

Grants Management Handbook



Maricopa Community Colleges
District Grants Development and Management Department
Grants Management Handbook - Revised June 2011

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INTRODUCTION

Congratulations! Your project is funded and you can hardly wait to get started. You are about to reap the rewards for the hard work of all those involved in planning and developing the innovative project described in your proposal. Your project competed with other projects and was selected for funding because it best matched the priorities and criteria of the funding source in a well-written, high quality proposal. Now you are ready to implement the project described in the proposal.

If you are a new Project Director, you may have many questions about how to get things done so you can implement project activities. For example:

- How do I get the project budget set up?
- What do I need to do to hire project personnel?
- How do I purchase equipment or services?
- What is informed consent?
- How will my project be evaluated?
- What records and information do I need to compile and save?
- How do I document matching funds?
- What do I need to do to revise my project budget?
- If I have questions or a problem, whom can I call for help?

The purpose of this Grants Management Handbook is to provide you with much of the basic information you need to get things done in the Maricopa Community Colleges' system so you can implement project activities and effectively manage the project. The first few weeks of a new grant are both hectic and crucial to its success. If you "hit the ground running," your project is much more likely to be successful. A project that gets off to a good start usually ends well. Delays in getting Governing Board approval, budget set up, hiring personnel, securing computers and supplies at the beginning can cause problems throughout the grant. Delays in the hiring process have a particularly detrimental impact upon reaching grant objectives on time, in the manner planned and also upon fully expending grant monies.

As Project Director, you will have to simultaneously learn College and District policies and procedures needed to accomplish project activities and also learn funding source regulations and policies. If you are a newly hired Project Director who was not involved in the development of the project proposal, you need to read and reread the proposal and talk to and ask questions of those who were involved in its development. You should also carefully read the award letter and the terms of your grant.

Supervisors of Project Directors (Project Administrators) need to keep in mind that they are responsible for grant paperwork and activities until the Project Director is hired and in the event that the Project Director's position is vacated prior to the completion of the grant. Funding sources are increasingly intolerant of failure to accomplish objectives due to vacancies or extended delays in hiring. Since our employment process can take several months, it is critical to start the process of hiring a new Director and other new positions as soon as you are notified that the project will be funded. Failure to do this jeopardizes the attainment of objectives, the project's ability to make adequate progress in the first year of the project, and continuation of the grant for the second and subsequent years.

QUICKSTART: GRANTS PITFALLS AND RED FLAG ISSUES

Success or failure is often determined by what transpires in the first weeks or months of the grant. For those who are interested in a quick overview of the potential pitfalls and “red flag” issues that are guaranteed to challenge or cripple a grant, we offer the following list of examples:

- ⊕ **Slow project startups due to vacancies**—Slow initial hiring and filling of vacant positions is a surefire way to get the project implementation so far behind that its objectives cannot be accomplished in time for performance reporting. Filling a vacant position typically takes 8 weeks or more during which time nothing may be getting done.
- ⊕ **Purchasing mistakes**—Project startup provides ample opportunities for making all kinds of mistakes such as improperly authorized purchases, failure to get bids, ordering inertia due to ignorance about the electronic requisitioning system, purchase orders, purchasing quote requirements, ordering from friends and relatives, etc.
- ⊕ **Unauthorized travel**—Failure to get appropriate permission in advance to travel out of the county, state, or country is a sure way to ensure that travel won’t be reimbursed.
- ⊕ **Contracting for services**—Failure to use the correct way of “contracting” for services and monitoring the results is an excellent way to get off on the wrong foot with your supervisor, the Legal Department, Grants Accounting, and Human Resource personnel. It also causes your paperwork to move like a ping-pong ball between departments.
- ⊕ **Where’s my budget?**—This situation can arise when the Project Director or responsible administrator fails to follow the process to get the grant accepted by the College and the District. No approval? No budget.
- ⊕ **Budget Amendments**—Project Directors and Administrators who fail to keep both the Grants Accounting and the District Grants Development and Management Departments informed about Budget Amendments run the risk of credibility problems with the funding agency and the two grants departments. Funding agencies are not impressed with organizations where “the left hand doesn’t know what the right hand is doing.”
- ⊕ **Approval to accept the grant**—The Project Director is not the authorized person to accept a grant, so do not sign blanks that say something like “authorized signature”. An award is not accepted until proper procedures are followed to get the grant accepted either by the Governing Board or through the administrative acceptance process. Board Action Items or Administrative Acceptance of Grant cannot be submitted for approval until the award notification is received.

- ⊕ **Equipment orders**—“Splitting” an equipment order to qualify for less demanding purchasing requirements is a great way to get yourself crossways with Purchasing Officials. Purchasing equipment that was not approved in the grant or by the funding agency is another way to get in hot water since the College will have to cover the cost of it from operational dollars when the cost is refused or disallowed.
- ⊕ **Informed consent and assent**—Collecting personally identifiable information about individuals, especially about individuals in vulnerable populations, without getting the permission of the Institutional Review Board and proper informed consent and assent from the participants in advance is a surefire way to get into trouble with violating federal law for failing to protect human subjects.
- ⊕ **Match**—Trying to document required match “after the fact” can be aggravating if you fail to pre-identify and set up a system to capture match costs at the beginning of the grant.
- ⊕ **Effort Reporting**—Failure to see that all employees working on federally sponsored grants projects report and certify their effort is a violation of both District procedures and federal regulations. This includes both grant-paid individuals and individuals whose effort is contributing as cost share to a grant or contract. Erroneously certifying effort can be viewed as fraud.
- ⊕ **Supplanting**—If someone asks to use grant funds to replace funds that were previously obtained from the College’s operational budget, what should you say? Your answer should be, “Sorry, I can’t do that! Supplanting College funds with grant funds is illegal.”
- ⊕ **Co-mingling of funds**—So to make things easy for yourself, you want to put all your budget funds, including grant funds in the same budget account; is that okay? No! That’s called co-mingling of funds, a practice that is prohibited by both District policy and funding source rules and regulations.
- ⊕ **Failure to perform**—It is hard to believe that anyone would fail to make a strong effort to perform the scope of work and accomplish the objectives but when it happens, the situation is very serious. Accountability for satisfactory performance is more demanding in grants than in most other community college functions so consequences for failure to perform are very serious. Not only can it endanger future funding for your College, it can endanger future grant funding systemwide.
- ⊕ **“Free money syndrome”**—Some people have the misconception that grant funds are “free money” and they will decide how the grant funds should be used after it is awarded. Wrong! The grant proposal already clearly and specifically identified how the funds would be spent.

- ⊕ **“Outside the box” Project Directors**—Individuals who have difficulty understanding and following directions should **not** be applying for and running grants. Project Directors have to carefully follow the program guidelines and funding source regulations as well as District policies and procedures.
- ⊕ **Data collection**—Projects that fail to collect data will find it impossible to demonstrate that they have succeeded in accomplishing their objectives. Project Directors who fail to look at project data analytically lose the opportunity to identify what is working and what isn’t and to make continuous improvements in their project.

Now that you’ve seen a few examples of the kinds of things that can and do interfere with a grant project’s successful startup and implementation, we hope you will read the rest of this document which has been prepared for the benefit of both new and experienced Project Directors.

This Handbook is divided into three sections:

PART I. GETTING STARTED

discusses the activities involved in negotiating the award, obtaining Governing Board and Administrative Acceptance Approvals to accept funding, setting up the budget, hiring project personnel, setting up the evaluation process, addressing Human Subjects Research requirements, and certifying effort on the grant.

PART II. IMPLEMENTING THE PROJECT

covers managing project budgets and spending grant funds, recordkeeping and preparing for an audit, communicating with the funding source, project evaluation and reports, publicity and promotion, dissemination of results, and completing and closing out the project.

PART III. FORMS AND OTHER HELPFUL INFORMATION

includes a variety of forms commonly used by Project Directors as well as commonly used institution numbers, budget codes, web addresses, and grant terminology.

The **District Grants Development and Management Department** provides leadership, coordination, technical assistance, and support for the planning and development of externally funded proposals submitted to both public and private sources of funding. In the interest of brevity, the Department will also be referred to as “District Grants”. The Department also provides programmatic and grants management training and technical assistance after a grant is funded. Grants personnel review proposal drafts, provide feedback and assistance, and arrange for authorized approval and signatures. District Grants also plays a central role in finding and disseminating information about funding opportunities, and in the administration and submission of electronic grant proposals and reports. This includes adding Project Directors or Principal Investigators to the systems so that they have access to use them. Most external funding sources now use electronic systems or websites to submit both proposals and performance reports. The District Grants also provides technical assistance related to grants management, performance

reporting, and evaluation. District Grants website is: www.maricopa.edu/grants. The District Grants Development and Management is a department within the District's Division of Academic and Student Affairs.

One college, GateWay Community College, currently has a **Grants Director**, who provides support and technical assistance related to proposals and grants at that college although others may be added in the future. College-based Grants Directors work in close collaboration with the District Grants Development and Management Department which provides support for their grants-related activities.

Another department with grants-related responsibilities and services is located in the system office's Division of Business Services. **Grants Accounting** is responsible for post-award fiscal oversight of externally funded grant projects. Grants Accountants monitor grant budgets and prepare fiscal reports, as well as provide technical assistance related to externally funded project budgets and expenditures. Grants Accountants also answer budget-related questions, address fiscal problems, provide fiscal guidance, and prepare for audits of grant projects. See the Grants Accounting website at: www.maricopa.edu/business/grantsacctg.

PART I. GETTING STARTED

A. NEGOTIATING AWARDS WITH FUNDING SOURCES

Funding source Program Officers typically phone or email the contact person to discuss clarifications, additional information needed, and budget reductions/revisions. The contact person for the grant may be a College Vice President, Dean, Director, or faculty member who was listed on the proposal as the contact person or Principal Investigator. The danger with this arrangement is that someone who has never negotiated a grant award or is less familiar with the project may be the one negotiating with the funding source. In the case of new major federal grants, a Project Director may be hired after negotiations have been completed and an award letter received.

Most recently, funding agency Program Officers have been emailing a series of questions specific to the proposal to the Principal Investigator or contact person as part of the funding decision-making process. The PIs or contact person are generally given a week or two to prepare written responses to the questions. The answers to these questions are frequently mentioned in the award letter as a component of what needs to be implemented.

The questions and answers that follow are commonly asked by Project Directors and individuals who are responsible for negotiating awards with funding source Program Officers.

- **What does the contact person representing the project need to know and do?** Since Program Officers from the funding source may call unexpectedly, negotiators need to prepare themselves in advance for potential contact. This requires reviewing the proposal that you may not have looked at in 4-6 months. It is also wise to think about which categories could be reduced, if needed without hurting the scope of the project. In addition, most proposals involve partners and/or a project team that should be consulted before significant changes are made. Most funding source Program Officers allow more time for the response when the award is less than 98% of the amount requested (including the indirect costs). You will need to determine how the reduction will affect your ability to accomplish the proposed scope, goals, and objectives of the project. Ask about the readers' and Program Officer's comments and concerns and make notes on that feedback. This information may be helpful in determining where to make reductions. The funding source may also require written clarification of issues or concerns identified by the readers or Program Officer. They typically want the required information quickly and it is very important to provide the requested information by the agreed upon deadline.
- **Can I negotiate away the indirect costs?** No, you cannot. These funds are for pre- and post-award grants services such as grant writing, financial recordkeeping, reporting, audit, technical, and other general services that are not covered by the direct costs. Indirect costs are usually a percentage of total wages, or in some cases, a percent of total direct costs; so the amount used for indirect costs may be reduced if the totals on which it is based are reduced.

- **When should I contact the District Grants Development and Management Department?** If you receive any contact from the funding source, you should immediately inform District Grants. This department provides technical assistance in the negotiation process and in preparing materials being requested by Program or Grant Officers. It is also prudent to contact the District Grants before you initiate contact with the funding source. This may save you from inadvertently saying something inaccurate or that may be misunderstood. District Grants has prior experience in working with a variety of programs and funding sources that may be helpful in your efforts to come to agreement with the funding source. District Grants Development and Management and the Grants Accounting both need to have copies of any written materials received or submitted to the funding source as some correspondence becomes part of the contract with the funding source. College Grants Officers should also be notified and involved, in accordance with campus procedures.
- **What do we do if the funding award is drastically reduced?** In most cases, the reductions are relatively minor and can be accommodated. If the recommended award amount is a significant reduction, you should be discussing reducing the scope or objectives of the project correspondingly. You may have to rethink how to use the remaining funds. This is negotiable provided it complies with the program and Office of Management and Budget (OMB) guidelines. In extremely rare instances, the funding amount may be so drastically reduced from the amount requested that the College can no longer undertake the project and should make the decision to decline the award.

B. OBTAINING GOVERNING BOARD AND ADMINISTRATIVE APPROVALS

Once the award letter is received, the award must be accepted by the District before you can start expending the funds and implementing project activities. This section deals with the procedures involved in getting your award accepted so that you can start expending funds.

- **What do we need to do next to get the funding?** Before you can start your project, the Maricopa County Community College District (MCCCD) has to accept the funding. Awards of \$100,000 or more and/or those involving an Intergovernmental Agreement of any amount require completion of a **Governing Board Action Item form** (www.maricopa.edu/gvbd/actitems.php). Proposal awards that are less than \$100,000 receive approval through completion of an **Administrative Acceptance of Grants form** (www.maricopa.edu/grants/forms/AAG.DOC or www.maricopa.edu/grants/forms.php). Gifts to the **Maricopa Community Colleges Foundation or the Sun Sounds Foundation** that are programmatic in nature may also require completion of one of these forms in addition to acceptance by the Foundation's Executive Director. If you are notified of an award, contact District Grants for advice on what approvals your award will require.

- **What do I need to know about preparing and submitting a Governing Board Action Item?** The completed and approved forms are due electronically in the Governing Board Office at least two weeks before the Governing Board meeting that is normally scheduled the fourth Tuesday of the month. A Board Action Item cannot be submitted for approval until you have a written award letter of notification. Your College President or Vice Chancellor should approve the Governing Board Action Item before sending it to the Governing Board Secretary. Both District Grants Development and Management and the Executive Vice Chancellor and Provost of Academic and Student Affairs should also receive a copy. Note that a one-page project budget should be prepared and attached to the Board Action Item. This budget will be used to set up your budget in CFS after Governing Board Approval.
- **What do I do after I complete the Administrative Acceptance of Grant for grants that are less than \$100,000?** Once you have completed this form and obtained your President or Vice Chancellor's approval, the form should be sent to the Director of Grants Development and Management for the execution of remaining signatures. Be sure to attach the award letter and the final budget, as well as any attachments to the Administrative Acceptance of Grant. If the narrative application is not already on file in the District Grants, it needs to be attached to the Administrative Acceptance form.
- **What do I need to know about getting grant-related contracts or subgrants signed?** If your grant involves a contract or subgrant, contact of District Grants Development and Management immediately for technical assistance. District Grants will review the contract or subgrant and arrange for approvals and signatures. Contracts and subgrants are not signed by the Legal Department until the Governing Board Action Item is approved by the Board or all signatures are obtained on the Administrative Acceptances of Grant. Both the Assistant Counsel in the Legal Department and the Executive Vice Chancellor and Provost review educational contracts, and only the Assistant General Counsel signs subgrants. Subcontracts and subgrants usually take considerable time to develop and get approvals from participating organizations so it is advisable to begin developing them as soon you receive funding notification.
- **My grant includes several pages of terms and conditions, certifications, and assurances. Do I need to include them in the subgrants with other institutions?** Yes. Subgrantees are bound by the same terms and conditions, certifications and assurances that we are, so it is very important to include this information in their subgrant so they know about and adhere to them.

C.

SETTING UP THE GRANT BUDGET

Once your grant is officially accepted through approval of the Board Action Item or the Administrative Acceptance, a Grants Accountant in the District Office will set up your budget in the CFS system using the budget you attached. A grant notification email will then be sent to the Project Director and others which will include the new account number as well as the start and end dates, the amount of the award, and other pertinent information. The Grants Accountant who sends you this information will be handling the fiscal activity, reporting, and audit aspects for your project. The Grants Accountant also answers fiscal questions about your budget. The College Fiscal Agent will process grant expenditures submitted by the Project Director.

In the case of awards from private foundations, a check for the award amount may be mailed to you, the College, or the Maricopa Community Colleges Foundation. If the funds are for a grant, the Project Director will need to work with Grants Accounting to set up a budget account.

- **Can I have funding from more than one source in the same grant budget account?** No. Both District policy and funding source guidelines prohibit co-mingling of funds.
- **Is any training available for new grants and new directors?** Yes. The assigned Grants Accountant and a representative of District Grants Development and Management will schedule an orientation meeting with the Project Administrators and fiscal administrators involved in the project. Topics typically discussed at these orientations include budget issues and documentation of match, project scope and objectives, special requirements, recordkeeping, budget management, project reporting and evaluation requirements, process and requirements for budget revisions, and other grants management issues. The Project Director needs to acquaint himself/herself with funding source and federal guidelines for expenditures and with District policies related to purchasing, travel, etc.
- **Who is responsible for approving grant expenditures and documentation of all expenditures and matching for the project?** Project staff may assist with maintaining documentation and creating requisitions, but the ultimate responsibility for administering the funds and documenting its use rests with the Project Director. Some colleges also require that Vice Presidents or Deans approve grant expenditures in addition to the Fiscal Agent, so check with your College Fiscal Agent for your College's procedures. Expenditures of \$5,000 or more require Grants Accountant approval.
- **Is training available for administrators and support staff to learn to use the College Financial System (CFS)?** Yes. Training is available to learn the District's electronic financial system. If no training session is immediately available, other support staff and administrators are usually happy to assist newcomers by showing them the basics.

- **Do we need to wait until the check from the agency comes to start spending?** No, funding agencies do not send a check at the beginning of a grant project. Instead, most grants reimburse expenses. So District Grants Accounting will set up a grant account for the project based on the budget approved by the funding agency. This occurs after the Governing Board votes acceptance of the grant award or if the award is less than \$100,000, an Administrative Acceptance of Grant is signed by all the required signatories. Once the grant budget is established, expenditures can start right away.

D. HIRING PROJECT PERSONNEL

Most proposals include a section on “key personnel”. Regular board-approved employees may be included in the grant proposal with plans for their reassignment to the new project. A regular employee who accepts a specially funded assignment or project will maintain all the rights and privileges appropriate to his regular employee policy manual. A regular employee serving in a specially funded program will continue to accrue service credit. For other grant-funded positions, an abbreviated job description may have been included as well as a statement indicating that the position will be filled in accordance with District policy and Equal Employment Opportunity guidelines. Full MCCCCD job descriptions are never used in proposals because their length greatly exceeds the space allowed in the proposal guidelines. Position titles used in the proposal must make sense to the proposal reviewers and program officers so they may differ from the more generic titles used in the Human Resources System.

It is especially important that District Grants Development and Management and the Grants Accountant assigned to the project be informed of any key vacancies or leaves of absence, especially if the project director has left or is on a leave of absence. Many agencies have specific requirements for informing them about project director vacancies or leaves and program officers are especially unhappy when they have not been informed in a timely fashion about the project director vacancy or leave and proposed steps the institution is taking to continue implementation during the director’s absence or vacancy.

- **Do I need to follow any special procedures to fill new grant-funded positions?** Yes. New grant-funded positions must be filled using the Maricopa Community Colleges policies and procedures for hiring all employees. College and Project Administrators responsible for filling positions should pay close attention to how the grant describes the responsibilities and qualifications of the positions and any special requirements. The budget for both salaries and benefits should be reviewed to be sure sufficient funding is budgeted for the positions being filled. Procedures and policies are modified periodically, so it is always best to check with the College Human Resources representative or the District Human Resources Department website (www.maricopa.edu/hrweb) for the current procedures.
- **How are job positions usually filled?** Unless a specific regular governing board employee is named in the proposal to serve in a particular role, a new grant-funded position will have to be advertised internally and externally as a “Specially Funded” position. You will probably be required to advertise internally before being allowed to

advertise externally. You will need to select an appropriate and diverse hiring committee and develop questions based on the job description and requirements for the position. You will need to work closely with the College and District Human Resources personnel to determine when the various steps of the process will occur and to be sure that you provide them with the information needed for them to produce the paperwork used for screening and the interview process. Job opportunities are posted on the District website, and you can also list them simultaneously in other places that might be good sources to attract qualified applicants. If you want ads placed in newspapers or journals, college departments have to design (based on district standards) and pay for the ads.

- **How long does it take to get the job applications after an advertised position closes and how does the district hiring process work?**

Applications are usually available to the hiring committee about a week after the position closes to allow time for Human Resources to log in the applications received. After the hiring committee screens the applications, the best-qualified applicants are interviewed and ranked by the committee. The committee chair checks references for the top rated candidates and the committee will submit the names of the top 2-3 candidates recommended to the President or Vice Chancellor, depending on their requirements, for a final interview. You will need to complete all the required paperwork including a form that explains why the finalist was selected as the top candidate and return all paperwork to Human Resources. Human Resources make the “official” job offer to the finalist. This usually takes about a week although it can take longer during peak hiring times.

- **I’d like to have someone who knows something about grant requirements serve on the hiring committee. Is that possible?** Yes.

District Grants Development and Management appreciate being invited to serve on hiring committees especially for key grant funded positions. Since we are generally familiar with many funding sources, knowledgeable about most proposals, and serve on quite a few of the key grants funded position committees, we are happy to contribute our expertise to the selection process to help identify the best qualified candidates.

- **How does being a “Specially Funded” employee differ from a “regular” employee?**

Like most educational institutions, Maricopa Community Colleges distinguishes between “regular” board approved positions and “Specially Funded” positions. “Regular” board approved positions are funded out of the regular operational budget and are covered by specific policy manuals approved by the Governing Board. Specially Funded positions are those for which 50% or more of the salary is paid by external funds. Specially funded project directors and are covered by the Specially Funded Program Policy manual which can be found on the Human Resources website. This document provides specially funded employees with information about policy related to employment, annual increases, employee benefits, termination and resignations. The policy manual can be found on the district website at:

<http://www.maricopa.edu/employees/divisions/hr/files/managing/policy/spfpol.doc>.

- **Can a Specially Funded employee be permanently reassigned to a different specially funded position?** Yes, a Specially Funded employee who possesses the requisite job skills and abilities may be permanently reassigned into a different specially funded position unless otherwise stipulated by the funding agent. The funding source may require that key positions such as a project director or a Co-PI be submitted to their program officer for approval before the hiring process can be completed. In the case of Specially Funded positions that require recruitment efforts, a Specially Funded employee may be temporarily assigned to assume the duties of another specially funded position while recruitment efforts are being conducted. The grant administrator will determine additional salary for the assumption of duties. Funding agencies have rules about when and how they need to be notified when a key position is temporarily vacated, so it is extremely important to contact the District Grants for information and assistance with this process.
- **Does anything special need to be done when there are personnel changes involving key personnel?** Recently, turnover in key personnel has become a significant issue with funding sources, so it is critical to contact the District Grants immediately about vacancies or leaves involving key personnel. During the course of a grant, it may be necessary to replace grant-funded personnel or to make job modifications. Most funding agencies have established procedures requiring notification of director vacancies and prior approval of personnel changes. District Grants will assist the Project Director or supervising administrator in researching the funding sources' requirements and in obtaining external approval for planned personnel changes. Approval must be obtained from appropriate college administrators and secured in advance of implementing the planned changes.
- **How do I arrange for temporary services?** Temporary (or part-time) staff are hired by completing the online Request for Personnel Services (RPS). To create an RPS, you will need to enter the password protected Human Resource Management System (HRMS), select MCCD Custom, select MCCD payroll, select Job Hire Documents and click on tab "Add a new Value". Use the pull down arrow to select "temporary". Temporary employees do not receive any health care benefits. HRMS is also used to report, approve, and manage time worked. Training and quick reference guides are available for managers and employees to report and approve time reported. RPS temporary employees need to remember to log in at the beginning of their day, when they take breaks or lunch, and when they leave for the day. Another type of temporary employee is one hired as a One Year Only (OYO) or One Semester Only (OSO). Currently, HR policy requires these positions to be advertised through the regular HR system so it can take just as long to fill these positions as regular positions. OYO employees are eligible for health care benefits but OSO employees are not.
- **My project utilizes MCCCD faculty to work on some aspects of the grant. What will I need to do?** It is not uncommon for College faculty to receive some amount of release time from their normal teaching load to carry out certain aspects of the grant. Ideally, their Vice President, Dean, and Department Chair will be aware of

this commitment before the proposal is even submitted. Sometimes the specific faculty members who will participate are not known at the time of submission although College Vice Presidents and Presidents of the participating Colleges have agreed to the arrangements for faculty participation. Contact the District Grants for background information about your specific grant and how to proceed in arranging for the faculty participation. In most cases, funds are budgeted to pay adjunct faculty as replacements while regular faculty are working on the grant.

- **How do I hire Maricopa faculty members for summer curriculum development work?** Faculty members are frequently hired during summer months to develop curriculum and materials for grants. Maricopa employees hired for special projects are hired through Special Services Employment assignments. As in the hiring of temporary staff, the request to hire faculty for Special Service Employment is through the HRMS system > MCCD Custom > MCCD Payroll > Job Hire Documents. Click on tab “Add a new value” and select “Assignment” for the Document Type. Complete the rest of the form which includes questions about the activities to be performed and their purpose, the exact deliverables and work time involved per week and over the specified period of time, a description of how this assignment is outside the scope of the employee’s regular work duties and other special service employments, and the name of the person and title that the assignment will report to, how the duties will be performed, and the total compensation for the work. The employee being hired will receive an email to enter the system and list all other special services employment assignments in place at the time this contract is proposed and for whom the work was/is being performed. Be sure to allow plenty of time for the several approvals that are required electronically. Sending an informative email in advance to your supervisor and VP/Division Head can accelerate the approval process. See the website located at: www.maricopa.edu/legal/bc/forms/Special_Services_Employment.doc for more information about Special Services Employment. Grant funding sources frequently specify that faculty paid in the summer be paid at the same monthly rate as their regular monthly rate during the academic year. Faculty typically should not be paid for more than two summer months. Also, some grants involve faculty from a variety of educational partners working together and the partners may have agreed to budget the same set rate, such as \$1,000 per week, for all participating faculty. Be sure to review your project budget to determine the rate that was budgeted.
- **What do I need to do if my grant budget includes funds to hire an external consultant?** External consultants are normally hired following procurement procedures and typically with Professional Services contracts. All contracts must be approved by the Legal Department. The Contract for Professional Services template and instructions can be found on the Legal Department website located at: http://www.maricopa.edu/legal/bc/forms/Contract_for_Prof_Svcs.doc. Grant proposals frequently identify external consultants such as external evaluators, describing their credentials and other qualifications for the role to be performed in the project. The proposal also specifies the work to be accomplished and the grant budget includes information about the amount to be compensated. This information will be used in the development of the contract. Funding agencies frequently set compensation limits for

daily rates. The consultant must sign the completed Contract for Professional Services. You should then have a requisition created and the contract and requisition are sent together through the approval process. The contract is not finalized until the Legal Department signs it on behalf of the District and a purchase order is created from the requisition. The Contract for Professional Services cannot be used to hire District employees or former employees who have worked for the District in the last twelve months.

- **My grant includes a subgrant for another educational institution to carry out some aspects of the grant. What needs to be done and who does it?** Contact the District Grants for assistance in developing and processing the subgrant. Start early—this process takes a couple of months from start to finish to complete because the subgrant needs to be created, signed by the Project Director, reviewed by Grants/Sponsored Project Offices at each institution, and legal representatives at both institutions.

E.

PROJECT MANAGEMENT AND EVALUATION

Accomplishing the grant goals and project objectives is obviously of paramount importance. Most grant proposals contain a project management plan which can be very helpful in identifying the key tasks that need to be accomplished each year of the grant. If your proposal does not contain a project management plan, you are strongly encouraged to develop one to guide the accomplishment of grant activities, development of deliverables, attainment of objectives, and reporting responsibilities. Close attention should also be paid to the data and other information that will need to be captured for programmatic or evaluation reasons.

Programmatic and performance reports are the responsibility of the Project Director. Performance reporting and project evaluation are among the most critical aspects of project implementation and are ongoing processes. The success of your project will ultimately be judged by the project outcomes as demonstrated in the project evaluation. Comprehensive projects frequently require establishment of tracking of cohorts or other data collection activities. Proposals typically include detailed evaluation plans and management plans which are used to identify the data elements that must be collected and the methods used to measure results. Some federal agencies are starting to require a quasi-scientific research model that requires comparison of program participants with a similar non-participating group.

The Project Director or Evaluator may identify additional data or information that needs to be collected in order to demonstrate the progress and success of the project. Funding sources sometimes require additional data collection and reporting on top of what was included in the proposal. In the case of federal agencies, all grants funded by a particular program may be required to provide the same data elements in order to prepare a national program report to determine effectiveness and report to Congress.

Formative evaluation is the type of evaluation that is conducted throughout the implementation of the project activities. The results are used to assess progress, identify potential or actual problems, and formulate and implement corrective action. The Project Director should establish accurate baseline data and comprehensive assessment instruments at the beginning of the grant. For most multi-year government grants, formative evaluations are

submitted in annual progress reports and continuation applications. These reports are required for continued funding. **Summative evaluation** is completed at the conclusion of the entire grant period and is particularly concerned with project outcomes.

Evaluation reporting dates are normally specified in the formal award notification. The reporting schedule for each grant is different. Project Directors must find out the required content and format of reports and their due dates at the beginning of the project so that the appropriate information needed for the reports is collected throughout the project.

Since performance reports and evaluations are so critical, Project Directors are strongly encouraged to consult with District Grants. District Grants is experienced in interpreting funding agency requirements and in reviewing evaluation draft reports. Many funding sources now require that evaluation and progress reports be submitted electronically. District Grants can also provide assistance with this process. Also, be sure to allow sufficient time for institutional review (Grants Administrator, Vice President, President, etc.) prior to submission.

- **I thought evaluation occurred at the end of a grant period. Why should we be worrying about it at the beginning before we've even started our project activities?** Program evaluation is a critical component of your project and essential to demonstrating the success of your project. Data gathered in the course of your project will be analyzed to determine whether you are meeting the project objectives. Your project data will also be of interest to those who are interested in studying your project or replicating it. You will be providing evaluation results to the funding source as well as to all who express interest in your project.
- **How do I know what data to collect?** Most grant proposals include an evaluation plan that outlines the methods and standards used to measure the success of the project. The evaluation plan should include a description of what is being evaluated, instruments to be utilized for measurement, the name or title of the person doing the evaluation, and the data to be compiled and analyzed to determine the success of the project and to take corrective action. After the grant award is received, the Project Director should review the proposal goals, objectives, activities, and outcomes and develop an initial list of baseline data. Also, identify possible assessment instruments needed to measure various aspects of project progress and success. Be sure to speak to your Institutional Research office to set up the appropriate data collection and tracking needed for the grant evaluation. The Project Director should convene a meeting with the external evaluator, if one has been identified, as well as the Institutional Researcher. The Institutional Researcher may have been the source of baseline data that was utilized in the proposal and should have working papers that show how the data was produced. The Institutional Researcher can be helpful in obtaining and updating student and other data about the college that shows the effect of intervention changes. For many projects, it is critical to establish a database and/or tracking system to track the progress of student cohorts.
- **What do I do if the grant proposal specifies use of an external evaluator but did not designate one by name?** If your proposal specifies the use of an external evaluator, but did not identify one by name, it is important to identify one as soon as possible. Many projects prefer an evaluator who is familiar with the field of

study and the type of program to be evaluated. Contact District Grants and Management if you need to find an external evaluator. Depending on the estimated cost of the evaluation, you may be required to seek bids. The external evaluator should receive information about the project on a regular basis and should assist in the development of the evaluation design. You will need to complete a Professional Services Contract to contract for evaluation services.

- **The funding source did not provide any guidelines for the performance report. What should I do?** If no specific direction about format or content is provided, the performance report should address, at a minimum, the project's progress in meeting the measurable objectives included in the original proposal. Performance reports should emphasize results or outcomes, not process. Outcomes focus on the measurable results of the project activities, whereas, process describes the activities that were implemented. Be sure to follow the description contained in the project narrative.

F.

HUMAN SUBJECTS RESEARCH AND THE INSTITUTIONAL REVIEW BOARD

In March 2006, Federal agencies began to require that community colleges have their federal grant proposals reviewed for Human Subjects Research (HSR) protection and approval certified by Institutional Review Boards before awards are made. The intent of these requirements is to ensure that the rights of the human subjects (i.e., students and other project participants) are protected. The three principles of HSR are beneficence, justice, and respect for persons. Training is required to understand the principles and how to avoid violations that endanger the welfare of human subjects, including students and other grant participants. Project Directors will need to enroll in and complete the online HSR Social and Behavioral module which is available on the CITI website (www.citiprogram.org). Be sure to save a copy of the CITI certificate of completion of training in human subjects research

MCCCD established a policy and operating procedures for the MCCCD, which defined its purpose, roles, responsibilities, and board composition and developed a district wide Institutional Review Board (IRB) that reviews all grants applications as well as certain other types of research projects. Proposals for both public and private sources of funding will be subject to IRB review.

The Maricopa's IRB website is very informative and can be found at <http://www.maricopa.edu/irb/>. The Project Director or Administrator must complete an online MCCCD application for Human Subjects Research protection through the e-Protocol system. The first step in the process is to contact the IRB Coordinator to request an eProtocol login ID by emailing your request to irb_office@domail.maricopa.edu. Once you have a login ID and password assigned, login to the eProtocol system at <http://cccd/keyusa.net>. When you log in, you will be able to create a new password. Be sure to make a record of your login ID and password so that you can return to the system at a later date.

In addition to completing the Human Subjects Research application in e-Protocol, documents that are already developed such as the grant proposal, and any participant applications, information fliers, and informed consent and assent forms should be uploaded and attached. Once the IRB reviews the HSR application and makes a determination, the IRB

Coordinator or the IRB Chair will provide information about the IRB's decision. IRB determinations are in effect for a year from date of approval so multi-year grants involving human subjects will need to apply as a continuing project in each subsequent year. Information about the Maricopa IRB process and procedures can be found at <http://www.maricopa.edu/irb/index.html>.

When a project is modified, whether through significant changes or minor changes, an amendment must be completed and provided to the IRB Coordinator within three business days. **Minor changes** not affecting the assessment of risks and benefits or substantially changing the specific aims or design of the project include changes in project team members, additional procedures not increasing risk, elimination of procedures that reduce risk, addition of non-sensitive questions to survey or interview procedures, additions or revisions to recruitment materials or strategies, and administrative changes. **Significant changes** include addition of new and/or separate subject population, addition of procedures that involve greater than minimal risk to participants, addition of surveys/questionnaires, interview procedures that could have adverse consequences, removal of follow-up visits that appear necessary for monitoring participant safety and welfare, and change in the original project or use of the data from that initially provided to participants and to the IRB. Again, whether the changes are significant or minor, they still have to be submitted to the IRB Coordinator via e-Protocol within three business days. The type of change will determine the level of review it receives by the IRB.

- **What should I do if I receive a request from the funding source for Institutional Review Board approval for a proposal or project?** Grant Project Directors or Administrators who receive these requests should immediately contact District Grants for assistance in responding to the request.
- **The grant instructions for my proposal ask questions about when my proposal was approved by the IRB and require a written rationale. How can I do this when my proposal is still being written?** Generally, “pending” is the status indicated on the IRB date line. District Grants staff will assist you in determining how the IRB would probably categorize your proposal and in crafting the written rationale.
- **How do I get the IRB to review my grant project?** After the grant proposal is submitted, the Project Director should complete the MCCCDC HSR protection application which will be reviewed by the District Grants and submitted to the IRB for approval. You will also need to provide a copy of the proposal. Informed consent/assent letters and participant applications and fliers may also be requested. You will receive a letter from the IRB indicating the outcome of its review.
- **How often does the IRB meet?** The IRB generally meets or has a panel review at least once a month, an interval that is sufficient for the review of most proposals. In situations that require an expedited review, the District Grants will work with the IRB Coordinator or Chair to arrange for the review.

- **Can our College Research Review Committee (CRRC) review and approve my proposal?** No, only the Institutional Review Board is authorized to review and approve grant proposals.
- **What kinds of things are Human Subject Research “red flag” issues for a community college grant project?** Community college grants are not likely to involve testing drugs or doing medical experiments on our students or other human subjects. Instead, the issues of concern in our grants are most likely to involve items such as the lack of security and privacy of participant records, identifiable participant reporting and tracking, videotaping of participants, participant incentives, focus on vulnerable populations, involuntary participation requirements, and failure to comply with informed consent and assent requirements.

G.

INFORMED CONSENT AND ASSENT

Researchers must obtain the informed consent of participants. For those less than 18 years of age, the researcher must obtain the signed informed consent of parents or legal guardian and all reasonable attempts must be made to obtain each participant’s assent, which is defined as the participant’s agreement to participate in the project. For grant projects involving participant application processes, informed consent can be built into the application process. The informed consent must include the following in sequential order and in language which the participants will understand:

Elements of Informed Consent

1. Statement of purpose of the project or study
2. Short description of methodology and duration of participant involvement
3. Statement of risks/benefits to the participants
4. Statement of data confidentiality
5. Statement regarding the right of the participant to withdraw from the project at any time without negative consequences
6. An offer to answer any questions the participant may have
7. Contact information of all Principal Investigators, and also contact information for MCCCDC’s IRB office (480.731.8701)
8. Line for signature of participant and/or parents or legal guardian except for questionnaire research in which return of questionnaire gives implied consent
9. Statement that participant is 18 years of age or older unless parent or legal guardian has given consent

H.

STEWARDSHIP AND ETHICS

We have an important obligation to be good and responsible stewards of public and private grant funding awarded to the Colleges and the District. Grant monies are awarded to accomplish goals and objectives identified in the proposal that coincide with the funder's goals. Project Directors have a responsibility to know and do the right things. Grants require a higher degree of accountability and performance than most routine college activities and are subject, in many cases, to federal regulations or other funding agency requirements as well District requirements. In addition, a good "rule of thumb" used by some to determine the right or ethical thing to do is to consider the "newspaper headline test": "**How will this look on the front page of the Arizona Republic or the Chronicle of Higher Education?**" If a headline about your action would be embarrassing to you or the District, it is probably best to avoid that action. Remember that even the appearance of impropriety can embarrass you or the District. When uncertain about what to do, take advantage of the resources available to you such as your Grants Accountant or District Grants.

Ethical improprieties that recently ended up on the front pages of the newspapers led to the District creating a Blue Ribbon Committee to review practices and policy. As a result of its work and increased concern about employee ethics, all employees are required to participate in ethics training. New Board-Approved employees are required to participate in training during their probationary period, and every employee is required to participate in ethics training every three years.

In addition to accomplishing the objectives of a grant, avoiding and preventing grant fraud, waste and abuse are critical grants management responsibilities. **Fraud** is the intentional, unlawful acquisition of benefits by committing wrongful acts affecting government programs and operations. **Waste** is the intentional or unintentional, thoughtless or careless expenditure, consumption or mismanagement of government resources. **Abuse** is the excessive or improper use of government resources, including position and authority. Most cases of fraud, waste, and abuse result from conflicts of interest, theft, and failure to properly document and account for the use of the grant funds. The District's fiscal policies and procedures are designed to safeguard public resources and to prevent fraud, waste and abuse so following District procedures will enable project directors to be good stewards of grant funding.

I.

EFFORT DOCUMENTATION

Federal regulations require that all employees working on federally sponsored projects (grants) report and certify their effort. When we accept federal funds, we accept this obligation as a condition of taking the funds. All board-approved faculty and staff receiving salaries and wages from or contributing effort as cost share to a grant/contract are required to document their effort. Employees hired on a Request for Personnel Service [RPS] do not need to complete the effort forms since their time cards meet the documentation requirement. Employees on Special Services Assignments are also not required to complete effort forms. The Project Director is responsible and accountable for compliance with all federal regulations associated with the grant awarded. Effort documentation records the percentage of effort reported for the period to substantiate the salaries and wages charged to federal grants. Erroneously certifying effort can

be viewed as fraud. Recent noncompliance audit findings have resulted in multimillion dollar fines for major universities.

Effort documentation is **not** based on a 40-hour work week. Instead, effort is calculated based on 100% of activities (excluding extended contracts for work beyond the regular assignment). Effort must be reported even if not paid for by the funding agency. Obviously the grant-funded effort must be activities that are allowable for the grant.

J.

FINANCIAL DISCLOSURE TO AVOID CONFLICT OF INTEREST

Project director or investigator objectivity is extremely important for the responsible and ethical conduct of research and other Federally-funded project activities. Federal grant projects are funded to contribute to the body of knowledge in the disciplines and to create and expand upon best practices. Protecting the design, conduct, and reporting of externally funded projects from potential bias due to conflicting financial interests is critical. Unfortunately, some researchers nationally have allowed conflicts of interest to bias their research findings. For this reason, funding agencies such as the National Science Foundation and the National Institute of Health require principal investigators/project directors, and co-principal investigators to “disclose their significant financial interests and require institutions to maintain an appropriate written, enforced policy on conflict of interest” in keeping with the agency regulations.

Additional Conflicts of Interest Requirements.

The conflicts of interest disclosure requirements for Federal grants are in addition to the ones already applicable to MCCCDC employees. All MCCCDC employees are expected to comply with Arizona Revised Statutes §38-503 prohibiting an employee who has, or whose relatives have, a financial or proprietary interest in a matter relating to MCCCDC to disclose that interest and refrain from participating in any way in any vote, decision, contract, or purchase regarding that MCCCDC matter.

For more information on ARS §38-503 go to:

http://www.maricopa.edu/legal/blc/coi_statutes.htm

Additionally, MCCCDC’s All Employee Manual prohibits employees from participating in any way in the hiring or supervision of their relatives. To comply with that law and policy, MCCCDC employees are required, in July of each year, to acknowledge their understanding of those conflicts of interest restrictions and, if applicable, disclose their financial interests in a business, firm or organization that may have business dealing with MCCCDC. Employees are also asked to identify any relatives who also work in MCCCDC. Employees are required to electronically complete these acknowledgements, disclosures, and certifications annually through the Human Resource Management System (HRMS). This information is reviewed by appropriate individuals in Business Services and Human Resources who take appropriate action when needed to address conflict of interest issues.

Requirements Specific to Certain Federal Agencies.

The National Science Foundation and the Health and Human Services agencies require all investigators to disclose to their institutions every significant conflict of interest **prior to proposal submission**. They also require updating, if necessary, prior to the expenditure of any funds for a new award. Other Federal agencies such as the U.S. Department of Education call for disclosure of financial interest to the institution **prior to the expenditure** of any grant funds.

Specific Financial Disclosure for Federally-funded Grants.

To ensure satisfactory compliance with the conflict of interest mandates under Federally-funded grants, the MCCCDC Grants Development and Management Department has developed a **Financial Disclosure for Avoiding Conflict of Interest in Federally Funded Projects** form to more fully address Federal requirements for disclosure of financial interest. As in the case of other MCCCDC employee disclosures, it is accessed on-line through the HRMS system. The District Grants needs to add you to the system so that it appears in your HRMS employee account.

The complete MCCCDC Standards for Financial Disclosure to Avoid Conflict of Interest in Federally-Funded Projects is contained in Appendix I.

- **Who is required to complete the Financial Disclosure for Avoiding Conflict of Interest in Federally-Funded Projects?** All project directors, project investigators, including principal and co-investigators, and any other key personnel who are responsible for the design, conduct, or reporting of a research project or grant funded by Federal funding. This includes grants funded directly by Federal agencies as well as those that “pass through” other entities such as the State of Arizona, a university, or a municipality that are subgranted in whole or in part to us. In addition, subgrantees, contractors, or collaborators of MCCCDC’s under Federally-funded grants MCCCDC receives must complete a report form or provide certification from their own organizations that they are in compliance with Federal policies regarding investigator significant financial disclosure.
- **What if I submit more than one grant proposal in the same year? Do I need to do a separate form for each grant proposal?** Yes, you need to complete a new form for each grant proposal.
- **How often does this form need to be updated?** This information needs to be updated annually by October 1 of each year and at any time that there is a reportable change in your financial interests that could potentially be considered a conflict of interest with the grant.
- **What do I do if I am partnering with a university on one of their NSF grants?** If you are serving as a co-principal investigator on another institution’s NSF grant, you still need to complete MCCCDC’s **Financial Disclosure to Avoid Conflict of Interest in Federally Funded Programs** form. The university will require MCCCDC certification of

conflict of interest compliance through documents such as a subrecipient agreement or a subcontract. So, the MCCCCD form needs to be completed before these documents can be signed by our Legal Services Department.

K.

ADDITIONAL GRANT REQUIREMENTS

Each funding source and each grant has grant requirements that are unique to that particular program and to that particular funding agency such as the U.S. Department of Education's EDGAR and the NSF Grant Proposal and Procedures Guide. The Federal Government also has Office of Management and Budget Circulars (typically referred to as OMB Circulars) that affect how the funds are to be managed in all Federal grants. Therefore, it is critical for the Project Director to become very familiar with the contents of the grant proposal, especially if you did not write the proposal, as well as all the grant requirements referenced in the grant project's award documents. You do not want to inadvertently fail to comply with the grant requirements because you never took the time to read them.

The award documents typically include specific information and terms and conditions about allowable and unallowable activities and costs, reporting requirements, situations that require program officer approval, and new requirements. An example of a new Federal requirement that was included in recently awarded grants was an attachment regarding the "Prohibition of Text Messaging and Emailing While Driving During Official Federal Grant Business". This requirement was the result of an Executive Order and prohibits "Federal grant recipients, sub recipients and their grant personnel from text messaging while driving a government owned vehicle, or while driving their own privately owned vehicle during official grant business, or from using government supplied electronic equipment to text message or email when driving."

In the case of multi-year grants, it is also important to review the continuing award documents carefully each year for new terms and conditions or requirements that may not have been included in the original award documents. It is also not uncommon for program officers to send additional information to the project directors only concerning new requirements or changes. The Project Director should review these very carefully and provide them to their contacts in Grants Accounting and in the District Grants Development and Management. TRIO Project Directors, for example, received these types of communications in reference to excess carry-forward.

PART II. IMPLEMENTING THE PROJECT

A. MANAGING PROJECT BUDGETS

One of the hallmarks of excellent Project Directors is that they pay close attention to the financial aspects of their projects as well as to the programmatic aspects. Both require careful monitoring if the total project is to be successful. Meeting the project objectives and target population needs is only half the job. As Project Director/Administrator, you will be held responsible for managing both the program and the budget. If you are like most Project Directors, you understand that you are responsible for accomplishing the project's goals and are heading the project because of your programmatic expertise. You may be less comfortable with your fiscal management/stewardship responsibilities. This section addresses some of the commonly asked questions about managing grant funds.

- **What happens if my award start and end dates are different than the District's fiscal year?** Actually, the start and end dates of most grants do not correspond with the District's fiscal year. This can become very disconcerting to Project Directors when they see stern directives coming out from District Purchasing or the College fiscal office in April or May with cutoff deadlines for all requisitioning and purchases prior to the end of the District's fiscal year that ends June 30. A Project Director, for example, may need to purchase a class size set of computers that cannot possibly be delivered by June 30 or get instructional resources for a summer program. If your grant start and end dates differ from the District's fiscal year, these directives do not apply to your budget. Nevertheless, you may want to talk to your Fiscal Agent to remind them that your fiscal year is different and that you will be sending in requisitions after the normal College cutoff date for purchases.
- **How do I know what's available in my budget?** Your budget is administered through the District's College Financial System (CFS). Your Grants Accountant or Fiscal Agent can, if necessary, generate your monthly budget expenditure report so that you can monitor your budget. You should carefully review the first grant budget report to check the accuracy of the account object codes for line items and amounts. (See Section III-F for a listing of commonly used budget account codes.) Subsequent budget reports should be reviewed line item by line item to be certain that charges are correctly posted to your account. Try not to exceed the budget allowed for each object code. If any modifications have been made to your original budget, the revised budget should reflect those changes. If you and/or your support staff are not familiar with CFS, training should be arranged as soon as possible. In the meantime, find someone in your vicinity who is familiar with CFS to help you or your support staff get started.

- **Can't someone else manage the budget? I'm only interested in the program aspects of the project.** Sorry. Managing the financial resources is one of the important responsibilities involved in managing a grant or project. Every award has both budget and programmatic requirements with which you, as Grant Director or Principal Investigator, will need to comply. The initial budget and any approved revisions are your spending plan for accomplishing the objectives of the project.
- **What about carryover monies?** Naturally you are not supposed to spend more money than you have. At the same time, funding sources do not like under-spending and carryover of large amounts of unobligated grant funds into a new grant year. This raises Program Officer and District concerns about whether the project is being properly implemented. The funding source's Program Officer may wonder whether the costs were exaggerated and may be less generous with your next request or another College's next request. Your goal should be to expend all grant funds as requested each grant year. Carrying over unobligated grant funds into a new grant year is increasingly being viewed unfavorably by the funding agencies or by the District. Some programs now indicate that no cost extensions will be allowed or that projects may not be allowed to keep what they regard as excess carry-forward. A frequent cause of substantial under-spending is due to delays in the hiring processes and filling vacancies. These processes need to be expedited as soon as possible since the lack of available staff means services are not being provided. In some cases, Program Officers are restricting how carry forward funds are used. Review expenditures on a monthly basis to be sure that all charges are appropriate and to avoid possible unnecessary return of unexpended funds to the funding source. Midway through the year and as you begin the last quarter of the year, it is wise to review your budget situation with your Grants Accountant.
- **Is it okay to use grant funds to replace funds that were previously obtained from the College's operational budget?** No! This ILLEGAL activity is called supplanting. Some people have the misperception that an award is somehow "free money" that can be used for whatever they want. Most external sources have a requirement that forbids supplanting, that is using the award money to replace funding for activities for which the College would normally pay. For example, grant funds cannot be used to pay the salary of an English faculty member to teach a regularly scheduled credit class. However, grant funds can be used, if authorized in the grant, to provide new specialized English classes for at-risk populations. Grant funds can be used for supplementing College programs but not for supplanting College costs. Awards are placed in separate, restricted fund accounts so that all expenditures can be individually scrutinized to ensure that they are part of the approved grant budget.
- **What are matching funds?** Matching funds are cash or "in-kind" support that is contributed by the grantee (the College or District) and partners to fulfill the objectives of the project. The amount of match needed varies by program. Be sure to review your proposal budget and any paperwork received from the funding source to determine how much match is needed. Most federal agencies no longer allow declaration of match contributions as part of the proposal because of past audit difficulties.

- **How do you document match?** If a portion of an individual's time is being used as matching funds, the time used for the grant needs to be recorded on an Effort Report. Requesting that faculty or administrators complete these forms tends to generate groans. Whether we like it or not, current training for auditors advises them to look for such records to document effort spent on a project. Vice Presidents, Deans, and other supervisors need to document time spent right from the time they know the project is going to be funded since a considerable amount of their time is spent upfront preparing the project for startup, initiating the employment process, and preparing the Project Director for his/her duties. The lapse of time between the proposal submission and award can affect fringe benefits and salary amounts. Therefore, actual amounts should be used instead of the proposed amount.

- **Who is responsible for collecting and documenting match?** At the beginning of the grant, the Project Director should meet with your Grants Accountant to discuss procedures to document match and other budget-related issues. Even though Support Staff may process the actual records, the Project Director is responsible for keeping track of and documenting the match monies. This needs to be reported to the funding source periodically and needs to be reported for audit purposes. Always maintain adequate backup documentation to support expenditures (both grant and match). You also need to know what accounts your match is coming from or, at least, which salaries are contributing to the match so that you can provide that information to the Grants Accountant.

- **Can I buy a lot of supplies at the end of the grant period to use up the funds?** No, you cannot buy a bunch of supplies at the end of the grant period just to use up the funds. Costs are supposed to be incurred only for goods or services that will be used or received during the project period for the project.

- **I don't want to have to oversee more than one budget. Can I just combine all my project money into my operational budget and transfer expenses at the end?** No. Co-mingling is not allowed. A separate account needs to be set up for each grant and expenses should be charged directly to the proper account to avoid time-consuming transfers later. If it isn't billed properly, the funding agency may not reimburse the expenses.

- **I have a "shadow" accounting system but it does not agree with CFS.** Shadow systems can be helpful in keeping track of expenditures in some grants, but your shadow system is NOT the official system. CFS is the District's official financial reporting system used for preparing financial reports and for audits. Discrepancies between your shadow system and CFS can occur due to the lag time that naturally results when requisitions are being processed and charged to your account.

- **How can I determine how my project is doing fiscally?** To analyze how your project is doing fiscally, periodically request a budget report from your Grant

Accountant comparing the percentage of budget that has been expended to the percentage of grant that has expired. For example, if 80% of the grant period has expired, and only 30% of the money is spent, the grant could be in serious trouble. Nevertheless, there may be justifiable reasons for a discrepancy between the two, caused by such things as major equipment purchase and the timing and cost of major grant activities. More commonly, however, major discrepancies indicate that the program is either not being implemented on schedule or expenditures are being charged to the wrong account. Be sure that you are not charging grant expenses to your regular operational budget instead. This causes the operational budget expenses to be higher than planned and leaves the grant budget looking like no activities occurred. Failing to spend the project budget also gives the funding source the impression that your College really did not need their money. This negative impression may make it harder for your College or another College to receive funding the next time.

- **What are indirect costs and why can't I spend those monies?** Indirect costs are those costs that cannot be identified specifically with a particular program, project, or activity. These costs are incurred for several purposes that are necessary to the operation of the institution. Examples include: library resources, general administration, and building maintenance. Grants Accountants transfer indirect costs periodically throughout the grant. Historically, many education grants to community colleges have been limited to 8% of total direct costs. However, some funding sources, such as the National Science Foundation, allow negotiated indirect costs based on total salary and wages instead. The current MCCCDC negotiated indirect cost rate is available at: <http://www.maricopa.edu/business/grantsacctg/Docs/IDC%20Rates.pdf> Occasionally, some of the negotiated indirect cost rate is counted towards match. Project Directors contemplating counting some of the indirect monies as part of match should contact District Grants Development and Management to discuss their specific situation before the proposal is submitted.

B.

GRANT BUDGET COST TRANSFERS

Project directors need to review all fiscal grant activity **on a monthly basis** to ensure that expenses are appropriately charged to your budget and that no costs have been erroneously posted to your grant account. Costs should be charged to the appropriate account when first incurred; however, there may be circumstances that require transferring expenditures to a grant/contract subsequent to the initial recording of the expense.

Federal agencies require grantees to have systems in place to detect and correct clerical, bookkeeping, or other posting entries within a reasonable timeframe. Timely review of expenditures, on at least a monthly basis, will help to correct errors and limit the number of cost transfers. Transfer of costs either into or out of a grant account requires monitoring for compliance with MCCCDC guidelines, federal regulations, grant specific guidelines, and the cost principles that underlie fiscal activities on grants.

Cost transfers increasing a grant's expenditures should be requested **within 90 days** after the month in which the cost was originally posted to MCCCDC's financial accounting system.

Cost transfers must be completed no later than 60 days after the grant terminates. This is necessary to promptly charge the grant and not delay the submission of final financial records.

Federal and other sponsor regulations require written justification, certified by the Project Director or authorized designee on all cost transfers. Your request will need to explain (1) why the error occurred resulting in the need for a transfer, (2) why the cost transferred is allowable, allocable and a reasonable charge on the new account and (3) how the charge supports performance of the scope of work. Transfers to reduce overruns, to spend unused balances, or for other reasons of convenience are prohibited. Detailed information about the Cost Transfer Process and the form to be used can be found at:

<http://www.maricopa.edu/business/grantsacctg/Cost%20Transfer.htm>.

- **I missed the 90 day deadline for submitting a cost transfer request. Now what do I do?** If a request is received after the 90 day period, it will require review and approval by college administration and may not be allowed. However, if an unallowable expenditure is discovered on a federal grant, it must be removed regardless of the time limit.
- **I just discovered that I need to request a cost transfer but my grant is over in 12 days and I will be gone all summer, do I still have 90 days to get my request submitted?** You need to get your request submitted before the grant period ends. Shorter transfer periods are required near the grant end date.
- **The rationale for my transfer request was rejected but I don't understand why. I had indicated that the transfer was needed to correct an error. We had charged the expense to the wrong project.** Your justification must include answers to all three questions required to document the need for a transfer. Your justification was incomplete and not adequately justified.
- **Our cost transfer involved retroactive payroll adjustments for last quarter. The corrected payroll does not agree with the effort reports that were previously submitted. Now what do we do?** If a retroactive payroll adjustment conflicts with the effort report previously submitted, a new effort report reflecting the change will need to be completed, re-certified, and submitted.

C.

PURCHASING WITH GRANT FUNDS

Before we explain how to make purchases with grant funds, let's discuss a few things that you are not allowed to do. MCCC employees cannot purchase anything without a purchase order. If you purchase anything without a Purchase Order, it is an unauthorized purchase. Managers do not take kindly to being asked to approve unauthorized purchases after the fact. If you make an unauthorized purchase, you will be required to provide a justification and obtain additional signatures of approval before payment can be made.

Also keep in mind that certain expenses are **never** allowed to be paid from grant funds. Entertainment costs for amusement, diversion, and social activities are not allowed. Lobbying expenses such as payment for the cost of activities that are meant to influence the grant process

are also not allowed. Advertising and public relations are generally not allowable. In addition, **knowingly** submitting or causing another to submit **false claims** for payment of government funds is a violation of the False Claims Act and can result in criminal or civil penalties.

You also cannot use federal grant funds for services that the institution is required by law to provide under other federal, state or local laws nor can federal grant funds be used to provide services the college previously paid for with state or local funds in the prior year. Auditors will assume that you are supplanting if they see federal funds used for those kinds of expenses and supplanting is unallowable. On the other hand, grant funding can be used to supplement existing services when it is in accordance with the project proposal. If it is unclear whether an expenditure is allowable, we recommend consulting with your grant accountant before the purchase is made.

Purchase of goods and services are centralized through the MCCCCD Purchasing Department located in the District Office. Website located at: www.maricopa.edu/purchasing. The cost and source of the item determines the procedures used for procurement. All standard District purchasing policies apply to externally funded projects, including grants. Laws and regulations require completion of appropriate documentation before any grant purchase is made. All purchases take time and, in some cases, may require prior approval by the Grants Accountant (usually expenditures of \$5,000 or more) or by the funding source. Preparation of requisitions should be a first priority once the operational budget is established to allow as much lead-time as possible so that delays in program implementation can be avoided. Requisitions, which you or your staff prepare, are not the same thing as purchase orders which are prepared by Purchasing and sent to the vendor. Do not provide requisition numbers to vendors and do not exceed purchase orders' approved amounts.

The District utilizes an electronic CFS requisition system for its purchasing process. Normally, support staff members create requisitions, the Project Director reviews the requisition and indicates approval of the requisition by clicking on the "forward" button to send the requisition to the next permission in the approval sequence, usually the Fiscal Agent or possibly a College Dean or Vice President. You and your support staff will need training to use the CFS system to create requisitions, signify approval, research budget items, etc. Contact District Training & Learning (www.maricopa.edu/employees/divisions/hr/development/training) or your campus Fiscal Agent to arrange for training.

You can avoid significant delays that have plagued other administrators by making sure that paperwork associated with the electronic requisitions is sent to the Fiscal Agent/Purchasing. For example, if you are hiring a consultant to deliver a service, you need to complete a Professional Services Contract covering the services to be performed. And to pay consultants or other vendors for their time, vendor information must first be entered into Purchasing's vendor system. The vendor must then prepare and submit invoices directly to Accounts Payable. Accounts Payable will scan the invoice and have the Project Director approve payment electronically, signifying that the work is completed.

Remember, if requisitions, special services employment or professional services contracts and purchase orders are not completed, vendors don't get paid. If invoices are not submitted, consultants will not get paid. By the same token, if you take an out-of-town trip, your travel will not be reimbursed until you complete and submit your Travel Expense Claim form with the required original receipts. Procedures change over time and may vary by College, so check with your campus Fiscal Agent about approval procedures for your College.

Another thing you need to know about electronic requisitions is that you cannot order from or contract with anyone unless they are on the CFS vendor list. If the company or individual is not on the list, you will need to have them complete a Vendor Registration Form, which is available online on the Purchasing website (www.maricopa.edu/purchasing). Purchases for an event involving food and beverages require completion and pre-approval of an Official Function Form (www.maricopa.edu/legal/blc or www.maricopa.edu/publicstewardship/governance/adminregs/appendices/print/OFF.pdf) prior to making purchases or arranging for catering. Use of grant monies for official functions must be allowable activities in your grant and a budgeted item and must be necessary for the project activities. And alcoholic beverages, of course, are **not** allowable expenses.

Purchases with grant funding will follow all applicable guidelines as outlined in the granting agency's letter of award and may include following OMB Circular A-110 guidelines. The College grant administrator and the Project Director are responsible for informing the Purchasing Department of grant requirements that will affect purchases. District purchasing requirements and procedures periodically change. The best source of detailed up-to-date information about requirements, procedures, and forms is the website for the Purchasing Department itself. Changes in procedures are usually communicated through Fiscal Agents.

Do not, under any circumstances, purchase goods or services from relatives or friends; this is a financial conflict of interest. All MCCCCD employees are required by the Governing Board to complete a **Disclosure of Substantial Interest (Conflict of Interest)** annually. This can be accessed through the Purchasing Department homepage under Forms and Documents. Clicking on that link takes you to a Sharepoint Login in which you type in your MEID and your Memo Password. When your Sharepoint screen opens, select **Annual Acknowledgements and Disclosures** and answer the questions. If your project is federally funded, you will also need to read the **MCCCCD Standards for Financial Disclosure to Avoid Conflict of Interest in Federally-Funded Projects** which is contained in Appendix K and complete the, **Financial Disclosure for Federally Funded Projects** electronically. If your Sharepoint screen does not include a form by this name, you will need to contact the District Grants Development and Management Department at Extension 18019 to give you access to the supplemental form. This form must be completed annually online by project directors and investigators for federally funded projects.

Supplies

- **How does MCCCCD define “supplies”?** For internal purposes, MCCCCD considers consumable items with a value of \$5,000 or less to be supplies. This includes computer software but does not include capital equipment. However, funding sources define “supplies” in different ways so you need to pay close attention to the regulations governing your program.
- **How do I know when the purchase order is issued?** An email is generated from the CFS system and is sent to the requisitioner with the purchase order number. The initiator of the order will be able to track the order online. Always compare the purchase amount with the requisition.

- **What is the limit for Limited Purchase Orders (LPO)?** The limit for LPOs is currently **up to \$2,500**. This means that you can work with the College Fiscal Agent to obtain products or services up to that amount. LPOs cannot be used to purchase capital equipment. This \$2,500 limit does not include sales tax, use tax, or shipping and handling fees. Never split an order. It is a Class 4 felony to split an order in order to meet the LPO requirements and circumvent the requirements of competition over the \$2,500 threshold. Artificially dividing or fragmenting an order to stay below the threshold violates procurement rules. Splitting or dividing orders could result in an unfavorable audit exception and bring disgrace to your program and the College.

- **What are the requirements for purchases of \$2,501 – under \$10,000?** Either the requisitioner or MCCCCD Purchasing Department must obtain two verbal or written quotes. You are required to take the lowest quote unless you can demonstrate that the quote was not responsive. Enter into the notes field of the electronic requisition information such as the company name, the amount, and the name of the person to whom you spoke. The Project Director and Fiscal Agent approve the requisition before being sent electronically to the Purchasing Department.

- **What are the requirements for purchases of \$10,000 – under \$50,000?** Either the requisitioner or the MCCCCD Purchasing Department must obtain **three written quotes**. The written quotes must be forwarded to Purchasing before the requisition can be issued. Reference the requisition number on all copies of the quotes. The Project Director and Fiscal Agent approve the requisition before being sent electronically to the Purchasing Department.

- **What are the requirements for purchases of \$50,000 or more?** This level requires a sealed bid process. Big budget items are purchased through Invitations for Bids. Plan on 4-6 weeks for this process to be completed, which includes the writing of specifications, solicitation of bids, and advertisement of a legal notice. The Purchasing Department conducts the process.

Equipment Purchases, Transfers, and Off Premise Use

All anticipated equipment purchases should be itemized in the proposal budget agreement. Generally, prior written approval must be requested and obtained from the funding agency for any equipment acquisition not itemized. Before purchasing equipment, always check with your Grants Accountant to identify restrictions that may get you into trouble. Always keep in mind that proposed purchases must be justified in terms of benefit to the project. Therefore, large, last minute purchases, at the end of the program are generally inappropriate. The cost of equipment not used during the project can be disallowed and the funding agency may ask for reimbursement from your College. Some equipment can be purchased at a significant savings if it is part of a State Contract or other cooperative arrangement. Check with the MCCCCD Purchasing Department to find out if the equipment you need is covered by one of the agreements.

Equipment purchased with grant funds is intended for the purposes outlined in your grant proposal. Therefore, it should be reserved for use in the grant-funded activity or project during

the entire life of the grant. All equipment and computers are tagged and tracked by Property in Business Services. It is also a very good practice to have some tags made up with your grant title and number that are placed on the equipment and computers paid for with grant funds. This may prevent someone from later moving it to another location in the college without realizing that it was originally a grant funded purchase. (Although most computers purchased with grant funds are less than \$5,000, Property still tracks their use.)

Sometimes it is necessary to utilize grant-purchased property off campus to accomplish the objectives of a grant. For example, your project may involve faculty use of laptops to provide workshops and make presentations at other locations off campus or at conferences. The District has administrative regulations governing the off premise use of District assets. Approval is required before computers and other equipment can be taken off college premises. To check out a computer or piece of equipment, the user/lendee must complete a property loan agreement form which must be approved by the user's supervising vice president, dean, or director. If the use is for over 30 days, it must be approved by the College President (or Vice Chancellor in the case of District Office grants). The user/lendee must write a justification for taking the property off premises and is responsible for returning it in the same condition as when it was checked out.

- **If my funding source defines equipment at an amount that is less than \$5,000, can I use the District's definition instead?** If your funding source uses a lesser amount to define equipment, you will need to use the funding source's definition.

Travel

The District has a travel policy governing local and out-of-state travel and reimbursements. These are spelled out in an online travel policy manual found at www.maricopa.edu/publicstewardship/governance/adminregs/fiscal/1_15.php. Travel out-of-county, out-of-state and to other countries must all be pre-approved by College Presidents and Vice Chancellors as appropriate. The Chancellor or designee must pre-approve out-of-country travel after the respective President or Vice Chancellor has approved it. No District obligation exists to reimburse any employee for travel costs unless the traveler is in an approved travel status prior to trip departure. Each year before making any trips, you will also be required to sign an Annual Travel Acknowledgement Form (www.maricopa.edu/disclosure or link above) regarding the terms and conditions for authorized business travel.

The regulations contained in the travel policy apply to expenses paid from any source of MCCCDC funds. In the case of a grant that has restrictive standards related to travel, the provisions of the grant are followed. Most grants are very specific about how travel money will be used for the project. The District's complete Travel policy is too lengthy for full review in this document, so Project Directors are strongly encouraged to review the full travel policy manual so that you will know what is allowable and what is not allowable.

Blanket purchase orders may be developed with a travel agency but should only be used for approved travelers. Travel expenses for companions of employees should not be included in Maricopa funding requests, regardless of intent to reimburse. Reimbursement is also limited to expense of travel by the most direct and usually traveled route; by the most economical means of transport. When determining the most economical means, both cost and traveler's time must be considered.

- **What does per diem (meals and incidental expenses) cover?** Per diem is the daily amount used to reimburse meals and incidental expenses such as gratuity, tips, etc. while on travel status. The rate, which is established by the State of Arizona, is accessible at: www.gao.az.gov/publications/SAAM/Supp_I_trvrates-012308.pdf. The amount allowed for meals is not intended to cover the entire cost of a meal taken while in travel status. The amount is calculated to compensate the traveler for the estimated difference between the cost of a meal taken on the road and cost of a meal prepared at home.
- **How long do I have to submit a claim after a trip?** Travelers are usually encouraged to submit claims within five working days following completion of a trip. They must submit them within 30 calendar days at the latest. Pay special attention to the items that require receipts to receive reimbursement.

Subcontracts/Subgrants/Intergovernmental Agreements

If your proposal includes a collaborating partner or organization that is going to be paid for development of specific products or services, a contract or subgrant will be necessary. Subgrants or subcontracts are usually required by grant funding sources to cover the activities that are carried out by collaborating partners. MCCCCD has been involved in numerous subgrants with Arizona State University, for example. In some cases, we subcontracted with them; in other cases, they subcontracted with us.

It is extremely important to contact District Grants Development and Management as soon as possible after an award involving a subgrant or contract is announced to plan the document's development. District Grants will provide technical assistance and facilitate the process to make it easier for the Project Director. The grant proposal is obviously an important source of information for developing project specific sections of the subgrant or contract such as the scope of work to be done, roles of the partners, evaluation details, compliance requirements, and budget details. Some complex proposals may even include a section for subgrants with a detailed budget justification for each. Subcontracts/subgrants include not only a few pages of information directly related to your project, but also pages and pages of contract boilerplate required by the District.

Sometimes an intergovernmental agreement (IGA) is developed for a grant. An IGA is used between two governmental entities that are partnering. Usually no funds are changing hands. From a grant project standpoint, the information that you contribute to the IGA will be the same kind of information that you would develop for a subcontract or a subgrant.

The Legal Services Department has developed standards for written contracts that spell out how to determine when MCCCCD needs to enter into a stand-alone, written contract. They can be found at: http://www.maricopa.edu/legal/blc/wc_standards.htm. The Legal Services Department also has a **Contract Routing Slip** on its website which is used to process contracts for vendors. It references the various documentation and approvals that may be required including fiscal approval.

- **Who develops the subcontract or subgrant?** Normally the organization that receives the award directly from the funding source is the one that initiates the subgrant draft. However, partners frequently work collaboratively to develop a document that is

satisfactory for both parties. As Project Director, you need to develop the scope of work that will be accomplished through the subcontract or subgrant.

- **What kinds of questions should I be answering in the scope of work?**
The scope of work should answer some of the following questions: What work will your partner be doing? How do you want it done? When do various products, services, and reports need to be completed? Who will be completing the work? How will performance be evaluated? What is the process for paying the other institution or agency? Who is the contact person? What is the name and title of the partner's representative authorized signature? What funding source compliance requirements need to be included in the subgrant or subcontract? These are some of the questions that need to be answered in order to develop a subgrant or subcontract. District Grants can provide scope of work pages from other subgrants or subcontracts as examples.
- **What else needs to be included in the subcontract or subgrant and how do I get it?** District Grants will work with the Legal Department and Purchasing Department to obtain the latest boilerplate pages for inclusion in the subcontract, subgrant or IGA. Some experienced Project Directors who work frequently with subcontracts or subgrants are able to develop the full subcontract themselves. In these cases, the Project Director alerts District Grants that a subcontract or subgrant will be coming for review. Your grant proposal or terms and conditions of your project may require that you add additional forms for grant compliance purposes. Budget and budget justification/narrative should also be included as well as a description of the invoicing and payment process. Your Grants Accountant can advise you on the best arrangement for the invoicing and payment process.
- **Should I include something about reporting requirements?** Absolutely! Check to see when your reports are required to the funding source and set due dates for your partner(s) a month or so before that so that you have the information ahead of time and have time to request additional information or elaboration before you have to complete your report. Usually, drafts of the report to the funding source are shared, for review purposes, with major partners, such as one involved in a subcontract or subgrant, before being submitted to the funding source.
- **What happens if my Program Officer requests the report earlier than expected?** This does happen upon occasion and there may not be time to go through the formality of amending the contract. The best approach is to call and email your partners about the change in date and any new requirements from the Program Officer and let the partners know when you need their organization's information.
- **My grant is a multi-year grant. Do I need to develop a brand new subcontract each year?** No you don't. All you have to do is create a short amendment to the original contract amending the date, the award amount, and any other items being amended.

- **We hand-delivered our subcontract to the Legal Department today, but they wouldn't sign it. Why not?** First of all, the District Grants has to review grants-related contracts or subgrants before the Legal Services Department signs them. Second, the Legal Services Department does not normally sign a contract or subgrant until it is Governing Board approved or the Administrative Acceptance approval process has been completed (for grants involving \$100,000 or less). The Legal Services Department will need time to review your contract before signing it. Third, the Executive Vice Chancellor and Provost also reviews and approves subcontracts and subgrants related to education, training, and grants. The most expeditious way to get subcontracts and subgrants signed is to start with the District Grants which will simultaneously work with the other departments involved. The Assistant Legal Counsel is the designated official signer of all contracts.

Professional Services Contracts and Special Services Employments

Project Directors also use contracts to obtain services such as external evaluation or research services. Managers sometimes have difficulty determining whether the services should be provided as an independent contractor or as an employee. Two documents that are very helpful in making the correct choice are the **Professional Services Contracts vs. Employment Contracts** <http://www.maricopa.edu/legal/blc/psvss.htm> and the **Independent Contractor Analysis Worksheet**.

The **Contract for Professional Services** form, found on the Legal Services Department's website (www.maricopa.edu/legal) along with instructions, must be completed by the Project Director and signed by the Consultant before submission to the Legal Services Department for signature. In signing the Contract, the contractor certifies that it is an independent contractor, provides services to other customers, maintains insurance, sets its own priorities on time and hours of work, provides its own supplies, and determines the means of delivering services.

A requisition must also be prepared and submitted electronically simultaneously with the contract to the Legal Services Department. A note should be entered indicating that a Contract for Professional Services has been submitted to the Legal Department for approval. The Legal Services Department won't approve the contract until the Fiscal Agent approves the requisition, and the purchase order will not be created until the Legal Services Department approves the contract. A copy of the contract can be submitted to the Fiscal Agent with a note that the original is in or going to be at Legal shortly. Please note that the Professional Services Contract cannot be used to hire employees of the District or former employees who have worked for the District in the last twelve months.

If you need to hire a District employee to do some work related to your grant project, you must create a **Special Services Employment** assignment online through HRMS Job Hire Documents. The document type used will be "Assignment". Special Services Employment is used to request additional compensation for MAT or Residential Faculty to undertake special projects or provide extra services that are beyond their normal hours of employment and require their specialized knowledge or skills to accomplish or to complete a deliverable. A grant project, for example, may hire an employee to develop some new curriculum or to work on a Saturday or over the summer to attend a workshop or to plan and conduct education or training for others. Policies related to developing written contracts and

agreements are found at

(www.maricopa.edu/publicstewardship/governance/boardpolicies/boardaux.php#special).

Normally, compensation for Special Services employment is based on rates approved by the Governing Board for a variety of special services such as curriculum development, training, etc. The rates used are generally lower than the comparable rate of compensation that would be used to hire an external consultant. These rates are on the Human Resources website. Typically grants expect to pay faculty no more than two months' summer salary at the same rate per month in the summer that they are paid during the regular academic year.

Also, some grants involve faculty from a variety of educational partners working together, and the partners sometimes agree to budget the same set rate such as \$1,000 per week for all participating faculty, regardless of academic level. For these reasons, you are likely to see hourly rates budgeted in the grant at a rate that are that are similar to what faculty make during the academic year. Special services employment cannot be put into effect on a retroactive basis so be sure the Special Services Employment form is completed and approved by all parties before work starts. Also be sure to indicate on the Special Services Employment Form and on any payroll documentation that this is Specially Funded employment and include the grant title.

Special services employment must be for a specified term, which cannot exceed twelve months. So if a faculty member is developing curriculum several summers in a row, a new Special Services Employment form will have to be completed and approved prior to employment each year.

Assignments must be entered and the approval process must be completed before any work starts. Work started before a contract or assignment is in place and approved should be considered an unallowable expense and can result in audit findings and potential loss of funding. Project directors have sometimes made the mistake of failing to get the Special Services Employment assignment process underway and completed well before they want the work to take place or to completely forget that a Student Services Assignment form needs to be completed and approved. This is a huge mistake that can adversely affect the project's ability to compensate faculty performing the work and so it is critical to that this be handled in a timely fashion. The Project Director will need to be specific about the scope of work, objectives and outcomes of the employment and the person and title for whom the work is being performed. The Project Director and employee's supervisor will be required to verify that the employee can reasonably perform their normal work responsibilities as well as work required for the Special Services Employment.

After the end date of a Special Services Employment assignment the Department Head or Project Director must access the job hire document in HRMS and complete the 'Results of Objectives' clause. a statement detailing how the employee met the objectives of the employment and the creation or performance of the grant deliverables before the employee can be paid for the work performed. An email notification will be sent as a reminder. Follow up emails will continue until the information has been entered. After 30 days, outstanding assignments will be forwarded to College Administration including the College President.

- **What do I need to do to hire Maricopa faculty members for summer curriculum development work?** Maricopa employees hired for special projects or extra service are hired to work on an extended contract through the use of the Assignment/Special Services Employment Form. Be sure to review your project budget

to determine the rate that was planned and talk to District Grants or your Grants Accountant for additional guidance before proceeding.

- **Can I hire a full-time faculty member on extended contract during the academic year?** Normally this should not be done with Grant funding. Agencies do not ordinarily want their work to be performed through extended contracts during the academic year because the quality may suffer due to the faculty member being overextended. With the permission of College administrators, funds for faculty time are usually budgeted for release/replacement time during the academic year.
- **When is a contract final?** An MCCCCD contract is finalized when the contractor signs the contract, the MCCCCD Assistant Legal Counsel signs it on behalf of the District, and a purchase order is created from the requisition. A contract developed by another organization is not final until the MCCCCD Assistant Legal Counsel signs it, and the individual authorized to sign contracts for the other organization has also signed the contract.
- **Is there a maximum hourly or daily rate that can be used to hire consultants?** To the extent possible, rates should be based on the market value for similar services and the salary rates of any similarly qualified College personnel. Funding agencies may have maximum daily or hourly rates for consultants. Usually this information is found in their policy and procedure manuals. These amounts may be updated each year so we encourage you to contact District Grants if you plan to hire a consultant so that the current rate for your funding source can be researched to ensure that you do not exceed the approved rate. If the consultant fee was included and approved in the original proposal, the rate used should not exceed the allowable rate.
- **Can I develop a contract for a fixed amount for development of a specific product?** Yes, you can develop this type of contract. It is usually good to try to dialogue with the consultant about how many hours of work are needed to produce the product. Also it is important to be specific about the quality or other requirements for the product being developed.

D.

BUDGET AND PROGRAMMATIC CHANGES

Even though the project program and budget was carefully planned and reviewed, revisions may be necessary to meet changing needs or circumstances. For example, project staff may have started working on the project later than planned resulting in salary savings. Perhaps projected salary or benefits were lower than actual salary or benefits, or the cost of computer equipment declined. New reporting requirements may require some budget changes.

Project Directors contemplating implementation of programmatic or budget changes must consult with their supervisors as well as with District Grants and their Grants Accountant for technical assistance and approval before submitting changes to the funding source. The Project

Director should complete the Programmatic/Budget Change form and draft appropriate correspondence intended to obtain both internal and external approval. The Project Director needs to be aware of funding source restrictions on, conditions for, or timing of requests.

- **We have some salary savings but I'm not sure how to re-budget it. Would someone from District Grants and/or my Grants Accountant meet with me to discuss options and process?** Sure, we'd be glad to meet with you to discuss proposed changes and to review the correspondence or request that you plan to send to the funding source. We will need to determine whether program guidelines require prior approval for a change and whether the request should be submitted to the Program Officer or the Grants Officer, if they are two different people. Some funding sources, such as the National Science Foundation (NSF), require submission of requested changes through their electronic grant sites. Work with your Grants Accountant on the proposed budget changes. Contact District Grants for assistance with the submission process and with programmatic considerations.
- **Should I talk to my Program Officer about proposed changes?** Prior to requesting programmatic or budget changes, first discuss your proposed changes with the District Grants and your Grants Accountant (if a budget change is involved). You may need to discuss the changes proposed with the appropriate funding agency representative(s), followed by an email or electronic submission of the request, depending on the requirements of the funding source. The Project Director normally makes the contact with the Program Officer.
- **When can I implement the changes?** Proposed changes are not official until written or electronic approval is received. District Grants and the appropriate Grants Accountant must receive a copy of all changes. A Budget Amendment Request form and a copy of the funding source's approval must be submitted to the Grants Accountant and the District Grants to officially change the project budget.
- **What is a no-cost extension?** A no-cost extension is a request to extend the grant period beyond the previously approved end of the grant and for which no additional funds are granted beyond what was previously approved for the award. The Project Director should pay close attention to the deadline for submittal of a no-cost extension request and the information that will be required for the request. No-cost extensions can typically be requested for up to a year and usually require justification based on achieving the objectives of the grant and a projection about how much money will remain at the end of the grant period with a discussion of how the funds will be used. The fact that you haven't spent all of the funds is **not** an adequate justification for the request. We strongly recommend that a no-cost extension be requested for one year rather than a shorter period. You can always end sooner, but it creates problems if more time is needed. It should be noted that some programs do not allow no-cost extensions.

E.

RECORDKEEPING, PROGRAM REVIEWS, AND AUDITS

Documentation of project activities, services, results, expenditures and matching funds are an essential ingredient of good grants management practices. Accurate and complete records are critical for demonstrating performance and project success, completing project reports and evaluations, managing project activities and resources, identifying areas needing improvement and taking corrective action, and successfully preparing for monitoring visits and “clean” financial audits. The records you keep will need to answer questions such as the following: What did the project do? When and how was it accomplished? What are the outcomes? Did you accomplish project objectives? If not, what are you going to do to correct the situation? How much money have you spent and on what was it spent? How have you documented time and effort, and are you meeting commitments made in the proposal? If your program involves a cohort, how are you tracking student progress?

Payroll and Effort Documentation

Effort records must be maintained so that salary charges to an award can be adequately documented. Payroll and project records need to document the individuals who worked on the project, the time each spent on the project, the amount they were paid, and the activities and services they performed. Effort documentation forms must be completed and signed by each staff member and signed by a responsible official having firsthand knowledge of the work performed, which is typically the Project Director. See Effort Documentation: www.maricopa.edu/business/grantsacctg/Time%20and%20Effort.htm.

- **How do we document Effort?** The District implemented a new Effort Certification system for grants to comply with federal regulations for all employees working on federally sponsored projects. The percentage of effort reported for the period serves to substantiate the salaries and wages charged to federal grants. Two different forms are being used for effort documentation—one for non-faculty and one for faculty with a regular workload.
- **What documentation do we need for employees who are working on more than one grant or part-time on a grant and part-time on other college duties?** An employee on more than one grant or who splits his/her time between a grant and other college duties must maintain records that show the amount of time charged to each. Maintaining this information through use of a calendar and the Monthly Grant Time Record will provide the necessary documentation. A separate effort documentation form must be completed for each grant.
- **How do you determine effort?** Effort is not based on a 40-hour work week. Instead, it is based on 100% of activities, excluding extended contracts for work beyond regular assignment. Effort may include activities from more than one grant as well as from non-sponsored program activities such as regularly assigned MCCCDC-funded duties. Effort must be reported even if not paid for by the funding agency (e.g., salary

cost share) and must be an allowable activity in the grant. Extended (special services) assignments for work in excess of regular work load are not included in the 100% effort. Work performed through Special Services Employment assignments must be certified separately from the regular workload.

Documenting Match/Cost Share

Matching funds, also referred to as cost share, are cash or “in-kind” support contributed by the grantee to fulfill the objectives of the project. The amount and type of match funding needed is included in the project budget. The Project Director is responsible for assuring that cost share commitments are met. Records documenting the amount of matching must be maintained and verifiable. The match must be necessary and reasonable for proper and efficient accomplishment of the project objectives and cannot be charged as a direct or indirect cost to the Federal Government. Documenting match is an effort that involves both the Project Director and the Grants Accountant. The Project Director needs to provide the necessary information so that the Grants Accountant can document the cost share as necessary (i.e. time and effort reports, departmental accounts/amounts that are to be included, etc.). Funds for one Federal project cannot be used as match or cost share for another Federal project. The Grants Accountant must document the cost share to the audit file and report it (if required) to the granting agency. If required cost share is not met during the project period, the granting agency can request a refund for the unmet cost share or withhold future funding for the project or MCCCCD.

Salaries used for matching funds need to be recorded on the Effort Documentation as in the case of actual grant paid employees. Regular Board-approved employees are not used to keeping this type of record, so requesting this information may trigger a chorus of groans. Nevertheless, this information is needed. Most administrators can document their time spent on a project with the help of their calendar since much of their time spent on grant projects occurs in meetings that are already recorded on their calendars. Supervising administrators need to document their time spent on a project right from the beginning since a considerable amount of their time is devoted to project startup, handling the administrative details, initiating employment processes, etc.

- **Who can I talk to about methods to document match?** The Grants Accountant assigned to your project can be very helpful with ideas and examples of how to document match.
- **Do I have to collect match information from partners?** If your proposal and/or budget indicate that your partners will contribute match, then you also need to set up a system to collect match information. This can sometimes be very challenging. Partners do not always live up to their commitments and documentation of match can be difficult to obtain from them. The match included in the proposal is normally in-kind and usually something that should be relatively easy for the partners to document especially since they committed to the match. Nevertheless, you may encounter some foot-dragging behavior or changes in circumstance. If you are encountering difficulties, discuss them with your Grants Accountant and the District Grants Development and Management.

- **How does the match get reported to the funding source?** Match funds are usually reported to the funding source periodically by the Grants Accountant and need to be available for audit purposes. Adequate backup documentation needs to be maintained by project personnel to support both grant and in-kind/match expenditures. If the private funding source involves a match, for a project involving program support, the award was made to the Maricopa Foundation and the project is not in the CFS system; in-kind/match documentation needs to be maintained by the responsible Development Officer and reported to the Foundation's Director of Operations.

Program Reviews and Audits

MCCCD reviews or conducts its own **internal** investigation, in some situations. A campus Fiscal Agent or the District Grants Accountants, for example, will question expenses that appear to be out-of-line with the scope of the budget or disallowable. Purchases of \$5,000 or more require the prior approval of your Grants Accountant. The Director of Grants Development and Management or another grants officer may be asked to research a given situation to determine if a problem exists and provide technical assistance to help resolve the problem. (Project Directors sometimes initiate these requests for assistance or another administrator may ask for technical assistance.) The District's Internal Audit Department may audit a project or investigate potential problems related to fiscal matters. The Equal Employment Opportunity and Affirmative Action Office may investigate a complaint related to discrimination in provision of services.

The most common external audit is the Single Audit that is required by law and by OMB Circular A-133 and conducted annually by the State Auditor General's Office. Single audits are always conducted in a compressed time frame. Therefore, information and answers to questions are needed very quickly. Questions about a transaction may come up eighteen months after the transaction occurred. Written documentation helps answer auditor questions. An independent, external auditor also audits funds awarded to the Maricopa Community Colleges Foundation annually.

Funding agencies also maintain the right to audit grant project records. Program reviews of performance examine whether you completed the project's stated objectives. If the budget has been spent but few or no objectives have been achieved, a College has a serious problem.

Agents of the US Office of Inspector General conduct the last type of external audit, and the most challenging. This can be triggered by anything from an anonymous complaint to following up on negative information they saw in a report or in a newspaper. They can appear unannounced and may look at both programmatic and fiscal matters. No advance notice is required.

Always keep in mind that you work for a District with ten colleges and two skill centers. Audit problems in one program affect not only the reputation of your College but also the reputation of the whole District. So be proactive and careful in the management of your grant and in the recordkeeping that documents what your project has done and how it has expended grant funds. As Project Director or Administrator, you may also be called upon to respond or help others respond in writing to written questions from reviewers or auditors. Any written questions you receive should immediately be shared with Grants Accounting and with District Grants as responses should be discussed, developed, and reviewed collaboratively.

- **What happens if there are disallowed costs?** Part of the funds may need to be repaid to the funding source. Even if a College does not have to repay any of the funds, serious damage to its reputation will result. Audit findings of disallowed costs have a way of making news headlines locally and nationally...to the great embarrassment of all involved. Unfortunately the resolution of disallowed costs to the satisfaction of auditors never makes the news. And funding sources have very long memories, especially now that so much information is being retained electronically.

- **What do we need to do to prepare for a programmatic review or audit?** Make sure that the files contain backup documentation showing the College achieved each objective. If the scope of the project changed after the initial negotiation, be sure that you have written documentation approving the changes available. This documentation should also be provided to District Grants and your Grants Accountant. Use the grant work, management, or evaluation plans as an easy way to organize the documentation. Auditors usually study the work plans prior to a College visit.

- **What happens if an objective has not been completed?** Obviously we aim to achieve every objective. However, unexpected events can prevent objectives from being met (i.e., the loss of a key faculty member, changing needs of the target population, changes in technology causing a delay, or disappearing commitment of a private sector partner or community partner due to an unforeseen event). Be sure that the files contain a written explanation from the Project Director describing the circumstances. This same written explanation should appear in the project's final report to the Funding Agency.

- **Our project ended over a year ago, the former Project Director is no longer with the College, and now we've been notified that our project is being audited. What should we do?** You should still have the Project Records since they are supposed to be retained for several more years. Hopefully the Project staff left them well organized and in good shape. In addition, Grants Accounting will have access to many fiscal reports and backup documentation in the District Office and are experienced in working with external auditors. Be sure to notify both Grants Accounting and the District Grants of the visit and send them copies of whatever correspondence you have received from the auditor. If you can't find what you need in the preserved records, you may have to contact the former staff and get their assistance in locating the information needed. Getting information and documents after project staff leave can be extremely challenging, so it really pays for project staff to do a thorough job in the closing out of the grant award.

- **As a Project Director, how do I avoid problems with auditors?** Your first line of defense as a Project Director or Administrator is to make sure that you don't authorize use of grant funds for prohibited expenditures. Secondly, you need to review your budget each month and if you find expenditures charged erroneously to your account, you need to work with your College Fiscal Agent and Grants Accountant to get them removed. If a prohibited expenditure remains charged to the account, it serves as evidence against those responsible for the project.

- **I am confused. What qualifies as equipment?** Both the federal government and the District are currently classifying nonconsumable items that are \$5,000 or more as equipment. Other sources of funding, however, may have a lower threshold. If the funding source considers equipment to be a nonconsumable item of \$1,000 or more and forbids equipment purchases, you will not be able to purchase computer equipment costing more than \$1,000 with grant funds. The College must comply with funding source, state and college policies and regulations so when there are differences, the most restrictive definitions and procedures must prevail.

- **Do auditors look at matching funds?** They certainly do. One of the stickiest problems in a financial audit is fully documenting the matching contributions of the College and the private sector partner. Auditors are particularly sensitive to the issue of “supplanting”.

- **What does supplanting mean?** Supplanting means replacing College operational funds with grant funds. Most funding sources stipulate that their funds cannot be used to supplant College funds. The Project Director must monitor all expenditures and budget revisions carefully to ensure this does not happen. Top administrators do not always understand this so if you are feeling pressured, contact your Grants Accountant or District Grants for assistance in explaining the requirements to upper management.

- **Could you give me a couple of examples of supplanting?** Sure. If the tutoring center has an annual budget of \$30,000 to hire tutors and your grant is going to provide an additional \$10,000 and the College’s operational budget for tutoring decreases to \$20,000, you have just used grant funding to supplant rather than supplement the budget. Here’s a second example: If an administrator is supposed to be devoting 25% of his or her time on the project, but hasn’t been relieved of or shifted 25% of his or her regular duties, this is supplanting. With the second example, there may be instances where the work of the grant is so integral to what the administrator’s position responsibilities are anyway that no redistribution of work is needed but this should be discussed upfront with Grants Accounting and with the Director of Grants Development and Management.

F.

COMMUNICATING WITH THE FUNDING SOURCE

Formal communication with the funding source typically consists of annual and final project reports. Maintaining open lines of communication with the Program Officer is also an important practice. The Program Officer, the representative of the funding agency who oversees the project, will be interested in your progress toward meeting the goals and objectives of the project. The Program Officer is also interested in hearing about successes and exciting developments in your project.

Phone Calls and Emails

- **Is there anything I should be aware of when talking to a Program Officer?** Maintaining a good relationship with the Program Officer is really important. A casual unplanned phone call increases the risk of irritating the Program Officer if you are calling to ask a question that is in the regulations or procedures or that District Grants can answer. The risk of a miscommunication or misunderstanding also increases, especially for inexperienced Project Directors. The Program Officer may also have the same or different issues with programs at one of the other Maricopa Community Colleges that may affect your communications. For this reason, we strongly encourage Project Directors to contact the District Grants before contacting your Program Officer about an issue or a question. If a call or email is necessary, District Grants can help frame the question properly so that the Program Officer understands what is being asked. In the case of complex issues, Program Directors and College administrators sometimes find it advantageous to set up a pre-arranged conference call with the Program Officer. A District Grants representative usually attends and participates in these conference call conversations. The Grants Officer is particularly helpful in interpreting some of the things Program Officers say that may not be clear to the Project Director and other College administrators. Many Program Officers prefer to communicate via email with their Project Directors since it provides a written record and eliminates the “telephone tag” problem. As in the case of planned phone calls, District Grants can provide helpful suggestions and feedback before written messages are actually sent.

Project Reports

Every grant project requires project performance/evaluation reporting and fiscal reporting. The records you have kept and documentation of performance, match dollars, and expenditures are used to prepare progress and final reports and fiscal reports. Meeting report deadline dates is critical. Failure to meet deadlines can have a serious impact on future funding possibilities and in some cases may hold up the awards of new grants to your College and the rest of the District. Significant changes in the project have to be in consultation with the funding source. Funding sources generally have guidelines or terms and conditions specifying the types of changes that require prior approval and the role played by funding source contacts.

In the case of governmental grants, this may include change in project scope, objectives, key personnel, or budget. **District Grants Development and Management must be contacted and approve changes of this nature before contact is made with the Funding Agency. Senior administrators at the College or District must also be informed of the proposed changes in advance and give their approval before changes are initiated with the funding source.**

- **Who prepares grant reports?** The Project Director is responsible for compiling information and preparing the project narrative reports. The Project Director is also responsible for responding to performance data requests from the funding source. The Grants Accountant handling your project prepares and submits the fiscal reports, using the College Financial System (CFS) as the official financial reporting system. Project Directors are encouraged to contact District Grants a few weeks before a report or

evaluation is due to schedule a probable date for District Grants review of the report before submission.

- **How do I find out when my project's reports are due?** Funding sources inform awardees about project due dates in a variety of ways. Many federal agencies, for example, indicate in their policies and procedures manuals when reports are due. Multi-year awards, for example, may require annual reports to be submitted at least 90 days before the end of the grant year. This type of report will be used by the Program Officer to determine whether your project will be funded for the subsequent year. Some funding sources, such as the National Science Foundation, also post due dates for projects they fund on their electronic website (i.e., Fastlane). Report due dates may also be included in documents that accompany an award. In addition, Program Officers can impose new reporting requirements or specify earlier due dates. Program Officers normally notify Project Directors about these types of new requirements directly.
- **What is a site visit and how is it planned?** Project Directors will occasionally be notified that their Program Officer plans a site visit. Site visits give the College or District an opportunity to share the project's progress, success, and continued potential with the funding source's representative. The Project Director should immediately contact the District Grants Development and Management. District Grants will work with the Project Director and other College administrators in the planning and development of a proposed site visit agenda and in identifying individuals and locations to be visited. The agenda should be submitted to the respective President or Vice Chancellor for approval. Program Officers typically have some preferences in terms of scheduling and with whom they meet during the visit. They usually provide some general information about what they want during the visit. For example, the Program Officer may want to meet with project partners or students as part of the site visit. Sometimes an out-of-state Program Officer plans to visit more than one program in the state or metropolitan area during their visit or would like assistance with finding a suitable hotel. The Program Officer will react to your proposed agenda and may suggest changes or additions, which should, of course, be accommodated.
- **Will the Program Officer want to see any documentation?** The Project Director must be prepared to address and efficiently present documentation regarding the accomplishment of project objectives and recordkeeping, and the project, and Grants Accounting must be prepared to present financial documentation. Project Directors also sometimes put together a notebook of program highlights for the Program Officer. Sometimes a successful site visit is necessary to obtain approval for continued funding in a multi-year project.
- **We have an Evaluation Team coming. What do we need to do to prepare for that?** This is similar to a site visit but more complex. The Evaluation Team will be more direct about what they want to see, topics for discussion, and with whom they want to meet. Their focus is going to be on progress made in attaining project objectives, impact and outcomes, and deliverables. They may also be concerned with relationships of your partners and synergy with other projects. Like a site visit, an

agenda will need to be developed, and the visit will need to be coordinated by the Project Director. District Grants should be included in the planning for this type of site visit as well as being present for the actual visit. Frequently, one or more internal meetings are held prior to the Evaluation Team visit to be sure that everything is in order. Preparations could include the required submission of a performance report prior to the visit or preparation and presentation of a PowerPoint presentation, with hardcopy backup document, during the actual visit.

G.

PROJECT EVALUATIONS AND REPORTS

The importance of project evaluations and reports cannot be underestimated. Every proposal includes a section on project evaluation. Be sure to read this section of the proposal very carefully. Also look for operation plans or management plans that may include information related to data collection and evaluation. Evaluation is an ongoing process. Data collection and recordkeeping, analysis, corrective actions, and reporting will be required throughout the life of the grant. Meeting deadlines is critical. Failure to meet deadlines can have a serious impact on future funding possibilities and, in some cases, hold up the awards of new grants to your College or other Maricopa Colleges.

The evaluation answers a variety of questions such as: Is the project successful in attaining its project objectives? How does your project measure impact? What outcomes have been achieved? Have there been any deliverables? Is your project replicable by others? What strategies are being used to disseminate information about your project? Is the project using performance data and information to take corrective actions? Progress is judged on outcomes, the measurable results of project activities, rather than the activities themselves. For example, a Program Officer may want to know that 89% of the students in your program for at-risk students graduated from high school (outcome) rather than the fact that you took 89 students on a field trip (activity).

Your evaluation should collect both quantitative and qualitative data. It is important for the Project Director or evaluator to obtain accurate baseline data and comprehensive assessment instruments at the beginning of the grant project. Some baseline data may be referenced in the proposal itself. In the case of institutional data, the Institutional Researcher was probably the source of the data used in the proposal. We strongly recommend meeting with the Institutional Researcher to secure copies of the methodology and baseline backup data produced if that office produced the baseline information for the proposal since this information will be needed when it is time for comparative analysis. It is also important to speak to the Institutional Researcher to set up the appropriate tracking needed for the grant evaluation and for determining project outcomes. Turnover of research personnel has made it very difficult, at times, to obtain baseline data originally developed for a grant, so we encourage you to take the precaution of getting copies of this information and keeping multiple copies in safe places for later use.

Annual and final performance reports are the responsibility of the Project Director and should reflect the progress made in accomplishing the project objectives. The report should identify the project's strengths as well as strategies that address any weaknesses in the project. District Grants is available to assist in interpreting funding source requirements and to review your draft report before it is submitted. District Grants may also be helpful in identifying feasible strategies for addressing weaknesses.

- **What’s the difference between a formative evaluation and a summative evaluation?** Most evaluation plans talk about two types---formative and summative. Formative evaluations are conducted at specified points during the grant period. The formative evaluation is used to assess progress, identify potential and actual problem areas, and take corrective actions needed to address problems. Formative evaluations may be required monthly, quarterly, annually, or not at all by the funding agency. Summative evaluations, on the other hand, are final evaluations that are completed at the conclusion of the entire grant period and are required of all grants.
- **My federal grant project requires a progress report 90 days before the end of the year. Is this an evaluation?** Most multi-year government grants require a formative evaluation to be submitted annually as an “annual report” or “continuation application” as a requirement for continuing funding in the subsequent year. Program Officers use this information to determine whether they will refund the project for the next grant year.
- **How soon after my project starts do I need to worry about evaluation?** You want to start to put your evaluation plan into action from the beginning of the grant. If your grant does not have a detailed plan for some reason, it is a good idea to develop one. District Grants can provide you with some examples from other grants. We recommend that you initiate a meeting involving District Grants, the institutional researcher, your evaluator (if you have one) and other faculty or administrators involved in the process for an Evaluation planning meeting. It is especially important to meet with the external evaluator and the institutional researcher soon after the grants starts to identify the data to be collected and its and identify and/or develop baseline data needed. A list of all the data that needs to be collected is needed in order to determine whether you are meeting project objectives and outcomes and to quantify project activities. Also if you are working with a student cohort or population, you will need to set up a database for reporting and tracking purposes. Be sure to follow what you listed on your application that the IRB approved. If you are making any changes, you need to amend your IRB application.
- **What do I need to do to submit a progress report electronically?** The first thing to do is contact the District Grants to let them know about the upcoming report. Many funding sources now require electronic submittal of reports. In some cases, the District Grants staff may have to register you in the system so you can create the report. All programmatic reports must be forwarded to the District Grants for review.
- **The agency that funded my project does not have a specific reporting format. What should I do?** If the funding source does not provide a specific format or indicate the content in any of its materials that came with the award or on its website, you should prepare a programmatic report that at least addresses the project’s progress towards meeting the measurable objectives contained in the original proposal. Again, you should emphasize outcomes, not processes.

- **What's needed to complete financial reports?** Your Grants Accountant will complete financial reports. However, complete records of project expenditures and documentation of matching/cost-sharing for the project are needed in order to complete the reports. In addition, programmatic reports sometimes ask questions about projected carryover or expenditures to date. Naturally, you should work with your Grants Accountant to get the correct amounts to use for the report. Be sure to allow sufficient time before the due date to allow time for the Grants Accountant to work on the details and for internal approvals.

H.

PROJECT PUBLICITY AND PROMOTION

New grant awards are newsworthy. Partners and the community should be notified about the grant award that established the project (if it is a significant award) and of the project's activities once implementation has commenced. Work with your College's public relations director to plan press releases and publicity for the project. In addition to external publicity, your project may also be promoted internally through College newsletters and electronic communications via email and the Web.

Most funding sources require that any publications or publicity related to the project they are funding should credit the funding source and sometimes may require the use of specific language or a disclaimer that opinions expressed in a particular document are the opinion of the writer and not necessarily the opinion of the funding source. Be sure to read terms and conditions and program policies for direction on how the funding source wants this handled.

Generally speaking, grant funded projects can do outreach but they are not allowed to do recruitment for the college. So, a workshop for high school students that is career oriented or encourages entrance into post-secondary education may be allowable but recruiting for your program at your college is not allowable.

- **What do I do if I am contacted directly by the media?** Each College may have its own policy and procedures about this so this is a good question to ask of the person in charge of marketing and public relations for your College. It is always a good practice to contact your public relations officer before sharing information about the project with the media. Your College public relations officer can also assist you with initiating information for the media.
- **What should I do if I receive a request for a copy of the grant proposal or other grant-related documents?** Requests for a copy of the proposal or other grants-related documents should be referred to District Grants. Certain information is taken into consideration on whether the grant should be released. Also, we will contact any Project Director before releasing.
- **Can I use grant funds for marketing and recruitment?** You can only use grant funds for marketing and recruitment if it is an allowable expense. Some grants prohibit use of grant funds for this purpose.

I. DISSEMINATION OF PROJECT RESULTS

Dissemination of project results and products is extremely important to many funding sources. Most proposals to public sources require dissemination plans which describe what will be disseminated and when, how, and to whom information and products will be disseminated. As you get into the details of implementing the project, additional opportunities and ideas for dissemination will occur to you and can be incorporated in the project.

All project results and materials should be submitted to the funding source and to all individuals involved in the project. Project result information should also be sent to District Grants for inclusion in the grant file. Be sure to keep in mind funding agency publication guidelines.

- **What kinds of information should we disseminate?** Projects disseminate information such as evaluation results, handbooks and manuals, curriculum and materials developed, project design or model, surveys and instruments developed, and best practices and lessons learned.
- **How do projects disseminate project results and products?** Project Directors disseminate results through conference presentations, websites, articles in professional journals, professional organizations and associations and community college organizations such as the League for Innovation in Community Colleges, American Association of Community Colleges, the Council for Resource Development, etc. Some projects include plans for conducting a grant-related conference or workshop to disseminate information about the project, conduct training, and share grant products. The District also has a variety of ways to share project innovations with various groups internally such as Dialogue Days, Student Success conferences, and Technology conferences. A few curriculum development projects have been successful in interesting publishers in their deliverables.

J. COMPLETING AND CLOSING OUT THE PROJECT

Finishing a grant project is just as important as starting one. In many cases, the way in which closeout procedures are handled, such as timely submission of final reports and the quality of these reports, can have a direct effect on the chances for future funding at your College or District wide. Final reports are increasingly being saved in funding source electronic systems and can be retrieved by a Program Officer considering making a new award. Proposal application processes are extremely competitive so a sloppy or poor quality final report on a previous award impacts consideration of funding of future proposals. A poor quality final report or one that indicates unsatisfactory performance results will negatively impact prospects for new awards in the future.

Most funding agencies have specific processes associated with closing out a grant project. During the last three months of the grant, the Project Director must work with the

Grants Accountant, appropriate Fiscal Agent, District Grants, and appropriate College Grants officer (if there is one) to ensure that necessary processes and procedures are followed.

During the closeout of a grant or when a piece of equipment is no longer needed, the disposition of equipment should be discussed with the project Grants Accountant. In a closeout situation, the equipment may remain and continue to be used for the activities that it was used for during the life of the grant. Equipment (or property) may be used for other activities currently or previously supported with federal funds. In some situations in which this is not feasible, arrangements may need to be made to transfer it to another program that can make use of the equipment. Agency regulations need to be consulted to determine whether special permission is required before a transfer can occur. For example, years ago, agency permission was sought and approved to transfer a “helicopter in a box” from one of the colleges to a high school with an aviation program. Both Grants Accounting and Property Accounting need to be consulted, informed, and paperwork completed before equipment or computers are moved to another location or department.

Examples of Necessary Closeout Procedures

- Secure record retention of electronic and paper files.
- Review encumbrances and liquidate those no longer needed. (CFS accounts will be closed soon after the grant’s ending date so inform staff that no more charges can be made against the grant account.)
- Complete termination paperwork for all staff and, if required, payroll changes for staff members transferred to other cost centers or to the new grant number assigned to a continuing grant.
- Make sure that all goods and services have been received prior to the end of the grant although payment may occur soon after the end of the grant. Large purchases at the end of the grant are usually not appropriate and will be questioned by an auditor.
- Report final outcomes in a final programmatic report to be submitted to the funding agency. This report may have to be submitted electronically through the funding source grant site.
- Make sure that all publications funded by the project credit the funding source before approving the printing of the document.
- Do not make unusual expenditures at the end of the project. Purchases of supplies or equipment may be disallowed by auditors if they occur too late in the program to be legitimately needed by the project.
- Arrange for appropriate storage of grant files if the project is not a continuing one or if a logical responsible party to the files is not on the horizon.

Questions commonly asked by Project Directors include the following:

- **When is the final programmatic report due, and what should it contain?**
Review the program guidelines to determine final reporting requirements. If you do not know what should be included, contact District Grants. Final programmatic reports are usually due up to three months after the grant ends. Nevertheless, in most cases, the Project Director should aim to have the final programmatic report completed by the end of the grant. In preparation for preparing the final report, the Project Director should

review any programmatic reports previously submitted, compile final project data, results, and progress, and draft a final, summative programmatic report.

- **Do I need to utilize an external evaluator?** Most grants do not require an external evaluator. An external evaluation is conducted when required by the approved project activities and funds for this purpose are included in the budget.
- **Does anyone else need to review the final report before I submit it to the funding source?** Yes, other individuals who have played a major role in implementing the project should have an opportunity to review and provide input into all reports, including the final report. In the case of National Science Foundation grants, for example, projects have Co-Principal Investigators who perform roles in the projects. Some projects have advisory council or management teams who should be provided the opportunity to review a draft of the final report. The final report should also be reviewed before it is submitted by District Grants and/or your College Grants Officer, if your College has one. The Vice Presidents or other administrators who supervise the Project Director should also review the proposal evaluation. Presidents or Vice Chancellors, in the case of District projects, should also be provided with the opportunity to review the evaluation before it is submitted.
- **Why do so many people need to review the final evaluation?** These reviews are important because final reports must be complete, in keeping with program requirements, and of the highest quality. The quality and outcomes reflected in the final report influence the institution's qualifications for future grants and gifts. This is also an opportunity to share what your grant has accomplished with key college administrators.
- **Who prepares the final fiscal report?** The Grants Accountants will prepare and submit the final fiscal report. A few months prior to the end of the grant, you should review, with your Grants Accountant and a District or College Grants Officer, the balance of your budget and develop a final spending plan to ensure that all grant funds will be expended completely and appropriately.
- **Do we need to do anything about matching and effort documentation?** Throughout the project, copies of project matching and effort documentation need to be periodically provided to the Grants Accountant. As the project draws to a close, the remaining documentation should be provided to the Grants Accountant who will need to review and confirm that matching and time and effort documentation satisfies project requirements.
- **How long do we need to retain grant records?** The terms of the grant stipulate the length of time that project records must be retained. The average length of time required for maintaining all records for auditing purposes is three to five years from the closing date of a grant, or until a final audit is completed. If an audit has been scheduled or if audit findings are unresolved at the end of the agency's record retention required length of time, all records should be retained until the audit is complete and all related

activity has been resolved. Never discard paper source documents without checking with District Grants and your Grants Accountant.

- **How should records be stored?** Electronic and paper records need to be stored in a secure location. Review program records to eliminate duplicate documents. Organize and label boxes to store project records. Documents of similar purpose and content should be grouped together, preferably in the same box. All boxes should be clearly labeled on the outside of the box with a box number (e.g., 1 of 6, 2 of 6, etc.), funding source and program title (e.g., National Science Foundation, ATE), project title (e.g., Student Success in the Sciences), grant year and budget period of documents (e.g., Year 2, 10/01/00 – 9/30/01), and a destruction date. This date should be obtained from Grants Accounting.
- **Do I need to develop a list of what is in the boxes?** Yes. An inventory list of boxes and their contents plus the exact physical location of the boxes should be provided to District Grants and to Grants Accounting.

PART III. FORMS AND OTHER HELPFUL INFORMATION

- A. Proposal Approval Summary**
- B. Governing Board Action Item Samples (Single and Multi-Year Award)**
- C. Administrative Acceptance of Grant**
- D. Effort Documentation (Faculty and Non-Faculty)**
- E. Commonly Used Institution Numbers (DUNS etc.)**
- F. Commonly Used MCCCCD Budget Object Codes**
- G. Grants Terminology**
- H. Commonly Used Web Addresses**
- I. MCCCCD Standard for Financial Disclosure to Avoid Conflict of Interest
in Federally-Funded Projects**

PROPOSAL APPROVAL SUMMARY

In order to expedite processing a proposal and its subsequent tracking, it is imperative that the following information be provided when a proposal is submitted for signature. The proposal, budget, and signatory cover sheets (if applicable) must accompany this form. If you have any questions regarding submitting a proposal or completing this form, please contact the District Grants Development and Management Department at (480) 731-8019. Additional forms may be obtained at: www.maricopa.edu/grants/

MCCCD PROJECT TITLE:

RFP TITLE/CATEGORY:

PROJECT ADMINISTRATOR:

COLLEGE/CENTER:

PHONE:

PROJECT DIRECTOR:

COLLEGE/CENTER:

PHONE:

ORIGINAL FUNDING SOURCE:

CONTACT NAME & PHONE:

PASS THROUGH AGENCY:

CONTACT NAME & PHONE:

AMOUNT REQUESTED-YEAR 1: _____

AMOUNT REQUESTED-YEAR 4: _____

AMOUNT REQUESTED-YEAR 2: _____

AMOUNT REQUESTED-YEAR 5: _____

AMOUNT REQUESTED-YEAR 3: _____

TOTAL AMOUNT REQUESTED: _____

MATCH REQUIRED? () REQUIRED () NOT REQUIRED () ENCOURAGED

MATCH AMOUNT \$ _____

INDIRECT COST RATE:

START DATE:

SUBMISSION DEADLINE:

END DATE:

PROJECTED DATE OF AWARD:

PROPOSAL DEVELOPED BY:

BRIEF DESCRIPTION OF PROJECT:

EXPECTED BENEFITS:

APPROVAL: _____

DATE: _____

Signature of College President/Provost

Instructions for Filling Out the Proposal Approval Summary

MCCCD Project Title: Enter the name that you have given your project.

RFP Title/Category: Enter the name of the grant program to which you are applying. Examples include: Advanced Technological Education (ATE); Minority Science and Engineering Improvement Program (MSEIP); and Hispanic Serving Institutions Assisting Communities (HSIAC).

Project Administrator: This item should only be filled out if the project has both an administrator and a director overseeing the project. For example, sometimes a Dean/VP will be considered the Project Administrator, while a faculty/staff member is considered the Project Director.

College/Center of the Project Administrator: Enter the name of the college or center where the Project Administrator is located. This item should only be filled out if a Project Administrator has been identified.

Phone of the Project Administrator: Enter the telephone number of the Project Administrator. This item should only be filled out if a Project Administrator has been identified.

Project Director: Enter the name of the Project Director who will oversee the grant project.

College/Center of the Project Director: Enter the name of the college or center where the Project Director is located.

Phone of the Project Director: Enter the telephone number of the Project Director.

Original Funding Source: Enter the name of the source from which you are requesting funding.

Contact Name & Phone: If known, enter the name and telephone number of the contact person at the funding agency from which you are requesting funding.

Pass Through Agency: In the case of a subaward/subcontract, enter the name of the source from which funds come from.

Contact Name & Phone: If known, enter the name and telephone number of the contact person at the funding agency from which you are requesting funding.

Amount Requested: Enter the amount of funding requested for each year of the project, including the total amount requested. Funding periods may vary from one year to five years, so enter information only for those years pertinent to your proposal.

Match Required: Check the area that applies to your grant project, whether match is required, not required, or encouraged.

Match Amount: If match is required, enter the amount that your grant project is providing.

Indirect Cost Rate: Enter the indirect cost rate to be allocated for your project. If you do not know the appropriate rate, contact the District Grants Development and Management Department. If indirect costs are not allowed for your grant competition, indicate this with "Not allowed."

Start Date: Enter the date when your project will commence.

Submission Deadline: Enter the date when your grant proposal is due.

End Date: Enter the date when your project will conclude.

Projected Date of Award: Enter the anticipated date when awards will be announced.

Proposal Developed By: Enter the name of the individual(s) who developed/wrote the proposal.

Brief Description of Project: Provide a brief description of your project, which may include the overarching goal of the project and its key elements.

Expected Benefits: Enter the project's expected benefits, which may impact the institution, students, disciplines, faculty, industry, the community, etc.

Approval: Obtain the signature of your president and return to the District Grants Development and Management Department.

SAMPLE – Single year grant award

(Page 1 of 2)

ACTION ITEM

Governing Board Agenda

Meeting Date: _____

<u>Item Number</u>	<u>Item Title</u>	<u>Responsible Agents</u>
	Title of Grant Project	College President Dr. Maria Harper-Marinick

Recommendation

It is recommended that the Governing Board accept an award for a grant from the funding agency in the amount of \$_____ to college name for the grant project title. This project will commence on _____ and conclude on _____.

Justification

College name has received funds for a _____ year grant from the funding agency to _____ (ADDITIONAL DETAILS ABOUT THE GRANT ARE DESCRIBED HERE INCLUDING THE PROJECT DESCRIPTION AND EXPECTED OUTCOMES)

Funding	Approvals/Certifications
Source: Funding Agency <u>Account Identification:</u> Current Restricted	Chancellor _____ Academic & Student Affairs _____ Business Services _____ Human Resources _____ ITS _____ Res Dev & Cmty Relations _____ College President _____

**** Please use form available at <http://www.maricopa.edu/gvbd/actitems.php> to view the most recent template. ****

SAMPLE – Single year grant award

(Page 2 of 2)

Grant Project Title
FUNDING AGENCY
Budget

Salaries	
Benefits	
Travel	
Equipment	
Materials and Supplies	
Consultants and Contracts	
Other	
Indirect Costs	
Total	

SAMPLE – Multi-year grant award

(Page 1 of 2)

ACTION ITEM

Governing Board Agenda

Meeting Date: _____

<u>Item Number</u>	<u>Item Title</u>	<u>Responsible Agents</u>
	Title of Grant Project	College President Dr. Maria Harper-Marinick

Recommendation

It is recommended that the Governing Board accept an award for year one of a three-year grant from the funding agency in the amount of \$ MULTI-YEAR DOLLAR AMOUNT to college name for the grant project title. Year one project funding will be available from 07/01/06 to 06/30/07.

Justification

College name has received funds for year one of a three-year grant from the funding agency to _____. (ADDITIONAL DETAILS ABOUT THE GRANT ARE DESCRIBED HERE INCLUDING THE PROJECT DESCRIPTION AND EXPECTED OUTCOMES)

<u>Funding</u>	<u>Approvals/Certifications</u>
<u>Source:</u> Funding Agency <u>Account Identification:</u> Current Restricted	Chancellor _____ Academic & Student Affairs _____ Business Services _____ Human Resources _____ ITS _____ Res Dev & Cmty Relations _____ College President _____

**** Please use form available at <http://www.maricopa.edu/qvbd/actitems.php> to view the most recent template. ****

SAMPLE – Multi-year grant award

(Page 2 of 2)

Grant Project Title
FUNDING AGENCY
Budget

	Year 1: 07/01/06 – 06/30/07	Year 2: 07/01/07 – 06/30/08	Year 3: 07/01/08 – 06/30/09
Salaries		*	*
Benefits		*	*
Travel		*	*
Equipment		*	*
Materials and Supplies		*	*
Consultants and Contracts		*	*
Other		*	*
Indirect Costs		*	*
Total		*	*
Grand Total = \$ *			

*Funds for years two and three are based upon availability of funds, adequate performance reports and adherence to the regulations set within the grant.

ADMINISTRATIVE ACCEPTANCE OF GRANT

Required for Grants or Contracts less than \$100,000, which were not submitted for Governing Board approval.

Project Title: _____

Responsible Project Administrator: _____

Name of Funding Source: _____

College: _____

Amount of Award: _____

Project Start Date: _____

End Date: _____

APPROVAL SIGNATURES:

President/Provost or Appropriate Vice Chancellor

Date

**Director, District Grants Development and Management
Designee for Vice Chancellor, Academic and Student Affairs**

Date

**Manager of Sponsored Programs
Designee for Chancellor**

Date

A Proposal Approval Summary, a copy of the Approved Proposal or Contract,
and a budget summary must accompany this form.



MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT

EFFORT DOCUMENTATION FORM
FACULTY FOR REGULAR WORKLOAD

Employee Name:

Name of Grant:

Grant Account Number:

College:

Semester:

Fiscal Year:

_____ % of my effort (or _____ workload hours of my total _____ workload hours) devoted to the _____ grant activities *
 (broad categories of activities performed during the reporting period identified above)

-
-
-
-
-
-

** Note: % of effort cannot exceed time authorized by the grant*

I certify to the best of my knowledge that this is a reasonable distribution of effort contributed to this program for this employee for the period indicated.

Project Director's (PD's) signature Date
or Supervisor if form is completed by PD

Additional required information, if applicable.

_____ % of my effort (or _____ workload hours) devoted to regularly assigned MCCCCD-funded duties

_____ % of my effort (or _____ workload hours) devoted to other grants: (list only effort and name of grant)

_____ % (or _____ workload hours) _____

_____ % (or _____ workload hours) _____

0% Total (% of effort must add to 100%)

I confirm that this is an accurate distribution of my effort/work for the period indicated.

Employee's signature Date

Original: Grants Accounting Office
Copy: Grant Project Director
Due Date: No later than 15 working days after the end of each semester

For Project Director Use Only

Status (check one): _____ paid by grant funds
 _____ released by grant funds
 _____ required match for grant



MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT

EFFORT DOCUMENTATION FORM
NON-FACULTY

Employee Name:

Name of Grant:

Grant Account Number:

COLLEGE CGCC DO EMCC GCC GWCC MCC PVCC PC RSC SCC SMCC
(circle)

QUARTER JAN – MAR APR – JUN JLY – SEP OCT – DEC
(circle)

FISCAL YEAR 06-07 07-08 08-09 09-10 10-11
(circle)

_____ % of my effort devoted to the _____ grant activities *
(broad categories of activities performed during the reporting period identified above)
▪
▪
▪
▪
▪
▪

** Note: % of effort cannot exceed time authorized by the grant*

I certify to the best of my knowledge that this is a reasonable distribution of effort contributed to this program for this employee for the period indicated.

Project Director's (PD's) signature Date
or Supervisor if form is completed by PD

Additional required information, if applicable.

_____ % of my effort devoted to regularly assigned MCCCCD-funded duties
_____ % of my effort devoted to other grants: (list only % of effort and name of grant)
_____ % _____
_____ % _____

0% Total (% of effort must add to 100%)

I confirm that this is an accurate distribution of effort/work contributed for the period indicated.

Employee's signature Date

Original: Grants Accounting Office
Copy: Grant Project Director
Due Date: No later than 15 working days after the end of each quarter

For Project Director Use Only
Status (check one): _____ paid by grant funds
_____ required match for grant

Common Grant Numbers

COLLEGE NAME	DUNS NUMBER	FEDERAL ENTITY NUMBER	CONGRESSIONAL DISTRICT	OPEID #	CAGE CODE
MCCCD	07-449-1515	86-0185552	5		31DH6
Chandler-Gilbert CC	17-731-2824	86-0185552-B1	6	03072200	35QM3
Estrella Mountain CC	82-575-3650	86-0185552-B2	7	03156300	3A4N4
GateWay CC	18-892-2629	86-0185552-A6	4	00830300	31FZ6
Glendale CC	13-006-8828	86-0185552-A2	2	00107600	1ZKU4
Mesa CC	07-752-1664	86-0185552-A4	6	00107700	3DC50
Paradise Valley CC	18-235-5487	86-0185552-A9	3	02623600	35QL8
Phoenix College	02-164-9017	86-0185552-A1	4	00107800	35QG0
Rio Salado College	12-380-4098	86-0185552-A7	5	02177500	3K9W1
Scottsdale CC	03-843-3819	86-0185552-A5	5	00830400	35QM5
South Mountain CC	11-280-1501	86-0185552-A8	4	02146600	3GYH5
Southwest Skill Center	19-275-1175	86-0185552-B2	7	03156300	37WP7
Maricopa Skill Center	00-906-3079	86-0185552-A6	4	00830300	35QG6

Notes:

Legal Name

The District's legal name is Maricopa County Community College District (MCCCD), not Maricopa Community College District (MCCD). It is important to use the legal name for proposal purposes.

MCCCD BUDGET CODES COMMONLY USED IN GRANTS

SALARIES & WAGES:

FACULTY

51111	Residential	51120	Faculty - Part-time
51112	Residential - Overload Evening	51121	Faculty - Part-time Day
51113	Residential - Sabbatical Salaries	51122	Faculty - Part-time
51114	Residential - Extended Contract	51123	Faculty Sabbatical Replacement
51115	Residential - Reassigned Time Evening	51124	Faculty - Substitute Day
51116	Department Chairpersons	51125	Faculty - Substitute
51117	Residential - Part-time	51127	Faculty - Non-credit
51118	Evening Supervisor	51128	Faculty - Summer School
51119	Program Director		

STAFF

51220	MATP	51230	Support Staff
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TEMPORARY SERVICES

51310	Part-time Wages	51316	Student Wages
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OTHER BUDGET CATEGORIES

52xxx	All Categories of Benefits	56120	Postage
53210	Contractual Srvcs./ Prof. Services	56505	Mileage
53300	Printing/Binding	56510	In-state Travel (Hotels and Meals)
53550	Official Functions	56515	Registration
54100	Supplies	56520	Out-of-State Travel
54101	Software	56540	Non-employee Travel
54109	Official Function Supplies	57005	Capital Equipment
55110	Telephone/Fax	59710	Indirect Costs
55200	Subscriptions	59835	Stipends/Awards/ Honorarium
55400	Membership Dues		

Grants Terminology

ADMINISTRATIVE ACCEPTANCE: Administrative process to accept grant awards that are less than \$100,000 by college president, vice chancellors, chancellor or designees instead of by Governing Board approval. The Administrative Acceptance of Grant form is used to document award acceptance.

ALLOWABLE COST: A cost for which an institution or agency may be reimbursed under a grant or contract with a governmental agency. These are determined by the federal Office of Management and Budget (OMB), the funding source's requirements, and/or District policy and administrative regulations. OMB Circular A-21 defines allowable costs as those that are: 1) reasonable; 2) allocable to the project; 3) given consistent treatment by the generally accepted accounting procedures; and 4) conform to any limitation or exclusions set forth by the sponsored agreement or OMB Circular A-21.

AMENDMENT: Modification of existing legislation (e.g., Older Americans Act of 1965 as amended 1973); contract; subgrant; budget, etc.

APPROPRIATION: Legislation enacted by U.S. Congress establishes a federal activity. The legislation will sometimes set limits on the amount of money which can be appropriated for the activity.

AUDIT: Review of Financial transactions, documentation, accounting procedures and systems by external or internal auditors. The most common external audit is the Single Audit that is required by law and by OMB Circular A-133, which is conducted annually by the State Auditor General's Office.

AWARD: Funds provided by an external funding source for support of a project. This term applies to both the original award and supplements.

AWARD LETTER: Written notification from the funding agency indicating that a project has been funded, start and end dates, and amount funded.

BOARD ACTION ITEM: Form completed by project director or administrator to explain and obtain Governing Board approval. In the case of grant awards, it is required for grant awards of \$100,000 or more and for Intergovernmental Agreements.

BUDGET: The spending plan for a proposal or award, submitted to and/or approved by the funding source. After the award, the approved budget becomes a spending guide for the project.

BUDGET AMENDMENT OR MODIFICATION: Administrative changes made to the project budget. Amendments require grant accountant approval and frequently require funding source approval.

BUDGET CATEGORY: A portion of the budget designated for certain types of expenditures such as salaries, fringe benefits, travel, equipment, materials and supplies, participant support, subgrants or subcontracts, printing costs, indirect costs, etc.

BUDGET CYCLE: The annual fiscal year (for example, July 1 through June 30) which is important because it indicates when funding sources will make their grants.

CAPITAL EQUIPMENT: An article of property that is not permanently attached to buildings or grounds and that has an acquisition cost of \$5,000 or more (including sales and/or use tax, freight, and installation) and a life expectancy of one year or more.

CARRY FORWARD OR CARRYOVER: An un-obligated balance from a prior Award period, which the funding source approves to be added to the subsequent Award budget.

CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA): Contains information about Federal grant and loan programs available from Federal agencies to assist the American people in furthering their social and economic progress. Each program is assigned a CFDA number. This is used in the audit for grant identification purposes, so it must be accurate.

CERTIFICATIONS: Awardees are required to provide signed assurance of compliance with certain grant requirements. Federal grants, for example, require certifications related to conflict of interest, debarment and suspension, delinquent federal debt, drug-free workplace, lobbying, and misconduct in science.

COHORT: Population such as Upward Bound students that participate together in a program. Usually programs with cohorts involve tracking and reporting of individual member progress.

COLLABORATION: Partnership in which key personnel from different institutions have substantial involvement in the development and performance of the project and the funding source makes only one award. The lead institution issues subcontracts or subgrants to the other collaborating institutions.

COLLGE FINANCIAL SYSTEM (CFS): The District's computerized financial recordkeeping system used for handling all fiscal records and reports.

CO-MINGLING OF FUNDS: Unallowable mixing of funds from more than one source in the same grant budget account.

CONFLICT OF INTEREST: Using a vendor that is a member of your family or a personal friend. Transaction must be "arm's length".

CONSORTIUM: A group of organizations sharing in the finances and/or administration of a single grant to accomplish that which no one can do as effectively as when working together.

CONSULTANT: An individual whose expertise is required for the project. May be paid or unpaid contributor.

CONTINUATION/RENEWAL PROPOSAL: Additional funding increments for projects beyond the original grant period. See funding source guidelines for submission requirements.

CONTRACT: Agreement to acquire services that benefit the project. Contracts normally contain the following elements: 1) detailed financial and legal requirements must be included with a

specific statement of work to be performed; 2) specific set of deliverables and/or reports; 3) separate accounting procedures are required; 4) legally binding contract clauses must be included; 5) benefits of the project accrue to the funding source and the college, and to the nation (in the case of federal grants).

COOPERATIVE AGREEMENT: An agreement over which the funding source has control and oversight of the work that is contracted. Involves substantial involvement between the agency and the recipient.

COPYRIGHT: A statement of legal control over a document (usually by its author) that requires anyone seeking to reproduce the document to first obtain permission of the copyright holder.

COST REIMBURSEMENT: Agreement in which payments are based on actual allowable costs incurred in performance of the work.

COST SHARE: Portion of project or program costs not borne by the funding source. Acceptable cost sharing contributions: 1) are not paid by the federal government directly or indirectly under any other award unless authorized by federal statute to be used for cost sharing or matching; 2) are not included as contributions for any other project or program; are necessary and reasonable for proper and efficient accomplishment of specific project or program objectives; 3) are directly identifiable with the sponsored project as outlined in the proposal budget and/or budget justification, and thus incorporated in the award notice; 4) are verifiable by college records.

DEADLINES: Date and time by which applications for grants or contracts must be submitted. Pay close attention to whether the deadline is "to be received at the agency" by the deadline or "postmarked" by the deadline and whether deadline is local time or time at the funding source's location.

DIRECT COST: Expenses which can be itemized with a particular externally funded project, an instructional activity, or any other institutional activity, or that can be assigned to such activities relatively easily with a high degree of accuracy (e.g., salaries, supplies, services, travel, equipment, etc.).

DISALLOWED COST: Expenditures questioned in an audit as not allowable for the project will not be reimbursed by the funding source. Finding may result in repayment to funding source if reimbursement for expenditures already occurred.

DISSEMINATION OF PROJECT RESULTS: Strategies to let colleagues or organizations know about the results of a grant project. Examples include websites, publications, published articles, conference presentation, workshops, etc.

DISCLOSURE OF SUBSTANTIAL INTEREST: Form for reporting conflict of interest that employee or relatives may have in any MCCCDC vote, decision, contract, sale or purchase. Substantial Interest is any financial or ownership interest, direct or indirect, that isn't a remote interest.

DUNS NUMBER: Identification number required for some proposals. Each college and the District have a unique DUNS number.

EFFORT: The amount of time, usually expressed as a percentage of the total, that a faculty member or other employee spends on a project. Does not include work done for supplemental pay.

EFFORT CERTIFICATION: Certification required by Federal regulations for all employees working on federally sponsored projects/grants. The percentage of effort reported for the period serves to substantiate the salaries and wages charged to federal grants.

EQUIPMENT: See capital equipment.

EXTERNAL EVALUATOR: Professional external to the project with the background and qualifications to conduct a high quality evaluation based on the project requirements. Most external evaluators are external to MCCC and are hired with a Professional Services Contract. However, some programs consider the evaluator to be external if they are external to the project. In these situations, the external evaluator could be an MCCC employee or a former employee.

EXPANDED AUTHORITY GRANT: Policy implemented by some federal granting agencies which delegates certain prior approval authorities to grantee institutions. This delegation allows for internal college approval of administrative and spending actions, thus avoiding delays in project progress.

FEDERAL I.D. # OR FEDERAL ENTITY NUMBER: The District's number is 860185552. Each college has a suffix.

FEDERAL REGISTER: Contains proposed and final guidelines, and other administrative regulations of programs as announced by Federal agencies in precise wording of the law.

FISCAL YEAR (FY): Is designated by the calendar year in which it ends; e.g., FY 08 covers the period July 1, 2007 to June 30, 2008. The Federal Fiscal Year is October 1 through September 30.

FORMATIVE EVALUATION: Type of project evaluation that is conducted throughout the implementation of the project activities. Results are used to assess progress, identify potential or actual problems, and formulate and implement corrective action.

FORMULA GRANTS: Funds distributed by the Federal government (usually to state agencies) for use in specified projects. The funds are awarded on the basis of demographic and economic data from which a formula has been computed.

FRINGE BENEFITS: Benefits such as life and health insurance, retirement, unemployment compensation and workers compensation that are paid in addition to salary. Benefit packages change yearly.

FULL TIME EQUIVALENT: The amount of time spent or required in a less than full time activity divided by the amount of time normally spent or required in a corresponding full time activity during the regular school term. (Also referred to as a regular budgeted position)

GOVERNING BOARD APPROVAL: Approval and acceptance of grant award by the District's elected officials through approval of a Board Action Item for the project. Governing Board Approval is required for all grants of \$100,000 or more as well as Intergovernmental Agreements (IGAs).

GRANT: Funding award made on the basis of a submitted proposal, usually in response to application guidelines.

GRANT APPLICATION: The proposal instructions developed by a funding source that must be followed by applicants developing a proposal for consideration for funding.

GRANTEE: Recipient of a grant.

GRANT PROPOSAL: Plan written about a project or program to secure funding to accomplish its objectives. Typically, grant proposals are written in response to and in accordance with a grant application or set of instructions and must be submitted by a specific deadline. Most grant competitions are very competitive.

GRANTOR: Funding source that provides funds to carry out projects.

GRANT WRITER: Principal author of a grant proposal.

HUMAN SUBJECTS RESEARCH: Research and grants projects involving human participants whose rights must be protected. The protection of Human Subjects is overseen by the Institutional Review Board.

INDIRECT COSTS: Overhead and administrative costs which cannot be identified specifically with a particular program, project, or activity. They are costs that are incurred for several purposes which are necessary to the operation of the institution or agency; for example, library resources, building maintenance, and general administration. Negotiated indirect cost approved by a cognizant federal agency is used for all federally funded projects, as allowed.

INFORMED ASSENT: Process of letting potential participant under 18 years of age know about the project as described in informed consent (see below) and obtaining their agreement to participate in the project.

INFORMED CONSENT: Process of letting potential participants in grant-funded projects and research studies know the project purpose, methodology, risks/benefits, data confidentiality, withdrawal rights, contact information about project leaders, etc. and obtaining their consent. If participant is under 18 years of age, parent or legal guardian must give consent.

INSTITUTIONAL REVIEW BOARD (IRB): Federally mandated board appointed by the Vice Chancellor of Academic and Student Affairs to be responsible for Human Subjects Research protection by reviewing, making determinations, and certifying exempt and nonexempt grant funded projects and research studies.

INTERGOVERNMENTAL AGREEMENT: Agreement between two governmental entities which has to have statutes in it required by law.

KEY PERSONNEL: Primary leadership in a grant project such as Principal and Co-Investigators, Project Directors, Instructional Designers, etc.

MATCHING FUNDS: Cash or "in-kind" support contributed by the grantee to fulfill objectives of project. Amount of needed matching funds varies with program. Term often used interchangeably with "Cost Share".

NEEDS ASSESSMENT: A continuous, formal process for identifying and quantifying problems and critical areas.

NO COST EXTENSION: A request to extend the grant period beyond the previously approved end of the grant and for which no additional funds are granted beyond what was previously approved for award.

OFFICIAL FUNCTION: Expense such as food that needs justification as to the public purpose it produced to the funding agency or campus. Institutional approval is required prior to the function.

PASS THROUGH AGENCY: State or local agency that receives federal funds and conducts its own application and award process.

PRIME GRANTEE OR PRIME CONTRACTOR: A single agency which has the overall responsibility for conducting a program usually involving subcontractors.

PROGRAM OFFICER: The funding source representative who has the task of monitoring the project, providing technical assistance to the project, approving major changes, and insuring that the objectives are carried out within the framework of regulations.

PROPOSAL: An application submitted to an external funding source that may lead directly to a funding award. All proposals require institutional approval by an official with the authority to commit college and district resources. Most proposals are approved by the Vice Chancellor of Academic and Student Affairs.

PUBLIC LAW (PL): Means of classification of laws passed by Congress, e.g., P.L. 88-269 Library Services and Construction Act 1964 is translated as a public law passed by the 88th Congress.

QUASI-SCIENTIFIC RESEARCH MODEL: Evaluation methodology used by some agencies such as the US Department of Education that requires comparison of program participants with a similar non-participating group.

REPORTING REQUIREMENTS: Performance and fiscal requirements set by the funding source. The project director is responsible for the performance report and Grants Accounting is responsible for producing and submitting financial reports.

REVENUE SHARING: Tax funds appropriated by Congress and distributed to local and state governments in sums determined by a complex formula.

REQUEST FOR PROPOSALS (RFP): An announcement by an agency that it is accepting proposals to accomplish a specific objective. The RFP typically contains detailed instructions related to the written proposal.

SPECIALLY FUNDED: Projects and personnel funded by external awards. Employees whose positions are funded 50% or more by external funding and who are not regular Governing Board approved employees are governed by the Specially Funded Policy Manual.

STEWARDSHIP: The obligation to be responsible caretaker of public and private funding resources awarded to the colleges and the District.

SUBGRANT: A contract between institutions or partners for project participation in the prime grant. The lead institution that received the award initiates the subgrant which is reviewed and signed by legal representatives of both institutions.

SUMMATIVE EVALUATION: Final evaluation, including both quantitative and qualitative data, that is completed at the conclusion of the entire grant period. It particularly focuses on whether project goals and objectives were accomplished and project success indicators.

SUPPLANTING: Illegal use of grant funds to pay for ongoing activities already budgeted or for the usual activities assigned to a position.

TITLE: A major section of a piece of legislation, e.g., Title I Higher Education Act, 1965.

UNSOLICITED PROPOSALS: Agencies may allow institutions to submit proposals which may or may not match the priorities of those agencies. Proposal may be an offer to perform tasks which are not the results of an RFP announced by the agency.

Commonly Used Web Addresses

Organization	Website
American Association of Community Colleges	http://www.aacc.nche.edu/
Arizona Commission on the Arts	http://www.azarts.gov/grants/
Arizona Community Foundation	http://www.azfoundation.org/static/grantseekers.shtml
Arizona Department of Education	http://www.ade.state.az.us
Arizona Hospital and Healthcare Association	http://www.azhha.org
Arizona Humanities Council	http://www.azhumanities.org/ggrants5.php
Arizona Sports and Tourism Authority	http://www.az-sta.com/yas.htm
Corporation for National and Community Service	http://www.nationalservice.org/funding_initiatives/index.html
Health Resources and Services Administration	http://www.hrsa.gov/grants/
Institute of Museum and Library Services	http://www.imls.gov/applicants/applicants.shtml
NAFSA: Association of International Educators	http://www.nafsa.org/
National Aeronautics and Space Administration	http://nspires.nasaprs.com/external/
National Endowment for the Arts	http://www.nea.gov/grants/apply/Artsed.html
National Endowment for the Humanities	http://www.neh.gov/grants
National Institutes of Health	http://grants1.nih.gov/grants/
National Institute for Literacy	http://lincs.ed.gov/
National Science Foundation	http://www.nsf.gov/funding/
Public Welfare Foundation	http://www.publicwelfare.org
Small Business Administration	http://www.sba.gov/financialassistance
Smithsonian Institution	http://www.si.edu/ofg/start.htm
U.S. Department of Agriculture	http://www.usda.gov
U.S. Department of Commerce	http://www.commerce.gov/grants
U.S. Department of Education	http://www.ed.gov/fund
U.S. Department of Energy	http://www.energy.gov
U.S. Department of Health & Human Services	http://www.dhhs.gov/grants/index.shtml
U.S. Department of Homeland Security	http://www.dhs.gov
U.S. Department of Housing and Urban Development	http://www.hud.gov/grants/index.cfm
U.S. Department of the Interior	http://www.doi.gov/
U.S. Department of Justice	http://www.usdoj.gov/10grants/index.html
U.S. Department of Labor	http://www.dol.gov/dol/business.htm#grant
U.S. Department of State	http://exchanges.state.gov/grants/
U.S. Department of Transportation	http://www.dot.gov/Government_Services.htm
U.S. Environmental Protection Agency	http://www.epa.gov/epahome/finance.htm
U.S. Institute of Peace	http://www.usip.org/gf.html

MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT STANDARDS FOR FINANCIAL DISCLOSURE TO AVOID CONFLICT OF INTEREST IN FEDERALLY-FUNDED PROJECTS

Project director or investigator objectivity is extremely important for the responsible and ethical conduct of research and other Federally-funded project activities. Federal grant projects are funded to contribute to the body of knowledge in the disciplines and to create and expand upon best practices. Protecting the design, conduct, and reporting of externally funded projects from potential bias due to conflicting financial interests is critical. Unfortunately, some researchers nationally have allowed conflicts of interest to bias their research findings. For this reason, funding agencies such as the National Science Foundation and the National Institute of Health require principal investigators/project directors, and co-principal investigators “to disclose their significant financial interests and require institutions to manage, reduce, or eliminate potential conflicts of interest, and to maintain an appropriate written, enforced policy on conflict of interest” in keeping with the agency regulations.

Additional Conflicts of Interest Requirements.

The conflicts of interest disclosure requirements for Federal grants are in addition to the ones already applicable to MCCCCD employees. All MCCCCD employees are expected to comply with Arizona Revised Statutes §38-503 prohibiting an employee who has, or whose relatives have, a financial or proprietary interest in a matter relating to MCCCCD to disclose that interest and refrain from participating in any way in any vote, decision, contract, or purchase regarding that MCCCCD matter. For more information on that law, go to:
http://www.maricopa.edu/legal/blc/coi_statutes.htm

Additionally, MCCCCD’s All Employee Manual prohibits employees from participating in any way in the hiring or supervision of their relatives. To comply with that law and policy, MCCCCD employees are required, in July of each year, to acknowledge their understanding of those conflicts of interest restrictions and, if applicable, disclose their financial interests in a business, firm or organization that may have business dealing with MCCCCD. Employees are also asked to identify any relatives who also work in MCCCCD. Employees are required to electronically complete these acknowledgements, disclosures, and certifications annually through the Human Resource Management System (HRMS). This information is reviewed by appropriate individuals in Business Services and Human Resources who take appropriate action when needed to address conflict of interest issues.

Requirements Specific to Certain Federal Agencies.

The National Science Foundation and the Health and Human Services agencies require all investigators to disclose to their institutions every significant conflict of interest **prior to proposal submission**. They also require updating, if necessary, prior to the expenditure of any funds for a new award. Other Federal agencies such as the U.S. Department of Education call for disclosure of financial interest to the institution **prior to the expenditure** of any grant funds.

Specific Financial Disclosure for Federally-funded Projects.

Accessing the Form. To ensure satisfactory compliance with the conflict of interest mandates under Federally-funded grants, the MCCCCD Grants Development and Management Department has developed a **Financial Disclosure for Federally Funded Projects** form to more fully address Federal requirements for disclosure of financial interest. District Grants has to add information about each PI and director to the system so that the form becomes available to you on-line through the Sharepoint system in the same area with other employee disclosures (www.maricopa.edu/disclosure).

Submission of the Form and Updates. MCCCCD employees who wish to serve as grant project directors, principal investigators, and co-principal investigators and are applying for National Science Foundation and Public Health Service grants will be required to complete the form on-line **prior to submission of proposals and update it if needed prior to the expenditure of any funds.** For grants to MCCCCD from other Federal agencies, MCCCCD employees who will serve as project directors and other key personnel must complete the form before any project expenditures are made. Once work begins under those Federal grants, regardless of what Federal agency is the grantor, the form must be updated on an annual basis or when those key personnel know of new reportable significant financial interests.

Disposition of the Forms. Once the forms are completed and submitted on-line, District Director of the Grants Development and Management Department will review them for potential conflict of interest. The District Director will confer, as needed, with the Legal Services Department or appropriate managers in Business Services, if further review and recommended action are warranted. Those District Office personnel will work with MCCCCD faculty and staff, as needed, to manage, reduce or eliminate potential conflicts. As required by Federal regulations, the Grants Development and Management Department will retain records of all financial disclosures and all actions taken by MCCCCD with respect to each conflict of interest for at least three years from the date of submission of the grant final expenditures report.

Some FAQ's About Federal Agency Conflicts of Interest Requirements.

- **What is a conflict of interest?** A conflict of interest is a situation in which individuals associated with a Federally-funded project may have an opportunity to influence project business decisions in a way that leads to personal gain or improper benefit to themselves, their spouses, domestic partners, or dependent children. These types of conflicts could affect the project design, implementation, or reporting of project results.
- **What does significant financial interest mean?** Federal agencies describe significant financial interest as including anything of monetary value received from non-MCCCCD sources which could potentially appear to be affected by the project, including but not limited to:
 - salary or other payments salary or other payments for services (e.g. consulting fees or honoraria) anticipated over the next 12 months which when aggregated

- for the investigator and the investigator's spouse and dependent children exceed \$10,000
 - equity interest (e.g. stocks, stock options or other ownership interests) that when aggregated for the investigator and the investigator's spouse and dependent children exceed \$10,000 in value or represent more than a 5% ownership interest in any single entity
 - intellectual property rights (e.g. patents, copyrights and royalties from such rights)
 - participation (as an officer, director, partner, trustee, employee, advisory board member, or agent) in any entity funding or providing goods and services to a project
 - other significant financial interests
- Significant financial interest, according to the federal agencies, does not include and the investigator does not need to report the following:
 - salary, royalties, or other remuneration from MCCCCD
 - any ownership interests in a company that is an applicant under the Small Business Innovation Research Program (SBIR)
 - income from seminars, lectures, or teaching engagements sponsored by public or nonprofit entities
 - income from service on advisory committees or review panels for public or nonprofit entities
 - aggregated family income below \$10,000 or equity valued below \$10,000 or 5% ownership
 - income which could never be affected by the project (i.e. mutual funds, stocks completely unrelated to the project, etc.)
- **Who is required to complete the Financial Disclosure for Avoiding Conflict of Interest in Federally Funded Projects form?** All project directors, project investigators, including principal and co-investigators, and any other key personnel who are responsible for the design, conduct, or reporting of a research project or grant funded by Federal funding. This includes grants funded directly by Federal agencies as well as those that “pass through” other entities such as the State of Arizona, a university, or a municipality that are subgranted in whole or in part to us. In addition, subgrantees, contractors, or collaborators of MCCCCD's under Federally-funded grants MCCCCD receives must complete a report form or provide certification from their own organizations that they are in compliance with Federal policies regarding investigator significant financial disclosure.
- **What if I submit more than one grant proposal in the same year? Do I need to do a separate form for each grant proposal?** Yes, you need to complete a new form for each grant proposal.
- **How often does this form need to be updated?** This information needs to be updated annually by October 1 of each year and at any time that there is a reportable change in

your financial interests that could potentially be considered a conflict of interest with the grant.

- **What happens if a conflict of interest does exist?** Federal regulations require that MCCCCD must, prior to any expenditure of awarded funds, report the existing of conflicting interests to the funding source and act to protect the research or project activities from bias due to the conflict of interest. The Legal Services Department or appropriate managers in Business Services will recommend what actions should be taken by MCCCCD to manage, reduce, or eliminate such conflicts of interest. Examples of conditions or restrictions that might be imposed to manage conflicts of interest include, but are not limited to:
 - Public disclosure to the agency of significant financial interests
 - Monitoring of research or project activities by independent reviewers
 - Modification of the research or activity plan
 - Disqualification from participation in all or a portion of the funded research or activities
 - Divestiture of significant financial interests
 - Severance of relationships that create actual or potential conflicts

dl-aa-council@memo.maricopa.edu.

- **How will these standards to avoid conflict of interest in Federally-funded programs be enforced?** Any MCCCCD employee who knows of, or could reasonably have been expected to know of, and deliberately fails to respond appropriately to a potential conflict of interest shall be subject to disciplinary action ranging from reprimand to discharge. The nature and severity of the disciplinary action shall be consistent with established MCCCCD disciplinary procedures.
- **What do I do if I am partnering with a university on one of their NSF grants?** If you are serving as a co-principal investigator on another institution's NSF grant, you still need to complete MCCCCD's **Financial Disclosure to Avoid Conflict of Interest in Federally Funded Programs** form. The university will require MCCCCD certification of conflict of interest compliance through documents such as a subrecipient agreement or a subcontract. So, the MCCCCD form needs to be completed before these documents can be signed by our Legal Services Department.