

VIRGINIA WESTERN

WE'LL TAKE YOU  THERE

Grants Management Handbook

An easy-to-use information resource for Virginia Western Community
College Administrators, Project Directors, and Staff

November 2020 Edition

Congratulations!

The College has applied for a grant and it has been funded. All the time and effort you spent preparing the grant application has paid off. You are about to begin the exciting and rewarding process of bringing the project to life!

Although exciting, implementing a grant-funded project can be overwhelming – particularly for new project directors. You probably have many questions, such as:

- How do I set up the project budget and can I revise it later?
- How do I hire personnel and purchase equipment for the project?
- What records do I need to keep and how do I prepare for an audit?
- What do I do first, and who can I call for help?

In response to these questions, the Grants Development Office has collaborated with relevant College offices to prepare this *Grants Management Handbook* to help you successfully implement and manage your project.

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

Your (1) **grant proposal**, (2) **the award letter**, and (3) **this handbook** together provide you with all the information you will need. Your grant proposal includes a list of objectives and a timetable for implementation. The award letter includes the terms of the grant, which are the particular laws, rules and/or regulations that you must follow. The handbook includes contact details of College personnel who can assist you during different phases of your project, samples of commonly used forms and documentation, and useful information from Financial and Administrative Services, Human Resources, and Payroll.

Please take time to familiarize yourself with these documents and applicable regulations. Knowing what you can and cannot do, and how to do it, will help you avoid problems in the future and protect both you and the College. Good luck!

Marilyn Herbert-Ashton

Director of Grants Development and Special Projects

Stephanie Ogilvie Seagle

Grant Specialist

TABLE OF CONTENTS

Congratulations!	1
Table of Contents	2
Section 1: Getting Started	
Section 1A: Setting Up the Grant Budget	4
Section 1B: Hiring Project Personnel	7
Section 1C: Setting Up the Evaluation Process	12
Section 1D: Institutional Review Board	14
Section 1E: Student Scholarships	15
Section 2: Implementing the Project	16
Section 2A: Spending Grant Funds	17
Section 2B: Budget Changes	23
Section 2C: Recordkeeping	24
Section 2D: Communicating with the Funding Agency	27
Section 2E: Project Evaluation and Reports	28
Section 2F: Project Publicity and Promotion	30
Section 2G: Disseminating Project Results	30
Section 2H: Closeout	31
Section 2I: Post-Award Roles & Responsibilities	31
Section 2J: Financial Disclosure to Avoid Conflict of Interest.....	31
Appendix Section 3: Quick References & Project Management (Forms)	
Equipment Removal Form	3A
Time and Effort Reporting Form	3B
Time and Effort Policy	3C
Closeout Checklist	3D
VWCC Post-Award Responsibility Matrix	3E
Special Assignment for Faculty.....	3F
Report Form for Financial Disclosure	3G
Grant Inventory List	3H

The Grants Development Office of Virginia Western Community College would like to acknowledge Valencia Community College (Orlando, FL) and Northern Virginia Community College for their assistance in the development of the *Grants Management Handbook* and to Dori Crawley for her contributions in layout and design.

Section I

Getting Started

Virginia Western Community College
Grants Management Handbook

SECTION 1: GETTING STARTED

1A. SETTING UP THE GRANT BUDGET

Step 1: Initial Meeting

Once written notification of the grant award has been received, the Grants Development Office, Financial and Administrative Services and the project director will meet for an initial budget review. An internal account number will be assigned to the grant, enabling funds to be spent. Recordkeeping responsibilities will be clarified and the assignment of state accounting ledger codes, or “object codes,” to each proposed line item expenditure will be explained.

NOTE:

Securing approval for all grant expenditures, providing documentation, and ensuring matching for the project are sole responsibilities of the **project director**.

The project director can only spend direct costs, i.e., those that can be specifically identified with a particular product or service. Indirect costs are incurred for common or joint objectives, not easily identifiable with a particular product or service, and are allocated to the College to cover overhead expenses. All grant budgets include direct costs, but not all include indirect costs.

For accounting and audit purposes, Financial and Administrative Services is responsible for tracking all expenditures charged to grant projects. Financial and Administrative Services will maintain copies of all expenditures. Securing approval for all grant expenditures, providing documentation, and ensuring matching (including personnel costs) for the project are sole responsibilities of the project director.

Step 2: The Analysis of Personnel Costs

If the grant will involve personnel costs and/or new positions, the Project Director must define the responsibilities of each grant-funded position or role (i.e., draft the position description) and consult with **Human Resources as the grant is being written**. HR can assist in defining position responsibilities, guiding you through the position analysis process, as well as determining accurate personnel costs and the best form of compensation in compliance with applicable policy.

New grant-funded positions must be correctly classified via the position analysis process in order to make accurate salary projections. Full-time positions will be either faculty-oriented or classified through the Commonwealth of Virginia’s job organization structure (i.e., a classified staff role title). Part-time employees will be either adjunct faculty or hourly/wage, based upon duties. Adjunct faculty positions are intended to be used for part-time faculty who are teaching in the classroom. Adjunct positions are restricted to working a maximum of 12 credit hours in the Fall, 12 credit hours in the Spring and 8 credit hours in the Summer. Hourly/wage positions are restricted to 29 hours per week, not to exceed 58 hours worked in a pay period. If a person is in more than one adjunct and/or wage position, the sum of all hours worked in all positions must not exceed these maximum limits. For additional information and guidance,

please reference the Chancellor's Directive on VWConnect under Human Resources, Policies and Procedures or contact Human Resources directly.

The project director must allocate adequate funds for projected salaries and fringe benefits for grant-funded positions. For full-time employees, personnel costs may include the following in addition to base salary:

- Social Security and Medicare (i.e., F.I.C.A.)
- State Retirement Contributions
- Group Life Insurance
- Worker's Compensation
- VSDP & Long-Term Disability Insurance
- Deferred Compensation Cash Match Payments
- Health Insurance Premiums
- Retiree Health Insurance Credit Premium

For part-time employees, personnel costs include Social Security, Medicare, and Worker's Compensation. The correct percentages for these charges are available through Human Resources and should match those included in the grant budget, which can then be officially approved. Contact Grants Development if these figures do not match, as a budget revision will be required.

All grant-funded positions are subject solely to the conditions of the grant. To ensure appropriate documentation is in place, approvals are obtained, and positions are clearly defined and advertised, Project Directors shall work with Human Resources to develop position descriptions and hire for grant-funded positions. Grant positions must be advertised as restricted. In addition, it is vital to ensure offer letters include this restricted language and that new hires clearly understand the type of position they are accepting, including anticipated grant length and limitations. No guarantee of employment can be given beyond the term of the grant. A continuance, discontinuance or curtailment of the grant must be reviewed with Human Resources to ensure that relevant State and Virginia Community College System (VCCS) policies are applied to any affected grant positions and that employees receive timely and appropriate communication regarding the status of their employment.

Particular attention should be paid to ensuring all grant-related work is completed by the deadline for expenditures. If the project director is a faculty member, the grant funding should finish at an appropriate time for his/her teaching schedule. Teaching commitments may necessitate ending grant funding prematurely, but if this is not suitable for the project, the administrator would need to obtain approval, in advance, from the Vice President and dean to extend the release of the faculty member and seek College funds to cover the project director's salary and fringe benefits. In a grant's final year, the deans are responsible for ensuring that College faculty and staff working on a grant, who will be employed by the College after the grant ends, are accounted for during the annual budget-planning process. The project director should complete all closeout activities prior to his/her last grant-paid day as described in the Closeout section of this handbook.

NOTE:

If the grant will involve personnel costs and/or new positions, Human Resources must be consulted as the grant is being written.

SETTING UP THE GRANT BUDGET



1B. **HIRING PROJECT PERSONNEL**

If your grant proposal contains personnel costs and/or positions, you must consult with Human Resources as the grant is being written. It is important that HR is in the loop on the front end, as they can advise on position responsibilities, type of position and/or compensation, personnel costs, etc. Communicating and collaborating with HR early helps to ensure that, if the grant is awarded, it can be implemented smoothly (e.g., positions are defined and classified appropriately, budgeted funds are sufficient to meet personnel needs, the college is in compliance with applicable policies, positions are established and recruitment can begin in a timely manner, etc.).

NOTE:

Human Resources must be consulted as the grant is being written to determine accurate personnel costs and the best form of compensation.

Many grant projects require the hiring of new personnel or the use of existing employees to support the grant-related workload. Human Resources can help you navigate through the recruitment and compensation details associated with your grant project.

If it is necessary to hire personnel to support a grant-funded project, the project director must follow applicable federal, state, and college laws, regulations and policies throughout the hiring process. For example, all recruitment and selection processes are conducted for equal opportunity and affirmative action. The College does not discriminate based on race, color, sex, religion, national origin, age, sexual orientation, gender identity, veteran status, disability, political affiliation, or other protected factors.

It is possible that an existing College employee may be able to support a grant project. Please note that no existing employee should be committed for any service to a grant prior to clearly defining the role the employee will play in the grant and determining the most appropriate method of compensation for the employee (if compensation is in order). Compensation for grant-funded work performed by existing faculty normally takes the form of a stipend for administrative faculty or release time for teaching faculty (i.e., [special assignment for teaching faculty](#).) In some instances, contracts for independent services may apply; however, contracted services must be approved by Human Resources, Financial and Administrative Services, and the position's immediate supervisor *before* any commitments are made. Once the grant is approved, Human Resources, Financial and Administrative Services, the Payroll Office, and the position's immediate supervisor must be notified to maintain open communication and determine the most efficient way to proceed.

A brief overview of the hiring process is provided below. For additional detail, please refer to the Human Resources section of the intranet at <https://vwconnect.vw.edu/sites/hr/default.aspx>. The **VWCC Employment Procedures** can be found under the [Human Resources, Policies and Procedures](#) link. These procedures are established to ensure compliance with all applicable federal, state, and college laws, regulations, and policies. You may also find helpful resources under [Human Resources, Hiring Tools](#).

FULL-TIME PERSONNEL

Step 1: Position Analysis

Any new position must be submitted to Human Resources for a position analysis to determine the appropriate classification, pay band/pay range, and placement in the organizational structure. **The Position Analysis Request Form** can be found on VWConnect under [Human Resources, Management Tools](#). As part of this position

analysis process, Human Resources and the manager work together to solidify the position description or EWP. In addition to determining the appropriate classification and pay band/pay range, a position number is assigned and the position is set up in the HR systems. This work lays the foundation for successful recruitment and onboarding.

Step 2: Posting the Position

The project director must complete the [Recruitment Authorization Form](#) including the funding source and budget codes for the grant (AIS Department and Fund Codes). The completed authorization form must be signed by the project director's supervisor, dean (if applicable), Vice President over the position to be filled, Vice President of Financial and Administrative Services, the President and the Associate Vice President of Human Resources. This approval process ensures that all leaders are in the loop and supportive of recruiting to fill the position. After obtaining these signatures, Human Resources will work with the manager to develop the core posting for the position and pursue additional advertising avenues as needed. Posting periods and application deadlines are determined based on the specific position and the extent of regional and/or national recruiting efforts required to obtain a qualified and diverse applicant pool.

Step 2: The Interview Committee and Screening the Applications

Interview committees interview selected applicants using job-related questions, determine and document strengths and weaknesses of those interviewed, and the committee chair reviews interviewee strengths and weaknesses with the supervisor of the position being filled. Interview committees are required to be used for all full-time faculty and full-time classified positions above a Pay Band 1. Although only required for the aforementioned types of positions, it is strongly recommended that interview committees be used when hiring for all positions.

The project director, in collaboration with Human Resources, appoints an interview committee and records the committee members on the Recruitment Authorization Form. The project director may serve as chair of the interview committee. Other committee members should include those who understand the duties and responsibilities of the position, representatives from other departments with similar positions, and diverse members of the college population who are familiar with the college mission, grants and/or serve as a subject matter expert in the field applicable to the grant. If the project director serves as the committee chair, the project director's supervisor will interview each candidate independently from the committee and will make the hiring recommendation. However, if the project director does not serve as the committee chair, he/she will interview the candidate independently in the supervisory interview and will make the hiring recommendation. In either case, the interview committee will participate in the interviews and will report the strengths and weaknesses of interviewees to the person responsible for the hiring recommendation. It is strongly recommended that a representative from the Grants Development Office, such as a project coordinator, serve on interview committees for key grant-funded positions. Committee members participate in all interviews for the position, and, therefore, must be committed and available through the entire interview process. It is suggested that the interview committee consist of a minimum of 3 members, but not

exceed 5 or 6 members. The larger the committee, the more difficult it is to coordinate schedules so that all can attend each interview.

The supervisor and interview committee each prepares a list of interview questions that will ensure a standardized format in all interviews. These questions must be submitted to and reviewed by Human Resources before applications are released from HR. In addition, all participants in the recruitment process must have completed Interview and Selection Training within the past 12 months.

After receipt of the minimally qualified applications from Human Resources, the hiring manager will screen the applications to identify those applicants who best meet the qualifications for the position, based on established job-related screening criteria. The list of candidates the hiring manager would like to interview must be reviewed and approved by Human Resources to ensure equal opportunity, affirmative action, and compliance with College policies and practices. After Human Resources has approved the candidates to be interviewed, the project coordinator will establish a schedule and will then contact the interviewees.

Step 3: The Interviews

Interviews are scheduled and conducted. After the interview committee has completed all interviews, it will develop a collective listing of candidates' strengths and weaknesses that will be presented to the project director or his/her supervisor (i.e., the hiring manager) to aid in making the hiring recommendation. It is the responsibility of the immediate supervisor of the vacant position to check the recommended candidate's references. If the references are satisfactory, the supervisor sends the hiring recommendations and all supporting documentation to the next level of management and to the respective Vice President for approval. The Vice President forwards all documents to the Human Resources Manager, who reviews the entire process and obtains approval for hiring from the President. During this phase, the Human Resources Manager will determine the appropriate salary range in which the offer must fall in keeping with the grant's budget and State and College policies.

Step 4: The Offer of Employment

After the Recommendation to Hire has been approved at all levels, Human Resources will extend an offer of employment. Background checks, including a review of criminal history, credit history, and Department of Motor Vehicles (DMV) records are conducted by Human Resources. Successful results on these background checks are a condition of employment. Note that some grants may require additional background checks or screenings that are not normally conducted. Please work with Human Resources to ensure all grant requirements related to background checks and/or screenings are met. When the offer has been accepted, a confirmation letter is sent to the new employee and regret letters are sent to all other candidates interviewed. Human Resources will then complete all necessary documentation to close the process and, usually on the employee's first day, will hold a new employee benefits and policy orientation. Within the first week of employment, the supervisor will conduct a departmental orientation with the new employee at the work site.

PART-TIME PERSONNEL

The procedure for creating new part-time positions and hiring part-time personnel is the same as that for full-time personnel, although an interview committee is not required. Only in extenuating circumstances, and with prior approval of the Associate Vice President Human Resources, can any part of the procedure be waived or changed.

It is important to remember that part-time, hourly/wage employees are limited to 29 hours per week, not to exceed 58 hours worked in a pay period. Part-time, hourly/wage employees are paid bi-weekly from a time sheet completed electronically in the Human Resources Management System (i.e., PeopleSoft). Adjunct faculty members are paid according to the terms of their contracts and VCCS policies. For more information on the College's employment policies, please refer to the Human Resources intranet pages at <https://vwconnect.vw.edu/sites/hr/default.aspx>.

NOTE:

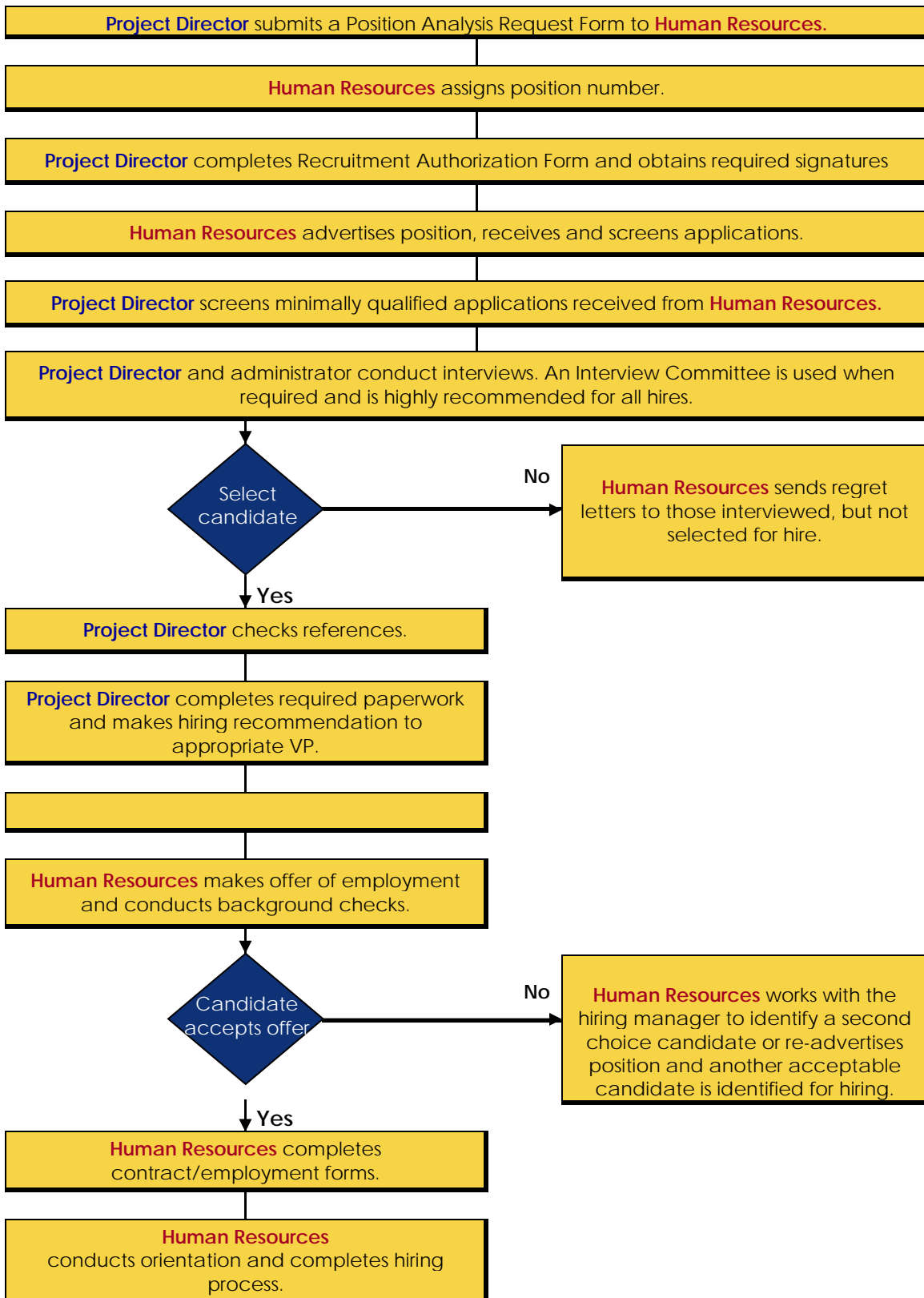
It is important to remember that part-time, hourly/wage employees are limited to 29 hours per week, not to exceed 58 hours worked in a pay period.

Project Directors must identify the funding sources and include the grant-funding budget codes when completing grant related paperwork, such as a Part-time Employee Action Form. Consult with Financial Administrative Services and/or Human Resources for additional information.

RESTRICTED FACULTY CONTRACTS

All grant-funded, restricted faculty contracts are governed by the terms and conditions of the grant and correspond with the grant funding period. Note that the grant year or funding period may not coincide with the college's fiscal year. The terms of employment will be in accord with the funding period and based upon the provisions of the Virginia Community College System (VCCS) and State policies governing restricted, grant-funded positions.

HIRING PERSONNEL



1C. SETTING UP THE EVALUATION PROCESS

Evaluation of the project is crucial. Not only does it determine how successfully the project met its objectives, but the data gathered in the evaluation process is important for others who might study or replicate the project. In addition, the evaluation results will be disseminated to the funding agency and to other interested parties.

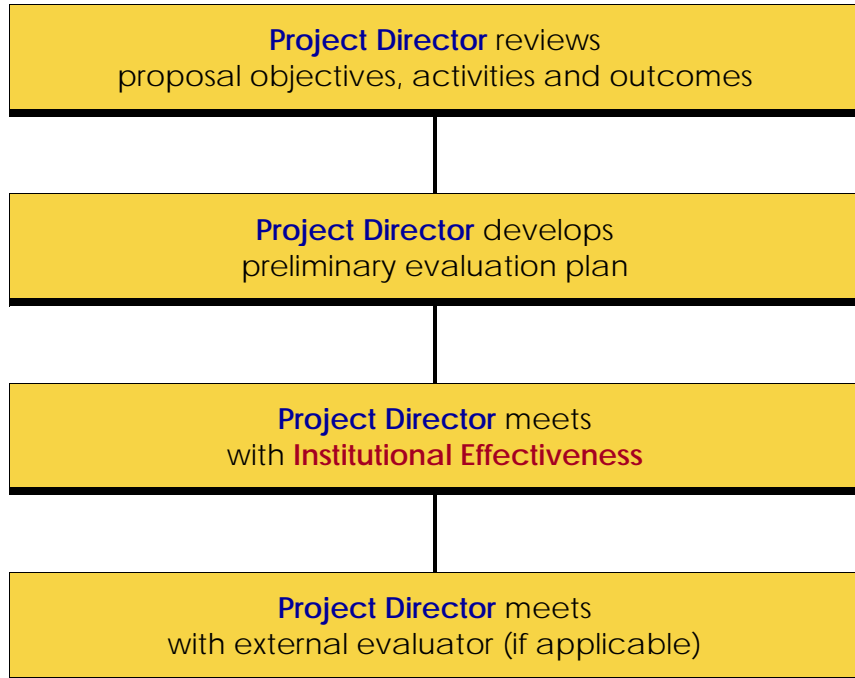
Most grant proposals include an evaluation plan that outlines the general methods and standards to be used to measure the success of the project. This evaluation plan includes a description of what will be evaluated, when and by whom, the measurement instruments to be used, and how the information gathered will be used to determine the project's level of success. Establishing a solid and detailed evaluation plan at the outset of the grant period reduces the likelihood of confusion later on.

After the grant award notification is received, the project director must review the objectives, activities, and outcomes of the proposal and develop a preliminary list of baseline data and possible assessment instruments needed in order to measure different aspects of project progress and success. The Office of Institutional Effectiveness can assist project directors with identification of existing measurement processes that could provide baseline data relevant to the project. In addition, assessment instruments can be purchased or created to establish baseline data or to measure pre- and post-intervention changes. It is important to seek the assistance of the Institutional Effectiveness office early in the evaluation process (see [Institutional Effectiveness](#)), and to provide definitions of terms in your grant when seeking assistance (example: clarify what you mean when using terms such as “retention” or “underserved populations”).

The project director must establish a recordkeeping process that, at minimum, has four criteria: (a) establishes electronic databases, (b) identifies the physical location and organization of electronic and paper files, (c) ensures the consistency, completeness, and accuracy of electronic and paper files, and (d) adopts a methodology to document progress, including the ongoing status of any project partnerships. If the project director has any questions or requires clarification regarding the objectives, activities, or any other aspect of the project design, he/she should contact the Grants Development Office at the outset of the project.

Many projects use an external evaluator who is familiar with the field of study and the type of program to be implemented. If the grant specifies the use of an external evaluator, but did not designate one by name, the project director needs to identify the evaluator early on in the project and assist in the development of the evaluation format. When the project begins, the project director will submit information to the evaluator on a regular basis. Conversely, any reports generated by an external evaluator must be submitted to the project director, who will then promptly submit copies to the College administrator to whom he/she reports and to the Grants Development Office.

SETTING UP THE EVALUATION



1D. INSTITUTIONAL REVIEW BOARD

Virginia Western encourages and supports the scholarly efforts of its faculty and students, as well as other researchers as resources permit.

Scholarly work often involves the use of human subjects for data collection and analysis, **including surveys**. The Virginia Western Institutional Review Board (IRB) helps ensure that:

- the rights and welfare of human subjects are protected; risks have been considered or minimized;
- the potential for benefit has been identified and maximized;
- all human subjects only volunteer to participate in research after being provided with legally effective informed consent; and
- any research is conducted in an ethical manner and in compliance with established standards, including handling all private information with confidentiality.

Virginia Western's IRB is authorized to approve, review, require modifications in, or disapprove human subjects research activities conducted by or through the College. The IRB will evaluate each project's compliance with ethical standards in regard to issues such as informed consent, confidentiality, and any risk to the participants.

The primary purpose of the IRB is to protect the welfare of human subjects used in research. However, Virginia Western reserves the right to deny or request a delayed implementation for research requests that would require institutional resources that are not available at a given point in time.

Find more information about the IRB approval process, including an application form, at www.viriniawestern.edu/ie/irb.php or email irb@viriniawestern.edu.

1E. STUDENT SCHOLARSHIPS

If you are awarded a federal grant that includes student scholarships, it is a good idea to familiarize yourself with how VWCC handles student financial aid, in general. Scholarships come from many external sources, such as Federal Pell Grants, and also internally through Virginia Western's Educational Foundation. Questions on the processes should be directed to the Office of Financial Aid and Veterans Affairs, as not one fits all.

Federally-Funded Scholarships

Some financial aid programs, such as Pell Grants, are funded through an annual subsidy from the U.S. government for needy students to pay for college. Alternatively, many federal agencies solicit grant proposals seeking to provide scholarships to low-income, first-generation, disabled, and other qualified individuals. The difference is that student loans and Pell Grants are provided to individual students, whereas grants from federal agencies are given to the institution, such as VWCC. Recent examples at VWCC include VT-NETS scholarships focused on engineering, funded by the National Science Foundation (NSF).

Scholarships through a federal grant are received by the college through the Grants Office, as either the lead institution or a sub-awardee to a 4-year university, such as Virginia Tech. Like all grants, a project director manages the award for the duration of the project. This person must follow procedure on the selection and distribution of the scholarship(s), coordinate tuition and book payments, and provide other services such as mentoring and professional development opportunities (if specified), and then facilitate the transfer of the student for completion of their studies.

Scholarships Come With Restrictions

As with all federal money, these types of grant-supported scholarships are subject to federal rules and regulations [see federal 2CFR (200.466)]. Instructions on how to manage the award are contained in the official agreement document, with some variations depending on the sponsor agency, and in the Grant Solicitation/ Request for Proposal (RFP). As an example, the NSF Scholarships in Science, Technology, Engineering, and Mathematics (S-STEM) program requires award recipients to establish selection criteria. The S-STEM work plan should indicate how student eligibility will be determined, the mechanisms by which scholarships for students will be provided, and how scholarship program outcomes will be evaluated and disseminated.

Returning Scholarship Funds

Of special consideration is what happens when the student drops out or does not maintain a satisfactory grade point average. The requirements for maintaining a scholarship will vary from agency to agency and program to program. As Project Director, you are responsible for informing the student of their responsibilities, academic and service requirements, as well as any relevant guidelines outlined in their service agreement.

Section 2

Implementing the Project

Virginia Western Community College
Grants Management Handbook

SECTION 2: IMPLEMENTING THE PROJECT

2A. SPENDING GRANT FUNDS

One of the project director's major responsibilities is to manage the project budget within the terms of the grant. Careful and realistic construction of the budget during proposal development should mean that funding will be included to cover project costs and personnel expenses. The proposal budget serves as the project director's first spending plan.

It is the project director's responsibility to monitor and authorize all project expenditures and to make certain that all funds are expended, in accordance with the approved budget and the grant project timeline, before the grant expires. Each project director is offered online access to the grant department in the accounting system of the budget so he or she can monitor the budget and expenses of a grant project on a daily/monthly basis. Excel spreadsheets are maintained on each grant budget; expenses and balances are shared with the project office and grants office.

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

To avoid the unnecessary return of unexpended funds to the funding agency, expenditures should be reviewed on a monthly basis with more comprehensive reviews at the midpoint and three-quarter point of the budget period. The project director should develop revised spending plans at the midpoint and three-quarter point to ensure that any necessary budget changes are submitted on a timely basis prior to the end of the budget period. Last-minute change requests are typically not acted upon favorably by funding officials. To assist the project director, the Grants Development Office may schedule periodic reviews to discuss budget plans and evaluation processes. In addition, Grants Development and Financial and Administrative Services are available at any time for assistance.

The initial proposal budget, along with any revised budgets developed by the project director, should incorporate plans to expend all grant funds each grant year. Carryover of unobligated grant funds into a new grant year is not viewed favorably by funding agencies or by the College and should not be considered except in extreme circumstances. Project directors must notify the Grants Development Office and the appropriate project administrator immediately upon determining that the project is at risk of having unobligated grant funds in any grant year.

NOTE:

Carryover of unobligated grant funds into a new grant year is not viewed favorably by funding agencies or by the College and should not be considered except in extreme circumstances.

EXPENDITURES

Virginia Western policy states that all purchases shall be made by eVA requisition, eVA purchase order or purchasing card. To help track expenditures, Financial and Administrative Services will forward a detailed accounting transaction report from the College's Administrative Information System (AIS) when requested by the project director. These reports should be reviewed carefully by the project manager and used as a tool to manage the project budget. Training should be arranged as soon as possible for new project directors who are not familiar with the accounting system.

Personnel Expenses:

As mentioned in Section 1B of this handbook, personnel expenditures are initiated through Human Resources. Detailed information regarding the College's employment procedures can be obtained on the Human Resources intranet at <https://vwconnect.vw.edu/sites/hr/default.aspx> or by contacting the Human Resources (*see Appendix 3-A*).

Computer Hardware and Software:

Purchasing requests must be routed through Information and Educational Technologies (IETS) before submitting to the Shared Services Center. Hardware and software compatibility are reviewed at this point.

Equipment Purchases:

Virginia Western follows State guidelines regarding the classification of equipment purchases under numerous accounting codes. Many funding agencies also impose specific rules regarding defining, purchasing and disposing of equipment. Because the College must comply with funding agency, College, and State regulations and policies, the *most restrictive* definitions and procedures prevail when there are differences.

NOTE:

Because the College must comply with funding agency, College, and State regulations and policies, the **most restrictive** definitions and procedures will prevail when there are differences.

Project directors are responsible for ensuring that equipment items purchased with grant funds remain in their originally-identified location. If equipment relocation becomes necessary, the project director must receive written approval *before* any equipment is moved. In addition, disposition of equipment at the end of the grant period must be in accordance with funding agency and College guidelines. This disposition process is included as part of the College's grant closeout process.

The project director should consult with the Grants Development Office or the Business Manager if there are any questions regarding equipment.

State Contract Purchasing:

Virginia Western, a state agency, must honor all contracts with state approved vendors. Examples of items that must be bought through the State contract purchasing system include pens, pencils, office furniture, and promotional materials. A master list of State contracts is available at <https://vita.cobblestonesystems.com/public/>

Purchasing and Procurement:

Effective 2017, the Virginia Community College System (VCCS) started using the Shared Services Center (SSC) to process common administrative transactions – such as purchasing and procurement, and travel expense reimbursement.

NOTE: The procurement process is complex and has varying factors depending on the type of purchase being made and the cost of the good or service. Detailed below is a generalized overview of the procurement process.

How does it work?

All purchases for goods and services are to be entered into “eVA,” Virginia’s eProcurement Portal, typically at least 3-4 weeks in advance of the need-by date. The following transaction types are currently the only exceptions to this rule and do NOT need to be entered in eVA:

- Membership dues and conference registration fees
- Travel-related expenses (i.e. transportation, lodging, meals)
- Tuition Management System disbursements
- Intra-agency payments
- Utilities and rent payments
- Payments for employees and students
- Other business office generated transactions

To initiate the procurement of goods and services:

1. Determine what you want to purchase, when you need the good or service, and how much it will cost. This will guide what purchase method to use and any additional requirements.
2. If you plan to use a specific vendor, keep in mind that priority goes to Micro vendors first for purchases under \$10,000, then SWaM vendors (Small, Women-Owned, and Minority-Owned). If you choose to use a non-SWaM vendor, a justification, as well as documented research for Micro and SWaM vendors, must be provided with your requisition. The research for Micro and SWaM vendors can be done either by the buyer or SSC.
3. A Purchase Order (PO) is submitted by an eVA user (i.e., campus procurement staff), as either a Full Requisition Form or Strategic Sourcing Request Form (for multi-year contracts or expenditures more than \$100,000) in eVA for review/approval.
4. The PO makes its way through a series of approvals through VWCC and SSC. If you opted to allow SSC to determine the procurement type¹ and vendor, they will determine both at this point in the process. Once the order is fully approved in eVA, a PO# is generated. The SSC sends the PO to the vendor.
5. Once the good or service has been received, notify the eVA user who created your eVA purchase. They will mark the items as received in eVA.

¹ If <\$5,000, it is a single quote, whereas >\$5,000 is a quick quote, Request for Proposal (RFP), Invitation for Bid (IFB), or sole source

6. The vendor is responsible for sending the invoice to SSC at invoice@ssc.vccs.edu. SSC reaches out to the vendor if VWCC has done the receiver in eVA but SCC has not yet received the invoice.

7. Provided all information is correct, SSC will remit payment after the invoice is received (if paying by P-card, the invoice must also be sent to the assigned card holder for payment).

You are responsible for:

- Identifying what to buy, what the good or service is needed, and how much to spend
- Approving the purchase request after the SSC has identified a vendor and price (if applicable)
- Using appropriate department, account, and fund codes
- If applicable, submitting the invoice to the assigned P-card holder
- Overseeing the procurement process and addressing any delays or issues should they arise

What is a P-Card?

Small purchase cards are used for purchases equal to or less than \$5,000 per transaction (however, certain users will have lesser transaction limits). P-Cards are used only for limited, unscheduled, over the counter (point-of-sale) purchases, as well as emergencies in accordance with state procurement regulations. Allowable charges include:

- Purchases of food tied to instructional programs (e.g. culinary arts)
- Pre-approved meals that are documented in eVA and made in accordance with the state NonTravel Related Meals
- Purchases such as professional memberships and related conference registrations, other travel-related procurements (e.g., airlines, hotels)
- Food and lodging for students only when the students are in travel status
- Emergencies in accordance with state procurement regulations

Employees will not be reimbursed for out-of-pocket food expenses that should have been procured through standard processes.

- **Single Quote** – cost of goods or services is \$5,000 or less.
- **Quick Quote** – to solicit competitive quotes from a number of sources, including SWaM, for small dollar purchases (typically \$5,000 - \$100,000).
- **RFP (Request for Proposal)** – to conduct competitive negotiations for desired goods or services when the price is only one criteria.
- **IFB (Invitation for Bid)** – an invitation to contractors or equipment suppliers to submit an offer, when there is no substantive difference among the products or services, to get best price.
- **Sole Source** – a product or service is practically available only from one source.

The Shared Services Center website is www.ssc.vccs.edu. The help desk can be contacted at help@ssc.vccs.edu or (877) 340-5577.

Sub-recipients, Consultants and Contractors:

Some grant budgets have funds allocated for the purchase of sub-recipient services, contracted services, and/or consultants. The most typical situation where sub-recipient services are needed is when grant funds are shared with partnering organizations. Contracts may be needed to purchase services or products from a vendor. Consultants may be needed as evaluators, as speakers or as experts in a particular area. As soon as the services of a sub-recipient is required, it is strongly advised that project directors contact Financial and Administrative Services and proceed within the legal parameters of the College, the Virginia Community College System (VCCS), and the State. If it is determined there is a need for a consultant or a contractor, project directors will need to follow the procurement guidelines provided by the VCCS Shared Service Center, available at <https://www.ssc.vccs.edu/>

NOTE:

If it is determined there is a need for a consultant or a contractor, project directors will need to follow the procurement guidelines provided by the VCCS Shared Service Center, available at <https://www.ssc.vccs.edu/>

After the project director's initial meeting with the Grants Development Office and Financial and Administrative Services, the Grants Development Office will draft sub-recipient agreements as needed. These drafts will include specific requirements regarding budget, deliverables, reporting, and recordkeeping. These drafts will be sent to the project director, Financial and Administrative Services, and, if necessary, the Attorney General for review and approval. Once approved, the Grants Development Office will submit the agreements to the appropriate parties for signature by an authorized individual. Should negotiation of the agreement be necessary, the Grants Development Office will handle this process in consultation with Financial and Administrative Services and project director as needed. Upon receipt of the signed agreement, the Grants Development Office will obtain the approval and signature of the President or the Vice President of Financial and Administrative Services. Copies will then be distributed to all relevant parties. Once the agreement has been signed by all parties, the project director must complete an **eVA Purchase Requisition**. The project director will also participate as needed in sub-recipient monitoring activities that are coordinated by Human Resources and Financial and Administrative Services.

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

Sole Source Procurements:

Sole source procurements are made when only one source is available for the goods or services required. Competition is not available in a sole source situation. This differs from a proprietary purchase where the product is manufactured by only one company but is sold through multiple distributors, so competitive pricing can be obtained. Detailed guidelines for sole source procurements can be found on the VCCS Shared Services website under procurement.

Printing and Design Services:

The majority of printing on campus is completed by the Virginia Western Printing Services Department. State procurement regulations apply when outsourcing printing services.

The production of all external Virginia Western publications is coordinated through the Office of Marketing and Strategic Communications. Project directors who plan to expend grant funds for designing and print new publications (e.g., brochures, not basic copying and duplication) must consult and work with the Office of Marketing and Strategic Communications. Project directors should contact this office as early as possible in the grant period for services that may be required; the department usually cannot accommodate last-minute requests. For grants that end on June 30 of a given year, **April 15** is the deadline for contacting this department to initiate the planning process.

Promotional Items, Marketing, and Supplies:

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

NOTE:
Promotional items are memorabilia and thus are **UNALLOWABLE**.
Marketing of Virginia Western products and services is also **UNALLOWABLE**.

60 Days before the Close of the Grant Year:

It is important to remember that all outstanding procurement obligations must be received and paid before the grant year closes. To ensure this is done, the project director should begin implementing a plan for closing the grant year **at least 60 days before** the official ending date of the grant. For assistance in planning the closing of the grant year budget, please call the Business Manager. The closeout process is described further in Section 2H.

2B. BUDGET CHANGES

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

NOTE:

All proposed changes must be routed in advance of implementing the change through Grants Development and Financial and Administrative Services for internal review and approval by the appropriate administrators.

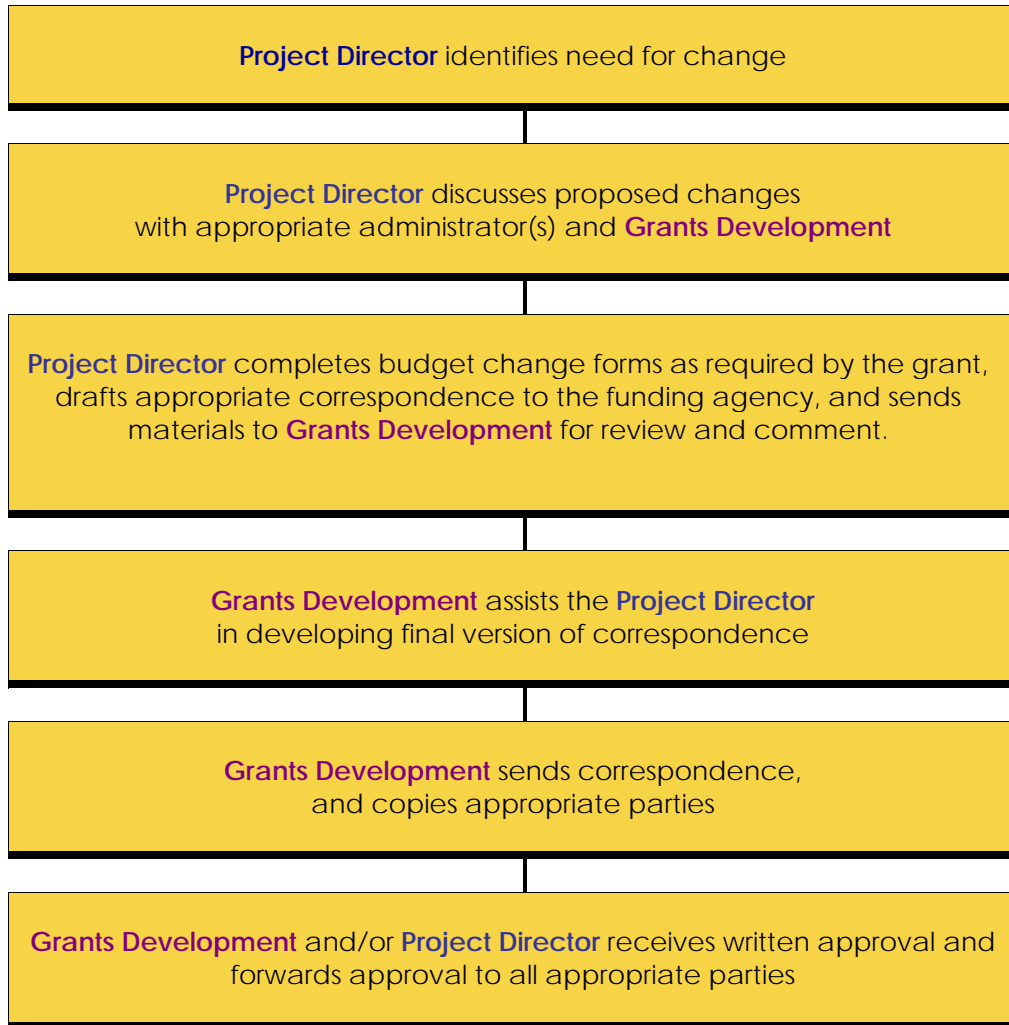
All proposed changes must be routed in advance of implementing the change through the Grants Development Office and Financial and Administrative Services for internal review and approval by the appropriate administrators. The Grants Development Office can provide guidance in developing the final version of the correspondence as well as in obtaining both internal approval and approval from the funding source. Some funding agencies have their own budget change request forms and/or may require additional paperwork as well. All change requests should be requested *in advance* and they cannot conflict with the terms of the grant.

Prior to requesting budgetary changes, the changes may need to be discussed with the appropriate funding agency representative(s) and then followed up with a letter. This contact with the funding agency is usually done by a representative from the Grants Development Office. Changes are not officially approved until a written response is received.

If it is determined during the preliminary review process that the program guidelines do not require prior approval for a change, a budget change request notification (*see Section 4 for example*) should be processed internally through the Grants Development Office and mailed to funding agency for recordkeeping purposes. In all cases, files maintained by the project director and the Grants Development Office should contain a complete trail of all written and verbal contact with the funding agency.

After the revised budget has been approved in writing, a Budget Amendment Request along with a copy of the funding agency's approval (*see Section 4*) must be submitted to Financial and Administrative Services to officially change the project budget. The Business Manager can provide assistance in completing this form. Would this

BUDGET CHANGES



2C. RECORDKEEPING

Any activities undertaken during the project and all expenditures of the project are part of the project records. In evaluating the project, the funding source will want to know exactly what was done, when and how it was done, and how much money it cost. Accurate and complete record keeping is a must. These records will support the College during a monitoring visit from funding agency representatives, in the evaluation of the project, during the College's regular annual financial audit, or in the event of a funding agency audit. The following are some of the records that must be maintained as part of the project.

PAYROLL RECORDS

Payroll records that must be maintained include forms documenting who worked on the project, how much time each person spent on the project, how much they were paid, and what activities they performed. In addition to the College's regular payroll records, time and effort for grant-related full- and part-time administrative, professional, staff, and faculty must be documented on the [Time and Effort Reporting Form](#) (see Section 3). Time and effort records must be maintained so that salary charges to an award can be adequately supported in accordance with funding agency regulations. This form includes the following information: (1) the name and signature of the employee, (2) the hours an employee worked during a given pay period, (3) the activities performed by the employee during that period, and (4) the name and signature of the employee's supervisor. An employee whose time is devoted to more than one grant must complete multiple Time and Effort Reporting Forms and maintain records that support the amount of time charged to each grant for which he or she worked. It is recommended that grant funded personnel maintain a record of their daily activities on their Outlook calendar, and then summarize this information by transferring it to the Time and Effort Reporting Form or the Time Sheet.

MATCHING

The project director must maintain records documenting the amount of matching funds in the approved budget for the project, either in-kind or cash. In-kind matching represents the value of non-cash contributions in services or property to the project. The Time and Effort Reporting Form and a supporting Time Sheet may be used to document in-kind services of project personnel. Keep copies for the project files and send the original Time and Effort Reporting Forms and a copy of each Time Sheet to the Grants Development Office. The Grants Development Office recommends that personnel paid by grants or contributing in-kind matching services to grants maintain a record of their daily activities using a format such as their Outlook calendar.

RETENTION OF RECORDS

The terms of the grant will stipulate the length of time for which grant records must be maintained. According to Federal regulations, records for Federal grants must be retained until three years after the due date of the annual financial report for each year of the grant. Financial and Administrative Services maintains all grant financial records for five years after submission of the final financial report. For consistency, Virginia Western Grants Development Department also retains all grant program records for five years after the due date of the final financial report. However, the grant award terms and conditions may stipulate a longer retention period and, if so, they must be followed. At the end of the five year period, or as the terms and conditions of the

grant specify, Virginia Western destroys these records in compliance with the Records Retention and Disposition Schedule for all state agencies of the Commonwealth of Virginia. For example, if Year 3 of a three-year grant ends on June 30, 2011, and the final financial report for the entire grant period is due on September 30, 2011, then program and financial records for Years 1-3 must be retained until September 30, 2016, unless otherwise specified in the terms of the grant.

AUDITS

Periodically, Virginia Western records are audited by the Commonwealth of Virginia and other agencies (e.g., the Department of Education, the Internal Revenue Service, the Department of General Services and the Federal government). Certain funding agencies maintain the right to audit grant records. All financial records must be maintained in order to facilitate any audit(s) that may include a review of the project. In the event of a funding agency audit, the Grants Development Office will lead efforts to prepare for and respond to audit inquiries. The project director must contact the Grants Development Office immediately after receiving any verbal or written communication from the funding agency regarding a site visit, program review, or audit.

Audit findings can result in cost disallowances and require organizations to make repayments to the funding agency. The most common audit findings include the following:

- (1) Lack of time records to support salary costs charged to awards.
- (2) Lack of consulting agreements and invoices to support that services were related to the award and that these fees were reasonable.
- (3) Funds were expended in unapproved or other cost categories without the required prior written approval from the funding agency.
- (4) Adequate supporting documentation was not provided for claimed cost sharing/matching.

2D. COMMUNICATING WITH THE FUNDING AGENCY

GENERAL INFORMATION

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

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

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

Correspondence requesting changes in the project's objectives, scope, personnel, budget, or time period must be approved internally in advance. This includes approval by the Grants Development Office and senior level administrators before the changes can be submitted to the funding agency. Should a project amendment be necessary, please refer to Section 2B, Budget and Programmatic Changes.

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

NOTE:

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

SITE VISITS

Occasionally, funding agencies will request a site visit. This visit is coordinated by the Grants Development Office. Working with the project director and the funding agency representative, the Grants Development Office drafts an agenda identifying the appropriate individuals and locales to be included in the site visit. This agenda is submitted to the President for approval (*see Section 3 for example*).

The site visit gives the College an opportunity to share the project's progress and continued potential with the funding agency. Project directors must be prepared to address and present documentation regarding the attainment of project objectives and recordkeeping; Financial and Administrative Services must be prepared to present financial documentation. A successful funding agency site visit is occasionally a requirement for continued funding in a multi-year project.

2E. PROJECT EVALUATION AND REPORTS

As stated earlier in this handbook, evaluation is an important component of the project for the purpose of measuring successful accomplishment of project objectives, replication by others, and information dissemination. Having established accurate baseline data and comprehensive assessment instruments at the beginning of the grant period makes project evaluation and reporting much easier for the project director, who must draft formative and summative evaluations during the life of the grant. Formative evaluations are conducted at specified points during the grant period. The results of these evaluations are used to assess progress and identify potential or actual problem areas, facilitating project modifications as needed. Summative evaluations are completed at the conclusion of the entire grant period. Depending on the funding agency, formative evaluations may be required monthly, quarterly, annually, or not at all. Summative evaluations are required of all grants. For some multi-year government grants, a formative evaluation is submitted annually in the form of a “progress report” or “competing continuation application” as a requirement for continued funding in the subsequent year.

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

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

Performance or programmatic reports are the responsibility of the project director and should reflect the progress made in accomplishing project objectives. The report should identify the project's strengths in addition to strategies that will correct any weaknesses in the program. The Grants Development Office is available to interpret funding agency requirements and assist in writing reports.

NOTE:

Reports are the responsibility of the project director.

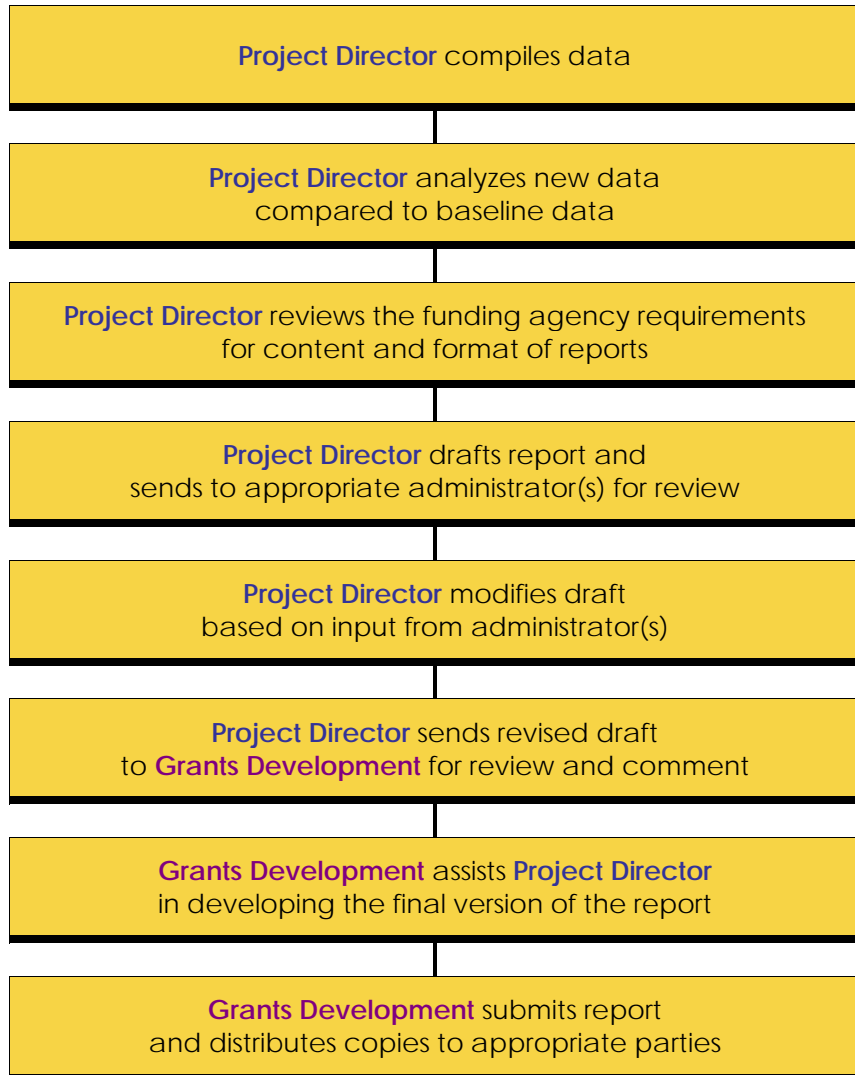
Progress should be reported based on outcomes, not process. Process describes the activities that have taken place; outcomes focus on the measurable results of those activities.

Depending on the funding agency's requirements, reports may be submitted electronically. **In all cases, programmatic reports must be reviewed by the Grants Development Office.** If the funding agency does not provide a specific reporting format, at a minimum the programmatic reports should address the project's progress in meeting the measurable objectives as shown in the original grant proposal. Project directors should be prepared to address the connection between grant expenditures and specific

objectives/outcomes if requested by the funding agency.

Financial reports for the project will be completed by the project director. There must be complete records of project expenditures and documentation of matching or cost-sharing for the project in order to complete the reports. Project directors must allow sufficient time between the submission of this information and the due date for the report for the purpose of obtaining internal approval prior to submission to the funding agency.

PROJECT EVALUATION AND REPORTS



2F. PROJECT PUBLICITY AND PROMOTION

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

NOTE:

All publicity for Virginia Western programs and the dissemination of project results are coordinated through **Josh Meyer**, Director of Marketing and Strategic Communications.

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

2G. DISSEMINATING PROJECT RESULTS

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

Many grant proposals include a dissemination plan that will outline what, when, how, and to whom this information should be disseminated. This plan can be used to ensure that the required information has been sent to the appropriate professional organizations and publications, and to schedule presentations to disseminate project results at national, regional, and local meetings and conferences.

Some projects include a plan for the design and implementation of a grant-supported conference or workshop to disseminate information. In many instances, this activity is conducted in coordination with the Office of Marketing and Communications.

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

2H. CLOSEOUT

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

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

The project director must ensure that all records retained as part of the closeout process be appropriately organized and labeled prior to storage in order that they be readily available in the event of an audit. Project directors should use the **Closeout Checklist** (*see Section 3*) as an aid to ensure that all steps associated with the closeout process are completed.

2I. POST-AWARD ROLES & RESPONSIBILITIES

Project Directors will want to reference the **VWCC Post-Award Responsibility Matrix** (*see Section 3*) to further understand the roles and responsibilities of all individuals and offices involved in the Grants Development and Special Projects office. The **Matrix** includes post-award responsibilities including project management, reporting, budget and program reports, documentation and closeout. This **Matrix** may be used to understand key tasks as projects are awarded, initiated, managed, and closed.

2J. VWCC 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.

Project directors will want to reference the Policy [IV-2 Financial Disclosure to Avoid Conflict of Interest for Federally Funded Programs](#) which includes the “Report Form for Financial Disclosure” (*see Appendix, Section 3: 30*). A link to the Policy IV-2 is located on the VWCC website at: <http://www.virginiawestern.edu/about/policies/instadvancement.php>

Section 3

Forms

Virginia Western Community College
Grants Management Handbook

INDEX:
Quick Reference & Project Management (*Forms*)

<u>Appendix Sub-Section</u>	<u>Index No.</u>
Equipment Removal Form	3A
Time and Effort Reporting Form	3B
Time and Effort Policy	3C
Closeout Checklist	3D
VWCC Post Award Responsibility Matrix	3E
VWCC Special Assignment for Faculty	3F
Report Form for Financial Disclosure	3G
Grant Inventory List (<i>example</i>).....	3H

APPENDIX 3A: Equipment Removal Form

VIRGINIA WESTERN COMMUNITY COLLEGE

**AUTHORIZATION FOR CUSTODIAL RECORDING
OF EQUIPMENT TEMPORARILY REMOVED
FROM VWCC CAMPUS**

Date

Name/Description of Item to Be Removed

VWCC AM Inventory Number

Location of Item (Division/Room Number)

Serial Number

I accept custody of the above listed equipment for official off-campus use. In doing this, I assume full responsibility for such equipment, and in the event of its loss or damage, I shall make payment to the College at the price shown on the equipment inventory record. I also understand that the equipment is on Temporary Loan and must be returned to the College as soon as practical or upon request.

Approximate Date of Return

Signature of Temporary Custodian

APPROVED BY:

Signature of Dean or Supervisor

Fred Aaron, Financial Services

Date Returned

Received By

DISTRIBUTION OF FORM

- Original - Financial Services
- Copy 1 - Dean or Supervisor
- Copy 2 - Temporary Custodian
- Copy 3 - Campus Police

**Virginia Western Community College
Time and Effort Reporting
Directions**

To be fully compliant with federal requirements found in OMB Circular A-21 (2 CFR, Part 220), applicable state regulations, and the terms and conditions of the agreements covering respective, externally funded projects, institutions must document the distribution of charges for personal services under sponsored agreements. The ***Time and Effort Report*** documents that labor charged to a sponsored agreement was in fact performed. The report must include all activities for which the employee is compensated by Virginia Western Community College.

The time and effort reporting method must recognize the principle of after-the-fact confirmation so that costs distributed represent actual costs. To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the granting period, the reports must be signed by the employee, and the principal investigator/project director, using suitable means of verification that the work was performed.

Time and effort will be reported on a *standard form* (attached) and must be submitted on schedule and be signed by the employee and the project director/supervisor. Faculty and full- and part-time classified staff whose salary is paid in whole or partially by grant funds must indicate the percentage of time devoted to the total grant activity and to each activity listed. In-kind or matching employees must indicate the number of hours devoted to the total grant activity and to each sub-activity listed.

The ***Time and Effort Report*** must accompany the employee's timesheets or the faculty special assignment form. At a minimum faculty and administrative staff will prepare a report at least each academic term. Classified staff reports will be prepared no less than frequently than monthly or will coincide with one or more pay periods.

APPENDIX 3B: Time and Effort Reporting Form (Page 2 of 2)

**Virginia Western Community College
Time and Effort Report
Faculty, Administrative, Classified and Part-time Staff**

Name: _____ Employee Identification No. _____
Grant Name: _____
Reporting Period: From: _____ To: _____
Semester: _____ (Faculty Only)
Employee Total Time to Grant This Period:
Faculty/Faculty Administrator: _____ (percent %)
Full-Time Classified: _____ (percent %)
Part-time Employee: _____ (Hours)
In-Kind Matches (hours required): _____ (Hours)

Indicate the percentage (or hours in-kind match) of time spent in each category, to equal the total time indicated above.

_____ Curriculum Preparation	_____ Instruction
_____ Grant Project Administration	_____ Counseling
_____ Training	_____ Professional Development
_____ Project Evaluation	_____ Travel
_____ Report Preparation	_____ Committee Participation
_____ Vacation/Sick Leave	_____ Other
_____ Total	

Note: If a more detailed description is needed for specific contributions to the grant, please include an *Attachment* to this report.

This certifies that the employee devoted the hours or percentage of time indicated to the above named grant during the period of time as stated and that the services were performed according to appropriate grant policies as set forth in the grant application and award.

Employee Signature _____ Date _____

Principal Investigator/Project Director
or Supervisor Signature _____ Date _____

APPENDIX 3C: Time & Effort Policy (Page 1 of 2)

VIRGINIA WESTERN COMMUNITY COLLEGE

IV – INSTITUTIONAL ADVANCEMENT POLICIES

IV-# –

Policy Number: IV - # Time and Effort Reporting Requirements for Externally Funded Projects Administered by Virginia Western Community College

Last Reviewed: August 2, 2013

Responsible Dept.: GRANTS DEVELOPMENT & SPECIAL PROJECTS

Purpose: To ensure that all wages and other personnel compensation charged to projects sponsored by federal, state, or other public or private funding sources are consistent with the actual percentage of time and effort given to each such project as supported by certified records.

Policy: Any employee whose salary (wage) is funded in whole or in part by grant funds is required to complete a time and effort report form. This is required by *OMB Circular A-21 (2CFR, Part 220)*: "The reports must reflect the activities for which employees are compensated by the institution. To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, reports will be signed by the employee [and] principle investigator or responsible official(s) using suitable means of verification that the work was performed." Failure to comply with this requirement will result in questioned costs and the possibility of returning grant funds with financial penalties.

Time and effort will be reported on a *standard form* and must be submitted on schedule and be signed by the employee and the project director/supervisor. The employee and project director/supervisor signature certifies that the *Time and Effort Report* is accurate. Faculty and full- and part-time classified staff whose salary is paid in whole or partially by grant funds must indicate the percentage of time devoted to the total grant activity and to each activity listed. In-kind or matching employees must indicate the number of hours devoted to the total grant activity and to each sub-activity listed.

If a faculty or staff member is involved in more than one grant he or she must submit a separate *Time and Effort Report* for each individual grant and must indicate the percent of time funded by the grant and the percentage of time devoted to each activity.

Each percent listed for the sub-activities must equal the total percentage for the entire grant. *Time and Effort Reports* shall be completed and signed after the fact (never in anticipation of work to be performed). The total amount of time report cannot exceed 100% of time committed.

Signed copies of the *Time and Effort Reports* as either a hard copy or by scanned pdf attachment to an email, are to be sent to the Grants Office for review and filing. The project director/supervisor should also keep a copy of each report.

The *Time and Effort Reports* will be reviewed semiannually by the Grants and Finance Office for compliance.

The Grants Office will provide time and effort reporting training to every new project director and employees involved in external projects, which will be included in the Initial Grants Management Meeting.

APPENDIX 3C: Time & Effort Policy (Page 2 of 2)

Frequency of Reporting

Faculty

Faculty participating on sponsored programs must prepare and submit a *Time and Effort Report* form. These forms must be submitted to the Grants Office no later than thirty days after receiving the *Time and Effort Report* following the end of the semester (Spring, Summer, Fall) in which faculty participated on sponsored program activities, including the academic year and summer period.

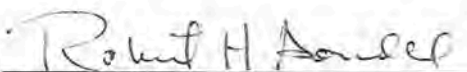
Classified Staff

Staff must submit *Time and Effort Reports* on a monthly basis, due to the Grants Office by the 10th of the following month.

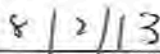
Student Workers

Students approved to participate on sponsored projects under the personnel category must submit time sheets as certification and documentation of effort spent on a project. Time sheets for students are retained by the project director responsible for the sponsored project. A detailed list of duties must be included in the student worker's job duties.

Approved by



Robert H. Sandel, Ed.D.
President



Date

CLOSEOUT CHECKLIST

11/2020 Version

This checklist is designed to serve as a general guide to project directors of grants to assist them in completing the closeout process at the end of a grant. Individual grants may have requirements that extend beyond or differ from this checklist. If there are any questions regarding closeout requirements for a specific grant, project directors and their supervisors/administrators should consult with the Grants Development Office and/or the Business Office.

The Project Director is responsible for meeting the financial closeout requirements of all grants and will contact the Grants Development Office and Financial and Administrative Services as needed.

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

Step	Task	Consult with (as appropriate)	Recommended Completion Date	Actual Completion Date
Final Programmatic Report (usually due up to 3 months after the grant ends)				
1	A	Review program guidelines to determine final reporting requirements	Grants Development Office	
	B	Review any previously-submitted programmatic reports	Project Director	
	C	Compile final project data/results/progress	Project Director	
	D	Draft final programmatic report (summative)	Project Director, Grants Development Office	
Final Expenditures (to ensure that all grant funds are spent prior to the last day of the grant)				
2	A	Review current budget and develop final spending plan to ensure that all remaining grant funds will be expended completely and appropriately	Financial & Admin. Services	
	B	Expend all remaining grant funds	Project Director	
Equipment and Supply Disposition (in preparation for what happens after the grant ends)				
3	A	Inventory all remaining project equipment, supplies, and materials	Project Director, Financial & Admin. Services, Facilities Management Services	
	B	Determine current value of individual equipment (tagged) items	Facilities Management Services	
	C	Determine current value of individual unopened/unused supplies and materials	Project Director	
	D	Report current values of equipment, supplies, and materials to Financial & Administrative Services to determine if communication is required with the funding agency regarding disposition	Project Director, Financial & Admin. Services	
	E	Follow disposition instructions provided by Financial & Administrative Services	Project Director, Financial & Admin. Services	

APPENDIX 3D: Closeout Checklist (Page 2 of 3)

Step	Task	Consult with (as appropriate)	Recommended Completion Date	Actual Completion Date
Time and Effort Documentation				
4	A	Review originally-approved proposal budget to identify all staffing commitments (grant and match)	Financial & Admin. Services, Human Resources Office	
	B	Determine time and effort documentation already documented in Grants files	Financial & Admin. Services	
	C	Determine time and effort documentation still remaining to be documented and documentation format	Financial & Admin. Services	
	D	Obtain remaining time and effort documentation	Project Director, Sources of match	
	E	Submit time and effort documentation to Financial & Admin. Services	Financial & Admin. Services	
	F	Confirm satisfaction of time and effort documentation	Financial & Admin. Services	
Non-Personnel Matching Documentation (if applicable)				
5	A	Review originally-approved proposal budget to determine source and value of match (annual and cumulative)	Financial & Admin. Services	
	B	Review program guidelines to determine amount of required match	Grants Development Office	
	C	Determine source and value of match documentation	Financial & Admin. Services	
	D	Determine match still remaining to be documented and documentation format	Financial & Admin. Services	
	E	Obtain remaining match documentation	Sources of match	
	F	Submit original match documentation to Financial & Admin. Services (keep copies in program operation files)	Financial & Admin. Services	
	G	Confirm satisfaction of match	Financial & Admin. Services	
Record Retention (in preparation for extended record storage after the grant ends)				
6	A	Determine required retention period for program records	Grants Development Office	
	B	Determine secure location for storage of program records (paper)	Project Director	
	C	Review program records to dispose of duplicate documents	Project Director	
	D	Organize and label boxes to store program records		Project Director
(1)		Documents of similar purpose and content should be placed together, preferably in the same box		

APPENDIX 3D: Closeout Checklist (Page 3 of 3)

		(2)	The outside of each box must be clearly labeled to indicate: (a) Box number (e.g., 1 of 20, 2 of 20); (b) Funding agency and program (e.g., U.S. Department of Education, Title III); (c) Grant year and budget period of documents contained in the box (e.g., Year 1, 10/01/00-09/30/02); (d) Destroy date ²			
--	--	-----	---	--	--	--

Step	Task		Consult with (as appropriate)	Recommended Completion Date	Actual Completion Date
6 Cont'd	E	Submit an inventory list of boxes and their contents, plus the exact physical location of the boxes, to the Grants Development Office and Financial and Administrative Services	Grants Development Office, Financial & Admin. Services		

Upon completion, the project director and supervisor should sign and date then distribute this checklist as follows:

- Original to Grant Development Office for filing in master grant file
- Copies to Project Director and Financial and Administrative Services

Project Director


Supervisor

Date

Date

² Destroy dates vary depending upon Federal, State, and program regulations applicable to each grant. It is critical that the project director label each box correctly based on a retention period confirmed by Financial & Administrative Services.

APPENDIX 3E: VWCC Post Award Responsibility Matrix

 Virginia Western Community College Post Award Responsibility Matrix	
Project Director	Financial & Administrative Services (FAS)
Manage the project budget. Monitor and authorize all project expenditures and expend all funds within the approved budget and project timeline. It is strongly advised to contact FAS <i>prior</i> to making any purchases with grant funds.	FAS will track all expenditures charged to grant projects, for accounting and audit purposes.
The proposal budget serves as the initial spending plan for appropriate start up activities such as: order business cards, set up telephone, office supplies, etc.	Establish new fund numbers.
Follow all funding agency and College policies and regulations regarding Human Resources, accounting, record retention, etc.	Serve as resource for interpreting College accounting policies and procedures.
Follow all funding agency grant policies, procedures, and state governmental regulations.	Serve as resource for interpreting funding agency grant accounting policies and procedures.
Work with Human Resources to navigate through the recruitment and compensation details associated with a new grant hire.	
Review the objectives, activities, and outcomes of the proposal and develop a preliminary list of baseline evaluation data and assessments needed.	(If applicable) Contracted services, such as external evaluators, must be approved by FAS.
Review expenditures on a monthly basis. Comprehensive reviews should occur at the midpoint and three-quarter point of the budget period.	Assist in preparation of budget projections, spending plan, input final budget and modifications into system.
Review and sign-off on budget reports; contact FAS about discrepancies. All budget changes must be routed in <i>advance</i> of implementing the change through Grants Development.	Answer budget related questions and make necessary corrections.
Certify employee effort related to project. If applicable, Time & Effort reporting must be documented.	Assist in application of Cost Allocation plan, verify methodology.
File all technical reports on time. Reports are the responsibility of the project director.	Prepare all financial reports and billings, send out invoices to funding sources, and deposit all funds.
Maintain records documenting the amount of matching funds and in-kind contributions.	Verify matching funds and in-kind contributions are being tracked.
Track all program income.	Verify and approve use of program income and report accurately.
Monitor subcontractors program responsibilities.	Monitor subcontractors fiscal responsibilities (purchasing).
Prepare all final programmatic reports.	Prepare all final fiscal reports and billings.
Complete project on time and on budget.	
Archive all program records according to award and/or College requirements. Grants Development retains all grant <u>program</u> records for 5 years after the due date of the final financial report.	Archive all fiscal records according to award and/or College requirements. FAS maintains all grant <u>financial</u> records for 5 years after the due date of the final financial report.

PART ONE

TO BE COMPLETED AT
THE BEGINNING OF THE
SEMESTER.

**VIRGINIA WESTERN COMMUNITY COLLEGE
SPECIAL ASSIGNMENT FOR FACULTY**

Summer ____
Spring ____
Fall ____

1. Faculty Member assigned to the project:

Name: _____ EMPLID: _____

2. Originating Office _____

3. Number of clock hours required: _____ Number of credit hours required: _____
(40 clock hours = 1 credit hour): credit hours=contact hours.

4. Assignment Type in Term Workload (Program Head or Special Assignment): _____

Assignment Title in Term Workload: _____

Description of project - please DO NOT combine unrelated duties.
(A separate Special Assignment form must be completed for each
project) Include list of specific duties here:

5. The above duties should be monitored and evaluated frequently during the Semester. Part 2 Completion Form must be completed at the conclusion of this assignment.

6. STATE FUNDED (See #7 below for Grant and alternate funding – additional signatures required)

Signatures (at beginning of the term):

Faculty Date Academic Dean or Dean of Nursing Date (10/29/2020)

VP of Academics & Student Affairs Date (10/29/2020)

7. GRANT FUNDED* CCT/Other FUNDED* *Must Complete Funding Source below:

Name of Grant or Other Funding Source: _____

Date on Which Grant Funding was awarded or approved: _____

Number of Credit Hours to Charge to grant or funding source: _____

*Fund Code _____ *Dept. Code _____

If this is a **Summer Grant Assignment**, please indicate the Dates the work will be performed: _____

Signature (at beginning of the term):

Grant Principal Investigator or VP of Career & Corporate Training:

(Signature) Date (10/29/2020) Print Name

PART TWO

 TO BE COMPLETED AT
 THE END OF THE
 SEMESTER.

PRINT EACH SECTION SEPARATELY – DO NOT PRINT 2-SIDED
VIRGINIA WESTERN COMMUNITY COLLEGE

**SPECIAL ASSIGNMENT FOR FACULTY
 COMPLETION FORM**

Summer ____
 Spring ____
 Fall ____

1. Faculty Member assigned to the project:

Name: _____ EMPLID: _____

2. Originating Office _____

3. Number of clock hours required: _____ Number of credit hours required: _____

(40 clock hours = 1 credit hour): credit hours=contact hours.

4. Description of project:

Include list of duties here	Were duties completed? Yes/No**	**If duties were NOT Completed, provide Plan of Action

FUNDING SOURCE: STATE FUNDED GRANT FUNDED* WDS/Other FUNDED

 Faculty () Date Academic Dean or VP of WDS () Date

*If GRANT FUNDED: _____ ()
 Principal Investigator Date

**If NOT State Funded –
 Forward copy to Grants
 Office and Grants
 Accounting**

****If Plan of Action is required, forward to Office of the Vice-President of Academic and Student Affairs**
**If Special Assignment is State Funded and fully complete, there is no need to forward to ASA - please
 maintain in Personnel File in Division Office.**

 VP of Academic and Student Affairs () Date

VWCC SPECIAL ASSIGNMENT CREATION, APPROVAL, AND PROCESSING

Creation of Special Assignment - Special Assignment generated by Dean/VP. Duties are specified clearly on Page 1 of SA Form. **If OTHER THAN STATE Funded, Budget Codes must be included.** Grant Funded SA must include the name of the Principal Investigator. This process should be completed prior to the first day of classes each Semester.

Signed by Faculty Member, Principal Investigator (if grant), and Dean/VP WDS

Signed SA is entered into PeopleSoft (Instructor Term Workload table) by Administrative Assistant of Division

Assignment Routed to VP of A&SA for signature

Signed Special Assignment to Pam Cox (Both Adjunct and FT)

ADJUNCT SPECIAL ASSIGNMENT and FULL-TIME SUMMER

FULL-TIME SPECIAL ASSIGNMENT Fall and Spring Semesters Only

Contracts Generated (Adjuncts-Pam Cox, FT-Sarah Miller)
Please note, contract will NOT be generated if not added to Workload.

Pam Cox delivers original, signed Special Assignments to HR. A copy of SA is maintained in VPASA Office. Pam also provides copies of signed Grant/Other Special Assignments to the Grants Office and Grants Accounting Office.

Contracts are forwarded to the Division for Dean and Faculty Member to sign.

Pam Cox delivers original, signed **Special Assignments** to HR. A copy of SA is maintained in VPASA Office. Pam also provides copies of signed Grant/Other Special Assignments to the Grants Office and Grants Accounting Office.

Signed contracts returned to HR, who logs them in and forwards to Payroll

HR files original, signed special assignments in employee file.

Payroll pays contract. Gives signed AND paid contracts to HR at the end of the semester. Filed in Employee files in HR.

END OF SEMESTER: Page 2 of Special Assignment is completed by Faculty Member and Dean, including signatures. Distribution is as follows:

State Funded, Fully Completed – Maintained in Division Office
State Funded, Not Completed – Forward to VPASA with Plan of Action
GRANT/OTHER FUNDED – Forward copies to Grants Office and Grants Accounting.

APPENDIX 3G: Report Form for Financial Disclosure (Page 1 of 2)

Report Form for Financial Disclosure Virginia Western Community College

Personnel associated with projects funded by the National Science Foundation or the Public Health Service (U.S. Department of Health and Human Services) are referred to Virginia Western's Policy for "Financial Disclosure to Avoid Conflict of Interest in Federally Funded Programs." Investigators (including Investigator's spouse and dependent children) must provide the information requested below. Please complete, sign second page, and return this form to the Director of Grants Development.

Name	Name
Title	Title
Department	Department
Project Title	Project Title
Funding Agency	National Science Foundation
Role in the Project	Principal Investigator
Project Dates (start-end)	Start date-Stop date (Estimated)

I have read the "Policy for Financial Disclosure to Avoid Conflict of Interest in Federally Funded Programs" and (check one):

A. Do not have any Significant Financial Interests to report for myself, my spouse, or my dependent children which would reasonably appear to be affected by the project.

B. Do have Significant Financial Interest to report for myself, my spouse, or my dependent children which would reasonably appear to be affected by the project.

If you checked A, simply sign the form and return.

If you checked B, check all that apply, attach requested documentation, sign the form, and return.

1) Salary or other payments for services (e.g., consulting fees or honoraria) anticipated over the next 12 months when aggregated for the Investigator and the Investigator's spouse and dependent children exceed \$5,000.

Attach information including:

- a) A description of the services to be performed.
- b) Name of the organization for which services will be performed.
- c) Date of service.
- d) Amount of payment expected.

APPENDIX 3G: Report Form for Financial Disclosure (Page 2 of 2)

Virginia Western Community College PI and Co-PI Certification Form

All PIs and Co-PIs must sign and return to Virginia Western Grants Development Office prior to submission.

Responsibilities of Principal Investigator (PI) and Co-Principal Investigators (Co-PIs)

It is understood that if an award results from this proposal, the PI and Co-PIs will perform the administrative duties normally associated with the project. The signature(s) of the PI and Co-PIs below certifies that:

- (1) The information in the proposal is true, complete, and accurate to the best of my knowledge;
- (2) I have read the Virginia Western Community College Financial Disclosure to Avoid Conflict of Interest in Federally Funded Programs;
- (3) If applicable, I have submitted a list of known significant financial interests (and those of my spouse and dependent children) that might reasonably appear to be affected by the activity described in this proposal;
- (4) All previous award progress, technical, and final reports have been completed and submitted;
- (5) I am not currently debarred or suspended from receiving federal funds;
- (6) If applicable, I will follow the informed consent requirements for the protection of human subjects approved by the Virginia Western Internal Review Board; and,
- (7) I have followed all Virginia Western Community College policies and procedures in the preparation of this proposal.

PI: _____
Name Signature Date

Co-PI: _____
Name Signature Date

Co-PI: _____
Name Signature Date

Co-PI: _____
Name Signature Date

Co-PI: _____
Name Signature Date

APPENDIX 3H: Grant Inventory List (example)

Grant Inventory List							
Equipment Description	Purchase Date	Vendor	Purchase Price	Serial #	Fixed Asset ID	Physical Location & Department	Responsible Person
iPad3	10/3/2012	Apple	\$698	DYTJ751KDVD2		Hall Associates Career & Employment Assistance Center	R. Perdue
HP EliteBook 8560p Laptop Computer with Extended Service Agreement	10/18/2012	Electronic Systems, Inc.	\$905	5CB23407FY		Fishburn Hall, Workforce Development	D. Squire
HP EliteBook 8560p Laptop Computer with Extended Service Agreement	10/18/2012	Electronic Systems, Inc.	\$905	5CB23407QZ		Thomas Center, Hall Associates Career & Employment Assistance Center	S. Cooke
HP EliteBook 8560p Laptop Computer with Extended Service Agreement	10/18/2012	Electronic Systems, Inc.	\$905	5CB23407QH		Fishburn Hall, Workforce Development	A. Decker