

## Practice and Policy Checklist for Federal Grants

List of common funding sources and guidelines for PCC Grants:

- [29 CFR part 95 – US Dept of Labor \(DOL\)](#) (for post-award refer to subpart C)
- [20 CFR part 667.20 \(WIA\)](#) (for post-award refer to subpart B-D)
- [National Science Foundation \(NSF\)](#) (for post-award refer to Part II, Chapters VI-VIII)
- [Title 2 Uniform Guidance for Grants and Agreements](#) (for post-award refer to subpart D)
- [US Dept of Education \(EDGAR\)](#) (for post-award refer to subpart E)
- [US Dept of Health & Human Services \(DHHS\)](#) (Policies and Regulations)
- [US Dept of Health and Human Services \(DHHS\)](#) (Grant workflow process)
  - [Health Resources and Services Administration \(HRSA\)](#) (Managing your grant)
  - [National Institutes of Health \(NIH\)](#) (Post-Award Grant Monitoring)
  - [Substance Abuse and Mental Health Administration \(SAMHSA\)](#) (Grant Management)

*\*If you do not see your funding agency in this list, defer to Title 2 Uniform Guidance for Grants and Agreements.*

## Finances & Accounting

1. Indirect Cost Rate: Maintain a copy of the approved indirect cost rate (if there is one) and the components of the rate.
  - The PCC Indirect or Facilities and Administrative Costs and accepted deviations is posted at the [finance intranet webpage](#). If a different indirect cost rate is negotiated please maintain a copy for your records.
2. Program Income: Provide evidence that the program income is used as permitted and/or allowed.
  - The allowable program costs at PCC is posted at the [Contract and Grant Accounting Handbook, 4.2 B](#). If you are unsure of what you can spend your program income on please review this site and/or talk to your Contract and Grant Accountant.
3. Matching Funds: A process to identify matching funds as part of your grant budget.
  - If Matching Funds are required for this grant, develop a process to identify what funds you have designated as matching funds and how you will demonstrate this.
4. Supplanting: The evidence that the institution has maintained their current financial institutional support and has not used these funds to reduce institutional support.
  - Maintain evidence that the institution has maintained their institutional support for existing programs and/or personnel and hasn't replaced it with grant funds and hasn't used this grant to merely increase general fund savings

5. Time and Effort: Time and effort reports, timesheets, contracts, or other documentation for grant-funded personal services if the funding requires it.
  - If your grant requires documentation of time and effort that requires timesheets, contracts or other documentation as outlined by a grant-funded requirements refer to the [Contract and Grant Accounting handbook, 5.0](#). If you are unsure how to calculate this please review this site and/or talk to your Contract and Grant Accountant.
6. Transfer of funds among direct cost categories: 2 CFR 200.308(f)
  - Most federal grants restrict the transfer of funds among direct cost categories or programs, functions outlined in the budget to 10% or less. For more details about this refer to the Uniform Guidance at [https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/section-200.308#p-200.308\(f\)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/section-200.308#p-200.308(f))
7. Grant Closeout: The practice and policy for distribution/use of grant-funded assets and supplies when closing out grants.
  - The Grants Office has developed a [Grant Closeout Meeting Agenda and Process](#)
  - The Contract and Grant Accounting staff will implement a grant closeout meeting 3-6 months prior to the end of the grant period. For more information about this meeting refer to the [Contract and Grant Accounting Handbook, 4. 2 e](#).
8. 2 CFR 200 single audit: A copy (for in-house review) of the most recent audits, including the schedule of findings and questioned costs can be obtained from the Contracts and Grants Accounting Department.

## Purchasing

1. Allowable costs: Past fiscal year and year to date details of all purchases with descriptions of what was purchased
  - The allowable costs at PCC are posted at the [Contract and Grant Accounting Handbook, 4.2 B](#). If you are unsure of what you can spend your program income on please review this site and/or talk to your Contract and Grant Accountant.
2. Accounts Payable: Practices for documenting purchasing and expenditures
  - The accounts payable documentation policies for PCC can be found at [Accounts Payable intranet link](#). If you are unsure of how to set up a system for accounts payable please talk to your Contract and Grant Accountant.
3. Purchasing: Practices for purchasing and accounts payable.
  - The Purchasing practices and forms at PCC are posted at the [Purchasing Intranet link](#). If you are unsure of what you can purchase and how you document it please review this site and/or talk to your Contract and Grant Accountant.
4. Financial Controls: The practice for purchasing and accounts payable; samples of financial status reports; position authorization forms; and payroll forms
  - The purchasing and accounts payable practices and samples of various financial forms can be found at the [Procurement and Contract Services Intranet link](#). If you are unsure of what you

can purchase and how you document these please review this site and/or talk to your Contract and Grant Accountant.

5. Capital Asset and Physical Inventory: Policies and practices on physical inventory of capital assets to provide reasonable assurance of sound financial decision-making and protection of college assets and resources.
  - The capital asset and physical Inventory policy at PCC can be found at <https://intranet.pcc.edu/finance/accounting/manual/GA.10.301/>. If you are unsure how to set up a capital asset and physical inventory please review this site and/or talk to your Contract and Grant Accountant.
6. Capital Asset Threshold: A policy for monitoring physical inventory of capital assets.
  - The capital asset threshold policy at PCC can be found at <https://intranet.pcc.edu/finance/accounting/manual/ga-10-305/>. If you are unsure how to set up a capital asset and physical inventory please review this site and/or talk to your Contract and Grant Accountant.
7. Inventory Control of Electronics: There is a threshold for inventorying electronic devices. The grant program department managing the grant is responsible for tracking and keeping inventory of tangible devices, and for properly expensing items in Banner as” equipment” (items totalling \$5,000 or more, are tangible and have a useful life of more than one year).
  - The inventory of control of electronics policy at PCC can be found at <https://intranet.pcc.edu/finance/accounting/contract-grant/handbook/account-administration/>. If you are unsure how to inventory your electronic equipment please review this site and/or talk to our Contract and Grant Accountant.

## Personnel & Consistent Treatment

1. Personnel Costs: The process by which salaries are established at the institution and the fringe benefits including but not limited to the existing paid leave and vacation policies, insurance, and pensions or other similar benefits. For more details about this federal policy refer to [2 CFR 200.430](#)
  - Oregon developed a policy to prevent employers from discriminating against employees based on protected class (gender, race, age and other protective characteristics). The focus of this law is that employers must pay people the same amount for doing comparable work. More information about this state policy can be found at y [Oregon Equal Pay Act](#),
  - PCC also posts its salary and benefits at the following intranet sites: [PCC’s Salary Intranet Site](#), the [PCC’s Benefits and leave Intranet Site](#), and the PCC Board Policies for compensation, and salaries can be found at [hiring policies](#) and <https://www.pcc.edu/board/policies/b302/>
2. Non-Discrimination practices and policies: The federal [Non-Discrimination](#), outlined in the [Title 2 Uniform Guidance for Grants and Agreements](#)
  - The PCC non-discrimination policies scan be found at <https://www.pcc.edu/equity/policy/nonharassment/>,

<https://www.pcc.edu/equity/policy/prior-policies/eo-statement/>, or  
<https://www.pcc.edu/board/policies/b206/>

3. Food: Policies that identify how federal grants can provide food at meetings.
  - The PCC Food Policies, including food at meetings policies can be found at [PCC's Meal and Refreshment Intranet Site](#)
4. Travel: Travel policies related to the grant project can be reimbursed
  - The PCC travel and transportation policies can be found [PCC's Travel Policy Intranet Site](#)

## **PROGRAM, POLICIES, REPORTS & RECORDS**

1. Access and Equity: Evidence that the project provides equal access to prospective participants and current participants..
  - The PCC policy that ensures prospective and current participants have access and [PCC's equity policy](#)
2. Prior Approval: Documentation of required prior approvals including change of project director or reduction in time commitment, changes of scope, equipment in excess of approved budget, and/or changes of objectives.
  - The PCC Post-Award Grant Officer will work with the PDs/PIs to develop the requirements to acquire prior approval for changes to their current grants
3. Annual Performance Reports (APR): Documentation of timely filing of performance reports
  - Most grants require the submission of quarterly, interim and/or annual performance reports that outline the accomplishments during the period of performance. Most large federal funders provide guidance and templates that they would like the PDs/PDs to use.
4. No Cost Extensions (NCE): If the project cannot be completed before the end of performance period, and if there are unexpended funds that can be used to complete the project, a no-cost extension may be available. Each funder addresses NCEs a bit differently based on the funding agency's policies and regulations regarding NCEs.
  - The PCC Post-Award Grant Officer and the CGA Accountant will work with the PDs/PIs to develop the required documents for the NCE from their funder.
5. Records retention-policy for grant-funded projects: Required by the Oregon Secretary of State.
  - Records retention: All grant records must be saved for a minimum of five years. More details on this state requirement can be found at the [Oregon Secretary of State rules \(14\)](#).