

Grayson College

2023–2024 Grants Manual



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1. INTRODUCTION

The purpose of this Grayson College grant manual is twofold: to summarize federal and state rules and regulations which must be followed when receiving a grant award from either a federal or state of Texas agency and to effectively manage and implement procedures set forth by the Grayson College Board of Directors. In an effort to provide the reader with greater readability, various government regulatory manuals are cited parenthetically. In addition, since the information cited herein is not “original” in nature, quotation marks and citations are not strictly followed. However, the basis for the information described in each section are referenced back to federal/state regulations to ensure the reader is aware of which regulations form the basis of the information presented in that section. Furthermore, this document is based on those federal and state regulatory manuals, a survey of other college/university grant manuals accessible on-line, and Grayson College handbooks. A copy of various federal and state regulation table of contents and information are included in the appendices of this manual in order to aid in finding the pertinent area of interest.

2. OVERVIEW OF FEDERAL AND STATE REGULATIONS

In 2013, the Office of Management and Budget (OMB) partnered with the Council on Financial Assistance Reform (COFAR) to revise and streamline guidance to develop the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) located in Title 2 of the Code of Federal Regulations (2 CFR 200). The Uniform Guidance was officially implemented in December 2014. The Uniform Guidance – a "government-wide framework for grants management" – is an authoritative set of rules and requirements for federal awards that synthesizes and supersedes guidance from earlier OMB circulars. Of particular interest to Grayson College Grant Managers and financial personnel involved in grant reports are the Cost Principles in Subpart E and the Audit Requirements in Subpart F of the Uniform Guidance. Contracts awarded by a federal awarding agency to a non-federal entity (defined in 2 CFR §200.1 includes Indian tribes, institutions of higher education, nonprofit organizations, and state and local governments) are governed by the Uniform Guidance.

The reforms that comprise the Uniform Guidance aim to reduce the administrative burden on award recipients and, at the same time, guard against the risk of waste and misuse of Federal funds. Among other things, the OMB's Uniform Guidance does the following:

- Removes previous guidance that is conflicting and establishes standard language;
- Directs the focus of audits on areas that have been identified as at risk for waste, fraud and abuse;
- Lays the groundwork for Federal agencies to standardize the processing of data;
- Clarifies and updates cost reporting guidelines for award recipients.

The Uniform Guidance website is available at www.ecfr.gov. A listing of acronyms and definitions contained therein are found in Appendix A of this manual. There is a listing of the Uniform Guidance subsections in Appendix B to help facilitate finding the applicable regulations that a Grayson College grant manager or the reader of this manual may find helpful. The Uniform Guidance is the authoritative document not only for federal awards, but also state awards that may receive federal funding dollars or are under the auspices of a federal agency. Therefore, the information delineated in this manual will summarize and reference various Uniform Guidance subsections and any other federal/state regulations that might be applicable.

There are additional federal and state guidelines which may be applicable to a grant award. For instance, the U.S. Department of Education grants follow the Uniform Guidance and also the Education Department General Administrative Regulations (EDGAR). A synopsis of pertinent EDGAR parts is listed in Appendix C for your reference. Since there is **only one current active grant funded by the U.S. Department of Education**, the reader is encouraged to familiarize herself/himself with EDGAR sections which may be applicable to an active grant and which is not referenced in the material presented within the body of this manual.

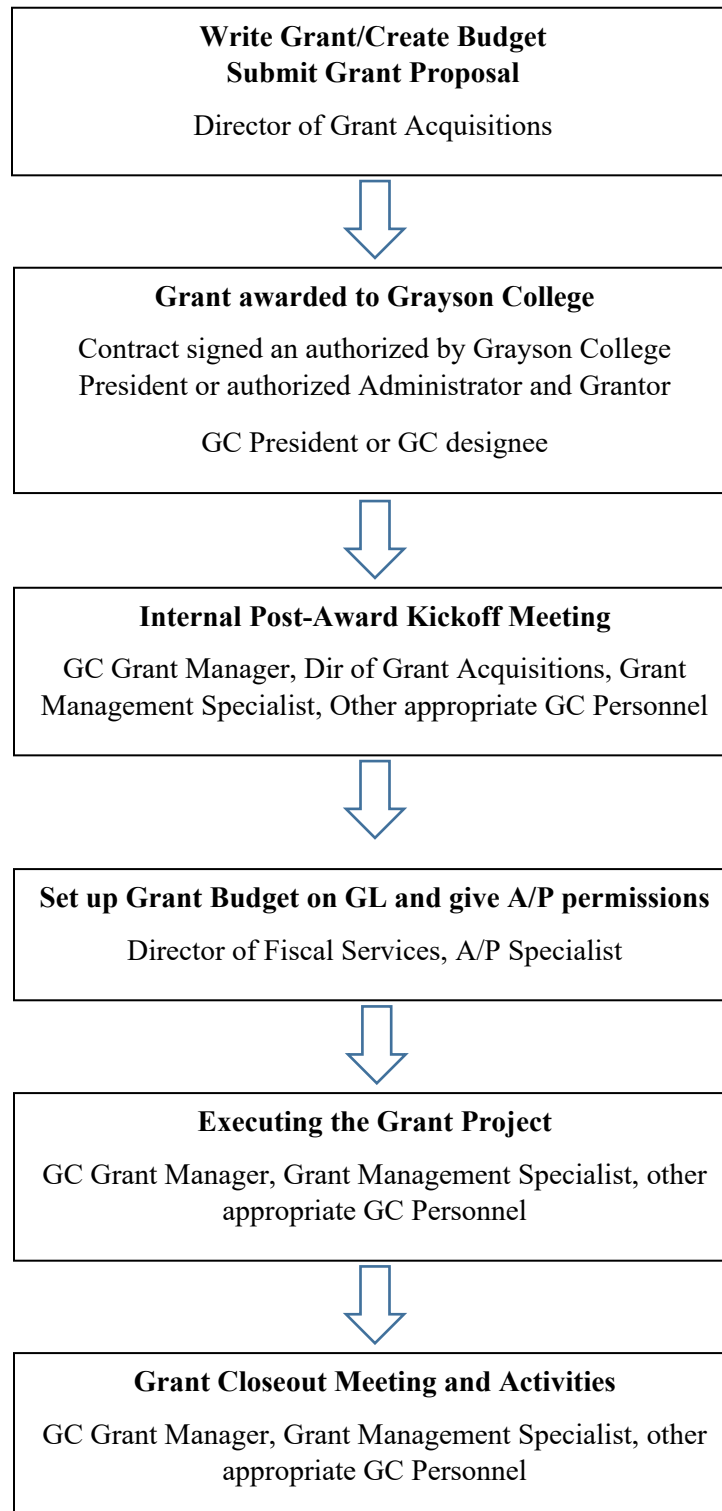
Texas Workforce Commission (TWC) grants follow the Uniform Guidance. However, TWC grants also have additional regulations found in the Texas Grant Management Standards (TxGMS) that is published by the Comptroller of Public Accounts Statewide Procurement Division and the TWC Financial Manual for Grants and Contracts (FMGC). As of July 2023, TWC financial personnel indicated that the FMGC is undergoing an update/revision. However, TWC did not indicate the date of that new publication. Therefore, in this document some reference to the TWC FMGC may be cited, however, those citations are minimal.

As stated in the TxGMS, this document is primarily provided for Texas state agencies which does not include state colleges or universities. However, some “state agencies may choose to apply TxGMS by rule or contract to all entities that receive grant funds, regardless whether TxGMS is mandated by statute.” Whenever a new grant contract is awarded to Grayson College, it is always recommended that the Grayson College Grant Manager and any other grant personnel familiarize herself/himself with the regulations stipulated by the grant contract.

TxGMS information may be found in Appendix D and a summation of the TWC Financial Manual for Grants and Contracts is detailed in Appendix E. Grayson College also has various grants awarded by the Texas Higher Education Coordinating Board (THECB). Rules adopted by the THECB are part of a larger body of state agency rules that are collected and published by the Office of the Secretary of State as the Texas Administrative Code (TAC). THECB’s rules are codified under Title 19, Part I, of the TAC. Title 19 is Education and Part I is the Texas Higher Education Coordinating Board. THECB may adopt new rules or amendments to existing rules. A listing of the table of contents for TAC, Title 19, Part I is detailed in Appendix F. Although the Carl Perkins grant is administered by THECB, the Request for Applications (RFA) of the Perkins grant delineates the grant cost guidelines, in addition to other contract requirements in the appendices to that document.

The illustration on the next page summarizes the lifecycle of grants, regardless of the awarding agency – federal or state. In subsequent sections of this manual the various grant activities are delineated.

Lifecycle of Grants



3. GRAYSON COLLEGE GRANT ACQUISITIONS

The Director of Grant Acquisitions assists faculty, staff, and administrators seek, apply for, and receive external funding to promote innovation and meet the educational needs of students. The Director of Grant Acquisitions supports the development of projects and programs that foster teaching and learning strategies designed to enhance student success.

The Director of Grant Acquisitions provides the following functions and services:

- Develop and administer policies and procedures of grants;
- Maintain federal contractor registration information on SAMS.gov;
- Research funding opportunities;
- Provide to faculty and staff members announcements of RFPs and other notifications of special grant opportunities;
- Assist in the grant writing process;
- Provide grant writing training;
- Assist with project budget development and personnel requests;
- Review all grant proposals prior to their submission to external agencies/organizations;
- Manage the internal grant approval process;
- Coordinate grant submissions;
- Provide grant management assistance as requested;
- Support grant administration;
- Build and maintain relationships with funding agencies and organizations; and
- Maintain records on all grant proposals and reports submitted by the College.

The Director of Grant Acquisitions will also coordinate with other grant personnel to ensure the following:

- Implement procedures to promote consistent standards for all grant requirements;
- Establish regular communication with the specific Grayson College grant manager/principle investigator (PI) and the Business Office Grant Management Specialist;
- Provide current information and training regarding grant management to appropriate Grayson College personnel;
- Assist grant managers/Pis in the implementation of grants;
- Identify external relevant training opportunities to Grayson College personnel

4. ROLES AND RESPONSIBILITIES OF GRAYSON COLLEGE GRANT PERSONNEL

The role of the Director of Grant Acquisitions was delineated in the previous section. Therefore, this section details the roles and responsibilities of the various grant implementation personnel after the grant award.

Grayson College Grant Manager/Principle Investigator (PI)

The main point of contact for each grant awarded at Grayson College is the Grant Manager or the PI for a project. The following list is provided as a summation of the Grant Manager's responsibilities. This list is not intended to be all inclusive.

- prepares and submits all programmatic reports to the funding agency by the due date and sends a copy of report to the Grant Management Specialist in the Business Office;
- oversees the daily operations of the grant program;
- maintains compliance with all funding agency requirements and college policies and procedures;
- communicates regularly with the Grant Management Specialist in the Business Office and any other staff/administrators involved with grant execution;
- provides strong communication with the grant manager/program officer at funding agency;
- ensures that the program meets goals described in project narrative;
- collects and verifies Time and Effort Reports from staff paid with grant funds;
- hires staff to implement the goals of the grant;
- supervises the procurement of goods and services following Grayson College's policies and procedures and federal/state regulations;
- evaluates the progress and monitors the measurable goals of the grant; if applicable, conducts subrecipient monitoring;
- requests modifications, amendments, and/or extensions of the grant terms of service and follows the process for submitting the request per funding agency instructions;
- facilitates all programmatic steps for grant closeout, including retaining records according to the funding agency's retention specifications.

Grayson College Grant Management Specialist

The Grayson College Grant Management Specialist is mainly responsible for financial reporting activities. The following list details some of these duties.

- attends pre-award kickoff and post-award meetings/trainings and other grant meetings as needed;
- sets up and distributes a schedule of financial deadlines for the life of the grant award for each grant participant;
- negotiates with the grantor to finalize financial awards as required;
- sets up grant award in College's financial system;
- reviews and files Time and Effort Reports;
- files and processes drawdowns from the Cash Draw and Expenditure Reporting System (for TWC grants), G-5 (for Department of Education grants), or U. S. Department of the Treasury (for some federal grants);
- prepares regular financial summary reports for each Grant Manager and also run monthly Trial Balance reports and reconcile for expenditures for the previous month;
- assists with annual audit of financial expenditures and any financial audits requested by the funding agency throughout the lifetime of the grant and after grant close-out;
- prepares and submits all required financial documents ensuring that they reflect the College's official accounting records and meets all funding agency requirements;
- helps prepare budget modifications/amendments with the Grayson College Grant Manager/PI, as requested;
- serves as a resource for Grant Managers and grant staff during the grant project to provide information on allowable expenditures and the project budget;
- assists the Grant Manager with subrecipient monitoring, if requested and required;
- assists with the post-award meetings/trainings with the Grant Manager;
- conducts 30/60/90-day follow-up meetings and annual meetings with the Grayson College Grant Managers/Pis;

- prepares checklist to close grant and submits required documents to the funding agency.

Center for Workplace Learning (CWL) Grant Specialist

The CWL Grant Specialist is mainly responsible for reporting program activities. The following list details some of these duties.

- works with CWL personnel and grant partners to ensure successful operation and compliance with all grant and customized training projects;
- reviews contracts;
- establishes program files;
- inputs courses into the student registration system;
- requests and orders materials/resources for courses;
- conducts specialized research, as assigned;
- monitors the programmatic portion of CWL grants to ensure guidelines are followed;
- ensures all required program reports are submitted to the funding agency by the mandatory due dates;
- collects the Time and Effort Reports from CWL personnel and forwards the signed forms to the Grant Management Specialist in the Business Office;
- ensures accurate and complete information is maintained for CWL grants
- completes invoices for grant and customized training;
- completes student records in the CAMS software system, including course rosters, grades, etc.
- gathers trainee information necessary for reporting and recordkeeping;
- monitors budget and submits financials in respective reporting portals
- maintains course files and conducts document audits
- obtains current employment status on trainees and their wages as part of the grant closeout process
- implements procedures listed in the Grants Compliance Manual and makes appropriate changes and updates to the manual as required; provides manual to all project directors whenever there is an update and ensures most recent Grants Compliance Manual is available on the Office of Grants and Sponsored Programs' website.

CWL Contract/Grant Training Coordinator

The CWL Grant Training Coordinator is mainly responsible for working with the grant recipient organization whose employees will receive training under the grant contract. The following list details some of these duties.

- meets with grant/client personnel to identify potential and awarded contract training;
- performs client needs assessments and analyses
- identifies training solutions and addresses skills gaps and recommends training solutions
- develops and maintains client profiles for continuity of course customization;
- coordinates the delivery of customized courses and maintains a training calendar;
- schedules courses with clients and orders training materials and aids;
- coordinates production and preparation of materials;
- secures contracts with training facilitator;
- coordinates facility requirements such as security, technology, and audio-visual resources of on-site and off-site courses

- ensures the timely collection of enrollment forms and trainee documentation;
- ensures required data is properly reported for grant accounting and grant requirement compliance;
- maintains a list of high quality vendors and trainers;
- develops long-term relationships and provides professional development opportunities with/for clients, as needed
- develops and maintains training evaluation instruments and utilizes evaluation analysis as a component of continuous improvement of CWL offerings;
- provides training evaluation feedback to trainers, CWL staff, and clients.

The Carl Perkins Data Coordinator position has similar roles and responsibilities to both the CWL Grant Specialist and the CWL Contract/Grant Training Coordinator positions.

5. POST-AWARD STARTUP ACTIVITIES

The post-award startup activities will begin with a kickoff meeting of all the pertinent Grayson College personnel who will be involved in the grant contract activities. For instance, the post-award kickoff meeting may include the following personnel:

- Grayson College Grant Manager and any of her/his staff who will be responsible for grant activities
- Grayson College Vice President of Business Services
- Grayson College Director of Grant Acquisitions
- Grayson College Director of Fiscal Services
- Grayson College Assistant Director of Fiscal Services, depending upon procurement elements of the grant
- Grayson College Grant Management Specialist

The Grayson College Grant Manager will schedule and facilitate the post-award kickoff meeting. The Grant Manager should distribute a copy of the grant notice of grant award, the terms and conditions, the statement of work, the financial requirements and any additional grant contract documents to each kickoff award attendee and highlight any significant contract elements. In addition, if the grant budget has been distributed previously to the Grant Management Specialist and the Director of Fiscal Services, the newly assigned general ledger (GL) account numbers, transaction document (subsequently referred to as the transdoc) information, and ReqLogic permissions will be disseminated at the kickoff meeting. If the budget has not been distributed prior to the kickoff meeting, the GL, transdoc information, and the ReqLogic permissions will be forwarded by the Grant Management Specialist to all grant participants.

6. EXECUTING THE GRANT PROJECT

The various personnel assigned to each grant contract award was detailed in the Roles and Responsibilities of Grayson College Grant Personnel. The reader is encouraged to review the information presented therein for details about the following activities and who is responsible for completing the detailed activities.

Each grant contract award is governed by various federal, and state, regulations. The Table of Contents for the primary federal and state regulations are presented in the appendices to this manual. The information presented below summarizes grant project activities that are based on federal and state regulations.

There are a variety of activities that happen after the grant award. The post-award kickoff meeting was detailed in the previous section. The following paragraphs highlight some of the ongoing activities that occur during the life of the grant project. Also presented in this section are a few of the items detailed in the Uniform Guidance that have been revealed during agency audits that seem to be the focus of agency monitors.

The beginning of the implementation of any grant contract award is to read and understand the contract terms and conditions, the statement of work, the financial requirements, as well as the federal and state regulations that will govern the implementation of the grant. If a memorandum of understanding, a sub-agreement, or similar document is required for the grant, those should be executed as soon as possible after the grant award.

As the grant project proceeds through the life of the contract, the Grayson College Grant Management Specialist will keep the grant implementation staff aware of where expenditures are each month and the percentage of the depletion of grant funds to date. If there are modifications, extensions, or amendments required during the life of the grant, the Grayson College Grant Manager may request assistance from other Grayson College grant personnel. The process of making/requesting such revisions will follow the funding agency's instructions in the grant contract.

Key Grant Expenditures

The federal and state regulations, as monitored by the agency auditors who have reviewed our grant policies, procedures, and expenditures over the past 10 years, appear to focus on several areas of expense reporting. Therefore, the following subsections present a summary of Grayson College's policies and procedures, as well as a summation of the applicable federal and state regulations.

Time and Effort Reporting

The following paragraphs **summarize** §200.430 of the Uniform Guidance sections on personnel compensation. (The reader is encouraged to read the entire subsection as detailed in the Uniform Guidance.) Additionally, §200.431 delineates the fringe benefit allowances for grant funded personnel.

Appendix 7 of the TxGMS details selected items of cost that are in the Chapter 783 Supplement which is prescribed by the Comptroller under Chapter 783 of the Texas Government Code. (The reader may review that appendix for a detailed explanation of those selected items of cost.) The information presented in Appendix 7 is based on the subsection of the Uniform Guidance and so is not presented below.

Grayson College employees who work on Carl Perkins grant activities and who receive part – or all – of their salaries and wages with Carl Perkins funds are under further obligations. The appendix entitled, *Carl D Perkins Grant Cost Guidelines*, of the RFA details the requirements for those affected Grayson College employees. The time and effort requirements for Carl Perkins-sponsored Grayson College employees is summarized in the paragraph after the Uniform Guidance regulations and before the Grayson College time and effort policies.

Chapter 8, *Cost Principles*, Section 8.1, *General Allowability Criteria* of the TWC FMGC also is based on the Uniform Guidance and the TxGMS and therefore is also not summarized below. (The reader may access that manual online for detailed information.)

Subsection 200.430 of the Uniform Guidance details the compensation that is allowable during the performance period of a Federal and state grant award. Several caveats may be employed:

- Compensation should be reasonable for the services rendered and also conform to the established written policy of the non-federal entity, in addition to being consistently applied to both federal/state and non-government activities.
- Local government laws/rules and the requirements of state and federal statutes are followed.
- Administrators, staff, and faculty are similarly compensated for similar work, regardless of how those personnel are paid – with or without federal/state grant funds.

Some costs may be unallowable under grant funding. Those costs would be consistent with other unallowable costs that are described in other sections of the Uniform Guidance. The Uniform Guidance also describes certain allowable activities for Institutions of Higher Education (IHEs). The following costs may be included:

- Special lectures
- Writing reports/articles
- Developing and maintaining protocols (human, animal, etc.)
- Managing substances/chemicals
- Managing/securing project-specific data
- Coordinating research subjects
- Participating in appropriate seminars
- Consulting with colleagues
- Attending meetings/conferences.

In order to include the above compensation to a grant recipient, the incidental activities cited above need to include records describing the activity and evidence of the payment made to the grant recipient. In addition, the above activities must be specified in the grant award budget or receive prior written approval by the Federal/State awarding agency.

The salary basis for faculty members during an academic year are allowable at the Institutional Base Salary (IBS) rate. (IBS is defined as the annual compensation paid by an IHE for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other activities.) The charges of a faculty member's salary to a Federal/State award can't exceed the proportionate share of the IBS for the period during which the faculty member worked on the award. Subsection 200.430 also provides details for intra-IHE consulting and extra service pay for faculty members. Refer to that subsection for those additional details.

The salary basis for faculty members who perform work outside the academic year and for part-time faculty is also detailed in §200.430. The salary rates for non-faculty members is consistent with Grayson College's written policies and published compensation levels.

Subsection 200.430(i) presents the standards for documenting personnel expenses. First, Grayson College personnel who work on federal/state awards will document their work performed for the grant award. The records will include:

- Charges are accurate, allowable and properly allocated
- Records are included in the official records for the grant award
- Reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities
- Encompass both federal and non-federal entity compensated activities on an integrated basis

- Comply with the established accounting policies and practices of the non-federal entity
- Support the distribution of the employee's salary/wages among specific activities or cost objectives, if the employee works on more than one Federal/State award
- Budget estimates alone won't qualify as support for charges to a Federal/State award – a system for establishing the estimates will be based on reasonable approximations of the activity actually performed; significant changes in the corresponding work activity will be identified and entered into the records in a timely manner; the non-federal entity's system of internal controls will include processes to review after-the-fact interim charges made to the Federal/State award.
- Records may reflect categories of activities, expressed as a percentage distribution of total activities

As stipulated in §200.430(i)(2), Grayson College faculty may not be able to effectively separate research, teaching, service, and administrative efforts, so the recording of their Time and Effort activities may summarize their grant activities.

In accordance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA) (29 CFR part 516), charges for the salaries/wages of non-exempt employees, in addition to the supporting documentation described above, must also be supported by records indicating the total number of hours worked each day.

The salaries and wages of employees used in meeting a cost share/matching requirement on Federal and state awards will be supported in the same manner as the salaries/wages claimed for reimbursement from both Federal and state awards.

Grayson college personnel who work on the Carl Perkins grant will provide appropriate time and effort reports, in accordance with applicable federal cost principles. Time and effort reports must document the employee's specific time on tasks, even if the employee is a 100% full time equivalent Perkins-funded position. Grant funded employees must show that time on task is CTE-related in order to be a cost that is allowable. Additionally, grant funded employees' recorded effort must align with the percentage detailed in Schedule A of the RFA and working in the position-approved job duties. An overall certification statement in lieu of time and effort reports is unallowable.

Grayson college employees who work on grant projects document their time and effort daily. The Grant Manager receives the Time and Effort forms from each applicable employee and verifies the authenticity and accuracy of each of those forms on a monthly basis. As such, the Grant Manager signs and dates the forms prior to forwarding the completed forms to the Grayson College Grant Management Specialist. The Grant Management Specialist also reviews and ensures that each form is complete and files the forms with the grant contract materials secured in the Business Services office area.

Time and Effort sheets may only account for a portion of an employee's time that she/he worked in a specific month. The portion of the employee's time spent on grant efforts is reflected in the proportionate amount of salary and fringe benefits paid under a specific grant. The time and effort documents allow for accurate cost allocation for the administrative costs associated with some grants.

For most grant administrative expenditures, Grayson College details both salaries (gross) and fringe benefits (FICA, retirement, state amount of insurance, and one percent [1%] of salary for worker's compensation).

Appendix G presents the Time Effort Forms for both faculty and staff to account for their time and effort expended on grant activities. Either the originals or a copy of the time and effort sheets are secured in the

Business Services office. These records are retained according to the terms and conditions delineated in the grant contract.

Travel Allowances

Since this area of grant expenses has been scrutinized by agency monitors, the following paragraphs summarize the federal and state regulations for these expenditures. Following that information is Grayson College's travel policies that align with these regulations. Appendix 7 of the TxGMS aligns with the Uniform Guidance travel regulations. Chapter 9 of the TWC FMGC also corresponds to the Uniform Guidance. However as stated earlier in this document, the FMGC is undergoing revisions since much of the information presented therein is dated and federal and state references have been updated by those entities. Grayson College employees who travel utilizing Carl Perkins grant funds are under further restrictions. Those items are described in the paragraph after the Uniform Guidance regulations and before the Grayson College travel policies.

Subsection 200.474 of the Uniform Guidance details travel costs that are allowable and unallowable with grant funds. Generally, travel costs capture the expenses for transportation, lodging, subsistence and related items that are incurred by employees who travel on official business for the non-federal entity. Costs may be expended on an actual cost basis or on a per diem basis, or a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip.

Lodging and subsistence costs must be considered reasonable and otherwise allowable, only to the extent such costs don't exceed charges normally allowed by the non-federal entity. In addition, if these costs are charged directly to the federal award documentation, the following rules must justify the costs:

- Participation of the individual is necessary to the Federal/State award
- Costs are reasonable and consistent with the non-federal entity's established travel policy

In the absence of an acceptable, written non-federal entity policy regarding travel costs, the rates and amounts established under 5 U.S.C. 5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services, or by the President (or his or her designee) pursuant to any provisions of such subchapter must apply to travel under Federal awards (48 CFR 31.205-46(a)).

Commercial air travel restrictions are also delineated in the Uniform Guidance. Unless a pattern of avoidance is detected, the Federal Government will generally not question a non-federal entity's determinations that customary standard airfare or other discount airfare is unavailable for specific trips if the non-federal entity can demonstrate that such airfare was not available in the specific case. In addition, air travel by other than a commercial carrier is also detailed.

Grayson College employees who travel utilizing Carl Perkins grant funds have to follow additional travel costs, as detailed in the appendix entitled, *Carl D Perkins Grant Cost Guidelines*, of the RFA document. Briefly, lodging rates must be in line with the U.S. General Services Administration website for both in-state and out-of-state overnight lodging. The U.S. GSA website is:

<https://www.gsa.gov/portal/category/100120>

The appendix of the RFA noted above also details travel costs for Grayson College officials. Travel costs for executive officers (president, vice presidents, and deans) is not allowable using Carl Perkins grant funds. Included in the appendix are details about mileage reimbursement, food and beverage costs, field trips, required travel documentation, and travel costs that are unallowable travel expenses.

The travel policy detailed in the Grayson College Board Policy and Procedures Manual states the following:

“Prior Approval Required: An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out College District business only with the prior approval of the employee’s supervisor and in accordance with administrative regulations.

Documentation Required: For any allowable expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses.

Exception: Expenses for meals associated with authorized overnight travel not related to a state or federal grant shall be paid to employees on a per diem basis. No receipts shall be required for expenses paid on a per diem basis.”

This policy also is provided in the Employee Handbook and the Faculty Handbook which are distributed to new Grayson College employees and is also available online at the Grayson College website. Various Grayson College travel documents are included in appendix H.

7. COST SHARING OR MATCHING

Cost sharing or matching is defined in §200.29 of the Uniform Guidance as that portion of a project costs not paid or provided by either federal or state grant funds for that specific grant award. Some awards stipulate that cost sharing or matching is part of the grant award. Another type of cost sharing is the voluntary commitment of sharing costs for a project. This is termed as voluntary committed cost sharing (defined in §200.99 of the Uniform Guidance). Voluntary committed cost sharing means cost sharing specifically pledged on a voluntary basis in the proposal’s budget or the federal or state award on the part of the non-federal entity and that becomes a binding requirement of the federal or state award.

Subsection 200.201 goes on to state that a fixed amount award can’t be used in programs which require mandatory cost sharing or match. Subsection 200.306 states the following:

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the non-Federal entity's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under Subpart E—Cost Principles of this part;
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- (6) Are provided for in the approved budget when required by the Federal awarding agency; and
- (7) Conform to other provisions of this part, as applicable.

Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal

awarding agency. Unrecovered indirect cost means the difference between the amount charged to the Federal award and the amount which could have been charged to the Federal award under the non-Federal entity's approved negotiated indirect cost rate.

Subsection 200.403 details the allowability of costs. This subsection states that in order for grant contract costs to be allowable they must meet certain general criteria. These include the following:

- Be necessary and reasonable for the performance of a grant award
- Conform to any limitations or exclusions set forth in the Uniform Guidance or in the federal award contract
- Be consistent with the policies and procedures that apply uniformly to both federal and state financing regulations and the non-federal entity
- Be accorded consistent treatment
- Be determined in accordance with generally accepted accounting principles
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- Be adequately documented.

Additional information is presented in the Uniform Guidance and may be searched using the cost sharing or matching terms.

8. INDIRECT COSTS

Several subsections of the Uniform Guidance address indirect costs. Specifically, §200.56 details information about indirect facilities and administrative (F&A) costs. Subsection 200.414 also delineates that for IHEs and major non-profit organizations, indirect F&A costs must be categorized within two broad categories: Facilities and Administration. “Facilities” is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses. “Administration” is defined as general administration and general expenses such as the director's office, accounting, personnel and all other types of expenditures not listed specifically under one of the subcategories of “Facilities” (including cross allocations from other pools, where applicable).

F&A costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect F&A cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

Subsection 200.414 goes on to state that a federal agency negotiated indirect cost rate must be accepted by all federal awarding agencies. However, a federal awarding agency may use a different rate from the negotiated rate for a class of federal awards or a single federal award only when required by federal statute or regulation, or when approved by a federal awarding agency head or delegate, based on documented justification. Additionally, the federal awarding agency head or delegate must notify OMB of any approved deviations. The federal awarding agency also must implement, and make publicly available, the policies, procedures, and decision-making criteria that their programs will follow to seek and justify deviations from negotiated rates. Finally, as required under §200.203, the federal awarding agency must

include in the notice of funding opportunity the policies relating to indirect cost rate reimbursement, matching, or cost share.

According to paragraph 7.5.8 of the RFA for the Carl Perkins grant, the administration/indirect cost for an awarded grant is limited to no more than five percent (5%) of the total direct cost expenditures. The RFA also states that there are two allowable methods for arriving at the administration/indirect cost amount:

Indirect method – the applicant has a federally approved indirect cost plan

Allocation method – the applicant has a calculation projection on file showing that administrative cost is at least 5%.

Moreover, the administration/indirect cost has to be included in the budget proposal for the grant with the initial application. If the amount isn't utilized, the funds may be repurposed to other budget schedules by amendment or email notification. If the amount budgeted in the application is \$0, then the administrative/indirect costs may not be charged later in that award period.

Chapter 12 of the TWC FMGC also addresses indirect cost rates. According to the information presented therein, an entity may use a cost allocation plan, an indirect cost rate, or both to identify and assign indirect costs to benefitting cost objectives. In the past, Grayson College has utilized both of those indirect methods. Specifically, in previous contract years, the Adult Education and Literacy grant had several funding streams in which to assign expenditures – federal dollars, state revenue funds, TANF funding, and English literacy and civics funding. Therefore, a cost allocation plan was derived for attributing costs across multiple funding streams, based on the percentage of the overall budget for each funding stream. The Grayson College AEL Grant Manager determined which staff and students would use the supplies/materials and then the funding stream would be assigned a portion of the total cost, based on the percentage of the total budget for that funding stream.

Grayson College has a negotiated Indirect Cost agreement with the U.S. Department of Health and Human Services. This Indirect Cost agreement is presented in Appendix I.

9. PROGRAM AND FINANCIAL REPORTING

The Grayson College Grant Managers submit all the program reports required by the grant contract. The Grayson College Grant Management Specialist often submits the financial reports. Since many current grant awards are from the Texas Workforce Commission or the Texas Higher Education Coordinating Board, the Grayson College Grant Management Specialist is responsible for filing the financial reports to those agencies, unless the grant award stipulates alternative reporting. The financial reports submitted to TWC are usually through the Cash Draw and Expenditure Reporting (CDER) system. Those reports are due by the 20th day of each month. If those deadlines are not met, TWC implements various procedures subsequent to that date.

The Carl Perkins RFA contains an appendix, entitled “*Reporting Requirements*” that details both the program and expenditure reports during the program year. Refer to that document for detailed information on the due dates for those reports.

10. GRANT CLOSEOUT PROCEDURES

Several subsections of the Uniform Guidance address the closeout procedures – and records retention – upon completion of the grant award. Records retention will be detailed in the following section of this manual. This section provides details for closing out a grant award.

Grant closeout activities begin with a meeting scheduled 60 days prior to the end of the award date. (There is typically 30 – 60 days allowed for every grant to close subsequent to the end date of the award.) Therefore, the grant closeout meeting is approximately 3 – 4 months prior to finalizing and submitting the grant closeout documentation to the awarding agency. The grant closeout meeting should include those Grayson College personnel who were present at the Post-award grant kick-off meeting and any additional Grayson College personnel who have been involved during the grant award period. If additional closeout meetings would benefit the closure of the grant, those meetings will be determined by appropriate Grayson College personnel.

The Uniform Guidance subsections that address closeout procedures for grants include §200.343 and §200.344. According to those subsections, closeout either begins when all program and financial commitments have been met or at the end of the contract period. Several conditions are also included in those subsections. First, an extension may be requested and granted which would then delay the closeout activities for the non-federal entity. Second, all funds may not have been expended and therefore must be refunded to the awarding agency.

TWC closeout activities for financial reporting is completed through the CDER system. (The Grayson College Grant Manager handles all program reporting closeout documentation for TWC.) The documents that are required for the financial closeout in CDER include:

- Final expenditure report
- Drawdown funds through the cash draw portal
- Property inventory list
- Certification of property use
- Schedule of unpaid liabilities and other claims outstanding
- Review contract closeout package
- Signed contract release agreement

After the TWC Contract Manager has reviewed the program documentation, a final disbursement of funds to Grayson College will be completed. However, if there are issues with the program documentation misalignment with the submitted financial reports, a refund to TWC may be processed.

Time and effort reports will be reviewed by the Grayson College Contract Manager and the Grayson College Grant Management Specialist. Each report will be signed by the appropriate Grayson College employee, the Grayson College Contract Manager and the Grayson College Grant Management Specialist. A copy of those reports will be filed with the grant contract and filed and retained in the file room in the Business Office according to contract retention policies.

The closeout activities for the Carl Perkins grant with THECB are the same as those financial submission requirements followed for previous quarterly report filings. Since the final financial report deadline to THECB is typically the end of September, fiscal reports must be reconciled in order for all expenses to be recorded and reported to THECB with that final report. If a refund of grant expenditures is due to THECB, the Director of Fiscal Services generates an EFT to THECB.

Closeout activities for the SBDC grant are coordinated with the Grayson College SBDC Grant Manager. Typically, the closeout activities for this grant are the same as those financial documents that are submitted quarterly to the Dallas College District by the Grayson College SBDC Grant Manager.

If there is any property acquired with grant funds, the procedures for retention, use, and disposition of those items will be in accordance with the contract terms and the regulatory procedures delineated therein.

As §200.344 of the Uniform Guidance states, if the awarding agency conducts an audit subsequent to closeout, the non-federal entity will return any funds due the awarding agency based on the disallowed costs discovered during that agency audit.

A grant closeout checklist for the Grayson College Grant Management Specialist is included in Appendix K. The grant closeout activities will be complete when the GL accounts have been inactivated.

11. RECORDS RETENTION POLICIES

Subsection 200.333 of the Uniform Guidance details the retention requirements for grant records. Although currently, as of July 2023, that section stipulates that records be retained for a period of 3 years from the final expenditure report submission date. The TxGMS and the TWC FMGC also state that records be retained for 3 years. However, recently many current grant contracts instruct a retention of records be kept for 7 years after final financial payment is received. Therefore, grant files are retained in the file room of the Business Office for 7 years from receipt of the final grant payment.

12. CAPITAL AND NON-CAPITAL EQUIPMENT

If awarding entity sets forth guidelines for purchasing of, labeling, or disposition regarding equipment and/or supplies and as long as they comply with federal regulations, they shall be the regulating procedures therein. However, if there are not regulations set forth by awarding agency, the procedures are as follows:

- Purchasing: Refer to table in Appendix L.
- Asset Tagging: On equipment purchased at \$5,000 or more, an asset tag must be affixed with appropriate tagging.
- Disposition: Refer to §200.313 and 200.314 in Appendix M and N.

Subsection 200.313 of Uniform Guidance details regarding use and disposal of equipment acquired under a Federal award. The section stipulates that equipment purchased under Federal award must be used by the program or within the project that the purchase was intended for and must not encumber the property within prior approval from the Federal awarding agency. The property must be made available for use on other projects or programs that is currently or previously supported by the Federal Government.

13. COST/PRICE ANALYSIS

In accordance to subsection 200.324, a cost or price analysis shall be performed regardless of procurement method for any and all purchases that exceed the Simplified Acquisition Threshold set forth by the Federal Standard.

The Simplified Acquisition Threshold as of August of 2022, is set at \$250,000.00. A cost/price analysis will be required on any and all purchases above the threshold previously stated and will not be approved if one is not provided.

A cost/price analysis worksheet will be attached in Appendix Q and will be available on the Grayson College website as well.

APPENDIX A
ACRONYMS AND DEFINITIONS FROM UNIFORM GUIDANCE

§200.0 Acronyms

CAS Cost Accounting Standards
CFDA Catalog of Federal Domestic Assistance
CFR Code of Federal Regulations
COG Councils Of Governments
EPA Environmental Protection Agency
F&A Facilities and Administration
FAC Federal Audit Clearinghouse
FAIN Federal Award Identification Number
FAPIIS Federal Awardee Performance and Integrity Information System
FAR Federal Acquisition Regulation
FFATA Federal Funding Accountability and Transparency Act of 2006 or Transparency Act—Public Law 109-282, as amended by section 6202(a) of Public Law 110-252 (31 U.S.C. 6101)
FICA Federal Insurance Contributions Act
FOIA Freedom of Information Act
FR Federal Register
FTE Full-time equivalent
GAAP Generally Accepted Accounting Principles
GAGAS Generally Accepted Government Auditing Standards
GAO Government Accountability Office
GOCO Government owned, contractor operated
GSA General Services Administration
IBS Institutional Base Salary
IHE Institutions of Higher Education
IRC Internal Revenue Code
MTC Modified Total Cost
MTDC Modified Total Direct Cost
OMB Office of Management and Budget
PII Personally Identifiable Information
PMS Payment Management System
PRHP Post-retirement Health Plans
PTE Pass-through Entity
REUI Relative Energy Usage Index
SAM System for Award Management (accessible at <https://www.sam.gov>)
SFA Student Financial Aid
SNAP Supplemental Nutrition Assistance Program
SPOC Single Point of Contact
TANF Temporary Assistance for Needy Families
TFM Treasury Financial Manual
U.S.C. United States Code
VAT Value Added Tax

§200.1 Definitions.

(Refer to this section of the Uniform Guidance for complete definitions. The following listing cites the information available in subsections 200.2 – 200.99.)

These are the definitions for terms used in this part. Different definitions may be found in Federal statutes or regulations that apply more specifically to particular programs or activities. These definitions could be supplemented by additional instructional information provided in government-wide standard information collections.

- §200.2 Acquisition cost.
- §200.3 Advance payment.
- §200.4 Allocation.
- §200.5 Audit finding.
- §200.6 Auditee.
- §200.7 Auditor.
- §200.8 Budget.
- §200.9 Central service cost allocation plan.
- §200.10 Catalog of Federal Domestic Assistance (CFDA) number.
- §200.11 CFDA program title.
- §200.12 Capital assets.
- §200.13 Capital expenditures.
- §200.14 Claim.
- §200.15 Class of Federal awards.
- §200.16 Closeout.
- §200.17 Cluster of programs.
- §200.18 Cognizant agency for audit.
- §200.19 Cognizant agency for indirect costs.

For IHEs: Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), paragraph C.11.

- §200.20 Computing devices.
- §200.21 Compliance supplement.
- §200.22 Contract.
- §200.23 Contractor.
- §200.24 Cooperative agreement.
- §200.25 Cooperative audit resolution.
- §200.26 Corrective action.
- §200.27 Cost allocation plan.
- §200.28 Cost objective.
- §200.29 Cost sharing or matching.
- §200.30 Cross-cutting audit finding.
- §200.31 Disallowed costs.
- §200.32 [Reserved]
- §200.33 Equipment.
- §200.34 Expenditures.
- §200.35 Federal agency.
- §200.36 Federal Audit Clearinghouse (FAC).

- §200.37 Federal awarding agency.
- §200.38 Federal award.
- §200.39 Federal award date.
- §200.40 Federal financial assistance.
- §200.41 Federal interest.
- §200.42 Federal program.
- §200.43 Federal share.
- §200.44 Final cost objective.
- §200.45 Fixed amount awards.
- §200.46 Foreign public entity.
- §200.47 Foreign organization.
- §200.48 General purpose equipment.
- §200.49 Generally Accepted Accounting Principles (GAAP).
- §200.50 Generally Accepted Government Auditing Standards (GAGAS).
- §200.51 Grant agreement.
- §200.52 Hospital.
- §200.53 Improper payment.
- §200.54 Indian tribe (or “federally recognized Indian tribe”).
- §200.55 Institutions of Higher Education (IHEs).
- §200.56 Indirect (facilities & administrative (F&A)) costs.
- §200.57 Indirect cost rate proposal.
- §200.58 Information technology systems.
- §200.59 Intangible property.
- §200.60 Intermediate cost objective.
- §200.61 Internal controls.
- §200.62 Internal control over compliance requirements for Federal awards.
- §200.63 Loan.
- §200.64 Local government.
- §200.65 Major program.
- §200.66 Management decision.
- §200.67 Micro-purchase.
- §200.68 Modified Total Direct Cost (MTDC).
- §200.69 Non-federal entity.
- §200.70 Nonprofit organization.
- §200.71 Obligations.
- §200.72 Office of Management and Budget (OMB).
- §200.73 Oversight agency for audit.
- §200.74 Pass-through entity.
- §200.75 Participant support costs.
- §200.76 Performance goal.
- §200.77 Period of performance.
- §200.78 Personal property.
- §200.79 Personally Identifiable Information (PII).
- §200.80 Program income.
- §200.81 Property.
- §200.82 Protected Personally Identifiable Information (Protected PII).
- §200.83 Project cost.

- §200.84 Questioned cost.
- §200.85 Real property.
- §200.86 Recipient.
- §200.87 Research and Development (R&D).
- §200.88 Simplified acquisition threshold.
- §200.89 Special purpose equipment.
- §200.90 State.
- §200.91 Student Financial Aid (SFA).
- §200.92 Subaward.
- §200.93 Subrecipient.
- §200.94 Supplies.
- §200.95 Termination.
- §200.96 Third-party in-kind contributions.
- §200.97 Unliquidated obligations.
- §200.98 Unobligated balance.
- §200.99 Voluntary committed cost sharing.

APPENDIX B
UNIFORM GUIDANCE SUBSECTION LISTING

Subpart B—GENERAL PROVISIONS

- §200.100 Purpose.
- §200.101 Applicability.
- §200.102 Exceptions.
- §200.103 Authorities.
- §200.104 Supersession.
- §200.105 Effect on other issuances.
- §200.106 Agency implementation.
- §200.107 OMB responsibilities.
- §200.108 Inquiries.
- §200.109 Review date.
- §200.110 Effective/applicability date.
- §200.111 English language.
- §200.112 Conflict of interest.
- §200.113 Mandatory disclosures.

Subpart C—PRE-FEDERAL AWARD REQUIREMENTS and CONTENTS OF FEDERAL AWARDS

- §200.200 Purpose.
- §200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts.
- §200.202 Requirement to provide public notice of Federal financial assistance programs.
- §200.203 Notices of funding opportunities.
- §200.204 Federal awarding agency review of merit of proposals.
- §200.205 Federal awarding agency review of risk posed by applicants.
- §200.206 Standard application requirements.
- §200.207 Specific conditions.
- §200.208 Certifications and representations.
- §200.209 Pre-award costs.
- §200.210 Information contained in a Federal award.
- §200.211 Public access to Federal award information.
- §200.212 Reporting a determination that a non-federal entity is not qualified for a Federal award.
- §200.213 Suspension and debarment.

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Standards for Financial and Program Management

- §200.300 Statutory and national policy requirements.
- §200.301 Performance measurement.
- §200.302 Financial management.
- §200.303 Internal controls.
- §200.304 Bonds.
- §200.305 Payment.

- §200.306 Cost sharing or matching.
- §200.307 Program income.
- §200.308 Revision of budget and program plans.
- §200.309 Period of performance.

Property Standards

- §200.310 Insurance coverage.
- §200.311 Real property.
- §200.312 Federally-owned and exempt property.
- §200.313 Equipment.
- §200.314 Supplies.
- §200.315 Intangible property.
- §200.316 Property trust relationship.

Procurement Standards

- §200.317 Procurements by states.
- §200.318 General procurement standards.
- §200.319 Competition.
- §200.320 Methods of procurement to be followed.
- §200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.
- §200.322 Procurement of recovered materials.
- §200.323 Contract cost and price.
- §200.324 Federal awarding agency or pass-through entity review.
- §200.325 Bonding requirements.
- §200.326 Contract provisions.

Performance and Financial Monitoring and Reporting

- §200.327 Financial reporting.
- §200.328 Monitoring and reporting program performance.
- §200.329 Reporting on real property.

Subrecipient Monitoring and Management

- §200.330 Subrecipient and contractor determinations.
- §200.331 Requirements for pass-through entities.
- §200.332 Fixed amount subawards.

Record Retention and Access

- §200.333 Retention requirements for records.
- §200.334 Requests for transfer of records.
- §200.335 Methods for collection, transmission and storage of information.
- §200.336 Access to records.
- §200.337 Restrictions on public access to records.

Remedies for Noncompliance

- §200.338 Remedies for noncompliance.

- §200.339 Termination.
- §200.340 Notification of termination requirement.
- §200.341 Opportunities to object, hearings and appeals.
- §200.342 Effects of suspension and termination.

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- §200.343 Closeout.

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- §200.344 Post-closeout adjustments and continuing responsibilities.

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- §200.345 Collection of amounts due.

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- §200.400 Policy guide.
- §200.401 Application.

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- §200.402 Composition of costs.
- §200.403 Factors affecting allowability of costs.
- §200.404 Reasonable costs.
- §200.405 Allocable costs.
- §200.406 Applicable credits.
- §200.407 Prior written approval (prior approval).
- §200.408 Limitation on allowance of costs.
- §200.409 Special considerations.
- §200.410 Collection of unallowable costs.
- §200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs.

Direct and Indirect (F&A) Costs

- §200.412 Classification of costs.
- §200.413 Direct costs.
- §200.414 Indirect (F&A) costs.
- §200.415 Required certifications.

Special Considerations for States, Local Governments and Indian Tribes

§200.416 and §200.417

Special Considerations for Institutions of Higher Education

§200.418 Costs incurred by states and local governments.

§200.419 Cost accounting standards and disclosure statement.

General Provisions for Selected Items of Cost

§200.420 Considerations for selected items of cost.

§200.421 Advertising and public relations.

§200.422 Advisory councils.

§200.423 Alcoholic beverages.

§200.424 Alumni/ae activities.

§200.425 Audit services.

§200.426 Bad debts.

§200.427 Bonding costs.

§200.428 Collections of improper payments.

§200.429 Commencement and convocation costs.

§200.430 Compensation—personnel services.

§200.431 Compensation—fringe benefits.

§200.432 Conferences.

§200.433 Contingency provisions.

§200.434 Contributions and donations.

§200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.

§200.436 Depreciation.

§200.437 Employee health and welfare costs.

§200.438 Entertainment costs.

§200.439 Equipment and other capital expenditures.

§200.440 Exchange rates.

§200.441 Fines, penalties, damages and other settlements.

§200.442 Fund raising and investment management costs.

§200.443 Gains and losses on disposition of depreciable assets.

- §200.444 General costs of government.
- §200.445 Goods or services for personal use.
- §200.446 Idle facilities and idle capacity.
- §200.447 Insurance and indemnification.
- §200.448 Intellectual property.
- §200.449 Interest.
- §200.450 Lobbying.
- §200.451 Losses on other awards or contracts.
- §200.452 Maintenance and repair costs.
- §200.453 Materials and supplies costs, including costs of computing devices.
- §200.454 Memberships, subscriptions, and professional activity costs.
- §200.455 Organization costs.
- §200.456 Participant support costs.
- §200.457 Plant and security costs.
- §200.458 Pre-award costs.
- §200.459 Professional service costs.
- §200.460 Proposal costs.
- §200.461 Publication and printing costs.
- §200.462 Rearrangement and reconversion costs.
- §200.463 Recruiting costs.
- §200.464 Relocation costs of employees.
- §200.465 Rental costs of real property and equipment.
- §200.466 Scholarships and student aid costs.
- §200.467 Selling and marketing costs.
- §200.468 Specialized service facilities.
- §200.469 Student activity costs.
- §200.470 Taxes (including Value Added Tax).
- §200.471 Termination costs.
- §200.472 Training and education costs.
- §200.473 Transportation costs.

§200.474 Travel costs.

§200.475 Trustees.

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§200.501 Audit requirements.

§200.502 Basis for determining Federal awards expended.

§200.503 Relation to other audit requirements.

§200.504 Frequency of audits.

§200.505 Sanctions.

§200.506 Audit costs.

§200.507 Program-specific audits.

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§200.513 Responsibilities.

Management Decisions

§200.521 Management decision.

Appendix I to Part 200—Full Text of Notice of Funding Opportunity

Appendix II to Part 200—Contract Provisions for Non-federal Entity Contracts Under Federal Awards

Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)

Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations

Appendix V to Part 200—State/Local Governmentwide Central Service Cost Allocation Plans

Appendix VI to Part 200—Public Assistance Cost Allocation Plans

Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals

Appendix VIII to Part 200—Nonprofit Organizations Exempted From Subpart E of Part 200

Appendix IX to Part 200—Hospital Cost Principles

Appendix X to Part 200—Data Collection Form (Form SF–SAC)

Appendix XI to Part 200—Compliance Supplement

Appendix XII to Part 200—Award Term and Condition for Recipient Integrity and Performance Matters

APPENDIX C

EDGAR REGULATIONS AND GRANT TRAINING INFORMATION

Title 34, Code of Federal Regulations (CFR), Parts 75-79, 81 to 86 and 97-99 EDGAR is currently in transition. For awards made prior to 12/26/2014, EDGAR Parts 74 and 80 still apply. For awards made on or after 12/26/2014, Uniform Guidance applies, which includes the substance formerly in parts 74 and 80.

Title 34 Education

Part Title	Part / Section
Subtitle B Regulations of the Offices of the Department of Education	100-799
Chapter VI: Office of Postsecondary Education, Department of Education	600-694

Part 607 Strengthening Institutions Program 607.1 – 607.31

The purpose of the Strengthening Institutions Program is to provide grants to eligible institutions of higher education to improve their academic programs, institutional management, and fiscal stability in order to increase their self-sufficiency and strengthen their capacity to make a substantial contribution to the higher education resources of the Nation.

§ 607.2 What institutions are eligible to receive a grant under the Strengthening Institutions Program?

§ 607.3 What is an enrollment of needy students?

§ 607.4 What are low educational and general expenditures?

§ 607.5 How does an institution apply to be designated an eligible institution?

§ 607.6 What regulations apply?

§ 607.8 What is a comprehensive development plan and what must it contain?

§ 607.9 What are the type, duration and limitations in the awarding of grants under this part?

§ 607.10 What activities may and may not be carried out under a grant?

Part 642 Training Program for Federal TRIO Programs 642.1 – 642.31

§ 642.1 What is the Training Program for Federal TRIO Programs?

§ 642.2 Who are eligible applicants?

§ 642.3 Who are eligible participants?

§ 642.4 How long is a project period?

§ 642.5 What regulations apply?

Part 646 Student Support Services Program 646.1 – 646.33

§ 646.1 What is the Student Support Services Program?

§ 646.2 Who is eligible to receive a grant?

§ 646.3 Who is eligible to participate in a Student Support Services project?

§ 646.4 What activities and services does a project provide?

§ 646.5 How long is a project period?

§ 646.6 What regulations apply?

PART 3474—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

§ 3474.1 Adoption of 2 CFR part 200.

- (a) The Department of Education adopts the Office of Management and Budget (OMB) Guidance in 2 CFR part 200, except for 2 CFR 200.102(a) and 2 CFR 200.207(a). Thus, this part gives regulatory effect to the OMB guidance and supplements the guidance as needed for the Department.
- (b) The authority for all of the provisions in 2 CFR part 200 as adopted in this part is listed as follows.

§ 3474.5 How exceptions are made to 2 CFR part 200.[1]

- (c) With the exception of Subpart F—Audit Requirements of 2 CFR part 200, the Secretary of Education, after consultation with OMB, may allow exceptions for classes of Federal awards or non-federal entities subject to the requirements of this part when exceptions are not prohibited by statute. However, in the interest of maximum uniformity, exceptions from the requirements of this part will be permitted only in unusual circumstances.
- (d) Exceptions for classes of Federal awards or non-federal entities will be published on the OMB Web site at <https://www.whitehouse.gov/omb>.

PART 74—ADMINISTRATION OF GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS

Subpart A—General

- 74.1 Purpose.
- 74.2 Definitions.
- 74.3 Effect on other issuances.
- 74.4 Deviations.
- 74.5 Subawards.

Subpart B—Pre-Award Requirements

- 74.10 Purpose.
- 74.11 Pre-award policies.
- 74.12 Forms for applying for Federal assistance.
- 74.13 Debarment and suspension.
- 74.14 Special award conditions.
- 74.15 Metric system of measurement.
- 74.16 Resource Conservation and Recovery Act.
- 74.17 Certifications and representations.

Subpart C—Post-Award Requirements

FINANCIAL AND PROGRAM MANAGEMENT

- 74.20 Purpose of financial and program management.
- 74.21 Standards for financial management systems.
- 74.22 Payment.
- 74.23 Cost sharing or matching.
- 74.24 Program income.

- 74.25 Revision of budget and program plans.
- 74.26 Non-federal audits.
- 74.27 Allowable costs.
- 74.28 Period of availability of funds.

PROPERTY STANDARDS

- 74.30 Purpose of property standards.
- 74.31 Insurance coverage.
- 74.32 Real property.
- 74.33 Federally-owned and exempt property.
- 74.34 Equipment.
- 74.35 Supplies and other expendable property.
- 74.36 Intangible property.
- 74.37 Property trust relationship.

PROCUREMENT STANDARDS

- 74.40 Purpose of procurement standards.
- 74.41 Recipient responsibilities.
- 74.42 Codes of conduct.
- 74.43 Competition.
- 74.44 Procurement procedures.
- 74.45 Cost and price analysis.
- 74.46 Procurement records.
- 74.47 Contract administration.
- 74.48 Contract provisions.

REPORTS AND RECORDS

- 74.50 Purpose of reports and records.
- 74.51 Monitoring and reporting program performance.
- 74.52 Financial reporting.
- 74.53 Retention and access requirements for records.

TERMINATION AND ENFORCEMENT

- 74.60 Purpose of termination and enforcement.
- 74.61 Termination.
- 74.62 Enforcement.

Subpart D—After-the-Award Requirements

- 74.70 Purpose.
- 74.71 Closeout procedures.
- 74.72 Subsequent adjustments and continuing responsibilities.
- 74.73 Collection of amounts due.

APPENDIX A TO PART 74—C CONTRACT PROVISIONS

AUTHORITY: 20 U.S.C. 1221e-3 and 3474; OMB Circular A-110, unless otherwise noted.

SOURCE: 59 FR 34724, July 6, 1994, unless otherwise noted.

PART 75—DIRECT GRANT PROGRAMS

Authority:20 U.S.C. 1221e-3 and 3474, unless otherwise noted.

Source:45 FR 22497, Apr. 3, 1980, unless otherwise noted. Redesignated at 45 FR 77368, Nov. 21, 1980.

Subpart A—General

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§ 75.101 Information in the application notice that helps an applicant apply.

§ 75.102 Deadline date for applications.

U.S. DEPARTMENT OF EDUCATION
GRANTS TRAINING AND MANAGEMENT RESOURCES
ONLINE GRANTS TRAINING COURSES

Training Courses: The Department is in process of creating new grant trainings that are posted at www2.ed.gov as they become available.

Welcome to ED Grants: 30 minute course

Ensuring Equitable Opportunities Under the GEPA Section 427: 30 minute course

Build America, Buy America Act (BABAA): 30 minute course

Introduction to Being an Effective Reviewer: 60 minute course

Federal Funding Accountability and Transparency Act (FFATA): 45 minute course

Managing the Procurement Process: 30 minute course

Allowable Cost and Activities: 60 minute course

Subrecipient Monitoring: 60 minute course

Internal Controls: 40 minute course

Indirect Costs: 45 minute course

Formula Grants Training: 60 minute course

Cash Management: 45 minute course

Discretionary Grants Administration: 45 minute course

Human Subjects Research: 60 minute course

APPENDIX D

TEXAS GRANT MANAGEMENT STANDARDS TABLE OF CONTENTS

“The Comptroller of Public Accounts Statewide Procurement Division (SPD) publishes the Texas Grant Management Standards (TxGMS), developed under the authority of Chapter 783 of the Texas Government Code, to promote the efficient use of public funds in local government and in programs requiring cooperation among local, state, and Federal agencies.”

“TxGMS apply only to transactions subject to Chapter 783 of the Texas Government Code. Accordingly, TxGMS is not an exhaustive compilation of every statute, rule, and policy that may pertain to a particular grant. Although TxGMS provides Uniform Assurances and Standard Financial Management Conditions, TxGMS does not provide step-by-step guidance to agencies for general grant management.”

“The term “grant program manager” as used in TxGMS refers to any state agency personnel who are involved in the administration of grant programs. Grant program managers are expected to have a practical understanding of the fundamental aspects of grant management and be familiar with the associated terminology. Certain key concepts and policies for grants and contracts, therefore, are provided only for the limited purpose of facilitating the use of TxGMS. Legal citations are included throughout TxGMS to provide assistance to the reader.”

“TxGMS applies to grants and contracts that begin on or after January 1, 2022. If a state awarding agency adds funds to a grant that existed before March 1, 2021, TxGMS will apply to it from that point forward, unless the state awarding agency specifically indicates that TxGMS will not apply. TxGMS may also be applied to grants and contracts by agreement between the parties.”

“TxGMS supersedes the *State of Texas Uniform Grant Management Standards* (UGMS) issued by the former Texas Procurement and Support Services (TPASS) division of the Comptroller. SPD is the successor to TPASS. Consequently, any reference to TPASS in forms, templates, or other publications held by a state agency is now a reference to SPD. All published materials and informal guidance issued by TPASS are no longer current, and state agencies are directed to update and, as applicable, replace the outdated materials with the current SPD documents.”

“In January 2021, TxGMS was first published as Version 1.0. When modifications are made to these standards, the Version History will be revised to include a summary of the revisions. A current version of TxGMS is maintained by SPD and is available on the Comptroller’s website.”

“SPD will periodically review and update this publication. SPD may post a notification on the Comptroller’s Office website of any occurrence (e.g., change in law) that affects these standards prior to the formal update to TxGMS. Inquiries regarding TxGMS should be directed to SPD via email at txgms@cpa.texas.gov.”

Copied from “Introduction” of Texas Grant Management Standards, Version 1.0 pg 1

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TWC FINANCIAL MANUAL FOR GRANTS AND CONTRACTS

Introduction

Purpose

The Texas Workforce Commission's (TWC) Financial Manual for Grants and Contracts (FMGC) reflects selected administrative, cost, and audit requirements that apply to Grantees under TWC grant awards.

Scope and Use

The manual covers selected administrative, cost, and audit requirements from federal, state and [Agency](#) sources. It also includes selections of specific related program requirements.

While the FMGC includes information relating to applicable federal, state, and Agency requirements, this manual does not supersede or replace those requirements. Any omission of an applicable requirement from this manual does not waive a Grantee's responsibility to comply with that requirement. Grantees must comply with all requirements that apply under the terms and conditions of their TWC grant awards.

In the event of a conflict between an applicable federal or state requirement and this manual, the federal or state requirement will apply.

In the event that a conflict appears to exist between a provision of the FMGC and a TWC grant award, TWC should be contacted to determine which, if either, provision will prevail. Requests should be emailed to TWC's Fiscal-TA mailbox at fiscal.ta@twc.texas.gov.

Copied from TWC FMGC page 3

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APPENDIX G
TIME AND EFFORT FORM – FACULTY

TIME AND EFFORT REPORTING FORM

In order to comply with the college and government’s requirements for “time and effort reporting,” this form must be completed near the end of each semester by each salaried faculty member or professional staff employee working on a federally-sponsored or state-sponsored grant, unless you detail your time and effort monthly with the form provided on the Grayson College website.

Name: _____ Department: _____

Semester reported: _____ Fall 202__ _____ Spring 202__ _____ Summer 202__

Provide a breakdown of your responsibilities for this semester. The total must equal the percentage of your time that is detailed in the grant contract.

Type of Activity	Total hours for semester	Percentage of Time
Teaching and teaching-related activities:		
Scholarly, professional development, or similar activities:		
Administrative activities:		
Student career activities:		
Other (specify) activities:		

For the activities you cited above, indicate the breakdown spent accomplishing the following tasks:

Line	Tasks:	Type of Activity (detailed above)	Percentage of Time
A	Planning/research		
B	Course preparation/evaluation		
C	Course instruction		
D	Grant/admin reporting		
E	Professional meetings/presentations		
F	Other (specify)		
G	TOTAL		

You need to report the percentage of time spent on the individual tasks (Lines A-F) and then the total on line G. Remember that work performed under a grant or contract may be subject to audit, and it is therefore essential that you retain accurate records and documentation of the work you have done (e.g., course preparation, evaluation, instruction, etc.).

Employee Signature: _____ Date: _____

Supervisor Signature: _____ Date: _____

G.C. Grant Mgr/PI: _____ Date: _____

Signature Certifications

To confirm that distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the record for each employee must include the signature of the employee or of a person having direct knowledge of the work, confirming that the record of activities allocable as direct costs of each sponsored agreement is appropriate.

Due Dates:

Fall Forms- January 30 Spring Forms- June 30 Summer Forms- September 30

Please send the completed and signed form to the Grant Management Specialist in the Business Office.

TIME AND EFFORT FORM – STAFF

[Time and Effort Form PDF File](#)



Time and Effort Form

Name: _____

Month & Year: _____

Day	Hours	Description	Day	Hours	Description
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

TOTAL HOURS: _____

Employee Signature: _____ Date: _____

Project Director Signature: _____ Date: _____

Business Office Signature: _____ Date: _____

*Send original to Business Office and Copy to Project Director

APPENDIX H
GRAYSON COLLEGE TRAVEL FORMS

[Travel Authorization/Actual Expense Form PDF](#)



Travel Authorization/Actual Expense

revised 8/12/22

Expense #: _____ Dept. Acct #: _____

Employee: _____ Travel Destination: _____

Purpose of Travel: _____

Departure: _____ Return: _____

Date Time Date Time

Vehicle to be used: _____ No of Employees _____ No of Students per Hotel Room: _____

Complete the total estimated expenses (LEFT HAND COLUMN) PRIOR TO TRIP. Must have *Expense number* BEFORE travel and a liability form if applicable. Employee must complete the actual expense of travel with all receipts *within five (5) days of last day traveled*. Failure to comply with this could result in travel privileges being revoked.

BEFORE TRIP: Fill out this side SAVE . Print and give Administrative Assistant		
Estimate of Expenses to be incurred: Breakfast \$9 Lunch \$10 Dinner \$17 Full Day \$36		
Mileage per Diem	\$0.625	Proposed Expenses
Number of Miles		0.00
Meals		
Airfare & Baggage		
Lodging		
Registration		
Parking		
Taxi/Rental Car		
Misc/Other		
Sub Total		\$0.63

AFTER TRIP: Open up saved form, fill out the right hand side, print and		
REIMBURSEABLE EXPENSE - ITEMIZED RECEIPTS ATTACHED Expenses will only be reimbursed after travel has occurred.		
Mileage Per Diem	\$0.625	Actual Expenses
Number of Miles		0.00
Meals		
Airfare & Baggage		
Lodging		
Registration		
Parking		
Taxi/Rental Car		
Misc/Other		
Total Expenses		\$0.00
Less Cash Advance		
Amount Due		\$0.00

Employees signature and date



Expense Document #: _____

Grayson College Travel Advance Form

Employee's Name: _____ Date: _____

Destination: _____ Dates of Travel: _____

Purposes: _____

Total Amount Requesting: _____ Account #: _____

Reason for Request: _____

Signature: _____

Dean's Signature: _____
Or Supervisor Signature

[Monthly Travel Report Form PDF](#)



Expense Document #: _____
 (Business office use)

Monthly Travel Report

Date: _____

Rate Per Mile: \$ 0.625

Name: _____

Primary Location Main Campus

Total Mileage: 0.00

South Campus

Total Reimbursement: 0.00

Date	Destination	Description	Mileage	Reimbursement
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
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				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
Totals			0.00	0.00

Personal Liability Insurance attached or on file in the Business Office Yes No

Budget Account: _____

Requested by: _____

Signature

Revised 8-12-2022

APPENDIX I
GRAYSON COLLEGE INDIRECT COST AGREEMENT

[Indirect Cost Agreement Accessible PDF](#)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1751169719	DATE: 05/07/2020
ORGANIZATION: Grayson County Junior College District 6101 Grayson Drive Denison, TX 75020	FILING REF.: The preceding agreement was dated 11/21/2017

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: Facilities And Administrative Cost Rates

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%) LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	09/01/2016	08/31/2020	57.35 On Campus	All Programs
PRED.	09/01/2021	08/31/2024	57.35 On Campus	All Programs
PROV.	09/01/2024	Until Amended		Use same rates and conditions as those cited for fiscal year ending August 31, 2024.

*BASE

Direct salaries and wages excluding all fringe benefits.

ORGANIZATION: Grayson County Junior College District

AGREEMENT DATE: 5/7/2020

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

Fringe Benefits include: FICA, State Unemployment, Workers' Compensation, Health/Life Insurance and Retirement.

A next proposal based on actual costs for the fiscal year ending 8/31/23, will be due no later than 2/28/24.

Per 2 CFR 200.414(g) - A rate extension has been granted.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

ORGANIZATION: Grayson County Junior College District

AGREEMENT DATE: 5/7/2020

SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its facilities and administrative cost pools as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as facilities and administrative costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct. Failure to obtain approval may result in cost disallowances.

C. FIXED RATES:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL AGENCIES:

The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

E. OTHER:

If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

Grayson County Junior College District

(INSTITUTION)

Giles Brown

(SIGNATURE)

Giles Brown

(NAME)

VP for Business Services

(TITLE)

5-11-2020

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif Karim

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

5/7/2020

(DATE) 3220

HHS REPRESENTATIVE: Denise Shirlee

Telephone: (214) 767-3261

APPENDIX J

FREQUENTLY ASKED QUESTIONS ABOUT FEDERAL REGULATIONS

When are the revisions to the Uniform Guidance published on August 13, 2020 effective?

The effective date of the revisions to the Uniform Guidance published in 85 FR 49506 on August 13, 2020 is November 12, 2020, except for the amendments to §§ 200.216 and 200.340, which are effective August 13, 2020.

Are recipients required to update their policies to account for the revisions (e.g., procurement thresholds or subrecipient monitoring requirements) by the effective date?

The revisions are effective for Federal awards made on or after November 12, 2020. Unless otherwise noted, recipients must update their internal policies to reflect the changes in the Uniform Guidance upon accepting a Federal award made on or after the effective date.

How does the effective date apply to negotiated indirect cost rates?

Existing negotiated indirect cost rates will generally remain in place until they are due to be renegotiated. The non-federal entity must review its current indirect cost rate proposal or previously negotiated rate to ensure that it does not include any major conflicts with the revised Uniform Guidance (e.g., costs for covered telecommunications services or equipment). If there is a conflict, the non-federal entity should work with the cognizant agency for indirect costs to ensure compliance with the revised Uniform Guidance.

How is attaining a unique entity ID (UEI) different from registering in SAM.gov?

Obtaining a UEI is accomplished through SAM.gov; however, obtaining a UEI does not result in a full SAM.gov registration.

What are the reporting requirements for the non-federal entity to provide to the awarding agency when certifying that the project was completed or the level of effort was expended?

The Federal awarding agency or pass-through entity may specify the form or format required to certify completion or that the level of effort was expended. Federal awarding agencies must do so through an OMB-approved information collection. If no format is specified, the recipient should certify completion to the Federal awarding agency (or the subrecipient should certify to the pass-through entity) as a part of the closeout process. Consistent with 2 CFR §200.308(c)(3), a reduction of more than 25 percent in time devoted to the project, by the approved project director or principal investigator, must be reported to the Federal awarding agency to initiate a prior approval to amend the agreement. In other cases, where an amendment is necessary, typical mechanisms would include basing the adjustment on the percentage of completed work, actual costs incurred to date, or on another documented basis.

What is the expectation about a non-federal entity's compliance with the guidance in the Green Book in 2 CFR §200.303 Internal Controls?

The requirement is that the non-federal entity must establish and maintain effective internal controls over Federal awards that provide reasonable assurance that awards are being managed in compliance with Federal statutes, regulation, and the Federal award terms and conditions. The Uniform Guidance also refers non-federal entities to three documents for best practices: (1) Standards for Internal Control in the Federal Government (Green Book); (2) Internal Control Framework issued by the Committee on

Sponsoring Organizations (COSO); and (3) Appendix XI, Compliance Supplement – Part 6 Internal Control.

While non-federal entities must have effective internal controls, there is no expectation or requirement that the non-federal entity document or evaluate internal controls prescriptively in accordance with the three best practices documents or that the non-federal entity or auditor reconcile technical differences between them. They are provided solely to alert the non-federal entity to source documents for best practices. Non-federal entities and their auditors will need to exercise judgment in determining the most appropriate and cost-effective internal controls in a given environment or circumstance to provide reasonable assurance for compliance with Federal program requirements.

Can a non-federal entity use funds provided by a Federal award to fulfill the cost sharing or matching requirement of another Federal award?

No. The cost sharing or matching requirement cannot be paid by the Federal government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such a program can be applied to matching or cost sharing requirements. (See §200.306.)

Does the inclusion of information technology systems in the definition of equipment mean that the lesser of the capitalization level established by the non-federal entity for financial statement purposes or \$5,000 applies to software?

Yes, the maximum capitalization level of \$5,000 applies to software, regardless of the level used for financial statement purposes. This definition encompasses purchased software that comes with the hardware with a unit cost greater than \$5,000. It does not include internally developed software projects which are capitalized in accordance with GAAP for financial statement purposes.

What does conditional title mean and does this affect how non-federal entities account for equipment ownership?

Conditional title means that equipment ownership vests in the non-federal entity at the time of acquisition and that it is contingent on meeting the requirements for use, management, and disposition of the equipment as required in 2 CFR §200.313. There is not any change in the Uniform Guidance for how non-federal entities should account for equipment ownership.

Does the insertion of “or duplicative” in 2 CFR §200.318(d) mean that IHE will have to revert to equipment screening procedures that were previously eliminated?

The Uniform Guidance in §200.318(d) states that the non-federal entity’s procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. This language does not require any specific equipment screening procedures.

How are procurements of micro-purchase and small purchases under the Simplified Acquisition Threshold less burdensome than those above it?

Non-federal entity procedures for the acquisition of goods or services at or below the Simplified Acquisition Threshold (including micro-purchases) may require fewer terms and conditions, and may have a streamlined process for the solicitation, documentation, justification and approval of those purchases. All procurement types must comply with the Procurement Standards in §200.318, which

include: (1) the purchase complies with the non-federal entity's documented procedures in place, (2) purchases are necessary, (3) open competition (to the extent required by each method), (4) conflict of interest policy, and (5) proper documentation for the purchases. All purchases must be documented appropriately. See §200.320.

Do the competition requirements apply to each individual purchase, or can they be leveraged for strategic sourcing agreements, shared services arrangements, or other efficient uses of funds?

The competition requirements apply to broader procurement decisions. Section 200.318 paragraphs (d) and (e) encourage non-federal entities to build into their procurement policies practices that consolidate procurements where appropriate to make most efficient use of Federal funds.

Does the Uniform Guidance place requirements on non-federal entities for charge card purchases under a Federal award?

Charge or purchase cards can be used for micro-purchases as long as the non-federal entity has documented and approved procedures for such purchases. The micro-purchases threshold at the time of this publication is \$10,000. (See §200.320.)

Can a non-federal entity request a micro-purchase threshold for procurements higher than \$10,000?

Yes, non-federal entities may establish a threshold higher than the Federal threshold established in the FAR. Guidance is provided in paragraphs (a)(1)(iv) and (v) of §200.320, which describe different requirements for thresholds up to \$50,000 and above \$50,000.

How are formal procurements different from informal procurements?

In general, the main difference between informal and formal procurements is the amount of documentation that must be maintained by the non-federal entity. Informal procurements refer to procuring property or services below the simplified acquisition threshold or a lower threshold established by the non-federal entity such as micro-purchases and small-purchases. These methods are intended to expedite the completion of its transactions and minimize the associated administrative burden and cost. Formal procurements refer to procuring property or services above the simplified acquisition threshold or a lower threshold established by the non-Federal entity such as sealed bids and proposals (competitive). These methods generally require following documented procedures and public advertising. (See §200.320.)

Is the negotiation of profit mentioned in §200.324(b) required for all sole source procurements above \$10,000 up to the small purchase threshold of \$250,000?

No. Section 200.324(a) states that a cost or price analysis is required for procurement actions in excess of the Simplified Acquisition Threshold.

What constitutes prior written approval for direct charging for administrative or clerical staff in §200.413(c)(3)?

Non-federal entities should refer to the terms and conditions of their Federal award or inquire with the Federal awarding agency or pass-through entity to clarify the pre-approval process.

Are indirect costs and administrative costs considered the same, particularly when a Federal statute places a limit or a cap on administrative costs?

It depends on the treatment of the costs. The term administrative costs pertain to both indirect and direct costs, depending on whether the administrative support can be identified directly or indirectly to the cost objective. These costs can be both personnel and non-personnel, and both direct and indirect.

Direct administrative costs are associated with the overall program management and administration. They are not directly related to the provision of services to participants and are otherwise allocable to the program cost objectives. By contrast, indirect costs, such as rent and accounting, are incurred by the entity and cannot be readily attributed to a specific program or Federal award because they are shared across all programs.

Any limitation or cap applies to the combined claims for indirect and direct administration costs. Generally, direct administration costs differ from indirect charges in that the latter are considered organization-wide costs. In some instances, administrative costs are allocable as a direct cost to a grant.

If an organization elects to use the de minimis rate at the beginning of an award, is it applicable to the award's entire period of performance?

The de minimis rate may not be applicable during the entire period of performance of an award. If a non-federal entity elects to negotiate an indirect cost rate and the negotiated rate begins prior to the end of an award's period of performance, they may apply the negotiated rate to the award. The non-federal entity should inform their Federal awarding agency or pass-through entity of the change prior to incurring costs on the award.

Federal awarding agencies and pass-through entities are not required to reissue awards issued prior to the effective date of the indirect cost negotiation agreement. In fact, Federal agencies must use the IHES' negotiated rates in effect at the time of the initial award throughout the life of the Federal award. Accordingly, the de minimis rate may be applicable to the period of performance of the award if the total award amount is known and made available to the organization at the time of award. (See 2 CFR Part 200, Appendix II)

Do Federal agencies have guidelines regarding documentation requirements for negotiating indirect cost rates?

Yes. Federal agencies vary in their requirements for negotiating indirect cost rates. In addition to requirements in 2 CFR Part 200, Appendices III, V, VI, and VII, Federal awarding agencies may require additional documentation for negotiating indirect cost rates. A non-federal entity should consult with its cognizant agency for indirect costs regarding documentation requirements.

Can a Federal agency or pass-through entity allow a non-federal entity with a negotiated indirect cost rate to voluntarily charge less than or waive their indirect rate to an award?

The non-federal entity should consult with the Federal agency or pass-through entity. If a non-Federal entity receiving a Federal award or subaward voluntarily chooses to waive indirect costs or charge less than the negotiated indirect cost rate, Federal awarding agencies and pass-through entities may allow this. The decision must be made solely by the non-federal entity that is eligible for indirect cost rate reimbursement, and must not be encouraged or coerced in any way by the Federal awarding agency or pass-through entity.

APPENDIX K
GRANT CLOSEOUT CHECKLIST

Complete	Item	Date Finalized
	Final grant financial report filed	
	Final payment request filed	
	Final payment received	
	Grant expense accounts inactivated	
	Grant revenue accounts inactivated	
	Property inventory complete	
	Trial balance reconciled with Excel workbook	
	Time and effort sheets are signed and filed	
	Other: _____	

TWC Specific Financial Contract Closeout

Complete	Item	Date Finalized
	Schedule of unpaid liabilities complete	
	Property inventory complete	
	Certification of property use	
	Contract release agreement signed & submitted	
	Other: _____	

THECB – Carl Perkins Specific Contract Closeout

Complete	Item	Date Finalized
	Final expenditure report verified	
	Final expenditure report submitted	
	Other: _____	

APPENDIX L
PURCHASING GUILDINES

Amount of Purchase	Payment Method	Expectations	Additional Information/Requirements
Any Amount is encouraged to use Interlocal Agreements/ Cooperatives	Purchase order (preferred), Credit Card (See CC requirements for \$0.01-\$9,999)	Price must be reasonable. Agreements/contracts must be valid and match the requested items.	Requisition and quotes must show cooperative contract information. Back-up documentation required in the requisition.
\$0.01 - \$9,999	Purchase order (preferred), Credit Card (See requirements)	Price must be reasonable. Credit card purchases outside an approved requisition must be approved in writing by Purchasing Department PRIOR to the purchase.	Back-up documentation required in the requisition.
\$10,000-\$49,999	Purchase order only	Price must be reasonable.	Requires three quotes submitted with the requisition.
\$50,000 and above	Competitive Process required. (RFP/RFQ or cooperative)	RFP/RFQ must go through Purchasing Department.	Once a vendor has been awarded, requisition is entered and normal purchase order process occurs.

APPENDIX M

§ 200.313

- (a) ***Title.*** Subject to the requirements and conditions set forth in this section, title to equipment acquired under a Federal award will vest upon acquisition in the non-Federal entity. Unless a statute specifically authorizes the Federal agency to vest title in the non-Federal entity without further responsibility to the Federal Government, and the Federal agency elects to do so, the title must be a conditional title. Title must vest in the non-Federal entity subject to the following conditions:
- (1) Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.
 - (2) Not encumber the property without approval of the Federal awarding agency or pass-through entity.
 - (3) Use and dispose of the property in accordance with paragraphs (b), (c), and (e) of this section.
- (b) ***General.*** A state must use, manage and dispose of equipment acquired under a Federal award by the state in accordance with state laws and procedures. Other non-Federal entities must follow paragraphs (c) through (e) of this section.
- (c) Use.
- (1) Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the non-Federal entity must not encumber the property without prior approval of the Federal awarding agency. The Federal awarding agency may require the submission of the applicable common form for equipment. When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority:
 - (i) Activities under a Federal award from the Federal awarding agency which funded the original program or project, then
 - (ii) Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems.
 - (2) During the time that equipment is used on the project or program for which it was acquired, the non-Federal entity must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by Federal awarding agency that financed the equipment and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate.
 - (3) Notwithstanding the encouragement in [§ 200.307](#) to earn program income, the non-Federal entity must not use equipment acquired with the Federal award to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment.

- (4) When acquiring replacement equipment, the non-Federal entity may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.
- (d) **Management requirements.** Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:
- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
 - (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
 - (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
 - (4) Adequate maintenance procedures must be developed to keep the property in good condition.
 - (5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.
- (e) **Disposition.** When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the non-Federal entity must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:
- (1) Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further responsibility to the Federal awarding agency.
 - (2) Except as provided in [§ 200.312\(b\)](#), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
 - (3) The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.
 - (4) In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.

APPENDIX N

§200.314

- (a) Title to supplies will vest in the non-Federal entity upon acquisition. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. See § 200.313 (e)(2) for the calculation methodology.
- (b) As long as the Federal Government retains an interest in the supplies, the non-Federal entity must not use supplies acquired under a Federal award to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute.

APPENDIX O

§200.324

- (a) The non-Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.
- (b) The non-Federal entity must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.
- (c) Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the non-Federal entity under subpart E of this part. The non-Federal entity may reference its own cost principles that comply with the Federal cost principles.
- (d) The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

APPENDIX P

SIMPLIFIED ACQUISITION THRESHOLD

SAT = Simplified Acquisition Threshold

MPT = Micro-Purchase Threshold

Acquisition Value	Threshold
\$1,500,000	SAT – Contingency Operations, Defense or Recovery Outside the U.S.
\$800,000	SAT – Contingency Operations, Defense or Recovery Inside the U.S.
\$500,000	SAT – Humanitarian or Peacekeeping Outside the U.S.
\$250,000	SAT – Standard Simplified Acquisition Threshold
\$30,000	MPT – Contingency Operations, Defense, or Recovery Outside the U.S.
\$20,000	MPT – Contingency Operations, Defense, or Recovery Inside the U.S.
\$10,000	MPT – Standard Micro-Purchase Threshold

Simplified Acquisition Threshold

Acquisition Value

\$1,500,000 SAT - Contingency Operations, Defense, or Recovery Outside the U.S.

\$800,000 SAT - Contingency Operations, Defense, or Recovery Inside the U.S.

\$500,000 SAT - Humanitarian or Peacekeeping Outside the U.S.

\$250,000 SAT - Standard Simplified Acquisition Threshold

\$30,000 MPT - Contingency Operations, Defense, or Recovery Outside the U.S.

\$20,000 MPT - Contingency Operations, Defense, or Recovery Inside the U.S.

\$10,000 MPT - Standard Micro-Purchase Threshold



FEDERAL
AWARD MANAGEMENT
REGISTRATION

APPENDIX Q
DETERMINATION OF COST OR PRICE ANALYSIS (REASONABLENESS)

[Determination of Cost or Price Analysis Form PDF](#)



DETERMINATION OF COST OR PRICE ANALYSIS (REASONABLENESS)

Purpose: Federal regulations require documentation of cost analysis or price analysis for every procurement action at or above \$250,000 (see 2 C.F.R. § 200.324). The Determination of Cost or Price Reasonableness form is used to document the analysis showing that the offered price is fair and reasonable. The form is kept as part of the procurement file to demonstrate that the procurement process was conducted in an open and fair manner and that Grayson College ("GC") received the most advantageous price. **This form is required by the Grant Manager who is responsible for grant oversight and implementation of internal controls to meet the grant requirements.**

Instructions:

1. Complete a separate Determination of Cost or Price Reasonableness form for each vendor being recommended for contract award. Complete all sections.
2. Provide a detailed discussion of your price analysis or cost analysis. A Determination of Cost or Price Reasonableness form that lacks sufficient detail cannot be approved.
3. Sign in blue ink and date the form.
4. Maintain a copy on the grant file subject to retention schedules
5. Submit completed form to the Purchasing Specialist prior to contract award.

An improperly completed and/or unsigned form will be returned to the Grant Manager.

Prepared by: _____ **Date:** _____
(Grant Manager)

Email: _____ **Phone No.:** _____

Division: _____

Subject: Determination of Cost or Price Reasonableness

Good or service to be acquired: _____

RFP #: _____

Independent Estimate Produced before Receiving Bids or Proposals: Yes (attach supporting document(s))

Vendor: _____

Amount: _____

(Attach written quotation or other information that documents the estimate of cost or price reasonableness) (As necessary include unit costs, rates, schedules, price estimates, and budgets, etc.)

I. **This expenditure is being made under one or more of the following (check those that apply and attach supporting documentation):**

- A. Sole source (as defined under TEC 44.031(j))
- B. Emergency procurement (as defined under TEC 44.031(h))
- C. Interlocal agreement or purchasing cooperative (TEC 44.031(a)(4) / Tex. Gov't Code Ch. 791; 2 C.F.R. § 200.318(e))
- D. Request for Quotations for goods or services at or above \$150,000 (GC has a procedure of procuring and securing quotes for items under \$50,000 and above \$2,500)
- E. Request for Proposals for goods or services at or above \$150,000 (GC has a policy of procuring goods and services valued at \$50,000 or above in accordance with TEC 44.031(a))
- F. Request for Quotations or Requests for Proposals (where the solicitation is publicly posted) where only one (1) quote/proposal is received
- G. Professional services (as defined under TEC 44.031(f) and/or Ch. 2254 of the Tex. Gov't Code)
- H. Price adjustment to Purchase Order No. _____ or Contract No. _____ and already procured under item A – G)
- I. Extension of an existing contract past its initial term. Contract extension is allowed under procurement method or contract. Extension must adhere to CH Local requirements for board approval and rationale is beneficial to GC.

- J. Other condition (specify):

II. **Cost or price offered or fee negotiated is considered fair and reasonable for the following reason(s), and if applicable, is supported by attached documentation and/or a detailed discussion of the cost or price analysis (select at least one applicable situation):**

- Comparison of previous GC purchase order and contract prices with current proposed price, for the same or similar items. Both the validity of the comparison and the reasonableness of the previous price(s) have been established *Attach the referenced GC purchase orders/contracts, amounts, issuance dates, and how they are similar to the current purchase.*
- Comparison with Vendor's published price lists, market prices, pricing indexes, and discount or rebate arrangements. *Attach published price list or other published pricing information used (a vendor's quotation or correspondence does not qualify as a published price list).*
- Comparison of proposed price with independent cost estimates. *Attach estimates used.*
- Comparison of proposed price with prices obtained through market research for the same or similar items. *Attach documentation of research conducted.*
- Analysis of Offeror's cost information. *Attach cost information.*
- The order is priced in accordance with existing GC Purchase Order No. _____ and/or GC Contract No. _____, which was competitively established.
- Other reason (specify):

CERTIFICATION:

I certify that the information provided above is true and correct to the best of my knowledge and belief. I further certify that I have determined that the costs or prices proposed are necessary, fair, and reasonable.

Full Name of Individual Preparing Form

Signature

Date

APPROVED:

Level One: Full Name of Program Manager (Grant)

Signature

Date

*Level Two: Danny Hyatt, Director of Fiscal Services

Date

*Level Three: Carolyn Kasdorf, Vice President for Business Services

Date