



**Quincy College**

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PLYMOUTH, QUINCY & ONLINE

# Grants Administration Manual

Policies and Procedures

September 2019

Procedures for Pre-Award Development Services .....	Page 1
1.0 Context of Grants Development at Quincy College Community College .....	3
2.0 Relationship with the Institutional Advancement and Workforce Development .....	3
3.0 Pre-award Procedures .....	4
3.1 Grant Planning Process .....	4
3.2 Cost Principles for Developing Budgets .....	5
3.3 Allowable and Unallowable, Costs Allowable Direct Costs.....	5
3.4 Unallowable Costs, Allocated Costs and Indirect Costs.....	6
3.5 Cost Sharing .....	7
3.6 Procedures for Developing Line Item Budgets on Sponsored Programs .....	6
3.6.1 Personnel Costs .....	6
3.6.2 Travel Costs .....	10
3.6.3 Meeting Costs .....	10
3.6.4 Equipment Costs .....	11
3.6.5 Materials and Supply Costs .....	11
3.6.6 Consultant Costs .....	11
3.6.7 Publication Costs .....	12
3.6.8 Participant Support Costs .....	12
3.6.9 Scholarships and Financial Aid.....	12
3.6.10 Other Costs.....	12
3.7 Monitoring the Sub -award.....	13
APPENDIX's .....	15

This document focuses on procedures for pre-award and post –ward services offered by the Workforce Development Office to potential Principal Investigators (PIs) and the College project teams developing projects and proposals. The document focuses on procedures for pre and post-award services and includes information to help the department manage a funded project.

### **1.0 Context of Grants Development at Quincy College**

Founded in 1958, Quincy College located in Quincy Massachusetts is a comprehensive community college chartered by the City of Quincy. It is a public institution of higher education. The College offers 35 associate degree programs, and 27 certificate programs, and non-credit workforce development programs to nearly 3400 learners. All fiscal college expenditures are audited annually. Quincy College is not a research institution. Funded programs at QC are not research oriented, but rather focus on improving curriculum, student success and completion.

As a recipient of federal awards, Quincy College (QC) is responsible for monitoring the programmatic and financial activities of its sub recipients to ensure proper stewardship of grantor funds in accordance with the rules and regulations as set forth by grantor agencies, Board of Governors, QC Financial and Administration Department, along with Institutional Advancement and Workforce Development Office.

Quincy College Financial department in collaboration with Quincy College Board of Governors, oversees and monitors budget expenses, activities and ensure that the sub awards are in compliance with applicable Federal statutes and regulations and terms.

The Workforce Development (WD) office consists of Associate Vice President and, one Career Development Director. The WD office in conjunction with Institutional Advancement provides pre-award services including ideation, project planning, grant writing, transmittal of proposals to agencies and outreach to potential external partners. Post-award services focus on official requests for project changes (i.e., budget transfers requiring prior approval), assistance with program reports, and technical assistance to programs. In Conjunction with Finance & Administrative and Business department, the WD department handles also accounting services including monitoring and approval of invoices and expenditures, financial reporting and final expenditure reports.

## **2.0 Relationship with the Quincy College Institutional Advancement & Foundation and Workforce Development**

- The Workforce Development Office develops and submits all grant institutional proposals to agencies. Institutional proposals include, project narrative, timeline and line item budget.
- The Quincy College Development Foundation is a 501(c)(3) non-profit corporation that seeks funding from private sponsors and donors for support and scholarships. The Director of Institutional Advancement oversees the Foundation Board
- The Workforce Development, along with Institutional Research Department collaborates with the Foundation on many major college initiatives.

### **3.0 Pre-award Procedures**

The Workforce Development Office offers works with academic deans to develop projects that fulfill the College's mission and are compliant with agency guidelines. This section outlines the pre-award procedures—the steps involved in converting an idea into a proposal submitted to a sponsor.

#### **3.1 Grant Planning Process**

Quincy College has designated authority to submitting grant proposals for the college. The College uses a methodical planning process to obtain external funding to advance the College's strategic plan and achieve a significant return on investment. Please refer to Appendix A.

**Annual Grants Agenda:** The College uses a Grant Assessment Tool (Appendix B) that allows department and grant writer, work together on a lists of projected items including, institutional priorities, and divisional/department priorities. Information from the agenda is used to create the Grants Office work plan for the upcoming fiscal year.

**Decision Plan:** New grant opportunities will surface during the year which are not on the agenda. These sudden opportunities are sometimes assessed from Finance and Administration office, in order to facilitate a rational process for making the critical go or no-go decisions.

**Concept Paper:** As approved projects are developed during the fiscal year and more details are known, the information is shared with the Academic Deans, AVP of Finance and Administration, which includes the AVP of Workforce Development and Grant Writer. Adjustments are made to the project based on this review.

#### **3.2 Cost Principles for Developing Budgets**

The federal government is the largest sponsor of external program funding at Quincy College. For that reason, the cost policies including: Administrative Requirements, Cost Principles, and

Audit Requirements for Federal Awards), are the standard for all sponsored grant activities. For a given cost to be charged against a grant, it must meet all of the following tests:

1. Is it reasonable? (Would a prudent person off the street who is not part of the project think the expense is reasonable)?
2. Is it allocable? (Is the expense beneficial to the project)?
3. Is it consistent with institutional policy? (Is the expense treated the same way regardless of the source of funds)?
4. Is it allowable by the grantor? (It is in the approved budget and does the sponsor permit the expense)?
5. It is available? (Are there sufficient funds in the line item to cover the expense)?
6. Is it necessary? (Is the product/service necessary to operate the project)?

### **3.3 Allowable and Unallowable Costs Allowable Direct Costs, Unallowable Costs, Allocated Costs and Indirect Costs**

**Allowable Direct Costs** are costs that can be identified specifically with a particular Federal award or other internally or externally funded program or activity, or that can be charged directly to the account assigned to that program or activity. Quincy College treats the following types of expenditures incurred in the performance of sponsored work, as direct costs charged to sponsored projects:

- i. Salaries, wages, and proportional fringe benefits of personnel directly engaged in the sponsored project.
- ii. Salaries of administrative and clerical staff only if all of the following conditions are met:
  - Services are integral to the project or activity
  - Individuals involved can be specifically identified with the project or activity
  - Costs are explicitly included in the budget
  - Costs are not also recovered as indirect costs
- iii. Travel and transportation expenses.
- iv. Professional development.
- v. Cost of equipment, materials, supplies, and services.
- vi. Consultant fees
- vii. Subcontracts.
- viii. Other allowable costs per the terms of the agreement

### **3.4 Unallowable Costs**

- i. Airfare tickets other than coach.

- ii. Advertising and public relations costs (except in the case of recruitment for a position necessitated by the grant or public promotion of the grant activities)
- iii. Alcoholic beverages
- iv. Alumni activities
- v. Bad debt
- vi. Capital expenditures (>\$5,000) not pre-approved by federal agency (may become allowable if approved by federal agency)
- vii. Commencement and convocation costs
- viii. Contingency provisions (for example, a 10% contingency for possible cost changes)
- ix. Contributions or donations, including cash, property, or services
- x. Costs incurred in connection with any criminal, civil, or administrative proceedings
- xi. Donations or contributions
- xii. Entertainment costs (even on business trips)
- xiii. Fines and penalties
- xiv. Food costs (except for business meetings with a documented, legitimate business agenda, or meals while traveling on grant business that abide by normal College policies)
- xv. Fundraising and investment costs
- xvi. Goods or services for personal use Housing and personal living expenses, institutionally furnished automobiles or other vehicles, Lobbying costs, at any level of government
- xvii. Losses on other sponsored agreements or contracts.
- xviii. Recruitment and relocation costs for employees not working on the grant
- xix. Supplanted funds—federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for same purpose at the college
- xx. Tuition & fees (except for training grants approved by agency)

### **3.4.1 Allocated Costs**

A direct cost can directly benefit more than one program or function and can, therefore, be allocated (or charged) to the benefiting programs or functions on some reasonable and equitable basis. For example, an individual spends his or her time working on more than one College program. Salary and related fringe benefits can be charged to the respective programs based on the number of hours reported to each program on employee time sheets.

### **3.4.2 Indirect Facilities & Administrative (F&A) Costs**

Indirect costs consist of costs incurred for more than one cost center, and costs that cannot be easily identified with a specific sponsored project or other College activity. The indirect cost rate reimburses the college for that fraction of its indirect costs that the granting agency agrees to bear. Federal agencies require colleges and universities to use rates negotiated with a government entity. In the case Quincy College, the Vice President of Finance is responsible for negotiating the indirect cost based on actual expenses.

Indirect costs include the following types of costs:

- i. An allowance for the use of College buildings.
- ii. An allowance for the use of College equipment.
- iii. The cost of operating and maintaining College facilities.
- iv. The cost of maintaining College libraries.
- v. General administrative expenses.
- vi. Expenses associated with the administration of student services.
- vii. Departmental administrative expenses.
- viii. Expenses associated with the administration of sponsored of programs.

### **3.5 Cost Sharing**

“Cost sharing,” “matching funds,” “in-kind-contributions,” and “leveraged funds” are interchangeable terms to indicate the portion of total project costs provided by the College and its partners. However, in some cases cost sharing is required by an agency, and the College must commit to a specific amount. The amount of required cost share might be described as a ratio (1:1), or a percentage (50%) or as “significant” or “substantial.”

Matching funds can be cash (items the College and its partners purchase or supply to the project), or in-kind (items the College and its partners have in place and donates toward the project). Contributions counted as cost sharing, or matching, for federal grants must meet all of the following criteria:

- Can be documented in the College's or its partner's accounting system records.
- Have not already been counted as contributions for any other grant.
- Are necessary and reasonable to accomplish project objectives.
- Are allowable costs under the circular (known — Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).
- Are not paid under another federal award, except where authorized by federal statute to be used for cost sharing or matching.
- Are included in the approved budget when required by the awarding federal agency.

Unrecovered facilities and administrative costs (also known as “overhead” or “indirect costs”) may be included as part of cost sharing or matching with the prior written approval of the awarding federal agency, or with the approval of a federal sponsor's section of the Code of Federal Regulations. If allowable, the proposal will calculate the difference between the College's rate and the rate the sponsor allows. That difference may be counted as cost sharing and added to the proposal budget.

### **3.6 Procedures for Developing Line Item Budgets on Sponsored Programs**

The following section defines how the College develops the expenses included in line item budgets.

### **3.6.1 Personnel expenses**

#### Account Coding

Quincy College uses a uniform classification of accounts for all general ledger departments. Each grant or program has its own general ledger department (fund). All direct costs are charged directly to the particular department served. Each allocated line item is coded so it can be identified as to cost pool source. Each expense, whether direct or allocated, is also coded with a program code to charge it against the cost category defined by the grant. Quincy College tracks all personnel expenses:

- Through the ADP payroll system
- Through our general ledger and financial records/statements.

Both systems are reconciled and audited by our CPA firm. Detailed files are kept by both payroll and Human Resources.

### **FACULTY WORKLOADS SCHEDULES and COMPENSATION**

The College along with Board of Governor require and promote fair and equal employment practices in decisions related to the determination of employment status, assignments, and duties. All employees shall be subject to assignment and reassignment by the Quincy College President at any time. The Provost or SVAA shall collaborate with the faculty association and Senior Executive team to develop guidelines governing College faculty workloads, schedules, and related issues. Final approval of such guidelines will get an approval from the College President.

### **Reimbursement requests**

The College will reimburse its employees for authorized expenses incurred while fulfilling their responsibilities as employees after proper College procedures are followed.

Employee incurring out of pocket expenses on behalf of the College will be reimbursed for approved expenses upon completion of a department travel expense report or purchase order. Requests for reimbursement must be filled out and turned in to the Finance office within 30 days of when the expenses were incurred. This will enable Finance Office to record the expenses in the proper period on a timely basis, and minimize the loss of receipts. If a request is not turned within 30 days, the expenses are considered personal. Once a request has been submitted, a reimbursement check will be issued within two weeks.

All reimbursement requests must include:

- I. Completed department travel expense report or purchase order
- II. Faculty/staff and supervisor signatures
- III. Dates of travel, if applicable
- IV. Detailed receipts attached; if a receipt is unavailable, see other acceptable substantiation noted below.
- V. When requesting a mileage reimbursement, include MapQuest or similar printout to substantiate miles driven.
- VI. An itemized receipt or substitute documentation must support each purchase. The preferred documentation is listed below in order of preference
- VII. An original receipt or invoice from the vendor including:
- VIII. Vendor name



- IX. Transaction amount
- X. Date
- XI. Itemized description of the item(s) purchased
- XII. For meals, include the names of individuals at the meal, or the name of the group, and the business purpose or reason for the meal
- XIII. Copies or facsimiles of the original receipt or invoice. Furthermore, a packing slip, statement, or other documentation received from the vendor
- XIV. A screen-print or order confirmation e-mail, when making Internet purchases, or a copy of an order form that was mailed to a vendor to request an item.
- XV. If an original receipt is not available, prepare a memo giving the reasons why, sign and give it to your supervisor for approval of the expenditures.

### **Reimbursable Expenses**

College funds may be used for ordinary and reasonable, business-related expenses that support the mission of Quincy College. A sample of allowable expenses includes, but is not limited, to the following:

- Automobile rentals
- Meal expenses, including reasonable gratuities
- Expenses associated with baggage handling, storage.
- Lodging expenses
- Transportation costs

Note: This list is intended to be representative, not comprehensive.

### **Non-Reimbursable Expenses**

- Business expense not substantiated by original receipt/documentation
- First class travel.
- Purchase of flight insurance or baggage loss insurance
- Personal purchase of goods and services
- Alcohol
- Personal entertainment
- Airline clubs
- Rental car mileage for personal use.
- Entertainment (tickets to concerts, plays, athletic events, golf, theme parks, etc.)
- Hotel amenities (in-room movies, mini-bar, laundry/dry cleaning)
- Magazines and newspapers
- Costs incurred by failure to cancel reservations

### **3.6.2 Travel Companion**

The travel expense of an employee's spouse, significant other, friend, or family member is not reimbursable. When travel expenses include costs related to companion travel, a written explanation and clear documentation identifying the incremental costs of all expenses items affected should accompany the travel expense report and reimbursement for these costs should not be requested.

**Travel Arrangements**

Travelers have the responsibility to make reservations as early as possible to take advantage of advance purchase discounts. A business trip that is combined with a personal trip must be disclosed to and approved by a supervisor prior to confirming any arrangements. Once approved, all personal expenses including any increase in airfare are to be paid directly by the employee.

**Air Travel**

The College covers the cost of coach class tickets. Any upgrades, enhancements, or additional travel insurance are personal expenditures and will not be paid for by the College. Advanced purchase discount tickets should be purchased whenever possible and every effort must be made to obtain the lowest fare possible. The College will not reimburse travelers for personal items lost while traveling on business. The airlines are responsible for compensating travelers for lost baggage. Additional costs incurred by a lost or stolen ticket will be the responsibility of the traveler and will not be reimbursed by the College. Frequent Flyer miles earned by the traveler during business travel may be retained by the traveler for personal use. Dues for membership in any airport/airline club are not reimbursable.

**Rental Cars**

Travelers may rent a car when the total costs including parking are less expensive than other transportation modes such as taxis and airport shuttles, UBER or LYFT. All employees renting cars must comply with all rental agency requirements as well as state and local laws governing operating a motor vehicle. Violations of any motor vehicle law are the employee's personal responsibility.

**Ground Transportation**

Transportation expenses shall be reimbursed based on the most economical mode of transportation and the most commonly travel route consistent with the authorized purpose of the trip. Personal Automobile Mileage expense: When the traveler uses their own vehicle on authorized College business, it is their personal insurance policy that is primary coverage for liability and physical damage coverage.

- Mileage is reimbursed at the rate currently established by the Vice President for Finance
- Maximum reimbursement for mileage is 400 miles roundtrip
- Tolls and parking fees are reimbursed at actual cost
- Gas, oil, repairs, maintenance, fines, etc. are not reimbursed.

**Lodging**

Educational or conference discounts should be requested when reservations are made. Reimbursements will be made for the actual and reasonable expense of lodging for each night that you are traveling away from home.

**Meals**

The College will pay for the reasonable cost of meals while traveling. Original detailed receipts are required for reimbursement of meal expenses. Alcohol will not be paid for with the College

funds. If incurred, payments for alcoholic beverages should be separated and paid for by the employee directly and are not eligible for reimbursement.

### **Cancellations**

It is the responsibility for the traveler to cancel any hotel reservations, car rental, and airline reservations that will not be used. A record of cancellation number should be retained, in the event of billing disputes. If an employee fails to cancel a reservation in a timely manner, he/she will be held responsible for any cancellation fees. Cancellation reimbursement should be made to the College as soon as possible, but no later than 30 days.

Note: Any exceptions to the policy must be approved by the VP of Finance.

### **Lost Receipts**

A traveler who loses a required receipt should seek a duplicate copy.

### **Payments to Vendors Require a W-9**

A completed W-9 form must be on file in the Accounts Payable Department for all new vendors, including, but not limited to individuals, partnerships, corporations, and contractors. This form must be completed before payment can be made. For individuals, the Tax ID number is generally the individual's social security number. Partnerships and other business organizations are assigned a Federal Employer Identification Number (FEIN) by the IRS.

### **3.6.3 Meeting Costs**

The project budget may include reasonable and customary meeting costs that are directly related to carrying out project activities, including attending conferences for dissemination of project results, holding dissemination conferences and workshops, and holding planning sessions that include off-campus project partners. Note that on-campus planning sessions must have a legitimate business purpose including a published agenda, specific outcomes and external project partners. Costs may include room rental, facilities rental (audiovisual, Internet access, etc.), meals when traveling away, and parking fees.

### **3.6.4 Equipment Costs**

Most agencies define equipment as tangible, nonexpendable personal property, including exempt property charged directly to the award having:

- A useful life of more than one year.
- An acquisition cost of \$5,000 or more per unit.
- The net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the item usable for the purpose for which it was acquired.
- Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, should be included. Department head will obtain written or e-mail quotes from external vendors for all equipment items.

### **3.6.5 Materials & Supplies**

Costs Under the following circumstances, the budget may include the cost of office materials and supplies (such as pens, paper clips, file folders, note pads, and ink cartridges) and classroom materials and supplies (such as file folders, pens, markers, crayons, scissors, etc.) For program participant use (such as notebooks, texts, laboratory books, workbooks, etc.).

### **3.6.5 Consultant Costs.**

An employee is an individual who performs services that are subject to the will and control of an employer—both what work must be done and how the work must be done. The employer can allow the employee considerable discretion and freedom on the job, so long as the employer has the legal right to control both the method and the result of the services. An independent contractor is an individual over whom the employer has the right to control or direct only the result of the work and not the means and methods of accomplishing the result. Use the matrix on the following two pages to determine if an individual is an employee or an independent contractor

### **3.6.6 Scholarships and Financial Aid**

In general, scholarships and financial aid are unallowable unless the grant is specifically designated for scholarships and/or financial aid.

### **3.6.7 Other Costs**

When the full budget is created rate, postage, local telephone costs, and memberships will be included under indirect rate in the proposal budgets.

### **3.6.8 Participant Support Costs**

Participant support costs are allowable with the prior approval of the Federal awarding agency in agreement with the College Finance Department requirements.

A participant is defined as a non-employee who is the recipient, not the provider, of a service or training associated with a workshop, course, or short-term instructional training. Participants are not required to provide any deliverable, other than meeting the program requirements (e.g. attendance, participation and testing, etc.). List of program participants and documentation of their participation in the program is required to be collected.

A participant cannot be:

- An employee of the College.
- Advisory board members.
- Anyone who has a deliverable or is primarily providing a service to the project.

### **Participant Support Cost Categories**

## Procedures for Grants Development Pre-Award Services

- i. Transportation and Fees course and registration fees, for participants while need access to the school. The sole purpose of providing transportation must be to participate in the project activity.
- ii. Other expenses: Other costs not identified in the above category expenses might include participant tuition, materials and supplies for participant's use, and other expenses or fees specifically incurred for participants of the project.

All expenses must be consistent with the College Grant Monitoring Policy by using Disbursement Voucher and direct payments for support services. Purpose of the costs and how they will directly benefit the student must be submitted prior to program start date. Submission of written agreements are required prior to program starting date. Stipend rates must be consistently applied across the program budget and pro-rated where appropriate. Budgeting from the category into other categories must have prior approval from the VP of Finance. Payments should be documented and physical copies must be saved in a locked file cabinet. Reimbursements require the submission of receipts along with back up documentation including documentation indicating successful program completion. Classes or workshops require records indicating program attendance along with students' signatures.

### 3.7 MONITORING SUBAWARDS

It is the responsibility of the College to monitor the programmatic performance of its grant funded programs. This will normally be accomplished by reviewing of all deliverables submitted by departments. Furthermore, the Financial Department is responsible for reviewing invoices and financial reports to ensure costs are reasonable and allowable. The Workforce Development along with Financial department are also responsible for monitoring and ensuring that the Department/programs are properly reporting on their respective schedule of expenditures of federal awards. Reporting includes correct identification of the program's name, awarding federal agency, and expenditures reported for the fiscal year and collected backup documentations.

In the event that programmatic performance is unsatisfactory, or that certain costs appearing on an invoice are questionable, the Financial Department will work with the Department /programs to resolve all questions and concerns.

All Quincy College departments and programs that receive grants and contracts with sub awards are required to collect and report on:

- i. Federal Award Identification Number (FAIN)
- ii. Federal award date

## Procedures for Grants Development Pre-Award Services

- iii. Sub award period of performance start and end date
- iv. Amount of federal funds obligated by this action
- v. Total amount of the federal award
- vi. Federal award project description
- vii. Name of federal awarding agency
- viii. Contact information for awarding official
- ix. Indirect cost rate for federal award

### **RISK MONITORING**

The College is required to monitor activities to ensure compliance with federal regulations that includes:

- i. Review financial and programmatic reports.
- ii. Follow up on audit findings to ensure timely and appropriate action.
- iii. Issue a management decision for audit findings.

### **AUDITED FINANCIAL STATEMENTS.**

The Finance department in collaboration with Workforce Development is responsible for conducting a review of the audited financial statements and any findings, material weaknesses, or significant deficiencies related to the grant and its projects.

### **DOCUMENT RETENTION**

Financial statements, and other documentation pertaining to grants will be maintained by the Finance Department and held in the grant file for the time period. Invoices must be submitted to the Workforce Development and contain a minimum level of information, including but not limited to:

- 1) Name of sub recipient;
- 2) Date of invoice;
- 3) Invoice number;
- 4) Period of performance covered by invoice;

## Procedures for Grants Development Pre-Award Services

- 5) Description of services reflected by billings (e.g., major expenditure categories);
- 6) Current period costs, including cost sharing (in sufficient detail to enable comparison to project budget);
- 7) Cumulative project costs, including cost sharing, as compared to the project budget;
- 8) Certification on each invoice as to the truth and accuracy of the invoice.

### **DEPARTMENT MONITORING AND ONGOING ACTIVITIES**

QC has the responsibility, on an ongoing basis throughout the life of the award, to monitor the activities to assure that awarded funds are used for authorized purposes in compliance with the provisions of the agreement, and to ensure that performance goals are achieved. Monitoring is recommended with the frequency and intensity of monitoring driven by the terms of the grant award.

### **PROGRESS MONITORING, TECHNICAL REPORTS AND DELIVERABLES**

Quincy College is responsible for monitoring the progress of work scope, using a variety of data reports to make any determination related to the grant. Such review generally take place at least quarterly. The AVP of Workforce Development in accordance with Institutional Research office receive informal progress reports via phone conversations, e-mail communications, face-to-face discussions, or more formal technical reports or other deliverables may be required and due on specific dates. If formal technical reports are required, a copy is provided to the financial department for the grant file.

### **CLOSEOUT OF AWARDS**

Before closing an award, department /programs are required to submit:

- i. Receipt of final invoices.
- ii. Collection of all required deliverables (e.g., technical/progress reports, equipment reports, etc.)
- iii. Completion of any necessary final review of costs charged to the College and final closeout of all commitments, accrued costs, or payables.

In general, a grant is closed when it has expired and/or when final technical deliverables are received and financial matters are concluded. **Contact(s):** Vice President of Finance and AVP Workforce Development

**Attached referred to:**

Appendix A Grant Writing Flowchart

Appendix B Need Assessment Grant – Tool

Appendix C Quincy College Fundraising and Grant Approval Form

Appendix D Fundraising Policy