirement health costs. Refer to Compensation for Personnel Services and Severance Pay.	Costs or contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening.
<u>Donations and Contributions.</u>	2 C.F.R. 200.434	<ol style="list-style-type: none"> 1. <u>Donated or volunteer services</u> furnished to the College by professional or technical personnel, consultants, and other skilled/unskilled labor may be used to meet cost sharing and matching requirements in accordance with 2 C.F.R. 215. <p><u>Donated property</u> values may be used to meet cost sharing or matching requirements in accordance with 2 C.F.R. 215.</p>	<ol style="list-style-type: none"> 1. Contributions or donations in cash, property, or services made by the College, regardless of recipient. 2. <u>Donated or volunteer services</u> furnished to the College by professional or technical personnel, consultants, and other skilled/unskilled labor is not directly or indirectly reimbursable to the College.

			Donated property values are not directly or indirectly reimbursable to the College.
<u>Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements</u>	2 C.F.R. 200.435		Costs include administrative and clerical expenses, legal services, costs of specialists (i.e., accountants, consultants), etc., during proceedings, claims, appeals, or patent infringement.
<u>Depreciation</u>	2 C.F.R. 200.436		Compensation for use of buildings, capital improvements, equipment, and software projects may be available provided assets are used, needed in activities, and properly allocated to the award.
<u>Employee Health and Welfare</u>	2 C.F.R. 200.437	<ol style="list-style-type: none"> 1. Costs of employee information publications, health/first-aid clinics, infirmaries, recreational activities, employee counseling services, and any other expenses incurred in accordance with the College's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance will be equitably apportioned to all activities of the College. 2. Losses resulting from operating food services when the objective of the College is to break-even. Losses sustained due to other operating objectives when the College can demonstrate unusual circumstances, and with the approval of the cognizant Federal agency. 	
<u>Entertainment Costs.</u>	2 C.F.R. 200.438		Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (i.e., tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) except where costs might otherwise be considered programmatic and are authorized or have prior written approval of the awarding agency.

<u>Equipment and Other Capital Expenditures.</u>	2 C.F.R. 200.439	<ol style="list-style-type: none"> Capital expenditures for general purpose equipment, buildings, land, and improvements that substantially improve the value or useful life are allowable direct costs <u>only with prior advanced approval from the awarding agency.</u> Capital expenditures for special purpose equipment are allowable as direct costs, provided that the items with a unit cost of \$5,000 or more have the prior approval of the awarding agency and is charged to the sponsored agreement in the period in which the expenditure is incurred. 	Equipment and other capital expenditures are unallowable as indirect costs on sponsored agreements.
<u>Exchange Rates</u>	2 C.F.R. 200.440	Cost increases for fluctuations in exchange rates, subject to availability of funding.	
<u>Fines, Penalties, Damages and Other Settlements</u>	2 C.F.R. 200.441	Costs resulting from violations of, or failure of the College to comply with Federal, State, and local or foreign laws and regulations <u>when incurred as a result of</u> compliance with specific provisions of the sponsored agreement, or instructions in writing from the authorized official of the sponsoring agency authorizing in advance such payments.	Costs resulting from violations of, or failure of the College to comply with Federal, State, and local or foreign laws and regulations.
<u>Fund Raising and Investment Management Costs.</u>	2 C.F.R. 200.442	Costs related to the physical custody and control of monies and securities.	<ol style="list-style-type: none"> Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions. Costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments.
<u>Gain and Losses on Disposition of Depreciable Assets.</u>	2 C.F.R. 200.443	Gains and losses on the sale, retirement, or other disposition of depreciable property must be included in the year in which they occur as credits or charges to the asset cost grouping in which the property was included. Amount of gain or loss to be credited is difference between amount realized on the property and the undepreciated basis of the property.	
<u>General Costs of Government</u>	2 C.F.R. 200.444	N/A	
<u>Goods or Services for Personal Use.</u>	2 C.F.R. 200.445		Costs of goods or services for personal use

			of the College's employees.
<u>Idle Facilities and Capacities.</u>	2 C.F.R. 200.446	<ol style="list-style-type: none"> 1. Costs incurred when necessary to meet the fluctuations in workload. 2. Costs incurred although not necessary to meet fluctuations of workload, but necessary when acquired and now idle due to changes in program requirements, efforts to achieve more economical operations, reorganization, termination, or other causes which could not have been reasonably foreseen and provided only for a reasonable period of time (not to exceed one year, depending on the initiative taken to use, lease, or dispose of such facilities). <p>Costs of capacity that is anticipated to be normal, necessary or was originally reasonable and is not subject to reduction or elimination by use on other sponsored agreements.</p>	
<u>Insurance and Indemnification.</u>	2 C.F.R. 200.447	<ol style="list-style-type: none"> 1. Costs of insurance required or approved, and maintained pursuant to the sponsored agreement. 2. Costs of other insurance maintained by the College in connection with the general conduct of its activities provided that the: (a) types, extent, and cost of coverage are in accordance with sound College practice; (b) costs of insurance or of any contributions to any reserve covering the risk of loss of or damage to federally-owned property <i>only if</i> the Federal Government has specifically required or approved such costs; (c) costs of insurance on the lives of officers or trustees <i>only</i> where such insurance is part of an employee plan which is not unduly restricted. 3. Contributions to a reserve for a self-insurance program provided that the types of coverage, extent of coverage, and rates and premiums would have been allowed had insurance been purchased to cover the risks. 4. Actual losses which could have been covered by permissible insurance <i>only if</i> expressly provide for in the sponsored agreement. 5. Costs incurred because of losses not covered under existing deductible clauses for insurance coverage provided in keeping with sound management practice as well as minor losses not covered by 	<ol style="list-style-type: none"> 1. Costs of insurance or of any contributions to any reserve covering the risk of loss of or damage to federally-owned property. 2. Costs of insurance on the lives of officers or trustees. 3. Costs incurred for actual losses which could have been covered by permissible insurance (whether purchased or self-insurance). 4. Costs of insurance against defects, or any costs incurred to correct defects in the College's materials or workmanship.

<u>Insurance and Indemnification.</u>	2 C.F.R. 200.447	insurance, such as spoilage, breakage, and disappearance of small hand tools occurring in the ordinary course of operations.	<ol style="list-style-type: none"> 6. Indemnification (securing the College against liabilities to third persons and other losses not compensated by insurance or otherwise) <i>only</i> to the extent expressly provided for in the sponsored agreement. 7. Medical liability (malpractice) insurance on research programs <i>only</i> to the extent that the research involves human subjects.
<u>Intellectual Property</u>	2 C.F.R. 200.448	<ol style="list-style-type: none"> 1. Costs related to securing patents and copyrights where required by the federal award 2. Royalties and other costs for use of copyrights where the federal government does not already have free use of the patent, the patent is valid, and enforceable 	<ol style="list-style-type: none"> 1. Costs related to securing patents where not necessary for the federal award 2. Royalties and other costs for use of copyrights where federal government already has patent or patent is unenforceable, invalid, or expired
<u>Interest.</u>	2 C.F.R. 200.449	<p>Financing costs to acquire, construct, or replace capital assets where</p> <ul style="list-style-type: none"> • capital asset meets definition in 2 CFR 200.12, • is used in support of the federal award, • costs are limited to fair market value, • financing is obtained via arm's length transaction, • claims for reimbursement are limited to least expensive alternative, • costs are expensed in accordance with GAAP • earnings are used to offset interest costs <p>Costs were incurred for interest on debt after July 1, 1982, to acquire buildings, major reconstruction and remodeling, or the acquisition or fabrication of capital equipment costing \$10,000 or more.</p>	<p>Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the College's own funds.</p>
<u>Lobbying.</u>	2 C.F.R. 200.450	<ol style="list-style-type: none"> 1. Technical and factual presentations on topics directly related to the performance of a grant, contract, or other agreement (through hearing testimony, statements, or letters to the Congress or a State legislature, etc.) in response to a documented request made by the recipient 	<ol style="list-style-type: none"> 1. Attempts to influence the outcomes of any Federal, State, or local election, referendum, initiative, or similar procedures, through in-kind or cash contributions,

member, legislative body, or a cognizant staff member provided such information is readily obtainable and can be readily put in deliverable form.

Costs incurred in any activity specifically authorized by statute to be undertaken with funds from the grant, contract, or other agreement.

endorsements, publicity, or similar activity.

2. Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action, committee, or other organization established for the purpose of including the outcomes of the election.
3. Costs incurred in an attempt to influence the introduction, modification, or decision to sign or veto any pending Federal or State legislation.
4. Costs incurred in an attempt to influence the introduction or modification of any pending Federal or State legislation by preparing, distributing, or using publicity or propaganda, or by urging members of the general public to contribute to or participate in mass demonstrations, marches, rallies, fund raising drives, lobbying campaigns, letter writing, or telephone campaigns.
5. Costs incurred in legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in lobbying.

Lobbying.

2 C.F.R.
200.450

			Costs incurred in attempting to improperly influence either directly or indirectly an employee/officer of the Executive Branch of the Federal Government to give consideration or act regarding a sponsored agreement or a regulatory matter.
<u>Losses on Other Awards or Contracts.</u>	2 C.F.R. 200.451		Any excess of costs over income under any other sponsored agreement or contract of any nature, including the College's contributed portion by reason of cost-sharing agreements or any under-recoveries through negotiation of flat amounts for F&A costs.
<u>Maintenance and Repair Costs.</u>	2 C.F.R. 200.452	Costs incurred in necessary maintenance, repair, or upkeep of buildings and equipment which neither add permanent value to the property nor appreciably prolong its intended life, but keep it in an efficient operating condition. NOTE: If value or intended life is prolonged for the buildings or equipment, the costs are treated as capital expenditures. Refer to 2 C.F.R. 200.439	
<u>Material and Supplies Costs, including costs of computing devices.</u>	2 C.F.R. 200.453	Costs incurred for materials, supplies, and fabricated parts necessary to carry out a sponsored agreement, and charged at actual prices net of applicable credits. <i>Only</i> materials and supplies <i>used</i> for the performance of the sponsored agreement may be <i>charged</i> as <i>direct costs</i> , with any incoming transportation charges included as part of materials and supplies costs.	Costs or value of any federally-donated or furnished materials used in performing the sponsored agreement.
<u>Memberships, Subscriptions, and Professional Activity Costs.</u>	2 C.F.R. 200.454	1. Costs of the College's membership in business, technical, and professional organizations. Costs of the College's subscriptions to business, professional, and technical periodicals.	1. Costs of membership in any civic or community organization. Costs of membership in any country club or social or dining club or organization.
<u>Organization Costs</u>	2 C.F.R. 200.455		1. Costs such as incorporation fees, brokers' fees, fees to promoters, organizers or

			management consultants, attorneys, accountants, or investment counselor, unless approved by awarding agency
Participant Support Costs	2 C.F.R. 200.456	Allowable with prior approval	
Plant and Security Costs.	2 C.F.R. 200.457	Costs incurred for routine and homeland security to protect facilities, personnel, and work products provided that the costs are reasonable and necessary. Examples include wages and uniforms of personnel engaged in security activities, equipment, barriers, contractual security services, consultants, etc.	
Pre-award Costs.	2 C.F.R. 200.458	Costs incurred <i>prior</i> to the effective date of the sponsored agreement <u>only if approved by the sponsoring agency.</u>	Costs incurred <i>prior</i> to the effective date of the sponsored agreement, regardless of whether these would have been allowable if incurred after such date
Professional Service Costs	2 C.F.R. 200.459	Costs of professional and consultant services rendered by persons who are members of a particular profession or have a special skill, and who are not officers or employees of College provided that the services are: (a) reasonable in relation to services rendered (b) not contingent upon recovery of the costs from the Federal Government (c) performed more economically by outsourcing than direct employment (d) contracted to outside expertise or skills sets that are not available at the College for a particular area (e) performed by qualified persons with fees charged being customary to those on non-sponsored agreements adequately disclosed through a contractual agreement for the service (inclusive of a description of service, estimated time required, rate of compensation, and termination provisions)	
Proposal Costs.	2 C.F.R. 200.460	Costs incurred in preparing bids or proposals on potential federally and non-federally funded sponsored agreements or projects (including the development of data necessary to support the College's bids/proposals), provided that the costs are reasonable and equitable.	

<u>Publications and Printing Costs.</u>	2 C.F.R. 200.461	<p>1. Costs incurred includes the following: the processes of composition, plate-making, press work, binding, the end products produced by such processes, distribution, promotion, mailing, and general handling; and, if not identifiable, should be treated or allocated as indirect costs.</p> <p>Costs incurred on page charges in professional publications as long as these are a necessary part of research costs and provided that the research papers report work supported by the Federal Government and the charges are levied impartially on all research papers published by the journal (whether or not by federally-sponsored authors).</p>	
<u>Rearrangement and Reconversion Costs.</u>	2 C.F.R. 200.462	<p>1. Costs incurred for ordinary or normal rearrangement and alteration of facilities.</p> <p>2. Costs incurred on special arrangements or alterations specifically for the project provided that prior approval from sponsoring agency is obtained.</p>	
<u>Recruiting Costs.</u>	2 C.F.R. 200.463	<p>1. Costs incurred in recruitment of personnel provided that such costs are incurred pursuant to a well-managed recruitment program.</p> <p>Costs incurred when the College uses employment agencies provided that costs are not in excess of standard commercial rates for such services.</p>	<p>1. Costs incurred in publications for advertising materials of help wanted that includes color, is for other than recruitment purposes, or is excessive in size for the purpose intended and based on normal College practices.</p> <p>Costs incurred for help wanted advertising, special emoluments, fringe benefits, and salary allowances intended to attract professional personnel from other institutions that do not conform to established practices of the College.</p>
<u>Relocation Costs of Employees</u>	2 C.F.R. 200.464	<p>1. Costs involved with employee relocation such as those associated with transportation of employee and immediate family, costs of finding a new home, closing costs, continuing costs of ownership of vacant former home for up to six months, and other necessary and reasonable expenses normally incidental to relocation are allowable provided:</p> <ul style="list-style-type: none"> • Move is for benefit of employer; 	

		<ul style="list-style-type: none"> • Reimbursement is in accordance with College's written policy; <ol style="list-style-type: none"> 2. Reimbursement does not exceed reasonably estimated expenses.
<u>Rental Costs of Real Property and Equipment.</u>	2 C.F.R. 200.465	<ol style="list-style-type: none"> 1. Costs incurred to the extent that the rates are reasonable in light of factors such as (a) rental costs of comparable property; (b) market conditions in the area; (c) alternatives available; (d) type, life, expectancy, condition, and value of the property leased. 2. Costs incurred under a <i>sale and lease back arrangement</i> only up to the amount that would be allowed had the College continued to own the property. 3. Costs incurred under <i>less-than-arms-length</i> leases only up to the amount that would be allowed had title to the property been vested in the College <ul style="list-style-type: none"> • Costs incurred under leases which are required to be treated as capital leases under GAAP only up to the amount that would be allowed had the College purchased the property on the date the lease agreement was executed.
<u>Scholarships and Student Aid Costs.</u>	2 C.F.R. 200.466	<ol style="list-style-type: none"> 1. Costs of scholarships, fellowships, and other programs of student aid only when the purpose of the sponsored agreement is to provide training to selected participants and the charge is approved by the sponsoring agency. <p>Tuition remission and other forms of compensation paid in lieu of wages to students performing necessary work provided that (a) the individual is conducting activities necessary to the sponsored agreement; (b) the tuition remission or other support is in accordance with College policies/procedures and consistently provided in a like manner to students conducting activities in non-sponsored as well as sponsored activities; (c) student enrolled in College academic program and the Federally-sponsored project is related to such degree program; (d) the tuition/payment is reasonable compensation for the performance of necessary work; (e) it is College practice to similarly compensate students in non-sponsored as well as sponsored activities.</p>

<u>Selling and Marketing.</u>	2 C.F.R. 200.467	Costs of selling and marketing the College's products or services only where necessary for performance of grant award and with prior approval of awarding agency	Costs of selling and marketing any products or services of the College.
<u>Specialized Service Facilities.</u>	2 C.F.R. 200.468	Costs incurred by services provided by highly complex or specialized facilities operated by the College (i.e., computers, wind tunnels, and reactors) provided that items of income or Federal financing that qualify as applicable credits under 2 C.F.R. 200.406 are taken into account and the following conditions are met: (1) when costs are material, costs must be charged directly to award based on actual usage of service on a scheduled rate or established methodology; and, (2) when costs are not material, cost may be allocated based on F&A costs.	
<u>Student Activity Costs.</u>	2 C.F.R. 200.469	Costs incurred for intramural activities, student publications, student clubs, and other student activities <u>only if specifically provided for in the sponsored agreement.</u>	Costs incurred for intramural activities, student publications, student clubs, and other student activities
<u>Taxes.</u>	2 C.F.R. 200.470	1. Costs incurred by taxes which the College is required to pay and which are paid or accrued in accordance with Generally Accepted Accounting Principles (GAAP). Payments made to local governments in lieu of taxes which are commensurate with the local government services received.	1. Taxes from which exemptions are available directly to the College or available to the College based on an exemption afforded the Federal Government (with an exemption certificate made available by the sponsoring agency). Special assessments on land which represent capital improvements.
<u>Termination Costs.</u>	2 C.F.R. 200.471	1. Costs of items that are reasonably usable on the College's other work <u>only when evidence is submitted</u> by the College that such items would not be retained at costs without sustaining a loss, and this is subject to the decision of the awarding agency. 2. Circumstances where despite all reasonable efforts, certain costs cannot be discontinued immediately after the effective date of termination. 3. Loss of useful value of special tooling, machinery, and equipment meeting the criteria set forth in 2 C.F.R. 220, Appendix A, J-50(c)-(1),(2),(3). 4. Rental costs under an unexpired lease where it is clearly shown to have been reasonably necessary for	1. Costs of items that are reasonably usable on the College's other work. 2. Costs continuing after termination due to the negligent or willful failure of the College to discontinue such costs.

		<p>the performance of the terminated sponsored agreement</p> <p>5. Settlement expenses, including:</p> <ul style="list-style-type: none"> • Costs of accounting, legal, clerical, etc., that are reasonably necessary for preparation and presentation to the awarding agency of settlement claims and supporting data with respect to the terminated sponsored agreement as well as the termination/settlement of any subawards; and, • Reasonable costs for storage, transportation, protection, and disposition of property provided by the Federal Government or acquired or produced for the sponsored agreement and for which the College was not reimbursed on the disposals. <p>6. Claims under subawards, including the allocable portion of claims which are common to the sponsored agreement and to other work at the College.</p>	
<u>Training and Education Costs</u>	2 C.F.R. 200.472	Costs of training provided for employee development.	
<u>Transportation Costs.</u>	2 C.F.R. 200.473	Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered.	
<u>Travel Costs.</u>	2 C.F.R. 200.474	Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses to the extent such costs are reasonable and do not exceed charges normally allowed by the College in its regular operations as the result of the College's written travel policy.	Costs of airfare in excess of the customary standard commercial airfare (coach or equivalent), Federal Government contract airfare (where authorized and available), or the lowest commercial discount airfare.
<u>Trustees.</u>	2 C.F.R. 200.475	Travel and subsistence costs of trustees (or directors), subject to restrictions regarding lodging, subsistence, and air travel costs as set forth in 2 C.F.R. 200.474	

APPENDIX C – Frequently Asked Questions, FAQs

<p>ADMINISTRATION</p>	<p><i>What is the Santa Fe College internal process for grant seeking?</i> Once you have identified a grant that you would like to write, the College’s process begins with pre-approval from the Department Head. Each unit has their own procedures to be followed for this step, but at the end, the Vice President, Associate/Assistant Vice President or Department Head must send an email to the Director of Sponsored Projects Office to approve work on the grant proposal. These documents will also be submitted to the College AOR (See below: <i>Who can sign grant documents?</i>) for approval and a Board Item will be created to attain the approval of the Board of Trustees.</p> <p><i>Who can submit grants?</i> The Sponsored Projects Office is the only unit of Santa Fe College department authorized to submit grant proposals.</p> <p><i>Who can sign grant documents?</i> The College President and the Vice President for Advancement (AOR) are the only employees of the College who are authorized to sign grant-related documents. The College President has authorized the Vice President for Advancement to sign such documents. There is only one Authorized Organization Representative in the organization. No one else can sign grant documents.</p> <p><i>When would we need to get the AOR’s signature to submit an application on a timely basis?</i> The request for approvals must be submitted at least five days in advance of the submission target date.</p> <p><i>The agency sent me a document for signature. Can I sign it and send it back to them?</i> No. The Vice President for Advancement is the sole individual authorized to sign grant documents. No other College employee is authorized to submit proposals on behalf of the College.</p> <p><i>The agency does not require an AOR signature. May my Associate Vice President or Department Head sign the grant document?</i> No. The Vice President for Advancement is the sole individual authorized to sign grant documents. No other College employee is authorized to sign grant-related documents on behalf of the College.</p> <p><i>If I receive a grant agreement or contract, can I send it to Sponsored Projects Office to obtain the necessary signature?</i> Yes, you send the document to the SPO who will then obtain the signature from the AOR. Once the document is signed, the SPO will send the Project Director a copy for their files. The SPO cannot review the contract or agreement for legal implications, but they may send the document to the Office of the General Counsel for review as to form and legal sufficiency.</p> <p><i>How many years should I keep the grant files after a grant is submitted?</i> Sponsored Projects Office keeps grant files on record for a total of ten years. Different agencies require grant files to be retained for different periods of time. At the Grant Kick-Off meeting, the Sponsored Project staff can help you find the specific amount of time required for your grant.</p>

<p>PRE-WRITING</p>	<p><i>How can I find out if there are any grant opportunities that fit my idea?</i> There are multiple ways to find grant opportunities: The Sponsored Projects Office may announce the grant opportunity. The Sponsored Projects Office researches and disseminates information about federal, state, local, and foundation grant-funding opportunities. You may submit a grant search request to the SPO Director. The department’s administrative supervisor will then conduct a grant search based on criteria you have identified in your request (e.g., target population served, proposed activities, budget). You may locate a grant opportunity on your own. There are several websites you can use to conduct grant searches, including www.Grants.gov and www.foundationcenter.org. An agency may learn about your idea and invite you to submit a grant application.</p> <p><i>How can I be sure my project idea fits with the funder’s purpose?</i> Funders provide details on the purposes of their grant programs primarily through: (1) general information on their websites; (2) guidance documents for specific funding opportunities, frequently referred to as requests for proposals (RFPs); and (3) sample awarded proposals posted on their websites. Some funders encourage the submission of brief letters of inquiry or concept papers before applicants develop full proposals so that the funder may provide feedback on the fit of a specific project with its funding interests; letters of inquiry and concept papers are developed through, and submitted by, Sponsored Projects Office. Some funders encourage phone calls to discuss the appropriateness of a project concept; such calls are made with the assistance of SPO. For nonprofits that do not provide information on their websites, applicants may examine the agency’s funding history by examining its IRS 990 forms, available online, to determine whether the project concept is a good fit. The SPO provides grant announcements and grant briefs that outline the funder’s purpose. When in doubt, please contact SPO.</p> <p><i>Who should I contact if I identify a possible grant opportunity or receive a grant announcement that I’m interested in pursuing?</i> When identifying a potential grant opportunity—regardless of whether SF will be the lead or if it will be subcontracting or collaborating with another entity—the Sponsored Projects Office must be involved as soon as possible and always before the proposal is submitted. Contact the SPO Director before beginning work on any grant proposal.</p> <p><i>Why must I notify the Sponsored Projects Office when I am considering writing a grant?</i> Notifying the Sponsored Projects Office of your intentions to apply will avoid conflicts with submissions being made by other divisions of the College or agency limitations. In addition, early notification allows the SPO to provide you with the technical support needed to make your proposal as competitive as possible.</p> <p><i>When should I notify the Sponsored Projects Office that I am interested in pursuing a grant?</i> Notify the Sponsored Projects Office as soon as you decide to pursue a grant opportunity.</p> <p><i>Why do I need pre-approval?</i> College pre-approval is required to ensure campus buy-in, that there are no conflicts of interests, and to ensure your project is aligned with the College strategic plan.</p> <p><i>When do I need SF Foundation pre-approval?</i> SF Foundation pre-approval is required to make sure that the Foundation is not already working on a project with the selected agency. Anytime you are considering applying to a non-government agency for funding, check with the Sponsored Projects Office to find out if the SF Foundation must approve. Do this before you begin working on the grant.</p>
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	<p><i>To whom do I send my request for pre-approval?</i> Requests for pre-approval should be sent to your immediate supervisor and then up your chain of command as appropriate. The Sponsored Projects Office will get approval from the Santa Fe College Foundation if the proposal is required to be submitted by a 501 (c) 3 organization.</p> <p><i>When should I request pre-approval?</i> You should request College pre-approval as soon as you are sure you want to write the proposal.</p> <p><i>What does the pre-approval request have to say?</i> Pre-approvals should include a brief description of your proposed project, the approximate amount of your grant request, and information regarding any potential impact on College resources. Individual centers may require additional information. Your supervisor can help you format the pre-approval request to meet the criteria at your work location.</p> <p><i>My grant writer has scheduled a Start-Up meeting for a grant that I'm interested in pursuing. How can I prepare?</i> First, thoroughly review any materials your grant writer sends you beforehand. This may include the RFP, grant brief, and timeline. Also, you should bring a brief – 1 page or less – description of your project. You may wish to discuss the idea with your supervisor before the start up meeting and you should identify writing team members. Invite your supervisor, the writing team and any external partners to the meeting.</p>
WRITING	<p><i>What are the respective roles of the grant writer and faculty or staff in proposal writing?</i> The roles of the SPO and faculty or staff in proposal writing vary depending on the type of proposal being developed and the grant writing expertise of the project team members. Faculty and staff are subject matter experts. The SPO has expertise in funding agency requirements and application-specific requirements. Faculty or staff work closely with SPO to align their knowledge and experience of a subject area with the criteria needed to develop a competitive proposal. The SPO helps translates what you know into what the funding agency needs to see.</p> <p><i>Why doesn't the Sponsored Projects Office write the proposals?</i> The Sponsored Projects Office is charged with ensuring alignment of the concept with the criteria established by the funding agency. The SPO is the expert on the mechanisms used by funders to select and award funds; however, the SPO depends on faculty and staff to be the experts in their particular subject areas or departments. A successful proposal capitalizes on a synergistic relationship between the SPO and the faculty or staff member.</p> <p><i>Can a department or other College employees develop a proposal on their own?</i> Yes. Should a site-based team decide to write a proposal themselves, the Sponsored Projects Office can answer questions regarding the requirements of the grant, serve as a liaison to the funder, secure college, district, and Board approvals and submit grant proposals. <i>It is important to understand that only the SPO is authorized to submit proposals on behalf of the College.</i></p>
SUBMISSION	<p><i>How many days in advance of an agency deadline does the Sponsored Projects Office typically submit a grant application?</i> The SPO's goal is to submit a grant application at least five days in advance of an agency deadline.</p> <p><i>Why does the Sponsored Projects Office submit grant applications in advance of the agency deadline?</i> The SPO submits a grant application well in advance of an agency deadline to ensure that we can ameliorate any submission difficulties. For example, a federal grant submitted through www.Grants.gov is vetted by the application site and the funding agency before being accepted for review. This process takes about four days. For this reason, all federal grants need to be submitted at least five days before the actual due date to ensure that there are no technological</p>

	<p>glitches. (In fact, some federal agencies recommend submitting as much as seven days before the due date).</p> <p><i>Do all grants need to be submitted through the Sponsored Projects Office?</i> All grant applications, without exception, go through the Sponsored Projects Office— regardless of whether the College is the fiscal agent, if another school or organization is the fiscal agent, or if staff from the SPO has or has not helped to write the proposal. <i>No grant proposal may be submitted by any group or person other than the Sponsored Projects Office.</i></p> <p><i>If I am a partner on a grant that another organization is writing, does the Sponsored Projects Office have to submit the proposal?</i> In the case of a proposal that has a fiscal agent other than Santa Fe College, the Sponsored Projects Office will release our proposal components to that agency for submission. Individuals or teams must not provide external agencies with SF component pieces that have not been through the internal approval process described elsewhere in this document. The Sponsored Projects Office will shepherd these projects through the system. You must get a copy of the final submission for the SF files.</p> <p><i>Do letters of intent or pre-proposals need to be submitted through the Sponsored Projects Office?</i> All grant applications, without exception, even letters of intent and pre-proposals, go through the Sponsored Projects Office – if the College is the fiscal agent, if another school or organization is the fiscal agent, or if staff from the Sponsored Projects Office has or has not helped to write the proposal.</p> <p><i>Do grants submitted through the SF Foundation need to be submitted through the Sponsored Projects Office?</i> All grant-related projects must be submitted through the Sponsored Projects Office. This is true for grants submitted by SF or by the SF Foundation.</p>
<p>IMPLEMENTATION</p>	<p><i>What is a Grant Kick-Off meeting?</i> A Grant Kick-Off meeting is a meeting between the Project Director, the SPO and the Office for Finance which will provide the Project Director with the basic information needed to successfully implement the grant. At the meeting, the following activities will take place: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review SF grant implementation procedures and applicable regulations located in the SF Grants Handbook; and address all concerns or questions the Project Director may have.</p> <p><i>I've been named as Project Director for a new grant, now what?</i> Once an award notice from a funder is received by the College, a Grant Kick-Off meeting will be scheduled by the Sponsored Projects Office for the project staff. During this meeting the highlights of the grant, including the objectives, reporting and budget requirements, activity implementation, and College grant management protocol, will be reviewed. The goal of this first meeting is to clearly define the responsibilities and expectations of both the funder and the College. The Sponsored Projects Office is committed to support each Project Director in their efforts to achieve the goals and objectives of their grant. If at any time you have a question or problem implementing your project, you should call the Sponsored Projects Office for assistance.</p> <p><i>What is the single most important thing I should do as a new Project Director?</i> Be familiar with your approved grant award documents (RFP, grant proposal, award letter, and contract). Your grant award documents are your blueprint of what you should do, when it needs to be done, who is responsible for it, and what you should accomplish. (At the Kick-Off meeting you will develop a deliverables table that includes what you are expected to do and</p>

	<p>when it has to be done.) Then make sure you have all the resources you need to complete each task.</p> <p><i>How should I respond to a funder asking for information about my grant?</i> Before you respond to any inquiry, you must contact the Sponsored Projects Office or the Office for Finance. We can help “decode” what the funder wants and help to draft a response. The same information can be presented in many ways. Some ways may have a negative impact on your project or the college.</p> <p><i>How do I know what is allowable under a grant?</i> Look at your approved grant award documents. If your award documents do not clearly state that you can do or purchase something, you should check with the Sponsored Projects Office or Office for Finance Department. Remember just because it’s a grant, it doesn’t mean that it is exempt from the College policies and procedures.</p> <p><i>Is a grant budget different from a College budget?</i> Most grant budgets come with very specific regulations that may restrict the transfers between budget categories, prohibit the purchase of certain goods or services, and limit the specific timeframe that the funds are available. In many cases, modifications to the approved budget require prior approval from the funder. This approval process (coordinated by the Office for Finance and the SPO) can be very detailed and can require as much as two months to complete. Always consult with the Sponsored Projects Office and the Office for Finance when you require prior approval.</p>
<p>REPORTING</p>	<p><i>Why must I prepare grant reports for the funding agency?</i> Project reports are one of the conditions for funding on all government grants and almost all private grants. All grant projects require reports describing how faithfully the proposal is being implemented (performance reports) and how the funds are being expended (financial reports). Reporting allows funders to determine if a project has been successful and often determines if future funding will be awarded to the College.</p> <p><i>What are my responsibilities for grant reporting?</i> Performance reports are the responsibility of the Project Director and should reflect the progress made in accomplishing the project objectives. Project Directors should address the connection between grant expenditures and specific objectives and outcomes. The report should identify the project's strengths in addition to strategies which will correct any weaknesses in the program. If there were changes, exceptions to the plan must be clearly explained.</p> <p>Financial reports are completed by the Office for Finance department with the assistance of the Project Director. While the formal reporting is not completed by the Project Director, he or she must still maintain complete records of project expenditures and documentation of any cost share for the project.</p> <p>Project Directors must be aware of the format and content requirements of reports as soon as the project begins so that information needed for the reports may be collected throughout the duration of the project. The grant documents include a schedule for required reports. All reports must be processed through the appropriate campus approval channels and submitted by the Sponsored Projects Office. A copy of the submitted final report will be forwarded to the Project Director.</p> <p><i>What are the reporting requirements related to my grant?</i> The grant proposal, grant guidelines, or contract will specify the requirements for each grant. The funding agency may have specific questions to be answered in the report. At the Kick-Off meeting held with the Sponsored Projects Office, you will create a deliverables chart that will</p>

include reporting dates and address the goals, objectives, and activities written into the proposal.

How can I get help with writing my report?

The Sponsored Projects Office is available to interpret funding agency requirements and to review draft performance reports. Project Directors are required to submit their reports to the Sponsored Projects Office one week prior to the actual due date which allows time to review, process and to deal with any unforeseen circumstances that may arise.

What should I do if one of my reports is going to be late?

Project Directors should immediately notify their direct supervisor and the Sponsored Projects Office as soon as they know a report may be late. The Sponsored Projects Office can help contact the funder to ask for an extension. However, late reporting will jeopardize funding for the grant in question and can also negatively impact future funding from the agency under all of its grant programs.

What is a Time and Effort Certification Form and who needs to one fill out?

Time and Effort reporting is a federally mandated process used to confirm that the salaries and benefits charged to a grant project, or pledged as cost share, are reasonable and reflect the actual work performed. Completed forms must be delivered to the Project Director of each grant by the fifth day of each month and must detail effort for the previous month. The Project Director then sends the completed forms to Office for Finance for reconciliation with payroll records. Time and Effort Certification forms can be requested from the SPO or the Office for Finance.

How many grants can one Project Director devote time to? How much total time does each employee have?

Effort is measured as a percent of the employee's total employment obligation. Everything an employee does – grant-funded or not – is expressed as a percent. Total activity equals 100% effort and may not exceed 100%. It is the percentage of time specified, not the number of grants, which determines the answer.

APPENDIX D - Guidelines for Working with External Evaluators

WHEN TO USE AN EXTERNAL EVALUATOR*

- The funder requires it.
- You do not have internal evaluation capacity. (Contact Vice President for Assessment, Research, and Technology first to determine if this is the case.)
- The independence and expertise of independent and credentialed external evaluator adds credibility.
- An external evaluator (who can prove independence) can get truer responses than your staff.

ROLE OF THE EVALUATOR*

- Help staff to think empirically, focus on specificity and clarity, and use evaluation data for planning and decision making.
- Develop an evaluation plan in conjunction with staff.
- Design or select data collection instruments; collect and analyze data; report the facts.
- Establish and oversee confidentiality procedures.
- Write progress and final evaluation reports.
- Ensure compliance with grant award.
- Assist in understanding how to monitor progress and use results.

ROLE OF THE ORGANIZATION*

- Educate the evaluator about the program or project.
- Provide feedback about data collection tools for appropriateness and relevance.
- Keep evaluator informed of program changes.
- Specify information to be included in report.
- Assist in interpreting evaluation findings.
- Monitor contract and timeline.
- Supervise in-house activities such as data collection and data entry.
- Keep communications open between staff, clients, and evaluator.

COSTS**

Although costs are often estimated at 5 to 10 percent of the grant award, costs vary by:

- Complexity of program
- Number of sites
- Customization required
- Labor required for data collection, analysis, and reporting
- Scientific rigor
- Need for grantee capacity building

SELECTING AN EVALUATOR*

Choose early. Don't make the evaluator a "to be determined" person. Having the evaluator identified and involved will demonstrate your professionalism. Involve them in planning your grant proposal.

Academic evaluators can be found in local universities and medical schools. Contact the department that works with your field. Professional evaluation firms can be recommended by organizations in your field. The Sponsored Research Office has a list of evaluators you may review.

It is important to conduct interviews. Use the proposal as the beginning of a conversation about the nature and scope of the evaluation project. If there are things that you don't understand, be sure to ask! If there are activities that don't seem necessary, say so. If the budget does not seem reasonable, ask for an explanation.

MANAGING THE EVALUATOR***

Regular contact is a must. Make sure that staff has the time, willingness, and authority to manage the consulting team. The staff should be comfortable "pushing back" if the evaluation seems off-track.

Tips for managing the evaluator:

- Make sure to establish your expectations of the evaluator early on. The evaluation plan should be as detailed as possible. Review the proposal and determine data sources and needs, create a data management plan, make an evaluation activity timeline, and develop a schedule of site visits and communication with the project team. Know your report dates in order to set deadlines with the evaluator. Make sure to set a cut-off date for data collection.
- Set measurable goals. Determine and confirm metrics for success, and use numbers not just percentages. Set benchmarks.
- Establish a communication plan in writing. Maintain communication throughout the project.
- Develop strategies for monitoring the work of the consultants. You may want to accompany the evaluation team on select site visits. Are they organized? Do they work well with grantees? Are they doing everything they said they would and in a manner in which you are comfortable?

WHEN THE CONSULTING RELATIONSHIP FAILS...WHAT ARE THE DANGER SIGNS?

Barbara Kibbe and Fred Setterberg provide useful advice on the danger signs of a failing consulting relationship in their book, *Succeeding with Consultants*, some of which is excerpted below.

- Deadlines are missed.
- Communication is difficult.
- Constant changes in the work plan or of the consultant's contact person.

If a poor relationship with a consultant seems intractable, or if the products are horribly deficient or delinquent, you may want to consider terminating the contract. You can terminate an evaluator if you are unhappy with their work. Make a good faith effort to fix problems and if you must terminate, do it as soon after the first annual report as possible so the new evaluator has time to catch up.

NOTE: External Evaluators are typically hired using the SF Contract for Personal Professional Services form, located on the Office for Finance website under the Purchasing tab.

Sources

*Adapted from the article "Using an Outside Evaluator" by Michael Wells (2007) available at <http://www.grantsnorthwest.com/using-an-outside-evaluator/>

** Adapted from the article "When and How to Use External Evaluators" by Tracey A. Rutnik and Marty Campbell (2002) available at http://c.ymcdn.com/sites/www.abagrantmakers.org/resource/resmgr/abag_publications/evaluationfinal.pdf

*** Information provided by the National Science Foundation's ATE Evaluation 101 Webinar

APPENDIX E - Glossary

Advance Payment– Payment received from the funding agency prior to the College disbursing the funds for program purposes.

Allowable cost – A cost for which an institution or agency may be reimbursed under a grant or contract with a funding agency. They are determined by the Office of Management and Budget (OMB), the grantor's requirements and/or College policy. 2 C.F.R. §200.403, defines allowable costs as those that are:

- (a) Necessary and reasonable for the performance of the award and be allocable to the specific grant project.
- (b) Conforming to any limitations or exclusions set forth by the grant agreement or 2 C.F.R. Part 200 as to types or amount of cost items.
- (c) Consistent with policies and procedures that apply uniformly to both grant funded and other activities of the College.
- (d) Given consistent treatment. A cost may not be assigned to an award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the award as an indirect cost.
- (e) Determined in accordance with Generally Accepted Accounting Principles (GAAP).
- (f) Not included as a cost or used to meet cost sharing or matching requirements of any other Federally-financed program in either the current or a prior period.
- (g) Adequately documented.

Amendments – Post award changes to the grant; require prior approval from the grant funder.

Approval Path Request Form – Business Affairs form used to establish, modify, or remove Approval Paths in the Finance and Payroll system.

AOR – Authorized Organizational Representative – The College employee (the Vice President for Advancement) authorized by the College President to sign documents on behalf of the College. There is only one Authorized Organization Representative, (AOR) in the organization. The College President and the Vice President for Advancement are the only employees of the College who are authorized to sign grant-related documents.

Award Letter– Written notification from the funding agency indicating that a project has been funded, the amount of funding, the length of the funding period, and may describe the regulations that are applicable and any other specific or special conditions relevant to that particular award. When a federal agency awards a grant, the notification of the grant award can be referred to as a Grant Award Notice (GAN) or a Notice of Grant Award (NGA)

Board Approval – According to the policies of SF's Board of Trustees, the Board must approve acceptance of external funds. As the Board's representative, the President of the College or the President's designee must sign off on the submission of any grant application prior to submission. Board approval ensures project compatibility with the College's mission and accountability for the use of external funds as well as College resources.

Board Number – Is a unique identifier for contract and grant proposals. This numerical identifier is used to create unique Board Items for approval by the Board of Trustees.

Budget – An estimate of project costs, based on anticipated amount of award to be received from the funder. After a grant or contract is awarded it is the Project Director's financial plan and spending guideline that lists the type of expenditures and the dollar amounts required to carry out program objectives based on the funder's approval.

Budget Category – Also referred to as a budget line item. A portion of the budget designated for certain kinds of expenditures (e.g., salaries, operations, travel, and equipment).

Budget Period – The interval of time in which the project is divided for budgetary purposes; often one year.

BT - Budget Transfer – an accounting process to move funds from one line item to another within the same cost center (account), or between different cost centers (accounts). Certain limitations and restrictions apply.

Carryover or Carry Forward – Carryover is the remaining unobligated balance available from a project that may be carried forward into subsequent budget periods. Carryovers are not always automatic or allowed by all funding agencies and only apply to multi-year grants.

Closeout – The process of determining and ensuring that all applicable administrative and financial actions and all required work of the award have been completed by the College.

Cohort – Population, such as Upward Bound students, that participate together in a program. Usually programs with cohorts involve tracking and reporting of individual member progress.

Commingling of Funds – Unallowable mixing of funds from more than one source in the same grant account. Each grant or contract must have its own separate account in E-Staff.

Conflict of Commitment (COC) – Means an employee’s devotion of time to activities that adversely affect his or her capability to meet their primary College responsibilities. Examples may include but are not limited to outside employment, pro bono or volunteer work, and government services in the public interest.

Consortium – A group of organizations sharing in the finances, administration, and work of a single grant to accomplish those objectives which no one of them can achieve as effectively as when working together.

Consulting – The use of scholarly, technical, or scientific expertise for the benefit of organizations outside of the College in return for compensation.

Cost Sharing – Also referred to as matching. The portion of grant project or program costs that are not paid by the funder. Cost sharing can be in the form of cash or in-kind support contributed by the grantee or a third party used to carry out the program. Cost sharing can be mandatory or voluntary, and the amount varies by program.

Consultant – A person with expertise external to an organization that is engaged to lend insight to the achievement of grant objectives; for example, an external evaluator.

Cooperative Agreement – An agreement whereby the funder has control and oversight of the work that is contracted. There is substantial involvement between the agency and the recipient.

Cost-reimbursement Agreement – A type of agreement whereby payments are based on actual allowable costs incurred by SF in performing and completing the grant or contract.

Deadline – Date by which applications, contracts, or reports must be submitted; note carefully whether the deadline specifies “to be received at the funding agency” or be “postmarked” by the deadline.

Debarment and Suspension Certification – A certification assuring the funder that the Project Director and the institution are not presently declared ineligible for receiving federal support, have not been convicted of fraud or a criminal offense in the performance of a federal award, are not in violation of federal or state statutes, are not presently indicted for criminal or civil charges and have not within a three-year period preceding the application had one or more federal, state, or local transactions terminated for cause or default. This must be consistent with 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

Delinquent Federal Debt Certification – Certification provided to the funder that the applicant organization is not delinquent on the repayment of any federal debt.

Deliverables – Agreed upon tasks that are completed and submitted within a scheduled time frame as a requirement of the grant award.

Direct Costs – Expenses that can be directly assigned to the operation of a particular grant project or activity with a high degree of accuracy. Direct costs may include salaries, fringe benefits, travel, and supplies. 2 C.F.R. §200.413.

Drug-Free Workplace Certification – Certification assuring the funder that the institution does and will continue to provide a drug-free workplace as required by the Drug-Free Workplace Act of 1988.

DUNS Number – A unique nine-digit identification number, for each physical location of the College.

E-Staff – Santa Fe College’s financial accounting system.

Time and Effort – The amount of time, usually expressed as a percentage of the total, which a faculty member or another employee spends working on a project. Effort cannot exceed 100%.

Employer Identification Number (EIN) – The tax identification number assigned to the College by the Internal Revenue Service (IRS). The College has a different EIN than the Santa Fe College Foundation.

Encumbrance – Expense commitment (i.e. the amount of items ordered, services rendered, contracts awarded, or similar transactions that are outstanding or unpaid).

Entity – Means any corporation, partnership, limited partnership, proprietorship, firm, enterprise, franchise, association, self-employed individual, or trust.

Executed Agreement – An agreement that has been signed by all parties involved.

External Evaluator – Professional external to the project with the background and qualifications to conduct a high quality evaluation based on the project requirements. Most external evaluators are hired with an Agreement for Services.

F&A – Facilities and Administrative Costs – Also referred to as indirect costs, overhead, overhead costs, or administrative costs. Facilities and administrative costs are actual costs incurred to conduct the normal business activities of an organization that cannot be readily identified with or directly charged to a specific project or activity. F&A costs may include utilities, administrative salaries, public safety, and the cost of operating and maintaining buildings and equipment. SF has a federally negotiated F&A cost rate. 2 C.F.R. §200.414.

Fiscal Report – Also referred to as a Funding or Financial Report or a Federal Financial Report (FFR) by the Federal government. A financial report that furnishes status information on the amount and percentage of budget funds spent on project items, time and effort accounting, purchases made, stipends and honoraria paid, status of contracts and sub-contracts, travel and invoices.

Fiscal Year – The 12-month period for financial operations of an organization of government. Santa Fe College's fiscal year is July 1st through June 30th. The Federal government runs from October 1st through September 30th.

Fly America Act – Refers to the provisions in 49 U.S.C. 40118, which requires travelers to use U.S. air carrier service for all air travel when traveling on Federal funds, even in instances where foreign carriers are cheaper, provide preferred routing, are more convenient, or are part of a frequent-flyer agreement. Some exceptions apply.

Funder or Funding agency – Also referred to as the Grantor. The agency that awards the funds to carry out the project.

Grantee – The organization that is the recipient and administrator of a grant (i.e. SF College or the SF Foundation).

General Ledger (GL) – Every expenditure the College posts to the financial system. This is used to create the College's financial statements. Each category of expenses is given a unique GL code.

Grant – A grant is an award of funds from a funding agency to the College to provide services or products within a limited time frame and often for a specific target population.

Grant Writer – Technical writer of a grant proposal. The grant writer is the process expert.

Immediate Family – For purposes of outside activity and potential conflict of interest and commitment reporting, immediate family shall refer to the employee's spouse and dependent children.

Incidental use – Refers to use of College resources (e.g., equipment, facilities, and supplies) that causes no more than normal depreciation of the resource and does not result in added expenses accruing to the College.

In-kind Contribution – Non-monetary support of a grant project or program. Can be contributed effort, equipment, space, supplies, etc., which may come from the grantee or a third party.

Institutional Responsibilities – Refers to an employee's professional responsibilities on behalf of the College. The activities are outlined in an employee's annual contract or job description.

JE – Journal Entry – An accounting process used to move costs (or expenses) from one cost center to another cost center.

Key Personnel – Primary leadership in a grant project such as Principal and Co-Investigators or Project Directors.

Kick-Off meeting – A Kick-Off meeting is a meeting between the Project Director and the SPO intended to provide the Project Director with the basic information needed to successfully implement the grant. At the meeting, the following activities will take place: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review SF grant implementation

procedures and applicable regulations located in the SF Grants Handbook; and address all concerns or questions the Project Director may have.

Lobbying Certification – A certification assuring the funder that no federal appropriated funds or any other non-federal funds have been paid, or will be paid, for influencing any federal official or employee in connection with the awarding of any contract, grant, or agreement.

Modification – Any change made to an existing grant agreement. Typically required prior written approval from the funder.

No-Cost Extension – Extends the duration of the funding period to provide additional time to accomplish project goals and objectives without adding cost for the funder.

Non-Publicly traded Entity – Means a privately owned company. A privately owned company is different from a publicly traded company in that its stock is not traded on public exchanges.

OMB- Office of Management and Budget – It is part of the Executive Branch of the Federal Government that governs federal grants and issues the Uniform Grants Guidance located at 2 C.F.R. Part 200, which has been adopted by all Federal awarding agencies.

Original Budget – First budget submitted with the proposal or application, which was approved by the funding agency.

Outside Activity – Any compensated or uncompensated secondary employment or activity, private practice, private consulting, teaching, research, or other activity that is not part of the employee's assigned duties at the university.

Over-commitment – Occurs when an individual has committed him/herself more than 100%. This can occur when a faculty member applies for three proposals at 50% FTE each, thinking that not all three will get funded, but all three proposals are funded. Because the faculty member can only have a commitment of 100%, he or she would not be able to accept one of the three awards mentioned in the example above or renegotiate effort requirements on one or more of the awards.

Pass-through Funding – Funding received by the College, typically as a subgrant, from a state or local organization who originally received it from the Federal government.

P-Card or Purchasing Card – SF issued credit card to staff for approved purchases and travel.

Period of Performance – Period of time in which the grant project must be completed and related costs obligated. 2 C.F.R. §200.77.

Pre-Award Risk Review – Prior to making an award, a Federal agency may evaluate the possible risk posed by an applicant by reviewing such items as: financial stability, quality of management systems, history of performance, reports and findings from audits, and applicant's ability to effectively implement statutory, regulatory, or other requirements.

Prior Approval – The request for written permission from the funding agency before making any modifications to the project or budget.

Project Director (PD) – Also referred to as Project Manager, Program Manager, or Principal Investigator. The Project Director is the SF employee who is responsible for the overall success of the grant project and has the primary responsibility for technical compliance, completion of programmatic work, and fiscal stewardship of grant funds.

Program Income – Gross income earned by a grant recipient from the activities, part or all of which are borne as a direct cost of the grant. 2 C.F.R. §200.80. Examples may include student or participant fees for services performed under the grant.

Program Officer – The funding source representative who has the task of monitoring the project, providing technical assistance to the project, approving major changes, and insuring that the objectives are carried out within the framework of regulations.

Programmatic Report – A report completed by the Project Director that furnishes information regarding the progress accomplished on fulfilling grant objectives, producing deliverables, and achieving milestones; typically, in narrative form.

Proposal – An application submitted to a funding agency seeking approval and funding. All proposals must be submitted through the Sponsored Projects Office and have the proper Campus or District approvals.

Publicly Traded Entity – A public company, publicly traded company, publicly held company is a limited liability company that offers securities (stock/shares, bonds/loans, etc.) for sale to the general public, typically through a stock exchange, or through market makers operating in over the counter markets. Public companies, including public limited companies, can be either unlisted or listed on a stock exchange depending on their size and local legislation.

Remuneration – Means reward; recompense; salary; compensation.

Required Certifications – Signature by the AOR on all annual and final fiscal reports or vouchers requesting payment for federal grants that reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).” 2 C.F.R. §200.415.

RFP - Request for Proposals – An announcement by an agency that proposals or applications will be accepted to accomplish specific goals. The RFP specifies the goals, objectives, deliverables, timeline and other requirements; the first place to identify project specifications.

Site-Visit – An agency initiated review of a grant program conducted at the grantee’s institution.

Shadow Budget – A budget planning and tracking tool used by the Project Director to ensure that funds are allocated and accounted for in compliance with the funder’s requirements. Shadow budgets are separate and in addition to the budget created in E-Staff.

Subaward – Funds received from a primary grant recipient to support the costs associated with carrying out a portion of a grant project. 2 C.F.R. §200.92.

Subrecipient – An organization that receives federal or state funding to carry out a program from a primary recipient or another subrecipient. The subrecipient is subject to the same regulations and audit requirements as the primary recipient. 2 C.F.R. §200.93.

Subcontract – A contract that assigns some of the obligations of a contract to another party. The terms of the obligations are outlined in the same manner described under contracts.

Third Party In-kind Contribution – The value of non-cash contributions provided by non-federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to a grant project or program. 2 C.F.R. §200.96.

Time and Effort Certification – Time and Effort Certification is federally mandated documentation used to confirm that the salaries and benefits of employees charged to a grant project, or pledged as cost share, are reasonable, allocable, and reflect the actual work performed. 2 C.F.R. §200.430(i).

Unallowable Costs – Unallowable costs are costs that cannot be charged directly or indirectly to a grant.

APPENDIX F: Grant File Components

Folder	File	Detail
Grants Handbook		Provided by Sponsored Projects Office
Grant Documents	RFP	The grant opportunity announcement from the agency
	Proposal	Our response to the RFP
	Approved Board Item	Provided by Sponsored Projects Office
	Agency Award Documents	Agency Contract, Agreement, Notice of Award, or Grant Award Notice
	Subcontracts	Fully executed
	Amendments	Fully executed
Budget	Agency Approved Line-Item Budget and Narrative	From Agency Award Documents
	Budget Revisions	Approved by funder
	Shadow Budget	Typically, an Excel spreadsheet
	General Ledger Balance	Obtained from E-Staff or the Grants Accountant on a monthly basis
Purchases	Vendor Quotes	
	Invoices	
	Purchase Orders	
	Disbursement Requests	
	P-Card Reconciliation Reports	
	Proof of Payments	
Cost Sharing	Time and Effort Records	Time and Effort Certification Forms for SF Employees
	Inventory Documentation	Invoices, purchase orders, proof of payments, property control records
	Supplies	Invoices, purchase orders, proof of payments
	Unrecovered Indirect Costs	If pre-approved by funding agency, may include use of SF facilities
Third Party Cost Share	Third Party In-Kind Contribution	Cash or Gift Card Donations, Donated Equipment, Supplies, and Services
	Volunteer Services	SF Volunteer Time Sheets for Non-SF Employees
Implementation	Agency Communications	Emails and Letters
	Monitoring	Program and Financial Reports, Audits, and Corrective Action Plans
	Performance Reports	Data Tracking, Annual or Quarterly Reports, and Proof of Timely Submission
	SF Organizational Information	SF Organizational Chart and Program Reporting Line
	Public Relations Materials	Flyers, Pamphlets, Press Releases, etc.
	Maps	Map of Campus and off-campus sites
	Objectives Documentation	
Personnel	Staff Roster	With Time and Effort Percentage List
	Time and Attendance Records	Timesheets and Screen Print of bi-weekly Payroll Approval page HR
	Employee Files	HR Forms, Resumes, Signed Job Descriptions, and Performance Reviews
	Contractors and Consultants	Agreements for Services
Inventory	Property Control Records for Equipment, Contractors and Consultants	Include location of all equipment, Agreements for Services
	Participant Property Control Records for Participants	Include location of all equipment
Participant Files	Case management	Event Attendance Sheets Participant List (Include date and time), Proof of Eligibility, Applications, Intake Forms, Information Release Forms, Consent, Forms, Scholarship Contracts, Mentor Visit Notes, Case Notes, Attendance
Evaluation	Evaluation Documents	Evaluation Plan, Data, Surveys, Reports, and Agreement for Proof of Eligibility, Applications, Intake Forms, Information Release Forms, Consent, Forms, Scholarship Contracts, Mentor Visit Notes, Case Notes, Attendance Information

APPENDIX G - Project Directors Responsibilities Checklist

To Do

<input type="checkbox"/>	Read all grant documents carefully (RFP, Proposal, Award documents). If Award documents require a signature, contact the SPO.	Grant agreements and contracts can only be signed by the AOR, the Vice President for Advancement and must be reviewed by Legal Affairs.
<input type="checkbox"/>	Open financial account by sending a copy of the approved budget, Board Item, and Award documents to the Finance Office.	Contact Grants Accountant for assistance. Spend funds according to budget.
<input type="checkbox"/>	Create a backup budget to track expenditures for comparison to Office for Finance records.	Keep accurate back-up for all expenses.
<input type="checkbox"/>	Set up a Kick-Off meeting appointment with the SPO. Contact your Program Officer and introduce yourself.	Review Grants Handbook. Thank them for the funding. Acknowledge the receipt of the grant documents. Establish a cordial relationship.
<input type="checkbox"/>	Complete the Potential Conflict of Interest Reporting Form for Grants and ensure completion by all employees involved with the grant.	Form is located in the Grants Handbook
<input type="checkbox"/>	All NSF Grant recipients must go onto the NSF website and review and acknowledge the reading of NSF Harrassment Notices and Codes of Conduct; which NSF requires for the grant acceptance.	https://www.nsf.gov/od/odi/harassment.jsp
<input type="checkbox"/>	Contact HR to post positions if employees need to be hired.	Budget must first be set up with the Finance Office.
<input type="checkbox"/>	If your grant includes a subrecipient, contact SPO to create a subaward agreement.	Make sure to monitor subrecipients.
<input type="checkbox"/>	If a press release or other form of media dissemination is required, contact Communications and Creative Services.	Most press releases must be approved by the funder prior to release.
<input type="checkbox"/>	Look up funder's whistleblower policy and inform grant employees. Locate funder's OIG office website and, if available, download a sample poster with anonymous reporting information. Display it in conspicuous place in your office and where program services are provided, if possible.	
<input type="checkbox"/>	Define tasks and develop the work plan. Set up a timeline for all deliverables including reporting and input into your Outlook calendar.	Assure that the scope of work and deliverables are completed in a quality manner, on time, and within budget.
<input type="checkbox"/>	Set up program records and participant files. Participant files must be kept confidential and in a locked location.	Follow guidelines in the Grant File Inventory Form.
<input type="checkbox"/>	If your grant has an evaluation component, coordinate the evaluation of the project.	Find an external evaluator or contact the SPO assistance.
<input type="checkbox"/>	Contact the Purchasing Department prior to making purchases for your project.	Equipment and supplies must be part of the funder approved budget.
<input type="checkbox"/>	Prepare progress and performance reports by the deadline and in the format required by funder.	Reports must be approved by your direct supervisor and forwarded the SPO for submission.
<input type="checkbox"/>	Contact Finance Office to initiate budget reports.	Financial reports are submitted by the Finance Office.
<input type="checkbox"/>	Review budget status reports monthly.	Use your shadow budget to reconcile expenditures.
<input type="checkbox"/>	Changes in the budget, key personnel, and program scope or timeline require prior approval from the agency.	This type of modification must be reviewed by the SPO and approved after discussion with your supervisor and before submission to the agency.
<input type="checkbox"/>	Contact the SPO and the Finance Office 60 days before the end of your grant project.	The final reports will be a collaborative effort between you and these offices.

APPENDIX H – Project Director Commitment Form

Santa Fe College

Sponsored Projects Office

PROJECT DIRECTOR COMMITMENT FORM

Agency	
Project Title	
Project Director	
Project Term	

By my signature, I certify that I have read and do understand the College's financial and my administrative responsibilities, as Project Director for the grant named above. I agree to abide by all requirements of the granting agency as outlined in the proposal; the award documents, including the grant agreement; as well as all applicable state, local, and federal laws. Further, I agree to implement this project within the policies and procedures of Santa Fe College. I understand that failure to comply with the terms of this document and the grant documents may result in disciplinary action.

Project Director Name (Please Print)

Project Director– Signature

Date

Sponsored Projects Officer – Signature

Date

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