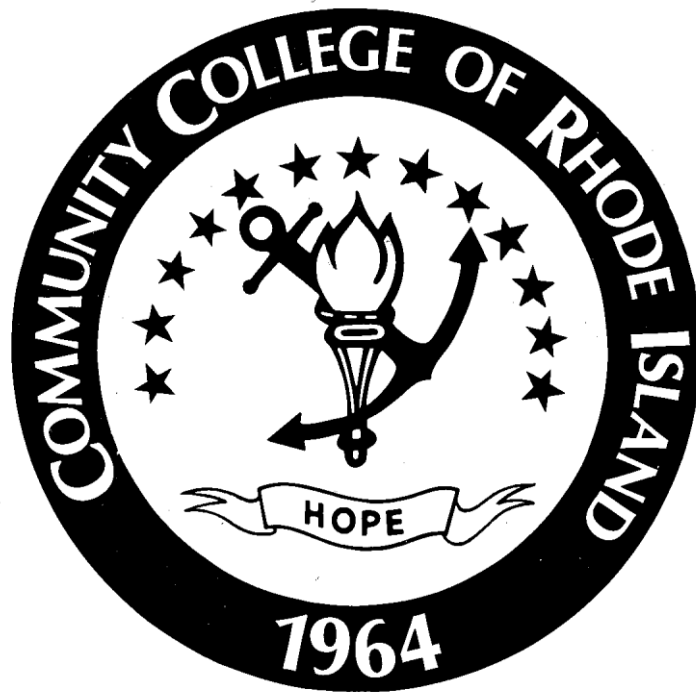


Community College of Rhode Island



GRANTS AND CONTRACTS: A RESOURCE MANUAL

Grants and Contracts Resource Manual

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Grants and Contracts: Resource Manual

Introduction

The procedures in this manual augment the guidance in CCRI Policy Number **XX**, Policy on Grant Application and Monitoring, and are intended to provide comprehensive, user-friendly instructions for personnel involved with grants on:

- Researching, writing, and submitting grant proposals for approval;
- Administering grants through completion;
- Accounting for grant expenditures and preparing required documentation; and,
- Conducting post-completion reviews of grant performance.

This manual is designed to help you through each step of the proposal process. The procedures are written in a “how to” style that presupposes only basic familiarity with grants. Each section, with the exception of this introduction, corresponds to a group of activities in the overall grant cycle from inception through completion and post-audit. *Since no manual can cover every situation, each section also identifies the specific personnel or resources available to answer questions in that area.* Any remaining questions can be referred to the Office of Institutional Advancement (OIA). Additional information and resources on specific topics are included in the appendices (see Table of Contents).

The procedures in this manual are intended to be a user-friendly resource that addresses user needs. They will be reevaluated from time to time and will evolve as the institution’s needs change. Suggestions for changes and improvements should be addressed to the OIA.

Summary of Manual Sections

Grant topics are listed below with a brief explanation of each and the individual responsible for the activity.

Section 1. Database for Grant Opportunities & Funding Resources: Provides an overview of on-line resources available for researching funding opportunities and identifies sites to assist in developing a proposal. The OIA is responsible for maintaining the list of available funding resources and providing guidance in preparing a proposal.

Section 2. Initiating a Project Idea: Outlines CCRI’s internal process for requesting approval to proceed with a grant proposal. The Grant Project Director (GPD) is responsible for submitting the request to begin writing a grant proposal form. The OIA is responsible for reviewing proposal requests and making recommendations to the President and the President’s Council.

2a. Request for Approval to Begin Grant Writing Process

2b. Grant Proposal Rating Scale

Section 3. Proposal Development, Approval, and Submission to the Funding Source: Provides guidance related to drafting the grant proposal and the internal approval process. The GPD is responsible for drafting the proposal and developing the budget. The OIA works with the GPD to finalize this documentation and submits the proposal to the funding source if it has been approved.

3a. Drafting the Grant Proposal

3b. Proposal Submission and Follow-Up

Section 4. Grant Proposal Budget Development: Provides instructions on preparing the grant budget workbook and related budget documents for the proposal. The GPD is responsible for developing the budget. The OIA can provide assistance if needed.

Section 5. Post-Award Review: Outlines the next steps in moving a project forward after notification of an award. It also outlines action to be taken in the event funding is not awarded. The OIA is responsible for finalizing all contract documentation related to grant awards. It is also responsible for all follow-up activities related to proposals that are denied funding.

5a. Budget Revisions: Outlines the requirements for modifying a proposal or the budget prior to or during the term of the project. The GPD is responsible for initiating revisions if necessary.

Section 6. Request for Advance of Grant Funds: Outlines the steps necessary to allow for the expenditure of funds prior to receiving a fully executed contract. The GPD is responsible for initiating the Request for Advance of Grant Funds.

Section 7. Banner Fund Assignment: Outlines the documentation required to assign a Banner Fund number for a project. Once the documentation has been received, the Controller's Office assigns the Fund number in Banner.

Section 8. Grant Hiring Procedures: Provides an overview of the CCRI hiring process. The GPD is responsible for hiring any project staff, subject to CCRI's Policies and Procedures. Human Resources can assist in properly completing any required forms.

Section 9. Timekeeping and Payroll: Outlines the timekeeping requirements for grant awards, including time and effort reporting. The GPD is responsible for timekeeping and payroll documentation.

9.a. Time and Effort Reporting

Section 10. Reporting/Billings, Managing Expenditures, and Drawdown of Funds: Outlines requirements for programmatic and financial reporting and billings for expenses incurred. The Fiscal Management Officer in the Controller's Office is responsible for submitting any financial reports to the grant funding source and the GPD. The GPD is responsible for forwarding any communication or notifications from the grant funding source regarding financial requests and/or requirements to the Controller's Office and the OIA in a timely fashion.

10a. Programmatic Reporting

The GPD is solely responsible for submitting any programmatic reports to the funding source. Most funders require yearly and end-of-project reports detailing program performance and outcomes. The specific reporting requirements should be noted in the award documentation. The GPD is also responsible for managing expenditures within the budget and purchasing goods and services.

10b. Financial Reporting

The Controller's Office is responsible for financial reporting.

10c. Billing and Drawdown of Funds

The Controller's Office is responsible for billing and drawdown of funds.

Section 11. Grant Matching Documentation: This section provides the documentation requirements for both cash and/or in-kind matching funds. The GPD is responsible for documenting all matching and/or in-kind contributions and forwarding that documentation to the Fiscal Management Officer in the Controller's Office.

11a. Personnel Cost Documentation

11b. Operating Cost Documentation

Section 12. Budget Modifications: Outlines the documentation requirements for both formal and internal budget modifications. A grant budget modification request is initiated by the GPD. The OIA provides support if needed.

12a. Budget Modifications Requiring Funding Source Approval

12b. Internal Budget Modifications

Section 13. Project Close-Out: Outlines the actions required to close out a project upon expiration of funding. The OIA is responsible for convening a final meeting of the Grant Committee, on a case-by-case basis, within 30 days of the end of a grant's term. The OIA is also responsible for ensuring that the retention and storage policy of the College is followed as it relates to the final grant documentation.

13.a. Grant Documentation and Files

13.b. Compliance with Required Regulations

13.c. Lessons Learned

Section 14. Audit/Post-Audit: Outlines when an audit may occur. The Fiscal Management Officer in the Controller's Office is responsible for supplying any financial/fiscal documentation at the auditor's request. The GPD is responsible for supplying any programmatic documentation at the auditor's request.

Appendices

Appendix A. Contact List. Provides a list of contact names and phone numbers that may be of assistance to grant directors in carrying out the project.

Appendix B. Banner Finance Documentation. Provides instruction in using various Banner Finance forms.

Navigation Keys

FGIBDST – Organization Budget Status

FRIGITD – Grant Inception to Date

FOIDOCH – Document History

FOAPOXT – Procurement Text Entry

NHIDIST – Labor Distribution Data Query

Appendix C. Travel. Provides CCRI's travel policies for in-state and out-of-state travel.

Appendix D. Forms. Provides copies of all the forms referenced in the resource manual.

Request for Approval to Begin the Grant Writing Process

Request for Approval to Partner with Outside Agencies

Grant Proposal Rating Scale

Summary of Key Grant/Contract Provisions

Request for Advance of Grant Funds

Banner Purchasing Authorization Request Form

Matching Contributions Biweekly Grant Allocation

Lecturer's Matching Grant Timecard

Biweekly Grant Time-Effort Record

Semester Grant Time-Effort Record

Line Item Deficit Memo

Request for Expenditure Adjustment

Budget Matrix Modification Form

Section 1. Database for Grant Opportunities & Funding Resources

Responsible Person/Department:

The OIA is available for guidance on researching funding opportunities.

The following are links to various Web sites that can be used to research a funding source for a particular proposal idea as well as guides and tutorials as to how to approach the proposal process. Contact the Grant Manager in the OIA with questions you may have regarding how to proceed. The Web site addresses that follow are broken down into Federal Funding, Rhode Island Foundation Funding, Rhode Island Corporate Funding, additional resources, and guides and tutorials. These links will bring you directly to the site.

Federal Funding

All Federal grants have to be announced to the public. These announcements may be referred to as a "Program Announcement," "Request for Proposal," "Notice of Funding Availability," or "Solicitation for Grant Applications." Each grant announcement will contain instructions on how to apply, including eligibility, where to get an application packet, what the application should contain, the date the application is due, and agency contact information. Grant announcements are issued throughout the year.

www.grants.gov	Primary source for all Federal funding opportunities
www.firstgov.gov	Portal for all federal funding
www.csr.nih.gov	Portal to NIH grant review office
www.cfda.gov	Catalog of Federal Domestic Assistance
http://www.nsf.gov/	National Science Foundation
http://www.ims.gov/	Institute of Museum and Library Services
http://www.hrsa.gov/grants/	Health Resources and Services Administration
Grants Net	Sciences and Science Education
http://www.hhs.gov/grants/index.shtml	Department of Health and Human Resources
http://www.epa.gov/epahome/nonprof.htm	Environmental Protection Agency
http://www.hud.gov/groups/grantees.cfm	Department of Housing and Urban Development
http://www.ed.gov/fund/landing.jhtml?src=rt	Department of Education
http://www.ojp.usdoj.gov/funding/	Department of Justice
http://www.samhsa.gov/	Substance Abuse & Mental Health Services Admin.
http://www.cdc.gov/about/business/funding.htm	Centers for Disease Control and Prevention
National Endowment for the Arts	
National Endowment for the Humanities	
National Institutes of Health	

<http://listserv.access.gpo.gov/>

Subscribe to the daily Federal Register Table of Contents here.

<http://www.fedgrants.gov/ApplicantRegistration.html>

Grants.gov grant notification sign up Web page.

[Grant Opportunities](#)

American Association of Community Colleges

[My NSF](#) (National Science Foundation)

Sign up for custom alerts regarding grant announcements and other NSF news here

<http://www.ed.gov/news/fedregister/announce/index.html>

Department of Education Grant Announcements

[Links to Funding Agencies/Sponsors](#)

Miscellaneous Federal Agencies, Corporations, Foundations, and Institutions

State and Municipal Funding Information Sources

<http://www.srainternational.org/sra03/grantsweb/index.cfm>

SRA International: Resource Locator maintains a comprehensive listing of resources for locating funding and policy information to ensure compliance.

Rhode Island Foundations

Gladys Brooks Foundation

<http://www.gladysbrooksfoundation.org/guidelines.html>

Champlin Foundations

<http://www.foundationcenter.org/grantmaker/champlin/>

The John Clarke Trust *

Emma C. Harris Foundation*

Frank B. Hazard Fund*

Horace A. Kimball and S. Ella Kimball Foundation

<http://www.hkimballfoundation.org/index.htm>

June Rockwell Levy Foundation

<http://www.junerockwelllevy.org/index.htm>

Ida Ballou Littlefield Memorial Trust *

Alletta Morris McBean Charitable Trust

<http://www.guidestar.org/pqShowGsReport.do?npoId=453697>

Ocean State Charities Trust

<http://www.osct.org/>

Prince Charitable Trusts

<http://foundationcenter.org/grantmaker/prince/index.html>

Providence Journal Charitable Foundation *

Rhode Island Council for the Humanities

<http://www.rihumanities.org/>

Rhode Island Foundation

<http://www.rifoundation.org/matriarch/OnePiecePage.asp?PageID=6&PageName=GiveIntro>

Rhode Island State Council on the Arts
<http://www.arts.ri.gov/>

Fred M. Roddy Foundation *

Miss Swinburne Fund
<http://www.rifoundation.org/matriarch/documents/SwinburneOrgRFP%281%29.pdf>

Van Beuren Charitable Foundation
<http://www.vbcf.net/>

Vigneron Memorial Fund *

Contact the Grant Manager for additional information regarding the application process.

Rhode Island Corporate Giving Programs

American Power Conversion Corporation (APC)
<http://www.apc.com/corporate/contributions.cfm>

Amica Mutual Insurance Company
<http://www.amica.com/aboutUs/community/inYourComm.html>

Bancorp Rhode Island Inc.
http://www.bankri.com/bri/MultiPiecePage.asp_Q_PageID_E_233_A_PageName_E_InTheCommunityCorporateGiving

Citizens Financial Group, Inc.
<http://www.citizensbank.com/community/corporate/default.aspx>

Cranston Print Works Company
<http://www.cpw.com/>

Fidelity
<http://www.fidelityfoundation.org/criteria/criteria.html>

Hasbro, Inc.
<http://www.hasbro.org/default.cfm?page=grantmaking>

Nordson Corporation
<http://www.nordson.com/Corporate/Community/Foundation/>

Pentair
<http://www.pentair.com/eligibility.html>

Sovereign Bank

http://www.sovereignbank.com/companyinfo/company_information/community_development/foundation_guidelines.asp

Stanley Works

http://www.stanleyworks.com/a_donations.asp

Textron Financial Corporation

http://www.textronfinancial.com/overview_community.shtml

Textron Inc.

http://www.textron.com/about/commitment/corp_giving/index.jsp

The Washington Trust Company

http://www.washingtontrust2.com/site/about_community.html

Other Funding Resources

www.cof.org

www.fndcenter.org

www.givingforum.org

www.grantstation.com

www.schoolgrants.org

www.philanthropy.com

www.chronicle.com

<http://www.ncura.edu/>

<http://www.collegetransition.org/>

<http://www.pepnet.org/grants.asp>

[PNN Online](#)

[Philanthropy News Digest](#)

<http://charitychannel.com/>

<http://www.fundsnetsservices.com/>

<http://www.grantsalert.com/>

<http://www.channing-bete.com/funding/index.php>

<http://www.guidestar.org/about/index.jsp?source=dnabout>

Council on Foundations

The Foundation Center

Forum of Regional Associates of Grant Makers

Grant Station

Grants to Schools

Chronicle of Philanthropy

Chronicle of Higher Ed

National Council of University Research Administrators

National College Transition Network

The Postsecondary Education Programs Network

Guides, Tutorials, Etc.

The Internet has hundreds of examples of how to write a grant. In fact, many Federal funding agencies have developed department-specific tutorials. The following are samples of guides available to you. CCRI's required forms are located in Appendix D of this manual.

<http://foundationcenter.org/getstarted/tutorials/shortcourse/index.html>
http://foundationcenter.org/getstarted/tutorials/prop_budgt/index.html
http://12.46.245.173/pls/portal30/CATALOG.GRANT_PROPOSAL_DYN.show
<http://www.cpb.org/grants/grantwriting.html>
<http://www.npguides.org/>
www.iowagrantsguide.org
<http://www.gen.umn.edu/grants/tools.html>
<http://www.proposalwriter.com/grantwriting.html>
<http://www.niaid.nih.gov/ncn/grants/default.htm>
<http://www.mchcom.com/archivedWebcastDetail.asp?aeid=285>
<http://www.srainternational.org/newweb/grantsweb/index.cfm>

<http://www.grantproposal.com/>

- [guidelines](#): grant-writing tips
- [preliminary proposal](#): overview
 - [sample inquiry letter](#)
- [full proposal](#): overview
 - [components](#)
 - [sample cover letter](#)
 - [sample cover sheet](#)
 - [sample budget](#)
- [sample proposals](#): overview
 - [private rfp](#): sample foundation rfp
 - [private proposal](#): sample foundation grant application
 - [public rfp](#): sample government rfp
 - [public proposal](#): sample government grant application

[links](#): grantmakers, grantseeking resources & glossaries

Section 2. Initiating a Project Idea

Responsible Person/Department:

The GPD is responsible for submitting the request to begin writing a grant proposal.

The OIA is responsible for reviewing proposal requests and making recommendations to the President and the President's Council.

It is the policy of CCRI that all grants pursued by the institution advance the College's mission and support the strategic plan. For this reason, the College's mission statement is included here for your review.

The Mission of the Community College of Rhode Island

"The Community College of Rhode Island is the state's only public comprehensive associate degree-granting institution. We provide affordable open access to higher education at locations throughout the state. Our primary mission is to offer recent high school graduates and returning adults the opportunity to acquire the knowledge and skills necessary for intellectual, professional and personal growth through an array of academic, career and lifelong learning programs. We meet the wide-ranging educational needs of our diverse student population, building on our rich tradition of excellence in teaching and our dedication to all students with the ability and motivation to succeed. We set high academic standards necessary for transfer and career success, champion diversity, respond to community needs, and contribute to our state's economic development and the region's workforce."

It is also the policy of the College that all grants pursued by the institution have the full support of the department initiating the grant. This requires the commitment of the department to fully support the GPD in carrying out the proposed project, which includes providing support staff to assist the GPD with administrative tasks associated with the project. It may also include identifying space for the project to be carried out and providing financial support for operating costs not covered by the grant. This support is evidenced by appropriate signatures on the "Request for Approval to Begin the Grant Writing Process."

2.a. Request for Approval to Begin the Grant Writing Process

Approval to pursue grant opportunities is subject to the review and approval of the President's Council. In order to initiate this review process, a "Request for Approval to Begin the Grant Writing Process" form is available electronically on the grant Web site. The template has been created as a Word document. A copy of this form is provided in Appendix D.

This form is designed to provide a basic overview of the purpose of the grant, identifying goals and outcomes, equipment and space needs, and other requirements that could impact the College's ability to support the grant activities. It is the policy of the College to pursue only grants that can be adequately supported by the institution. The form must be signed by the Department Chair, Dean, and Vice President before it can be submitted to the President's Council.

Complete the "Request for Approval to Begin the Grant Writing Process" form in as much detail as possible. This will assist the OIA in making an informed recommendation to the President's Council.

Questions about completing the form may be directed to the OIA. (Contact information for the OIA staff is available in Appendix A.) A hard copy with all required signatures should be forwarded to the Dean, Institutional Advancement, when completed. (A “Request for Approval to Partner with Outside Agencies Form” follows the same procedures outlined above, and should be used when partnering with outside groups.)

Grant proposals are written in response to institutional needs with a solid understanding of the funding source’s priorities and guidelines. In order to write a proposal worthy of consideration, you will need to obtain the forms, guidelines, and technical requirements of the funding source and develop your proposal accordingly. Forward copies of application materials, or links to Web sites where these materials can be found, to the OIA as early in the process as possible.

The grant writing process can be both time-consuming and labor intensive. Please ensure that the College has sufficient time to submit the grant in accordance with funding source deadlines. If there is not sufficient time to submit a comprehensive proposal, the request to pursue the grant may be denied even if the project is worthwhile.

2.b. Grant Proposal Rating Scale

The OIA is responsible for reviewing each “Request for Approval to Begin the Grant Writing Process” and making a recommendation to the President’s Council regarding the request. In order to facilitate this review, a Grant Proposal Rating Scale has been created. A copy of this rating scale is included in Appendix D. The rating scale lists the factors the OIA considers in the review process.

Once the OIA has completed its review and made a recommendation, the request is brought to the President’s Council for its review and approval. The OIA is responsible for notifying the GPD of the outcome of the Council meeting.

Section 3. Proposal Development, Approval, and Submission to the Funding Source

Responsible Person/Department:

The GPD is responsible for drafting the proposal and developing the budget. The OIA works with the GPD in finalizing this documentation and submits the proposal to the funding source.

At this stage, the required forms have been completed, signed, submitted to the President's Council, and approved. The role of the OIA is to empower those individuals who take the initiative to seek funding for their projects and to vigorously support their efforts.

3.a. Drafting the Grant Proposal

In the event of an award, the GPD will have responsibilities to the College and the funder both in “pre-award” (before the proposal is awarded), and in “post-award management.” The GPD is the primary person responsible for executing the project, managing expenditures within the budget, and achieving the results proposed. This includes writing the proposal, developing the budget, satisfying cost sharing requirements, submitting reports, purchasing goods and services, and remaining in compliance with federal, state, and the funding source's policies.

Projects must be chosen carefully, and all must align with CCRI's mission and strategic plan. Issues to consider include: What are you proposing to do; how are you going to do it; how will the community benefit; how are you going to evaluate project effectiveness—and alter project objectives when necessary; what types of positions and materials are required; how much money do you need to accomplish the objectives; what are the costs to the College; how will the project be sustained when the grant ends; and why have you chosen to submit this proposal to this particular funder?

It is imperative to provide a clear, demonstrable link between the mission of the funding source and the project CCRI is proposing. Time spent carefully researching the funding agency's priorities will prove much more fruitful than “chasing the money.” Because research plays such an important role in CCRI making wise choices, a database of funding sources and tips on how to write successful proposals is available in Section 1 of this manual. Contact the OIA if further assistance or guidance is needed.

The proposal should identify a need; outline the programmatic and budgetary steps it will take to address that need; and delineate the benefits that will result. The statement of need should be supported with statistical data, such as Best Practices in the field, Department of Labor employment projections, etc. Identify the population to be served.

Include a timeline for implementing the proposed project. Project goals and objectives should be achievable and measurable.

The proposal should include a budget and budget narrative, detailing how much money is needed and how the money being requested is going to be spent. A well-prepared budget justifies all expenses and is consistent with the proposal narrative. This section should also include what resources CCRI is committing to the project.

Explain the evaluation plan, and how performance results will be measured. And finally, describe the plan to sustain the program after the term of the grant ends.

If the GPD doesn't have previous grant writing experience, s/he is strongly encouraged to explore the resources included in Section 1 to better understand the grant writing process. Familiarity with Microsoft® Excel for budget development and Microsoft® Word for narrative writing are essential, as the College's grant writing and approval process is electronically based. Increasingly, grant submission to funding sources is becoming an entirely electronic process. The OIA will work closely with the GPD to review and edit the proposal.

At the outset, the GPD should contact the OIA to establish a timeline for completing the proposal. This will involve:

- Determining submission requirements;
- Gathering input from key players;
- Setting dates for deliverables;
- Internal review by the OIA and processing by the Controller's Office;
- Final approval; and
- Proposal packaging and submission.

It is critical to identify the method of submission (electronic, express mail, or hand delivery) early on so that special requirements can be accommodated prior to submission deadline. The OIA will work with the GPD to develop a proposal-specific timeline. At a minimum, the timeline will allow for a three-week review period from submission of a complete draft to the OIA, review by the Controller's Office, and submission to the funding source.

It is imperative that the GPD allows sufficient time to prepare a competitive proposal. Some grants require a search of the literature for best practices, or current need documented by supporting data, such as labor statistics, demographic information, etc. Collaborative grants involving multiple departments, other higher education institutions, or outside agencies often require letters of support with details documenting the nature of the relationship(s). Verifying salary, fringe benefits, supplies, and equipment costs can be time-consuming. All of these requirements take energy separate from that committed to actually writing the proposal.

In addition, the GPD needs to allow sufficient time for internal review and approval. The proposal, including the budget, must undergo a thorough review and receive the approval of the President before it can be submitted to the funding source. This process can take up to three weeks if changes or clarification are needed within the proposal.

The proposal, including the narrative, the Grant Budget Workbook, the budget in the format required by the funding source, and required supporting documentation must be submitted to the OIA in accordance with dates established in the proposal timeline. This is particularly important for proposals that must be submitted to the funding source electronically, because unanticipated problems and/or delays can and do occur. **Please adhere to this schedule to ensure the proposal's timely submittal.**

The OIA reviews the proposal for compliance with the funding source's guidelines, and forwards it to the Controller's Office for review and processing. In addition, any grant that commits financial resources of the College must be reviewed by the Business Office. (If this is the case, OIA will forward a copy to the Business Office.) This allows the Business Office to ensure that adequate funds are budgeted in the proper fiscal year based on any commitments in the proposal. Upon review, the Controller's Office forwards it to the President for final approval and signature. With the approval and signature of the President, the OIA submits the proposal to the funding source and sends copies to the GPD and GPD's supervisor.

The following outlines the general flow of documentation:

GPD → OIA → Controller's Office → Business Office (when a match is required) → President or Designee → OIA → Funding Source

3.b. Proposal Submission and Follow-Up

It is the responsibility of OIA to follow up on all grant awards, denials, and requests for modification from the funding source, and to serve as the *primary* intermediary between the College and the funding source in these matters. It is essential that the GPD forwards all information from the funding source to the OIA to avoid problems that might result in start-up delays. **Failure to convey relevant project or budgetary information to the OIA can result in fiscal errors, for which the GPD's department could be held responsible.**

Notifications of grant approvals or denials and any original contractual documents should be forwarded to the OIA if received by any other office, which is often the case. Notification is often via mail or by e-mail. The OIA is responsible for notifying the GPD and supervisor, the Controller's Office, and the Business Office of all outcomes.

Section 4. Grant Proposal Budget Development

Responsible Person/Department:

The GPD is responsible for developing the budget. The OIA can provide assistance if needed.

The budget is the backbone upon which the proposal rests. Without sufficient money, no project can operate successfully. Grant project budgets must be all-inclusive and provide adequate funding not only for salaries and fringe benefits but also for indirect operating expenses such as postage, supplies, travel, audit fees, and indirect costs. The Grant Budget Workbook provides an additional percentage for indirect costs to defray institutional expenses such as heat, lights, security, facility use, and fiscal management. If matching or in-kind funds are required by the funding source, the source of these funds must be identified and approved prior to proposal submission. [Link to workbook.](#)

In order to assist the GPD in the development of a sound and balanced budget, a Microsoft® Excel-based workbook is used. This Grant Budget Workbook includes a number of different worksheets that provide a template to use to create the budget. Using this Workbook will save time, reduce the need for budget revisions or corrections, and provide the basis for internal review. This workbook contains internal prompts and protected formulas to help in developing a sound budget. From this workbook, the GPD can then complete the grant budget using the forms required by the funding source. The GPD, or designee, must become fully acquainted with and skilled in using Microsoft® Excel to avoid errors such as inadvertently erasing formulas when entering data. The Workbook contains the following worksheets that will allow the GPD to build a budget item by item, including salaries, fringe benefits, and all operating costs:

1. Grant Budget Summary
2. Biweekly Personnel
3. Lecturers (Monthly) Personnel
4. Student Personnel
5. General Supplies/Services
6. Travel (two worksheets)
7. Repairs and Rentals
8. Other Supplies/Miscellaneous Expenses
9. Capital Expenditures
10. Matching Salaries & Fringe Benefits
11. Matching Costs (Operating)

If the funding source requires an institutional match as part of the overall budget, then the proposal needs to identify the plan to provide the cash or in-kind contribution, including departmental accounts that will be used. A match that is being identified only to demonstrate the College's support of the project, but is not a requirement of the funding source, should not be included on the matching worksheets in the grant workbook. Refer to Section 11 of this manual for further discussion on the documentation requirements for either cash or in-kind matching funds.

As part of the development of the grant proposal budget, it is necessary to obtain estimates of all services, supplies, and equipment to be purchased with grant funds from the vendor and record these details in the Grant Budget Workbook. The Purchasing Department can provide assistance with pricing estimates.

The Workbook simplifies the job and assists the GPD in building a sound budget inclusive of the many items needed to conduct a successful project. Many grant applications lose points in the review process because they lack supporting detail in their budgets; using this guide will reduce the likelihood of that happening.

If the GDP is unfamiliar with Excel software, administrative support is likely available within the GDP's own department. In addition, Microsoft Office on-line training is offered by the IT Department, and a five-week, one-credit module is offered by the Department of Computer Studies on learning to use that software application. Also, if the GDP is not familiar with the College's personnel, travel, or purchasing policies and procedures, call the respective departments for assistance, guidance, and training.

Hyperlinks have been included in the Workbook that will enable the GPD to move from the Grant Budget Summary Worksheet to the various line items in the Grant Workbook and return to the Grant Budget Summary Worksheet.

Note that some cells on the various worksheets appear in red in the electronic file when viewed on your screen. These cells contain formulas to calculate the appropriate amounts. Do not try to type information into these cells, as the information in them is automatically calculated from other data that have been entered in the worksheets. In certain instances, a formula may need to be deleted from a cell when an amount should not be budgeted for a specific item. In that case, call the OIA for assistance in modifying any protected cells.

Before entering information in the Grant Budget Workbook, contact the OIA for the most recent version of the file. This will ensure that the rates included in the workbook are the most current. The OIA can also provide more detailed instructions and guidance for completing the Workbook.

Section 5. Post-Award Review

Responsible Person/Department:

The OIA notifies the GPD of the funder's approval or denial of the award. The OIA is responsible for finalizing all contract documentation related to grant awards. It is also responsible for all follow-up activities related to proposals that are denied funding.

Proposal Awarded Funding:

Upon contract award, the OIA will determine whether it is necessary to convene a Grant Committee, whose membership will include key grant personnel, OIA staff, the Controller's Office, and any other CCRI personnel deemed necessary. The purpose of this Grant Committee will be to ensure a smooth transition into the project activities. The Grant Committee may convene to clarify or discuss any ramifications as a result of contract negotiations or amount of award. For example, if CCRI submits a proposal requesting funding for three initiatives totaling \$1.8 million but the funding source awards just \$710,000, the Grant Committee would convene to discuss how the budget will be revised.

The Grant Committee will come to a consensus and present their findings to the President. With his input, OIA may meet with the funding source for further negotiations (if necessary).

Once the contract has been finalized, the OIA will forward it to the Controller's Office for review and processing. The Controller's Office will obtain the President's signature, and return the original to the OIA. The OIA will send the original to the funding source for full execution.

If OIA does not feel it is necessary for a Grant Committee to meet, it will forward the contract to the Controller's Office for execution following the procedure outlined above.

In order to ensure that all parties understand the requirements of the grant contract, a "Summary of Key Grant/Contract Provisions" will be completed by the OIA with input from the Controller's Office and GPD. This form is designed to outline key provisions of the grant specifically related to programmatic and financial reporting deadlines and the requirements that trigger formal budget modification by the funding source. The budget modification requirements will be outlined so there are no questions as to what is required and under what circumstances.

Once completed, this form will be distributed by the OIA to the GPD and Supervisor, the Controller's Office, and the Business Office.

Proposal Denied Funding:

In the event that CCRI is notified that it has not received an award, the OIA will determine whether it is necessary to schedule a meeting with all of the key players to discuss the decision. The discussion will differ based on the source of the funding, i.e., Federal or Private.

When applying for Federal or state government grants, each section of the application is typically worth a certain number of points. Readers are asked to assign each section a numerical score (e.g., the quality of the comprehensive development plan is worth up to 25 points), and then justify this score by commenting on the strengths and weaknesses of that particular section. Awards are made in rank order according to the average total score received from a panel of three readers, with a cut-off score for funding.

CCRI will request a copy of the readers' comments and will distribute them prior to the meeting. Key players can then discuss the strengths and weaknesses, and how the application can be, or could have been, improved as a result of that feedback.

Because private foundations are often understaffed, they may not have the manpower to provide feedback on grant proposals. Therefore, the discussion surrounding their decision should focus on reviewing the Foundation's mission and guidelines and how closely the proposal was aligned with them.

As a result of the meeting, attendees should come to a consensus regarding where the proposal was weak and what could have been done to improve it. This will aid in developing a proposal for resubmission in the next grant cycle held by the funding agency, and improve the College's chance of receiving funding in the future.

The Controller's Office will be notified of all award decisions.

Section 5a. Budget Revisions

Circumstances may arise that require modifications to the project budget. These can be initiated by the funding source during their review of the overall proposal or could result from a grant award being made for an amount different than the amount contained in the original proposal. The goal is to facilitate any required revisions in a timely fashion so that accurate budget information can be loaded into Banner once the appropriate written documentation is received.

The GPD is responsible for initiating budget revisions when it is determined that a modification is necessary. The specific changes need to be identified from any documentation received and should be incorporated into the Grant Budget Workbook. Contact the OIA for the most recent version of the Excel Workbook as changes may have been made to the original budget/document submitted to OIA based on issues that arose during the internal review of the proposal.

Save the Excel file with a new name that includes the grant name, revision and the date so that all modification files can be easily identified from the original. Make all changes to this new file. Once the workbook is updated, any funding source-specific budget forms also need to be revised to reflect the new budget totals. This will ensure complete and accurate documentation.

The GPD will forward the files to the OIA for review prior to their submitting to and obtaining funding source approval. The final documents will be forwarded to the Controller's Office so the budget can be loaded into Banner. This documentation is important to the Controller's Office because the Controller's Office is responsible for any financial reporting required by the funding source.

Section 6. Request for Advance of Grant Funds

Responsible Person/Department:

The GPD is responsible for initiating the Request for Advance of Grant Funds.

The Request for Advance of Grant Funds form (Advance) allows a GPD to obtain up to 10 percent of the total direct grant costs for immediate use while the contractual agreement between the College and the funding source is being processed. An Advance may be requested once the OIA has received a written Letter of Intent, e-mail, or other written notification from the contracting official. The notification must include the total of the award and the period of time covered by the award. The Advance form is available in Appendix D of this manual. [Link.](#)

The Advance allows a GPD to begin work on the grant by expending funds once the term begins. Expenditures will then be billed to the funding source by the Controller's Office.

Identify in response to #3 - Purpose of Advance - the categories of expenditure the Advance will be used to cover. This could include salaries and benefits of staff or specific operating expenses. When completing the Advance, include the Department's unrestricted Banner organization code, which will serve as back up should external funding not be received. The intent is that expenditures that are charged to the grant will be applied to the department if funding does not materialize.

The CFDA number should be obtained as soon as possible and included on this form.

When all approvals are obtained, the OIA will forward the completed Advance to the Controller's Office which will then assign a Banner fund to the grant. The Controller's Office requires a minimum of one (1) week to assign a Banner fund. When the Banner fund is assigned, the GPD and his/her project supervisor will be formally notified of the assigned Banner fund by the Controller's Office.

The GPD must complete the required Banner Purchasing Authorization Request Form http://it.ccri.edu/forms/Ban_Prchsng_Auth_Frm.shtml for security access for any additional staff associated with this grant, and forward the form to the Business Office.

The assigned fund must be applied to all grant documentation (i.e., requisitions, payroll documentation, travel documentation, etc.).

The OIA is responsible for notifying the Human Resources Office of all grant personnel employment extensions as soon as they are in receipt of a Letter of Intent from the funding source.

Section 7. Banner Fund Assignment

Responsible Person/Department:

The Controller's Office assigns Banner Fund numbers in the system.

A grant Banner Fund number is assigned by the Controller's Office when it is in receipt of one of the following two documents:

- (1) a fully executed and approved Request for Advance of Grant Funds, or
- (2) a fully executed binding contract.

The procedure for assigning a Banner fund can be found in the Office of the Controller Procedures Manual. [Link](#).

The Controller's Office requires a minimum of one (1) week to complete the process of assigning a Banner fund. After the Banner fund is assigned, the Controller's Office will formally notify the GPD, Project Supervisor, and all appropriate staff of the assigned Banner fund.

The project director must complete the required Banner Purchasing Authorization Request Form http://it.ccri.edu/forms/Ban_Prchsng_Auth_Frm.shtml for security access for any additional staff associated with this grant and forward the form to the Business Office.

The assigned fund must be applied to all grant documentation (i.e., requisitions, payroll documentation, travel documentation, etc.).

The OIA is responsible for notifying the Human Resources Office of all grant personnel employment extensions as soon as they are in receipt of a Letter of Intent.

Section 8. Grant Hiring Procedures

Responsible Person/Department:

The GPD is responsible for hiring any project staff. Human Resources can assist in properly completing any required forms and following institutional hiring guidelines and practices.

All personnel procedures and forms required for hiring staff can be found on the Human Resources Web site, <http://www.ccri.edu/forfacultystaff.shtml>. There is a PDF file for each form. Contact the Human Resources staff to answer questions on how to complete these forms and on following institutional and recruitment policies and procedures. These forms should be completed and processed for grant staff in the same manner they are completed and processed for any other staff at the College. Be sure to use the assigned Banner Fund and grant name on all documentation. All of the positions requested must have sufficient funds that are approved in the grant budget to support the costs.

Staff **cannot** commence employment prior to the appropriate Human Resources form(s) being completed and signed by all appropriate officials. Take processing time into account as you begin the hiring process.

Types and use of Personnel hiring forms:

- (1) Honorarium Payment:

This form is utilized to authorize the payment for one-time events only.

- (2) Monthly Payroll Authorization (Non-Teaching Work) – limited to 19 hrs/week:

Use for hourly payments to individuals who are performing non-teaching work.

- (3) Monthly Payroll Authorization (Non-Credit Teaching):

Use for hourly payments to individuals who are performing non-credit teaching.

- (4) CCRI Request to Fill

Use for requesting to hire a biweekly staff member for positions exceeding six months and for which benefits have been funded. This form must be completed prior to the CCRI Position Posting Request.

- (5) Community College of Rhode Island Position Posting Request

Use for hiring a biweekly staff member.

The above forms can be found at <http://www.ccri.edu/pers/forms.shtml>.

Section 9. Timekeeping and Payroll

Responsible Person/Department:

The Grant Project Director is responsible for timekeeping and payroll documentation.

Revise in accordance with timecards being submitted electronically.

Timesheets for payroll are generated through the Payroll Office based on the type of position you have authorized for your staff member(s). (Refer to “grant hiring procedures” on the previous page.) Grant positions must follow the institution’s payroll procedures. The following are examples of the types of payroll your staff can be paid through: Watch the 2nd person Vs. 3rd person.

Biweekly Payroll:

Classified staff:	Pink timesheet submitted biweekly
Non-classified staff:	Electronic white timesheet submitted biweekly

Lecturers’ Payroll:

Honorarium Payment:	No timesheet Used as payment for one-time events only
Monthly Payroll Authorization (Non-Teaching):	Green timesheet submitted monthly
Monthly Payroll Authorization (Non-Credit Teaching)	Green timesheet submitted monthly

Lecturers can be authorized to work on more than one grant, therefore receiving more than one timesheet. Be sure to post your hours worked on the appropriate timesheet.

Payroll procedures can be found in the Office of the Controller Procedures Manual.

Time and Effort Reporting requirements are outlined below. In order to accurately complete these forms, it is recommended that you record hours worked on the grant activities daily to avoid any confusion at the end of each reporting period.

9.a. Time and Effort Reporting—Trisha to review and revise.

The Office of Management and Budget (OMB) has issued Circular A-21, entitled “Cost Principles for Educational Institutions”. This circular establishes the principles that must be followed by educational institutions in determining applicable costs charged to federal grants, contracts and other agreements.

Clause J(10) discusses compensation for personal services and acceptable payroll distribution methods. CCRI has elected to follow the requirement outlined as “After-the-fact Activity Records” for the distribution of payroll to grants and other federally funded activities. This section states that:

(2) After the fact Activity Records: Under this system the distribution of salaries and wages by the institution will be supported by activity reports as prescribed below.

(a) Activity reports will reflect the distribution of activity expended by employees covered by the system (compensation for incidental work as described in subsection a need not be included).

(b) These reports will reflect an after the fact reporting of the percentage distribution of activity of employees. Charges may be made initially on the basis of estimates made before the services are performed, provided that such charges are promptly adjusted if significant differences are indicated by activity records.

(c) Reports will reasonably reflect the activities for which employees are compensated by the institution. To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the reports will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed.

(d) The system will reflect activity applicable to each sponsored agreement and to each category needed to identify Facilities and Administrative Costs (aka Indirect Costs or Overhead) and the functions to which they are allocable. The system may treat F&A cost activities initially within a residual category and subsequently determine them by alternate methods as discussed in subsection b.(2)(c).

(e) For professorial and professional staff, the reports will be prepared each academic term, but no less frequently than every six months. For other employees, unless alternate arrangements are agreed to, the reports will be prepared no less frequently than monthly and will coincide with one or more pay periods.

(f) Where the institution uses time cards or other forms of after the fact payroll documents as original documentation for payroll and payroll charges, such documents shall qualify as records for this purpose, provided that they meet the requirements in subsections (a) through (e).

A copy of the circular in its entirety is available for review in the Controller's Office and Business Office or on-line.

Procedure for Completing Forms:

CCRI has implemented an "After the fact Activity Record" system. In order to comply with the requirements of the OMB Circular A-21, all employees (to include full time faculty, adjunct faculty, non-classified staff, classified staff) whose payroll is paid *in whole or in part* from a federal grant or federally funded agreement will be required to certify time spent on the activities related to the project. The manner of reporting for different categories of employees is outlined in the following sections.

It is the responsibility of the Controller's Office to maintain the recording system. This includes:

- Training College personnel in the requirements of the recording system;
- Monitoring adherence to the requirements as set forth in this resource manual;
- Reclassifying expenses in the accounting system in the event that actual time spent on grant related activities differs substantially from the allocation made through the Payroll system; and
- Initiating a change in the distribution of payroll through the Human Resources module of Banner, if required.

It is the responsibility of Grant Directors and/or Supervisors to:

- Review and approve the time–effort records of any employee working on the grant for which the director is responsible;
- Ensuring timely submission of time–effort records to the Controller’s Office based on timeframes outlined below.

The Controller’s Office will reclassify expenses only with the written approval of the GPD and the Business Office.

Note: An employee that is funded by more than one grant will be required to complete a time-effort record for *each* grant. Employees funded 100 percent from grant funds are also required to complete time-effort records to comply with A-21. Timesheets used for payroll purposes are *not* sufficient to meet the federal requirements.

CCRI Employees Subject To After-the-Fact Activity Records (ATFAR):

All employees charged to grants will be included in the ATFAR system according to the criteria indicated below. CCRI has three time-effort reporting categories which are Biweekly Time-Effort Reporting, Semester Time-Effort Reporting, and Faculty Time-Effort Reporting, to meet the federal requirements for After-The-Fact Activity Records. You may fall into all three of these categories. To determine which one, read the expanded descriptions on the following pages detailing “who must report.”

Attachment 1 is the time-effort record to be completed by employees reporting in a biweekly basis.

Attachment 2 is the time-effort record to be completed by those required to report once per semester, except if you fall under the Attachment 3 description below.

Attachment 3 is the time-effort record to be completed for faculty who are not hired specifically to perform grant-funded activities, but whose wages are in whole or in part being charged to the grant based on the grant agreement, except if you fall under the Attachment 2 description above.

Attachments will be provided electronically to Grant Directors on an annual basis. Any questions regarding which record should be completed by specific individuals should be addressed to the Office of the Controller.

Biweekly Time-Effort Reporting

Who must report biweekly?

- **CCRI staff** whose normal duties are related to the grant activities and are paid in part by the grant. If the employee is funded from multiple grants, separate biweekly records must be maintained for each grant.
- **Full-time faculty** performing grant-related activities on release time from their normal teaching load and the release time is paid for from grant funds.

How is the reporting completed?

The biweekly time–effort recording (Excel) file includes a separate worksheet for each pay period of the fiscal year. On each time-effort record, the employee must complete the following fields:

- Grant Name
- Banner Fund
- Reporting Period
- Employee Name

On a daily basis, the employee must enter the number of hours spent on grant-related activity. The number of hours entered will automatically summarize to the right of the calendar area. This reflects the total number of hours spent in that pay period on grant activities.

A hard copy of the record is printed and signed. Time–effort records must be signed by both the employee and the grant director/supervisor. These records must be submitted within three (3) days of the end of the reporting period. By signing these records, the employee and the grant director/supervisor are certifying to the time spent on grant related activities. These records are subject to audit by the federal government.

Semester Time-Effort Reporting

Who must report once per semester?

- **CCRI staff** whose normal duties are related to the grant activities and they are paid 100% from a single grant.
- **Full-time faculty** working (teaching or non-teaching) on grant-related activities in addition to their normal course load and the additional time being worked is funded from a grant.
- **Adjunct faculty (teaching)** hired to cover full-time faculty release time and the adjunct faculty is paid from grant funds.
- **Adjunct faculty (teaching or non-teaching)** hired to work specifically on grant-related activities and the individual is paid 100% from grant funds.

How is the reporting completed?

The Excel file for semester reporting includes worksheets for the fall, spring, and summer semesters. On each time-effort record, the employee must complete the following fields:

- Grant Name
- Banner Fund
- Reporting Period
- Employee Name
- Employee Title on Grant
- Employee Banner ID

At the end of the reporting period, the employee must certify that they worked solely on grant activities. This is done by completing the gray cells in the spreadsheet. A hard copy is printed and signed. The record must be signed by both the employee and the grant director/supervisor. These records must be submitted within three (3) days of the end of the reporting period. By signing these records, the employee and the grant director/supervisor are certifying to the time spent on grant related activities. These records are subject to audit by the federal government.

Faculty Time-Effort Reporting

Who must report on the faculty time-effort record?

- **Full-time or adjunct faculty** hired to teach a credit course in an existing CCRI academic program, who were not hired for the sole purpose of carrying out grant-funded activities. The wages of this faculty may be charged in whole or in part to a grant based on the grant agreement.

How is the reporting completed?

The Excel file for faculty reporting includes worksheets that can be completed on a monthly or per semester basis depending on the nature of the grant. On each time-effort record, the responsible individual must complete the following fields:

- Grant Name
- Banner Fund
- Reporting Period
- Employee Name(s)
- Employee Banner ID
- Course Title
- Percentage of Salary to be allocated to the grant

Note that the responsible individual will differ depending on the nature of the grant. This will be determined on a case-by-case basis.

At the end of the reporting period, the responsible individual must certify that the employees worked on grant related activities for the percentage of time indicated by person activities. A hard copy is printed and signed. The record must be signed by both the responsible individual and the grant director/supervisor. These records must be submitted within three (3) days of the end of the reporting period. By signing these records, the responsible individual and the grant director/supervisor are certifying to the time spent on grant related activities. These records are subject to audit by the federal government.

Section 10. Reporting/Billing, Managing Expenditures, and Drawdown of Funds

Responsible Person/Department:

The Fiscal Management Officer in the Controller's Office is responsible for submitting any financial reports to the grant funding source and the GPD.

The GPD is responsible for managing expenditures and forwarding any communication or notifications from the grant funding source regarding financial requests and/or requirements to the Controller's Office and the OIA in a timely fashion.

10.a. Programmatic Reporting

The GPD is responsible for preparing and submitting all interim and final programmatic reports in accordance with funding source requirements. Reports will detail all expenditures, and provide a summary of the activities conducted and the impact of those activities. Copies of all reports should be sent to the OIA. In the event that a project is not renewed for the following fiscal year, the final report is due on the last day of the project period unless otherwise noted. Reporting requirements necessitate attention and a timely response.

The GPD will refer to the contract when writing these reports and comment on progress or lack thereof and the reasons behind it. If the GPD requests assistance, OIA will review the report and provide guidance. Once the report is complete, the GPD will submit it to the funding source and provide copies of all submitted reports to the OIA.

At the six-month mark, the OIA will monitor program progress, including the level of fiscal activity. If issues need to be resolved, or a new strategy put in place, the Grant Committee may convene to discuss what is required to be successful, and establish recommendations for going forward.

10.b. Financial Reporting

The Controller's Office can report only those expenditures that have been initiated and approved by the GPD and posted in the Banner System. The grant contract designates the reporting format and submission deadlines used by the Controller's Office.

Copies of all financial reports are provided by the Controller's Office to the GPD. This process supplements the ongoing monitoring of spending by the GPD. These reports should be reviewed, and if any issues are noted, the Controller's Office should be contacted.

The financial reporting procedure can be found in the Office of the Controller Procedures Manual.

10.c. Billing and Drawdown of Funds

All grant billings and/or drawdowns are processed by the Office of the Controller. Only expenditures posted in the Banner System can be requested for reimbursement from the grant funding source through grant billings and/or drawdowns, expenditures which were previously initiated and approved by the GPD. The grant contract designates the billing format and submission deadlines used by the Controller's Office.

Copies of all billings are also provided by the Controller's Office to the GPD. This process supplements the ongoing monitoring of spending by the GPD. These reports should be reviewed. If any issues are noted, the Controller's Office should be contacted.

Grant billings and drawdown procedures can be found in the Office of the Controller Procedures Manual.

Managing Grant Activities

The GPD is responsible for managing all activities related to the grant, both programmatic and financial. The GPD has access to relevant financial data in Banner using the options outlined below. Procedures for accessing data using these forms are located in Appendix B.

Navigation Keys

FGIBDST (Organization Budget Status): Includes fiscal year data only. For example, FY07 includes data from July 1, 2006 through June 30, 2007. The fiscal year indicator can be changed to access financial information from FY 2005 through the present.

FRIGITD (Grant Inception to Date): Includes all financial data from program begin date through program end date. Dates can be specified by the user for a certain period or since inception.

FOIDOCH (Document History): Includes information to allow the history of each document to be tracked from the requisition stage through invoice payment.

FOAPOXT (Procurement Text Entry): Allows the user to enter or read text messages related to a Requisition or Purchase Order. Provides the opportunity for information to be added regarding specifications or special instructions to be included with a requisition or purchase order.

NHIDIST (Labor Distribution Data Inquiry): Includes payroll data.

The GPD can use the Banner screens noted above to review financial transactions in detail to ensure that all expenses posted to the grant fund are accurate. Discrepancies should be investigated. The Business Office or the Controller's Office can provide assistance, if necessary.

A grant budget is a forecast of what should be spent. If the GPD finds that a grant modification is necessary, the GPD is responsible for submitting a modification request to the OIA for review. The OIA can assist in this process.

Adhere to funding source deadlines for modification request submissions.

Section 11. Grant Match Documentation

Responsible Person/Department:

The GPD is responsible for documenting all matching and/or in-kind (personnel and/or operating) costs and forwarding that documentation to the Fiscal Management Officer in the Controller's Office.

Some funding sources may **require** matching costs. A grant match can be a cash match and/or an in-kind match. Specify if the match included in the budget is cash or in-kind. At times, the GDP will **want** to include matching costs as a demonstration of institutional support for the grant. It is important to recognize and discuss the difference within the budget narrative.

11.a. Personnel Cost Documentation

If a College department is providing a cash or in-kind match for Personnel, grant match time cards (not payroll timecards) supporting matching costs must be completed within three (3) days after the end of each pay period and forwarded to the Fiscal Management Officer in the Controller's Office by the GPD. Grant match time cards samples can be found in Appendix D of this manual.

Note that any grant that is supported in part or entirely by federal funds has certain regulations that the recipient must adhere to, and these regulations are specific as they relate to matching and in-kind costs. For example, it is a federal requirement that any personnel supported with federal funding, whether directly or as flow-through, cannot be documented as support for matching requirements.

The federal Office of Management and Budget (OMB) has two documents that are important to understand: (1) OMB Circular A-21, "Cost Principles for Educational Institutions", and (2) OMB Circular A-110, "Uniform Administration Requirements for Grants and Agreements With Institutions of Higher Education...". These documents can be found at the links below:

http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html

<http://www.whitehouse.gov/omb/circulars/a110/a110.html>

OMB Circular A-21's Section J – General provisions for selected items of costs – discusses the allowability of certain items involved in determining cost. Section J-15-b states in part that "...the value of donated services and property may be used to meet cost sharing or matching requirements, in accordance with Circular A-110."

OMB Circular A-110's Section 23 – Cost sharing or matching – in part (a) states that: "All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria" (herein condensed for readability):

1. Are verifiable from the recipient's records.
2. Are not included as contributions for any other federally-assisted program.
3. Are necessary and reasonable [to achieve the] program objectives.
4. Are allowable under the applicable cost principles.
5. Are not paid by the Federal Government under another award.
6. Are provided for in the approved budget.
7. Conform to other provisions of this Circular.

11.b. Operating Documentation

When using operating costs as a match, the GDP will need to supply the paid invoice number, amount, date paid, and Banner FOAP (Fund, Organization, Account, Program) to the Fiscal Management Officer in the Controller's Office on a monthly basis. The Fiscal Management Officer will verify, calculate, and report this matching documentation in accordance with the grant contract requirements.

Contact the Fiscal Management Officer in the Controller's Office with any questions regarding match documentation.

Section 12. Budget Modifications

Responsible Person/Department:

A grant budget modification request is initiated by the GPD. The OIA provides support as required.

During the course of a project, modifications to the budget may be required. This can be the result of a change in project activity or changes in cost estimates from the time the original budget was developed. Or, a line item deficit may trigger the need to revise a budget. Depending on the requirements of the funding source, a modification may be formal in nature, requiring approval from the funding source before proceeding, or may be internal to allow for accurate tracking of expenses to budget.

The GPD is responsible for managing financial activity in the grant. This fiscal oversight may bring to light the need for a modification. The sections below outline the steps for both formal and internal budget modifications.

12.a. Budget Modifications Requiring Funding Source Approval

Budget modifications requiring approval by the funding source may be necessary following the award of the grant or during the project period. Typically, the contract specifies the circumstances under which a formal budget modification is required. Some grants have significant flexibility to move funds between categories or accounts. Others require prior approval for any variance from the original budget.

Grant modifications must be completed and submitted to the OIA in a timely fashion. In addition, it is essential to be aware of funding source deadlines, discussed previously under managing expenditures, for final spending or receipt of materials on campus. The GPD must complete budget modifications and initiate purchase requisitions accordingly. Failure to meet budget modification deadlines can result in a denial of the request by the funding source.

A formal budget modification requires completing the following documentation:

- Budget Modification Form or Request for Expenditure Adjustment Form;
- A modified Grant Budget Workbook to reflect the changes; and,
- Revised funding agency budget forms as required.

The GPD must first verify account balances using Banner and confirm the amount that must be adjusted in the budget, taking into consideration additional spending for the remaining term of the grant. Categories of expenses vary by funding source. A GPD may need to use a grant-specific matrix that links Banner expenditure accounts to the grant categories to determine if a formal modification is required. Once this is determined, the GPD initiates the appropriate documentation.

When modifying the Grant Budget Workbook, save the Excel file with a new name that includes the grant name, revision, and the date so that the file can be distinguished from other versions of the budget for the particular grant.

Completed documentation should be forwarded to OIA for review. OIA forwards the appropriate documentation with a cover sheet for the President's approval to the Controller's Office, which is responsible for processing the paperwork. Once the President has approved the modification for submission, OIA follows up with the funding source to complete the formal approval process. OIA notifies the GPD and the Controller's Office of any action taken by the funding source. If the

modification receives final approval, the Controller's Office adjusts the budget in Banner to reflect the change. If denied, OIA and the GPD will work together to determine what actions are necessary to ensure that the College is abiding by the terms of the original grant.

When a Banner account is overspent, the Controller's Office will send a "Line Item Deficit" memo to the GPD. This memo identifies the account and the amount that the Banner account is over budget. The memo instructs the GPD to complete a "Request for Expenditure Adjustment" form to correct the deficiency. Any expenditure modification that will affect the College's unrestricted budget must be approved by the Business Office prior to the adjustment being made.

However, another option would be to decide whether a budget modification would be a more appropriate action. If this is the case, the GPD should initiate the modification process, as discussed above.

The Budget Modification Form, Grant Budget Workbook, and Request for Expenditure Adjustment Form can be found in Appendix D of this manual.

12.b. Internal Budget Modifications

In some cases, budget modifications do not require funding source approval. However, they need to be done in order to accurately reflect the anticipated activities of a grant. The required documentation is the same as for a formal modification. The GPD will initiate the process when a modification is required, and the OIA will review as with the formal process. However, the modification does not require the signature of the President or submission to the funding source.

The OIA will forward the completed documentation to the Controller's Office for review. If the documentation is in order, the adjustment will be loaded into Banner. Internal budget modifications must be tracked to ensure that any budget revisions do not exceed the limits set by the funding source.

Section 13. Project Close-Out

Responsible Person/Department:

The OIA is responsible for convening a final meeting of the Grant Committee, on a case-by-case basis, within 30 days of the end of a grant's term. The OIA is also responsible for ensuring that the retention practice of the College is followed as it relates to the final grant documentation.

13.a. Grant Documentation and Files

It is the practice of the College to retain all grant files in one location should future audits or questions arise as to the operation or documentation associated with a grant. The GPD and other individuals associated with the grant will forward their grant files to the OIA. The OIA will keep the documentation for a period of time dictated by the College's document retention practice. Once that time period is up, the OIA will coordinate the relocation of the files to the archives in Warwick.

At the discretion of the OIA, the Grant Committee will convene within 30 days of grant termination to discuss the following:

1. Grant documentation and files;
2. Compliance with required regulations; and,
3. Lessons learned.

13.b. Compliance with Required Regulations

Federal and state grants have very specific regulations regarding reporting, billing, accounting practices, and grant administrative procedures. At the final meeting, these regulations will be reviewed to determine if the College has completed what is necessary to comply with those regulations, or to identify whether any tasks remain to be accomplished and who is responsible for completing them. If any items have yet to be completed, the Grant Manager will follow up until they are finalized.

13.c. Lessons Learned

Identifying what went well and what the College could have done better is an important step in effectively managing future grant awards. Discussing issues and obtaining input from those present will help to highlight areas that CCRI can focus on for improvement. Issues such as the following will be discussed:

- Grant objectives achieved or not achieved;
- If any objectives were not achieved, why were they not achieved?
- Personnel and communication;
- Contractual issues;
- Grant policies and procedures that could be improved upon;
- What issues caused delays and what improvements can be made to eliminate them going forward?
- Were all grant funds expended? If not, why not?
- What could have been done better? and,
- Feedback received from the funding source.

Section 14. Audit/Post Audit

Responsible Person/Department:

The Fiscal Management Officer in the Controller's Office is responsible for supplying any financial/fiscal documentation if an audit is performed.

The GPD is responsible for supplying any programmatic documentation at the auditor's request.

An audit is initiated when the funding agency and/or federal source requests a review of programmatic and/or financial/fiscal records.

Any communication regarding a financial/fiscal audit should be forwarded to the Controller's Office for handling when you are notified.