Valencia College
Grants Management Handbook

An easy-to-use information resource
for administrators, project directors, and staff

8/11 Edition
INTRODUCTION

Although implementing a grant-funded project is exciting, it can seem overwhelming. You may have many questions such as:

- How do I set-up the project budget?
- How do I hire personnel for the project?
- How do I purchase equipment?
- What records do I need to keep?
- How do I document in-kind matching?
- How can I revise the project budget?
- How do I prepare for an audit?

If you are a new project director, these and other questions probably concern you. "What do I do first? Who can I call for help?" In response to these questions, Valencia College's Resource Development Office has prepared this *Grants Management Handbook* to help you successfully implement and manage your project.

The activities you undertake in the first few weeks of your project are crucial to its success. These activities will, in large measure, set the tone of your project and determine whether or not the project will be a success. Are you on target to meet your goals? Will you expend all of the funds awarded to you? Will your grant pass an audit? The likelihood of success is greatest when your project gets off to a good start.

Your grant proposal, the award letter and terms of your grant, the *Grants Management Handbook*, and the Valencia College *Policy Manual* combined provide you with the information you need to implement and manage your project. Please read all of these documents carefully. Your grant proposal includes a list of objectives and a timetable for implementation. The terms
of the grant are the specific laws and/or rules which you must follow in 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. The *Grants Management Handbook* includes resources at the college that can assist you during different phases of your project, including information from Finance, Human Resources, and Payroll. The *Policy Manual* (found at [http://valenciacollege.edu/generalcounsel/](http://valenciacollege.edu/generalcounsel/)) will provide you with information on policies.

Please take time to familiarize yourself with this document and applicable regulations--knowing what you can and cannot do, and how you must do it will save you many headaches in the future, and protects you and the college. Congratulations and good luck!
# TABLE OF CONTENTS

**Section 1: Getting Started:**

- Section 1A: Setting Up the Grant Budget  
  
- Section 1B: Hiring Project Personnel  
  
- Section 1C: Setting Up the Evaluation Process  

**Section 2: Implementing the Project:**

- Section 2A: Spending Grant Funds  
  
- Section 2B: Budget and Programmatic Changes  
  
- Section 2C: Recordkeeping  
  
- Section 2D: Communicating with the Funding Agency  
  
- Section 2E: Project Evaluation and Reporting  
  
- Section 2F: Project Publicity and Promotion  
  
- Section 2G: Disseminating Project Results  
  
- Section 2H: Closeout  

<table>
<thead>
<tr>
<th>Section</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A</td>
<td>Setting Up the Grant Budget</td>
<td>1</td>
</tr>
<tr>
<td>1B</td>
<td>Hiring Project Personnel</td>
<td>4</td>
</tr>
<tr>
<td>1C</td>
<td>Setting Up the Evaluation Process</td>
<td>6</td>
</tr>
<tr>
<td>2A</td>
<td>Spending Grant Funds</td>
<td>7</td>
</tr>
<tr>
<td>2B</td>
<td>Budget and Programmatic Changes</td>
<td>17</td>
</tr>
<tr>
<td>2C</td>
<td>Recordkeeping</td>
<td>19</td>
</tr>
<tr>
<td>2D</td>
<td>Communicating with the Funding Agency</td>
<td>22</td>
</tr>
<tr>
<td>2E</td>
<td>Project Evaluation and Reporting</td>
<td>23</td>
</tr>
<tr>
<td>2F</td>
<td>Project Publicity and Promotion</td>
<td>25</td>
</tr>
<tr>
<td>2G</td>
<td>Disseminating Project Results</td>
<td>26</td>
</tr>
<tr>
<td>2H</td>
<td>Closeout</td>
<td>27</td>
</tr>
</tbody>
</table>
SECTION 1: GETTING STARTED

(A) SETTING UP THE GRANT BUDGET

Step 1: Initial Meeting

Once written notification of the grant award has been received, Resource Development will schedule a meeting with the project director and representatives from the Grants Accounting Office and Resource Development offices to conduct the initial budget review. This review must be completed before an internal account number is assigned and grant funds may be spent. The primary purpose of this meeting is to review the objectives, reporting requirements, explain the assignment of state general ledger codes (commonly known as “GL Codes”) to each proposed line item expenditure, clarify responsibilities, and discuss any special conditions associated with the grant award. This Grants Management Handbook serves as a written resource on grants-related issues, however, the project director and grant administrator are encouraged to contact the Resource Development Office to obtain further clarification on any matter related to grant management, since each grant has unique set of requirements.

When reviewing the project budget, the project director must remember that direct costs are those that can be specifically identified with a particular cost or service, while indirect costs are those that are incurred for common or joint objectives and cannot be readily identified with a particular cost or service (i.e., the project director can only “spend” direct costs; indirect costs are allocated to the college to cover overhead expenses). All grant budgets include direct costs, but not all include indirect costs. A complete list of GL Codes may be found at http://valenciacollege.edu/procurement/documents/WhatGLDoIuse8-24-2011.pdf
Upon receipt of the grant award notice, the Grants Accounting Office assigns an internal budget account number for each grant. The Finance Office is responsible for tracking all expenditures charged to grant projects for purposes of accounting and audit. One of the Grants Accounting Specialists will be assigned to each grant. Under the supervision of the Director of Restricted Funds Accounting, they will maintain copies of all expenditures charged to the project budget including those for personnel, equipment, supplies, and travel. Approval of all grant expenditures and documentation of all expenditures and matching (including personnel costs) for the project is the responsibility of the project director. While project staff may assist, the ultimate responsibility rests with the project director to maintain documentation and authorize grant expenditures. Be sure to note any special financial conditions that are attached to your grant. For example, limits placed on transferring funds from one GL Code to another, prior approval needed to purchase equipment, etc.

Step 2: The Analysis of Personnel Costs

Before the budget can be officially approved, the project director needs to review the project budget and work with the Finance Office to ensure that the correct amount of funds is allocated to cover salaries and fringe benefits. The project director should contact the Human Resources Office to confirm the salary levels for grant-funded new-hires and verify with Finance that enough funding is included to cover Social Security, F.I.C.A. Medicare, State Retirement Benefits, Worker's Compensation, and Health Insurance for all full-time employees, and Social Security, F.I.C.A Medicare, and Worker's Compensation and possibly State Retirement Benefits for part-time employees\(^1\). The correct percentages for these charges are available from the

\(^1\)State Retirement Benefits for part-time employees are charged for individuals who have worked more than 2,080 hours at the college.
Finance Office and should match those included in the approved grant budget. If these figures do not match, contact the Resource Development Office; an internal (and possibly external) budget revision will be required. Any external request for revision must be submitted through the Office of Resource Development.

If the project director (and support staff, if applicable) is not already authorized to use the Banner system, he or she must attend Banner training to prepare for expending funds.

If faculty is designated to serve as paid grant project staff, the project director and administrators responsible for overseeing that particular grant should pay particular attention to the final year grant budget. For example, if the project director is a faculty member and the ending date of the grant is September 30, the project administrator needs to determine if grant funding for the project director should end in August in order to avoid possible gaps in schedule or funding when the faculty member returns to the classroom at the end of the grant. If ending grant support early does not meet the needs of the project and of the administrator who oversees it, the administrator would need to seek college dollars in advance to cover the project director’s salary and fringe benefits post September 30, and he/she would also need to obtain Campus President and dean approval for this arrangement to have the faculty release extend through the entire fall term.

In the last year of the grant, the department’s deans are responsible for making sure that college faculty and staff who have been working on the grant, and will continue to be employed by the college after the grant ends, are built into the college’s budget during the annual budget planning process of the college.
The project director will need to complete all closeout activities prior to his/her last day paid from the grant, as described in the Closeout section of this handbook. Any questions regarding this issue should be directed to the Office of Resource Development.

(B) HIRING PROJECT PERSONNEL

Many grant projects include new personnel. If new individuals will be hired for the project, the project director must follow specific procedures established by the District Board of Trustees throughout the hiring process. **Grant-funded personnel must be hired utilizing the same Valencia hiring policies used for hiring all personnel.** For specific information regarding the college’s processes and procedures involved in posting a position, and guidance for the selection and hiring process please consult with the appropriate individual in Human Resources. A directory of the staff and their areas of responsibility can be found at: [http://valenciacollege.edu/HR/hr.cfm](http://valenciacollege.edu/HR/hr.cfm)

Part-Time Personnel:

It is important to remember that part-time employees are limited to 29 hours per week, and those employees who work a cumulative total of 2,080 hours or more are entitled to Social Security (F.I.C.A.) and retirement contributions to the Florida Retirement System.

For more information on the college's personnel-related policies, please go online to [http://valenciacollege.edu/generalcounsel/policies.cfm#Vol_yment](http://valenciacollege.edu/generalcounsel/policies.cfm#Vol_yment) and refer to the college’s *Policy Manual*.

**Employment Contracts for Grant Periods that do not Coincide with Valencia’s Fiscal Year**

To provide the college with a more accurate system for documenting terms of employment in cases of individuals who are supported by grants and the grant period is different
from the college’s fiscal year (July 1-June 30); personnel action forms need to be submitted twice per year. The following example demonstrates the steps that should be taken for a full-time project director whose salary is paid 100% from grant funds for a new grant that runs from October 1, 2010 – September 30, 2011: the first HR-25 form would cover October 1, 2010 (or the actual hiring date, if later) – June 30, 2011 (the end of the college’s fiscal year). A second HR-25 form would need to be processed in May or June 2011 to cover the period from July 1, 2011 (the beginning of the college’s fiscal year) – September 30, 2011, the end of the grant period (if the grant budget allows for college-approved cost-of-living adjustments, the second HR-25 form would reflect this increase). For multi-year grants, this process would need to be repeated each grant year.

**Funding Agency Approval of Key Personnel**

For Federal grants, if the original grant proposal does not specifically identify all Key Personnel positions, Resource Development will submit to the funding agency a request for approval to fill the vacant position. A resume of the individual must be included in the request letter.

**Personnel Changes**

During the life of the grant, it may be necessary to replace grant-funded personnel or to adjust salary rates. Most funding agencies, as part of the terms of the grant, have established procedures for prior approval of personnel changes that must be followed. The Resource Development Office will assist the project director in obtaining internal and external approval for all personnel changes. All requests must be made through the Resource Development Office. Approval must be given by the appropriate college administrators and secured in advance of implementing the changes.
(C) SETTING UP THE EVALUATION PROCESS

Program evaluation is an important component of the project; not only does the evaluation determine the success of the project in meeting its objectives, but the data gathered in the evaluation process are important to others who will study the project or replicate it. In addition, results of the evaluation will be disseminated to the funding agency and to others who express interest in the project.

Most grant proposals include an evaluation plan which serves as the blueprint for the project's evaluation. This plan outlines the general methods and standards to be used to measure the success of the project. This evaluation plan should include a description of what will be evaluated, when the evaluation will take place, instruments to be used for measurement, who will perform the evaluation, and how the information gathered will be used to determine the project's success. Establishing a solid and detailed evaluation plan at the onset of the grant period reduces the likelihood of confusion in the future.

After the grant award notification is received, the project director should review the objectives, activities, and outcomes of the proposal and develop a preliminary list of baseline data and possible assessment instruments needed in order to measure different aspects of project progress and success. The Office of Institutional Research is available to provide project directors with assistance in determining existing measurement processes that could provide project-relevant baseline data and to offer guidance and review in the purchase or creation of specific assessment instruments that may be used to establish baseline information or to measure pre- and post-intervention changes. You can request data from IR by completing the form found at: http://valenciacollege.edu/IR/DataInfoApp.cfm.
The project director should establish a recordkeeping process that addresses, at a minimum, the establishment of electronic databases; the physical location and organization of electronic and paper files; processes to ensure the consistency, completeness, and accuracy of electronic and paper files; and methodology to document progress, including the ongoing status of any project partnerships.

Should the project director or project administrator have any questions or require clarification regarding the objectives, activities, or any other aspect of the project design, they should contact the Resource Development Office as soon as possible.

Many projects use an external evaluator who is familiar with the field of study and the type of program to be implemented. If the grant specifies the use of an external evaluator but did not designate one by name in the grant proposal, it is important to identify the evaluator as early in the project as possible. The evaluator will sign a Consultant Services Agreement form [http://valenciacc.edu/procurement/vendor.asp](http://valenciacc.edu/procurement/vendor.asp) with the college in advance of performing the work. The external evaluator should receive information about the project on a regular basis and should assist in the development of the evaluation format. Any reports generated by an external evaluator should be submitted to the project director, who will then promptly submit a copy to the Resource Development Office and to the appropriate college administrator to whom he or she reports.

SECTION 2: IMPLEMENTING THE PROJECT

A) SPENDING GRANT FUNDS

One of the project director's major responsibilities is to manage the project budget within the terms of the grant. Careful and realistic construction of the budget when the proposal was
developed means that adequate funds should be included to cover project costs and personnel expenses. The proposal budget serves as the project director’s first spending plan.

It is the project director's responsibility to monitor and authorize all project expenditures and to make certain that all funds are expended, in accordance with the approved budget and the grant project timeline, before the grant expires.

The terms of most government grants include a requirement that the college ensure that grant funds are not used to supplant (i.e., replace) funds normally available to the college for its operating expenses. For this reason, grant dollars are maintained under a separate Department Number, and all expenditures are scrutinized individually to make certain that they are part of the approved grant budget. If the grant stipulates that funds may not be used to supplant college funds, the project director must monitor all expenditures and budget revisions carefully. In these cases, Valencia's records must support the college's commitment to use grant funds to supplement, and not supplant, the college budget.

To avoid the unnecessary return of unexpended funds to the funding agency, expenditures should be reviewed on a monthly basis, with more comprehensive reviews at the midpoint and three-quarter point of the budget period. The project director should develop revised spending plans at the midpoint and three-quarter point to ensure that any necessary budget changes are submitted on a timely basis prior to the end of the budget period. Last minute change requests are typically not acted upon favorably by funding officials. Project directors should also use the midpoint and three-quarter point reviews to assess the ongoing status of time and effort and matching documentation. To assist the project director, the Resource Development Office may schedule periodic reviews to discuss budget plans and evaluation processes. In addition, Resource Development and the Grants Accounting Specialists are available for assistance.
The initial proposal budget, along with any revised budgets developed by the project director, should incorporate plans to expend all grant funds each grant year. **Carryover of unobligated grant funds into a new grant year is not viewed favorably by funding agencies or by the college and should not be considered except in extreme circumstances and must have an associated spending plan.** Project directors must notify the Resource Development Office and the appropriate project administrator immediately upon determining that the project is at risk of having unobligated grant funds in any grant year.

**Expenditures:**

The budget is administered through the college’s Banner system. Banner training should be arranged as soon as possible for new project directors who are not familiar with the software. All grant expenditures and purchase are subject to the same college policies and procedures. Please contact Procurement or visit their website at: [http://valenciacollege.edu/procurement/](http://valenciacollege.edu/procurement/) to obtain specific information and guidance with your grant purchases.

In certain circumstances grant purchases can be made with a Procurement Card (commonly referred to as a P-Card). Specific information regarding P-Cards can be found at [http://valenciacollege.edu/procurement/ProcurementCard.cfm](http://valenciacollege.edu/procurement/ProcurementCard.cfm). When using grant funds to make purchases with a P-Card, the Project Director is responsible for reviewing all transactions charged to this card in the PaymentNet system, which includes entering explanation of charge and entering the correct accounting distribution (Index/Fund/Organization/Program/Account) for this charge.

Approval of P-Card transactions will be assigned to a staff member who works closely with Project Director on grant. This staff member is responsible for collecting all the required documentation related to the expenditure, including any supplemental paperwork such as
Authorization to Travel, and sending the original completed forms to the Grants Accounting Office. Copies of the paperwork should be maintained to document adherence to the college’s P-Card guidelines in event of an internal or external audit.

Grants Accounting Office will have access to the P-Card transactions via PaymentNet for review, and to determine that the original supporting documentation has been received. The expenditure may be disapproved by the Grants Accounting Department (or another individual or department as may be applicable) if it does not meet the guidelines of the particular grant or if the paperwork is not turned in a timely manner (generally, two weeks after the download of the grant expenditures, but may be less time due to a grant finance reporting deadline). If the expenditure is disapproved, the project director and grant administrator will be responsible for identifying a college budget to fund the reclassified expenditure. In keeping with existing college procedures indicating that all unauthorized P-Card expenditures are ultimately the responsibility of the card holder, if a department or supervisor cannot or will not cover disapproved grant expenditure out of a Fund 1 account, the project director could be held responsible for reimbursing the funds out of personal dollars.

In cases where P-Cards are not used for purchases, project directors and staff should never instruct a supplier to deliver goods or begin any services until an authorized Purchase Order is issued by the Procurement Office. Any such instructions to a supplier may become the personal financial liability of the requesting individual. Departments are welcome to acquire quotes and suggest suppliers; however the final decision will be made by the Procurement Office based on the overall requirements, regulations, and mandates of the college. **Project directors who have questions regarding the allowability of purchases based on specific grant requirements**
should contact the Resource Development Office or the assigned Grants Accounting Specialist prior to initiating the expenditure.

Travel-related forms (such as authorization to travel, reimbursement for in-district and reimbursement for completed authorized travel) are available electronically on Atlas. First, the completed form is sent to the employee’s supervisor for signature and then to the Finance Office. The assigned Grants Accounting Specialist will determine whether funds are available in the appropriate general ledger code to cover the expenditure. Next, the approved form will be forwarded to the Accounts Payable Office for payment. There, a check is issued for in-district travel. In instances when an Authorization to Travel has been generated, the funds will remain encumbered until the trip is completed or cancelled. To receive payment for an out-of-district or out-of-state trip, the payee must complete a Per Diem form, within 30 days of travel. After this form has been completed and signed by the employee’s supervisor and the appropriate administrator, a check will be issued to reimburse these expenses. A Per Diem form must be submitted even if there is no money due to the employee. Processing travel paperwork usually takes from four to seven business days, so the project director must make sure that the appropriate forms are completed well ahead of time.

When developing spending plans, the project director should keep in mind that current Valencia procedures require that all travel-related expenses for a specific classification of traveler be drawn from a single GL code (e.g., bus rental, tickets, lodging, and meals for students going on a field trip should be allocated to a single GL code: 605060; the same expenses for chaperones on that same field trip should be allocated to a different single GL code: 605070)
Also, Valencia Policy 6Hx28:07-25 (http://valenciacollege.edu/generalcounsel/) states that no meals may be reimbursed for travel that does not involve an overnight stay; this applies to both in-district and out-of-district travel.

**International Travel:**

Valencia’s College policy, College policy 6Hx28:5-08 (see H), requires all Valencia staff and faculty traveling overseas to register with the SAGE office prior to departure. Upon registration, you will be provided with an emergency kit which includes: emergency plan for international travel, Emergency Response Team phone numbers, emergency contact form, international cell phone (if requested), and Department of State travel registration. For assistance, please contact:

Jennifer J. Robertson  
Director of Study Abroad and Global Experiences  
Phone: 407-582-3404  
Website: valenciacollege.edu/international/studyabroad/

For specific steps for traveling abroad, please visit the International Travel website http://valenciacollege.edu/international/studyabroad/staff/internationaltravel.cfm

**Competitive Bid Requirements**

Valencia Policy 6Hx28:06-12 (web accessible at http://valenciacollege.edu/generalcounsel/) states, "Colleges shall request bids from at least three (3) sources, or solicit a request for proposals… when purchasing services or commodities exceeding the amount as specified in Section 287.017, Florida Statutes, for Category Two.” Currently, this policy applies to purchases exceeding $34,999.99. The project director should consult the Procurement Office for specific information regarding this requirement. When accepting bids, Valencia shall accept the lowest or best bid or proposal. After the bids are received and tabulated, the Procurement Office sends them to the requesting department for review. Then the requesting department notifies the
Procurement Office, in writing, of the awarded bidder. Procurement then sends out two letters: one to the winner, and the other to the ones who were not selected. Quotes must be submitted with the requisition for proper back-up.

When the purchase of an item (or group of items) exceeds $35,000, the Procurement Office must obtain formal bids before requesting approval for the purchase from the District Board of Trustees. This process will take approximately 60 days. Bid specifications must be developed, bids must be advertised and formally opened on a specified date, and the proposed purchase must become part of the agenda for the District Board of Trustees' monthly meeting if the cost exceeds Category Five of the Florida Statutes 287.017 ($250,000). Purchases under $250,000 are awarded by the Procurement Office. After the Board has approved the bid, the Procurement Office will generate the purchase order with the appropriate charge account number and forward it to the awarded bidder. The purchase order is also a part of the bid documentation.

In an effort to conduct business with local companies and minority/women owned companies, it is requested that at least one of the three vendor quotes be from a local developing business or minority/women owned business enterprise. The Procurement Office can assist the project director with identifying such suppliers. When purchasing intangible services (e.g., electrical, mechanical, structural, painting, etc.) which require the vendor to visit the college to inspect or review a potential job, comparative price quotations must be obtained only when the cost of such services exceeds $5,000. Please be aware that some funding sources has a lower threshold for quote requirements, if you are unsure of the requirements set by your grant funder please call the Resource Development or Restricted Funds office for assistance.

Grant funds may not be used to pay for services provided by any vendor who is on the Federal Excluded Parties List System (http://www.epis.gov).
Equipment Purchases

Valencia follows state guidelines regarding the classification of equipment purchases under numerous GL codes. Many funding agencies also impose specific rules regarding defining, purchasing, and disposing of equipment: for example, many funding agencies define equipment as an item with a minimum $5,000 unit cost. Because the college must comply with funding agency, state, and college regulations and policies, when there are differences, the most restrictive definitions and procedures will prevail.

For example, if a grant budget includes the purchase of an equipment item that costs $1,500, it is very likely that the item will be classified under the “Materials and Supplies” budget category in the funding agency’s version of the grant budget because it does not meet the federal threshold of $5,000. However, for college purposes, the item must be tagged and inventoried as an equipment item because it costs over $1,000.

The college requires that all equipment items with a purchase price of $1,000+ be tagged by the college Property Management Office for recordkeeping and inventory tracking. Although project directors should monitor the use levels, maintenance, and location of grant-funded equipment items as part of their regular grants management responsibilities, the equipment inventory maintained by the Property Management Office is the official college record. Project directors should obtain copies of inventory records annually from the Property Management Office to ensure that those records are consistent, complete, and accurate. Grant-funded equipment will be tagged with a label bearing the letter “G” to designate it as grant property.

Project directors are responsible for ensuring that equipment items purchased with grant funds remain in their originally-identified location. If equipment relocation becomes necessary, before any equipment is moved, the project director must receive written approval by submitting
a Property Control Form (PCF) request to the Property Management Office. The Property Management Office will contact the Grants Accounting Office to ensure that the move takes place in accordance with funding agency guidelines. In addition, disposition of this equipment at the end of the grant period must be in accordance with funding agency and college guidelines; this disposition process is included as part of the college’s grant closeout process.

The project director should consult with the Resource Development Office or the grants accounting specialist assigned to his/her project if there are any questions regarding equipment.

Subrecipients, Contracts, and Consultant Services

Some grant budgets have funds allocated for the purchase of subrecipient services, contracted services, and/or consultants. The most typical situation where subrecipient services are needed is when grant funds need to be shared with other organizations operating as project partners. Contracts may be needed to purchase services or products from a vendor. Consultants may be needed to serve as evaluators or speakers, or to provide expertise in a particular area.

After the project director’s initial meeting with the Finance and Resource Development offices, the Resource Development Office will draft subrecipient agreements as needed. These drafts will include specific requirements regarding budget, deliverables, reporting, and recordkeeping. These drafts will be sent to the project director, the Finance Office, and the College General Counsel’s Office for review and approval. Once approved, the Resource Development Office will submit the agreements to the appropriate parties for signature by an authorized individual. Should negotiation of the agreement be necessary, the Resource Development Office will handle this process, consulting with the College General Counsel’s Office, Finance Office, and project director as needed. Upon receipt of the signed agreement, the Resource Development Office will obtain signature and acceptance of the President or the
Vice President for Administrative Services then distribute copies to all relevant parties. Once the agreement has been signed by all parties, an on-line requisition must be completed. The project director will participate as needed in subrecipient monitoring activities coordinated by the Resource Development and Finance offices.

**College policy requires that only the President or his designee is authorized to sign, on behalf of the District Board of Trustees, all agreements, contracts, grants and other documents.** College employees (such as project directors) must be specifically authorized by the President, in writing, to obligate the college to any contractual or financial agreement. Such delegation of authority shall be in writing and filed with the Vice President for Administrative Services/Chief Financial Officer.

The project director should consult Procurement Office staff regarding the securing of vendor services via contract. The following link can provide general information regarding consultant services: http://valenciacollege.edu/procurement/Consultants.docx

Once a consultant has been identified, the project director should complete the **Consultant Services Agreement** form. The project director, supervisor, and Campus President and/or the appropriate College Vice President approve the hiring of consultants in advance of receiving the services on a case by case basis, taking into consideration the market rates for similar services and the salary rates of any similarly qualified college personnel. The rate paid to each consultant should be consistent with the rate currently paid by the college to consultants with similar qualifications. Please note that many grant programs have strict restrictions regarding consultant services; please consult with Resource Development and/or Restricted Funds prior to arranging consultant services for your grant.

**Printing, and Design Services**
The production of all Valencia publications is coordinated through Marketing and Strategic Communications. Project directors who plan to expend grant funds for designing and printing new publications (e.g., brochures, not basic copying and duplication) must consult and work with Marketing and Strategic Communications. This should be done as early as possible in the grant period for services that may be required; the department usually cannot accommodate last minute requests.

Promotional Items, Marketing, and Supplies

For Federal grants, promotional items are also referred to as memorabilia, which are considered advertising and public relations costs, and thus are unallowable. Marketing of products and services of Valencia are also unallowable. However, costs incurred for materials and supplies are allowable as long as they are necessary to carry out the grant project.

The Invoice

Upon receipt of an invoice from the Accounts Payable Department, the project director should match the amount of the invoice to the purchase order issued, indicate which line items to pay, sign the invoice approving it for payment, and send it to Accounts Payable. Each month, the project director should run an encumbrance detail report from Banner and follow up on any outstanding purchase orders. If items are received and the purchase order is complete, the project director should submit a list of purchase orders to Procurement to be closed. Remember, a purchase order cannot be closed if there are outstanding invoices against it.

90 Days before the Close of the Grant Year

It is important to remember that all outstanding purchase orders must clear the Finance Office before the grant year closes. In order to ensure that this is done, the project director should begin to implement a plan for the closing of the grant year at least 90 days before the
official ending date. For assistance in planning the closing of the grant year budget, please call the assigned Grants Accounting Specialist.

(B) BUDGET AND PROGRAMMATIC CHANGES

Even though the project budget was carefully constructed when the proposal was developed, the budget may need to be revised to meet changing needs or circumstances. Examples of changing budget needs include: (1) excess funds may be available if project personnel do not work the full duration of the budget year or if projected salary increases were higher than actual salaries, or if the employee enrolls in the College’s Flexible Spending Plan; (2) there may be excess funds in the equipment category because the bids were lower than expected; or (3) a shortfall in an account has resulted from costs being higher than anticipated.

All proposed changes must be routed in advance of implementing the change through the Resource Development and Finance offices for internal review and approval by the appropriate administrators. The Resource Development Office will provide guidance in developing any correspondence necessary for a budget amendment, as well as in obtaining both internal approval and approval from the funding source. Some funding agencies require additional paperwork as well. All change requests should be requested in advance and they cannot conflict with the terms of the grant. Since some awards come with restrictions that will not permit the movement from one spending category to another, to limit the percentage of the budget that can be transferred, project directors should always check the special conditions and/or restrictions attached to their award notice before completing any internal budget transfers from one GL code to another.

Prior to requesting budgetary or programmatic changes, the Resource Development Office will determine if a formal amendment to the grant award is necessary. These required changes
may need to be discussed with the appropriate funding agency representative(s), and then followed up with a letter. This contact with the funding agency is usually done by a representative from the Resource Development Office. **Changes are not officially approved until a written response from funding agency is received.** If it is determined during the preliminary review process that the program guidelines do not require prior approval for a change, the Resource Development Office may send a notification to funding agency representatives for recordkeeping purposes. In all cases, files maintained by the project director and the Resource Development Office should contain a complete trail of all written and verbal contact with the funding agency.

After the revised budget has been approved in writing, a revised internal budget along with a copy of the funding agency’s approval must be submitted to the Finance Office to officially change the project budget. The Grants Accounting Specialist can provide assistance in completing this internal process.

**C) RECORDKEEPING**

Any activities undertaken during the project and all expenditures of project funds are part of the records, or documentation, for this project. In evaluating the project, the funding source will want to know exactly what was done, when and how it was done, and how much money it cost. Accurate and complete records are a must; these records will support the college during a monitoring visit from funding agency representatives, in the evaluation of the project, during the college’s regular annual financial audit, or in the event of a funding agency audit. The following are some of the records that must be maintained as part of the project:

- **Payroll Records**
Time and effort records must be maintained so that salary charges to an award can be adequately supported in accordance with funding agency regulations. Payroll records that must be maintained include forms documenting who worked on the project, how much time each person spent on the project, how much they were paid, and what activities they performed. In addition to the college’s regular payroll records, time and effort for grant-related full-time and part-time administrative, professional, and career staff must be documented on the **Time and Effort Documentation Form**. This form includes the following information: (1) the name and signature of the employee; (2) the hours an employee worked during a given pay period; and (3) the name and signature of the employee’s supervisor. An employee whose time is devoted to more than one grant must complete multiple Time and Effort Documentation Forms and maintain records that support the amount of time charged to each grant for which he or she worked. Signed completed Time and Effort Forms must be submitted to Grant Finance, a copy of the form can be found at the end of this document.

**Matching**

The project director must maintain records documenting the amount of matching in the approved budget for the project, either in-kind or cash. In-kind match represents the value of non-cash contributions in services or property to the project. The **Time and Effort Documentation Form** which support payroll records are used to document in-kind services of project personnel. Keep copies for the project files and send the original **Time and Effort Documentation Forms** to the assigned Grant Accounting Specialist. The Resource Development Office recommends that personnel paid by grants or contributing in-kind matching services to grants maintain a record of their daily activities using a format such as the log sheet.
or appointment calendar as backup documentation for the hours reported on the time and effort forms.

The terms of the grant will stipulate the length of time for which grant records must be maintained. According to Federal regulations, records for Federal grants must be retained until three years after the due date for the annual financial report for each year of the grant, however Valencia maintains all financial records for at five years in accordance with state requirements. Please note that the grant award and terms and conditions may stipulate a longer retention period, and, if so, it must be followed. For consistency, Valencia retains single and multi-year grant records for five years after the due date of the final financial report (e.g., if Year 3 of a three-year grant ends on June 30, 2010, and the final financial report for the entire grant period is due on September 30, 2010, then program and financial records for Years 1-3 must be retained until September 30, 2015).

**Audits**

Each year, Valencia's records are audited by the State of Florida. Also, Valencia's internal auditor, who reports to the District Board of Trustees, may elect to audit the project. Finally, certain funding agencies maintain the right to audit the grant records. All financial records must be maintained in order to facilitate any audit(s) that may include a review of the project. In the event of a funding agency audit, the Resource Development Office will lead efforts to prepare for and respond to audit inquiries. The project director must contact the Resource Development Office immediately after receiving any verbal or written communication from the funding agency regarding a site visit, program review, or audit.

Audit findings can result in cost disallowances and require organizations to make repayments to the funding agency. The most common audit findings include: (1) lack of time
records to support salary costs charged to awards; (2) lack of consulting agreements and invoices to support that services were related to the award, and that the charges were reasonable; (3) amounts were expended in unapproved or other cost categories without required prior written approval from the funding agency; (4) adequate supporting documentation was not provided for cost sharing/match claimed.

(D) COMMUNICATING WITH THE FUNDING AGENCY

General

Formal communication with the funding agency will typically consist of interim and final project reports. It is a good idea, however, to maintain open lines of communication with the program officer and the grant officer.

The funding agency establishes dates for when all programmatic and fiscal reports are due, and the agency is entitled to change its reporting expectations and/or process at any time during the grant period. Often, notifications of such changes are sent directly to the project director; the project director should immediately forward any information from the funding agency to the Resource Development office.

The program officer, the representative of the funding agency who oversees the project, will be interested in progress toward meeting the goals and objectives of the project. Any change in project scope, key personnel, or budget must be approved by the grants officer, in consultation
with the program officer. The terms of the grant will provide specific information about the roles played by these two funding agency contacts.

Correspondence requesting changes in the project's objectives, scope, personnel, budget, or time period must be approved internally in advance, including approval by the Resource Development Office and senior level administrators, before they can be submitted to the funding agency.

The Resource Development Office is primarily responsible for contacts with the funding agency. A representative must review all correspondence before it is sent to the funding agency and maintain records of all verbal and written communication in the office files.

Site Visits

Occasionally, funding agencies will request a site visit. This visit is coordinated by the Resource Development Office. Working with the project director and the funding agency representative, the Resource Development Office drafts an agenda, identifying the appropriate individuals and locales to be included in the site visit. This agenda is submitted to the President for approval.

The site visit gives the college an opportunity to share with the funding agency the project’s progress and continued potential. Project directors must be prepared to address and present documentation regarding the attainment of project objectives and recordkeeping, and the Finance Office must be prepared to present financial documentation. Occasionally a successful funding agency site visit is a requirement for continued funding in a multi-year project.

(E) PROJECT EVALUATION AND REPORTS
As stated earlier in this handbook, evaluation is an important component of the project for the purposes of measuring successful accomplishment of project objectives, replication by others, and information dissemination.

Having established accurate baseline data and comprehensive assessment instruments at the beginning of the grant period makes life easier for the project director who must draft formative and summative evaluations during the life of the grant. Formative evaluations are conducted at specified points during the grant period; the results of these evaluations are used to assess progress and identify potential or actual problem areas, facilitating project modifications as needed and are often used by the funding agency to determine if funding will continue. Summative evaluations are completed at the conclusion of the entire grant period. Depending on the funding agency, formative evaluations may be required monthly, quarterly, annually, or not at all; summative evaluations are required of all grants. For some multi-year government grants, a formative evaluation is submitted annually in the form of a “progress report” or “competing continuation application” as a requirement for continued funding in the subsequent year.

Project directors must remember that evaluation is an ongoing process and should be addressed continuously during the life of the grant.

The formal award notification includes a schedule for any reports that must be submitted and the dates these reports will be due. Grant programs require interim progress and financial reports either quarterly, semiannually, annually, or upon request from the funding agency. Project directors must be aware of the format and content requirements of reports and their due dates before the project begins so that information needed for the reports may be collected throughout the duration of the project. The funding agency establishes dates for when all programmatic and fiscal reports are due, and the agency is entitled to change its reporting
expectations and/or process at any time during the grant period. Often, notifications of such changes are sent directly to the project director; the project director should immediately forward such information to the Resource Development office.

**Performance or programmatic 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. The Office of Resource Development is available to interpret funding agency requirements and to review draft portions or all of reports as assistance may be needed.

Depending on the funding agency’s requirements, reports may be submitted electronically. In all cases, programmatic reports must be processed through the Resource Development Office and approved and submitted under the President’s signature. During the initial grant management meeting a member of the Resource Development team will review the required reports and establish a due date for all report drafts. If the funding agency does not provide a specific reporting format, the Resource Development Office will provide you with a template to report the project’s progress in meeting the measurable objectives as shown in the original grant proposal. The internal review/approval process and submission of programmatic reports are coordinated through the Resource Development Office. **Progress should be reported based on outcomes, not process.** Process simply describes the activities that have taken place; outcomes focus on the measurable results of those activities. Project directors should be prepared to address the connection between grant expenditures and specific objectives/outcomes if requested by the funding agency.

**Financial reports for the project will be completed by the Grants Accounting Specialists.** They must have complete records of project expenditures and documentation of
matching or cost-share for the project in order to complete the reports. Project directors must allow sufficient time between the submission of this information and the due date for the report for the purpose of obtaining internal approval prior to submission to the funding agency. **Any request for financial information from the funding agency should be sent directly to the Restricted Funds Office.**

**(F) PROJECT PUBLICITY AND PROMOTION**

The awarding of a grant is newsworthy. The local, business, and educational communities should be notified of the grant award which established the project and of the project's activities once implementation has begun. **All publicity for Valencia programs and the dissemination of project results are coordinated through Marketing and Strategic Communications.**

If the project director is contacted directly by the media, he or she should contact the Marketing and Strategic Communications prior to the sharing of information about the project. If the project director receives a request for a copy of the grant proposal or other grant-related documents, the request should be referred to the Resource Development Office.

**(G) DISSEMINATING PROJECT RESULTS**

One of the tasks involved with project management is the dissemination of the results and products of the project. Evaluation results, the project's model, handbooks, manuals, and instruments developed over the course of the project may all be disseminated.

Many grant proposals include a dissemination plan which will outline what, when, how, and to whom this information should be disseminated. This plan can be used to ensure that the required information has been sent to the appropriate professional organizations and publications, and to schedule presentations to disseminate project results at national, regional, and local meetings and conferences.
Some projects include a plan for the design and implementation of a grant-supported conference or workshop to disseminate information. College Events and Conferencing provides Valencia and other area community, educational, and government organizations with planning and coordination services for meetings, conferences, and workshops. For information about services provided by College Events and Conferencing, contact them by calling extension 5124. In addition, internal dissemination of best practices may be achieved through Valencia EDGE, the college’s professional development program. Additional information about offering workshops through Valencia EDGE can be found at http://valenciacollege.edu/edge.

If the proposal does not include a dissemination plan, results of the project may be disseminated to appropriate professional organizations and publications, statewide and regional conferences, and through electronic means. At a minimum, all project materials and results should be submitted to the funding agency, to institutional personnel who have been involved with the project, and, if applicable, to the news media through Marketing and Strategic Communications.

(H) CLOSEOUT

Most funding agencies have required processes associated with closing out grant projects. Many closeout tasks have been addressed in detail in other areas of this handbook. The project director will need to complete all closeout activities prior to his/her last day paid from the grant. Any questions regarding this issue should be directed to the Office of Resource Development.

To ensure that these processes are followed, in the last three to six months of the entire grant project period, the project director must work with the Resource Development and Finance offices to finalize: (1) secure record retention of electronic and paper files; (2) reporting final outcomes in a final programmatic report to be submitted to the funding agency; (3) final
expenditures; (4) equipment and supply disposition (including the establishment of current values of existing equipment and unused supplies); (5) time and effort documentation; and (6) any matching documentation.

The project director must ensure that all records retained as part of the closeout process be appropriately organized and labeled prior to storage in order that they be readily available in the event of an audit. Project directors should use the following checklist as an aid to ensure that all steps associated with the closeout process are completed.

CLOSEOUT CHECKLIST
Sample Version

This checklist is designed to serve as a general guide to project directors of grants to assist them in completing the closeout process at the end of a grant. Individual grants may have requirements that extend beyond or differ from this checklist. If there are any questions regarding closeout requirements for a specific grant, project directors and their supervisors/administrators should consult with the Resource Development office and/or the Grants Accounting department. In addition, project directors should check to determine if grant staff will be taking accrued leave prior to the grant closing date, staff cannot be paid for accrued leave after the grant has ended.

The Grants Accounting department is responsible for meeting the financial closeout requirements of all grants and will contact project directors, their supervisors/administrators, and the Resource Development office as needed.

The project director should complete this document during the last three to six months of the entire grant project period.

<table>
<thead>
<tr>
<th>Step</th>
<th>Task</th>
<th>Consult with (as appropriate)</th>
<th>Recommended Completion Date</th>
<th>Actual Completion Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Final Programmatic Report (usually due up to 3 months after the grant ends)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Review program guidelines to determine final reporting requirements</td>
<td>Resource Development office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>Review any previously-submitted programmatic reports</td>
<td>Supervisor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Step</td>
<td>Task</td>
<td>Consult with (as appropriate)</td>
<td>Recommended Completion Date</td>
<td>Actual Completion Date</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
<td>------------------------------</td>
<td>------------------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>C</td>
<td>Compile final project data/results/progress</td>
<td>Supervisor, Project staff, External Evaluator(^2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Draft final programmatic report (summative)</td>
<td>Supervisor, Resource Development office</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**2 Final Expenditures (to ensure that all grant funds are spent prior to the last day of the grant)**

| A    | Review current budget and develop final spending plan to ensure that all remaining grant funds will be expended completely and appropriately | Grants Accounting department | | |
|      | Expend all remaining grant funds | Supervisor | | |

**3 Equipment and Supply Disposition (in preparation for what happens after the grant ends)**

| A    | Inventory all remaining project equipment, supplies, and materials | Project staff, Supervisor, Grants Accounting department, Property Management department | | |
| B    | Determine current value of individual equipment (tagged) items | Property Management department | | |
| C    | Determine current value of individual unopened/unused supplies and materials | Project staff, Supervisor | | |
| D    | Report current values of equipment, supplies, and materials to Resource Development office to determine if communication is required with the funding agency regarding disposition | Supervisor, Resource Development office | | |

---

\(^2\) An External Evaluator only needs to be consulted if an external evaluation has been conducted as part of approved project activities.
<table>
<thead>
<tr>
<th>Step</th>
<th>Task</th>
<th>Consult with (as appropriate)</th>
<th>Recommended Completion Date</th>
<th>Actual Completion Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>E</td>
<td>Follow disposition instructions provided by the Resource Development office</td>
<td>Supervisor, Resource Development office, Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td><strong>Time and Effort Documentation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Review originally-approved proposal budget to identify all staffing commitments (grant and match)</td>
<td>Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>Determine time and effort documentation already documented in Grants Accounting files</td>
<td>Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Determine time and effort documentation still remaining to be documented and documentation format</td>
<td>Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Obtain remaining time and effort documentation</td>
<td>Project staff, Sources of time and effort match</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Submit time and effort documentation to Grants Accounting department</td>
<td>Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>Confirm satisfaction of time and effort documentation</td>
<td>Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td><strong>Non-Personnel Matching Documentation (if applicable)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Review originally-approved proposal budget to determine source and value of match (annual and cumulative)</td>
<td>Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>Review program guidelines to determine amount of required match</td>
<td>Resource Development office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Determine source and value of match documentation already documented in Grants Accounting files</td>
<td>Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Determine match still remaining to be documented and documentation format</td>
<td>Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Obtain remaining match documentation</td>
<td>Sources of match</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Step</td>
<td>Task</td>
<td>Consult with (as appropriate)</td>
<td>Recommended Completion Date</td>
<td>Actual Completion Date</td>
</tr>
<tr>
<td>------</td>
<td>----------------------------------------------------------------------</td>
<td>-------------------------------</td>
<td>-----------------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>F</td>
<td>Submit original match documentation to Grants Accounting department (keep copies in program operation files)</td>
<td>Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>Confirm satisfaction of match</td>
<td>Grants Accounting department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td><strong>Record Retention (in preparation for extended record storage after the grant ends)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Determine required retention period for program records</td>
<td>Resource Development office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>Determine secure location for storage of program records (electronic and paper)</td>
<td>Supervisor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Review program records to dispose of duplicate documents</td>
<td>Supervisor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Organize and label boxes to store program records</td>
<td>Supervisor</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(1) Documents of similar purpose and content should be placed together, preferably in the same box</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) The outside of each box must be clearly labeled to indicate: (a) Box number (e.g., 1 of 20, 2 of 20); (b) Funding agency and program (e.g., U.S. Department of Education, Title III); (c) Grant year and budget period of documents contained in the box (e.g., Year 1, 10/01/00-09/30/02); (d) Destroy date³</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Submit an inventory list of boxes and their contents, plus the exact physical location of the boxes, to the Resource Development office and the Grants Accounting department</td>
<td>Resource Development office, Grants Accounting department</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

³ Destroy dates vary depending upon federal, state, and program regulations applicable to each grant. It is critical that the Project director label each box correctly based on a retention period confirmed by the Resource Development office.
Upon completion, the project director and supervisor should sign and date then distribute this checklist as follows:

- Original to Grant Writer for filing in grant notebook
- Copies to Project Administrator, Grants Account Manager, Internal Auditor, and Project Director.

Project Director

Date

Supervisor

Date