Florida Community College at Jacksonville

Resource Development

Grant Programs Implementations Manual

Resource Development
Grant Programs Implementation Manual

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1.0 Key Personnel

1.1 Resource Development Officer (RDO)

The resource development officers assist project staff with the managing of grant programs

The Resource Development Officer's responsibilities are to:

- be familiar with the RFP guidelines and compliance issues
- help facilitate meetings and discussion on proposal content within the program guidelines
- assemble and submit required documents to project accounting to establish the budget and hire personnel
- conduct an orientation meeting for the project's supervising administrator, project staff, and College process owners to discuss specific requirements for managing the grant, when needed
- draft and obtain approvals and signatures for subcontracts, if necessary
- assist in the development and submission of program of budget amendment requests, if needed
- provide the project accounting officer (PAO) with the approved amendment to adjust the budget
- prepare revised position authorizations as needed in accordance with the provisions of the grant, its budget, and any amendments

All original documents must be forwarded to the RDO, who will obtain approvals and signatures. The RDO also will ensure that original documents are forwarded to project accounting with copies to appropriate College personnel

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1.2 Project Accounting Officer (PAO)

The project accounting officer is part of the finance and accounting department. The PAO works with the RDO to generate the documents required to obtain position codes and to revise, establish, and amend, project budgets.

The project accounting office is the official College repository of all original and pertinent records for externally funded grants. As such, it assists agency, state and federal auditors in reviewing fiscal and program performance of a project.

For grant projects, the primary responsibilities of project accounting are to:

- establish budget numbers
- maintain budget records
- monitor budgets to ensure compliance with funding source requirements and the Accounting Manual for Florida's Public Community Colleges
- provide financial reports to the funding source
- provide the financial controls required by the funding agencies
- coordinate agency fiscal audit monitoring visits
- determine the appropriateness of financial transactions and processes
- assist resource development in developing, revising, and amending budgets
- confirm the accuracy of information provided for position authorizations
- provide guidance in program budget management
- facilitate solutions to budget questions or problems
- provide fiscal reports to funding sources as required
- assist external auditors in reviewing grant financial and program performance

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1.3 Project Staff

1.3.1 Supervising Administrator

A project's supervising administrator is the managing administrator who assumes responsibility for the grant project. The administrator's responsibilities are to:

- provide guidance for the project manager or coordinator
- serve as the liaison between the project and College administration
- ensure the project meets its objectives in a timely manner in regard to the following:
  - performance implementation
  - agency reports
  - budget expenditures

1.3.2 Project Coordinator or Manager

The project coordinator or manager is responsible for the day-to-day operation of the project and ensures that the objectives of the project are met in accordance with the grant t and the specified timetable. As delineated in the project award, the project manager, under direction of the supervising administrator, will:

- advertise, hire and supervise project personnel
- expend the budget in a responsible and timely manner
- maintain accurate and complete records
- maintain open lines of communication with project accounting, resource development, human resources, the funding source, and other College departments

2.0 Budgets

2.1 Rules and regulations

Most College policies and procedures regarding budgets also apply to grant-funded projects. Specific Administrative Procedure Manual (APM) citations are referenced throughout the manual. Become familiar with the project award document and any supplementary guidelines provided by the funding source.

For federal programs, these may be:

- OMB circulars from the Office of Management and Budget
- EDGAR, the book of Education Department General Administrative Regulations from the federal Department of Education

For state programs, rules and regulations may be found in:

- The Green Book of Regulations from the Florida Department of Education
- Accounting Manual for Florida's Public Community Colleges
- Florida Statutes

These resources are located in project accounting, resource development, the general counsel's office, and on the Internet.

NOTE: Federal regulations supersede all other regulations unless the funding source or College regulations are more restrictive. When in doubt, check with the resource development office.

2.2 Prohibited or restricted budget items

Purchase of alcoholic beverages and decorations are prohibited. Food purchases are prohibited unless specifically included in the grant budget approved by the funding source. Some grant-funded programs cite specific restrictions on expenses. Refer to the award document for information.

Only line items identified in the awarded budget may be used. Changes to the budget usually require an amendment. Seek advice from the RDO for any questions.

2.3 Contingency budgets

When there is a delay in receipt of an official notification for a continuing project, a contingency budget is set up to allow continued employment of project personnel without a break in service. Contingency budgets are limited to personnel. Call the RDO 30 days prior to the end of the project to initiate a contingency budget.

2.4 Cash match

Cash match for grant-funded projects must be requested through the director of resource development and approved by the District Board of Trustees. Drawn from the College's Fund 1 cash match account. The matching funds are placed into the project account at the beginning of the project.

All cash and in-kind matches required in the grant project must be documented.

2.5 Budget set-up

When the College receives an award notification, the RDO prepares the "Request to Establish a Budget". These are submitted to the PAO with the *original* funding notification, a copy of the proposal, approved Board item or Board information item, budget information, and proof of College counsel review.

Project accounting will:

- assign the account number and ORION object codes to line items
- send an e-mail to inform the campus director of administrative services, supervising administrator, project coordinator, and RDO of the account number and requests identification of the individuals who will access ORION for requisition input and approval

The supervising administrator will:

Respond by e-mail or memo to project accounting. Access is limited to one or more persons for input; however, ***only one*** person may have authority to approve budget expenditures.

2.6 Personnel and the budget

The process for authorizing the hiring of project personnel is as follows:

- the RDO will prepare the "Position Authorization" form
- the PAO forwards the position authorization to the College budget office

- the budget office assigns position codes on the position authorization, forwards it to human resources for activation, and e-mails the position codes to the supervising administrator, project coordinator, human resources, and resource development
- the budget office enters the position into the personnel/payroll system, thus allowing completion of the advertising and hiring process

2.7 Budget Expenditures

Become familiar with the project budget. Funds can only be spent on items specifically listed in the budget. Adding new line items or personnel usually requires a budget amendment approved by the funding source.

Know whether the project is funded on a cost-reimbursement basis, cash advance, quarterly invoice, or is a performance-based contract. The major difference is that performance-based contracts can only spend funds within the expected range of income for a specific time based on completion of program performance or services rendered.

Get to know the campus director of administrative services. Begin with that person to process all payroll documents, disbursement requests, receiving reports, and similar financial transactions.

Equipment purchases should be encumbered as quickly as possible after the budget account has been established. Supply purchases should be encumbered as needed throughout the project period.

Spend the project's funds in a timely manner. **All expenses should be encumbered at least 60 days prior to the end of the budget period.**

Enter the budget account number on all transactions.

Retain documentation for all expenditures.

Become familiar with human resources, purchasing and finance requirements for spending project budget. Refer to periodic bulletins issued by these departments, this manual, and the College APM.

For assistance with accessing budget information through the ORION system, request training from the project accounting office.

2.8 Information via ORION

ORION is the College's computerized management system. The sections used most are finance, purchasing, personnel, and payroll. These give online access to review the budget, human resources encumbrances, and expenditures. ORION enables staff to enter and track purchase requisitions. For budget monitoring purposes, use it to review the status of the budget through:

- reports generated by the system and sent to the supervising administrator each month
- monthly labor distribution reports showing personnel activity for the prior month

Refer to the ORION manual for additional information. Review any discrepancies between project records and what appears in reports or on the screen with project accounting.

2.9 Personnel Changes

When a project employee with ORION access leaves the project, the project coordinator or campus director of administrative services must immediately notify project accounting and human resources via e-mail or memo.

2.10 Revising the budget

Even though the initial budget was carefully prepared, circumstances change. Budget revisions and amendments fall into three categories:

1. Budget revisions when amounts are within the funding source's allowable percentage and categories. Many grants permit a transfer of up to 10 percent of the total budget between line items. The percentage varies by agency. To make an internal revision, send an e-mail to project accounting with a copy to the RDO.
2. Budget revisions that fall within the funding source's allowable percentage but are significant enough to require written notification be sent to the funding source subsequent to the revision. Contact the RDO to generate the notification.
3. Formal budget amendments sent to the funding source indicating a major modification to the budget (e.g., addition of personnel, out of state travel, change of objectives, scope of project or anything not in original budget setup). Amendments require prior approval from the funding source. Contact the RDO for assistance.

Review the budget at least quarterly and estimate expenditures to the end of the project year. When it appears a particular line item may not be spent, or when a line item appears to be over-expended, request a budget revision or amendment. This includes the calculation of personnel funds not spent due to positions not filled for the total project period. Contact the RDO for assistance in this area.

2.11 Grant Close-out

Grant programs have a specific life cycle with designated start and end dates. They may also be terminated by the funding source or the College, either at will, due to lack of funds, or breach of contract. Refer to the award notification for specifics regarding closeout of projects.

In general, the following activities must be completed when closing out a grant contract:

- encumber all expenses through a Purchase Order (EN) [*not* a Requisition Order (CO)]
- adhere to the College's standard purchasing end-of-year deadlines as closely as possible for projects that end June 30
- encumber all expenses 60 days before the end of the project whenever possible
- note that accounts for projects ending June 30 will remain on the ORION system **for generation of final reports only**

  Inform the staff of the ending date as soon as possible, or a minimum of one month prior to the end of the project, unless the project is continuing
  - notify human resources and copy the RDO, by e-mail or memo, identifying the personnel affected

  check the award notification regarding retention guidelines, return, or disposal of equipment

  collect, label, and prepare all records, correspondence, budget documentation, schedules, and other pertinent documents for storage in the central warehouse, and inform project accounting where the records are stored

  comply with agency requests or requirements regarding final reports, and coordinate with the campus director of administrative services and project accounting

NOTE: Dollars cannot be spent after the project ends

Financial Assistance — Fax 632-3109

MCCS 320	**Judy Robbins** Travel/Budget Coordinator	632-3264	jrobbins@fccj.edu	**Questions regarding position codes; College rules regarding FT, PT, TPT positions; travel**

3.0 Human Resources

3.1 References for human resources questions

Grant-funded projects must follow standard College policies and procedures regarding personnel. Many questions can be answered by referring to:

- Rules of the District Board of Trustees, Section 3, Personnel
- Administration Procedures Manual (APM) Chapter III, Human Resources
- State Board of Education Community College Rules, Chapters 6A-14
- The College Pay Plan Board Rule Chapter 6Hx7-4.24

3.2 Employee categories

The College's employees fall into five categories: faculty, career, administrative, professional, and student employees. They can be full-time (FT), regular part-time (RPT), or temporary part-time (TPT). Faculty, administrative and professional category employees must be approved by the District Board of Trustees prior to beginning work.

Faculty: employees whose primary duties involve teaching, library and learning resource support services, or counseling. Instructional titles include counselors, librarians, and professors. Adjuncts are part-time faculty.

Career employees: personnel in project coordination, technical/paraprofessional, secretarial/clerical, skilled craft or service/maintenance positions (FT, RPT, TPT).

Professional employees: personnel whose primary duties require specialized training in areas such as advising, analyzing, consulting, designing, reporting and researching in areas related to academic, student or institutional support (FT, RPT).

Administrative employees: the chief executives of the College, i.e., the College President, campus presidents and deans, and vice presidents and associate vice presidents who provide leadership in the areas of curriculum, student services, instruction, finance, and planning and development.

Student employees: students enrolled at least half-time and employed as either student assistants or College work-study assistants.

3.3 Position authorizations

As described in the budget section, the position authorization process results in the assignment of the position codes necessary for any personnel transactions. The RDO prepares the document and identifies the positions to be funded by the project as specified in the approved budget. In addition to the name of the project, project period and budget account number, the position authorization indicates the following:

- position classification
- position hours: full-time (FT), regular part-time (RPT), temporary part-time (TPT)
- annual salary for each FT position; hourly salary for RPT and TPT positions
- hours per week or total number of hours allowed over term of grant (RPT and TPT)
- special information regarding the position

NOTE: Position authorizations do not authorize hiring. They only indicate that sufficient award funds are available. A

Recommendation (HR010) is required for each successful applicant.

3.4 Term employee benefits

Benefits for term (grant-funded) employees are the same as those of Fund 1 employees.

3.5 Project positions and job descriptions

For grant-funded projects, it is sometimes necessary to use a position title that is more descriptive of the job duties than the actual College position title. Whatever position title is included in the application, the responsibilities of all positions must correspond to classifications and salary range in the College pay plan. The title to be used in the proposal and the actual position title are determined during the proposal development process. The position authorization form will indicate the College title.

If the position is entirely new, the classification description and salary placement must be reviewed by human resources. New positions require the College President's recommendation and the approval of the District Board of Trustees. Plan on a minimum of 30 days for this process. Notify the director of resource development when a new classification is needed for the project.

3.6 Position advertisement

Project accounting sends the budget account number to project staff by e-mail, and the travel/budget coordinator sends the position codes by e-mail. After the position codes are assigned, the project manager prepares a "Request for Advertisement of Open Position" form (HR020) for each position, attaches a copy of the position authorization e-mail, and obtains the supervising administrator's signature. These documents are then sent to the campus business office for approval and forward the request to the employment manager for processing.

Positions may be posted internally only or they may be externally advertised. Professional positions must be advertised for 20 work days, and full-time and regular part-time career positions must be advertised for 10 business days. Temporary part-time positions do not require advertising; however, a completed *Recommendation (HR010*) form is required.

3.7 Part-time personnel

For **regular part-time (RPT)** employees, follow the guidelines for full-time positions. When a candidate is selected for a position, attach the following 10 documents to the *Recommendation (HR010)* and forward to human resources:

- Application

- Beneficiary form
- Notarized loyalty oath
- W-4 forms
- Work schedule
- Drug-free letter
- I-9 form (include SS card and valid ID)
- Limitations for re-employed retirees
- FRS M-10
- Direct deposit authorization agreement

Procedures for hiring **temporary part-time (TPT)** personnel differ from those for hiring full-time and regular part-time personnel. Temporary part-time employees are not eligible for retirement benefits, nor does the position have to be advertised. When a qualified candidate has been identified, ask the applicant to complete the following six forms:

- Beneficiary form
- Notarized loyalty oath
- W-4 forms
- Work schedule
- Drug-free letter
- I-9 form (include SS card and valid ID)

Send the completed *Recommendation (HR010)*, signed by the supervising administrator, to human resources with the six documents listed above ***prior to the first day of employment***.

3.8 Screening committees

P**rofessional positions and career positions in pay grade 14 or higher** are screened and interviewed by a three to five-person screening committee. The process is described below.

- The project manager selects the chair and committee.
- Members should be diverse and include employees in similar positions.
- After the advertised closing or review date, the human resources' employment manager screens applications and forwards those meeting minimum qualifications to the project manager.
- For positions advertised with a review date, the employment manager continues to screen applications received and forward those meeting minimum qualification to the project manager until notified that the position has been filled or a candidate has been selected.
- The project manager and supervising administrator meet with the committee to discuss the hiring criteria and preferred qualifications.
- Invite the employment manager to attend organizational meeting and discuss staffing patterns in the area, legal and illegal pre-employment interview questions and testing of applicants, veteran's preference, and College hiring guidelines.

- The committee screens applications and selects candidates to be interviewed.
- The committee chairperson sends letters of regret to those not interviewed; forwards applicants' resumes and copies of letters to human resources
- The committee compiles a list of interview questions to provide consistency and uniformity throughout the process.

3.9 Interview process

Interviews are generally scheduled for an entire morning or afternoon. The committee uses questions developed by the screening committee. Initial interviews are often done by telephone, and the committee typically recommends three to five candidates for in-person interviews.

Second interviews may be conducted by the project manager or supervising administrator. When a final candidate is selected, check the references listed by the applicant. The candidate may be contacted and *unofficially* offered the position. Complete the *Recommendation* form (HR010), obtain the signature of the supervising administrator, and send the completed form to the employment manager in human resources.

NOTE: This must be done before the **official** ***offer of employment can be made.***

3.10 Making an offer

When the employment manager receives the recommendation, the employment manager schedules the full-time candidate for a drug screening test. If the candidate passes, the hiring department is notified, the candidate's start date is confirmed, and the following steps are completed:

- ***the supervising administrator makes an official offer of employment, pending District Board of Trustees approval for full-time administrative, professional and faculty positions***
- career positions may be filled and the employee can begin work as soon as drug tests are completed and the employment officer notifies the supervising administrator and project coordinator
- each employee will be issued a contract for up to a year as provided by the grant (If the project continues for more than one year, a new contract will be issued for each year)
- the candidate accepts the offer
- the project manager notifies applicants not selected
- the project manager returns the original application files and copies of letters sent to applicants to the employment manager in human resources

3.11 New full-time employee orientation

The employment manager will schedule newly hired full-**time employees** to report to the human resources department in the Martin Center to complete documents necessary to be added to the payroll system and to establish benefits. The following 10 documents are required:

- Social Security card
- Valid ID
- W-4 forms
- Work schedule
- I-9 form
- Beneficiary form
- Official transcript, if required in minimum qualifications
- Loyalty oath (notarized)
- Drug-free letter
- Direct deposit agreement

If these documents are not available, work with the employment manager to assist the employee in determining an acceptable alternative.

3.12 Full-time faculty as program facilitators

Current faculty can be hired as program facilitators for such tasks as curriculum or program development during their non-scheduled hours. Contact the RDO for salary information and position authorization. After discussion with the appropriate department chair,

- complete a *Recommendation for Instructional Assignment* form (see the campus director of administrative services for the form)
  - have it signed by the project's supervising administrator
  - forward it to the campus business office

3.13 Students

All student workers must be officially assigned to a position by the campus employment services office. Submit a *Student Employment Request Survey* or written request to the campus employment services office. Describe the position, number of hours, beginning and end dates, and the account to which the student's hours will be charged.

3.14 Employee terminations

When project personnel terminate employment:

- immediately notify human resources in writing
- when the employee terminates employment, the human resources department will advise the employee of benefit options and final pay

- ensure that the employee completes and submits the clearance and resignation forms, *HR003 and HR004*, to human resources

3.15 Services for employees or students with disabilities

The Disabled Student Services Auxiliary Aids program provides note takers, tutors, readers, interpreters and special equipment for students with disabilities.

- students can request services by contacting the disabled student specialist in their campus student affairs office, filling out a request form, and providing documentation of the disability
- the documentation may be a statement from a physician, vocational rehabilitation counselor, psychologist, or public school record
- under the Americans with Disabilities Act (ADA), employees may request and receive the same types of services

3.16 Pay periods and pay days

College pay periods are from the first to the 15th and from the 16th through the end of each month. Normal paydays are the 8th and the 23rd of each month for full-time and regular part-time employees. Part-time instructional employees are paid on the 20th of the month. Payroll schedules are available from the payroll department.

Newly hired full-time employees are required to participate in direct deposit of their payroll checks.

3.17 Salary increases

Raises, when approved by the District Board of Trustees, occur effective July 1 of each year for career, administrative, and professional employees; effective in August for faculty.

3.18 Sick and annual leave

Sick and annual leave hours are accrued on a monthly basis. Contact Deborah Stewart dstewart@fccj.edu in human resources for information.

3.19 College holidays

The College calendar is approved by the District Board of Trustees annually. Holidays and closings vary. Some projects require personnel to be available during spring and winter breaks. The College operating calendar may be accessed on the College's human resources Web site.

3.20 Summer schedule

Generally from mid-May to mid-August, College employees work a 36-hour flexible work week. Each employee must complete a new work schedule for that period.

Note: Some projects may require 5-day, 40-hour workweeks.

Human Resources — Fax 632-3390

MCCS 253	**Sonja Cross** Employment Manager	632-3209	scross@fccj.edu	**Questions regarding personnel issues**

4.0 Purchasing

4.1 ORION system training

ORION is the College's online financial system. Training is required of all employees who need access to the system for input, approval, and review of financial transactions.

To schedule ORION training, call or e-mail **Regina O'Hara, 632-3358** / rohara@fccj.edu. Classes are offered on a monthly basis at the Urban Resource Center. The classes are supplemented by a self-help training manual available from the purchasing department.

4.2 Purchasing guidelines

Determine whether the contract is with an individual or a company.

- if contracting with an individual to provide services, use the College's *Other Personal Services (OPS)* process/procedures
- if contracting with a company, a purchase order must be processed and issued ***prior*** to services being rendered

For either type of contract:

- identify the correct budget and general ledger code(s) for each item purchased or OPS agreement
- verify, with the project accounting office, that funds are available in the project budget
- contact a College purchasing agent for assistance with the purchasing process, including changes after a purchase requisition has been printed

NOTE: From time to time, grant proposals will include the exact definition of the name of a supplier that the grantor requests that the College utilize. Because the College is a political subdivision of the state of Florida, it must ensure that all purchases are in *compliance with Florida Statutes, State Board of Education Rules, Board Rules and College APM.* ***Being named in a grant does not provide sole source authorization.***

4.3 Purchasing rules and regulations

The purchasing department publishes and distributes alerts to and changes in, policies and procedures through *The Provider*, a periodic newsletter. Other sources of information related to purchasing rules, regulations, policies and procedures include the following:

- Board Rule 6Hx7-2.5 and APM 05-0403, Signature Authority, identify College officers authorized to sign contracts and other purchasing documents
- Board Rule 6Hx7-5.1 and APM 05-0203 address requisition preparation and processing, as well as bidding requirements
- APM 05-0102, Definitions, explains various purchasing acronyms and definitions
- APM 05-0304, Other Personal Services (OPS) Agreements, explains requirements related to OPS agreements

4.4 Purchasing process

All purchases from a company are processed through the ORION system.

NOTE: It is imperative that no purchases of equipment, supplies or services occur prior to issuance of a College purchase order, even if a College administrator has signed a contract. ***ORION is the College's official financial system.*** *It is critical to encumber purchase orders as quickly as possible after grants are funded to record the College's liability.*

When the project manager or designated employee successfully enters the department requisition online, the message "Document added successfully/sent for approval successfully" will appear at the bottom of the department requisition header screen.

The requisition is then routed by the system for the following approvals:

- accounting approval of general ledger codes
- project budget administrator's approval (supervising administrator)
- information system approval required for computer hardware, including printers and non-central software
- environmental specialist approval for hazardous chemicals or materials, such as laser toner cartridges
- cell phone/pager telecommunications approval

When *all* required online approvals have been posted, the purchase requisition is printed in the purchasing department. Once printed, the requisition is routed to the appropriate commodity purchasing agent.

4.5 Sole source vendor

Schedule a meeting with the appropriate commodity purchasing agent to discuss the correct purchasing process to follow for obtaining approval for a sole source vendor. The options for obtaining a sole source vendor follow:

- less than $2,500 — direct price (single suppliers' quote is obtained)
- $2,500 to $5,000 — informal quotation from two (2) suppliers is required
- $5,000 to $25,000 — informal quotation from three (3) suppliers is required
- $25,000 and above — formal, funded sealed public bidding or RFP
- use of state contract, county, school board and university contracts that may be in place
- previously approved sole source (if federal or state governmental entity)
- a request in writing for sole source designation to the associate vice president of purchasing and business services

4.6 Procurement card (P-Card)

If pre-approved by the project accounting officer, grant-funded projects are allowed to use a PCard to purchase items and services from companies. Its use is restricted to transactions of less than $2,500 and less than $750 per item. A College-funded purchase order is required.

4.7 Tracking a department requisition

Monitor department requisition header screen ***CM DR VI*** to track:

- What requisition approvals are required?
- What requisition approvals are posted?
- the actual date the requisition was printed and received in purchasing
- the purchase order number that was assigned

NOTE: If a requisition is not fully approved and does not print, the purchasing department can take ***no action*** *on it.*

4.8 Timeframe for processing requisitions

The length of processing time is based on the requisition's total dollar value and is contingent upon the complexity of the bid process and the need to take requisitions over $150,000 to the District Board of Trustees. The estimated timeframes for processing requisitions are as follows:

Value	Estimated Time
$0 to $1,499.99	2 weeks
$1,500 to $24,999.99	3–5 weeks
$25,000 to $149,999.99	5–6 weeks
$150,000 or more	9–12 weeks

4.9 Signature authorization for grant contracts, memorandum of understanding (MOU), or agreements

***Only* the College President, executive vice president, vice president of administrative services, and the associate vice president of purchasing and business services are authorized to sign contracts, agreements, and purchase orders on behalf of the College.** See Board Rule 6Hx7-2.5 and APM 05-0403, Signature Authority.

4.10 Payment for grant purchases

The College uses purchase orders for procurement from a company and a valid purchase order is a prerequisite for payment. Purchase orders are used only for purchases over $200. Grant purchases under $200 **must** use a disbursement request.

4.11 Items or services requiring quotes or bids

For the latest rules for obtaining bids and quotes, refer to APM 05-0203. Consult with a purchasing agent regarding process of obtaining quotes and developing specifications for bid. The College bidding processes are summarized below:

Value	Criteria
$0 to $2,499.99	Bidding is not required

NOTE: *Purchasing agents take into consideration local suppliers' prices, the College's Minority Outreach Program, state contracts, annual contracts, etc.*

Value	Criteria
$2,500 to $24,999	Must be informally quoted

NOTE: Solicit a minimum of two vendors for purchases of less than $5,000 and three vendors for purchases of $5,000 to $25,000, when known; invite 25 percent minority suppliers to submit a quote as defined by the District Board of Trustees. Staff may suggest vendor to solicit.

Value	Criteria
$25,000 to $149,999.99	Select bidding or Request for Proposal (RFP required)

$150,000 or more	District Board of Trustees approval required

4.12 Minority Outreach Plan

The Minority Outreach Plan is a concerted effort on the part of the College to increase its volume of business with minority and women-owned firms. Each purchasing agent has a bidder's list of these vendors for use when making purchase decisions. The College has instituted use of the Internet to increase minority accessibility to bid information and opportunities. Additionally, the associate vice president of purchasing and staff participate in minority business fairs and host training opportunities for vendors.

4.13 State contracts affecting purchases

Because of the volume of sales involved, state contract prices and other state of Florida agency contracts and consortia-based pricing initiatives are frequently much lower than could be negotiated otherwise. When purchasing items that are on city, county, community college, or state university system contracts, bidding may be waived.

4.14 Documents to be completed upon receipt of purchases

When items are purchased, they are to be shipped to the campus receiving department, which enters an ORION online receipt. If an item is picked up or is delivered to the department, take all packing slips to the campus receiving department. They will route the paperwork to the campus business office accounts payable section. To generate payment to a vendor, the following items must be completed:

- enter the purchase order into ORION
- post an online receiving receipt in ORION
- enter an invoice into ORION

If an order is picked up from or delivered by a vendor, it must be taken to the campus receiving department to document that it has been received. Receiving will post the ORION receipt online.

4.15 Inventory procedures for delivered equipment

Receiving will attach property control bar code decals to all capital equipment and single items costing $750 or more, before they are delivered to the project.

The College conducts an annual 100 percent physical inventory of all property.

If large pieces of equipment, such as a copier are installed directly by the vendor, call campus receiving and request a bar code decal.

4.16 Equipment purchased with grant funds

Equipment purchased with grant funds must have approval from the agency before being disposed of or transferred to the College. Equipment such as computers must remain in the College's inventory until authorization is given by the funding agency for disposal. Purchasing requires authorization from the project accounting officer before taking action on grant-funded (Fund II) assets. The disposition of Fund II assets is closely monitored to ensure that all approvals are documented.

4.17 Other Personal Services (OPS) contract procedures

- **for single payment OPS contracts to an individual**, use an online disbursement request (DR) to commit funds (the individual will receive payment when deliverables are completed)
- **for multiple payments to an individual** input a blanket purchase order ORION department requisition to commit the total allocation
- Complete the OPS agreement form and have it signed by the associate vice president of financial services (if over $10,000, the vice president of administrative services must sign also)
- submit the invoice with the DR number to the business office accounts payable section to pay for service rendered
- the accounts payable department will issue the check to the individual

NOTE: A College employee may not be hired on an OPS contract.

When the agreement is with a company (i.e., the check will be made payable to the company):

- Use an online department requisition to commit funds (include this statement: "Per grant or contract [account number]. Terms attached.")
- in an attachment, spell out the agreed upon services, products expected, and timeframes
- purchasing will review the requisition, obtain competitive bids, and with assistance from project staff, issue a purchase order
- the company will submit an invoice and signed statement that all services and products have been delivered within the agreed-upon timeframes
- accounts payable will issue the check to the company for services rendered

4.18 Central Stores' responsibilities

Central Stores is responsible for the following:

- processing of bulk, non-profit mail, first-class mail

- daily pickup of first-class mail at each campus and same day re-mailing to reduce postage cost
- use of folding and stuffing equipment
- consulting regarding use of off-campus, contracted, first-class pre-sort mail, bulk mailing
- property control, surplus property and managing the College's records management vault
- volume bidding and ordering of commonly used items
- monthly pickup of surplus property and transportation to the warehouse at 35 West State Street (first week of each month at each campus)

NOTE: Only property that has been declared surplus and has appropriate property control transfer forms attached will be transported

The Central Stores catalog can be viewed via the Internet. Contact Gary Glisson at 632-3359 for information.

All property at the surplus warehouse is available for College use at no cost. Property taken from the warehouse must have a property control transfer form and arrangements for transportation. Maintenance staff on each campus can, by appointment, assist in moving or transporting equipment.

5.0 Reports and Recordkeeping

5.1 Need for complete and accurate reports

How funds and resources are spent to accomplish program goals must be documented and a clear paper trail maintained. The project manager is responsible for accurate and timely programmatic reports and record keeping. Projects may be monitored during the fiscal year by site visits from the funding agency. To facilitate the reviews, have complete reports on file...

5.2 Creating budget and personnel notebooks

To facilitate record-keeping, it is recommended that the project manager set up a three-ringed notebook; for the budget and personnel.

The budget section of the notebook's purpose is to track expenditures for the current project year. The notebook may be organized as follows:

- place the negotiated budget in the front of the budget book (this section will always have the current, approved budget first)
- arrange tabs based on the general ledger codes (GLC) for each line item
- include a tab for memos to and from the project accounting office and another for correspondence with the funding source

- after each GLC tab, create a ledger page for that line item and maintain a current running balance (retain a copy of each expenditure, and file documentation chronologically behind the ledger page)
- create a separate tab for the finance system's department listing, which is the statement of account generated through ORION and sent to the budget administrator
- compare the statement with project records, note any discrepancies, and discuss with project accounting
- retain meeting notes, copies of memos and e-mails, and notes relating to telephone calls

Set up a separate of a notebook for personnel associated with the grant with sections for:

- personnel information (including copies of applications, résumés, leave forms, and evaluations)
- payroll information (including copies of signed timecards and time sheets for those paid out of more than one grant)

5.3 In-kind match: tracking and reporting

In-kind match can be a percentage of a person's time or use of College equipment, such as copiers, telephones, or supplies such as postage as designated in the project proposal Tracking requires logs that keep a cumulative account of equipment use or supplies. Tracking personnel requires a time sheet. (This is especially important when a person is paid from or providing in-kind support for more than one grant.)

5.4 Mandatory reports

Refer to the proposal or application and the funding notification. Report requirements will be clearly defined and summarized. Sample forms are often a part of the award. The award notification provides the due dates along with the mailing information.

5.5 Standard reports

Programmatic reports are tied to the project's objectives and usually include information about the demographics of the population served, frequency and types of services provided, statements regarding any personnel changes, program successes, and written explanations of program objectives not achieved.

Fiscal reports itemize the expenditures in a given period and provide a comparison between the original budget and expenses to date.

Some agencies require monthly programmatic and fiscal reports. Although it may not be required, it is recommended that the project objectives and budget be reviewed quarterly. Most funding agencies require a mid-year and a final report. The latter is usually due 45 to 90 days after the end of the project year.

5.6 Program reports

The project manager is responsible for ensuring that the program reports are accurately completed and delivered to the funding source by the stated deadline. The supervising administrator reviews and signs off on all reports. **Send copies of all reports to the PAO & RDO.**

The Project Accounting Office compiles and submits fiscal reports. The project accounting office relies on the project manager to provide necessary back-up documentation for expenditures and in-kind match.

Some agencies require the programmatic reports to accompany fiscal reports. If so, provide the program report to PAO in time to ensure prompt billing.

The RDO is available to assist in report preparation, when needed.

5.7 Internal reports

From time to time, program managers may be asked to share the demographic statistics for the special populations served by the grant with other departments. These requests are usually to substantiate a legislative request or to document performance in a particular area.

5.8 Evaluation reports

Each proposal contains an evaluation plan that establishes the criteria against which the project will be measured to determine its success. The plan dictates the types of data that must be collected and by whom. Periodic formative evaluations may be completed by internal staff. Some grant-funded projects require an external evaluator to conduct a summative evaluation of the project and prepare a formal report of the evaluation. The terms of the contract determine when this summative report is submitted to program staff. After staff review, the evaluator’s report is forwarded to the funding source as part of the final report.

5.9 Recordkeeping upon grant close-out

The contract or supplementary project management guidelines address these issues. In most cases, back-up documentation is retained for three to five years after the close of the project. When in doubt, review the project’s contract or contact the RDO.

6.0 Travel

6.1 In-district travel

In-district travel (Duval and Nassau counties):

- complete a Request for Line-of-Duty Leave form (HR 096) and, when a registration fee is involved, attach the agenda
- input an online disbursement request into ORION for any pre-paid registration fees
- send both forms to the campus business office for processing

Complete an *In-District Travel Reimbursement Request* form to be reimbursed for mileage accrued as project-related travel between and among campuses or local agencies throughout Nassau and Duval counties. Mileage can be determined by odometer readings or the College's mileage chart in Artemis. Submit the form, signed by the employee and supervising administrator, to the campus business office. This should be every month.

6.2 Out-of-district and out-of-state travel

complete a Request for Line of Duty Leave form (HR 096) and, when a registration fee is involved, attach the agenda
input an online disbursement request into ORION for any pre-paid registration fees

Allow at least three weeks prior to the beginning date of travel to ensure pre-payment of registration fee is completed and allow at least 21 days prior to the travel date to obtain the best airfare.

NOTE: The funding source may require prior approval for these categories of travel even though they are in the budget. Refer to the project's contract.

6.3 Airline tickets

Purchase airline tickets using a PCard or personal credit card. All airline tickets for official College travel, including travel for the project, must be authorized prior to the travel.

To make airline reservations, call the airline or Navigant Travel Agency, 904.396.3388.

6.4 Travel expense reimbursement

Upon return, complete the lower portion of the Line of Duty Leave form.

Meal allowance is $36 per day; meal receipts are not required. See travel APMs 04-1001 through 04-1007 for partial-day travel.

- deduct any meals served as part of the meeting
- attach receipts for hotel, taxi, parking, and airline (tips and gratuities are not reimbursable)
- attach original receipts and a complete program agenda to the leave form
- sign the form and have it approved by the supervising administrator of the grant
- make a copy for the project files and forward the package to the campus business office for processing

Allow one week for travel to be processed. Reimbursement will be paid by direct deposit.

For complete travel procedures, refer to travel APMs 04-1001 to 1007.6.0 Travel

7.0 Glossary

Accrued Expenditures — Project expenses incurred during the grant or contract period for:

a. goods and other tangible property received
b. services performed by employees, contractors, and other payees
c. amounts "becoming owed" for which no current service or performance is required, such as insurance claims or other benefit payments

Acquisition Cost — Net invoice price of equipment purchased, including cost of modifications, attachments, accessories; auxiliary apparatus necessary to make the equipment usable for the purpose for which it was acquired; and the cost of transportation and installation

Applicant — Organization requesting a grant or sub-grant under an externally funded program

Application — Written request for a grant or sub-grant from a funding source

Approved Budget — Budget, including any revisions, approved by the funding source

Award — Funds awarded by the funding source under a contract, grant, or cooperative agreement

Budget Administrator — Individual, usually the project's supervising administrator, designated to approve budget expenditures

Budget — Recipient's financial plan for carrying out the project or program

Budget Period —Period of time project is divided for budgetary purposes

Cash Match — Designated funds required by funding source that the College or grant partner agrees to invest in the project; College match requires approval by District Board of Trustees

Central Stores — Department responsible for College mail services; stocks an inventory of commonly used items, including office supplies, pre-printed forms, scannable forms, copier supplies, and software for College departments to purchase

Committed Funds — Portion of budget restricted via electronic requisition to ensure funds are available to pay for proposed purchases

Contract — Legal, binding agreement between the funding source and the College that defines the terms, conditions, and deliverables for a project

Cost Sharing or Matching — Value of in-kind contributions and the portion of project costs not supported by the funding source (i.e., percentage of College personnel time, space, services, supplies, or use of equipment)

Deliverables — Products or accomplishments such as curriculum development or number of job placements set forth in the grant or contract, often tied to exact due dates

Education Department General Administrative Regulations (EDGAR) — Published regulations governing the administration of grants and agreements to higher education institutions

Encumbrance — Portion of the budget restricted by a purchase order to ensure funds are available to pay for goods or services

Equipment — Tangible personal property having a useful life of more than one year and an acquisition cost of $750 or more per unit

Expenditure Report — Monthly or quarterly report submitted to the funding source in a prescribed format; completed by project accounting with input from project staff

Evaluation — Process of comparing a project's agreed upon deliverables with what was actually accomplished; ongoing evaluations during the project is formative, and evaluations conducted at the close of the project are summative

Fiscal Year — The period beginning October 1 and ending September 30 for federal government and the city of Jacksonville; July 1 through June 30 for the state of Florida and the College

Fund 1 — The financial entity used to account for the general revenue funded by the legislature and other non-restricted funds available for the financial responsibilities of the College

Fund II — A financial entity used to account for restricted funds provided by external funding sources for the operation and support of grant programs; funds are restricted for a specific purpose and must be spent during the specific project period. All grant budget numbers begin with the number 2

Grant — Award of financial assistance, in the form of money or property in lieu of money, by an external funding source to an eligible grantee (often used interchangeably with *project*)

Grant Closeout — Required process to determine that all applicable administrative actions and required deliverables have been completed by the grantee and the funding source

Grantee — The legal recipient of a grant award and held accountable for the use of the funds provided; i e , the District Board of Trustees of Florida Community College at Jacksonville

Green Book — Regulations for the use of state monies under the Florida Department of Education

HRS (Human Resources System) — A computerized information management system on the College's mainframe computer where College personnel records are maintained

Indirect Costs — Percentage of an award allowed by the funding source to help cover general administrative cost of operating a project, i.e., maintenance, depreciation, services of College staff, and other overhead costs When awarded, these funds are deposited in Fund 1 and used for College operations.

In-Kind Match — Contributions, other than money, that the College or grant partners contribute to a project; i.e. , a percentage of a person's time; use of facilities, equipment, or services. Time must be documented through time logs. Usage records include amount of use and equivalent value based on standard College or third-party rates, usually compiled on a monthly basis.

Obligations — Cost of orders placed, contracts awarded, services received, and similar transactions during the project period that require payment during the same or a future period

OMB (Office of Management and Budget) — Department within the Executive Office of the President of the United States that develops "policy to assure that grants are managed properly and that federal dollars are spent in accordance with applicable laws and regulations for recipients of federal funds. " *OMB circulars* covering these rules are published approximately every two years.

OPS (Other Personal Services) Agreement — Contract with an individual or company in which the contractor and the College agree to terms related to the contractor's work, deliverables, and rate of pay, as well as invoicing and payment procedures

ORION — Computerized fiscal management system on the College's mainframe computer in which project budget accounts are maintained

PAO (Project Accounting Office) — Office within the finance department responsible for grant-funded accounts (may also refer to the *project accounting officer*)

Personal Property — Tangible (having physical existence) or intangible (patents, inventions, copyrights) College property of any kind, except real property (land and buildings)

Position Authorization —Document required to initiate the process of filling positions defined in a grant project's budget; prepared by resource development officer

Position Code — An identifier number assigned to specific employee positions, required for hiring personnel, online transactions, and payroll processing

Program Income — Gross income earned by grant-funded activities, i.e., fees for services performed during the grant or sub-grant period, and copyright royalties

Project — Activities described in a proposal and funded by an external agency (often used interchangeably with *grant*)

Project Period — Fixed project time period approved by the funding source; project expenses can be obligated only during approved time period

Purchase Order — Legal document that obligates the College to pay for the acquisition of goods or services totaling $200 or more.

RDO (Resource Development Officer) — In partnership with project design teams, the College resource development officer develops and writes proposals for submission to external funding sources; serves as the College liaison with external funding sources; assists project staff with amendments to project

Recipient — Organization awarded funding to implement a project

Requisition — Electronic request for the purchase of goods or services

RFP (Request For Proposal) — Funding source's guidelines for submission of grant proposals

Roll-Forward Funds — Funds not expended during the project period or funds added by the funding source that are allowed to be spent in the following year; a separate budget proposal must be submitted to the funding source

Sponsored Project — Another term for externally funded projects

Stipend — Payment for performance of a task, i.e., faculty stipends for course development; or financial assistance related to participation in a program, i.e., student stipends for transportation, child care, or other expenses

Sub-Award, Subcontract, or Sub-Grant — Agency awards a contract to an organization, which, in turn, subcontracts with the College for a specific service, or vice-versa

Supplies — All tangible personal property other than equipment

Surplus Property — Property no longer needed by College departments and housed at the surplus warehouse; available to departments at no charge

Term Employee — Employee hired on a grant-funded project

Terms of a Grant or Sub-Grant — All requirements of the grant or sub-grant, including statute, regulations, and award document

Unliquidated Obligations — Sum total of all obligations incurred by the grantee but not paid (for reports prepared on a cash basis)

Unobligated Balance — Any portion of federal grant funds authorized and not obligated by the grantee