

COLUMBUS STATE

GRANTS OFFICE

Procedures for Post-award Management Services

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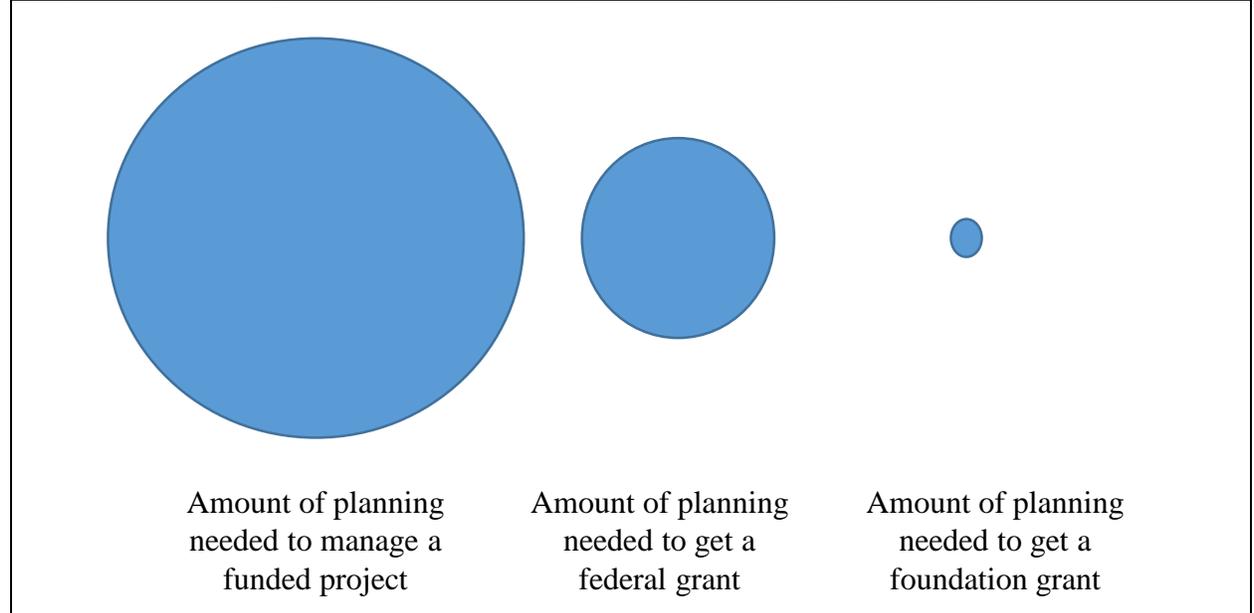
Procedures for Post-award Management Services

This is the second of a two-volume set of manuals. The companion document focuses on procedures for pre-award services—the services offered by the Grants Office to potential Principal Investigators to develop projects and proposals. This document focuses on procedures for post-award services. It includes information to help a Principal Investigator to manage a funded project. **Note: you can click on any blue underline text to access a linked website or document.**

1.0 Post-award Overview¹

Managing a funded grant has two components: the program activities component and the financial component. A grant proposal contains sections such as needs, goals, objectives, activities, deliverables timeline, management plan, dissemination plan, evaluation plan, sustainability plan, budget, and budget narrative. However, the proposal usually does not include all of details of how to implement the project or the internal Columbus State processes to access and spend the budget. This section of the document is a resource for Principal Investigators focused on the post-award financial components of a grant.

The amount of planning to get proposals funded is not sufficient to manage a funded project. Additional planning is needed to effectively manage a funded project.



¹ Benchmarking for this manual was performed from peer colleges. Sections in this manual have been adopted from the *Grants Business Management Training Manual* from Sinclair Community College and the *Grants Development & Management Manual* the College of Lake County.

Once a project is awarded, additional planning is always needed—especially with grants funded by foundations that do not require extensive proposals. The Grants Office can assist Principal Investigators to develop a six-month work breakdown structure to jump start new grants.

2.0 Budget Negotiations

On occasion, the first indication that a proposal may be funded is a call or e-mail from the agency concerning components of the project or budget. The Principal Investigator receiving this call or e-mail should immediately notify the Director of the Grants Office. The Principal Investigator should not accept the grant or revise the budget by her/himself. If significant budgetary or programmatic revisions must be made, the Director of the Grants Office will request authorization from the college's Executive Staff or appropriate Dean. The Grants Office will be responsible for all budget negotiations with the funding agency with the PI also participating in the negotiations.

3.0 Award Notification

Federal and state agencies usually send an e-mail or letter to the Principal Investigator, Grants Office, and/or to the College President stating that a project has been funded. This e-mail or letter normally includes a "Grant Award Agreement" or contract. The agreement includes the amount of the award, award period, funding agency's grant number, terms and conditions specific to the grant, reporting requirements, names of grants or program officer, and other pertinent fiscal information.

On receipt of the notification of a grant award/Grant Agreement, the original must be provided to the Grants Office. In addition, the following will occur:

1. The Grants Office will coordinate the approval and acceptance of grant awards. *Please do not sign any legal documents or provide the contract directly to the President.*
2. The Grants Office will facilitate the contract to the Columbus State Community College President or Authorized Organizational Representative expressed designee for signature.
3. The Grants Office will work with the Human Resources Department and the Principal Investigator regarding hiring needs for the project.
4. A grant summary will be developed by the Grants Office staff and provided to the Principal Investigator and Grants Accountants. It will include:
 - a. The notification of Grant Award and Federal ID Number, if applicable;
 - b. A copy of the agency-approved budget;
 - c. The name of the project lead;
 - d. Any specific accounting, financial and reporting requirements of the grantor.
5. The Grants Accountant will work with the Grant Management Coordinator and Principal Investigator to set up a restricted itemized budget in the College's accounting system per

the grant award contract. **All grant accounts will be under the college's 06 (restricted) category.** The information also will be used to prepare for any grant audit or desk review.

6. The Grants Office will contact the college's Marketing & Communications department which may notify the media about grant awards only after the college has accepted the grant funds.

4.0 Sub-Award Agreements with Other Prime Contractors

Columbus State Community College may be a sub-recipient of a university or community college that has received an award and is the fiscal agent of the funding. The sub-award agreement should list the award amount, dates of the award, the CSCC Principal Investigator, a reference to the prime agreement (agency, grant number, etc.), a CFDA number (if funds originate with a federal grant), terms and conditions, a statement of work to be accomplished by Columbus State, and a budget. Forward all sub-award agreements to the Grants Office. The Director of the Grants Office will review the sub-agreement (which may require legal review also) and work with the legal counsel and CSCC administration to sign upon review of all pertinent individuals.

5.0 Project Launch

Once a *new* grant award has been accepted, the Grants Office will facilitate the project launch protocol. This will begin with a PI Introduction meeting to orient the Principal Investigator to the work. Next, a meeting with the core project team and Grants Accounting will create a workplan and align the budget lines. The Grants Management Coordinator will schedule a "Rapid Deployment Team Meeting." The meeting will include the Fiscal Coordinator, Principal Investigator, project personnel, administrative supervisor, Director of the Grants Office, Grants Accountant, appropriate staff, and the appropriate chair and dean (when necessary). The purpose of the Rapid Deployment Team Meeting is to review the funding agency's reporting needs and the college's established procedures in relation to the grant. It is important for each person to understand internal and external policies and the specific grant management responsibilities required by the grantor. For larger grants, an Award Kickoff Meeting will invite partners to an event to publicize the award and create a plan for collaboration.

6.0 Roles and Responsibilities of the Project Staff

6.1 Principal Investigator

A funded grant has specific deliverables that must be accomplished with a specific budget and timeline. ***The Principal Investigator should not make any grant expenditures until the College has an official agreement with the agency and the grant accounts are established.***

The Principal Investigator serves as the project director and steward of the project, provides overall leadership for the project, and is responsible for the grant implementation. Specific responsibilities include:

- A. Ensuring that the scope of work and deliverables are completed in a quality manner, on time, and within budget.
- B. Defining tasks and developing the project work plan.
- C. Preparing professional progress/performance reports by deadline and in *the specific format required by grantor*. Many are submitted through agency portals such as NSF FastLane. Principal Investigators must know what is expected of the performance reports. Reports should be written in a professional business tone, be complete, understandable to programs officers, and convey a positive image of Columbus State. The reports often include:
 - a. Project narrative.
 - b. External evaluator report.
 - c. Status of program objectives, obstacles encountered, demographics, etc.
- D. Coordinating evaluation of project and working with external evaluators.
- E. Complying with regulations regarding:
 - a. Institutional Review Board for the Protection of Human Subjects (also known as the IRB)
 - b. Financial conflict of interest
 - c. Research misconduct
 - d. Federal and state grant administration
- F. Adhering to all Columbus State fiscal policies and procedures, including meeting deadlines for reports and invoice submission.
- G. Spending all project funds according to budget. It is imprudent and poor management to severely overspend or underspend project funds.
- H. Reviewing financial reports monthly and understanding financial activity during that time period.
- I. Monitoring sub-awardees by
 - a. Maintaining active lines of communication with sub-awardees.
 - b. Ensuring sub-awardee performance goals are achieved.
 - c. Reviewing sub-awardee technical reports.
 - d. Reviewing invoices to ensure charges are reflective of work performed.
 - e. Approving invoices in a timely manner and forward to accounting.
- J. Developing materials for communication and dissemination, as appropriate.
- K. Ensuring proper record retention.

Principal Investigators should monitor the following aspects of their project. If there are partners (vendors or sub-awardees), answer questions A through H for each partner.

- A. Are activities related to accomplishment of objectives progressing on schedule?
- B. Is there any indication of a failure to perform? Any significant problems?
- C. Is the budget significantly underspent or overspent, either by line item or total?
- D. If any budget amendments are needed, did you involve the Grants Office?
- E. Is there documentation of the grantor’s approval of any and all amendments?
- F. Have some project activities been adversely affected by slow startup or unfilled positions?
- G. If the project serves participants:
 - a. Have all the required participant eligibility requirements been followed?
 - b. Is the project achieving the number of participants in proposal projections?

<i>Principal Investigators should monitor the following aspects of their project.</i> If there are partners (vendors or sub-awardees), answer questions A through H for each partner.	
H.	If the project involves human subjects and research, has the Columbus State Institutional Review Board approved the research protocols?
I.	Are the grant project key personnel and/or project team working together effectively and productively?
J.	Has the project established and is it maintaining a data system to collect appropriate data needed to document success, report performance, and evaluate the project?
K.	Has the project implemented the evaluator or program officer recommendations?
L.	Is the project supplanting, co-mingling funds, or making unauthorized expenditures? <i>(Note: This is illegal.)</i>
M.	If matching funds or in-kind contributions are required, is appropriate data being compiled that can be presented to an auditor?
N.	Does the project follow Columbus State’s standard administrative procedures?
O.	Are reports of high quality and submitted on time?
P.	Is work proceeding cooperatively and are key individuals informed about problems, planned changes, and communications with the sponsor?

<i>Activities that the Principal Investigator should not do</i>	
A.	Sign any legal documents.
B.	Accept checks from sponsors. Deliver them to the Grants Office immediately.
C.	Underspend or overspend the project budget.
D.	Commit Columbus State without prior approvals.

6.2 Approvals Required by Principal Investigators

The scope, funding organization and (most importantly) goals of each grant will require a different set of support services from the College. These are of various types and require different amounts of lead-time that must be considered in the overall grant deployment cycle.

Categories of PI Support	
<i>Listed below are several categories of support from those with the greatest lead-time and the highest level of approval to those that are part of normal business operations and can be requested by the PI without additional senior-level approval.</i>	
<i>Highest (pre-award) Approval and Longest Lead Time</i>	
<p>These obligations require, at a minimum, pre-approval by the appropriate Director of the Grants Office and Department Chair and/or Division Dean. In most cases, these obligations should be approved as part of the grant development process before formal submission. The obligations included in this category are²:</p> <ul style="list-style-type: none"> • Modifications to existing facilities: classrooms, offices and/or laboratories. These modifications can be extensive or modest. • Reassignment of existing facilities to meet the grant’s need for classroom, office or laboratory space. 	

² It is important to remember that not all grant sources allow for grants funds to be used for these activities. Therefore, it is imperative that they be identified, costs determined, and approved before the grant is submitted.

Categories of PI Support
<ul style="list-style-type: none"> • Purchasing/acquisition of furniture, computer equipment and other equipment for assigned facilities. • Incentives for participants (bus passes, etc.) • Food for grant-funded activities • Holding Special Events on Campus: requesting space, obtaining parking passes, ordering food (if funded), etc. • Holding Special Events Off Campus: purchasing bus passes for participants, obtaining parking passes • Obtaining Student ID’s for Noncredit (but Grant-Funded) Students
<i>Modest Approval and Lead Time</i>
<p>The obligations included in this category include the following:</p> <ul style="list-style-type: none"> • Setting up infrastructure support: Internet access, new telephone numbers; email access; • Requesting keys for assigned facilities • Access to office furniture/etc. already owned by the College (warehoused, etc.) • Assuring internal budget codes are assigned for all grant-approved categories (e.g. postage, office supplies, etc.) • Grant-funded travel requests • Request Communications (digital and print) /Publicity/Support Materials for Grant-Related Activities
<i>Notice Only and Modest Lead Time</i>
<p>The obligations included in this category include the following:</p> <ul style="list-style-type: none"> • Obtaining Cougar ID, telephone and web access for new hires. • Obtaining Business Cards for new hires • Keys for assigned space • Copier codes for project

6.3 Project Coordinator (in some cases this may be a Project Supervisor or Project Manager)

For larger grant projects, a Project Coordinator will be hired to assist in grant project operations. As the PI will provide strategic direction, the Project Coordinator (PC) will function as the post-award operations manager handling day-to-day project activity. This position may be a new hire or a reassigned staff member that coordinates events and accomplishments, monitors outcomes, and manages reporting. The grant PC will serve as the team leader who is responsible for ensuring that all aspects of the project are done according to the grant proposal. In some divisions and major projects, the PC could also be called or work with a Project Supervisor, Project Director, or Project Manager. Working with the PI, PC duties may include:

- A. Supervising project personnel
- B. Working with project internal partners
- C. Developing external partnerships
- D. Managing the implementation and execution of project deliverables and metrics
- E. Coordinating outreach and awareness efforts
- F. Facilitating the completion and submission of all internal and external forms and reports
- G. Creating a working knowledge of the funding agency and award compliance

- H. Communicating with the Grants Office and Grants Accountant
- I. Developing a project work plan
- J. Documenting project activities
- K. Submitting time and effort reports for project staff
- L. Overseeing grant procurement activities
- M. Managing the project budget and modifications as necessary
- N. Preparing and submitting performance report
- O. Creating a project sustainability plan
- P. Ensuring that all the grant statutes are followed and the policies of the CSCC are adhered

6.4 Project Leader Orientation Training

For those in the position of Principal Investigator (PI) or Project Coordinator (PC) at Columbus State Community College, the regulatory environment orientation training for sponsored projects is comprised of four modules:

Module 1.0 Research and Responsibilities

- 1.1 Roles and Responsibilities
- 1.2 The Grants Manual
- 1.3 Responsible Conduct of Research (through CITI—the Collaborative Institutional Training Initiative at the University of Miami)
- 1.4 Protection of Research Subjects
- 1.5 Conflicts of Interest and Nepotism

Module 2.0 Financial Management

- 2.1 The Cost Principles
- 2.2 Award Terms and Condition
- 2.3 Admin and Clerical Expenses
- 2.4 Documenting Allocability
- 2.5 Time and Effort Reporting
- 2.6 Procurement
- 2.7 Project Closeout

Module 3.0 Institutional Processes

- 3.1 Systems Training
- 3.2 Institutional Processes

Module 4.0 Project Management

- 4.1 Introduction
- 4.2 What is a Project?
- 4.3 Role of the Project Manager
- 4.4 Initiation Phase
- 4.5 Implementation Phase
- 4.6 Deployment Phase
- 4.7 Evaluation Phase
- 4.8 Closeout Phase
- 4.9 Managing Stakeholder Relationships

This orientation training is available via PDF and will be available through an online learning module. Upon completion of the four modules, the PI/PC will certify their achievement.

6.5 Other Members of the Core Project Team

Role	Responsibility
Project Advocate (AV)	<ul style="list-style-type: none"> • Typically, the Chair, Dean, VP and/or Director serve as advocate(s) for project. They Empower, support, and enable PI/PC to complete project; deals with macro level strategic direction and integration issues. • The Project Advocate(s) are typically involved in the initial concept development in pre-award to make sure the proposed concept aligns with department (Chair) and divisional (Dean) goals. In post-award, the AV makes sure the necessary time dedicated to the grant is allocated by project faculty and will help the PI with any internal approval issues that they face.
Grants Accountant (GA)/ Accountant	<ul style="list-style-type: none"> • Project accountant that monitors budget, processes invoices from vendors, and expedites spending. • The Grants Accountant is the fiscal contact within the Business and Campus Services division, which aligns the final project budget with the college’s accounting general ledger. GAs assign the project ID and GL codes for project and help to expedite and facilitate compliant spending of the grant funding.
Examples of other potential grant support staff	<ul style="list-style-type: none"> • Business and Career Facilitator to work with industry partners for internship and job placement • Participant Support Facilitator to work directly with students providing support • Data Specialist to gather and organize data for reporting and evaluation

7.0 Business Management

Once the sponsor approves the project and budget, the money cannot be spent immediately. Several considerations must be taken.

Even though the funds are from an external agency, Columbus State financial policies and procedures must be followed.

Several college administrative departments help manage grant funds.

Office/Functional Area	Assistance
Admissions & Enrollment	<ul style="list-style-type: none"> • Enrolling students participating in the project into the college.
Budget Office	<ul style="list-style-type: none"> • Providing assistance with capital equipment purchases. • Coordinating with initiatives that are has cut across operating and non-operating funds.

Office/Functional Area	Assistance
Digital Engagement and Instructional Support (DEIS)	<ul style="list-style-type: none"> • Developing new distance education courses. • Digitizing existing courses that are currently delivered in-person.
Faculty Contracts/Academic Affairs	<ul style="list-style-type: none"> • Integrating activity on grants with faculty workload. • Developing faculty agreements for work on grants.
Financial Aid	<ul style="list-style-type: none"> • Coordinating scholarships funded by the project with other forms of financial aid. • Reaching eligible students for the scholarships.
Grants Accounting and Reporting Services	<ul style="list-style-type: none"> • Training project team on Projects Accounting in Colleague. • Tracking faculty and staff time and effort on sponsored programs and accurately charging salaries against a budget based on time and effort reports. • GA Supervisor assigns Grants Accountant to the project sponsored by both public agencies and a company/foundation. • Setting up the sponsored budget in the Columbus State accounting system. • Monitoring project spending; addressing concerns with the Grants Office. • Timely reviewing of requisitions and processing of expenditures. • Completing electronic financial transactions with sponsors. • Invoicing sponsors and drawdown of funds electronically. • Completing final expenditure reports. • Maintaining financial records. • Executing fiscal close out. • Monitoring financial sub-awards. • Working with HR and Payroll to get personnel correctly charged against project budgets.
Grants Office (Grants Management Coordinator)	<ul style="list-style-type: none"> • Arrange project launch meetings. • Grant award contracts and paperwork. • Setting up sponsored program budgets with the Grants Accounting Office (when sponsor is a public agency or a company/foundation). • Creating and approving contracts or Memorandum of Understanding documents for sponsored programs. • Working with Grants Accounting to invoice sponsors for work accomplished during sponsored programs. • Helping to correctly and completely spend grant funds. • Supporting PIs with a structured onboarding of new sponsored programs. • Empowering project staff to lead and control initiatives to accomplish outcomes. • Assisting in sustainability planning and project close out.

Office/Functional Area	Assistance
Human Resources	<ul style="list-style-type: none"> • Approving job descriptions. • Advertising positions. • Creating search committees—if needed. • Hiring a qualified candidate. • Negotiating salary and start date. • Onboarding the selected candidate. • Working with Grants Accounting and Payroll to get personnel correctly charged against project budgets.
Information Technology	<ul style="list-style-type: none"> • Advising on equipment and software selection to solve business process problems. • Selecting and purchasing equipment and software that is compatible with the college infrastructure. • Setting up PCs and printers, connecting devices to the Internet.
Institutional Effectiveness	<ul style="list-style-type: none"> • Making data requests online using the Information Request • Accessing student demographic and performance information. • Advising on survey design. • Advising on data requirements for projects. • Advising on FERPA requirements. • Advising on tracking student performance. • Interpreting student performance data. • Collaborating with external evaluators.
Institutional Review Board for the Protection of Human Subjects (IRB)	<ul style="list-style-type: none"> • Approving protocols for projects involving the following types of research activities: surveys of students, surveys of faculty and staff, focus group sessions with students, focus group sessions with faculty and staff.
Marketing and Communications	<ul style="list-style-type: none"> • Advising on ways to effectively recruit the intended audiences for the project. • Advising on developing marketing strategy for the project • Developing specific marketing pieces (digital and print-based). • Advising on publicizing the project.
Payroll	<ul style="list-style-type: none"> • Working with HR and Grants Accounting to get personnel correctly charged against project budgets.
Procurement	<ul style="list-style-type: none"> • Developing bid specifications • Soliciting bids • Purchasing goods and services required on grants.

Section 20 of this document includes contact information for the above listed departments.

7.1 Relevant Accounting Terms

The following is a glossary of common accounting terms used by Business and Campus Services personnel.

1) **Expense, Expenditure, or Cost**—Monies that flow out of Columbus State to support the project.

a. Costs have specific criteria that must be met before being spent:

- i. **It is reasonable?**—Would a prudent person who is not part of the project think the expense is reasonable?
- ii. **Can it be allocated to the grant?**—Can the expense be specifically identified as applicable to the grant?
- iii. **Is it consistent with institutional policy?**—Is the expense treated the same way regardless of the source of funds?
- iv. **Is it allowable by grantor?**—Is it in the approved budget and does the sponsor permit the expense?
- v. **Is it available in the budget?**—Is there sufficient funds in the line item to cover the expense?
- vi. **Is it necessary for the project?**—Is the expense beneficial to the project?

b. Costs that are not allowed are outlined in section 3.3.

2) **Encumbrance**—An “encumbrance” is a product or service that has been ordered from a supplier and is therefore in Columbus State’s purchasing system, **but** the product has not been received, the service has not been provided/completed and the invoice has not been paid. Encumbrances reduce the available balance of your budget that can use and, therefore, should be released if the obligation is no longer valid.

3) **Revenue, Income**—Monies due to Columbus State are called “revenue” or “income.” Revenue may be recognized/recorded before the cash is received. There are generally two ways that grant cash is received by the College:

- a. A check is sent in advance by the grantor, or
- b. Columbus State uses a reimbursement model to request funds from the sponsor on a periodic basis by either:
 - i. Electronic drawdown of funds, or
 - ii. Invoices, usually with supporting documentation, sent to the sponsor.

4) **General Ledger**—The financial books of Columbus State are called the general ledger (GL). General ledger account numbers describe what accounts should be affected by a particular financial transaction. The current structure of the account numbers is ordered as follows:

Fund	Location	Division	Cost Center	Object Code
aa	bb	cc	dddd	eeee

Grants and contracts are put in unique **funds** (21, 23, 25, 26, 27, 30, and 31) dependent upon the type of funding and whether or not they are public, private, exchange or non-exchange grants and contracts. Contact your Grants Accountant or Account to determine the appropriate fund and why this designation was selected.

- Fund 22 is used to document in-kind/leverage funds.
- Fund 29 is used to isolate cash matching funds provided by Columbus State.
- Most grants are assigned division 20 (grants) and are assigned cost center 30300 (grants and contracts).

7.2 Project Accounts

- In addition to general ledger accounts, Columbus State uses a module within Colleague entitled “Projects Accounting” to account for most grants.
- Each grant (including cash match and in-kind/leverage, if required) is given its own unique Project ID to account for all of the financial activity for the grant.
- These accounts are not in place of general ledger accounts, but rather act as subsidiary ledgers of the general ledger account numbers. As the general ledger is posted for various items, a second posting is done automatically to take those items posted to the general ledger that are associated with a project, and post the activity to the project account.
- While the general ledger accounts close out at the end of each fiscal year, the project accounts do not. Therefore, since many grants have performance periods that do not correspond to the College’s fiscal year, all of the grant activity is contained in one account.
- The account history of every grant is available at any time. The project IDs are never reused, and as such, can be reviewed years after a grant has ended.

<i>Commonly Used Object Codes</i>	
Salaries and Wages	
51000	Chair salary
51002	Hourly technicians, paraprofessionals, tutors
51004	Hourly readers and tutors
51006	Tutors
51010	Full -time faculty
51012	ACF faculty
51020	Adjunct faculty
51022	Hourly non-credit faculty
51024	Hourly lab assistants
51110	Full-time administrative
51113	Full-time technical and professional
51123	Hourly professional
51210	Full-time clerical
51220	Hourly clerical
51410	Full-time maintenance salaries
51420	Hourly maintenance salaries

<i>Commonly Used Object Codes</i>	
51510	Coaching salaries
51700	Overtime
Fringe Benefits	
50010	Retirement
50200	Group Insurance
50320	Medicare Expenses
50330	Unemployment
50340	Workers Compensation
Supplies	
52000	Non-IT, Office Items below \$10
53000	Office supplies CSCC
53001	Supplies
53010	Office supplies, outside vendor
53021	Storage costs
53110	Classroom supplies outside vendor
53200	Laboratory expense
53402	Marketing supplies expense
Travel	
54120	Travel recruitment
54130	Student transportation
54140	Mileage and Meals
54170	Miscellaneous travel
Communications and Meetings	
55100	Continuing education expense
55110	Training expense
55111	Accreditation
55112	Governance
55114	Assessments
55120	Conferences
55121	Professional development
55140	Local meetings
55150	Guest speakers
55120	License and fees
55220	Dues and memberships
55310	Library books
55320	Magazine subscriptions
Utilities, Custodial, and Maintenance	
56110	Gas, oil, heating fuel
56120	Electricity
56130	Water
56220	Waste collection
56230	Custodial services
56231	Storage costs
56250	Rentals or uniforms

<i>Commonly Used Object Codes</i>	
58010	Maintenance agreements
58040	Maintenance and repair equipment
59010	Postage and freight
Postage, Shipping, and Duplicating	
59010	Postage and freight
59012	Postage stamps
59020	Printing and binding
59022	Special forms
59030	Duplicating and copy expense
Consultants and Outside services	
59330	Consultants fees
59340	Professional fees
59400	Advertising
59420	Promotions
59430	Special events
Equipment	
	Non-capital Equipment (cost between \$1,000 - \$4,999 or any cost but with a useful life of less than 5 years) ³
	Capital Equipment (cost \$5,000 or more and a useful life of 5 years or more)

- 5) **Fiscal Year**—The Columbus State fiscal year is from July 1 through June 30. On June 30, Columbus State ends financial transactions and prepares financial statements that are audited. These audited financial statements are made available to the public. It is important to remember:
- a. The fiscal year is usually not the same as the grant year; however, both dates are important to know.
 - b. Expenses are shown in the fiscal year that goods were received or services were rendered.
 - c. Deadlines established by Accounting must be met. Reports to external agencies, grantors and regulators will be delayed if Accounting Services does not have the necessary information by the established deadlines. Note that the year-end audit work cannot be delayed.

7.3 First Step in Project Management

1. The Grants Management Coordinator and PI will work with the Grants Accounting office to align the awarded project budget to the General Ledger oriented budget once the grant is awarded. When the budget is set up:
 - a. The Principal Investigator (PI) will receive a chart of accounts with budget amounts and associated General Ledger (GL) account numbers and Project ID (if applicable) via

³ Capital equipment that is \$5000 or more depreciated and specific object codes must be used. For FY15, CSCC also defines capital equipment as items between \$1000 and \$5000 with a useful life of two or more years. For assistance with capital equipment, please contact the Budget Office.

- e-mail. The Grants Accountant and Grants Management Coordinator will review the chart of accounts with the PI.
- b. The Principal Investigator should familiarize him/herself with the approved budget categories in the GL system. It is important to note that some items may have been aggregated into one GL category.
 - c. The Principal Investigator should make sure that the person on his/her team who will be assigning account numbers to expenditures has a copy of the budget and understands the approved categories that comprise the budget.

Important Note: the grant GL account number and Project ID must be identified for all expenditures, otherwise the expenditure will be charged to the wrong GL account.

2. If the grant period is longer than one year, the amounts remaining at the end of the Columbus State fiscal year are added to budget amounts for the next fiscal year. This carryover process is dependent on the grantor allowing for such a carryover. This is accomplished jointly with PI, accountant, and Grants Office.

7.4 Monitoring Spending

1. CougarWeb self-service is a tool accessible via the Columbus State website to monitor grant financial activity and reports in Colleague.
 - a. Access to Cougar Web will be set up at the same time the budget is set up in GL.
 - b. This self-service module will provide information on actual expenditures and encumbrances as compared to budget is available.
 - c. The PI or PC can access detail in each actual account except payroll accounts. For example, payments to vendors, entries made by journal entries, cash receipts. **Budget** amounts are for the **entire grant year** compared to **actual** amounts that are expenditures made **grant year to date**.
2. The PI or PC can also request a financial report from Grants Accounting and Reporting Services. The report is called a “GLSA” Report or “PATB” Report. Remember the report time period will be the **entire fiscal year** for budget and **fiscal year to date** for actual expenditures if the GLSA is run and for the grant year if a PATB is run.
3. Document expenditures and provide justification when necessary. Documentation should be stored in the grants management system provided by the grants office.

8.0 Allowable and Unallowable Direct Costs⁴

Below, is the full reference chart for allowable and unallowable direct costs including reference in the federal Uniform Grant Guidance (UGG).

UGG Ref	Title	Allowable as Direct Cost	Unallowable as a Direct Cost
200.421	Advertising and Public Relations	Allowable only is related to and necessary for performance of the grant project (i.e., recruitment of personnel, procurement of goods and services, disposal of scrap/surplus materials)	Unallowable for promotions related to other activities of the entity
200.422	Advisory Councils	Allowable for costs incurred by councils or committees when authorized by the awarding agency	See Allowable Column
200.423	Alcoholic Beverages	Unallowable	Unallowable
200.424	Alumni Activities	Unallowable	Unallowable
200.425	Audit Costs and Related	Allowable if specifically required and approved by the awarding agency	See Allowable Column
200.426	Bad Debt	Unallowable	Unallowable
200.427	Bonding Costs	Allowable pursuant to the terms of an award if required for a construction project	See Allowable Column
	Capital Expenditures	See Equipment and other Capital Expenditures	
200.429	Commencement and Convocation Costs	Unallowable	Unallowable
N/A	Communication Costs (deleted from guidance and covered in general by Subtitle II: Basic Considerations)	Allowable for costs directly attributable to a specific project (i.e., long distance calls. See also OMB A-21, Section F6)	Unallowable for recurring line charges, network charges, local telephone costs, and cell phones
200.430 200.431	Compensation for Personal Services	Allowable for services such as salaries, wages and fringe benefits within policy and for activities contributing to an intimately related to work under the sponsored agreement	See Allowable Column
200.432	Conferences	See Meetings and Conferences	

⁴ From Kallieris, Nick. *The Grants Development & Management Manual*, College of Lake County, Grayslake, Illinois. 2014.

UGG Ref	Title	Allowable as Direct Cost	Unallowable as a Direct Cost
200.433	Contingency Provisions	Unallowable	Unallowable
200.434	Contributions and Donations	Unallowable	Unallowable
200.435	Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringement	Unallowable	Unallowable
200.436	Depreciation and Use Allowance	Unallowable	Unallowable
200.437	Employee health and welfare costs	Allowable in specific questions. Costs incurred in accordance with the non-Federal entity’s documented policies for the improvement of working conditions, employer-employee relations, employee health, and employee performance are allowable.	Expenses related to employee morale are generally unallowable.
200.438	Entertainment Costs	Unallowable	Unallowable for costs of entertainment including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals with inadequate substantiation of business purposes, lodging rentals, transportation, and gratuities) including amusement, diversion, and social activities and any costs directly associated with such costs.
200.439	Equipment and Other Capital Expenditures	Allowable only for special purpose equipment (Prior approval from awarding agency required for items with a unit costs of \$5,000 or more) Special Purpose Equipment – used exclusively for research, scientific, or other technical activities	Unallowable for General Purpose Equipment General Purpose Equipment – not used exclusively for the program/ research (i.e., office equipment and furnishings, reproduction and printing equipment, etc.)

UGG Ref	Title	Allowable as Direct Cost	Unallowable as a Direct Cost
200.441	Fines and Penalties	Unallowable	Unallowable
200.442	Fund Raising and Investment Costs	Unallowable	Unallowable
200.443	Gain and Losses on Depreciable Assets	Unallowable in most situations. Review guidance §200.443.	Unallowable
200.445	Goods or Services for Personal Use	Unallowable	Unallowable
J23	Housing and Personal Living Expenses	Unallowable	Unallowable
200.446	Idle Facilities and Idle Capacity	The costs of idle facilities are unallowable except to the extent that: (1) They are necessary to meet workload requirements which may fluctuate and are allocated appropriately to all benefiting programs; or (2) Although not necessary to meet fluctuations in workload, they were necessary when acquired and are now idle by causes which could not have been reasonably foreseen. (c) The costs of idle capacity are normal costs of doing business and are a factor in the normal fluctuations of usage or indirect cost rates from period to period. Such costs are allowable, provided that the capacity is reasonably anticipated to be necessary to carry out the purpose of the Federal award or was originally reasonable and is not subject to reduction or elimination by use on other Federal awards, subletting, renting, or sale, in accordance with sound business, economic, or security practices.	See Allowable Column
200.447	Insurance and Indemnification	Allowable if related to and necessary for the performance of the sponsored project (Note: malpractice insurance is an allowable cost of the research program only to the extent that the research involves human subjects)	See Allowable Column

UGG Ref	Title	Allowable as Direct Cost	Unallowable as a Direct Cost
200.448	Intellectual property	The following costs related to securing patents and copyrights are allowable: (i) Costs of preparing disclosures, reports, and other documents required by the Federal award (ii) Costs of preparing documents and any other patent costs in connection with the filing and prosecution of a US patent application where title or royalty-free license is required by the government; and (iii) General counseling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses, and employee intellectual property agreements	The following costs related to securing patents and copyrights are unallowable: (i) Costs of preparing disclosures, reports, and other documents, and of searching to make disclosures not required by the Federal award; (ii) Costs in connection with filing and prosecuting any foreign patent application, or any United States patent application, where the Federal award does not require conveying title or a royalty-free license to the Federal government.
200.449	Interest	Unallowable	Unallowable
	Investment Costs	See Fund Raising and Investment Costs	
200.450	Lobbying	Unallowable	Unallowable
200.451	Losses on Other Sponsored Agreements or Contracts	Unallowable	Unallowable
200.452	Maintenance and Repair Costs	Allowable as a direct cost as necessary to carry out the technical and scientific aspects of and actually used for the performance of a sponsored project	See Allowable Column
200.453	Material and Supplies Costs	Allowable as a direct cost when necessary for and actually used for the performance of a sponsored project (office supplies are not allowable)	Unallowable for office supplies include copy charges, fax charges, postage/mail room charges, and personal computers unless primarily or exclusively used in the actual conduct of scientific research

UGG Ref	Title	Allowable as Direct Cost	Unallowable as a Direct Cost
200.432	Meetings and Conferences	A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award. Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include rental of facilities, speakers' fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences.	See Allowable Column
200.454	Memberships, Subscriptions and Professional Activity Costs	(a) Costs of membership in business, technical, and professional organizations are allowable. (b) Costs of subscriptions to business, professional, and technical periodicals are allowable. (c) Costs of membership in any civic or community organization are allowable with prior approval by the Federal awarding agency or pass-through entity.	(d) Costs of membership in any country club or social or dining club or organization are unallowable. (e) Costs of membership in organizations whose primary purpose is lobbying are unallowable.
	Patent Costs	See Intellectual Property	
200.456	Participant support costs	Participant support costs are allowable with the prior approval of the Federal awarding agency.	See Allowable Column
200.457	Plant and Homeland Security Costs	Allowable under special circumstances and/or if required by the awarding agency	See Allowable Column
200.458	Pre-award Costs	Allowable with prior approval from the awarding agency	See Allowable Column
200.459	Professional Service Costs	Allowable when in accordance with OMB §200.459 and in compliance with policy	Unallowable for officers or employees of the institution
200.460	Proposal Costs	Unallowable	Unallowable

UGG Ref	Title	Allowable as Direct Cost	Unallowable as a Direct Cost
200.461	Publication and Printing Costs	Allowable if the costs can be identified with a research project. If the cost is for page charges, the charges are allowable for professional journals if the work is supported by the Federal Government and the charges are leveled impartially on all research papers published, not just those funded by federally sponsored authors	See Allowable Column
	Public Relations	See Advertising and Public Relations	
200.462	Rearrangement and Alteration Costs	Allowable with prior approval of the awarding agency when incurred specifically for the sponsored project	Unallowable for ordinary rearrangement and alteration of facilities
200.462	Reconversion Costs	Allowable for costs incurred in the restoration or rehabilitation of the institution's facilities to approximately the same condition existing immediately prior to commencement of a sponsored agreement (fair wear and tear excepted) only with prior approval of the sponsoring agency and when incurred specifically for the sponsored project	Unallowable for normal wear and tear
200.463	Recruiting Costs	Allowable when related to and necessary for the project and if reasonable (color ads are not considered reasonable – See OMB A-21, Section J1)	See Allowable Column
200.464	Relocation Costs	Allowable for employment of 12 months or longer	Unallowable
200.465	Rental Costs of Buildings and Equipment	Allowable for reasonable costs (subject to the limitations of leases given in OMB 200.465) when incurred specifically for the sponsored	See Allowable Column

UGG Ref	Title	Allowable as Direct Cost	Unallowable as a Direct Cost
200.448	Royalties and Other Costs for Use of Patents (See Intellectual Property)	Allowable when necessary for the performance of the sponsored project	Unallowable when the Federal Government has a license or the right to free use of the patent or copyright; or when the patent or copyright has been adjudicated to be invalid, has been administratively determined to be invalid, is considered to be unenforceable or has expired
200.466	Scholarships and Student Aid Costs	Allowable only when the purpose of the sponsored agreement is to provide training to selected participants and the charge is approved by the sponsoring agency. In order to pay tuition, a stipend must be paid, and the student must be enrolled in an advanced degree program. The activities of the student in relation to the project must be related to the degree program and compensation must be conditioned explicitly on the performance of the work. Must be a bona fide employer-employee relationship (see OMB A-21, Section J45)	See Allowable Column
200.467	Selling and Marketing	Unallowable	Unallowable
200.468	Specialized Service Facilities	Allowable, but rates must comply with OMB 200.468 and college policy	See Allowable Column
200.469	Student Activity Costs	Costs incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, <u>unless specifically provided for in the Federal award.</u>	See Allowable Column
	Subscriptions	See Memberships, Subscriptions and Professional Activity Costs	

UGG Ref	Title	Allowable as Direct Cost	Unallowable as a Direct Cost
200.470	Taxes	Allowable when the institution is required to pay	See Allowable Column
200.471	Termination Costs Applicable to Sponsored Agreement	Allowable for costs which would not have arisen had the sponsored agreement not been terminated, provided they meet the requirements of OMB A-21, Section J50	See Allowable Column
200.472	Training Costs	Allowable for training provided for employee development for a specific sponsored project	See Allowable Column
200.473	Transportation Costs	Allowable when related to goods purchased	See Allowable Column
200.474	Travel Costs	Allowable for transportation, lodging, subsistence and related items for employees who are travel status on project-specific business, subject to CLC policy	Non-employee travel unallowable unless related to OMB A-21, Section J2 or specifically required to fulfill the requirements of the solicitation
200.475	Trustees	Travel and subsistence costs of trustees (or directors) at IHEs and nonprofit organizations are allowable.	See Allowable Column

9.0 Grant Budget Modifications and Transfers

The project budget was developed during the pre-award proposal development process based upon one set of assumptions. However, assumptions and needs change over time. When the project budget needs to be changed, a budget modification or line-item transfer may be needed. Each agency has different specific requirements for making budget changes. Follow these general steps:

- a. Contact the Grants Fiscal Coordinator in the Grants Office for assistance in determining the policy of the sponsor on budget revisions.
- b. The Grants Fiscal Coordinator in the Grants Office will initiate steps to get necessary approvals for budget revisions from the sponsor, if required.
- c. Work with the Grants Fiscal Coordinator to create a *Grant Budget Reallocation* spreadsheet including:
 - i. the desired budget transfers between existing categories (without resulting in additional funds for the project)
 - ii. a brief justification for the budget transfers.
 - iii. the approval by the Principal Investigator or Cost Center Manager.

- d. Submit the approved revisions to the Grants Accountant.
- e. The Grants Accountant will update budget amounts in GL system within three working days.

10.0 Modifications in Project Scope, Objectives, or Key Personnel

As a project progresses, it often changes. Changes in the scope or objectives or a significant change in key personnel require prior approval by the granting agency. Procedures for requesting a project modification vary from one agency to another, so it is important to research agency procedures and follow them. In general, the requests should explain the desired revision, why the revision is necessary, what will happen if the revision does not occur, how the revision will affect the project, and when the revision will be completed. The Grants Office will assist in the development of this request and submit the request to the granting agency.

The original copy of the grantor's approval will be retained in the project file in the Grants Office. A copy of the approval will be sent to the Principal Investigator. If approval comes directly to the Principal Investigator, it should be sent to the Grants Office with a copy retained by the PI.

10.1 Budget Transfer between Projects or to the General Fund

Columbus State will never intentionally transfer funds between different projects. However, under certain circumstances, such as human error, an expense can be moved.

10.2 Cost Overages

The Grants Accountant will track all expenditures and flag any overages in an account. The Grants Accountant will discuss the overage with the Principal Investigator and Grants Office towards a timely resolution. If additional grant funding or budget transfer is not an option, the home department/division of the PI may be responsible for covering the overage.

11.0 Program Income

Program income is gross income earned by the College that is directly generated by a supported activity or earned as a result of an award. It should be noted that some grants disallow program income. If allowable, program income can be handled in these ways:

- a. The funds are added to the project and used to further the objectives.
- b. The funds can be used to finance the nonfederal share of the project—for example, to cover costs of a conference such as meals and breaks.

If program income becomes a possibility during the performance of a project, the Grants Office and Accounting Services will be notified immediately by the Principal Investigator. At the time of proposal submission, the anticipation of program income must be indicated in the proposal.

12.0 Project Staffing

In most Columbus State grants, personnel costs for faculty, staff, and students are the largest expense category. Grant-funded personnel must follow all College policies and procedures. They follow the same work schedule as other college employees.

12.1 Reassigning Existing Staff (administrative, professional, support)

With the approval of a supervisor, existing full-time staff may be reassigned to work on grants. An existing full-time staff member is not paid additional monies to work on grants. Rather a percentage of a staff member's salary and wages is charged to the grant account. Labor costs for existing full-time exempt staff are allocated to a grant through the automated payroll system. Non-exempt staff must complete web time entry or in limited cases a paper time card. Time is tracked monthly and a [Time and Effort Report](#) must be completed at the end of each quarter. Part-time staff that are assigned to projects must complete a web time entry or in limited cases use a time card.

12.2 Reassigning Existing Faculty

The project team and Grants Fiscal Coordinator will coordinate faculty reassignment on externally funded projects with the Director of Academic Affairs to ensure compatibility with the bargaining agreement. This should be completed 60 days prior to the start of that semester. With the approval of the supervisor, faculty members complete a Payroll Action form that specifies the percentage of time devoted to a grant project or in the case of an Adjunct or Annual Contracted Faculty the number of hours for that particular semester. A [Time and Effort Report](#) must be completed each semester when the grant is federally funded or indicated by the awarding institution.

In certain circumstances, a funding agency may allow for the issuance of a stipend for staff/faculty's work on a grant funded project. When applicable, it is necessary to coordinate with the staff/faculties supervisor, Director of Academic Affairs, and the Grants Office to ensure that the stipend is issued appropriately.

12.3 Hiring New College Employees

Principal Investigators will follow the hiring procedures as outlined in the Columbus State Policy and Procedures Manual in the following sections:

Full-time Faculty and Administrators	Link to Procedure 3-02 (C)
Full/Part-time Professional Staff	Link to Procedure 3-02 (D)
Adjunct Faculty/Non-credit Instructors	Link to Procedure 3-02 (F)

The salaries of these individuals will be charged against the grant account. Each new hire must complete a quarterly or semester Time and Effort Report.

12.4 Time and Effort Reporting

Faculty and staff working on grants must complete a [Time and Effort Report](#) verifying actual time devoted to a project. The supervisor or the project Principal Investigator approve the report. In the circumstance that the Time and Effort is completed by the Principal Investigator their immediate supervisor must sign to verify their efforts. According to federal regulations, the Time and Effort Report includes the following items:

- Percentage of hours devoted to a sponsored program (both project administration and project delivery).
- Percentage of hours devoted to Columbus State departmental activities (instruction, mission and learning support, administration, and special projects).

The report must provide a snapshot of actual activities and must total 100% of effort. Contact the Grants Fiscal Coordinator for assistance in completing the forms. Completed Time & Effort Reports should be submitted to the Grants Fiscal Coordinator for review before submission to Grants Accounting at gars@csc.edu.

The Grants Accounting and Reporting Services Department assigned will adjust the actual amount charged to the project budget along with the appropriate fringe benefits and indirect costs. Wage allocations to grant awards will be the certified time as supported by the Time and Effort Reports and amount paid at the correct rate for the corresponding payroll period(s). The Time and Effort Report forms can be found online at:

<http://csc.edu/about/grants/resources.shtml>

13.0 Project Operations

The following section outlines a variety of activities that contribute to a successful project.

13.1 Procurement Processes

The Columbus State procurement process is outlined in the [Policies and Procedures Manual, Procedure 9-03](#) which may be found on the CSCC website.

Based on federal regulations and college policy, please adhere to the following thresholds:

Micro-purchases: <ul style="list-style-type: none"> • \$0-\$3,000 	No competition required; normal purchase justification and documentation
Small purchases: <ul style="list-style-type: none"> • \$3,000-\$25,000 (goods) • \$3,000-\$50,000 (services) 	Comparison quotes; selected responsible supplier; normal purchase justification and documentation of quotes.
Competitive Bid Process: <ul style="list-style-type: none"> • \$25,000+ (goods) • \$50,000+ (services) 	Work with purchasing department and Grants Fiscal Coordinator to complete the process. (Advertise publicly with technical specifications; public bid opening. Awarded to the lowest responsive, qualified, responsible bidder.)

In special circumstances, a sole source or single source bid waiver may be available.

The **grant project team** is required to retain all back-up documentation, such as bids, quotes, and cost/price analyses, as well as any other additional information as required by the grant documents, on file for Federal auditors. A protest policy is available for vendors to appeal the outcome of a procurement process or the settlement of other administrative issues that arise out of procurement.

13.2 Requisitions/Invoicing

In order to pay invoices for consultants, external evaluators, and other vendors, the PI will complete a requisition process. Follow these steps:

- a. Determine the procurement threshold for the purchase (see 13.1). Then complete the necessary steps including an executed contract (see 13.3A). *An executed contract is required prior to payment.*
- b. The executed contract and signed vendor registration form should be forwarded to both Accounts Payable at purchasing@csc.edu and Grants Accounting at gars@csc.edu.
- c. The Principal Investigator (PI) or Project Coordinator (PC) generates a requisition in the Colleague ERP system.
- d. Once created, the requisition moves through the approval protocol. For most grant expenditures, this will require the approval of the PI or Cost Center Manager followed by Grants Accounting. Certain expenses may require cabinet approval.
- e. After approved, a purchase order (PO) is created by Accounts Payable/Purchasing.
- f. For ongoing invoices, a blanket PO will be created. The blanket PO numbers will start with a “B”. Regular PO numbers (for single purchases) will begin with a “P”.
- g. Incoming invoices from the vendor should include the CSCC assigned PO number along with the PI or Cost Center Manager’s signature and be sent to Accounts Payable/Purchasing at accountspayable@csc.edu; CC: Grants Accounting at gars@csc.edu.
- h. The Grants Accountant will confirm approval of the invoice with the PI/PC.
- i. Accounts Payable will then process the payment.

Important: For support on generating requisitions, the PI can contact the Grants Fiscal Coordinator.

13.3 Contracting

Sub-awards, generally awarded to college and university partners, are identified as sub-awards in the project budget when CSCC is the prime awardee. Other partners—including professional service providers—are generally listed as vendors or contractors. The sub-awards documents, drafted by the Grants Office, include standard provisions, a scope of work, and budget developed with the Principal Investigator and the sub-awardee. Note that it is customary for sub-awardees to adhere to their institutional policies for travel and other expenditures—and not those of Columbus State. The PI with assistance from the Grants Office communicates with the sub-awardee regarding content, terms and conditions.

A. Developing contracts and subcontracts

1. The Principle Investigator works with the Grants Management Coordinator to determine the vendors and external partners for the grant project
2. A scope of work is developed for each external partner, which can be found in the proposal. The proposal scope of work for the sub awardee should be reviewed by the project team prior.
3. Create appropriate contract document using templates
4. Discuss/resolve any issues with Grants Management Coordinator and General Counsel
5. Send document to external partner to obtain signature
6. Complete internal transmittal of contract through DMS to secure appropriate signatures
7. Provide copies of fully executed contract to Grants Management Coordinator and Grants Accountant
8. PI then completes a requisition to allow for payment of invoices (refer to section 4.4.1.1)

B. Defining Sub-awards⁵

Chapter 3700 Sub-awards of the *Sponsored Research Administration: A Guide to Effective Strategies and Recommended Practices by the National Council of University Research Administrators* provides guidance on the design, implementation, and activities that occur in a sub-award agreement.

Definition of Key Terms	
Awardee receives financial assistance (award) from a federal agency	Sub-awardee receive financial assistance (sub-award) from an awardee
Also called: <ul style="list-style-type: none"> • Prime recipient • Lead Institution • Grantee • Pass-through entity 	Also called: <ul style="list-style-type: none"> • Sub-recipient • Collaborating institution • Sub-grantee

An important note is that an “award” means financial assistance; that is, the granting of an award is not considered a purchasing or procurement activity. The awardee is not buying something from a sub-awardee but rather providing financial assistance necessary to help them fulfill the project’s mission. By using the word “assistance” the implication is that the funds are given to supplement the awardee’s capacity to accomplish the project.

Sub-award Agreement would be created with each sub-award and include the following information:

- Name and address
- EIN/DUNS
- Project organizational contact name, phone, email

⁵ From *Sponsored Research Administration: A Guide to Effective Strategies and Recommended Practices by the National Council of University Research Administrators (NCURA) 2014*.

- Awarding agency
- Amount of the sub-award
- Period of performance
- Scope of work
- Sub-award budget
- Reporting requirements
- Compliance certification acknowledgement
- Additional terms and conditions for College policy on legal standing, intellectual policy, reimbursement, invoicing, performance monitoring, budget modifications, and the agreement termination process
- Contact the Grants Fiscal Coordinator for the appropriate sub award agreement template

C. Responsibilities of CSCC as the Lead Institution (Prime Awardee)

- Initial verification and vetting of sub-awardee
 - The eligibility of sub-awardees to ensure that they are not debarred.
 - Appropriate financial systems to manage grant funding
 - There are no outstanding audit issues that could negatively impact the overall project
- During the period of performance
 - Pay invoices from the sub-awardee
 - Perform site visits if circumstances call for a closer inspection of the sub-awardee operations.
 - Review and advise sub-awardee requirements imposed on them by federal laws, regulations, and the provisions of contracts or grant agreements.
 - Monitor the activities of sub-awardees to ensure the awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grants agreements.
- In case of an audit finding
 - Issue a management decision on audit findings within six months after the receipt of the sub-awardee's audit report and ensure the sub-awardee takes appropriate and timely corrective action.
- Upon closeout of the sub-award
 - Ensure all required reports have been received and acted upon
 - Pay all sub-awardee invoices
 - Submit any required intervention reports have been submitted, and
 - Perform any appropriate review evaluations.

D. Monitoring Sub-awardees

All sub-awards issued by the college are subject to sub-recipient monitoring **and sub-grantees are responsible for fiscal requirements such as the following:**

1. Post and maintain the project expenditures, sub-award funds, indirect costs and any and all interest income earned in a separate segment, division, unit, or cost center account;

2. Maintain an accounting system in accordance with generally accepted accounting principles and Office of Management and Budget (OMB) Circulars Title 2 CFR Part 220 (A-21) and Title 2 CFR PART 215 (A-110), as well as other applicable local, state and federal statutes, regulations, directives, and guidelines;
3. Utilize generally accepted accounting procedures to assure proper fiscal and management practices to deposit and account for sub-award funds;
4. Maintain separate accounting records for each sub-award, program income, and any other fiscal matters relating to the sub-award budget; and
5. Support all disbursements for obligations and expenses with contracts, invoices, vouchers, and other data, as appropriate.
6. Provide information to their auditors and CSCC on their Schedule of Expenditure for Federal Awards (SEFA) OMB A-133 audit.

The Principal Investigator must monitor the performance of sub-awardees on sponsored programs. This monitoring includes:

1. Maintaining active lines of communication with sub-awardees.
2. Conducting site visits.
3. Ensuring performance goals are achieved.
4. Reviewing technical reports from sub-awardees.
5. Reviewing and approving all invoices to ensure charges are reasonably reflective of the work performed. Send approved invoices to Grants Accounting for processing.
6. Approving final invoices in a timely manner prior to closeout.

It is customary for contractors to adhere to their organization's policies for travel and other expenditures—and not those of Columbus State.

13.4 Making Facilities Requests

For office space set-up including furniture, employee nameplates, and other facilities requests, contact Physical Plant at x5444.

13.5 Obtaining Office Space

Office space for new employees should be discussed with the division Dean or Vice President. Accommodations can take time to prepare. PIs should communicate needs early and provide ample time to acquire space prior to hiring new project staff.

13.6 Obtaining Office Keys

For access authorization or revisions, consult your department administration. They must authorize or submit request access request forms. For new employees, keys and cards can be picked up at the Public Safety office located in Delaware Hall room 047, with proof of identity and employment from Human Resources.

To enhance facility security by using access control parameters as authorized by department administrators and auditor requirements ([CSCC Procedure 13-11\(E\) CSCC Police Procedure 4.15](#)). Facilities Management program swipe card and metal key access. Card access is programmed on valid college ID cards, and is created for current employees and students.

13.7 Obtaining a Parking Permit

CSCC Parking Permits - Parking on Columbus State campuses and sites is by permit only for staff and students. Parking is restricted to college related business only. Parking permits for employees can be picked up at the Student Central in Madison Hall. Columbus State disclaims all responsibility for losses and damages to vehicles parked on Columbus State campuses and sites. Columbus State is not responsible for losses or damages to any vehicle towed from a campus or site.

13.8 Setting up Office Telecommunication

A. Telephone

Full-time employees will have a telephone extension assigned to them. To have the telephone set up or for support, contact the IT helpdesk at x5050.

B. Web access

Wi-Fi Internet access is available on campus using your CSCC username and password and connecting to the “CSCC” wireless router.

C. E-mail address

Employee email addresses will be provided during orientation. Email messages can be acquired using the Microsoft 365 portal at mail.csc.edu.

13.9 Purchasing Computers and Printers

For project staff, computers can be purchased according to the agency guidelines. The Grants Accountant and Grants Management Coordinator will work to provide the verification of expense and appropriate account number. IT Procurement will provide quotes for the computer based on provided specs and order the computer. Software for the computer can be imaged through a request to the IT helpdesk at x5050.

13.10 Getting a Columbus State Community College Cougar ID Card

CSCC Cougar Identification Cards- IDs are required to be shown to access certain campus locations. The ID is created at Student Central in Madison Hall. To protect your identity, as well as others, you must bring another government photo ID as proof of your identity. The secondary ID can be a Driver License, State issued ID card, or current US Military ID card.

13.11 Obtaining Business Cards and Stationery

When ordering business or anything via Print Services, an account number and project ID (if applicable), must be provided prior to work being completed.

Faculty and staff may order up to 500 business cards per year using the [Business Card Order Form](#).

For the letterhead template, the Columbus State logo and department name are in the header and footer. Double click in the footer to make the copy active. See the text that says "Type Department Name Here" -- the text is set with the correct color, type font and spacing.

Click on this link to download a [Department Letterhead template](#) (.dotx). There are a few options for the letterhead usage: use it electronically or print it out on a desktop printer. If a color printer is not available and color or a large run of letterhead is needed, send the Word doc to Print Services, via ColorPrints@csc.edu for printing.

13.12 Making Photocopies

Each project can have a copy code assigned to them for document duplication using campus printers. Print Services will set up a copier code for your project. Access to the shared printers can be obtained through the IT helpdesk at x5050.

Print Services at Columbus State Community College is a part of Business and Campus Services. Print Services provides the college faculty and staff a wide variety of printing services in the most economical & efficient manner at the highest quality possible. The Print Services website can be found [here](#).

13.13 Handling Postage and Shipping

Mail Services will use the same copy code that is assigned for the copies to charge postage and shipping costs against your grant. All outgoing mail must have the code placed in the upper left-hand side of the envelope.

13.14 Making Purchases at the Columbus State Bookstore

You can make legitimate purchases for your project at the Columbus State Bookstore. The items must be included in your approved budget. A request to purchase at the bookstore must be completed and approved by the PI cost center manager. Take this request to purchase to the bookstore to make any purchases.

13.15 Obtaining Participation Incentives

The Marketing & Communications Department maintains a supply of small promotional items imprinted with the Columbus State logo, primarily for recruitment events in which prospective students will be in attendance, such as college fairs, high school presentations, conferences and

conventions that promote academic programs, and etc. – [request promotional items](#) here. Promotional items are not generally available for internal meetings or events. When a budget has been made available, Marketing & Communications can assist in ordering promotional items for special events, campus activities or other specific uses on or off campus.

13.16 Making Travel Arrangements

All Columbus State Community College faculty, staff, and administrators must follow the Travel policies outlined in [Procedure No. 9-06 \(A\)](#) of the Policies and Procedure Manual. This includes a Travel Request before the travel and validation of the expenses after the travel via a Travel Expense Form. Both forms are approved by the Principal Investigator indicating that the travel was necessary to carry out the grant program. Grant travel documents should be sent to Grants Accounting at gars@cscc.edu prior to submission to the Travel Department.

13.17 Managing Project Communications

A. Publications

For printed pieces, videos and websites, the first step is to work with the Grants Management Coordinator who will facilitate conversations with the marketing and communications department. Their team will then evaluate the information provided and determine a plan to meet your needs. They also have exhibit materials available to departments who wish to promote their program or the college at a conference, convention or meeting.

B. Websites

Websites can be created by completing a Marketing & Communications [Request Form](#). Contact the [Social Media Coordinator](#) for assistance in starting a Facebook or Twitter account for your department or program.

C. Relations with the Media

On the [For the Media](#) page, you will find a section listing recent news releases from Columbus State, as well as news stories about Columbus State that have run in other media. In the employee newsletter [Update](#), you will see a sidebar on the left with links to articles from the past month, as well as an [archive](#) of past issues at the top. If you would like assistance in speaking to the media, please contact the CSCC media relations coordinator.

D. Photography

To schedule a photo session, submit a [Photo Services Request Form](#) here.

13.18 Holding On-campus Special Events

Holding a special event (conference, workshop, curriculum development activity with external partners) on a grant project is a legitimate expense. The event must be included in the original or amended proposal and budget.

Reserving space for an event begins with completing the [General Purpose On-Line Room Request Form](#). Review the Facilities Use [Procedure No. 13-01 \(A\)](#).

Media support can provide audio systems and other media coverage for different functions. Advance notice is required regarding the number of people attending the function, where the function would be organized and what kind of equipment is required for the service. Contact media@csc.edu.

Columbus State's Marketing & Communications Team can help plan and promote special events, from designing invitations for an event mailing list, and producing promotional posters and hot cards for the campus community, to writing promotional news releases or newsletter articles and posting on social media.

The first step to promote a special event is to complete a Project Request Form, indicating the types and quantities of materials needed for the upcoming special event. Remember to allow at least six weeks prior to the event for printed or emailed invitations, or to have an event included on campus and community calendars. In some cases, Columbus State promotional items (pens, key chains, bags, etc.) may be available from Marketing & Communications for recruitment events. [Contact us](#) for rules and guidelines on Promotional Items, and to make a request. Special event consulting and planning can also be [requested here](#).

13.19 Purchasing Bus Passes

You can make purchases of bus passes for your project at the Columbus State Bookstore. The items must be included in your approved budget. A request to purchase at the bookstore must be completed and approved by the PI cost center manager. Take this request to purchase to the bookstore to make any purchases. Contact the Bookstore well in advance to ensure they have enough bus passes to fulfill your request.

13.20 Obtaining Campus Parking Permits for Visitors

Visitors coming to campus for meetings will need a visitor parking permit. In order to obtain parking passes for visitors, please contact Parking Services at <mailto:parking@csc.edu>. Remind visitors that parking passes are not valid at city or CSCC parking meters.

13.21 Obtaining Student ID's for noncredit (but grant funded) students

Individuals taking non-credit programming complete a non-credit registration form. The form is submitted to a specialist within non-credit registration. The specialist uses the RGN screen and creates a student record AND registers the student for a specific class. At that point the student is

issued a Cougar Id #. They can also complete the full CSCC registration at csc.c.edu and get a CI# which we can use to register for a non-credit class.

13.22 How to arrange for a third-party payment for course enrollment

Contact the Cashiers and Student Accounting Supervisor or the Grant Accounting Assistant Director to arrange for a third-party payment for course enrollments.

13.23 Credit cards, Pre-paid VISA Cards and/or Gift Cards

A. College Credit Card

The College's credit card may be used for:

- Purchases related only to College business;
- Vendors who will not accept the College's purchase orders and/or checks;
- International purchases of essential items related to course work or technology; and
- Emergency purchases of goods or services needed to correct or prevent an emergency health, environmental or safety hazard that would impede normal College operations.

B. Procedure for Card Use

- Have project account funds available at the time of the credit card purchase; and
- Contact Purchasing with vendor contact information, online order website, and items to be ordered. Authorized Purchasing/Business Services staff will place orders.

Business Services will make the final decision regarding appropriate use of the card.

C. Items Prohibited for Purchase

1. Personal items
2. Live animals
3. Controlled substances requiring Drug Enforcement Administration license
4. Employee relocation and relocation-related expenses
5. Items for resale
6. Any travel related expense, including registrations
7. Food items
8. Donations to charitable organizations
9. Hazardous materials
10. Weapons or ammunition
11. Cash advances

D. Pre-Paid Visa Cards

Columbus State Community College's Pre-Paid Visa card program is designed to utilize a more efficient and cost-effective procurement process for small dollar purchases for goods related to

course and/or program work. This will allow the authorized users to purchase approved commodities directly from vendors who will not accept the College's purchase orders.

Pre-Paid Visa Card Program Guidelines including the Employee Agreement can be found at <http://intranet.csc.edu/Forms/pre-paid%20visa%20card%20procedure.pdf>

E. General Guidelines

All purchases should be done in a manner consistent with the policies and procedures of [College Policy 9-03](#). The authorized user will be held accountable for the card, including appropriate purchases as well as the loss or theft of the card. No personal charges may be made with the card. A personal purchase is defined as anything that is not purchased for use and ownership by the College. It is a violation of College policy to affect ANY personal purchase with the pre-paid Visa card, whether or not the cardholder intends to reimburse the College for the purchase. *Card usage for any personal expenses is strictly prohibited.* Fraudulent use or abuse of the pre-paid Visa card will result in immediate termination of privileges to use the card in the future. It is important to understand, when using the pre-paid Visa card, individuals are authorizing the commitment of College funds and are accountable in the same way they would be held accountable for authorizing a requisition or check request. In addition, individuals are prohibited from using their personal reward cards to receive reward points for making purchases at the various stores that have advantage cards. Cards should not be requested more than two business days in advance of the purchase.

F. Management of Pre-Paid Visa Card

Cost center managers are important to the proper administration of the Pre-Paid Visa Card program. Each pre-paid Visa card will be signed in and out and by the authorized users. When requesting a pre-paid Visa card, the authorized user will have to complete and submit the *Pre-Paid Visa Card Request Form*. When returning the pre-paid Visa card, the authorized user will have to complete and submit the *Pre-Paid Visa Card Purchase Report Form*.

G. Request Forms

Complete Request Forms via Intranet and follow directions for use. See procedure on the CSCC Intranet along with the Credit Card Purchase Request Form at: <http://intranet.csc.edu/Forms/Credit%20Card%20request%20form.pdf>

H. Returns, Credits, and Disputed Items

In the unlikely event, the authorized user needs to return an item, please contact the Accounts Payable/Purchasing Office.

I. Recordkeeping and Statement Reconciliation

The authorized user must maintain all original receipts for all purchases made with the pre-paid Visa card. All original receipts are to be attached to the pre-paid Visa card purchase report form.

The original receipts, pre-paid Visa card purchase report form, and the pre-paid Visa card are to be returned to Cashiers Office, Rhodes Hall 2nd floor, by the close of the next business day after the approved purchase is completed. It is important to remember that the original receipts are the only original documents the College possesses to substantiate these financial transactions.

J. Sales Tax Procedures

Columbus State is tax exempt; therefore, no sales tax should be charged on the purchases being made with the pre-paid Visa card. If sales tax is charged, the cardholder should contact the vendor for a credit. The vendor may request a sales tax exemption by using a Blanket Certificate of Exemption. A copy should be printed ahead of time and presented at the time the cardholder is ready to check out. Please note the tax exemption form is not for personal use.

K. Security

The pre-paid Visa card should be treated with the same level of care as a personal charge card. When the card has been checked out, storage of the card should be in a secure location, accessible to only the one who checked out the card. The card account number should be secured and not posted at a desk or any other location. The pre-paid Visa card is the responsibility of the person who checked it out and should not be given to anyone else.

14.0 Project Reports

There are three types of project reports: performance report; external evaluator report (if applicable); and quarterly, annual, and final expenditure reports. The project Principal Investigator must know when each report is due and what is expected in each.

14.1 Performance Report

The Principal Investigator is responsible for completing the performance report that should be written in a professional business tone, be complete, understandable to programs officers, and convey a positive image of Columbus State. The sponsor may have a specific format to follow. The length and complexity of the report varies by agency and there is no consistent format. For example, the National Science Foundation (NSF) report follows a specific format and is submitted via the NSF FastLane portal. NSF requires an annual report and a final report. The Grants Management Coordinator can help edit documents and ensure the reports are complete and submitted on time.

14.2 External Evaluator Report

If applicable, the project external evaluator will create the external evaluator report. Different agencies have different procedures related to the external evaluator report. In some instances it is integrated into the performance report, in others it is a separate report submitted directly to the sponsor.

14.3 Financial Reports

The Grants Accountant assigned to the project will complete the quarterly, annual, and final expenditure reports for the project (including any matching funds) and submit them to the sponsor.

14.4 Grants Office Reports

Each project team is required to track milestones, metrics, and outcomes for the project. An updated status of the work towards these objectives are reported to the Grants Office annually. Both qualitative and quantitative impacts will be reported in the Grants Office Annual Report.

15.0 No-cost Extensions

Sponsors often permit a no-cost extension providing a grantee additional time, generally one year, to complete a project with no additional funding **if the request is made early enough**. If a Principal Investigator feels the project will not be completed within the allotted time, contact the Grants Management Coordinator for assistance and keep the Grants Accounting Office informed.

A formal request should address (1) why the additional time is needed, (2) what will be accomplished during the additional time, and (3) the budget for the additional one year. The National Science Foundation gives grantees the authority to grant themselves a one-year extension with proper justification through FastLane. For some agencies, the no-cost extension is requested via an agency portal. Others require a letter signed by a Columbus State authorized agent making the request. Such requests should be made no later than four months prior to the end of a grant period.

16.0 Institutional Review Board for the Protection of Human Subjects

Columbus State Community College is responsible for providing a safe environment for students and employees who conduct human subject research and for the individuals who are part of a Columbus State Community College approved research projects by the Institutional Review Board (IRB). Research studies, projects, and surveys initiated and conducted by CSCC faculty, staff, students, and managers or studies, projects, and surveys that use CSCC faculty, staff, students, and/or managers as subjects must be reviewed and approved in writing by the IRB before the research study, project, or survey is initiated. The U.S. Department of Health and Human Services has issued the following designations to Columbus State Community College:

- IRB00006185; CSCC IRB #1
- FWA00010584; Federal Wide Assurance

The IRB is composed of Columbus State faculty and staff members with varying backgrounds and expertise in special areas to provide complete and adequate review of the research. Committee members possess not only broad specific competence sufficient to comprehend the nature of the research, but also other competencies necessary for judgments as to acceptability of the research in terms of College regulations, relevant law, ethical standards, and standards of professional practice.

All Principal Investigators must complete an [IRB form](#) that describes their project. The IRB meets quarterly and reviews applications, and approves research and survey protocols that meet federal regulations. All pertinent materials may be found at www.csc.edu/about/irb/. The Grants Management Coordinator will help Principal Investigators complete and file the appropriate forms.

17.0 Managing Financial Conflicts of Interest and Research Misconduct

Principal Investigators, as project managers, must ensure that prudent business decisions are made of the expenditure of public funds, and must monitor Financial Conflicts of Interest, Nepotism, and Research Misconduct.

17.1 Grants Conflict of Interest

A conflict of interest is a situation in which persons affiliated with a project funded by federal sources may have the opportunity to influence the project's business decisions in ways that could lead to personal gain or give improper advantage to themselves, their spouses, or dependent children.

Columbus State has a Financial Conflict of Interest policy (see 17.2). In accordance with federal conflict of interest regulations, CSCC's policy also requires all principal investigators and co-PIs to certify they have no conflicts, or, if they have conflicts, to complete a disclosure statement via the Grants Conflict of Interest Policy and Disclosure Form found on the grants office website.

17.2 Financial Conflict of Interest

All personnel involved in a grant that designs, conducts, or reports findings of their project research are required to disclose financial interests that may have an impact on the project. Significant financial interests are defined as interests of greater value than \$10,000 or an equity ownership of more than 5% held by an investigator or the investigator's spouse or dependent children including salary or other payment for services (consulting fee or honoraria), equity interests (stocks, stock options, or other ownership interests), or intellectual property rights (patents, copyrights, and royalties from such rights). Key personnel must complete a Financial Conflict of Interest Disclosure for any potential issue.

17.3 Nepotism

According to Columbus State [Policy No. 3-20](#), “No employee or trustee shall use his or her authority or influence because of his or her position at the College to transfer, effect promotion for, give preferential treatment to, or to hire or cause to be hired any person closely related by blood, marriage, or other significant relationship to serve in any position at the college.”

17.4 Responsible Conduct in Research (RCR)

The federal government **requires** that grantees and sub-grantees of their funds receive training in Responsible Conduct in Research (RCR). The National Science Foundation, the National Institutes of Health, and the Department of Health and Human Resources are the first to comply with all other federal agencies to follow.

A. Definition of Research Misconduct⁶

Research misconduct means fabrication, falsification, or plagiarism in proposing, performing, or reviewing research, or in reporting research results.

- a. Fabrication is making up data or results and recording or reporting them.
- b. Falsification is manipulating research materials, equipment, or processes, or changing or omitting data or results such that the research is not accurately represented in the research record.
- c. Plagiarism is the appropriation of another person's ideas, processes, results, or words without giving appropriate credit.
- d. Research misconduct does not include honest error or differences of opinion

B. How RCR will be implemented at Columbus State

RCR training and compliance will be the standard for all grant-funded programs (federal and non-federal funds).

Training in RCR will be required of all Principle Investigators and Project Coordinators of grants (regardless of job classification) and their Cost Center Managers. Deans, Chairs and Cabinet members will be trained as appropriate.

Staff in the Grants Office, Grants Accounting, and other departments that contribute to grants administration will be trained in RCR as appropriate.

Job descriptions for grant-funded Project Coordinators will include the following language: Licensure or Certification Requirements: Complete CSCC training in Responsible Conduct in Research or provide evidence of satisfactory completion of previous training.

Training will be provided online through CITI (Collaborative Institutional Training Initiative) at no charge to CSCC employees.

Verification of training will be automatically provided to the Grants Office by CITI.

⁶ From the U.S. Department of Health and Human Services, Office of Research Integrity web site http://ori.hhs.gov/misconduct/definition_misconduct.shtml.

C. How To Get Started

The Grants Office will e-mail all those who need to take the RCR training and indicate what specific course each should take.

Upon receipt of the e-mail, go to the [CITI site](#) and register. If registered in CITI, login.

Click on [New Users Register Here](#) and follow the directions to set-up a username and password.

When asked, **what is your role?** from the pull-down field, choose **Research Administrator**.
When asked, **what course do you plan to take?** from the pull-down field, choose **Responsible Conduct in Research**.

Proceed to the Learner Menu.

D. Course Selection:

For RCR, two different courses are offered. [**Important:** Be sure to take the course named in the e-mail you received from the Grants Office.]

Read the modules and take the quizzes. It will take 4-6 hours to complete the courses; stop and re-enter the site as needed.

CITI will automatically send notification of training completion to the Grants Office.

The Grants Office will track and document course completion to ensure that all take the required training within thirty business days of notification.

The Grants Office will permit a five-business day extension for training upon written request (e-mail is acceptable).

Appropriate supervisors will be notified when training requirements are not met.

18.0 Grant Termination

Grant projects and accounts are closed out by following a checklist of necessary tasks to ensure that all program and fiscal requirements have been met. Closeout occurs when an extension of the funding period is not an option.

The Principal Investigator prepares the final program report and an e-copy is provided to the Grants Office and Accounting Services. The Grants Office can provide assistance if needed, in writing the report.

The responsible Grant Accountant will confirm that all expenses have been charged to the approved budget categories and are reasonable, allocable, and allowable and occurred during the period of performance.

The requirements for closing a grant are normally identified in the guidelines provided by the sponsor. The following is a summary:

1. Submit, within 90 calendar days after the completion date of the award, all reports (including financial) as required by the terms and conditions of the award.
2. Liquidate all obligations incurred under the award not later than 90 calendar days after the funding period ends or the date of completion as specified in the terms and conditions of the award.
3. Invoice for or draw down allowable reimbursable costs.
4. Refund any balances of unobligated cash the sponsor has advanced or paid and that are not authorized by the sponsor to be retained by the College for use in other projects. (See Residual Funds)
5. Adjust cost sharing, upward or downward, after closeout reports are received.
6. Account for any real and personal property acquired with federal funds or received from the federal government in accordance with specific guidance provided by the sponsor.

18.1 Grant Accountant, Budget Office, Grants Management Coordinator, and Principal Investigator

1. Meet 60 days prior to the end of a grant.
2. Review account activity and encumbrance balances for closeout.
3. Confirm that all goods and services purchased with grant funds are received and/or completed prior to the end of the grant period of performance.
4. Notify HR, Budget Office, Cost Center Manager, and Dean regarding termination of grant funding for personnel assigned to the project. Complete appropriate paperwork.
5. Work with HR and Budget Office on determining the continuing status of grant-funded personnel including termination, continuing employment on college funds or other grant funds.
6. If the person will be terminated, request HR to add an end date to the grant-funded position(s) so that payroll charges will end.
7. Ensure all Time and Effort reports are completed.
8. Initiate payroll changes for staff that will be assigned to other projects or budgets.
9. Inventory all equipment and review disposition instructions of the specific grant award or consult.
10. Review the retention requirements and file all documentation pertaining to the grant. Follow the College's records retention policy unless the grant award specifies a longer period.

18.2 Grant Accountant

1. Review and liquidate account balances for all encumbrances on project budget.
2. Review any grant account activity after the end date for compliance and prepare final closing adjustments.
3. Assess final indirect costs.
4. Review equipment disposition instructions and recommend appropriate action.
5. Return unexpended funds to sponsor if necessary.

6. Prepare and submit final financial report; with review from PI, Project Coordinator, Grants Fiscal Coordinator.
7. Place an “end date” on the project once all expenditures have been paid. Add an “X” to the project ID to identify it as a closed project.
8. Review file to ensure all required documentation is included.
9. Follow and complete the Closeout Checklist.
10. Retain the completed Checklist in the project file.
11. Notify Grants Office when closeout is complete.

18.3 Principal Investigator

1. Prepare and submit final program report to sponsor. Provide an e-copy to the Grants Office.
2. Review file and ensure that any documents with original signature are forwarded to the Grants Office. The Grants Office will copy or scan documents as appropriate and provide originals to Accounting Services where they will be maintained.

18.4 Grants Office

1. File materials.
2. Update the status of the project in the grants database.

19.0 Records Retention

The majority of grant projects have legal requirements that define how long project records, particularly financial records, must be retained.

Federal awards - Retain records for five years after submission of the final fiscal status report (annual or, if annual is not required, competitive segment) or after final payment under a Federal contract. If any litigation, claim, or audit is started before the expiration of the 5-year period, the records must be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken. Records related to grants authorized under the U.S. Department of Education Higher Education Act will be retained for 10 years beyond the closeout of the project.

Record retention under Federal grants is governed by OMB Circular A-110, specifically 2 CFR 215.53. Record retention under Federal contracts is governed by the Federal Acquisition Regulation, specifically FAR 52.215-2.

State of Ohio awards – Check the contract terms. All records for projects funded under State of Ohio awards (MOUs, grants, agreements) must be retained for a minimum of five years.

Other awards - Check the award terms and conditions or the sponsor’s written policies. If the sponsor or award document does not specify a specific time period to retain project records, follow the Federal requirement (retain for 5 years after final payment under the award). Prior to disposing of any public records or documents, a Records Disposal Certificate shall be filled out and approved by the Records Retention Committee.

All electronic files will be named using the following format.

GrantAgency_ProjectAbbreviation_DocumentType_Initials DateUpdated

Example: USEPA_EE Local Grant_ProposalNarrative_sk 02-15-15

Final versions will replace “Initials DateUpdated” with “FINAL”

20.0 Contact Information

Contact Name	Telephone extension	Office number	Website
Bookstore	287-3915	Discovery Exchange	cscce.edu/services/bookstore/
Budget and Financial Planning	287-3920	Rhodes Hall-217	
Curriculum Management	287-5998	Center for Teaching and Learning Innovation-122	
Distance Education and Course Digitization	287-5630	Center for Teaching and Learning Innovation-126	
Faculty Contracts	287-5844	Davidson Hall-237	
Financial Aid	287-2648	Student Central-Madison Hall	cscce.edu/services/financial-aid/
Forms	Intranet		intranet.cscce.edu/forms.htm
Grants Accounting	287-3643	Rhodes Hall-234	
Grants Office	287-2095	730 Long Street Building	cscce.edu/about/grants/
Human Resources	287- 2408	Rhodes Hall-124	cscce.edu/about/human-resources/
Institutional Effectiveness	287-5581	GT-101	
Institutional Review Board	287-5987	GT-100	cscce.edu/about/irb/
Information Technology	287-2491	Nestor Hall-022	
Marketing & Communications	287-5494	Franklin Hall-138	cscce.edu/about/marketing-communications/
Payroll	287-5791	Rhodes Hall-216	
Procurement	287-2641	Rhodes Hall-213	cscce.edu/about/purchasing
Records Retention	287-5471	Rhodes Hall-214	

21.0 Key Agency Websites	
Site	Site Description
National Science Foundation (NSF) www.nsf.gov	Source of funding for STEM (science, technology, engineering, and mathematics) projects
NSF Advanced Technological Education Program http://www.nsf.gov/funding/pgm_summ.jsp?pims_id=5464	Funding for technician education
NSF Grant Proposal Guide http://www.nsf.gov/publications/pub_summ.jsp?ods_key=gpg	Defines NSF policies for developing grant proposals
NSF Grant General Conditions http://www.nsf.gov/awards/managing/general_conditions.jsp	Defines general conditions for NSF Grants
NSF Award and Administration Guide http://www.nsf.gov/publications/pub_summ.jsp?ods_key=aag	Defines NSF policies regarding the award and administration of grants and cooperative agreements
U.S. Department of Education(USDOE) www.ed.gov	Funding for educational programs
USDOE Title III http://www2.ed.gov/programs/duetitle3a/index.html	Funding for strengthening developing institutions
USDOE Educational Talent Search http://www2.ed.gov/programs/triotalent/index.html	Funding for supportive services to prepare pre-college students for college
USDOE Student Support Services http://www2.ed.gov/programs/triostudsupp/index.html	Funding for supportive services to college students
USDOE Upward Bound http://www2.ed.gov/programs/trioupbound/index.html	Funding for supportive services to prepare students for college entrance
USDOE Education Department General Administrative Regulations http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html	Department of Education Regulations for grant management
Grants.gov http://www.grants.gov/web/grants/home.html	Federal government portal for researching funding sources and submitting proposals
Catalog of Federal Domestic Assistance https://www.cfda.gov/	Comprehensive listing of federal funding opportunities
Office of Management and Budget Omni Circular (OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) http://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf	Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
U.S. Department of Labor, Education and Training Administration http://www.doleta.gov/grants/	Funding for employment and training programs