

Procedure Intergovernmental Revenue, Grants and Cooperative Agreements	Last Update: May 10, 2016
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References: County Policy Manual- Fiscal Review and Administration of Grants and Agreements, 2 CFR 200

Purpose: To insure compliance with all funding requirements for intergovernmental or other grant revenue.

A. Accounting Division Submittal Requirements

1. The following information shall be submitted to the Accounting Division:
 - a. Statement of Grant Award including all attachments and guidance from the granting agency and any contracts related to the acceptance of the grant award;
 - b. Matching requirements of the grant along with methods for tracking such requirements, along with information related to the source of matching funds or in-kind services to be utilized for the grant;
 - c. Documents that explain any prior approvals requested and received during the pre-award period;
 - d. Information regarding the tracking of the grant in the accounting system and the business unit or subledger to be utilized for the receipt of funds. Once the award letter is received by the Accounting Division, the business unit will be created in the accounting system;
 - e. Copies of all requests for reimbursement. If request is submitted online, Accounting must be notified of the request and expected amount. All reimbursement requests need to be supported with authorization to issue reimbursement;
 - f. Copies of any audits, reviews or reports prepared by the awarding agency;
 - g. Copies of all reports submitted to the awarding agency on behalf of the County, including financial status reports, progress reports, etc.;
 - h. Copies of any correspondence with the awarding agency related to concerns with grants management and/or deviations from the terms of the original grant agreement, including budget revisions and clarification of any allowable costs;
 - i. Any specific instructions provided by the awarding agency on closeout procedures, including disposition of government-owned equipment, and any other documents specifically pertaining to the closeout of the grant;
 - j. Copies of any online registration information required by the awarding agency for electronic filing of reports and receipt of funds (such as Grants.gov, Central Contractor Registry (CCR), etc.);
 - k. Property disposition documents showing how equipment and leftover supplies were treated, including requests for agency instructions where appropriate, and compensation to agency, if required.

2. Purchases

The Inventory Control Specialist shall be notified of any fixed assets purchased with grant funds per the Property and Equipment Inventory Policy and Procedure. This will include all inventory deemed at risk for loss or theft.

3. Non-Cash Commodities

The Grant Accountant shall be notified of any non-cash commodity received.

B. Records

1. The department/division receiving grant funding shall maintain documentation for all grant-related events, and be able to provide this documentation as requested, including the following:

- a. A copy of the original signed grant application and any records of discussions with the awarding agency regarding the application;
- b. Annual work plans;
- c. Complete, accurate records of grant-related events, including financial transactions, date, time and duration of event, procurement decisions, timesheets for grant-paid salaries or copies of payroll reports to support grant-paid salaries, invoices for products purchased, etc.
- d. Any contracts, along with related proposals, requests for proposals (RFPs), evaluation sheets, and any other documents pertaining to contract procurements including all submittals obtained during proposal acceptance process;
- e. Any agreements made with sub-recipients along with applications, proposals, monitoring reports, site visit reports, and related documents.

C. Cost Principles

1. The department/division receiving grant funding shall comply with the Cost Principles of 2 CFR 200 Subpart E, including that costs must:

- Be necessary and reasonable for the performance of the Federal or State award. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
- Conform to limitations or excursions specified in the award.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other grant unless specifically allowed.
- Be adequately documented.