

# **CHIPOLA COLLEGE**

Marianna, Florida

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## **GRANTS HANDBOOK** **AND GUIDELINES**

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Office of Assessment, Compliance, and Grants

**Revised: March 2026**

## INTRODUCTION

Chipola College is committed to pursuing external funding for projects and activities that support its mission and serve the educational and workforce development needs of the Northwest Florida region. This Grants Handbook and Guidelines document provides direction to all College employees involved in identifying, applying for, implementing, and closing out grant-funded projects.

This handbook establishes standard procedures and expectations for grant management across the College. It serves as the primary reference for the Office of Assessment, Compliance, and Grants (ACG), project directors, grants coordinator, and all personnel involved in grant-funded activities. Adherence to these procedures ensures compliance with applicable federal and state laws, Florida Administrative Code, and Chipola College Board policies.

**Legal Authority.** Chipola College operates as a Florida College System institution governed by **Chapter 1001, Florida Statutes**, and the rules of the Florida State Board of Education (**Florida Administrative Code (FAC) Title 6A**). Federal grants are administered pursuant to **2 CFR Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)**, commonly referred to as the Uniform Grant Guidance (UGG), as well as the **Education Department General Administrative Regulations (EDGAR), 34 CFR**. State-funded programs are governed by the **Florida Department of Education Green Book of Regulations** and the **Accounting Manual for Florida's College System**.

■ **REMINDER:** All grant activities must comply with applicable federal statutes, Florida Statutes, Florida Administrative Code, and Chipola College Board policies. When regulations conflict, the more restrictive provisions apply.

## GRANT MANAGEMENT PERSONNEL

Grant development and submission depend on campus-wide collaboration. The following individuals have defined responsibilities for initiating, developing, submitting, and managing grants on behalf of Chipola College.

### Administrative Grant Team (AGT)

The Administrative Grant Team provides governance and oversight for all grant activities at the College. Membership includes the Director of the Office of Assessment, Compliance, and Grants; the Vice President of Instructional Affairs; the Vice President of Administrative and Business Affairs; the Associate Vice President of Human Resources; and the Associate Vice President of Student Affairs.

Responsibilities of the Administrative Grant Team include:

- Determining which grants the College will pursue and approving all proposed grant pursuits prior to proposal or application development
- Providing leadership and overall guidance for grant activities at the College
- Meeting monthly, or as frequently as the team deems necessary, to discuss the progress of funded grant projects and make decisions on future operations
- Ensuring that College resources and procedures are in place to facilitate the timely implementation of grant-funded activities in accordance with grantor-approved activities and budgets
- Providing guidance on grant implementation, operation, and closure

*Authority: Chipola College Board Policy; CAP 1.4, Grant Proposals (Revised 1-10-24)*

### Director of Assessment, Compliance, and Grants

The Director of the ACG Office has lead responsibility for all grant-related activities at Chipola College. Responsibilities include:

- Researching and identifying grants that support the mission and priorities of the College
- Ensuring the alignment of proposed projects with Chipola College mission and priorities
- Meeting with the grants coordinator to plan, develop, and write grant applications
- Assigning and/or serving as lead writer for grant proposals
- Reviewing all grant applications for content, accurate data, grammar, and format
- Monitoring application development to ensure that grant applications are submitted to the ACG Office at least 10 business days prior to the submission deadline
- Providing final written approval of all grant applications prior to submission
- Approving and submitting requests for project activity with the project director
- Collaborating with the grants coordinator on all funded grants to conduct orientations for project management personnel
- Providing leadership and oversight for grant-funded project implementation and management
- Sharing project expenditure approval authority with the project director
- Scheduling and chairing Administrative Grant Team meetings
- Evaluating project deliverables and outcomes

■ **REMINDER:** The Director of ACG must provide final written approval before any grant application is submitted on behalf of the College. See CAP 1.4.

## Grants Coordinator

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The Grants Coordinator collaborates with the Director of ACG to carry out the grant responsibilities of the ACG Office. Responsibilities include:

- Researching legislative and/or funding agency changes that impact grant operations of the College
- Writing grant applications or portions of grant applications as assigned by the Director of ACG
- Collaborating with the Director of ACG to ensure grant proposals meet all grant criteria
- Conducting grant orientation meetings with the Project Management Team
- Ensuring that publicity requirements of the funding agency are met
- Assisting the project director and Project Management Team in monitoring grant-funded activities and expenditures are carried out in accordance with funding agency requirements
- Submitting purchase requisitions in accordance with College administrative and business office procedures
- Monitoring the grant budget to ensure funds are used in accordance with the budget approved by the funding agency
- Assisting with development and submission of requests to modify project activities and budgets
- Coordinating with the Director of ACG, VP of Administrative and Business Affairs, and the project director to develop, prepare, and submit all required grant activity, fiscal, and program reports in a timely manner
- Maintaining updated grant and project status summary records
- Maintaining copies of complete grant-funded project files in accordance with funding agency requirements

## Project Director (Dean/Director of the Department)

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The Project Director serves as principal investigator and bears responsibility for successfully implementing and carrying out the approved activities and expenditures of the grant-funded project. Responsibilities include:

- Forming and leading a Project Management Team to carry out project activities and expenditures in a timely manner and in accordance with grant requirements
- Holding regular meetings of the Project Management Team (twice each semester during the grant period) and submitting meeting minutes to the Director of ACG within one week
- Presenting status of project activities, expenditures, and timelines at Administrative Grant Team meetings
- Ensuring that project activities and expenditures are carried out in accordance with funding agency requirements
- Assisting with the development of bid specifications and solicitation of quotes
- Submitting purchase requisitions in accordance with College administrative and business office procedures
- Sharing project expenditure approval authority with the Director of ACG
- Monitoring the grant budget to ensure funds are used in accordance with the budget approved by the funding agency

- Developing and submitting grant activity and fiscal reports as required by the Director of ACG and the VP of Administrative and Business Affairs
- Ensuring that deliverables and anticipated project outcomes are achieved
- Maintaining electronic copies of complete project files in accordance with funding agency requirements

### **Project Management Team (PMT)**

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The Project Management Team implements all grant activities and expenditures under direction of the project director. Members include the project director (chairperson), the grants coordinator, and department faculty and staff designated by the project director. The PMT meets a minimum of twice per semester during the duration of the grant and provides minutes to the Director of ACG within one week of each meeting.

### **Grants Accountant**

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The Grants Accountant, within the Office of Administrative and Business Affairs, provides fiscal management support for all grant-funded projects. Responsibilities include:

- Establishing the internal account for operating the grant-funded project in Jenzabar, the College's administrative software
- Presenting procedures for grant expenditures and fiscal requirements to the Project Management Team during orientation
- Advising the Director of ACG on issues pertaining to expenditures and budgets
- Maintaining current and accurate records of grant expenditures and balances
- Documenting expenditure of matching funds (cash or in-kind) to ensure College match obligations are met
- Conducting internal grant audits, including sub-recipients

## THE GRANT PROCESS

### Identification of Grant Opportunities

Chipola College is committed to pursuing external funds for projects and activities that support its mission and address its priorities. This commitment establishes the parameters that guide the search for grant opportunities as identified by faculty, staff, administrators, the ACG office, or other interested parties. Regardless of who identifies potential grant opportunities, the ACG office is responsible for overseeing the development and submission of all grant applications on behalf of the College.

Potential grant opportunities should be immediately shared with the ACG Office so that eligibility, alignment with institutional priorities, and capacity to implement may be assessed. Staff members who identify a grant opportunity should develop a brief concept paper or notes addressing the following questions (per **CAP 1.4, Grant Proposals**):

- **WHO?** Who will lead the project (project director)? Who will participate?
- **WHICH?** Which funding agency or source will fund the project?
- **WHAT?** What will be the goal of the project? What are the major activities?
- **WHEN?** When will the major activities of the project occur?
- **WHY?** Why does Chipola College need this project?
- **HOW?** How will the project help the College carry out its mission?

*Authority: CAP 1.4, Grant Proposals (Revised 1-10-24)*

### Gaining Approval to Submit

Once a grant opportunity has been identified, the project director contacts the ACG Office to discuss the potential proposal. The ACG Office convenes a meeting of the Administrative Grant Team. At this meeting, the project director or Director of ACG brings plans for goals, activities, and costs for the grant to the AGT for discussion. Proposed activities must produce results aligned with the priorities of the funding agency as well as the mission, goals, and priorities of the College.

AGT approval is required before additional steps are taken in developing a grant proposal. Approval is documented through team members' signatures on the **CAP 1.4, Attachment A form**. If the grant is approved for submission, the Director of ACG notifies the grants coordinator.

■ **REMINDER:** No grant proposal may be submitted on behalf of Chipola College without final written approval from the Director of ACG and AGT approval documented on CAP 1.4 Attachment A.

### Planning and Writing the Proposal

Early in the process, the ACG Office convenes a meeting of the Project Management Team to discuss the development of the identified grant solicitation. The team develops its approach to creating the grant proposal, including providing relevant information for planning goals, objectives, activities, deliverables, costs, and outcomes.

The grants coordinator collaborates with the Director of ACG, the project director, and any other individuals assigned tasks for the grant application process. The Director of ACG assigns or takes on lead writer responsibilities. Proposals must adhere to guidelines as outlined in the solicitation for grant applications published by the funding agency. After working closely with the

Director of ACG on the development of the grant, the grants coordinator or other assigned personnel submits the completed draft application for review to the Director of ACG **at least 10 business days prior to the submission deadline.**

The draft application is reviewed for content, accurate data, grammar, and format. The draft is returned to the appropriate person for revisions, who then provides a clean, revised copy to the Director of ACG. After careful collaboration, the approved application is submitted.

## Submitting the Proposal

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The Director of the ACG Office is responsible for ensuring that all proposals are complete, accurate, and submitted in accordance with funding agency requirements.

■ **REMINDER:** All federal, state, and local conflict of interest provisions apply to Chipola's grant procurement, administration, and management. See Chipola Policy 1.007 (Conflict of Interest), citing §§ 112.311 and 112.317, Florida Statutes.

## IMPLEMENTING AND MANAGING THE PROJECT

### Post-Award Notification and Budget Packet

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The grant award notification is typically sent to the College president, especially if the award is from a federal agency. As soon as the award notification or signed contract is received, the grants coordinator, in close collaboration with the Director of ACG, submits a **budget packet** to the Vice President of Administrative and Business Affairs consisting of the following items:

- Board agenda item (if applicable)
- Official award notification or original contract
- Copy of the approved proposal
- Contracts for approved signatures
- Project budget
- Personnel position authorization and benefits spreadsheet (if salaries and benefits will be paid from grant funds)
- Other documents pertinent to project fiscal matters

**Important:** Funds in the project budget cannot be accessed until the above documents are received by the Vice President of Administrative and Business Affairs and notification to proceed is given to the Director of ACG and the project director.

### Project Implementation Steps

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1. The Director of ACG notifies the College president and other involved parties of the grant award.
2. The grants coordinator sends a budget packet to the Vice President of Administrative and Business Affairs.
3. The grants coordinator initiates the budget request and personnel position authorization.
4. The VP of Administrative and Business Affairs or the grant accountant sets up the project budget, assigns a project number, and provides the number to the grants coordinator, project director, and Director of ACG.
5. The project director reconvenes the Project Management Team.
6. The grants coordinator convenes an orientation meeting with the Project Management Team, project director, and grants accountant. This meeting focuses on project activities, timelines, deliverables, outcomes, fiscal processes, budget, and reporting, including a review of funding agency and College guidelines and requirements.
7. The Associate Vice President of Human Resources and the Vice President of Administrative and Business Affairs implement personnel authorizations funded by the grant, if applicable.
8. After the account number is received by the project director and grant-funded positions are authorized, applicable personnel continue project implementation following college policies and procedures.

■ **REMINDER:** All project files are to be backed up weekly and stored electronically on a secure college network drive.

### Publicity of Grant Award

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Some funding agencies, especially federal agencies, have policies requiring that the agency is credited on materials and in other publicity efforts. The grants coordinator is responsible for ensuring that publicity requirements are met. For federally funded programs, materials must comply with applicable agency branding and acknowledgment requirements.

■ **REMINDER:** All equipment purchased with federal grant funds must be properly identified with a disclaimer noting federal funding. The grants coordinator can assist with compliance labeling requirements. See 2 CFR § 200.313.

## Marketing Materials Purchased with Grant Funds

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Some grants — such as those funded by the U.S. Department of Labor or a foundation — may have very specific marketing requirements. Those marketing requirements must be followed explicitly. A statement indicating the source of funds must be printed on materials or otherwise stated, as applicable. The grants coordinator can provide the specific requirements for each grant.

## Monitoring Sub-recipients

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As required by the **Federal Uniform Grant Guidance (2 CFR § 200.331–200.333)**, Chipola College monitors sub-recipients to whom it passes federal awards. The project director collaborates with the grants coordinator to develop a monitoring schedule. Monitoring reviews may be informal or formal:

- **Informal reviews:** Conducted by the project director through email, quarterly meetings, and onsite visits.
- **Formal reviews:** Organized by the ACG office and administrative and business affairs office to ensure proper internal controls are in place and applicable fiscal policies, procedures, and rules are followed.

■ **REMINDER:** Monitoring reviews must be conducted at least once per year, or more often if required by the funding agency. Documentation of monitoring activities must be maintained in the project file.

## BASIC COST PRINCIPLES

**Note:** This section provides general guidance and does not include the full text of official rules and regulations governing grant-funded project expenditures. Any information in this section is superseded by the rules and regulations of the funding agency. When the rules and regulations of agencies conflict, the more restrictive provisions apply. See **2 CFR Part 200 Subpart E** (Cost Principles) and the **Florida DOE Green Book of Regulations**.

### Overview

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Cost principles are the basic guidelines describing permissible ways in which grant funds may be spent. Projects may be funded based on cost-reimbursement, cash advance, quarterly invoice, or a performance-based contract. Allowable costs must be:

- Necessary and reasonable for the performance of the federal award
- Allocable to the grant
- Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the College
- Consistent with generally accepted accounting principles
- Not used as cost-sharing or matching in any other grant agreement (unless specified otherwise by the federal agency)
- Adequately documented
- Legal under state and local law

*Authority: 2 CFR § 200.405–200.406; Florida DOE Green Book of Regulations*

### Project Budget and Cost Controls

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Project personnel and administrators must be familiar with the project budget and cost principles. Funds can be spent only for items or activities listed in the approved budget. Adding new line items or personnel usually requires a budget amendment approved by the funding agency.

■ **REMINDER:** The notification of grant award will identify any special conditions or considerations for costs, such as large equipment purchases and the process for pre-approval and initiation of bid and purchase order processes.

### Cash and In-Kind Matches

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Cash and in-kind matches from grant seekers are often required by the funding agency and must be approved by the College president. The project director must coordinate with the administrative and business affairs office to ensure matching funds are properly identified and expended. Matching contributions must meet the standards of **2 CFR § 200.306**.

### Indirect Costs

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Indirect costs (also referred to as institutional overhead, or Facilities and Administrative — F&A — costs) cover expenses such as utilities, facilities, and other administrative costs that are real costs of doing business but are not readily identified with a particular sponsored project. Chipola

College does not have an approved or established indirect cost rate. Pursuant to **2 CFR § 200.414(f)**, an institution without a negotiated indirect cost rate may elect to charge a de minimis rate of 10 percent of Modified Total Direct Costs (MTDC). Most federal and state funding agencies cap the indirect cost rate and publish the rate in the solicitation for grant applications.

**Important:** Indirect costs appearing in the approved budget are not accessible for direct project expenditures. All indirect (administrative) costs must be charged to the appropriate indirect cost category and not to direct project budget line items.

## Leveraged Resources

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Many funding agencies require documentation of what resources the institution brings to the proposed project. Examples of leveraged resources include staff time, project materials, scholarships, and marketing resources. The administrative and business affairs office and the grants coordinator assist with establishing, tracking, and reporting leveraged funds and activities. See **2 CFR § 200.306** for federal matching and cost sharing standards.

## Travel

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For grant funds to be used for travel expenses, travel must be an approved line item in the project budget. Most grant guidance will stipulate whether in-district, out-of-district, or out-of-state travel is allowable. Grant-funded travel is subject to **Section 112.061, Florida Statutes** (travel expenses of public officers and employees). All travel must be pre-authorized.

- Airline tickets are to be purchased with a College Procurement Card (P-Card) or personal credit card with prior authorization.
- Personnel whose travel is funded by the grant must attend the travel events identified in the approved budget.

■ **REMINDER:** Even though travel is included in the budget, the funding agency may require prior approval for specific trips. Personnel should refer to the project contract or award document before booking travel.

## Unallowable Costs

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An unallowable cost is any cost that cannot be charged to the grant regardless of whether the cost is treated as a direct or indirect cost. Guidance on unallowable costs is provided by the funding agency. Note that while a cost may be allowable under federal regulations, it may not be allowable under the terms and conditions of a specific grant program or state regulations. The most restrictive regulations apply, whether federal, state, or institutional. Specific unallowable costs include, but are not limited to:

- **Alcoholic beverages:** Purchase of alcoholic beverages is prohibited on all grant funds.
- **Food purchases:** Prohibited unless specifically included in the project budget approved by the funding agency.
- **Entertainment:** Generally unallowable under 2 CFR § 200.438.
- **Lobbying:** No federal appropriated funds may be used to influence federal legislative or executive actions. See 31 U.S.C. § 1352 and applicable Lobbying Certification forms.

*Authority: 2 CFR §§ 200.420–200.475; Florida DOE Green Book of Regulations*

## TIME AND EFFORT REPORTING

Time and effort reports are required to confirm the percentage of work time a person devotes to fulfilling his or her responsibilities for a grant-funded project. This requirement applies to all employees, including faculty, whose salaries are fully or partially paid with grant funds. Accurate time and effort documentation is required by **2 CFR § 200.430** (Standards for Documentation of Personnel Expenses).

Key requirements include:

- If an instructor's salary is paid with grant funds, the instructor must spend **at least 50% of his or her time** working on the grant-funded project.
- Time and effort must be properly documented and accounted for on a consistent basis, consistent with generally accepted accounting principles.
- Records must reflect the actual activity of each employee.
- Documentation must be signed by the employee or a supervisor with first-hand knowledge of the work performed.

The grants coordinator can assist the project director to ensure correct and accurate reporting of employees' time and effort. A Time and Effort Reporting form is available from the ACG Office.

■ **REMINDER:** Federal auditors routinely examine time and effort records. Incomplete or inaccurate records are among the most common causes of audit findings on federal grants. Maintain all time and effort documentation throughout the grant period and for the required record retention period.

## BUDGETS

### Overview

The project director and other designated project team members must become familiar with hiring, purchasing, and other fiscal procedures for the expenditure and accounting of project funds. During the Project Management Team orientation, the grants accountant reviews procedures for making expenditures and maintaining fiscal integrity. Budget information may be accessed through **Jenzabar**, the College's administrative software.

The project director and grants coordinator closely collaborates with the grants accountant on matters pertaining to processing payroll documents, disbursement requests, invoices, purchases, fiscal reports, and other related fiscal matters.

The project director and grants coordinator must confirm whether the funding agency requires prior approval before making equipment purchases. Many agencies require pre-approval, and all equipment should be purchased in the first year of the project if possible.

■ **REMINDER:** Project funds must be spent in a timely manner. All expenses should be encumbered at least 60 days prior to the end of the budget period.

### Budget Rules and Regulations

Specific rules and regulations apply to grant-funded projects. For federal grant-funded projects, the following may apply:

- **2 CFR Part 200** — Office of Management and Budget (OMB) Uniform Grant Guidance
- **EDGAR (34 CFR)** — Education Department General Administrative Regulations, applicable to U.S. Department of Education grants
- **Federal Uniform Grant Guidance (UGG)** — Cross-cutting standards for all federal awards

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

- **The Green Book of Regulations** from the Florida Department of Education
- **Accounting Manual for Florida's College System**
- **Florida Statutes**, including Chapter 1001 (Florida College System)
- **Florida Administrative Code**, Title 6A (State Board of Education)

■ **REMINDER:** Federal regulations supersede other agency regulations unless the other agency regulations are more restrictive. The grants coordinator can assist with any questions regarding applicable regulatory frameworks.

### Contingency Budgets

Grants that continue with annual award cycles (such as the Carl D. Perkins grant under **20 U.S.C. § 2301 et seq.**) may require a contingency budget to continue employment of project personnel without a break in service. The contingency budget is typically limited to personnel costs and may be required when there is a delay in receipt of an official notification for a continuing project. The project director should contact the Vice President of Administrative and Business Affairs **at least 30 days prior to the end of the project** to ensure that a contingency budget has been established.

## Documentation of Expenditures

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The project director and grants coordinator are to retain documentation of all expenditures. Copies of originals are to be scanned and forwarded to the individual(s) responsible for completing the purchasing process. The scan of originals is to be retained as an electronic file.

■ **REMINDER:** The project budget account number must be included on all grant-related transactions.

## PURCHASING

### Overview

The spending of grant funds must follow college policies and procedures and comply with funding agency requirements. Applicable policies include **Chipola College Board Policy 5.160 (Purchasing)** (Authority: § 287.017 F.S.; FAC 6A-14.0734) and **CAP 5.1 (Administrative Procedure for Purchasing)**. The administrative and business affairs office publishes and distributes alerts pertaining to fiscal policies and procedures. Purchase requisitions must be approved by the project director and the Director of ACG.

■ **REMINDER:** No equipment, supplies, or services may be purchased until the College has received a fully executed copy of the grant agreement and/or any applicable amendments or modifications.

■ **REMINDER:** No purchases of equipment, supplies, or services should occur prior to issuance of a college purchase order, even if a college administrator has signed a contract.

■ **REMINDER:** Because Chipola College is a political subdivision of the State of Florida, all purchases must comply with Florida Statutes and State Board of Education rules, even if a supplier's name appears in a grant solicitation. Named suppliers in a grant do NOT constitute sole source authorization. All procurement procedures must still be followed.

### Signature Authorization

Signature authorization by the College president is required for grant contracts, Memoranda of Understanding (MOUs), and agreements. **Only the president is authorized to sign contracts and agreements on behalf of the College.** See Chipola College Board Policy and applicable Florida College System governance requirements under **§ 1001.64, Florida Statutes**.

### Payment for Grant Purchases

The College uses purchase orders as the primary method for procurement. A valid purchase order is required for payment when applicable. Upon receipt of purchased items or services, the project director is responsible for submitting the shipping label, invoice, or other documentation to the administrative and business affairs office for payment of the purchase order.

### Items and Services Requiring Quotes or Bids

Per **Chipola College Board Policy 5.160** and **CAP 5.1 (Purchasing)**, the following bidding and quote requirements apply:

- **Formal bids:** At least three formal bids shall be obtained for purchases exceeding the threshold specified in Board Policy 5.160(1)(A). The three-bid requirement is waived for items listed as exceptions in **Florida State Board of Education Administrative Rule 6A-14.0734(2)**.
- **Written quotes:** Written quotes from three (3) sources are recommended for purchases over \$10,000 but below the Board Policy threshold (i.e., \$65,000).

- **Waiver of quotes:** The president or designee may waive the requirement for quotes for purchases below \$65,000 from a sole source provider, when competition is limited, when a provider has unique skills, or when a specific product is deemed most beneficial to the College.

*Authority: Board Policy 5.160; CAP 5.1; § 287.017 F.S.; FAC 6A-14.0734*

## State Contract Affecting Purchases

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Because of volume, state contract prices and other State of Florida agency contracts and consortia-based pricing initiatives are frequently much lower than could be negotiated by individual institutions. Bidding requirements may be waived when purchasing items on the state contract list if allowed by the granting agency. See **§ 287.056, Florida Statutes** (Purchases from State Contracts).

## Documents Upon Receipt of Purchased Items

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Purchased items are often shipped to the physical plant office. Packing slips and other related documents must be sent to the physical plant office if an item is delivered to a different location. Physical plant personnel will attach property control bar code decals to equipment as required.

■ **REMINDER:** The College will track in inventory all “digital property” with a value of one thousand dollars (\$1,000) or more per CAP 5.1 (Purchasing).

■ **REMINDER:** The College conducts an annual 100 percent physical inventory of all property. Equipment purchased with grant funds must be properly tagged and tracked per 2 CFR § 200.313 and Florida Administrative Code Rule 69I-72.003 (Recording of Property).

## Disposing or Transferring Equipment Purchased with Grant Funds

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Funding agencies often require prior approval before disposal or transfer of ownership of equipment purchased with grant funds. Federal agencies typically require prior approval per **2 CFR § 200.313**. The grants coordinator must be consulted before any such disposition occurs. See also **FAC Rule 69I-72.003** for Florida state requirements on recording and disposal of property.

■ **REMINDER:** Some funding agencies, such as the U.S. Department of Labor, require a second phase of approval on equipment purchases that includes the bid process before a purchase can be made, even if a budget line item exists.

## EVALUATION

### Formative and Summative Evaluations

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Project activities and expenditures are to be monitored and outcomes evaluated as the project progresses. Key evaluation activities include:

- **Formative evaluation:** Occurs during each meeting of the Administrative Grant Team. Shortfalls in projected deliverables and outcomes should result in immediate corrective actions by the project director. Timely corrective action is essential to ensuring that project goals, objectives, and outcomes are achieved.
- **Summative evaluation:** Occurs at the end of the project to determine the degree to which project outcomes were achieved and the project was carried out in accordance with funding agency requirements. The Director of ACG has lead responsibility for internal evaluation of grant-funded projects.

### External Evaluators

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Funding agencies sometimes require that an external evaluator be employed by the grant recipient. External evaluators must be selected through a formal bid process in compliance with **2 CFR § 200.318–200.327** and College procurement procedures. It is possible that an additional bid process will be required at the time of proposal approval. The project director should check the notification of grant award and/or consult with the assigned federal program officer. The grants coordinator can assist in securing an external evaluator.

■ **REMINDER:** When in doubt about evaluation requirements or any grant management question, contact the grants coordinator or Director of ACG.

## REPORTING AND RECORD RETENTION

### Progress and Financial Reporting

Grant-funded projects require timely progress and financial reports submitted to the funding agency in accordance with the terms of the grant award. Reporting schedules and formats vary by agency. The grants coordinator assists the project director with report development and submission. Financial records must comply with **2 CFR § 200.302** (Financial Management) and, for state awards, **§ 218.33, Florida Statutes**.

Common reporting requirements include:

- Monthly progress reports (due by the 10th calendar day of each month for many federal programs)
- Quarterly progress reports (due by the 10th of April, July, October, and January, as applicable)
- Annual performance reports as required by the funding agency
- Financial reports and budget reconciliations as required
- Final reports and closeout documentation

■ **REMINDER:** Failure to submit required reports in a timely manner constitutes an Event of Default under many grant agreements. The project director is responsible for ensuring reports are complete, accurate, and submitted on time.

### Record Retention

Grant records must be retained in accordance with applicable federal and state requirements. Under **2 CFR § 200.334**, financial records, supporting documents, statistical records, and all other grant records shall be retained for a period of **three (3) years** from the date of submission of the final expenditure report, or, if applicable, from the date of any required reporting or final payment. For federal awards passed through the Florida Department of Economic Opportunity (DEO), records must be retained for **five (5) years** from the date the audit report is issued, or six (6) state fiscal years after all reporting requirements are satisfied and final payments have been received, whichever is longer. Audit working papers must be available for six (6) years from the date the audit report is issued.

Records must be retained longer if any litigation, claim, negotiation, audit, or other action involving the records has been started before expiration of the controlling retention period. Records relating to non-expendable personal property valued at \$1,000 or more at acquisition shall be retained for six (6) years after final disposition.

*Authority: 2 CFR § 200.334; § 215.97 F.S.; Rules of the Florida Auditor General Chapters 10.550 and 10.650*

### Audit Requirements

Chipola College is subject to a **Single Audit** pursuant to **2 CFR Part 200 Subpart F** (Audit Requirements) if it expends \$750,000 or more in federal awards during its fiscal year. Florida state award recipients expending \$750,000 or more in state financial assistance are subject to an audit pursuant to **§ 215.97, Florida Statutes** (Florida Single Audit Act).

Audit findings must be addressed promptly. The grants coordinator collaborates with the grants accountant and Vice President of Administrative and Business Affairs to respond to audit findings and implement corrective actions.

■ **REMINDER:** Representatives of funding agencies, the Florida Chief Financial Officer, the Florida Auditor General, and the Florida Office of Program Policy Analysis and Government Accountability all have the right to audit grant records upon request.

## CONFLICT OF INTEREST AND ETHICS

Members of the Chipola College Board of Trustees and all employees must comply with **Part III of Chapter 112, Florida Statutes** (Code of Ethics for Public Officers and Employees), as incorporated in **Chipola College Policy 1.007 (Conflict of Interest)** (Authority: §§ 112.311 and 112.317, F.S.). All decisions must be based on promoting the best interests of the College and the public good.

For federal grant purposes, conflict of interest standards are governed by **2 CFR § 200.318(c)**. No employee, officer, or agent of the College may participate in the selection, award, or administration of a contract supported by a federal award if they have a real or apparent conflict of interest. Such a conflict arises when the employee, officer, or agent — or any member of their immediate family, partner, or an organization that employs or is about to employ any of those parties — has a financial or other interest in a firm considered for a contract.

Officers, employees, and agents of the College shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

Any perceived fraud or conflict of interest must be reported immediately to Human Resources as required by **Chipola College Policy 1.006 (Fraud)**. Persons may also use the College's Ethics and Compliance Hotline to report anonymously.

■ **REMINDER:** All federal, state, and local conflict of interest provisions apply to Chipola's grant procurement, administration, and management policies and procedures. Violations are subject to penalties under § 112.317, Florida Statutes.

## LOBBYING PROHIBITIONS

No federal appropriated funds may be paid to any person for influencing or attempting to influence an officer or employee of any federal agency, a Member of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, grant, loan, or cooperative agreement. This prohibition is required by **Section 1352, Title 31, U.S. Code**. Any person who fails to file the required lobbying certification is subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

When required by the funding agency, Chipola College will complete and submit Standard Form-LLL ('Disclosure Form to Report Lobbying') in accordance with its instructions.

*Authority: 31 U.S.C. § 1352; Standard Form-LLL; applicable federal grant certifications*

## GRANT CLOSEOUT

Grant closeout must be completed in accordance with the terms of the grant award and applicable regulations. Per **2 CFR § 200.344**, closeout activities include:

- Submission of all required final financial, performance, and other reports
- Making final payments and liquidating all obligations
- Returning all unused materials, equipment, unspent cash advances, program income balances, and accounts receivable to the grantor as required
- Completing all required equipment disposition and transfer documentation
- Determining custodianship and retention of records

For grants administered through the Florida DEO or other state agencies, closeout reports and documentation must be submitted within **sixty (60) calendar days** of the final effective day of the agreement or the date of termination, whichever is earlier.

The grants coordinator collaborates with the project director and grants accountant to ensure all closeout activities are completed accurately and on time.

■ **REMINDER:** Incomplete or late closeout documentation can jeopardize future funding from the same agency. Begin closeout activities at least 90 days before the grant end date.

## QUICK REGULATORY REFERENCE

The following table summarizes key regulatory authorities governing Chipola College's grant management activities.

Topic	Authority	Citation
Uniform Grant Guidance	Federal cost principles, admin. requirements, audit	2 CFR Part 200
EDGAR	Dept. of Education grant regulations	34 CFR; EDGAR
Single Audit	Federal audit threshold (\$750,000)	2 CFR Part 200 Subpart F
Florida Single Audit Act	State audit threshold (\$750,000)	§ 215.97 F.S.
Cost Principles	Allowable/unallowable costs	2 CFR §§ 200.405–200.475
Personnel Costs	Time and effort documentation	2 CFR § 200.430
Equipment	Property records and disposition	2 CFR § 200.313
Procurement	Competitive bidding and procurement	2 CFR §§ 200.318–200.327
Matching / Cost Sharing	Match and leveraged resources	2 CFR § 200.306
Record Retention	Federal record retention periods	2 CFR § 200.334
Grant Closeout	Closeout procedures	2 CFR § 200.344
Conflict of Interest	Ethics for public officers	§§ 112.311, 112.317 F.S.
Conflict of Interest (Federal)	Federal COI standards	2 CFR § 200.318(c)
Lobbying Prohibition	Anti-lobbying certification	31 U.S.C. § 1352
Purchasing (State)	Bids, quotes, procurement	§ 287.017 F.S.; FAC 6A-14.0734
Travel	Public officer travel expenses	§ 112.061 F.S.
Grant Proposals (CAP)	Chipola procedure for proposals	CAP 1.4 (Rev. 1-10-24)
Purchasing (CAP)	Chipola purchasing procedure	CAP 5.1
Conflict of Interest (Policy)	Chipola COI policy	Chipola Policy 1.007
Fraud Policy	Chipola fraud and ethics	Chipola Policy 1.006
Purchasing (Policy)	Chipola purchasing policy	Chipola Policy 5.160
Property Recording	State property records	FAC Rule 69I-72.003
Florida College System	Governance of FCS institutions	Chapter 1001 F.S.
Sub-recipient Monitoring	Pass-through entity requirements	2 CFR §§ 200.331–200.333
Perkins Act	Vocational education funding	20 U.S.C. § 2301 et seq.

## CONTACT INFORMATION

For questions regarding grant identification, application development, compliance, or post-award management, contact the Office of Assessment, Compliance, and Grants:

<b>Office</b>	Office of Assessment, Compliance, and Grants (ACG)
<b>Institution</b>	Chipola College
<b>Address</b>	3094 Indian Circle, Marianna, FL 32446
<b>Phone</b>	(850) 718-2200
<b>Website</b>	<a href="http://www.chipola.edu">www.chipola.edu</a>
<b>Director of Grants</b>	Director of Grants, Office of ACG

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This handbook is reviewed and updated periodically. Refer to the ACG Office for the most current version.

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