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<th><strong>Grants Financial Procedures (Post Award)</strong></th>
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<tr>
<td><strong>Version Number:</strong></td>
<td>2.0</td>
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<td><strong>Procedures Identifier:</strong></td>
<td>BU-PR0001</td>
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<tr>
<td><strong>Date Approved:</strong></td>
<td>9/1/2013</td>
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<td><strong>Effective Date:</strong></td>
<td>9/1/2013</td>
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<tr>
<td><strong>Procedures Author(s):</strong></td>
<td>Senior Budget Analyst</td>
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<tr>
<td><strong>Procedures Owner:</strong></td>
<td>Budget Director</td>
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<td><strong>Procedures Approver:</strong></td>
<td>Vice President, Finance</td>
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<td><strong>Procedures Repository:</strong></td>
<td>Budget Office’s Policies and Procedures Repository</td>
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<tr>
<td><strong>Supporting Documentation:</strong></td>
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<td><strong>Retirement Date:</strong></td>
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</tr>
</tbody>
</table>


# TABLE OF CONTENTS

**Purpose** .................................................................................................................................................. 4

**Applicability** ........................................................................................................................................... 4

**Roles and Responsibilities** ...................................................................................................................... 5

**I. Pre-Grant Activity** .............................................................................................................................. 6

  - Grant Setup .............................................................................................................................................. 6
  - Budget Setup ........................................................................................................................................... 7
  - Pre-Award Costs ...................................................................................................................................... 9
  - Budget Modification .............................................................................................................................. 10

**II. Grants Costs / Funding** .................................................................................................................... 12

  - Non-Payroll Expenditures ..................................................................................................................... 12
  - Reimbursements .................................................................................................................................... 14
  - Drawdowns ............................................................................................................................................ 16
  - Third Party Contract Processing for Tuition Grants ............................................................................ 17
  - Cost Transfers ....................................................................................................................................... 18
  - Cost Sharing ......................................................................................................................................... 19
  - Indirect Cost Recovery Rate .................................................................................................................. 19
  - Forecasting ............................................................................................................................................ 20

**III. Financial Reporting** ........................................................................................................................ 21

  - Internal Financial Reporting .................................................................................................................. 21
  - External Financial Reporting ................................................................................................................ 23

**IV. Termination of the Grant** .................................................................................................................. 24

  - Fiscal Close Out .................................................................................................................................... 24

**V. Record Retention** ............................................................................................................................... 25

**VI. Systems Authorization and Access** .................................................................................................. 25

  - Definitions ............................................................................................................................................ 25

  - Procedures Review ............................................................................................................................... 27

  - Other/References ................................................................................................................................. 27

**Appendices** .............................................................................................................................................. 30
These procedures outline the specific steps, reports, and systems that Northern Virginia Community College (NVCC, or the College) utilizes on a continuous basis during the post-award phase of grants contracted to the College. They are designed to provide reliable methods for functions performed by appropriate personnel within NVCC’s Budget Office and Office of Grants and Special Projects, among others, toward the accurate, timely, and authorized processing of funds granted to the College. Adherence to these procedures will result in compliance with the guidelines designated in the Grants Policy.

The procedures are intended to provide reasonable assurance that NVCC’s financials are properly valued, accounted for, and reported in line with common audit assertions:

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<th>Purpose</th>
<th>Description</th>
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<tr>
<td>Existence or Occurrence (EO)</td>
<td>Assets and liabilities exist at a given date and recorded transactions occurred during a given period</td>
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<tr>
<td>Completeness (C)</td>
<td>All transactions and events that should be included in the financial statements are included and no unrecorded assets, liabilities, transactions or events, or undisclosed items exist</td>
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<tr>
<td>Valuation and Allocation (VA)</td>
<td>Assets, liabilities, equity, revenues, and expenses have been included in the financial statements at appropriate amounts</td>
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<td>Rights and Obligations (RO)</td>
<td>Assets are the rights of the College and liabilities are its obligations at a given date. An assertion that an asset or a liability pertains to the College at a point in time</td>
</tr>
<tr>
<td>Presentation and Disclosure (PD)</td>
<td>Particular items are properly classified, described, and disclosed in the financial statements</td>
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**APPLICABILITY**

These procedures apply to the following activities:

- Grant setup
- Budget setup
- Budget modification
- Monitoring of expenditures
- Reimbursement of expenditures
- Drawdown for federal grants
- Recording student payments for tuition grants
- Cost transfers, including:
Vice President, Finance
Director of Grants and Special Projects
Principal Investigator / Project Director
Budget Director

- Pre-award costs
- Indirect costs

- Cost sharing, including:
  - Cost matching
  - Cost leveraging
  - In-kind contributions

- Establishment of the indirect cost recovery rate
- Forecast of costs related to the grant
- Internal / external reporting of grant activity
- Fiscal close out

ROLES AND RESPONSIBILITIES

Vice President, Finance

The Vice President, Finance is responsible for the financial oversight of awarded grants. In this capacity, the Vice President, Finance must verify that appropriate personnel are in place to process, monitor, and report grant-related transactions throughout the life of the project / program. If required by the terms of the grant, the Vice President, Finance must approve financial reports on a periodic basis, verifying that information in the report is accurate and that the Grantor Agency’s funds have been used for the intended purpose of the grant.

Director of Grants and Special Projects

The Director of Grants and Special Projects (Director of Grants) is responsible for oversight of the grant throughout the life of the project / program. These duties may include approving program reports, related to the grant, as well as coordinating with the Grantor Agency to verify compliance with the terms of the contract. In addition, the Director of Grants is responsible for collaborating with the principals engaged with grants design, procurement, and execution at the College.

Principal Investigator / Project Director

The Principal Investigator / Project Director (PI/PD) is responsible for executing, managing, and monitoring the financial and programmatic activity related to a project / program, and approving financial reports required by the Grantor Agency and other applicable regulations. The PI/PD is also responsible for tracking restricted funds, cost transfers, cost sharing, and grant sub-awards, and seeking assistance from the Office of Grants and Special Projects and Budget Office to determine compliance with applicable terms and regulations.

Budget Director

The Budget Director is responsible for the accounting, monitoring, and financial reporting of the College’s funds throughout the life of a grant. The Budget Director must verify that practices are in place to ensure authorized use of grant funds, accurate and timely receipt of funding to support ongoing projects / programs, and compliant financial reporting
Senior Budget Analyst / Grants Accountant

The Senior Budget Analyst and Grants Accountant are responsible for the daily accounting and financial record keeping of all transactions related to grants. Duties may include setup of the grant / budget in NVCC’s accounting system, expenditure monitoring, reimbursement requests, federal drawdowns, cost transfer processing, forecasting, and financial reporting. The Grants Accountant is generally responsible for the preparation involved in performing such duties while the Senior Budget Analyst provides oversight and review, as necessary.

Office of the Controller

Various personnel in the Office of the Controller are responsible for processing purchase requests made on behalf of the grant, identifying payments received from reimbursements and drawdowns, and posting student payments related to tuition grants.

I. PRE-GRANT ACTIVITY

Grant Setup

Note: An approved grants award letter or contract must be received before any action may be taken related to the grant.

1.1.1 The Director of Grants forwards a grant award notification to applicable Project personnel and/or the Budget Office to begin setup of the grant in AIS.

1.1.2 The PI/PD and/or Director of Grants complete an ‘AIS Department Create Form for Grants’ (see Appendix 1), used internally to assist NVCC personnel set up a request to the Virginia Community College System (VCCS) for a new AIS department code for the grant.

(Note: If the PI/PD is the Director of Grants, he/she must sign both signatory lines.)

1.1.3 The PI/PD or Director of Grants provides the AIS Department Create Form for Grants to personnel in the Budget Office.

1.1.4 The Grants Accountant completes an ‘AIS – Department Create / Modify Form’ (see Appendix 2), used to request a new AIS department code for the grant from VCCS.

1.1.5 The Grants Accountant emails the AIS – Department Create / Modify Form to VCCS along with the award notification and/or grant contract, copying the Senior Budget Analyst into the email.

(Note: The AIS – Department Create / Modify Form must be completed and emailed to VCCS within three days of receipt of the AIS Department Create Form for Grants from the PI/PD or Director of Grants.)

1.1.6 VCCS personnel process the request and establish a new department code for the grant in AIS, and forward the information to the Grants Accountant.
The Grants Accountant follows up with VCCS as necessary to ensure that the department code is established in a timely manner.

1.1.7 The Grants Accountant provides the new department code to the PI/PD and Director of Grants.

1.1.8 The Grants Accountant files all documentation related to the setup of the grant (see 'Record Retention').

**Budget Setup**

1.2.1 The Director of Grants, Senior Budget Analyst, Grants Accountant, and PI/PD coordinate to discuss budget setup.

(Note: If the PI/PD and/or Director of Grants are not available for discussion and expenditures for the grant are pending, the Grants Accountant and Senior Budget Analyst proceed with the setup and create the preliminary budget (see steps 1.2.10 – 1.2.11). If modifications are required after the PI/PD and/or Director of Grants are able to review the budget, appropriate action is taken to update the budget (see 'Budget Modification').

1.2.2 The Grants Accountant drafts a preliminary budget (see Appendix 3) using a spreadsheet that reconciles the grant budget narrative from the approved contract with the proposed budget setup in AIS. The spreadsheet is part of a master workbook created for each grant that is stored on a restricted LAN drive.

1.2.3 The Grants Accountant submits the preliminary budget to the Senior Budget Analyst.

1.2.4 The Senior Budget Analyst reviews the preliminary budget and makes applicable revisions in coordination with the Grants Accountant.

1.2.5 The Grants Accountant submits the preliminary budget to the PI/PD and Director of Grants.

1.2.6 The PI/PD and Director of Grants review the preliminary budget.

1.2.7 If the budget is not approved, the PI/PD or Director of Grants provides applicable revisions to the Grants Accountant.

1.2.8 The Grants Accountant updates the budget based on the PI/PD and Director of Grant’s revisions and submits it for review (see steps 1.2.2 – 1.2.6).

1.2.9 If the AIS budget is approved, the PI/PD or Director of Grants notifies the Grants Accountant to set up the budget.

1.2.10 The Grants Accountant completes the ‘Original Budget Setup’ form (see Appendix 4) using applicable details from the proposal document, approved budget, and/or approved contract.

1.2.11 The Grants Accountant creates a budget journal in AIS to establish the budget. To do so, the Grants Accountant accesses the ‘Enter Budget Journals’ section in AIS, and the screen defaults to the ‘Add a New Value’ tab. The Grants Accountant enters ‘NV280’ as the ‘Business Unit’, the next available ID # (which is tracked/identified in the Budget...
Transfer Register spreadsheet) as the ‘Journal ID’, and leaves the ‘Journal Date’ as the current date. The Grants Accountant then clicks ‘Add’ to create the budget journal. Next, the Grants Accountant enters the name and fiscal year of the grant in the ‘Long Description’ field within the ‘Budget Header’ tab and enters ‘ORG_EXP’ as the ‘Ledger Group’.

The Grants Accountant then clicks the ‘Budget Lines’ tab and enters the current fiscal year as the ‘Budget Period’ and the applicable ‘Fund’, ‘Dept’, ‘Campus’, ‘Account’, and ‘Amount’ based on the Original Budget Setup form. If there are additional budget lines specified on the form, the Grants Accountant clicks ‘[+]’ to add each line.

When the budget is set up, the Grants Accountant selects ‘Edit Chartfields’ from the ‘Process’ dropdown menu and clicks ‘Process’ to identify any errors. If there are errors, the Grants Accountant makes applicable revisions and checks for errors again. When all of the information is accurate, the Grants Accountant selects ‘Post Journal’ from the ‘Process’ dropdown menu and clicks ‘Process’ followed by ‘Save’ to post the budget journal.

After the budget journal is posted, the Grants Accountant accesses the ‘Budget Overview’ section in AIS, enters applicable information related to the budget in the ‘Find an Existing Value’ tab, and clicks ‘Search’ to review the budget details. If there are errors, the Grants Accountant modifies the budget (see ‘Budget Modification’).

1.2.12 The Grants Accountant emails a screen shot of the budget journal to the PI/PD, Director of Grants, and Manager of Monitoring and Compliance for notification and review.

1.2.13 The PI/PD, Director of Grants, and Manager of Monitoring and Compliance review the budget journal and coordinate with the Grants Accountant to make revisions, if necessary (Note: if updates to the budget are required, see ‘Budget Modification’).

1.2.14 The Grants Accountant makes a copy of the documentation from AIS supporting the budget journal and provides the originals to the Budget Administrative Assistant for retention.

1.2.15 The Grants Accountant files copies of the documentation (see ‘Record Retention’).

1.2.16 The Senior Budget Analyst reviews the budget during preparation of the grant status report (see ‘Internal Financial Reporting’ for more information on the preparation of the grant status report) and makes updates in coordination with applicable personnel, if necessary (Note: if updates to the budget are required, see ‘Budget Modification’).

Pre-Award Costs

1.3.1 If a grant specifies that pre-award costs are allowed to be considered for reimbursement, both non-payroll expenditures and payroll expenses such as salary and benefit disbursements may be charged to the grant, if permissible under the terms of the contract.

1.3A.2 Potential Project personnel prepare a purchase request (check request, purchase order, or credit card purchase) for non-payroll expenditures in accordance with standard accounts payable procedures (see the Accounts Payable and Cash Disbursements
Procedures for more information on the procurement process).

(Note: Non-payroll pre-award costs are charged to fund 10300 – Higher Education Operating and the applicable department, campus, and account of the requestor.)

1.3A.3 The Director of Grants, PI/PD, or Vice President, Finance notifies the Grants Accountant of pre-award costs and provides applicable documentation (invoices, receipts, etc.) to support transfer of the costs to the account coding set up for the grant.

1.3A.4 The Grants Accountant requests additional information and supporting documentation from the Accounts Payable group, generally including a copy of the payment voucher or applicable payment details (invoice #, vendor, date, amount, etc.) that can be used to search for the payment in AIS.

1.3A.5 The Grants Accountant searches for the purchases in AIS to verify that the costs were incurred and processed. To do so, the Grants Accountant accesses the following section: Accounts Payable → Vouchers → Add/Update → Regular Entry. The Grants Accountant clicks the ‘Find an Existing Value’ tab and searches for the purchases using applicable details provided by the Accounts Payable group to locate and review the payment vouchers. If the purchase was not recorded in AIS, the cost cannot be transferred to the account coding set up for the grant. The Grants Accountant consults with the PI/PD and/or Director of Grants in order to resolve the discrepancy.

1.3B.6 The Director of Grants notifies the Grants Accountant of pre-award payroll expenses such as salary and benefit disbursements that are incurred by potential Project personnel. Applicable documentation (generally specifying the names and time period of the expenses) is provided to support transfer of the costs to the account coding set up for the grant.

1.3B.7 The Grants Accountant verifies that the payroll costs were incurred and processed in AIS by searching for the costs in an internal database created to assist preparation of the grant status report (see step 3.1.1.2 in ‘Internal Financial Reporting’ for information on retrieving the transactions from AIS). The ‘CIPPS Transactions’ database details all payroll costs that have been processed in CIPPS (Commonwealth Integrated Payroll / Personnel System) and consequently charged to the grant in AIS. If the expense was not recorded in AIS, the cost cannot be transferred to the account coding set up for the grant. The Grants Accountant consults with the PI/PD and/or Director of Grants in order to resolve the discrepancy.

1.3.8 In coordination with the PI/PD and Director of Grants, the Grants Accountant reviews the terms of the contract to determine if the costs may be charged to the grant.

1.3.9 If expenditures cannot be charged to the grant with the current level of support, the Grants Accountant, PI/PD, and Director of Grants agree that the cost will not be transferred to the account coding set up for the grant.
1.3.10 If additional supporting documentation is provided, the Grants Accountant, PI/PD, and Director of Grants make a further determination whether the cost may be charged to the grant. If the expenditures still cannot be charged to the grant, the costs are not transferred.

1.3.11 If expenditures can be charged to the grant, the Grants Accountant calculates the amount to be transferred to the grant based on the terms of the contract (e.g. if only a certain % of the costs may be applied) and creates a journal entry to transfer the costs (see 'Cost Transfers').

**Budget Modification**

*Budget modifications are generally a re-allocation of pre-existing funds; modifications involving an increase in budget require a new contract and would likely require the set up of a new budget.*

1.4.1 Modifications to a budget are required on a periodic basis, most often identified during preparation and review of internal reports used to monitor actual expenditures versus budgeted amounts (see 'Internal Financial Reporting'), or through discussions between the Grantor Agency and PI/PD / Director of Grants to modify a project / program in a manner that requires an update to the budget. Prior to making any budget modifications, applicable personnel must verify that the update is permissible per terms of the grant.

1.4.2 To initiate the budget modification, the PI/PD or Director of Grants proposes the change through an online portal or required modification form(s) completed and provided to the Grantor Agency.

(Note: If the proposed modification is less than a pre-determined threshold, specified in the terms of the grant, over the current budget per line item, formal documentation and approval may not be required from the Grantor Agency so long as the cumulative line items do not exceed the threshold between line items or the total budget. Budget modifications for state and local grantor agencies may also require less formal documentation and allow email approval. Notification to the Grantor Agency is, however, prudent for all material budgetary changes, including modifications to personnel costs, which may change the intent of the grant. The allowance of such modifications must be explicitly stated in the terms of the contract.)

1.4.3 The Grantor Agency reviews the proposed modification and approves the modification, rejects the modification, or requests additional documentation / clarification.

1.4.4 If the Grantor Agency notifies the PI/PD and/or Director of Grants that the proposed budget modification has not been approved, or requires additional documentation / clarification, the PI/PD and/or Director of Grants adjusts the budget modification or collects additional documentation based on the feedback provided by the Grantor Agency.

1.4.5 The PI/PD or Director of Grants provides the Grantor Agency the updated documentation for further review. If the budget modification is still not approved, the Grantor Agency notifies the PI/PD and/or Director of Grants.
1.4.6 If the budget modification is approved, the Grantor Agency notifies the PI/PD and/or Director of Grants and provides supporting documentation, if applicable.

1.4.7 The PI/PD or Director of Grants forwards the approved budget modification and supporting documentation to the Senior Budget Analyst and/or Grants Accountant.

1.4.8 The Grants Accountant creates a budget transfer in AIS to modify the budget. To do so, the Grants Accountant accesses the ‘Enter Budget Transfer’ section in AIS, and the screen defaults to the ‘Add a New Value’ tab. The Grants Accountant enters ‘NV280’ as the ‘Business Unit’, the applicable ‘Journal ID’ related to the budget, and leaves the ‘Journal Date’ as the current date. The Grants Accountant then clicks ‘Add’ to initiate the budget transfer. Next, the Grants Accountant describes where the funds are being transferred to and from in the ‘Long Description’ field within the ‘Budget Header’ tab and enters ‘ORG_EXP’ as the ‘Ledger Group:’. The Grants Accountant then clicks the ‘Budget Lines’ tab and enters the current fiscal year as the ‘Budget Period’ and the applicable ‘Fund’, ‘Dept’, ‘Campus’, ‘Account’, and ‘Amount’ (as a negative number) of the budget that the funds are being transferred out of. To identify the budget(s) that the funds are being transferred to, the Grants Accountant clicks ‘[+]’ to add each line and enters applicable information related to the account coding and amount(s). After all lines have been entered, the Grants Accountant verifies that the ‘Total Debits’ amount agrees with the ‘Total Credits’ amount, and makes necessary revisions to the line items until the amounts agree (Note: the system will not allow the budget transfer if the amounts do not agree).

When the budget transfer is set up, the Grants Accountant selects ‘Edit Chartfields’ from the ‘Process’ dropdown menu and clicks ‘Process’ to identify any errors. If there are errors, the Grants Accountant makes applicable revisions and checks for errors again. When all of the information is accurate, the Grants Accountant selects ‘Post Journal’ from the ‘Process’ dropdown menu and clicks ‘Process’ followed by ‘Save’ to post the budget transfer.

After the budget transfer is posted, the Grants Accountant accesses the ‘Budget Overview’ section in AIS, enters applicable information related to the budget in the ‘Find an Existing Value’ tab, and clicks ‘Search’ to review the budget details. If there are errors, the Grants Accountant modifies the budget, as described in this section.

1.4.9 The Grants Accountant emails a screen shot of the budget transfer to the PI/PD, Director of Grants, and Manager of Monitoring and Compliance for notification and review.

1.4.10 The PI/PD, Director of Grants, and Manager of Monitoring and Compliance review the budget transfer and coordinate with the Grants Accountant to make revisions, if necessary (Note: if updates to the budget are required, see the steps described in this section).

1.4.11 The Grants Accountant makes a copy of the documentation from AIS supporting the budget transfer and provides the originals to the Budget
Administrative Assistant for retention.

1.4.12 The Grants Accountant files copies of the documentation (see ‘Record Retention’).

1.4.13 The Senior Budget Analyst reviews the updated budget during preparation of the grant status report (see ‘Internal Financial Reporting’ for more information on the preparation of the grant status report) and makes updates in coordination with applicable personnel, if necessary (Note: if updates to the budget are required, see the steps described in this section).

II. GRANT COSTS / FUNDING

| Non-Payroll Expenditures | 2.1.1 Project personnel prepare a purchase request (check request, purchase order, or credit card purchase) in accordance with standard accounts payable procedures (see the Accounts Payable and Cash Disbursements Procedures for more information on the procurement process).

2.1.2 Prior to processing payment for the purchase, a member of the Accounts Payable group forwards documentation related to the expenditure(s) (generally including the payment voucher screen from AIS, the original purchase order / check request, and the invoice) to the Grants Accountant for review.

2.1.3 The Grants Accountant reviews the documentation and determines whether:

2.1.3.1 (i) The expenditure(s) may be charged to the grant based on the grant’s terms.

2.1.3.2 (ii) There are sufficient funds available in the grant’s budget for the expenditure(s). To make the determination, the Grants Accountant accesses the ‘Budget Overview’ section in AIS and searches for the ‘Journal ID’ of the applicable budget. The Grants Accountant then reviews each line item and calculates the total amount that has been spent to date compared to the amount budgeted for the grant. If the expenditure(s) exceed the budget, the Grants Accountant notifies the PI/PD, who either proposes a modification to the budget (see ‘Budget Modification’) or assists the Grants Accountant in obtaining alternative account coding to charge (see step 2.1A.6).

2.1A.4 If the expenditure(s) cannot be charged to the grant, or if there is uncertainty whether the expenditure(s) should be charged, the Grants Accountant consults with the PI/PD or Director of Grants and requests additional supporting documentation, if applicable.

2.1A.5 If additional documentation or clarification is provided by the PI/PD, Director of Grants, or other Project personnel, the Grants Accountant reviews the expenditure(s) further and consults with the PI/PD or Director of Grants to determine if the expenditure(s) can be charged to
the grant (see step 2.1.3).

2.1A.6 If additional documentation or clarification is not provided, or if it is determined that the expenditure(s) cannot be charged to the grant, the PI/PD assists the Grants Accountant in obtaining alternative account coding to charge, often from the approver of the original purchase request, along with email approval from the head of the applicable department.

2.1A.7 The Grants Accountant notifies the Accounts Payable group that the expenditure(s) cannot be charged to the grant and provides the proper account coding.

2.1A.8 Personnel in the Accounts Payable group process the purchase(s), charging the payment(s) to the designated account coding (see the Accounts Payable and Cash Disbursements Procedures for more information on recording payments in AIS).

2.1B.9 If the expenditure(s) can be charged to the grant, the Grants Accountant notifies the Accounts Payable group.

(Note: The Grants Accountant may determine expenditures chargeable to the grant without additional review because the PI/PD (i) already reviewed the expenditure as approver of the purchase request and/or (ii) will review the expenditure during internal financial reporting, prior to seeking reimbursement from the Grantor Agency.)

2.1B.10 Personnel in the Accounts Payable group process the purchase(s), charging the payment(s) to the account coding specified on the original purchase request (see the Accounts Payable and Cash Disbursements Procedures for more information on recording payments in AIS).

2.1.11 The Grants Accountant files all documentation related to the expenditure(s) (see ‘Record Retention’).

Reimbursements

2.2.1 The Grants Accountant identifies and sets up, if necessary, the payment processor / system that is used to process reimbursement from the Grantor Agency.

2.2.2 On a monthly and quarterly basis, the Grants Accountant prepares an internal grant status report (see Appendix 3) to identify the reimbursable amount due from the Grantor Agency. The report identifies expenditures that have been charged to the grant to date, and is used to compare actual expenditures to budgeted amounts (see ‘Internal Financial Reporting’ for more information on the preparation of the grant status report).

2.2.3 Using the grant status report, the Grants Accountant prepares applicable reimbursement report(s) or form(s) required by the Grantor Agency and provides the document(s) to the Senior Budget Analyst for review.

(Note: If NVCC is a sub-contractor, sub-grantee, sub-awardee, or sub-recipient of a grant, report(s) or form(s) may be provided by the primary grantee as well, and may also require a manual invoice
identifying the reimbursable amount. The invoice is created by the Grants Accountant in Excel, and generally acts as the reimbursement request that the primary grantee uses to provide payment to NVCC.)

2.2.4 The Senior Budget Analyst reviews the report(s) / form(s), makes applicable updates, and forwards the document(s) to the Grants Accountant.

2.2.5 The Grants Accountant provides the report(s) / form(s) to the PI/PD and Budget Director (when required by the Grantor Agency) along with applicable supporting documentation and a routing slip used to track the reviews (see Appendix 5).

2.2.6 The PI/PD and/or Budget Director review the report(s) / form(s) for accuracy and completeness.

2.2.7 If updates must be made to the report(s) / form(s), the PI/PD or Budget Director provide the document(s) to the Grants Accountant with requested changes.

2.2.8 The Grants Accountant makes applicable updates to the document(s) and provides them to appropriate personnel for further review (see steps 2.2.5 – 2.2.7).

2.2.9 When the document(s) are accurate and complete, the PI/PD and Budget Director approve the report(s) / form(s) via signature or email, depending on the terms of the grant, and provide them to the Grants Accountant.

(Note: If a financial / fiscal officer’s signature is required by the Grantor Agency, the report(s) / form(s) are signed and dated by the Budget Director, as delegated by the Vice President, Finance.)

2.2.10 The Grants Accountant provides the report(s) / form(s) and supporting documentation to the Grantor Agency electronically, via mail, or fax, as determined by the Grantor Agency.

2.2.11 The Grants Accountant provides a copy of all submitted documentation to the PI/PD. If the documentation is submitted electronically, the Grants Accountant provides a copy of the PDF file recapping the submission.

2.2.12 The Grantor Agency reviews the report(s) / form(s) and approves or denies the reimbursement request.

2.2.13 If the reimbursement is not approved, the Grantor Agency notifies NVCC that the request has been denied along with an explanation.

2.2.14 If additional clarification and/or supporting documentation can be provided to justify the reimbursement, the Grants Accountant updates the report(s) / form(s) and/or collects additional support for the original request in coordination with the Senior Budget Analyst, and re-submits the documentation to the Grantor Agency for review (see steps 2.2.10 – 2.2.12).

2.2.15 If additional clarification and/or supporting documentation cannot be
provided, the Grants Accountant confirms the decision with the PI/PD, who assists the Grants Accountant in obtaining alternative account coding to charge, often from the approver of the original purchase request, along with email approval from the head of the applicable department (see 'Cost Transfers').

2.2.16 If the reimbursement is approved, the Grantor Agency provides payment to NVCC via check or electronic funds transfer (EFT).

2.2.17 If the payment is provided via check, the Grantor Agency provides the check to the Finance Division/Office of the Controller.

2.2.18 The receiving party provides the check to the Accounts Receivable group along with a collection voucher specifying the appropriate account coding.

2.2.19 If the payment is provided via EFT, the payment is identified by personnel in the Accounts Receivable group during a daily review of bank transactions.

2.2.20 The Grants Accountant or Senior Budget Analyst provides the Accounts Receivable group the appropriate account coding.

2.2.21 Personnel in the Office of the Controller record the payment in AIS and SIS, and deposit the funds at the bank (see the Accounts Receivable and Cash Receipts Procedures for more information).

2.2.22 Personnel in the Accounts Receivable group provide supporting documentation for the deposit to the Budget Office.

2.2.23 The Grants Accountant files all documentation related to the reimbursement in the grant’s file (see ‘Record Retention’).

**Drawdowns**

2.3.1 The Grants Accountant identifies and sets up, if necessary, the payment processor / system that is used to process a drawdown.

2.3.2 On a periodic basis, the Grants Accountant downloads the Cash Allotment Report from AIS, which identifies all cash balances in GL2, the general ledger reserved for federal grant transactions. To run the report, the Grants Accountant accesses the ‘Report Manager’ section within AIS and selects ‘Cash Allotment – Restricted – {MMDDYY}’. The Grants Accountant opens the file, which automatically downloads the data to Excel.

(Note: The Senior Budget Analyst reviews the Cash Allotment Report almost daily to verify that drawdowns are performed in a timely manner; the Grants Accountant generally downloads the report to initiate a drawdown on a bi-weekly basis or when large invoices are incoming.)

2.3.3 The Grants Accountant copies / pastes the Cash Allotment Report into the ‘Grant Cash_{MMDDYY}’ spreadsheet (see Appendix 6), which automatically generates a drawdown amount for each grant and calculates a grant total. The spreadsheet is stored on a restricted LAN drive.
2.3.4 Prior to reporting the total, the Grants Accountant enters expected future disbursements for payroll based on historical averages for each grant. Per the Commonwealth Accounting Policies and Procedures (CAPP) manual topic 20605 – Federal Grants Management, an institution should only draw down amounts that will be applied within three business days. The spreadsheet automatically calculates an updated amount for each grant, as well as a total amount that is used for the drawdown.

2.3.5 The Grants Accountant provides the Grant Cash spreadsheet to the Senior Budget Analyst for review and approval.

2.3.6 The Senior Budget Analyst reviews and coordinates with the Grants Accountant, if applicable, to update and approve the drawdown requests.

(Note: Additional approval is not necessary because cash drawdowns are reconciled to grant expenditures during the preparation of external financial reporting, which requires authorized levels of approval.)

2.3.7 The Senior Budget Analyst logs into the applicable federal web portal and follows instructions to draw down the appropriate balances into NVCC’s ACH / EFT bank account (CREST / 4221 – SunTrust). The Payment Management System (PMS), Automated Standard Application for Payment system (ASAP), and the U.S. Department of Education’s G5 system are examples of federal web portals, among others.

2.3.8 The Grants Accountant records the amount of the drawdown in a spreadsheet log (see Appendix 7) used to track the amount of each federal drawdown. The spreadsheet is part of a master workbook created for each grant that is stored on a restricted LAN drive.

2.3.9 The drawdown payment is identified by personnel in the Accounts Receivable group during a daily review of bank transactions.

2.3.10 The Senior Budget Analyst provides the Accounts Receivable group the appropriate account coding.

2.3.11 Personnel in the Office of the Controller record the drawdown amount in AIS and corresponding payments in SIS (see the Accounts Receivable and Cash Receipts Procedures for more information).

2.3.12 Personnel in the Accounts Receivable group provide supporting documentation for the deposit to the Budget Office.

2.3.13 The Senior Budget Analyst provides all support for the drawdown to the Grants Accountant.

2.3.14 The Grants Accountant files all documentation related to the drawdown in the grant’s file (see ‘Record Retention’).

2.4.1 Project personnel related to a tuition grant provide members of a predetermined business office a list of students covered by the grant. The listing includes the students’ names, EMPLIDs (student ID #), and the amount covered by the grant.
2.4.2 Personnel in the business office attach the students' tuition charges to a contract set up under the Grantor Agency's Org ID in SIS, unless specified otherwise in the contract or grant (see the Accounts Receivable and Cash Receipts Procedures for more information on setting up Org IDs and contracts and attaching student charges).

2.4.3 Personnel in the business office create and print an invoice for the Grantor Agency’s contract and provide it to appropriate Project personnel (see the Accounts Receivable and Cash Receipts Procedures for more information on creating and printing invoices in SIS).

2.4.4 Project personnel provide the invoice to the Budget Office.

2.4.5 Payment for the invoice is received via reimbursement from the Grantor Agency or federal drawdown (see ‘Reimbursements’ and ‘Drawdowns’ for more information on recording payments in AIS and SIS).

Cost Transfers

2.5.1 Cost transfers are required for one of several reasons:

2.5.1.1 (i) To correct errors or make modifications identified by the PI/PD Senior Budget Analyst, or Grants Accountant as a result of miscoded entries, expenditures not chargeable per terms of the grant, unacceptable account coding in eVA, or timing issues between the Human Resources and Payroll Departments.

2.5.1.2 (ii) To charge expenditures and record revenue related to indirect or pre-award costs reimbursed by the Grantor Agency (see ‘Pre-Award Costs’ and ‘Indirect Cost Recovery Rate’ for more information).

2.5.1.3 (iii) To “split” state and federal expenditures as a result of cost sharing specified in the terms of the grant

(Note: Cost splitting may be alleviated if the account coding for the grant payment is split appropriately in two (federal and state) when recorded in AIS.)

2.5.2 The PI/PD provides the Grants Accountant with the detail and supporting documentation, generally in an email or spreadsheet, required to set up the cost transfer.

2.5.3 The Grants Accountant creates a journal entry in AIS to transfer the costs to the appropriate account coding. To do so, the Grants Accountant accesses the following section within AIS: General Ledger → Journals → Journal Entry → Create/Update Journal Entries. The Grants Accountant then clicks the ‘Add a New Value’ tab, enters ‘NV280’ as the ‘Business Unit’ and the next available ‘Journal ID’, and clicks ‘Add’. Next, the Grants Accountant updates the journal entry with applicable fields (account coding varies depending on the transaction, though the debit for indirect costs is always coded to account 68700 – Indirect Costs). The Grant Accountant selects ‘Edit Journal’ from the ‘Process’ dropdown menu and clicks ‘Process’ to
identify potential errors. If there are errors, the Grants Accountant corrects the errors, repeats the process until all of the information is accurate, and clicks ‘Save’.

When the journal entry is edited and saved, the Grants Accountant notifies the Senior Budget Analyst.

2.5.4 The Senior Budget Analyst reviews the journal entry. To do so, the Senior Budget Analyst accesses the ‘Create/Update Journal Entries’ section in AIS, and enters the appropriate ‘Journal ID’ in the ‘Find an Existing Value’ tab. The Senior Budget Analyst then reviews the populated information for accuracy and verifies that the journal entry has “V”, designating a verified status, under the ‘Journal Status’ column. If there are errors, or the entry is not verified, the Senior Budget Analyst corrects the journal entry in coordination with the Grants Accountant. The Senior Budget Analyst then selects ‘Edit Journal’ from the ‘Process’ dropdown menu and clicks ‘Process’ to identify and subsequently correct any errors. When all of the information is accurate, the Senior Budget Analyst selects 'Post Journal' from the 'Process’ dropdown menu and clicks ‘Process’ followed by ‘Save' to post the journal entry.

2.5.5 The Grants Accountant or Senior Budget Analyst makes a copy of the documentation from AIS supporting the cost transfer and provides the originals to the Budget Administrative Assistant for retention.

2.5.6 The Grants Accountant files copies of all documentation related to the cost transfer (see 'Record Retention').

Cost Sharing

2.6.1 The PI/PD provides the Grants Accountant applicable details, specified in the budget submitted with the original proposal and grant contract, related to cost sharing.

(Note: Cost sharing may be provided in the form of cost matching, cost leveraging, or in-kind contributions.)

2.6.2 The Grants Accountant or Senior Budget Analyst coordinates with PI/PD to ascribe value to any form of cost sharing that will be utilized throughout the life of the project / program. If in-kind contributions will be provided, the basis for determining the valuation must be documented.

2.6.2 The Grants Accountant enters details of all cost sharing in a spreadsheet (see Appendix 8), and tracks the contributions (which can be in the form of costs, goods, or services) during the life of the project / program. The spreadsheet is part of a master workbook created for each grant that is stored on a restricted LAN drive.

2.6.3 During completion of quarterly (if required) or annual external reporting requirements, the Grants Accountant, in conjunction with the PI/PD lists all cost sharing activity (see 'External Financial Reporting').

(Note: Additional entries are not required in AIS for cost sharing because the amount contributed by NVCC has already been recorded.)
Indirect Cost Recovery Rate

The following steps document the procedures used to establish the indirect cost recovery rate:

2.7.1 Every three years, or prior to expiration of NVCC’s current indirect cost recovery rate, the Budget Director prepares an indirect cost proposal detailing financial information that is used to determine NVCC’s new rate.

2.7.2 The Budget Director submits the indirect cost proposal to NVCC’s Cognizant Agency, the Department of Health and Human Services (DHHS).

2.7.3 DHHS personnel review the indirect cost proposal and determine / communicate an appropriate indirect cost recovery rate for NVCC.

2.7.4 If the rate is not deemed acceptable by NVCC, appropriate personnel negotiate the rate with DHHS until an agreement is reached.

2.7.5 DHHS personnel provide the College an indirect cost recovery rate agreement detailing the rate(s) that should be used on applicable projects / programs and the period of time that the rate(s) should be employed.

The following steps document the procedures used to apply the indirect cost recovery rate to grant award contracts:

2.7.6 Personnel in the Office of Grants and Special Projects may use the approved indirect cost recovery rate, if permissible by the Grantor Agency, in the preparation of grant proposals submitted throughout the year so long as there are adequate funds available in the budget proposal.

2.7.7 When NVCC agrees to a contract award with a grantor agency, an approved indirect cost recovery rate is provided in the grants award document.

(Note: The DHHS approved rate serves as a maximum, but the actual rate used is determined on a per proposal basis by the Office of Grants and Special Projects, Director of Grants, and PI/PD. The Grantor Agency may also approve a rate lower than the rate submitted in the proposal.)

2.7.8 On a monthly or quarterly basis, personnel in the Budget Office calculate indirect costs (by multiplying the approved rate by applicable costs specified in the terms of the contract) for each grant that must be reimbursed by the Grantor Agency (see ‘Internal Financial Reporting’ for information on the report used to determine reimbursement amounts).

2.7.9 The Grants Accountant and Senior Budget Analyst create and post a journal entry in AIS to charge expenditures and record revenue related to the indirect costs (see ‘Cost Transfers’).

(Note: The expense for the indirect costs is charged to the Grantor Agency and the revenue is recorded to reimburse the costs initially paid by the state.)
Forecasting

2.8.1 The Senior Budget Analyst forecasts grant expenditures at the request of the PI/PD or Director of Grants to identify any potential cost over/under-runs. These forecasts are prepared solely for internal use to monitor the progress of a grant. When establishing the forecast, the Senior Budget Analyst reviews the post-award forecast included in the original proposal as well as forecasted data that is based on recurring expenses and the salaries and benefits of employees included in the grant, taking into account both year-to-date amounts and annualized amounts for the remainder of the grant’s terms.

2.8.2 The Senior Budget Analyst and/or Grants Accountant if necessary meet with the PI/PD and/or Director of Grants to review the forecast.

2.8.3 If the forecast does not reveal the need for actionable follow-up, no additional action is taken and the Senior Budget Analyst continues to update the forecast on an as needed basis or per the request of the PI/PD or Director of Grants throughout the life of the project / program.

2.8.4 If follow-up is necessary due to a potential budget overrun, personnel in the Budget Office recommend modifications to the grant’s budget, if permissible per terms of the grant (see 'Budget Modification').

2.8.5 If follow-up is necessary due to a potential budget underrun, the PI/PD and/or Director of Grants makes applicable purchases, per the terms and budget of the grant, to utilize the budgeted funds, or personnel in the Budget Office recommend modifications to the grant’s budget, if permissible per terms of the grant (see 'Budget Modification').

III. FINANCIAL REPORTING

Internal Financial Reporting

This section solely details the documentation that is used to process reimbursement and financial reporting requirements for grants relying on the reimbursable funding method; the internal documentation that is used to process reimbursement and financial reporting requirements for grants relying on federal funds drawn down from online payment management systems is outlined in ‘Drawdowns’.

3.1.1 On a monthly or quarterly basis, the Grants Accountant prepares an internal grant status report (see Appendix 3) to identify the reimbursable amount due from the Grantor Agency. The report is part of a master workbook created for each grant that is stored on a restricted LAN drive. It identifies expenditures that have been charged to the grant to date in AIS, and is used to compare actual expenditures to budgeted amounts. The data used in preparation of the report is obtained from AIS by the Grants Accountant in one of two ways:

3.1.1.1 AIS: The Grants Accountant accesses the ‘Budget Overview’ section in AIS and searches for the ‘Journal ID’ of the applicable budget. The Grants Accountant then clicks each line item with an account beginning in and ‘6xxxx’ (for non-payroll expenditures) for the applicable month(s) being reported and downloads the
transactions to Excel. The Grants Accountant repeats the process for each line item with an account beginning in ‘5xxxx’ (for payroll expenditures) for the applicable month(s) being reported, but must search for the expenditures in CIPPS prior to downloading the transactions to Excel. To do so, the Grants Accountant makes note of the ‘Document ID’, which is the ID # related to CIPPS, after clicking each line item. The Grants Accountant then accesses the ‘CIPPS Inquiry Page’ in AIS, and the screen defaults to the ‘Find an Existing Value’ tab. The Grants Accountant enters the ‘Document ID’ from the Budget Overview screen as the ‘Journal ID’ and the applicable ‘Department’ (which differs by grant), and clicks ‘Filter Values’. The Grants Accountant then downloads all of the payroll-related expenditures charged to the grant’s account coding to Excel.

3.1.1.2 MS Access: The Grants Accountant opens the ‘CIPPS Transactions’ database from the restricted LAN drive dedicated to the Budget Office, and clicks ‘Macro Export’ under ‘Unrelated Objects’ from the menu on the left side of the screen. When prompted, the Grants Accountant enters the grant ID # as the ‘Department ID’ and applicable dates as the ‘Voucher Start Date’ and ‘Voucher End Date’ for the month(s) being reported. The database processes the request and downloads the expenditures to Excel after the Grants Accounts selects the appropriate destination for the data.

3.1.2 The Grants Accountant enters the data into the applicable tab of the grant status report (for monthly or quarterly results) and calculates a % of the expenditures as ‘indirect costs’ (see ‘Indirect Cost Recovery Rate’) to determine the total reimbursable amount.

3.1.3 The Grants Accountant provides the grant status report to the Senior Budget Analyst to review expenditures charged to the grant.

3.1.4 The Senior Budget Analyst coordinates with the Grants Accountant to make applicable updates, and provides the grant status report, along with encumbrance details from eVA (NVCC’s purchasing software), to the PI/PD for review.

3.1.5 The PI/PD reviews the expenditures identified on the grant status report to validate the costs are chargeable to the grant.

3.1.6 If expenditure(s) are not chargeable to the grant, the PI/PD notifies the Grants Accountant and provides assistance in correcting the account code with the approval of the head of the applicable department if necessary (see ‘Cost Transfers’).

3.1.7 The Grants Accountant updates the grant status report to reflect the change in costs, and provides the report to the Senior Budget Analyst, PI/PD for review (see steps 3.1.3 – 3.1.5).

3.1.8 If expenditure(s) are chargeable to the grant, the PI/PD approves the grant status report and notifies the Grants Accountant.

3.1.9 The Grants Accountant uses the grant status report to prepare (i) applicable report(s) or form(s) required by the Grantor Agency to
receive reimbursement for the expenditures (see ‘Reimbursements’) and (ii) applicable external reporting requirements (see ‘External Financial Reporting’).

### External Financial Reporting

#### 3.2.1 Personnel in the Budget Office review the grant to determine the applicable reporting mechanism and external Grantor Agency documentation requirements, often including Form 425 – Federal Financial Report for federal grants, or other forms provided by the Grantor Agency.

- **3.2.1.1** If NVCC is a sub-contractor, sub-grantee, sub-awardee, or sub-recipient of the grant, the requirements are provided by the Grantor Agency and/or primary grantee.

- **3.2.1.2** If NVCC has a sub-contractor, sub-grantee, sub-awardee, or sub-recipient of the grant, the PI/PD obtains required documentation from the associated entity, reviews the information, and provides the documentation to the Grants Accountant for incorporation into applicable financial reporting sections, as required by the terms of the grant.

#### 3.2.2 On a monthly or quarterly basis, depending on the terms of the grant, personnel in the Budget Office use internal financial reports (e.g. the grant status report and federal drawdown log) to prepare (i) the Grantor Agency’s external reporting requirements and, if applicable (ii) a Reimbursement Report that is prepared and provided to VCCS.

#### 3.2.3 The Grants Accountant provides all documentation to the Senior Budget Analyst for review.

#### 3.2.4 The Senior Budget Analyst reviews the documentation and makes applicable updates in coordination with the Grants Accountant.

#### 3.2.5 The Grants Accountant forwards the documentation to the Budget Director.

(Note: The PI/PD is not required to approve external financial documentation because he/she has already approved the internal documentation used to prepare the reports or other requirements.)

#### 3.2.6 The Budget Director reviews the documentation, makes applicable updates in coordination with the Grants Accountant, and provides evidence of approval on all required documentation.

#### 3.2.7 The Grants Accountant submits applicable reports / forms / invoices to the Grantor Agency electronically, via mail, or fax, as determined by the Grantor Agency.

#### 3.2.8 The Grants Accountant provides a copy of the documentation to the PI/PD for retention.

#### 3.2.9 The Grants Accountant files all external financial reporting documentation in the grant’s file (see ‘Record Retention’).
IV. TERMINATION OF THE GRANT

Fiscal Close Out

4.1.1 The Director of Grants, PI/PD, Senior Budget Analyst, and Grants Accountant meet to assign close out responsibilities, which are specified in the original contract award documentation, as well as time frames for completion.

4.1.2 The Grants Accountant performs appropriate close out procedures and forwards supporting documentation to the Senior Budget Analyst for review. Close out procedures generally include:

4.1.2.1 (i) Preparation of the final quarterly report

4.1.2.2 (ii) Collection and reconciliation of all expenditures charged to the grant’s budget in AIS, and creation of necessary journal entries

4.1.2.3 (iii) Preparation of the Property Schedule, provided by the Grantor Agency, which identifies the depreciation schedule of capitalized equipment

4.1.3 The Senior Budget Analyst reviews the documentation and makes applicable updates in coordination with the Grants Accountant.

4.1.4 The Grants Accountant forwards the documentation to the PI/PD.

4.1.5 The PI/PD reviews the documentation and makes applicable updates in coordination with the Grants Accountant.

4.1.6 The Grants Accountant forwards the documentation to the PI/PD and or Director of Grants.

4.1.7 The Director of Grants reviews the documentation and makes applicable updates in coordination with the Grants Accountant.

4.1.8 The Grants Accountant forwards the documentation to the Senior Budget Analyst, if required by the terms of the grant.

4.1.9 The Budget Director reviews the documentation, makes applicable updates in coordination with the Grants Accountant, and signs-off as evidence of approval.

4.1.10 The Grants Accountant forwards the documentation to the Vice President, Finance for review, if required by the terms of the grant.

4.1.11 The Vice President, Finance reviews the documentation, makes applicable updates in coordination with the Grants Accountant, and signs-off as evidence of approval.

4.1.12 The Grants Accountant submits the documentation to the Grantor Agency electronically, via mail, or fax, as determined by the Grantor Agency.
4.1.13 Personnel in the Budget Office prepare and send a request to VCCS to inactivate the code for the grant after all charges have been properly recorded.

(Note: Most federal grants require close out to be completed 90 days after the end of the project/program; NVCC follows similar time frames for non-federal grants, unless specified otherwise.)

4.1.14 The Grants Accountant files all documentation related to fiscal close out in the grant’s file (see 'Record Retention').

V. RECORD RETENTION

Documentation related to grants is maintained for the time period specified in the grant or applicable federal, state, or local governmental regulations. The Budget Office retains physical and/or electronic copies of all records. The contract for each grant is retained by both the Budget Office and the Office of Grants and Special Projects. The Budget Office retains all fiscal reporting requirements prepared throughout the life of the grant. The Budget Office also retains copies of all internal documentation and correspondence pertinent to the grant. The documentation is used to support the efforts of VCCS in any A-133 audits performed.

VI. SYSTEMS AUTHORIZATION AND ACCESS

The submittal of applicable forms, reports, and requests often involves the use of online systems that require proper authorization prior to allowing access. Due to the financial nature of such transactions, the Budget Director is responsible for determining access to fiscal systems utilized by a grantor or government agency. Elected personnel must complete appropriate training, verification, or other designations required by the entity to ensure that NVCC’s financials are processed by authorized personnel in a timely manner.

DEFINITIONS

- Administrative Information System (AIS) – NVCC’s accounting software.
- Cost leveraging – Financing, or, in-kind goods or services, which may be drawn from federal or other sources to serve the objectives of the program specified under the award.
- Cost matching – Financial contributions from the grant recipient, or other entities, towards the objectives specified under the award.
- Cost sharing – The process in which project / program costs, goods, or services are shared among entities. Cost sharing can take the form of matching funds, leveraged resources, or
• Cost transfer – A transfer of expenses (non-payroll expenditures or salary / benefit disbursements) to alternative account coding for a previously recorded charge.

• Direct Costs – Expenses directly associated with the management and execution of a project / program under a grant. Direct costs may include salaries and wages, fringe benefits, materials and supplies, and capital equipment, among others.

• Federal Grant – An award of financial assistance, including cooperative agreements, in the form of money, or property in lieu of money, by the federal government to an eligible grantee.

• Indirect Costs – Costs that cannot be identified specifically with a particular program, project, or activity. They are costs that are incurred for several purposes which are necessary to the operation of the institution or agency. If not otherwise provided under the terms of the grant, indirect costs may include library resources, building maintenance, and general administration, consisting of financial management, accounting, and auditing costs.

• In-kind – Costs paid in the form of non-monetary contributions such as material, equipment, buildings, land, and services provided by the fiscal agent in the form of volunteers or other non-grantee personnel.

• Local Grant – An award by a local authority (generally city or county) in which NVCC operates.

• Pass-through Grant – An award received by a State agency or institution for subsequent transfer of funding to other state agencies or institutions to carry out the program’s purpose.

• Private / Foundation Grant – An award from a private foundation, association, corporation or corporate foundation, private trust, or individual.

• State Grant – An award made by a state agency.

• Student Information System (SIS) – NVCC’s student management software.

• Sub-awardee – A secondary entity receiving financial assistance through the primary entity (i.e. grant recipient / fiscal agent) under the terms of a grant.

• Sub-contractor: An entity that is legally contracted by the recipient of an award for the purpose of providing goods and/or services.
Sub-grantee: An entity that receives a transfer of money or property from a primary grantee to accomplish a public purpose of support or stimulation through the grant, as authorized under statute.

Sub-recipient: An entity that receives a sub-award from a primary recipient; by assuming responsibility for programmatic decision making and adherence to applicable compliance requirements, the sub-recipient is held accountable for the use of all funds provided by the sub-award.

PROCEDURES REVIEW

These procedures will be reviewed annually, commencing on the first anniversary of the procedures’ effective date.

OTHER/REFERENCES

Commonwealth Accounting Policies and Procedures Manual, sections:

- **20605 - Federal Grants Management - Federal Grants Management**

VCCS Policy Manual

- **Virginia Community College System Policy Manual Section 4 – Administration and Finance**
- **Virginia Community College System Policy Manual Section 11 – Sponsored Programs**
- **Virginia Community College System Policy Manual Section 12 – Intellectual Property**

Circulars: Educational and Non-Profit Institutions Documents

- **OMB Circular A-21 – Cost Principles for Educational Institutions (relocated to 2 CFR Part 220)**
- **OMB Circular A-110 - Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (relocated to 2 CFR, Part 215)**
- **OMB Circular A-133 - Audits of States, Local Governments, and Non-Profit Organizations**

Virginia State Code:

- **Chapter 31 – State and Local Governments Conflict of
Interests Act

Miscellaneous:

- Federal Acquisition Regulation (FAR): Subpart 30.201-4(E), Subpart 31.104, Subpart 52.230-5

Relevant NVCC Forms:

- 105-085: Faculty Reassigned Time
- 105–093: Collection Voucher
- 105-094: Classified/Hourly Employee Employment Request
- 105-111: Check Request Form (available via request only)
- 105-126: Budget Transfers and Adjustments
- 105-133: Request for Payment for Guest Speakers or Visiting Faculty/Individual Services

Federal Government Forms:

- Standard Form 270 – Request for Advance Reimbursement
- Standard Form 424 – Application for Federal Assistance
- Standard Form 424a – Budget Information

Relevant Policies and Procedures:

- Grants – Financial Policy (Post-Award)
- Accounts Payable and Cash Disbursements Policy and Procedures
- Accounts Receivable and Cash Receipts Policy and Procedures
- AIS Web Training Documents (Note: Access to the training material is restricted; see the Controller, Associate Controller, or Accounting Manager for username and password)

Relevant Administrative Services Procedures Manual (ASPM) Sections:

- Section 8: Gifts, Grants, and Contracts
- Section 10: Purchasing
- Section 29: Copyright and Intellectual Property
APPENDIX 1 – AIS DEPARTMENT CREATE FORM FOR GRANTS

NORTHERN VIRGINIA COMMUNITY COLLEGE
Budget Office

AIS Department Create Form for Grants

Date of Request

Contact Person

Campus (Name and Number)

Suggested Account Description
(Please limit to 10 characters)

Funding Source

Grant Time Frame

Project Director

[Signature]

Date

Director of Grants and Special Projects

[Signature]

Date

Please return this form to the Budget Office with a signed copy of the grant award or notice of award and detailed approved budget document.

Campus Codes:
00 College Staff
01 Alexandria
02 Annandale
10 Loudoun
04 Manassas
05 Woodbridge
06 Medical Education Campus
APPENDIX 2 – AIS - DEPARTMENT CREATE / MODIFY FORM

AIS - Department Create/Modify Form

Does this request contain federal stimulus funding? [ ] Please Select

Department Request Type [ ] Please Select

Date

Responsible Person

College Business Unit [ ] Please Select

Account Description (10 characters)

Short Description (10 characters)

Fund Group [ ] Please Select

GADS Program [ ] Please Select (Applicable to AIS Ledgers A, B, 2 & 3)

HADS Sub Program [ ] (Applicable to AIS Ledgers A, B & 3)

AIS Fund (5 characters)

Funding Source [ ] Please Select:

CFAA $ [ ] Required for Federal grants

Pass Through Agency

Agency Relationship [ ] Please Select

Send to CIPPS [ ] Please Select Campus (x)

**AIS College Program Code**

Send to EIS [ ] Please Select

Send to EVA [ ] Please Select

SYSTEM OFFICE USE

Department II

Date Created:

Created By:

Federal Agency: [ ] Please Enter

Pass thru Agency: [ ] Please Enter

Federal Agency Code: [ ] Please Enter

Pass thru Agency Code: [ ] Please Enter

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APPENDIX 3 – PRELIMINARY BUDGET SETUP & GRANT STATUS REPORT
(PART OF MASTER GRANT WORKBOOK)

FEDERAL GRANT NAME
Fiscal Year MM/DD/YYYY Through MM/DD/YYYY
FUND CODE 200000X DEPARTMENT XXXXX

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## NORTHERN VIRGINIA COMMUNITY COLLEGE
### ORIGINAL BUDGET SETUP FORM
#### FISCAL YEAR 20__

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Sub total

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Sub total

Total

Description/Rationale:

PeopleSoft AIS Original Budget setup -

Prepared by: ____________________________ Date: _____________

Approved by: ___________________________ Date: _____________

(Rev 7/39 BLP)
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**REPORT REVIEWER AND AUTHORIZED SIGNATORY:**

**REPORT REVIEW BY:**

- **PREPARED BY:**
  - NAME: 
  - TITLE: GRANT ACCOUNTANT
  - SIGNATURE: 
  - DATE: 

- **REVIEWED BY:**
  - NAME: 
  - TITLE: SENIOR BUDGET ANALYST
  - SIGNATURE: 
  - DATE: 

- **PROJECT DIRECTOR:**
  - 
  - 

- **BUDGET DIRECTOR:**
  - 
  - 

**Note:** Email approval is acceptable in lieu of the signature when Project Director not available to sign. Budget Director must sign the reimbursement request and any report requiring signature.
### APPENDIX 6 – GRANT CASH SPREADSHEET

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## APPENDIX 7 – FEDERAL DRAWDOWN LOG

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**(PART OF MASTER GRANT WORKBOOK)**

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