



Operating Protocol-Procedure #: 502

Category: Grants

Office of Primary Responsibility: Business Office

Approval Date: 10/28/13

Effective Date: 10/28/13

Revised: 10/28/13 (Replaces Policy-Procedure 500.01, 500.02)

Purpose

To establish guidelines and provide direction and resources available in grant compliance management for external and internal funding, including grants, cooperative agreements, and contracts.

Applicability

Pueblo Community College employees

Definitions

Funding initiatives consist of three distinctly different types of opportunities, as defined by the funding agency. For the purpose of this Operating Protocol & Procedure, the following definitions apply:

Grant - A type of financial assistance awarded to Pueblo Community College for the conduct of research or program activities as specified in an approved proposal for stated purposes or activities carried out with no substantial involvement anticipated between the College and the funding agency.

Cooperative Agreement - An award similar to a grant, but in which the funding agency involvement is usually substantial once the award is made.

Contract - A mechanism for procurement of a product or service with specific obligations for both the contractor (Pueblo Community College) and the recipient, typically involving a scope of work (product or service with specific obligations) specified in detail by the funding agency (e.g. Federal or State Department of Corrections and others), which announces the funding opportunity. In general, there are greater performance expectations associated with contracts, including milestones and detailed deliverables (e.g. reports). The arrangement is usually designed to benefit the funding agency by achieving an expected outcome or product.

Whether an award is a grant, cooperative agreement, or contract is determined by the agency awarding the funds.

Compliance - Meeting obligations associated with accepting government and other funding agency grants, cooperative agreements and contracts, and demonstrating stewardship of funds awarded. Compliance is a commitment to the grantor, a binding agreement to ensure the integrity of the commitment.



References

- Colorado State Fiscal Rules
- EDGAR (Education Department General Administrative Regulations) rules
- Federal OMB (Office of Management and Budget) Administrative Requirements
- Cost Principals A-21, A-87, and A-110, and Audit Requirements.
- State Board for Community College and Occupational Education System President's Procedure (SP) 8-61 - Fiscal Management Roles and Responsibilities.

Attachments

None

Operating Protocol

Grant funding awarded through a grant, cooperative agreement, or contract approval or award letter serves as a contract between PCC (grantee) and the funding agency (grantor). In accepting grant awards from federal, state, local, foundation or private grantors, the grantee (PCC) also assumes the fiduciary responsibility required of these funds.

Concerning the expenditure of grant funds, PCC will abide by Colorado State Fiscal Rules, EDGAR (Education Department General Administrative Regulations) rules, and Federal OMB (Office of Management and Budget) Administrative Requirements, Cost Principals A-21, A-87, and A-110, and Audit Requirements. PCC also acts in accordance with the State Board for Community College and Occupational Education System President's Procedure (SP) 8-61 - Fiscal Management Roles and Responsibilities.

To strengthen secondary oversight of grant expenditures, PCC will ensure compliance through a process to safeguard accountability in the expenditure of grant funds. In keeping with the college's commitment, the Grant Compliance Officer shall establish standard procedures for grant fiscal management and compliance. These procedures shall assure:

- strong internal financial controls (individual grant accounts to avoid comingling of funds) are operational in the expenditure of grant funds,
- programmatic documentation of compliance evidenced within grant operations and records,
- grant funds supplement and do not supplant institutional funds, and
- observance of audit and records retention requirements.

The Grant Compliance Manager serves as a resource and provides oversight support to all grant programs in the evaluation and monitoring of expenditures along with any financial reporting.

Procedure

The following documents should be referred to when awarded grants, cooperative agreements, and contracts:

- Grant Compliance Management Procedure
- Grant Compliance Monthly Time & Effort Form
- Grant Compliance Time & Effort Biannual Certification Form
- Grant Expenditure Compliance Form

These documents are found on the PCC Portal (see "Grants" on the Forms tab).