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**Grants Quick Reference Guide**

**Resource Development**

**September 2014**

Introduction

Congratulations on the award of your grant! As project director, this is your opportunity to realize the vision described in the plan for this project. This will no doubt be an exciting time as you work to accomplish the goals and objectives from the original proposal. In addition, there will also be some interesting challenges to resolve along the way.

The guidelines in this document are provided to increase your success and minimize any difficulties you encounter as you carry out what is now a legally binding contract. The Grant Compliance Officer, Resource Development, Campus Administration, and Business Affairs will assist you throughout your project experience.

This Guide is not intended to be comprehensive, nor is it intended as a substitute to the Policies and Procedures of Miami Dade College or the terms of the grant. The terms of the grant contain the specific laws and rules which you must follow for the implementation and management of your project. These laws, rules, and regulations are specific to the funding agency and the grant program, whether they are federal, state, local, corporate, or private. If you have any questions, we encourage you to contact the Grant Compliance Officer to obtain further clarification on any matter related to grant management.

Your first step in this process is to carefully read through this Guide and your grant documents. The grant documents consist of the Request for Proposal (RFP), grant application and proposal, award letter or Grant Award Notice (GAN), and possibly a grant contract or agreement. Please take the time to familiarize yourself with these documents and with this Guide. Knowing what you can do and how you must do it will you and the College comply with all federal, state, and local regulations and avoid unnecessary complications.

Congratulations and good luck!

The MDC Grants Quick Reference Guide was originally modeled on the Maricopa County Community College Grants Management Handbook, the Valencia College Grants Management Handbook, and the Lone Star College System Project Manager’s Guide. The MDC Grants Handbook has been customized and revised to conform to MDC business processes and to meet the needs of its users.

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Resource Development and the Pre-Award Process

Resource Development (RD) provides support to capitalize on grant related opportunities through the provision of technical support and direct services to the District and the Campuses. The department assists faculty and staff in developing grants from conceptualization to submission and provides technical assistance and oversight in the implementation of awarded projects. The level of assistance varies based on the complexity of the grant proposal, the experience of the proposer, and the need for a team approach to develop the grant proposal. A grant writing team consists, minimally, of a Grant Writer and a subject matter expert. However, a solid team will also include an administrator, a budget person, and representatives from collaborating units within the college and from outside interests such as businesses, other schools, or other funders.

## Applying for a Grant

The proposer is the subject matter expert. Grant Writers are called upon to develop projects on subjects ranging from aeronautics to zoology – child care to nanotechnology. They are not experts in all of these fields. They are experts in grant writing. They can take what the proposer knows about a subject and translate that information into what a funding agency needs to see. They cannot write your grant for you. The role of the Grant Writer is to be the process expert. Grant Writers are able to assist in:

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

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

Process for Grant Proposal Development

Timeline for Grant Development

|  |  |
| --- | --- |
| **12 to 3 months prior to agency deadline** | **Step 1: Ideation** |
| Identify the need for funding |
| Review the literature supporting your proposed solution |
| Discuss idea with your immediate supervisor |
| Identify others with similar interests within and without the College |
| Write one-page preliminary action plan with budget estimate |
| Attend 2-hour grant development training provided by RD |
| **Step 2: Funding Sources** |
| Contact RD for a grant search |
| Search the Internet |
| Determine which funder to approach |
| **Step 3: Preliminary Approval** |
| Consult with the Director, RD |
| Request that your unit head send a pre-approval email to the Director, RD |
| **4 to 2 months prior to agency deadline** | **Step 4: Formal Proposal Development** |
| Meet with grant writer to review the proposal development timeline |
| Meet with partners (internal and external) to determine roles in the project |
| Create a comprehensive action plan for the project |
| Assemble research and attachments, including Letters of Commitment draft(s) |
| Begin iterative drafts |
| Submit concept to IRB, if needed |
| **1 month prior to agency deadline** | **Step 5: Final Draft** |
| Finalize proposal |
| **10 working days prior to the agency due date** | **Step 6: RD final approval**  Submit final draft to RD for review prior to recommendation of proposal for approval |
| **7 working days prior to agency deadline** | **Step 7: Final Approval** |
| Secure final unit, district, and Board of Trustees approval (RD will do this) |
| **4 working days prior to the agency due date** | **Step 8: Submission** |
| Submit to agency with all attachments (RD will do this) |
| **3 to 9 months post-submission** | **Step 9: Receive Notice of Award or Declination** |
| Send original notice to Director, RD |

|  |  |
| --- | --- |
| **1 to 4 weeks after receiving award notice** | **Step 11: Implementation** |
| Meet with Grant Compliance Officer for grant Kick-Off meeting |
| Submit initial budget request, with Board Item and signed agreement, to Restricted Accounts Management (RAM) |
| Contact HR (Compensation) to finalize job descriptions and to post positions |
| **2 to 6 weeks after receiving award notice until project close** | **Step 12: Set up reporting system** |
| Use deliverables table and Kick-Off box to develop processes to collect data and information for reporting |
| Train project staff in compliance issues |
| Complete progress reports by required deadlines and request GCO review prior to submission to agency |
| **If not funded** | **Step 13: Prepare for re-submission** |
| Request reviewers’ comments (RD will do this) |
| Meet with grant writer to identify activities that can improve your future funding chances |
| Attend Grants 102, 102 training provided by RD |
| Attend 40-hour internship program at RD |
| Rewrite and resubmit if appropriate |
| Identify second funding source and begin again |

Award Notification and Contract Execution

When a grant is awarded, the funder sends the College notification of the award. This notification can be a simple award letter or email or it can be a formal Notice of Grant Award (NGA) or Grant Award Notification (GAN); this depends on the funder. Regardless of the form, the award notification certifies that funds have been awarded to the College and, in the event that no agreement accompanies the notification, that the award complies with all legal, regulatory, and internal policy requirements. It is a sound business agreement into which the funder enters. The notification of award normally includes the following:

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

Upon receipt of the award notification, forward a copy of all documents received to the corresponding Campus or District Administrator and the Grant Compliance Officer. The Grant Compliance Officer will contact the project director to schedule a Kick-Off meeting. This meeting is intended to provide the project director with the basic information needed to successfully implement the grant. At the meeting, the Grant Compliance Officer and the project director will: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review MDC grant implementation procedures and applicable regulations; and address all concerns or questions the project director may have.

If the funder requires acknowledgment or acceptance of a grant award through the execution of a contract or agreement, the documents must be forwarded to the College Provost for Operations for signature. The College President and the College Provost for Operations are the only employees of the college that are authorized to sign grant-related documents. The College President has authorized the College Provost for Operations to sign such documents. No one else can sign grant documents. There is only one Authorized Organization Representative for Miami Dade College. The AOR for the Miami Dade College Foundation is the Executive Director of the Foundation. Grants submitted through the MDC Foundation require his signature.

Documents requiring the signature of the AOR should be sent directly to the office of the Provost for Operations or Executive Director of the MDC Foundation, depending on the circumstance. Once the document is signed, send Resource Development a copy so that the official files will be complete. Resource Development cannot review the contract or agreement for legal implications. Only the Office of Legal Affairs can make that determination.

Applicable Rules, Regulations, and Requirements

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

1. Legislation that governs the grant program (federal and state statutes);
   * Office of Management and Budget (OMB) Circulars, now relocated to the Code of Federal Regulations (CFR).As an institution of higher education, the College is subject to the following OMB Circulars for Federally funded grants:
   * OMB Circular A-21 Cost Principles for Educational Institutions (relocated to 2 CFR 220), which covers cost accounting standards, time and effort reporting, facilities and administrative costs, and allowable and unallowable costs.
   * OMB Circular A-110 Uniform Administrative Requirements for Grants and Other Agreement with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations (relocated to 2 CFR 215) - the common rule that sets out general administrative standards and required processes. Many federal agencies have implemented their own version of A-110 through general administrative regulations. If an agency has promulgated its own regulations, such as USDE’s EDGAR, those regulations, and not the common rule, will apply); and
   * OMB Circular A-133Audits of States, Local Government, and Non-Profit Organizations. The College is also subject to the A-133 Compliance Supplement.

**Please note that on December 26, 2014, all of the above OMB circulars combine into one uniform regulation, located at 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This uniform regulation applies to all awards and all continuation awards made after December 26, 2014. Please see your award documents and the Grant Compliance Officer if you have questions as to which regulations apply to your grant.**

1. Administrative regulations of the grantor agency, for example, Education Department General Administrative Regulations(EDGAR Parts 74-86, 97-99), which are applicable to grants awarded by the U.S. Department of Education.
   * EDGAR Part 74 is the U.S. Department of Education‘s implementation of OMB Circular A-110 (discussed below).;
   * EDGAR Part 75 is applicable to Direct Grant Programs for the U.S. Department of Education; and
   * EDGAR Part 76 is applicable to State Administered Programs for the Florida Department of Education.
2. Grant documents, such as the Request for Proposal (RFP), grant application, proposal, grant award notice, and grant agreements and contracts.
3. MDC Policies and Procedures including the Grant Award Guide (GAG).

Allowability of Costs

The test of allowability of costs under federal regulations is: (1) they must be reasonable; (2) they must be allocable to specific grants or agreements awarded to Miami Dade College; (3) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (4) they must conform to any limitations or exclusions set forth by MDC and by the funder in the grant award or agreement as to types or amounts of items.

* Reasonable – A prudent person would have purchased this item and paid this price;
* Allocable – The goods or services involved are chargeable or assignable to a specific grant in accordance with relative benefits received or other equitable relationship;
* Consistently Treated – Like expenses must be treated the same in like circumstances at the College; and
* Compliant with award restrictions – The expense must be necessary for the project and conform to the funder approved budget and government regulations.

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

* Advertising or public relations. Expenditures solely to promote the College are non-recoverable. Advertising or public relations for a specific grant program may be allowable;
* Advisory Councils;
* Airfare costs in excess of commercial airfare (coach or equivalent);
* Alcoholic Beverages;
* Alumni activities;
* Commencement and convocation costs;
* Communication costs, such as telephone services, which are not necessary to accomplish grant objectives;
* Donations or contributions;
* Entertainment costs, including amusement, diversion, and social activities (unless they have a programmatic purpose and are authorized in the budget);
* Fundraising and Investment costs;
* General purpose equipment; not for the benefit of a specific grant project;
* Goods or services for personal use (including gifts, t-shirts, mugs, cell phones, etc.);
* Lobbying;
* Pre-Award costs (without prior approval); and
* Subcontracts without written approval.

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

Travel on Grant Funded Programs

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

Travel costs may only be chargeable to a grant funded project if the trip is directly related and beneficial to the specific project funded. Travel reimbursements are generally limited to those allowed by College policies. Please see MDC Manual of Procedure, Procedure Number 3400,which can be accessed at <http://www.mdc.edu/procedures/Chapter3/3400.pdf>. However, certain grants may contain provisions that further limit the amount and type of reimbursable travel expenditures.

**International Travel** on grant funded projects must be pre-approved by the MDC AOR and by the Funding Agency. All Federal, and most other, funders require prior written approval for each occurrence of foreign travel, even if previously approved in the award budget. The Project Director is responsible for obtaining the written travel authorization from the funder and maintaining that documentation in the project files. Travelers should exercise caution and review the U.S. Department of State’s international travel advisory information here <http://travel.state.gov/content/passports/english/alertswarnings.html>, prior to making travel plans. Travel to U.S. Government listed *State Sponsors of Terrorism* is not permitted. A list of these countries can be found at <http://www.state.gov/j/ct/list/c14151.htm>.

In accordance with the Fly America Act (49 U.S.C. 40118), travelers are required to use U.S. air carrier service for all air travel when traveling on Federal funds, even in instances where foreign carriers are cheaper, provide preferred routing, are more convenient, or are part of a frequent‐flyer agreement. Exceptions to this requirement can be found on the GSA's website. <http://www.gsa.gov/portal/content/103191?utm_source=OGP&utm_medium=print-radio&utm_term=openskies&utm_campaign=shortcuts>. Other strictly limited circumstances in which an exception may be allowed and more detailed information on international travel can be found in Section 6: Human Resources, Questions 6.6.2 A and B of the Grant Award Guide. Any exemptions to the use of a U.S. air carrier must be documented and pre-approved by the Assistant Controller for RAM prior to booking the travel arrangements.

**Travel Risk Policy**

The Miami Dade College Comprehensive Emergency Management Plan, International Travel Emergency Operations Plan addresses international travel by all MDC employees, which includes employees traveling in relation to grant funded programs. The Plan covers a variety of topics and situations that might be encountered by an employee during foreign travel, as well as the appropriate actions to be taken by the employee. A copy of the Plan may be requested from the Director of Emergency preparedness. More detailed information on travel risks can be found in Section 6: Human Resources, Questions 6.6.1 A-D of the Internal Controls Manual.

Budget Management

## Monitoring Your Budget

As you make purchases and conduct your grant business, it is essential that you monitor progress and adhere to the guidelines provided by the funder and MDC policy and procedure.

* Keep your expenditures in line with the funder approved budget.
* Keep a shadow budget of your own, separate from the one created in Odyssey, to ensure the correct expenses are posted to your account. In addition, review your account in Odyssey on a regular basis to ensure the accuracy of all expenses posted to your account. Keeping your shadow budget also helps prevent under-spending or overspending on any one line.
* Keep proper back-up for all expenses. It is important that the project director maintain a complete and accurate set of files for all invoices, contracts, receipts, or any other expense related documents. All communications from the funding agency regarding expenses, the grant budget, and approval for specific purchases should also be retained. These documents should be scanned and kept electronically, as well. Electronic copies of these documents should be sent to Resource Development upon the close of the grant period.
* Review your contract periodically to ensure appropriate spending.
* Adhere to your timelines. Generally, all equipment and almost all supplies should be purchased during the first quarter. After the second quarter, there should be little funding remaining other than salaries and other personnel costs.
* Project directors monitor their account activities, at a minimum, on a monthly basis upon receipt of the status report from Restricted Accounts Management. Any disallowed cost in a grant program account must be removed immediately. This can be done by informing the RAM department and requesting a journal entry.

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

Project Directors are encouraged to enroll in College Training and Development courses on the use of ODYSSEY, the College’s financial system, and a budget preparation course offered by Resource Development titled, “Preparing Grant Budgets: Budgeting for Success.”

Budget and Programmatic Changes

Most funding agencies recognize that project success requires flexibility. This includes requests for modifications to the original budget or project scope. Most of these changes require prior written approval from the funding agency. The following instances require that the project directors, with the proper internal approvals, submit a written request for prior approval from the funding agency:

1. Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval);
2. Change in project director or a key person specified in the application or the award documents;
3. There is a 25% or greater reduction in the time devoted to the project, or a separation from the project for more than three months, by the approved project director or principal investigator;
4. The transfer of funds budgeted for participant support costs, as defined in §200.75 Participant support costs, to other line items;
5. The subawarding, transferring, or contracting out of any work under the award (that was not approved in your original proposal);
6. International travel;
7. Changes in the amount of approved cost-sharing or matching;
8. Program Income; and
9. Most budget modifications.

Before deciding that a modification is needed, speak to your direct supervisor and your campus or district administration to get their input. If you and your administrator agree that a modification is needed, the Resource Development Grant Compliance Officer will work with you to find the most expedient way to present the information to the agency. Communications with the funding agency regarding modifications should be agreed upon by the Grant Compliance Officer, the Restricted Accounts Management department, and campus or district administration. No communication should be made prior to notification to the Grant Compliance Officer and the Restricted Accounts Management department.

If you want to revise your budget, a copy of the proposed budget modification must be approved by the Restricted Accounts Management department prior to submission to the funding agency. Most agencies require modifications to be submitted at least 90 days before the end of the grant funding period. If budget modifications or no-cost extensions are not submitted on time, or not approved, you will have to return any unspent funds.

Another common type of modification is the no-cost extension. A no-cost extension extends the duration of the funding period without additional cost to the grant award. Project directors should complete the project scope and objectives within the time allotted by the grant. No-cost extensions should only be requested if the end of the project period is approaching and additional time is needed to complete the original approved project scope and objectives, and there are sufficient funds remaining to cover the extended effort.

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

No-cost extensions are a last resort to be used only if the project objectives cannot be met or if significant progress cannot be documented. If a no-cost extension is deemed necessary after consulting with campus or district administration, contact the Grant Compliance Officer and the Restricted Accounts Management department for assistance. Project directors should always have a contingency plan in the event that the request is not approved.

Performance and Fiscal Reporting Requirements

Grant projects require reports describing how faithfully the proposal is being implemented (performance or programmatic reports) and how the funds are being expended (financial reports). The grant award documents usually include a schedule for any reports that must be submitted. The funding agency establishes the timeline for all performance and fiscal reports. Grant programs often require reports quarterly, semiannually, annually, at closure, or upon request from the funding agency. The agency is entitled to change its reporting expectations and process at any time during the grant period or request additional information or updates. However, the project director may not modify report due dates. Reports must be submitted by the dates identified by the funding agency. Late reporting will jeopardize funding for the grant in question, and can also negatively impact future funding from the agency under all of its grant programs. Project directors should immediately forward information regarding due date changes to the Resource Development department, Restricted Accounts Management, and their campus administrator.

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

Performance reports must be processed through the appropriate campus approval channels and submitted by the project director. All programmatic reports must be reviewed and approved by the Project Director’s direct supervisor and the unit head prior to submission. Program reports are provided to the Office of Planning and Policy Analysis for review. Reports that require the signature of the Authorized Organizational Representative are reviewed by the Grant Compliance Officer prior to submission. Additional reports may be reviewed by the GCO post-submission to ensure the fidelity of the implementation of the program and allow for agile modifications in the implementation plan. Upon completion of the review process, the Project Director submits the programmatic report to the agency with a copy to the Grant Compliance Officer.

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

Financial reports for the project must be composed by or approved by the Restricted Accounts Management department prior to submission. This requires complete records of project expenditures and documentation of any cost share for the project. Project directors must allow sufficient time, at least five working days, for review and reconciliation of data and information prior to submission to the funding agency.

## Required Certifications

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

In order to ensure that the required certification is signed by the AOR, all financial reports, invoices, and vouchers requesting payment for federal grants must be submitted by the Restricted Accounts Management department.

Maintenance and Retention of Grant Program Records

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

1. A copy of the original proposal and Request for Proposal, if available.
2. Copies of fully executed contracts, subcontracts, and sequentially numbered amendments.
3. Copies of original budget and sequentially numbered amended budgets.
4. All communication sent by the funder, including prior written approval for changes in budget or key personnel.
5. Copies of all reports submitted to the funder, financial and programmatic.
6. Financial records including all invoices to the funder and a schedule of expenditures. Expenditures are examined in the audit process. Therefore, make sure you have all documentation necessary to support an expense. Minimally, this should include such items as: the purchase order, vendor quote and invoice, proof of payment, and purchase card (credit card) reconciliation report.
7. Copies of all funder issued monitoring reports and audit reports. This includes copies of any responses to the funder regarding findings and corrective action plans.
8. Staff roster, which includes roles and percentage of effort for all employees devoted to the grant program.
9. Time and attendance records. Time and attendance records include time sheets and screen prints of the bi-weekly payroll approval from the ODYSSEY system. They must match the amounts invoiced and the amounts booked by the Restricted Accounts Management Department (RAM) in the General Ledger. A review to ensure that all items correctly match should be done on a regular basis through frequent collaboration with the RAM department.
10. Time and Effort Certification forms, if applicable;
11. General Ledger Balance Report (typically provided by the Assistant Controller’s office). The General Ledger Balance Report must match the amounts invoiced as well as the expenditure and payroll reconciliation sheets.
12. Access to employee files (to be facilitated by Human Resources). Project Directors may want to keep copies of Requests for Personnel Actions (RPA), employee resumes, performance reviews, and signed job descriptions for grant funded employees with their grant files. These documents must be redacted to ensure removal of Protected Personally Identifiable Information (Protected PII).
13. Inventory records including invoices, purchase orders, proof of payment, location, and property control numbers for items purchased with grant funds.
14. Participant files are often required to contain things such as: proof of eligibility, participant applications and intake forms, information release forms, proof of attendance at program activities, consent forms, transcripts, proof of citizenship, scholarship contracts, mentor visit notes, case notes, and documentation demonstrating payment to students (check or wire transfers).
15. Evaluation records – this may include the evaluation plan; reports; and data collection devices such as: copies of surveys, pre-and post-tests, or questionnaires given to participants to evaluate a grant program.

**Records Retention**

Grant program records should be located in the project director’s office and the Grant Compliance Officer should be made aware of their location. For consistency and compliance with state and federal regulations, grant program records must be maintained at the College for a minimum of ten years after the due date of the final financial report. Records are sent to the Records Retention department after five years. At the close of the project period, project directors must forward all grant records to the Grant Compliance Officer. These records are retained by Resource Development.

Institutional Support

Cost sharing, matching, and in-kind contributions are all terms that refer to the portion of a project or program cost that is not paid for by the funder.[[1]](#footnote-1) (Leveraged funds are also a form of cost sharing; however, they do not require the same level of record keeping). While some agencies make a distinction between the terms, they are all, basically, the same thing. Therefore, in this manual, we will use the term cost sharing. Cost sharing represents a commitment by the College. It may be required by the funder as a condition of the award (mandatory) or it may be offered by the College in excess of mandatory cost sharing requirements (voluntary). It is important to realize that whether cost sharing is required by the funder or is offered by the College voluntarily, once an award is made all cost sharing commitments are considered to be mandatory and as such represent binding obligations of the College. Cost sharing must be approved by the Campus President prior to the submission of a grant proposal.

Examples of cost sharing include:

* Time and Effort of Project Director and other employees devoted to grants, including employee benefit costs;
* Equipment (total value or depreciation depending on the circumstance);
* Supplies and services directly associated with the project;
* Volunteer services;
* Unrecovered indirect cost, only if specifically approved by the funder; or
* Cash contributions from MDC or in-kind contributions from third parties.[[2]](#footnote-2)

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

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

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

## Third Party In-Kind Contributions

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

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

 Miami Dade College

Resource Development

## Third Party In-kind Contribution Form

CPN: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Title of Grant Program: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Project Director: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Grant Term: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Date of Contribution | Description of Contributed Goods or Services | Purpose of Contribution | Real or Approximate Value of Contribution | How Was Value Determined? (Actual, appraisal, fair market value) | Was Contribution Obtained With or Supported by Federal Funds? If so, indicate source. |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

I certify that the information provided above is correct.

Name of Third Party Providing In-kind Contribution\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address of Contributer\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Phone Number\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of Contributor’s Authorized Representative\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Title\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Authorized Representative\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Time and Effort Certification

Time and Effort reporting is a federally mandated process that confirms that the salaries and benefits charged to, or pledged as a cost share to, grant funded projects are reasonable and reflect the actual work performed. 2 CFR Part 220, “Cost Principles for Education Institutions,” Section J.10 c (2) “After-the-fact Activity Records,” (soon 2 CFR Part §200.430), describes the requirements MDC must follow in ensuring a compliant Time and Effort reporting system.

Who must complete Time and Effort Certification Forms?

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

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

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

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

The percent effort is not based on a typical 37.5-hour work week. Total College Effort is 100% of time regardless of the number of hours worked (for example, a typical work week may be 20 hours for one individual and 60 hours for another).

Directions for completing the MDC Grant Project Time and Effort Certification Form

1. List the College Processing Number (CPN), Project Title, and Qual Number for each grant funded project.
2. Put the corresponding amount of effort in the box titled Percent of Time and Effort. Employees must refer to grant documents to ensure they are devoting the specified amount of effort to each grant. If you are expected to provide 100% effort on one grant, then only include that grant program and put 100% in the Percent of Time and Effort box. If your time is divided between multiple grants or if you work a portion of your time on a grant funded activity and a portion on non-grant funded activities, enter the percent for each. (Non-grant funded activities need not be documented in detail and may simply be the lump-sum balance of non-grant funded time).
3. Make sure that the Total Percentage of Time and Effort equals 100%.
4. Place a checkmark in the box titled in-kind match if your effort is used to satisfy a required or voluntary cost share.
5. The form must be signed by the employee and the Project Director or a supervising administrator when a Project Director is certifying their own time and effort.
6. Completed forms are sent to the RAM department for reconciliation with actual payroll records on a monthly basis.

 Miami Dade College

Resource Development

**Grant Project Time and Effort Certification Form**

Employee Name and Title:

Employee ID: Department:

Report for Month/Year: Total Hours Worked:

During the month shown above, my responsibilities were divided between the following activities in the percentage shown.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| CPN | Project Title | Qual Number | Percent of Time and Effort | Check if Cost Share or Match |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| N/A | Non grant-funded activities |  |  |  |
| TOTAL PERCENTAGE OF TIME AND EFFORT (Must equal 100 %) | | |  |  |

I certify that the information provided above is correct.

Employee Signature Date

Project Director or Supervising Administrator Signature and Title Date

Please send the completed form for the previous month to the Project Director of each grant by the 5th day of every month.

If you have any questions, you may contact the Grant Compliance Officer at 307-237-7040. Additionally, detailed instructions are found in the MDC Grants Quick Reference Guide.

NOTE: Individual campuses or grant programs may have more specific time and effort forms which can be completed in concert with the MDC Grant Project Time and Effort Certification Form.

Conflict of Interest Reporting for Grants

All project directors, principal investigators, grant funded employees, and employees whose efforts are used to satisfy a required or voluntary cost share on a grant must comply with MDC Policies and Procedures related to Conflicts of Interest, as well as the applicable provisions of the State of Florida Code of Ethics for Public Employees. MDC abides by federal regulations, state statutes and College policies and procedures in managing conflicts of interests as listed below:

* Miami Dade College Manual of Policy, Policy Number II-23 - All Personnel: Conflict of Interest and Code of Ethics <https://www.mdc.edu/policy/Chapter2/02-II-23.pdf>;
* Miami Dade College Manual of Policy, Policy Number II-18 - Outside Employment <https://www.mdc.edu/policy/Chapter2/02-II-18.pdf> ; and
* Miami Dade College Manual of Procedure, Procedure Number 6013 - Conflict of Interest Relative to Purchasing Department Employees <http://www.mdc.edu/procedures/Chapter6/6013.pdf>.

In addition, project directors, principal investigators, grant funded employees, and those employees whose efforts are used to satisfy a required or voluntary cost share on a grant must also comply with the following conflict of interest reporting requirements for grants. While these employees are not prohibited from engaging in outside employment, consulting, and other similar activities, such activities and financial interests are of concern if they result in conflicts with their duties and responsibilities to the College, the grant, or the contract.

In the case of grants and contracts, a potential conflict of interest exists when an employee in any of the aforementioned positions, or his/her immediate family, have a “significant financial interest” in anything of monetary value, including salary, equity interest, or intellectual property rights, that could affect the employee’s ability to objectively execute the grant or contract. These criteria apply to any person involved with the grant project who is involved in the design, conduct, or reporting of the project's activities or their outcomes. Depending on the specific code or regulation, an actual conflict of interest exists when an employee or a member of his/her immediate family has a significant financial interest that is **determined** to affect his/her ability to objectively execute the grant or contract.

**Employee Responsibilities Related To Conflict Of Interest for Grants**

* Comply with all applicable federal, state, and College Conflict of Interest Policies
* Certify, on the Resource Development Potential Conflict of Interest Reporting Form for Grants that follows this section, whether there is an existing or potential conflict of interest as described in this Guide, at the time of hiring or appointment to the grant.
* Update the Resource Development Potential Conflict of Interest Reporting Form annually and within 30 days of a change of status.
* If applicable, agree (in writing) to the appropriate terms and conditions of the decisions made by the College in order to mitigate any identified conflicts.
* Cooperate with College designated officials to complete accurate financial conflicts of interest disclosure forms within the designated time periods, and provide related disclosure documents and information when required to enable the College to complete federal agency and state financial conflict of interest management reports.

**Reporting Conflicts Of Interest**

* Potential Conflicts of Interest (PCOI) and Conflicts ofCommitment (real or perceived) must be reported at the following times:
  + Employees planning to apply for a grant or contract must disclose their significant financial interest (and those of their immediate family) prior to the time of application for the grant. Employees must certify whether they have a significant financial interest prior to proposal submission.
  + Once a grant or contract has been awarded, all grant related personnel shall certify whether they have a significant financial interest at the time of hiring, assignment to the position, and annually thereafter for the duration of the grant or contract.
  + Project Directors are responsible for coordinating the submission of Resource Development Potential Conflict of Interest Reporting Forms by all employees working on their grant or involved with their grant with the Grant Compliance Officer, updating forms as needed and maintaining copies in the project files.
* If a change occurs at any time during the annual grants Conflict of Interest (COI) reporting period, such change must be reported within 30 days of discovering, acquiring, or committing to a new financial interest or commitment.

Failure to comply with MDC's Conflict of Interest Policy and the processes outlined in the MDC Grant Award Guide will result in disciplinary action.

**Review Process**

Potential Conflicts of Interest must be reported to the employee’s immediate supervisor for review using the document, *Resource Development Potential Conflict of Interest Reporting Form***.** The supervisor reviews the form and then forwards it to his/her supervisor for a second level review. If a potential COI exists, the Campus President or his/her designee creates a monitoring plan and makes the appropriate notifications to campus and district administration and the funder, as deemed appropriate. All documentation of the review must be kept in the grant files by the Project Director, or his/her direct supervisor in the case of the Project Director having the potential conflict of interest, including:

1. Project number;
2. Project title;
3. Names of all Project Directors (PD) and Principal Investigators;
4. Name of the employee with the potential conflict of interest;
5. Name of the entity with which the employee has a financial conflict of interest;
6. Reasons for the review;
7. Details and conclusions of the review.

Based on the outcome of the review, the designated official provides a report to the funding agency specifying the outcome of the review and any potential impact on the project, details of MDC's actions to eliminate or mitigate the effect of bias on the project, and a monitoring plan to avoid future COI issues.

 **MIAMI DADE COLLEGE**

**RESOURCE DEVELOPMENT**

## Potential Conflict of Interest Reporting Form for Grants

|  |  |
| --- | --- |
| **Employee Name:**  **Name of Grant:** | **Select type of disclosure:**  New/Annual disclosure  Amended disclosure |
| **Reporting Period:** | January 1, 2014 through December 31, 2014 |

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

|  |
| --- |
| 1. During the reporting period do you or a member of your immediate family have a financial interest related to your Institutional responsibilities, in a publicly or non-publicly traded entity, that when aggregated, equals or exceeds $5,000? (New employees should report remuneration and/or equity interests received in the last 12 months and during the current reporting period).  **Yes or  No** |
| 2. During the current reporting period have you been reimbursed by an entity other than the College, either directly or on your behalf, for any external travel that is related to your institutional responsibilities? (New employees should report the value of extramural travel (paid directly to you or on your behalf) in the last 12 months and during the current reporting period).  **Yes or  No** |
| 3. Will the value of intellectual property rights (e.g. patents, copyrights, trademarks), upon receipt of income to you and/or your immediate family, during the reporting period, equal or exceed $5,000 (New employees should report intellectual property rights received in the last 12 months and during the current reporting period).  **Yes or  No** |
| 4. During the current reporting period, do you or an immediate family member intend to use the services of MDC students or personnel for whom you have supervisory or evaluative responsibilities at MDC, in carrying out any outside activities?  **Yes or  No** |
| 5. During the current reporting period do you intend to use other College resources (e.g., equipment, facilities, and supplies) or services (including information technology resources) in carrying out any outside activity?  **Yes or  No** |
| 6. During the current reporting period will you hold or do you expect to run for political office?  **Yes or  No** |
| 7*.* During the current reporting period do you intend to commit College resources (i. e. personnel, materials and supplies, equipment use, departmental or project funds) to purchase goods and services from or provide services to any entity in which you or your immediate family member a) are an officer, partner, or proprietor of the entity, b) have a material interest (direct or indirect ownership) of 5% or more of the total assets or capital stock of any business entity, and/or c) hold any employment or contractual relationship with the entity? You must report proposed subcontract sponsored funding activity to the College from any entity owned or managed by you and/or your immediate family members*.*  **Yes or  No** |
| 8*.A*re you performing an outside activity that could lead a person to believe that a conflict may exist, or that you otherwise wish to report, (e.g.: consulting activities, board membership, expert witness, company officer?) If you are an independent consultant, please indicate “Independent consultant” in the description of the activity and the name of each entity for whom you are performing consulting services.  **Yes or  No** |

**Note:** If you answer “Yes” to any of the above questions, additional information will need to be provided.

**Certification:**

I certify that the outside employer(s) or recipient(s) of services understand that I am engaging in such outside activity as a private citizen, not as an employee, agent, or spokesperson of the College. I further certify that the statements and disclosures provided herein are current, accurate, and complete, and understand that any false or misleading representations may result in disciplinary action.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Disclosing Employee Date

**REMINDER TO THE DISCLOSER**

* If you have more than one activity for each question, you will need to complete a separate disclosure for each activity.
* If all responses are “NO” to questions 1-8, please forward this form to your immediate supervisor (as Reviewer #1) in order to initiate its internal review process. Signature by Reviewer #2 is also required.
* Please remember to include, as applicable, any required additional information for all positive responses and such information is added to this form as an attachment.

**Additional signatures are required for the completion of this form. See page I-26.**

**THIS SECTION IS TO BE COMPLETED BY REVIEWERS ONLY**

**Reviewer # 1: {Discloser’s direct supervisor}**

No conflict

Conflict identified: Monitoring Plan for Potential COI, Request for an Exemption/Disclosure form, or both are required

Unapproved conflict (Please provide details below)

Comment(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Department/Campus: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Reviewer # 2: {Supervisor of Discloser’s direct supervisor}**

No conflict

Conflict identified: Monitoring Plan for Potential COI, Request for an Exemption/Disclosure form, or both are required

Unapproved conflict (Please provide details below)

Comment(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Department/Campus: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Successfully Navigating Audits and Site-Visits

An audit, sometimes called a site-visit, is a formal examination of a grant’s programmatic and financial activities conducted to determine whether or not all provisions of the award have been carried out. Generally, a representative of the funding agency conducts the audit, although audits may be conducted by independent auditors or, in some cases, the U.S. Office of the Inspector General. Audits may occur yearly, at periodic intervals, or continuously, depending on the nature of your project – its size, cost, length, and potential impact. Audits may be announced and scheduled or they may ~~also~~ arise suddenly. The most common audit is the Single Audit that is required by law, and by OMB Circular A-133 and 2 CFR Part 200 Subpart F, which is conducted annually by the State Auditor General’s Office.

If you are contacted by the funding agency’s Program Officer or other representative regarding an upcoming audit, immediately notify the RAM department, campus or district administration, and the Grant Compliance Officer. They will assist in the process by reviewing needed documentation and clarifying agency expectations so that that the audit is productive, consumes less time, and results in no findings, or at least a minimum of findings.

In addition to the list of documents that should be maintained by the project director listed on Pages 14 and 15 of this Guide, the following items should be prepared in advance of an audit or site visit. These materials must be well-organized before the auditors arrive on campus.

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

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

Business Affairs Internal Process Guidelines for Grants

Miami Dade College’s post-award processes for grants are mainly handled by the Project Director (PD), Campus or District Administration (CA or DA), the Business Affairs department, which includes the Restricted Accounts Management department (RAM), Human Resources (HR) and the Grant Compliance Officer (GCO). This guideline sets forth the post-award general administrative requirements.

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

* 1. Upon receipt of an award notification for a grant program, the PD or site administrator submits, through campus or district administration, a written request to RAM for a new account. A copy of the award letter, budget, and approved Board Item must be included with the request. RAM creates a new, unique Fund 2 restricted account (Qual) for the program. An Approval Path Request Form must also be completed. For budget and related transactions, the Campus Director of Administration is required to provide a second level approval in the system. RAM is required to ratify and proceed as a final approver for the initial budget.
  2. The Assistant Controller for RAM issues an official new account memo to PD, with copies to its respective campus president, dean, director, HR, the Resource Development Department (RD), and the GCO.
  3. The PD sets up an initial budget for the grant program after the new restricted account is established in the College’s accounting system, ODYSSEY.[[3]](#footnote-3) The PD should follow the budget approved by the funding agency to set up the budget in the College’s system. Note that the College’s financial system does not allow any program costs to be charged to the restricted account without an approved budget established in the accounting system.
  4. Budget transfers must align with:

1. Grant award documents including the approved budget or budget narrative;
2. Grant amendments along with the revised budget or budget narrative; or
3. Written prior approval from the grantor agency.

The same multiple-level approvers are required for both budget transfers and budget amendments. All budget approvers must comply with the funding agency’s guidelines as well as all applicable federal and state rules and regulations.

**Step 2: Carrying Out the Grant Program**

* 1. The PD or campus administrator is permitted to proceed with the hiring process only after the budget for the grant program is set up in the College’s accounting system.[[4]](#footnote-4) It is the PD’s responsibility to properly document employee’s time and effort for the grant program using the, *MDC Time and Effort Certification Form,* provided by the GCO or such other form as may be provided by the funding source. The PD is required to certify the Federal Payroll Activity Report, provided by RAM, on an annual basis.
  2. The PD can also carry out program procurement processes after the grant program budget is established in the College’s accounting system. The PD is required to adhere to the College’s purchasing and contract procedures for the procurement of goods and services.
  3. The PD must follow the College’s standard travel procedures as well as any requirements prescribed by the funding agency for all required travel activities that are allowed by the grant program.
  4. It is the PD’s responsibility to make sure that expenses for the grant program are charged properly. It is also the PD’s responsibility to make sure proper documentation for program costs are obtained and provided. The appropriate documentation includes, but is not limited to: approved budget narrative and budget amendments; purchase orders; vendor quotes and invoices; purchase card (credit card) reconciliation reports; and time and effort certification forms. All costs charged to the grant program must be allocable, allowable, and reasonable. The PD should follow the College’s procedures for processing and approving invoices. The PD should monitor grant account activities, at a minimum, on a monthly basis. Any disallowed cost in a grant program account must be removed immediately. To remove the cost from the account, the PD should submit a standard journal entry process request along with supporting documentation to RAM. The PD should work very closely with RAM for periodic account review and financial reporting and billing processes.
  5. The PD adheres to the College’s internal guidelines for all cost transfers between different programs or cost centers.
  6. An expenditure is allowed only if it is a direct cost to the grant program and the allocation category is identified in the original grant budget or subsequently allowed by the funding agency. The PD is required to document cost-sharing for all grant programs.
  7. RAM is responsible for processing and negotiating an Indirect Cost Rate with a Federal Cognizant Agency. This rate is sometimes referred to as Facilities and Administrative (F&A) cost. For all grant programs that are allowed to charge indirect costs, RAM will process and post the indirect costs to the grant account on a periodic basis.
  8. For program income that is associated with a grant program, RAM will either designate different general ledger codes or create separate accounts to keep track of the receipts and expenditures.

**Step 3: Compliance**

* 1. The PD is required to share information disseminated by the funding agency with RAM and the GCO during all stages of grant implementation.
  2. RAM is responsible for providing the PD with information regarding the most relevant accounting principles and cost standards and all fiscal compliance requirements of the funding agency.
  3. It is required that the PD abides by the College’s property control procedures.
  4. The PD is required to comply with the Code of Federal Regulations (CFR), the Office of Management and Budget (OMB) Circulars, Florida statutes, specific requirements of the funding agency and College policies and procedures for conducting a grant program.
  5. Before sending written notification to the funding agency, the PD must submit a copy of the request to the GCO and campus or district administration for review and approval if any of the following circumstances apply:

1. Change of Project Director or other key personnel;
2. Change of program goal, scope, objective, deliverables, work task, etc.;
3. Modification of existing budget;
4. Budget amendment, increase or decrease in budget;
5. Change of performance period;
6. Request for extension (including no-cost extensions); or
7. Others as required by the external funding agency or the grantor.
   1. Grant programs require periodic reporting. Please see the section of this Guide entitled Performance and Fiscal Reporting Requirements for reporting procedures.

**Step 4: Closing Out the Grant**

* 1. The PD should work with RAM and the GCO for final grant program reports and billing, as well as grant program account close-out.
  2. Both financial and program records for grant programs are maintained and stored according to the funding agency’s requirements and governmental regulations. The RAM department’s retained files include, but are not limited to, grant documents, general correspondence, financial records, and inventory and property information. The program office is required to maintain both physical and electronic copies of the financial records and program related information. At the close of the project period, project directors must forward all grant records to the Grant Compliance Officer. These records will be retained by Resource Development.

Quick Reference Responsibilities Table

|  |  |
| --- | --- |
| **Functions for Grant Program** | **Responsible Party or Department** |
| Proposal development and review | PD, Campus or District Administration (CA or DA), and RD |
| Proposal approval | Campus President, College Provost for Operations, and, if appropriate, MDC Foundation and collaborating campus presidents |
| Proposal submission | RD |
| Board Item submission | RD |
| Award acceptance (Approval of Board Item) | College’s Board of Trustees |
| Signature authority for grant agreements and related documents | College President or Provost for Operations -Authorized Organization Representative (AOR) |
| Restricted Fund 2 account creation | Restricted Accounts Management (RAM) |
| Hiring and employment | PD, CA or DA, and the Human Resource Department (HR) |
| Program activity management | PD |
| Personnel performance review | PD, CA or DA, Campus President, and HR |
| Payroll process and authorization | PD |
| Time and Effort certification | PD |
| Payroll certification | PD |
| Procurement process and approval | PD, CA or DA, and Campus President |
| Approval of Contracts and Agreements for Services for consultants | PD, CA or DA, Campus President, Purchasing, and AOR if necessary |
| Expenditure and invoice process and approval | PD and CA or DA |
| Custody of equipment and property | PD and CA or DA |
| Account review, billing, and financial reporting | PD and RAM |
| Interim and annual program reviews and reports | PD, CA or DA, GCO, and Campus President |
| Invoicing and request of funds | RAM, the Cash Management Department |
| Receipt and deposit of funds | The Controller’s office and the Bursar’s office |
| Budget amendments | PD, CA or DA, GCO, and RAM |
| Request for funding agency’s prior approval | PD, CA or DA, RAM and GCO |
| Request for program related changes | PD, CA or DA, and GCO |
| Final billing or financial report | PD and RAM |
| Program and account close-out | PD, CA or DA, and RAM |

Human Resources Guidelines for Grants with Budgeted Positions

**Step 1: Developing proposals with grant funded positions**

* 1. Project Director completes a Job Description Questionnaire[[5]](#footnote-5) and submits to Human Resources Compensation Department.
  2. Human Resources Compensation Analyst and the Project Director discuss intended positions and organizational charts.
  3. Compensation Analyst evaluates and classifies position; assigns job class code, pay grade and salary or hourly range.

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

**Step 2: Creating grant funded positions**

* 1. Compensation Analyst creates job description and forwards to Project Director and Department Head for validation.
  2. Department Head validates job description and notifies Compensation Analyst.

**Step 3: Hiring grant funded personnel**

* 1. Project Director completes Personnel Requisition Form with Qual numbers for each position, attaches a validated MDC job description, and submits forms through the campus approval process to the HR Compensation Analyst at the Kendall Campus, Room 1010.

Note: Personnel Requisitions for grant positions do not require the approval of the College Provost for Operations.

* 1. Compensation analyst prepares and submits Position Control Sheets for the Budget Department to use to create the position numbers with the attributes established by Human Resources (pay grade, job class code, pay calendar, and salary or hourly range).
  2. Budget Department creates the position and ensures that the College Processing Number (CPN) is included in the Personnel Requisition Form. The Personnel Requisition Form, along with the job description and a copy of the Position Control Sheet, are submitted to the HR Employment Team for posting and recruitment purposes.
  3. Employment Coordinator posts position on the College website and recruitment sources identified. All grant positions are identified as such in the College’s postings along with end date of the grant (typically the end of the current fiscal year).
  4. A screening committee identifies and interviews qualified candidates. Finalists are interviewed and one candidate is selected by campus and district administration.
  5. Once a candidate has been selected, Project Director completes a Request for Personnel Action (RPA). This form must have an end no later than the end of the current fiscal year even if the grant is funded beyond the end of the fiscal year or for multiple years.
  6. Employment Team screens the new hire using the U.S. Department of Homeland Security’s E-Verify system as required by law.

3.8 New hire attends the required Onboarding Orientation on the first day of work.

**Step 4: Closing the fiscal year**

* 1. Human Resources Employee Services role for positions with continued funding is to ensure:
  2. That an official award extension letter has been received by the College’s Restricted Accounts Management department, specifying the fund amounts.
  3. Restricted Accounts Management department establishes a new account (Qual) for the new fiscal year.
  4. After the Qual has been established, the Project Director must complete and forward a Request for Personnel Action for each employee to be converted to the new Qual.
  5. Budget Department and Human Resources Employee Services convert existing employees to new Qual accounts.
  6. Based on the award letter, the Budget Department will inactivate all full- and part-time positions in the old Qual. If the Budget Department finds assignments in the old Qual, then they will notify the Human Resources Employee Services area. Once the assignment is moved, then the position will be inactivated.
  7. If funding is only for a partial year, then this is reflected on personnel requisition and entered into the “maintain assignment” screen in the personnel section of Odyssey, the MDC mainframe system.
  8. Project Directors complete and forward Request for Personnel Action through campus approval channels to the appropriate Human Resources Employee Services Liaison for processing and filing. New RPA’s are required by Florida Retirement System when conducting audits.

* 1. For positions whose funding has ceased:

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

Institutional Research Guidelines for Requesting Data

**Step 1: New requests**

* 1. New requests should be made via email to the Director of Institutional Research and Effectiveness.
  2. The request should be made as soon as the data requirements are known and include the following:

1. Timeline for receiving data or information – when are the data needed? The request should include the date by which the information must be received. Every effort is made to complete requests by the date needed, if not earlier. However, it may not be possible to compile short-time requests within the time allotted.
2. A description of the grant program or proposed activities – what are the data intended or expected to show? This helps researchers understand the purpose of the request so they can define variables accordingly and include additional information that might be helpful. If the College previously applied for the same type of grant, that should be noted as it helps the researchers ensure consistency in data definitions and reporting.
3. A list of questions to be answered by the data – what specific data are needed? This is often prescribed by the grant funder, but not always. Specific questions help the researchers write programs to extract data that are needed. If the funder provides a table to be completed and submitted in the proposal, that should be included with the request.
4. Contact person – who can the researcher call if clarification is needed on the request?Questions about who to include, how many years to report, data definitions, and related issues often occur, so knowing who to call is important.

**Step 2: Requests for ongoing or updated data**

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

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

Procurement Procedures When Using Grant Funding

The intent of this document is to provide a very brief general summary of making purchases using federal funds and examples of some additional procurement regulations for working with grants. The key is to contact the Purchasing Department as early as possible in the process when federal or State of Florida grants will be used to purchase goods or services. The College’s Purchasing Department can provide information that is critical in making sure all purchases utilizing grant funds can be made in compliance with all Federal and State statutory procurement requirements. For more detailed information refer to Chapter 6 of the MDC Procedures.

**Step 1: Determining Whether Purchasing from a Vendor, Partner, Sub-grantee, or Sub-recipient**

* 1. When awarded a contract or grant, the Project Director needs to carefully review both the application guidelines and the approved award package. Both documents list the regulations appropriate for that specific award. Items the Project Director needs to look for include, but are not limited to. The following:
     1. Is the procurement using funds that come to the College directly from a federal agency (e.g, USDE) or through a State Agency (e.g., FLDOE)?
     2. Are there any unique additional procurement requirements (e.g., additional attestations required or additional steps in the procurement process required)?
     3. Is the College required to use Federal funds to pay a specific company? If so, the Project Director needs to determine if that company meets the Federal definition of a Partner, Sub-Grantee, Sub-Recipient, or Vendor.

This table helps identify the different participants.

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

**\*Note:** MDC is not required to solicit bids or proposals for a partner, sub-grantee, or sub-recipient unless required by the grant.

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

**Step 2: Doing Business with a Vendor**

1. If doing business with a vendor the Project Director needs to enter an online ODYSSEY requisition to fund the approximate cost of the purchase. The department may enter a “suggested vendor” into the requisition. It is the Purchasing Department's due diligence to either secure additional quotes ($5K-$24,999) or do a formal solicitation (over $25K).
2. When the Purchasing Department receives the requisition, the Purchasing Department will determine if a bid needs to be prepared or if the purchase can be piggybacked. In other words, Purchasing will need to explore if the suggested company has won a publicly solicited contract for the exact same good or service with any form of federal agency, state agency, city, municipality, school board, public college or public university.[[6]](#footnote-6)
   * 1. If yes, pursuant to State Board Rule 6A 14.0734, the Purchasing Director requires a copy of that agencies solicitation, tabulation sheet, and resultant contract to confirm its use is not restricted to just that agency (e.g., GSA) and that the grant does not place any exceptions on using other competitive solicitations issued by another governmental agency.

The table below summarizes quoting and bidding thresholds required by Statute, Board Rules, and the Assigned Project Managers (APM).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Annual Purchase Value** | **< $4999** | **$5,000- $24,999** | **$25,000- $249,999** | **$250,000 or more** |
| Number of informal \*quotes required (which can be done | 1 | 3 | Formal Bid | Formal Bid |
| College Provost for Operations Approval | No | No | Yes | No |
| Number of formal sealed \*\* bids and proposals required | Not Required | Not Required | Yes | Yes |
| Board of Trustee Approval | No | No | No | Yes |

**\* NOTE:** Can be done by either the end user department or Purchasing, but we recommend that you contact the Purchasing Director before you begin the informal process.

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

**Step 3: Doing Business with a Contractor or Consultant[[7]](#footnote-7)**

1. If doing business with a contractor or consultant, the Project Director needs to obtain approval from campus or district administration before completing an Agreement for Services. This form is found in the Forms and Manuals section of the Business Affairs website.
   1. The original signed agreement should be submitted to the Accounts Payable Department. The Project Director should keep a copy and provide copies to the Contractor, the campus president or vice provost, and the purchasing department, as appropriate.
   2. The Project Director should ensure that the contractor or consultant becomes a vendor of MDC, if they are not already a vendor. Information on becoming a vendor is located on the MDC employee website under the Purchasing department’s “Doing Business with MDC” tab. Vendors can register electronically using this link: <http://www.mdc.edu/vendor>.
   3. Level of Authority for signing (approving) Agreements for Services:
      1. Agreements with a company or organization
         * $25,000 or less must be authorized by the Project Director’s campus president or vice provost.
         * Over $25,000 must be authorized by the College President or the College Provost for Operations prior to execution.
         * Over $250,000 shall be presented to the Board for approval as a special agenda item.
      2. Agreements with individuals
         * Daily rate of $500 or less must be authorized by the originator’s campus president or vice provost.
         * Daily rate over $500 or unspecified shall be presented to the Board for approval as a special agenda item.

**Step 4: Meeting Additional Requirements**

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

|  |  |  |
| --- | --- | --- |
| **#** | **Category/Requirements of EDGAR/OMB** | **$ Threshold** |
| 1 | Advertising for recruitment using federal funds requires specific language to be included in any print or any media (e.g., funded by the US Dept. of Labor). | At any amount |
| 2 | Research and verify that the vendor is not on a Federal Excluded Parties List (print a copy verifying this for the PO file). | $25,000 + |
| 3 | Compel vendor to attest to compliance with federal attestation requirements (e.g., Davis Bacon Act/ Copeland Anti-Kick Back Act, Executive Order 11246 - Equal Opportunity Act, etc.). | > $4,999 |
| 4 | Maintain a record detailing the history of the procurement that documents the rationale used for the solicitation and contract type, as well as how we the price base was determined to be fair and reasonable. | $4,999 + |
| 5 | Restriction on use of a Request for Qualification for hiring architects and engineers (under $25K Colleges pre-qualification listing). | > $25,000 |
| 6 | Restriction on use of local or state preference in solicitations for hiring architects and engineers (under $25K Colleges pre-qualification listing). | > $25,000 |
| 7 | Requirement to negotiate profit and overhead separately when receiving only one single bid or proposal as the result of a solicitation. | > $4,999 |
| 8 | Although when using state funds the college can exempt certain types of purchases (e.g., IT systems and equipment, copyrighted items, and sole source items), there may be no such exemptions identified when using Federal funds. | > $4,999 |

## Purchasing Equipment

Equipment may only be purchased if it is part of the original funder approved budget or post-award prior agency approval has been granted. All equipment purchased using grant funds must follow MDC Procedure Number 3900, Property Management. Contact the Purchasing Department prior to purchasing equipment. This department will assist with the purchase. Project Directors are the custodians of all equipment purchased using grant funds. As such, they are responsible for confirming the receipt of all equipment ordered; ensuring that a property control decal is affixed, knowing the exact location of all equipment, and maintaining the equipment in good condition. The Project Director must also notify the appropriate departments, and the funder, if equipment is lost, damaged, or stolen.

All equipment is received at a central location at the North Campus in Building 9000, when feasible. The Receiving Department will confirm acquisition and affix a property control decal and notify the Project Director of the arrival of the item. In the event that an item cannot be processed at the central location, the item will be shipped directly to the site and personnel from receiving will visit the site to process its arrival.

The Project Director must keep detailed inventory records. These records include the following information: a description of the property; the serial number or other identification number; the source of funding for the property; documentation of ownership (either by the college or the agency) ; the acquisition date; the cost; the location, the use and condition, and the ultimate disposition data. These records are reconciled with financial records to submit reports to the funding agency by the Assistant Controller for Restricted Accounts Management. Project Directors submit inventory information to RAM for review and completion of funding agency required forms.

The disposal of items purchased with restricted funds must be approved by RAM and the appropriate funding agency prior to disposal.

For more detailed information of the property and equipment, please see Part II of this Guide, Internal Controls Manual, Section 8 – Property and Equipment.

Subrecipients

Some grants require the College to use the assistance of a subrecipient in completing the requirements and objectives of the project. In those cases, the College issues a formal subaward agreement to all subrecipients. Project Directors are responsible for working with the Office of Legal Affairs to create subaward agreements that contain all the necessary language as required by 2 CFR Part 200.331, and the prime award.

Project Directors and their supervisors are also responsible for working with the Restricted Accounts Management department in order to conduct a risk assessment of the subrecipient. The risk assessment will evaluate the ability of the subrecipient to comply with federal statutes, regulations, and the terms and conditions of the subaward. Some factors that may be considered are:

1. The subrecipient’s prior experience with the same or similar subawards;
2. The results of previous audits;
3. Whether the subrecipient has new personnel or new, or substantially changed, systems; and
4. The extent and results of federal awarding agency monitoring.

Project Directors are responsible for monitoring their subrecipients. This is done by maintaining open lines of communication with the subrecipient. Subrecipients are invited to attend the Kick-off meeting with the Project Director and the Grant Compliance Officer. At the Kick-Off, subrecipients are informed of all applicable federal laws and regulations and all appropriate flow-down provisions from the prime agreement. Project Directors will provide the subrecipients with training and technical assistance on program-related matters and review all of the subrecipient’s program activities to ensure that deliverables and reporting requirements are met in a timely manner. Project Directors do this on a regular basis by meeting with their subrecipient and reviewing their reports.

Project Directors must also perform on-site reviews of the subrecipient’s program operations. The frequency is determined by the nature of the project; however the meetings must occur no less than annually.

Invoices are required to be submitted on a monthly basis as well. Project Directors must review invoices to ensure charges are reflective of work performed. Invoices are then forwarded to RAM within 10 business days. Periodic and annual report data is requested from the subrecipient in order to complete the prime recipient’s Annual Performance Report and Annual Financial Report.

For more detailed information on subrecipients and subrecipient monitoring, please see Part II of this Guide, Internal Controls Manual, Section 2-Award Management, Questions 2.3.1A-F.

Facilities Management Guidelines for Grant Funded Projects

The Facilities Management Department offers the following support services:

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

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

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

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

Some important considerations when contacting Facilities Management include:

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

APPENDICES

1. Important Contacts
2. Generally Allowable and Unallowable Costs
3. Frequently Asked Questions (FAQs)
4. Guidelines for Working with External Evaluators
5. Glossary
6. Grant File Inventory Form
7. Project Director Responsibilities Checklist
8. Project Director Commitment Form

APPENDIX A - Important Contacts

|  |  |
| --- | --- |
| **Director of Resource Development**  **Patti Bartels**  Wolfson Campus, Room 1411  Office: 305-237-3910  Email: [pbartels@mdc.edu](mailto:pbartels@mdc.edu) | **Grant Compliance Officer**  **Teresa Gonzalez, Esq.**  Wolfson Campus, Room 1412  Office: 305-237-7040  Email: [tgonzal4@mdc.edu](mailto:tgonzal4@mdc.edu) |
| **Provost for Operations and Authorized Organizational Representative (AOR)**  **Dr. Rolando Montoya**  Wolfson Campus, Room 1470  Office: (305) 237-3336  Email: [rmontoya@mdc.edu](mailto:rmontoya@mdc.edu) | **Provost for Academic and Student Affairs**  **Dr. Lenore Rodicio**  Wolfson Campus, Room 1468  Office: 305- 237-3803  Email: [Lrodicio@mdc.edu](mailto:Lrodicio@mdc.edu) |
| **AVP of Accounting Services & Controller**  **Restricted Accounts Management**  **Delilah Almeda, CPA**  Kendall Campus, Room 9253  Office: 305-237-0642  Email: [dalmeda1@mdc.edu](mailto:dalmeda1@mdc.edu) | **Manager of Restricted Accounts Services**  **Odalys Solares**  Kendall Campus, Room 9254  Office: (305) 237-2948  Email: [osolares@mdc.edu](mailto:osolares@mdc.edu) |
| **HR Manager, Employee Services**  **Letitia Rackley**  Kendall Campus, Room 1105  Office: 305-237-0275  Email: [lrackle@mdc.edu](mailto:lrackle@mdc.edu) | **HR Manager, Compensation and Benefits**  **Elaine Spence**  Kendall Campus, Room 1010  Office: 305 237-0365  Email: [espence@mdc.edu](mailto:espence@mdc.edu) |
| **Legal Counsel – Legal Affairs**  **Carmen Dominguez, Esq.**  Wolfson Campus, Room 1454  Office: 305-237-7171  Email: [cdoming3@mdc.edu](mailto:cdoming3@mdc.edu) | **Director of Communications**  **Juan Mendieta**  Wolfson Campus, Room 1466  Office: (305) 237-7611  Email: [jmendiet@mdc.edu](mailto:jmendiet@mdc.edu) |
| **Group Director of Purchasing**  **Roman Martinez, MPA, CPPO, CPPB**  Kendall Campus, Room 9254  Office: (305) 237-0012  Email: [rmartin9@mdc.edu](mailto:rmartin9@mdc.edu) | **Assistant Director of Purchasing**  **Ramon Bristol**  Kendall Campus, Room 9254  Office: 305-237-0011  Email: [rbristol@mdc.edu](mailto:rbristol@mdc.edu) |
| **Senior Director of Administrative Services –**  **Wolfson**  **Cristina Mateo**  Wolfson Campus, Room 1510  Office: 305-237- 3771  Email: [mmateo@mdc.edu](mailto:mmateo@mdc.edu) | **Senior Director of Administrative Services –Kendall**  **Brian Stokes**  Kendall Campus, Room 8215  Office: 305-237-2992  Email: [bstokes@mdc.edu](mailto:bstokes@mdc.edu) |
| **Senior Director of Administrative Services –**  **North**  **Fermin Vazquez**  North Campus, Room 131503  Office: 305-237- 1190  Email: [fvazque2@mdc.edu](mailto:fvazque2@mdc.edu) | **Director of Administrative Services – Homestead**  **Tania Acosta**  Homestead Campus, Room B205  Office: 305-237-5219  Email: [tacosta1@mdc.edu](mailto:tacosta1@mdc.edu) |
| **Director of Administrative Services - Hialeah**  **Andrea Forero**  Hialeah Campus, Room 1800 305  Office: 305-237-8825  Email: [aforero@mdc.edu](mailto:aforero@mdc.edu) | **Director of Administrative Services - IAC**  **Archie L. Bouie II**  InterAmerican Campus, Room 1324  Office: 305-237-6286  Email: [Archie.Bouie@mdc.edu](mailto:Archie.Bouie@mdc.edu) |
| **Director of Administrative Services - Medical**  **Ramona Edwards**  Medical Campus, Room 1355-2  Office: 305-237-4431  Email: [redwards@mdc.edu](mailto:redwards@mdc.edu) | **Facilities Planning Coordinator**  **Linda Friedman**  Kendall Campus, Room L118  Office: 305-237-2824  Email: [lfriedma@mdc.edu](mailto:lfriedma@mdc.edu) |
| **Executive Director of MDC Foundation**  **Amaury Zuriarrain**  Wolfson Campus, Room 1429  Office: 305-237- 7617  Email: [azuriarr@mdc.edu](mailto:azuriarr@mdc.edu) | **Senior Director of MDC Foundation**  **Nairobi Abrams**  Wolfson Campus, Room 1438 7  Office: 305-237-3247  Email: [nabrams@mdc.edu](mailto:nabrams@mdc.edu) |
| **Vice Provost of Institutional Research & Effectiveness**  **Dr. David Kaiser**  Wolfson Campus, Room 5601-13  Office: 305-237-7468  Email: [dkaiser@mdc.edu](mailto:dkaiser@mdc.edu) | **Director of Planning and Policy**  **Archieval “Archie” Cubarrubia**  Wolfson Campus, Room 5601  Office: 305-237-7175  Email:  [acubarru@mdc.edu](mailto:dkaiser@mdc.edu) |
| **Manager of Accounts Services, Property Management**  **Ruben Paz**  North Campus, Room 902  Office: 305- 237-1379  Email: [rpaz@mdc.edu](mailto:rpaz@mdc.edu) | **Inventory Clerk, Property Management**  **Bruno Rodriguez**  Consolidated Warehouse  8643 N.W. 68th St., Miami, FL 33166  Phone: 305-717-1553  Email: [brodrig6@mdc.edu](mailto:brodrig6@mdc.edu) |
| **Director of Emergency Preparedness**  **Anthony Bradley**  Wolfson Campus, Room 1455  Office: 305-237-3774  Email: [abradle2@mdc.edu](mailto:abradle2@mdc.edu) | **Manager of Communication Systems**  **David Moreno**  Kendall Campus, Room 9157  Office: 305 -237-0203  Email: [dmoreno@mdc.edu](mailto:dmoreno@mdc.edu) |

APPENDIX B - Generally Allowable and Unallowable Costs

| Type of Cost: | Regulation | Generally allowable costs: |  | Generally unallowable costs: |
| --- | --- | --- | --- | --- |
| Advertising: includes advertising media and corollary costs (i.e., magazines, newspapers, radio, television, direct mail, electronic or computer transmittals, etc.) | 2 CFR 220 Appendix A  J-1(a),(c),(f),(e) | 1. Costs of recruiting personnel for the performance of sponsored agreement. 2. Costs of procurement of advertising goods/services for the performance of sponsored agreement 3. Costs of advertising disposal of scrap/surplus items from sponsored agreement, except when non-Federal entities are reimbursed for disposal costs at predetermined amount. 4. Other specific purposes necessary to meet the requirements of the sponsored agreement. |  | All other advertising not already described as allowable. Advertising solely for the College. |
| Public Relations: includes promoting and maintaining the College’s image in the community | 2 CFR 220 Appendix A  J-1(b),(d),(f),(e) | 1. Costs specifically required by sponsored agreement. 2. Costs of communicating with the public/press the specific activities or accomplishments (i.e., outreach effort) which result from the performance of the sponsored agreement. 3. Costs of conducting general liaison with news media/government to the extent that such activities are necessary to keep the public informed on matters of public concern (i.e., notices to Federal contracts/grant awards, financial matters, etc.). |  | 1. Costs of meetings, conventions, convocations, or other events related to other activities of the college, including costs of (a) displays, demonstrations, and exhibits; (b) meeting rooms, hospitality suites, and other facilities used in conjunction with shows and other special events; and, (c) salaries/wages of employees setting up and displaying exhibits, making demonstrations, and providing briefings. 2. Costs of promotional items and memorabilia (i.e., models, gifts, and souvenirs). 3. Costs solely to promote the College. |
| Administrative Staff | 2 CFR 200.413 | Salaries of administrative and clerical staff can be directly charged to a grant in all of the following conditions are met:   1. Administrative or clerical services are integral to a project or activity; 2. Individuals involved can be specifically identified with the project activity; 3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and 4. The costs are not also recovered as indirect costs. |  | Salaries of administrative and clerical staff that support College activities not directly related to a grant and are recovered as part of indirect costs. |
| Advisory Council. | 2 CFR 220 Appendix A  J-2 | Costs incurred by advisory councils or committees as a direct costs where authorized by Federal awarding agency or as an indirect costs where allocable to sponsored agreement. |  |  |
| Alcoholic Beverages. | 2 CFR 220 Appendix A  J-3 |  |  | Costs of alcoholic beverages charged to sponsored agreements. |
| Alumni Activities. | 2 CFR 220 Appendix A  J-4 |  |  | Costs incurred for or in support of alumni activities and similar services. |
| Audit Costs and related Services. | 2 CFR 220 Appendix A  J-5 | 1. Costs of audits required by and performed in accordance with the Single Audit Act. 2. Other audit costs if included in an indirect cost rate proposal, or if specifically approved by the awarding agency as a direct cost to an award. 3. Agreed-upon procedures engagements costs to monitor sub-recipients. |  |  |
| Bad Debts. | 2 CFR 220 Appendix A  J-6 |  |  | Bad debts on actual or estimated losses arising from uncollectable accounts and other claims, and related collection and legal costs. |
| Bonding Costs.  Bonding Costs. | 2 CFR 220 Appendix A  J-7  2 CFR 220  Appendix A  J-7 | 1. Costs when the Federal Government requires assurance against financial loss to itself or others by act or default of the College (i.e., bids, performance, payments, advance payments, infringements, and fidelity bonds). 2. Costs required pursuant to terms of the award. 3. Costs required by the College in the general conduct of its operations as long as there are sound business practices evident and the rates and premiums are reasonable under the circumstances. |  |  |
| Commencement and convocation costs. | 2 CFR 220 Appendix A  J-8 |  |  | Costs incurred for commencement and convocation. |
| Communication Costs. | 2 CFR 220 Appendix A  J-9 | Costs incurred for telephone services (local and long distance), telegrams, postage, messenger, electronic or computer transmittal services that are necessary to accomplish objectives of sponsored agreement. |  |  |
| Compensation for Personnel Services.  Compensation for Personnel Services. | 2 CFR 220 Appendix A  J-10  2 CFR 220  Appendix A  J-10 | *General Compensation*   1. General compensation for personal services (including all amounts paid currently or accrued by the College for services employees rendered during the period of performance under the sponsored agreements such as salaries, wages, and fringe benefits) provided that these conform to College policies and procedures and consistently applied. 2. Costs incurred to sponsored agreements may include reasonable amounts for activities contributing and intimately related to work under the agreement (i.e., delivering special lectures about specific aspects of ongoing activity, writing reports/articles, participating in appropriate seminars, consulting with colleagues/graduate students, attending meetings/conferences, etc.). 3. Salary for faculty members during academic year based on the faculty member’s regular compensation for the continuous period, which under College policy/procedures, constitutes the basis of salary. Work for summer months is based on the base salary divided by the period to which the base salary relates (not to exceed base salary).   *Fringe Benefits*  Fringe benefits in the form of regular compensation paid to employees during period of authorized absences from the job (i.e., annual leave, sick leave, military leave, and the like), provided such costs are distributed to all College activities in proportion to the relative amount of time or effort actually devoted by the employees.  *Fringe Benefits.*  Fringe benefits in the form of employer contributions (i.e., social security, employee insurance, workmen’s compensation insurance, tuition or emission of tuition) provided such benefits are granted in accordance with College policies and procedures, and distributed to all College activities on an equitable basis.  *Sabbatical Leave.*  Costs of leave of absences by employees for performance of graduate work or sabbatical study, travel, or research provided the College has a uniform policy on sabbatical leave for persons engaged in instruction and research and that costs are allocated equitably to all related College activities.  *Severance Pay.*   1. Severance pay (compensation in addition to regular salary/wages which is paid by the College to employees whose services are being terminated) provided that such payments are required by law, by employer-employee agreement, by established policy, or by circumstances of the particular employment. 2. Severance pay due to normal recurring turnover and meeting the provisions of 2 CFR 220, Appendix A, J-10 (h),(1), provided the actual costs of such payments are regarded as expenses applicable to the current fiscal year and are equitably distributed among the College’s activities during the period. 3. Severance pay due to abnormal or mass terminations are based on a case-by-case basis. |  | *General Compensation*  Salary for work performed that exceeds the proportionate share of the base salary for that period.  *Fringe Benefits*  Tuition benefits for family members other than the employee, beginning in fiscal years after September 30, 1998.  *Other Benefits.*  Costs of institution-furnished automobiles that relate to personal use by employees (including transportation to/from work), regardless of whether the cost is reported as taxable income to the employees.  *Severance Pay.*  Costs incurred in excess of the College’s normal severance pay policy applicable to all persons employed by the College upon termination of employment. |
| Contingency Provisions. | 2 CFR 220 Appendix A  J-11 | Contingency provisions related to self-insurance, pensions, severance, and post-retirement health costs. Refer to Compensation for Personnel Services and Severance Pay. |  | Costs or contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening. |
| Deans of Faculty and Graduate Schools. | 2 CFR 220 Appendix A  J-12 | Costs related to the salaries and expenses of deans of faculty. |  |  |
| Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals, and Patent Infringement. | 2 CFR 220 Appendix A  J-13 |  |  | Costs include administrative and clerical expenses, legal services, costs of specialists (i.e., accountants, consultants), etc., during proceedings, claims, appeals, or patent infringement. |
| Depreciation and Use Allowances. | 2 CFR 220 Appendix A  J-14 |  |  | Not charged by the College to sponsored agreements. |
| Donations and Contributions. | 2 CFR 220 Appendix A  J-15 | 1. Donated or volunteer services furnished to the College by professional or technical personnel, consultants, and other skilled/unskilled labor may be used to meet cost sharing and matching requirements in accordance with 2 CFR 215. 2. Donated property values may be used to meet cost sharing or matching requirements in accordance with 2 CFR 215. |  | 1. Contributions or donations in cash, property, or services made by the College, regardless of recipient. 2. Donated or volunteer services furnished to the College by professional or technical personnel, consultants, and other skilled/unskilled labor is not directly or indirectly reimbursable to the College. 3. Donated property values are not directly or indirectly reimbursable to the College. |
| Employee Morale, Health, and Welfare. | 2 CFR 220  Appendix A  J-16 | 1. Costs of employee information publications, health/first-aid clinics, infirmaries, recreational activities, employee counseling services, and any other expenses incurred in accordance with the College’s established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance will be equitably apportioned to all activities of the College. 2. Losses resulting from operating food services when the objective of the College is to break-even. Losses sustained due to other operating objectives when the College can demonstrate unusual circumstances, and with the approval of the cognizant Federal agency. |  |  |
| Entertainment Costs. | 2 CFR 220  Appendix A  J-17 |  |  | Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (i.e., tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities). |
| Equipment and Other Capital.  Equipment and Other Capital. | 2 CFR 220  Appendix A  J-18  2 CFR 220  Appendix A  J-18 | 1. Capital expenditures for general purpose equipment, buildings, land, and improvements that substantially improve the value or useful life are allowable direct costs only with prior advanced approval from the awarding agency. 2. Capital expenditures for special purpose equipment are allowable as direct costs, provided that the items with a unit cost of $5,000 or more have the prior approval of the awarding agency and is charged to the sponsored agreement in the period in which the expenditure is incurred. |  | Equipment and other capital expenditures are unallowable as indirect costs on sponsored agreements. |
| Fines and Penalties. | 2 CFR 220  Appendix A  J-19 | Costs resulting from violations of, or failure of the College to comply with Federal, State, and local or foreign laws and regulations when incurred as a result of compliance with specific provisions of the sponsored agreement, or instructions in writing from the authorized official of the sponsoring agency authorizing in advance such payments. |  | Costs resulting from violations of, or failure of the College to comply with Federal, State, and local or foreign laws and regulations. |
| Fund Raising and Investment Costs. | 2 CFR 220  Appendix A  J-20 | Costs related to the physical custody and control of monies and securities. |  | 1. Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions. 2. Costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments. |
| Gain and Losses on Depreciable Assets. | 2 CFR  Appendix A  J-21 | 1. Property given in exchange as part of the purchase price of a similar item and the gain or loss taken into account in determining the depreciation cost basis of the new item. 2. A loss resulting from failure to maintain otherwise permissible insurance, except as provided in 2 CFR 220, Appendix A, J-24 – Insurance and Indemnification. 3. Compensation for the use of the property was provided through use allowances in lieu of depreciation. 4. Gains/losses of any nature arising from the sale/exchange of property other than the property covered in 2 CFR 220, Appendix A, J-21(a) shall be excluded in computing sponsored agreement costs. 5. For assets acquired with Federal funds, in part or wholly, and disposed of, the distribution of the proceeds shall be made in accordance with 2 CFR 215. |  |  |
| Goods or Services for Personal Use. | 2 CFR 220  Appendix A  J-22 |  |  | Costs of goods or services for personal use of the College’s employees. |
| Housing and Personal Living Expenses. | 2 CFR 220  Appendix A  J-23 |  |  | Costs of housing (i.e., depreciation, maintenance, utilities, furnishings, rents), allowances/personal living expenses for/of the College’s officers, regardless of whether the costs are taxable income to employees. |
| Idle Facilities and Capacities. | 2 CFR 220  Appendix A  J-24 | 1. Costs incurred when necessary to meet the fluctuations in workload. 2. Costs incurred although not necessary to meet fluctuations of workload, but necessary when acquired and now idle due to changes in program requirements, efforts to achieve more economical operations, reorganization, termination, or other causes which could not have been reasonably foreseen and provided only for a reasonable period of time (not to exceed one year, depending on the initiative taken to use, lease, or dispose of such facilities). 3. Costs of capacity that is anticipated to be normal, necessary or was originally reasonable and is not subject to reduction or elimination by use on other sponsored agreements. |  |  |
| Insurance and Indemnification.  Insurance and Indemnification. | 2 CFR 220  Appendix A  J-25  2 CFR 220  Appendix A  J-25 | 1. Costs of insurance required or approved, and maintained pursuant to the sponsored agreement. 2. Costs of other insurance maintained by the College in connection with the general conduct of its activities provided that the: (a) types, extent, and cost of coverage are in accordance with sound College practice; (b) costs of insurance or of any contributions to any reserve covering the risk of loss of or damage to federally-owned property *only if* the Federal Government has specifically required or approved such costs; (c) costs of insurance on the lives of officers or trustees *only* where such insurance is part of an employee plan which is not unduly restricted. 3. Contributions to a reserve for a self-insurance program provided that the types of coverage, extent of coverage, and rates and premiums would have been allowed had insurance been purchased to cover the risks. 4. Actual losses which could have been covered by permissible insurance *only if* expressly provide for in the sponsored agreement. 5. Costs incurred because of losses not covered under existing deductible clauses for insurance coverage provided in keeping with sound management practice as well as minor losses not covered by insurance, such as spoilage, breakage, and disappearance of small hand tools occurring in the ordinary course of operations. 6. Indemnification (securing the College against liabilities to third persons and other losses not compensated by insurance or otherwise) *only* to the extent expressly provided for in the sponsored agreement. 7. Medical liability (malpractice) insurance on research programs *only* to the extent that the research involves human subjects. |  | 1. Costs of insurance or of any contributions to any reserve covering the risk of loss of or damage to federally-owned property. 2. Costs of insurance on the lives of officers or trustees. 3. Costs incurred for actual losses which could have been covered by permissible insurance (whether purchased or self-insurance). 4. Costs of insurance against defects, or any costs incurred to correct defects in the College’s materials or workmanship. |
| Interest. | 2 CFR 220  Appendix A  J-26 | 1. Costs incurred for interest on debt after July 1, 1982, to acquire buildings, major reconstruction and remodeling, or the acquisition or fabrication of capital equipment costing $10,000 or more. 2. Costs incurred for interest on debt after May 8, 1996, to acquire or replace capital assets (including construction, renovations, alterations, equipment, land, and capital assets acquired through capital leases) acquired after that date and used in support of sponsored agreements provided that the conditions in 2 CFR, Appendix A, J-26(b),(1) through (7) are satisfied. |  | 1. Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the College’s own funds. 2. Interest on debt incurred to finance or refinance assets re-acquired after the applicable effective dates stipulated in 2 CFR 220, Appendix A, J-26(a) or (b). 3. Interest attributable to fully depreciated assets. |
| Labor Relations Costs. | 2 CFR 220  Appendix A  J-27 | Costs incurred in maintaining satisfactory relation between the College and its employees, including costs of labor management committees, employees’ publications, and other related activities. |  |  |
| Lobbying.  Lobbying. | 2 CFR 220  Appendix A  J-28  2 CFR 220  Appendix  J-28 | 1. Technical and factual presentations on topics directly related to the performance of a grant, contract, or other agreement (through hearing testimony, statements, or letters to the Congress or a State legislature, etc.) in response to a documented request made by the recipient member, legislative body, or a cognizant staff member provided such information is readily obtainable and can be readily put in deliverable form. 2. Costs incurred in any activity specifically authorized by statute to be undertaken with funds from the grant, contract, or other agreement. |  | 1. Attempts to influence the outcomes of any Federal, State, or local election, referendum, initiative, or similar procedures, through in-kind or cash contributions, endorsements, publicity, or similar activity. 2. Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action, committee, or other organization established for the purpose of including the outcomes of the election. 3. Costs incurred in an attempt to influence the introduction, modification, or decision to sign or veto any pending Federal or State legislation. 4. Costs incurred in an attempt to influence the introduction or modification of any pending Federal or State legislation by preparing, distributing, or using publicity or propaganda, or by urging members of the general public to contribute to or participate in mass demonstrations, marches, rallies, fund raising drives, lobbying campaigns, letter writing, or telephone campaigns. 5. Costs incurred in legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in lobbying. 6. Costs incurred in attempting to improperly influence either directly or indirectly an employee/officer of the Executive Branch of the Federal Government to give consideration or act regarding a sponsored agreement or a regulatory matter. |
| Losses on Other Sponsored Agreements or Contracts. | 2 CFR 220  Appendix A  J-29 |  |  | Any excess of costs over income under any other sponsored agreement or contract of any nature, including the College’s contributed portion by reason of cost-sharing agreements or any under-recoveries through negotiation of flat amounts for F&A costs. |
| Maintenance and Repair Costs. | 2 CFR 220  Appendix A  J-30 | Costs incurred in necessary maintenance, repair, or upkeep of buildings and equipment which neither add permanent value to the property nor appreciably prolong its intended life, but keep it in an efficient operating condition.  NOTE: If value or intended life is prolonged for the buildings or equipment, the costs are treated as capital expenditures. Refer to 2 CFR 220, Appendix A, J-18 |  |  |
| Material and Supplies Costs. | 2 CFR 220  Appendix A  J-31 | Costs incurred for materials, supplies, and fabricated parts necessary to carry out a sponsored agreement, and charged at actual prices net of applicable credits. *Only* materials and supplies *used* for the performance of the sponsored agreement may be *charged* as *direct costs*, with any incoming transportation charges included as part of materials and supplies costs. |  | Costs or value of any federally-donated or furnished materials used in performing the sponsored agreement. |
| Meetings and Conferences. | 2 CFR 220  Appendix A  J-32  Also, Refer to:  J-17  Entertainment Costs | Costs of meetings and conferences whose primary purpose is to disseminate technical information and includes meals, transportation, rental of facilities, fees for speakers, and other incidental items to such meetings/conferences. |  | Also, refer to 2 CFR 220, Appendix A, J-17, Entertainment Costs. |
| Memberships, Subscriptions, and Professional Activity Costs. | 2 CFR 220  Appendix A  J-33 | 1. Costs of the College’s membership in business, technical, and professional organizations. 2. Costs of the College’s subscriptions to business, professional, and technical periodicals. |  | 1. Costs of membership in any civic or community organization. 2. Costs of membership in any country club or social or dining club or organization. |
| Patent Costs. | 2 CFR 220  Appendix A  J-34  Also, refer to:  J-37  Professional Service Costs  J-44  Royalties and Other Costs for Use of Patents | 1. Costs of preparing disclosures, reports, and other documents required by the sponsored agreement and of searching the art to the extent necessary to make such disclosures *required* by the award. 2. Costs of preparing documents and any other patent costs in connection with the filing and prosecution of a U.S. patent application where title/royalty free license is required by the Federal Government to be conveyed to the Federal Government. 3. Costs of general counseling services relating to patent and copyright laws, regulations, clauses, and employee agreements. |  | 1. Costs of preparing disclosures, reports, and other documents and of searching the art to the extent necessary to make *disclosures not required by the award*. 2. Costs in connection with filing and prosecuting any foreign patent application, where the sponsored agreement award does not require conveying title or a royalty-free license to the Federal Government. |
| Plant and Homeland Security Costs. | 2 CFR 220  Appendix A  J-35 | Costs incurred for routine and homeland security to protect facilities, personnel, and work products provided that the costs are reasonable and necessary. Examples include wages and uniforms of personnel engaged in security activities, equipment, barriers, contractual security services, consultants, etc. |  |  |
| Pre-agreement Costs. | 2 CFR 220  Appendix A  J-36 | Costs incurred *prior* to the effective date of the sponsored agreement *only if* *approved by the sponsoring agency*. |  | Costs incurred *prior* to the effective date of the sponsored agreement, regardless of whether these would have been allowable if incurred after such date |
| Professional Service Costs.  Professional Services Costs. | 2 CFR 220  Appendix A  J-37  2 CFR 220  Appendix A  J-37 | Costs of professional and consultant services rendered by persons who are members of a particular profession or have a special skill, and who are not officers or employees of College provided that the services are:   1. reasonable in relation to services rendered 2. not contingent upon recovery of the costs from the Federal Government 3. performed more economically by outsourcing than direct employment 4. contracted to outside expertise or skills sets that are not available at the College for a particular area 5. performed by qualified persons with fees charged being customary to those on non-sponsored agreements 6. adequately disclosed through a contractual agreement for the service (inclusive of a description of service, estimated time required, rate of compensation, and termination provisions) |  |  |
| Proposal Costs. | 2 CFR 220  Appendix A  J-38 | Costs incurred in preparing bids or proposals on potential federally and non-federally funded sponsored agreements or projects (including the development of data necessary to support the College’s bids/proposals), provided that the costs are reasonable and equitable. |  |  |
| Publications and Printing Costs. | 2 CFR 220  Appendix A  J-39 | 1. Costs incurred includes the following: the processes of composition, plate-making, press work, binding, the end products produced by such processes, distribution, promotion, mailing, and general handling; and, if not identifiable, should be treated or allocated as indirect costs. 2. Costs incurred on page charges in professional publications as long as these are a necessary part of research costs and provided that the research papers report work supported by the Federal Government and the charges are levied impartially on all research papers published by the journal (whether or not by federally-sponsored authors). |  |  |
| Rearrangement and Alteration Costs. | 2 CFR 220  Appendix A  J-40 | 1. Costs incurred for ordinary or normal rearrangement and alteration of facilities. 2. Costs incurred on special arrangements or alterations specifically for the project provided that prior approval from sponsoring agency is obtained. |  |  |
| Reconversion Costs. | 2 CFR 220  Appendix A  J-41 | Costs incurred in the restoration or rehabilitation of the College’s facilities to approximately the same condition existing immediately prior to commencement of the sponsored agreement, excluding costs related to reasonable wear and tear. |  |  |
| Recruiting Costs. | 2 CFR 220  Appendix A  J-42 | 1. Costs incurred in recruitment of personnel provided that such costs are incurred pursuant to a well-managed recruitment program. 2. Costs incurred when the College uses employment agencies provided that costs are not in excess of standard commercial rates for such services. |  | 1. Costs incurred in publications for advertising materials of help wanted that includes color, is for other than recruitment purposes, or is excessive in size for the purpose intended and based on normal College practices. 2. Costs incurred for help wanted advertising, special emoluments, fringe benefits, and salary allowances intended to attract professional personnel from other institutions that do not conform to established practices of the College. |
| Rental Costs of Buildings and Equipment. | 2 CFR 220  Appendix A  J-43 | 1. Costs incurred to the extent that the rates are reasonable in light of factors such as (a) rental costs of comparable property; (b) market conditions in the area; (c) alternatives available; (d) type, life, expectancy, condition, and value of the property leased. 2. Costs incurred under a *sale and lease back arrangement* ***only*** up to the amount that would be allowed had the College continued to own the property. 3. Costs incurred under *less-than-arms-length* leases ***only*** up to the amount that would be allowed had title to the property vested in the College 4. Costs incurred under leases which are required to be treated as capital leases under GAAP ***only*** up to the amount that would be allowed had the College purchased the property on the date the lease agreement was executed. |  |  |
| Royalties and Other Costs for Use of Patents. | 2 CFR 220  Appendix A  J-44 | Costs incurred by royalties on a patent or copyright or amortization of the cost of acquiring by purchase a copyright, patent, or rights that are *necessary* for the proper performance of the award. |  | Costs of royalties on patents or copyrights or amortization of same when the patent or copyright is determined to be invalid, unenforceable, expired, not necessary for the proper performance of the award, or for which the Federal Government has free rights to use. |
| Scholarships and Student Aid Costs. | 2 CFR 220  Appendix A  J-45 | 1. Costs of scholarships, fellowships, and other programs of student aid *only* when the purpose of the sponsored agreement is to provide training to selected participants and the charge is approved by the sponsoring agency. 2. Tuition remission and other forms of compensation paid in lieu of wages to students performing necessary work provided that (a) the individual is conducting activities necessary to the sponsored agreement; (b) the tuition remission or other support is in accordance with College policies/procedures and consistently provided in a like manner to students conducting activities in non-sponsored as well as sponsored activities; (c) student enrolled in College academic program and the Federally-sponsored project is related to such degree program; (d) the tuition/payment is reasonable compensation for the performance of necessary work; (e) it is College practice to similarly compensate students in non-sponsored as well as sponsored activities. |  |  |
| Selling and Marketing. | 2 CFR 220  Appendix A  J-46 | Costs of promoting/selling image of college (refer to public relations or proposal costs under 2 CFR 220, Appendix A, J-1 or J-38) |  | Costs of selling and marketing any products or services of the College. |
| Specialized Service Facilities. | 2 CFR 220  Appendix A  J-47 | Costs incurred by services provided by highly complex or specialized facilities operated by the College (i.e., computers, wind tunnels, and reactors) provided that items of income or Federal financing that qualify as applicable credits under 2 CFR 220, Appendix A, C-5 are taken into account and the following conditions are met: (1) when costs are material, costs must be charged directly to award based on actual usage of service on a scheduled rate or established methodology; and, (2) when costs are not material, cost may be allocated based on F&A costs. |  |  |
| Student Activity Costs. | 2 CFR 220  Appendix A  J-48 | Costs incurred for intramural activities, student publications, student clubs, and other student activities only if specifically provided for in the sponsored agreement. |  | Costs incurred for intramural activities, student publications, student clubs, and other student activities |
| Taxes. | 2 CFR 220  Appendix A  J-49 | 1. Costs incurred by taxes which the College is required to pay and which are paid or accrued in accordance with Generally Accepted Accounting Principles (GAAP. 2. Payments made to local governments in lieu of taxes which are commensurate with the local government services received. |  | 1. Taxes from which exemptions are available directly to the College or available to the College based on an exemption afforded the Federal Government (with an exemption certificate made available by the sponsoring agency). 2. Special assessments on land which represent capital improvements. |
| Termination Costs Related to Sponsored Agreements. | 2 CFR 220  Appendix A  J-50 | 1. Costs of items that are reasonably usable on the College’s other work *only when evidence is submitted* by the College that such items would not be retained at costs without sustaining a loss, and this is subject to the decision of the awarding agency. 2. Circumstances where despite all reasonable efforts, certain costs cannot be discontinued immediately after the effective date of termination. 3. Loss of useful value of special tooling, machinery, and equipment meeting the criteria set forth in 2 CFR 220, Appendix A, J-50(c)-(1),(2),(3). 4. Rental costs under an unexpired lease where it is clearly shown to have been reasonably necessary for the performance of the terminated sponsored agreement 5. Settlement expenses, including:  * Costs of accounting, legal, clerical, etc., that are reasonably necessary for preparation and presentation to the awarding agency of settlement claims and supporting data with respect to the terminated sponsored agreement as well as the termination/settlement of any sub-awards; and, * Reasonable costs for storage, transportation, protection, and disposition of property provided by the Federal Government or acquired or produced for the sponsored agreement and for which the College was not reimbursed on the disposals.  1. Claims under sub-awards, including the allocable portion of claims which are common to the sponsored agreement and to other work at the College. |  | 1. Costs of items that are reasonably usable on the College’s other work. 2. Costs continuing after termination due to the negligent or willful failure of the College to discontinue such costs. |
| Training Costs. | 2 CFR 220  Appendix A  J-51 | Costs of training provided for employee development. |  |  |
| Transportation Costs. | 2 CFR 220  Appendix A  J-52 | Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered. |  |  |
| Travel Costs. | 2 CFR 220  Appendix A  J-53 | Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses to the extent such costs are reasonable and do not exceed charges normally allowed by the College in its regular operations as the result of the College’s written travel policy. |  | Costs of airfare in excess of the customary standard commercial airfare (coach or equivalent), Federal Government contract airfare (where authorized and available), or the lowest commercial discount airfare. |
| Trustees. | 2 CFR 220  Appendix A  J-54 | Travel and subsistence costs of trustees (or directors), subject to restrictions regarding lodging, subsistence, and air travel costs as set forth in 2 CFR 220, Appendix A, J-53. |  |  |

APPENDIX C - FAQs

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| **ADMINISTRATION** | ***What is the MDC internal process for grant seeking?***  Once you have identified a grant that you would like to write, MDC’s process begins with pre-approval from the Campus President or Department Head. Each unit has their own procedures to be followed for this step, but at the end, the President or Department Head must send an email to the Director of resource Development to approve work on the grant proposal. This is the point at which the Director will assign a grant writer to assist. Once the final draft of the proposal is completed, the Director for Resource Development will send the proposal and any related attachments back to the approving administrator for final approval. These documents will also be submitted to the MDC AOR (See below: *Who can sign grant documents?*) for approval and a Board Item will be created to attain the approval of the Board of Trustees.  ***Who can submit grants?***  The Department of Resource Development is the only unit of Miami Dade College authorized to submit grant proposals.  ***Who can sign grant documents?***  The College President and the College Provost for Operations are the only employees of the College who are authorized to sign grant-related documents. The College President has authorized the College Provost for Operations to sign such documents. There is only one Authorized Organization Representative (AOR) in the organization. No one else can sign grant documents.  ***When would we need to get the AOR’s signature to submit an application on a timely basis?***  The request for approvals must be submitted at least three days in advance of the submission target date.  ***The agency sent me a document for signature. Can I sign it and send it back to them?***  No. The College Provost for Operations is the sole individual authorized to sign grant documents. No other College employee is authorized to submit proposals on behalf of the College.  ***The agency does not require an AOR signature. May my Campus President or Department Head sign the grant document?***  No. The College Provost for Operations is the sole individual authorized to sign grant documents. No other College employee is authorized to sign grant-related documents on behalf of the College.  ***If I receive a grant agreement or contract, can I send it to Resource Development to obtain the necessary signature?***  You should send the document to the AOR directly. Once the document is signed, send Resource Development a copy so that the official files will be complete. Resource Development cannot review the contract or agreement for legal implications. Please send the document to the Office of Legal Affairs for review as to form and legal sufficiency.  ***What is a CPN?***  A College Processing Number (CPN) is a unique identifier for your grant proposal. This numerical identifier is used to create unique Board Items for approval by the Board of Trustees. Once a proposal is approved by the Board and awarded by the funding agency, the CPN is used to set up the grant account in Business Affairs. Without this number, the funds received cannot be accessed. An account cannot be set up until the Board Item has been presented to, and approved by, the Board of Trustees.  ***How do I get a CPN?***  As soon as Resource Development is informed of your interest in pursuing a grant opportunity, the Resource Development Director will assign a CPN. The project will be approved at the Board of Trustees meeting following the submission of the grant.  ***How long does it take, between requesting a CPN and getting the Board approval, to activate a grant account in Business Affairs?***  It depends on the Board meeting schedule. Sometimes it can take as little as a week, but two months is the average length of time needed. In rare cases, it can take as long as three months.  ***How many years should I keep the grant files after a grant is submitted?***  Resource Development keeps grant files on record for a total of ten years (the first five years in office, the next five years in archives). Different agencies require grant files to be retained for different periods of time. At the Grant Kick-Off meeting, the Compliance Officer can help you find the specific amount of time required for your grant. |
| **PRE-WRITING** | ***How can I find out if there are any grant opportunities that fit my idea?***  There are multiple ways to find grant opportunities:  The Resource Development department may announce the grant opportunity. Resource Development researches and disseminates information about federal, state, local, and foundation grant-funding opportunities.  You may submit a grant search request to the Director of Resource Development. The department’s administrative supervisor will then conduct a grant search based on criteria you have identified in your request (e.g., target population served, proposed activities, budget).  You may locate a grant opportunity on your own. There are several websites you can use to conduct grant searches, including Grants.gov and foundationcenter.org. An agency may learn about your idea and invite you to submit a grant application.  ***Can I contact a grant writer to request a grant search for a proposed project?***  All requests for grant funding searches should be emailed to the Director of Resource Development.  ***How can I be sure my project idea fits with the funder’s purpose?***  Funders provide details on the purposes of their grant programs primarily through: (1) general information on their websites; (2) guidance documents for specific funding opportunities, frequently referred to as requests for proposals (RFPs); and (3) sample awarded proposals posted on their websites. Some funders encourage the submission of brief letters of inquiry or concept papers before applicants develop full proposals so that the funder may provide feedback on the fit of a specific project with its funding interests; letters of inquiry and concept papers are developed through, and submitted by, Resource Development. Some funders encourage phone calls to discuss the appropriateness of a project concept; such calls are made with the assistance of Resource Development. For nonprofits that do not provide information on their websites, applicants may examine the agency’s funding history by examining its IRS 990 forms, available online, to determine whether the project concept is a good fit. Resource Development provides grant announcements and grant briefs that outline the funder’s purpose. When in doubt, please contact Resource Development.  ***Who should I contact if I identify a possible grant opportunity or receive a grant announcement that I’m interested in pursuing?***  When identifying a potential grant opportunity—regardless of whether your campus will be the lead or if it will be subcontracting or collaborating with another entity—Resource Development must be involved as soon as possible and always before the proposal is submitted. Contact the Director for Resource Development before beginning work on any grant proposal.  ***Why must I notify Resource Development when I am considering writing a grant?***  Notifying Resource Development of your intentions to apply will avoid conflicts with submissions being made by other divisions of the College or agency limitations. In addition, early notification allows Resource Development to provide you with the technical support needed to make your proposal as competitive as possible.  ***When should I notify Resource Development that I am interested in pursuing a grant?***  Notify Resource Development as soon as you decide to pursue a grant opportunity.  ***If I find a grant opportunity that I’m interested in, can I forward it to my campus assigned grant writer and begin working on it?***  All grants must go through Resourced Development’s approval process. Forward information regarding the grant opportunity through your reporting line to your division head, usually a campus president. The unit head will send an email to the Director of Resource Development requesting that the project move forward. At that time, the director will assign a grant writer to work with you.  ***Why do I need pre-approval?***  Campus pre-approval is required to ensure campus buy-in, that there are no conflicts of interests, and to ensure your project is aligned with the campus strategic plan.  ***When do I need MDC Foundation pre-approval?***  MDC Foundation pre-approval is required to make sure that the Foundation is not already working on a project with the selected agency. Anytime you are considering applying to a non-government agency for funding, check with Resource Development to find out if the Foundation must approve. Do this before you begin working on the grant.  ***To whom do I send my request for pre-approval?***  Requests for pre-approval should be sent to your immediate supervisor and then up your chain of command to either the Campus President or district unit supervisor. Resource Development will get approval from the Miami Dade College Foundation if the proposal is required to be submitted by a 501 (c) 3 organization.  ***When should I request pre-approval from my Campus President or district unit supervisor?***  You should request campus pre-approval as soon as you are sure you want to write the proposal. Usually this occurs immediately after a Start-Up meeting with your grant writer.  ***What does the pre-approval request have to say?***  Pre-approvals should include a brief description of your proposed project, the approximate amount of your grant request, and information regarding any potential impact on MDC resources. Individual campuses may require additional information. Your supervisor can help you format the pre-approval request to meet the criteria at your work location.  ***My grant writer has scheduled a Start-Up meeting for a grant that I’m interested in pursuing. How can I prepare?***  First, thoroughly review any materials your grant writer sends you beforehand. This may include the RFP, grant brief, and timeline. Also, you should bring a brief – 1 page or less – description of your project. You may wish to discuss the idea with your supervisor before the start up and you should identify writing team members. Invite your supervisor, the writing team and any external partners to the meeting.  ***Is there any grant training available?***  Resource Development offers several training options. Presentations are offered at all campuses covering a range of topic areas relevant to understanding MDC’s grant development process and enhancing competencies in proposal development. Some of these presentations are very short – an hour or so; some are all day trainings. For a more intensive experience, you may want to participate in Resource Development’s Internship Program. Through this two-phase program, participants are assigned to an MDC grant writer who works closely with the participant to strengthen grant writing skills. The Internship terminates with the participant selecting, developing, and applying for a funding opportunity to benefit his or her work location. Participants must be recommended by the campus president or the business unit head. To find out more about training being currently offered, see the CT&D schedule or contact Resource Development.  ***I’m new to grants and I’m interested in participating with a grant group to get familiar with grants before I start applying for my project. What can I do?***  We recommend informing your supervisor or campus administration of your desire to become more familiar with grants. This may facilitate your participation on a grant writing team for a selected project. We also recommend participating in the various training opportunities that are offered by Resource Development. |
| **WRITING** | ***What are the respective roles of the grant writer and faculty or staff in proposal writing?***  The roles of the grant writer and faculty or staff in proposal writing vary depending on the type of proposal being developed and the grant writing expertise of the project team members. Faculty and staff are subject matter experts. The grant writer has expertise in funding agency requirements and application-specific requirements. Faculty or staff work closely with the grant writer to align their knowledge and experience of a subject area with the criteria needed to develop a competitive proposal. The grant writer translates what you know into what the funding agency needs to see.  ***Why don’t the grant writers write the proposals?***  Grant writers are charged with ensuring alignment of the concept with the criteria established by the funding agency. Grant writers are experts on the mechanisms used by funders to select and award funds; however, grant writers depend on faculty and staff to be the experts in their particular subject areas or departments. A successful proposal capitalizes on a synergistic relationship between the grant writer and the faculty or staff member.  ***Can a campus or district unit team develop a proposal on their own?***  Yes. Should a site-based team decide to write a proposal themselves, Resource Development can answer questions regarding the requirements of the grant, serve as a liaison to the funder, secure campus, district, and Board approvals, and submit the proposal on behalf of the site-based team. |
| **SUBMISSION** | ***How many days in advance of an agency deadline does Resource Development typically submit a grant application?***  Resource Development submits a grant application from one to four days in advance of an agency deadline.  ***Why does Resource Development submit grant application in advance of the agency deadline?***  Resource Development submits a grant application well in advance of an agency deadline to insure that we can ameliorate any submission difficulties. For example, a federal grant submitted through [www.Grants.gov](http://www.Grants.gov) is vetted by the application site and the funding agency before being accepted for review. This process takes about four days. For this reason, all federal grants need to be submitted at least five days before the actual due date to ensure that there are no technological glitches. (In fact, some federal agencies recommend submitted as much as seven days before the due date!).  ***Do all grants need to be submitted through Resource Development?***  All grant applications, without exception, go through the Resource Development – if the College is the fiscal agent, if another school or organization is the fiscal agent, or if staff from Resource Development has or has not helped to write the proposal.  No grant proposal may be submitted by any group or person other than Resource Development.  ***If I am a partner on a grant that another organization is writing, does Resource Development have to submit the proposal?***  In the case of a proposal that has a fiscal agent other than MDC, Resource Development will release our proposal components to that agency for submission. Individuals or teams must not provide external agencies with MDC component pieces that have not been through the internal approval process described elsewhere in this document. Resource Development will shepherd these projects through the system. You must get a copy of the final submission for the MDC files.  ***Do letters of intent or pre-proposals need to be submitted through Resource Development?***  All grant applications, without exception, even letters of intent and pre-proposals, go through Resource Development – if the College is the fiscal agent, if another school or organization is the fiscal agent, or if staff from Resource Development has or has not helped to write the proposal.  ***Do grants submitted through the MDC Foundation need to be submitted through Resource Development?***  All grant-related projects must be submitted through the Resource Development department. This is true for grants submitted by MDC or by the MDC Foundation. |
| **IMPLEMENTATION** | ***What is a grant Kick-Off meeting?***  A grant Kick-Off meeting is a meeting between the project director and the grants compliance officer intended to provide the Project Director with the basic information needed to successfully implement the grant. At the meeting, the following activities will take place: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review MDC grant implementation procedures and applicable regulations located in the MDC Grants Handbook; and address all concerns or questions the project director may have.  ***I’ve been named as project director for a new grant, now what?***  Once an award notice from a funder is received by the College, a grant Kick-Off meeting will be scheduled by the Grant Compliance Officer for the project staff. During this meeting the highlights of the grant, including the objectives, reporting and budget requirements, activity implementation, and College grant management protocol, will be reviewed. The goal of this first meeting is to clearly define the responsibilities and expectations of both the funder and the College. Resource Development is committed to support each project director in their efforts to achieve the goals and objectives of their grant. If at any time you have a question or problem implementing your project you should call the Grants Compliance Officer for assistance.  ***What is the single most important thing I should do as a new project director?***  Be familiar with your approved grant award documents (RFP, grant proposal, award letter, and contract). Your grant award documents are your blueprint of what you should do, when it needs to be done, who is responsible for it, and what you should accomplish. (At the Kick-Off meeting you will develop a deliverables table that includes what you are expected to do and when it has to be done.) Then make sure you have all the resources you need to complete each task.  ***How should I respond to a funder asking for information about my grant?***  Before you respond to any inquiry, you should contact Resource Development or the Restricted Accounts Management department. We can help “decode” what the funder wants and help to draft a response. The same information can be presented in many ways. Some ways may have a negative impact on your project or the college.  ***I have a question on a grant that I was recently awarded, should I call the grant writer?***  No. The grant writer has pre-award responsibilities only. Once the grant has been submitted and confirmations received, their role ends. You should contact the Grants Compliance Officer with questions related to post-award activities and responsibilities.  ***How do I know what is allowable under a grant?***  Look at your approved grant award documents. If your award documents do not clearly state that you can do or purchase something, you check with the Grant Compliance Officer or Restricted Accounts Management (RAM) Department. Remember just because it’s a grant, it doesn’t mean that it is exempt from the College policies and procedures.  ***Is a grant budget different from a College budget?***  Most grant budgets come with very specific regulations that may restrict the transfers between budget categories, prohibit the purchase of certain goods or services, and limit the specific timeframe that the funds are available. In many cases, modifications to the approved budget require prior approval from the funder. This approval process (coordinated by the Resource Development Department) can be very detailed and can require as much as two months to complete. Always consult with Resource Development and Restricted Accounts Management when you require prior approval. |
| **REPORTING** | ***Why must I file grant reports with the agency?***  Project reports are one of the conditions for funding on all government grants and almost all private grants. All grant projects require reports describing how faithfully the proposal is being implemented (performance reports) and how the funds are being expended (financial reports). Reporting allows funders to determine if a project has been successful and often determines if future funding will be awarded to the College.  ***What are my responsibilities for grant reporting?***  Performance reports are the responsibility of the project director and should reflect the progress made in accomplishing the project objectives. Project directors should address the connection between grant expenditures and specific objectives and outcomes. The report should identify the project's strengths in addition to strategies which will correct any weaknesses in the program. If there were changes, exceptions to the plan must be clearly explained.  Financial reports are completed by the Restricted Accounts Management department with the assistance of the project director. While the formal reporting is not completed by the project director, he or she must still maintain complete records of project expenditures and documentation of any cost share for the project.  Project directors must be aware of the format and content requirements of reports as soon as the project begins so that information needed for the reports may be collected throughout the duration of the project. The grant documents include a schedule for required reports. All reports must be processed through the appropriate campus approval channels and submitted by the project director. A copy of the final report must be provided to the Grants Compliance Officer.  ***What are the reporting requirements related to my grant?***  The grant proposal, grant guidelines, or contract will specify the requirements for each grant. The funding agency may have specific questions to be answered in the report. At the Kick-Off meeting held with the Grants Compliance Officer, you will create a deliverables chart that will include reporting dates and address the goals, objectives, and activities written into the proposal.  ***How can I get help with writing my report?***  The Grants Compliance Officer is available to interpret funding agency requirements and to review draft performance reports. Project directors may submit a draft report to Resource Development two weeks prior to the due date for review.  ***What should I do if one of my reports is going to be late?***  Project Directors should immediately notify their direct supervisor and the Grants Compliance Officer as soon as they know a report may be late. The Grants Compliance Officer can help contact the funder to ask for an extension. However, late reporting will jeopardize funding for the grant in question and can also negatively impact future funding from the agency under all of its grant programs.  ***What is a Time and Effort Certification Form and who needs to one fill out?***  Time and Effort reporting is a federally mandated process used to confirm that the salaries and benefits charged to a grant project, or pledged as cost share, are reasonable and reflect the actual work performed. Completed forms must be delivered to the Project Director of each grant by the fifth day of each month and must detail effort for the previous month. The project director sends completed forms to the RAM department for reconciliation with actual payroll records on a monthly basis. Time and Effort Certification forms can be requested from the Grants Compliance Officer.  ***How many grants can one project director devote time to? How much total time does each employee have?***  Effort is measured as a percent of the employee’s total employment obligation. Everything an employee does – grant-funded or not – is expressed as a percent. Total activity equals 100% effort and may not exceed 100%. It is the percentage of time specified, not the number of grants, which determines the answer. |

APPENDIX D - Guidelines for Working with External Evaluators

**WHEN TO USE AN EXTERNAL EVALUATOR\***

* The funder requires it.
* You do not have internal evaluation capacity. (Contact Institutional Research first to determine if this is the case).
* The independence and expertise of independent and credentialed external evaluator ads credibility.
* An external evaluator (who can prove independence) can get truer responses than your staff.

**ROLE OF THE EVALUATOR\***

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

**ROLE OF THE ORGANIZATION\***

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

**COSTS\*\***

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

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

**SELECTING AN EVALUATOR\***

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

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

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

**MANAGING THE EVALUATOR\*\*\***

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

Tips for managing the evaluator:

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

**WHEN THE CONSULTING RELATIONSHIP FAILS…WHAT ARE THE DANGER SIGNS?**

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

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

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

NOTE: External Evaluators are typically hired using the Miami Dade College Agreement for Services, located on the Business Affairs forms website.

Sources

\*Adapted from the article “Using an Outside Evaluator” by Michael Wells (2007)

available at <http://www.grantsnorthwest.com/using-an-outside-evaluator/>

\*\* Adapted from the article “When and How to Use External Evaluators” by Tracey A. Rutnik and Marty Campbell (2002)

available at <http://c.ymcdn.com/sites/www.abagrantmakers.org/resource/resmgr/abag_publications/evaluationfinal.pdf>

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

APPENDIX E - Glossary

**Advance Payment** – payment received from the funding agency prior to MDC generating any grant expenses.

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

1. Necessary and reasonable for the performance of the award and be allocable to the specific grant project.
2. Conform to any limitations or exclusions set forth by the grant agreement or 2 CFR Part 200 as to types or amount of cost items.
3. Consistent with policies and procedures that apply uniformly to both grant funded and other activities of the College.
4. Given consistent treatment. A cost may not be assigned to an award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the award as an indirect cost.
5. Determined in accordance with generally accepted accounting principles (GAAP)
6. Not included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
7. Be adequately documented.

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

**Approval Path Request Form** –Business Affairs form used to establish, modify, or remove Approval Paths in the Finance and Payroll system. This form is required when opening a grant qual.

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

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

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

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

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

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

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

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

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

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

**College Provost for Operations** – The College Provost for Operations, by authorization from the College President, approves all outgoing proposals. The Provost is also responsible for approving whether the grant funding should be accepted prior to submittal to the Board of Trustees for action.

**Co-mingling of Funds** – Unallowable mixing of funds from more than one source in the same grant account. Each grant or contract must have its own separate account (qual).

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

**Conflict of Interest** (COI) – Means a difference between an individual’s private interests and his or her employment obligations to the College, such that an independent observer may reasonably question whether the individual’s actions or decision are influenced or determined by considerations other than the best interest of the College. For example, selecting suppliers, project team members, or others whose interests may be attributed to the project director or others on the team.

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

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

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

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

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

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

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

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

**Debarment and Suspension Certification –** A certification assuring the funder that the project director and the institution are not presently declared ineligible for receiving federal support, have not been convicted of fraud or a criminal offense in the performance of a federal award, are not in violation of federal or state statutes, are not presently indicted for criminal or civil charges and have not within a three-year period preceding the application had one or more federal, state, or local transactions terminated for cause or default.

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

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

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

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

**DUNS Number** –a unique nine digit identification number, for each physical location of the College. Each campus has its own DUNS number.

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

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

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

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

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

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

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

**Federal Conflict of Interest Criteria** –A potential conflict of interest exists when a college employee's Significant Financial Interest [(anything of](http://edocket.access.gpo.gov/cfr_2009/aprqtr/pdf/21cfr54.5.pdf) monetary value including salary, equity interests, and/or intellectual property rights) could directly and significantly affect the design, conduct or reporting of the research. (See National Institutes of Health Responsibility of Applicants for Promoting Objectivity in Research 42 CFR, Part 50.602, Part 50.603, and Part 50.604, National Science Foundation Proposal & Award Policies and Procedures Guide, Part II, Chapter IV. A., Grantee Standards, and U.S. Food and Drug Administration Financial Disclosure by Clinical Investigators 21 CFR, Part 54.1-3, and Part 54.4-6). Under sponsored federal programs the potential conflict is between the investigator's personal financial interests and their ability to perform objective research. This criteria also applies to any other project participant involve in the design, conduct or reporting of the research.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Kick-Off Meeting –** A Kick-Off meeting is a meeting between the project director and the grant compliance officer intended to provide the project director with the basic information needed to successfully implement the grant. At the meeting, the following activities will take place: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review MDC grant implementation procedures and applicable regulations located in the MDC Grants Quick Reference Guide; and address all concerns or questions the project director may have.

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

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

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

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

**ODYSSEY** –Miami Dade College’s financial accounting system.

**OMB** - **Office of Management and Budget** – It is the branch of government that governs federal grants, contracts, and agreements, and issues circulars. The circulars related to institutions of higher education are A-110 for administrative regulations, A-21 for cost principles, and A-133 for audits of federal programs.

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

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

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

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

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

**Period of Performance –** Period of time in which the grant project must be completed and related costs incurred.

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

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

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

**Program Income –** Gross income earned by a grant recipient from the activities, part or all of which are borne as a direct cost of the grant. An example is student or participant fees for services performed under the grant.

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

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

**Proposal –** An application submitted to a funding agency, seeking approval and funding. All proposals must be submitted through the Resource Development Department and have the proper Campus or District approvals.

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

**Remuneration** – Means reward; recompense; salary; compensation.

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

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

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

**Shadow Budget –** A budget planning and tracking tool used by the project director to ensure that funds are allocated and accounted for in compliance with the funder’s requirements. Shadow budgets are separate and in addition to the budget created in ODYSSEY.

**Subaward –** Funds received from a primary grant recipient to support the costs associated with carrying out a portion of a grant project.

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

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

**Supplanting –** Use of grant funds to pay for ongoing activities already budgeted or for the usual activities assigned to a position; prohibited by funding agencies.

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

**Time and Effort Certification –** Time and Effort Certification is a federally mandated process used to confirm that the salaries and benefits charged to a grant project, or pledged as cost share, are reasonable and reflect the actual work performed.

**Unallowable Costs –** Defined in OMB Circular A-21, unallowable costs are costs that cannot be charged directly or indirectly to a grant.See section J of OMB Circular A-21 for a specific list.

APPENDIX F – Grant File Inventory Form

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

APPENDIX G - Project Directors Responsibilities Checklist

|  |
| --- |
| To Do |
|  | Read all grant documents carefully (RFP, Proposal, Award documents)  If Award documents require a signature contact the GCO. | Grant agreements and contracts can only be signed by the AOR, the College Provost for Operations and must be reviewed by Legal Affairs. |
|  | Open financial account (Qual) by sending a copy of the approved budget, Board Item, and Award documents to the RAM department. | Contact Assistant Controller of RAM for assistance. Spend funds according to budget. |
|  | Create a shadow budget to track expenditures for comparison to Odyssey records. | Keep accurate back-up for all expenses. |
|  | Set up a Kick-Off meeting appointment with the GCO. | Review Grants Quick Reference Guide. |
|  | Contact your Program Officer and introduce yourself. | Thank them for the funding. Acknowledge the receipt of the grant documents. Establish a cordial relationship. |
|  | Complete the Potential Conflict of Interest Reporting Form for Grants and ensure completion by all employees involved with the grant. | Form is located in the Grants Quick Reference Guide on page 1-48 |
|  | Contact HR to post positions if employees need to be hired. | Budget must first be set up in ODYSSEY. |
|  | If your grant includes a subrecipient, contact Legal Affairs to create a subaward agreement. | Make sure to monitor subrecipients. |
|  | If a press release or other form of media dissemination is required, contact the Office of Communications. | Most press releases must be approved by the funder prior to release. |
|  | Look up funder’s whistleblower policy and inform grant employees. Locate funder’s OIG office website and, if available, download a sample poster with anonymous reporting information. Display it in a conspicuous place in your office and where program services are provided, if possible. | If funder does not have a policy, contact GCO for sample poster to display. |
|  | Define tasks and develop the work plan. Set up a timeline for all deliverables including reporting and input into your Outlook calendar. | Assure that the scope of work and deliverables are completed in a quality manner, on time, and within budget. |
|  | Set up program records and participant files. Participant files must be kept confidential and in a locked location. | Follow guidelines in the Grant File Inventory Form. |
|  | If your grant has an evaluation component, coordinate the evaluation of the project. | Find an external evaluator or contact the Office of Institutional Research and Effectiveness for internal assistance. |
|  | Contact the Purchasing Department prior to making purchases for your project. | Equipment and supplies must be part of the funder approved budget. |
|  | Prepare progress and performance reports by the deadline and in the format required by funder. | Reports must be approved by your direct supervisor and reviewed by the GCO prior to submission. |
|  | Contact RAM to initiate budget reports. | Financial reports are submitted by the RAM department. |
|  | Review Odyssey budget status reports monthly. | Use your shadow budget to reconcile expenditures. |
|  | Changes in the budget, key personnel , and program scope or timeline require prior approval from the agency. | This type of modification must be reviewed by the CGO and approved by RAM after discussion with your supervisor and before submission to the agency. |
|  | Contact the GCO and Assistant Controller for RAM 60 days before the end of your grant project. | The final reports will be a collaborative effort between you and these offices. |
|  | Contact HR if you grant project period is closing. | HR will assist with personnel issues. |

APPENDIX H – Project Director Commitment Form

Miami Dade College

Resource Development

PROJECT DIRECTOR COMMITMENT FORM

|  |  |
| --- | --- |
| CPN |  |
| Agency |  |
| Project Title |  |
| Project Director |  |
| Project Term |  |

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

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Project Director Name (Please Print)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Project Director Signature Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Grant Compliance Officer Signature Date

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1. Defined in Section 23 of OMB Circular A-110, relocated to 2 CFR Part 215. [↑](#footnote-ref-1)
2. If your proposal or budget indicates that third parties or partners will participate in cost sharing, then the Third Party In-Kind Contribution form must be filled out. [↑](#footnote-ref-2)
3. For step-by-step instructions, please refer to the Odyssey Manuals located on the Business Affairs Forms and Manuals page of the College website. [↑](#footnote-ref-3)
4. Please refer to the Human Resources Guidelines for Grants with Budgeted Positions section of this Guide. [↑](#footnote-ref-4)
5. All required forms are located in the Online Forms section of the HR page on the MDC website. [↑](#footnote-ref-5)
6. It is important to understand the specific procurement requirement of each grant as college procurement procedures may not be in-line with the grants procurement requirements. [↑](#footnote-ref-6)
7. Refer to MDC Procedure 6300 for more information. [↑](#footnote-ref-7)