Congratulations, you got the grant!
Review the accepted grant application

• What are the agreed upon deliverables?
• What is the deadline for each deliverable?
• What are the reporting deadlines?
• What are the spending deadlines?
• What/who do you need to track?
### Gantt Chart

#### [Project Name] Project Schedule

<table>
<thead>
<tr>
<th>Task Category</th>
<th>[Name]</th>
<th>Lead</th>
<th>Start</th>
<th>End</th>
<th>Days</th>
<th>% Done</th>
<th>Work Days</th>
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<tbody>
<tr>
<td>1.1</td>
<td>[Task]</td>
<td>[Name]</td>
<td>Mon 1/29/18</td>
<td>Fri 2/2/18</td>
<td>5</td>
<td>100%</td>
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</tr>
<tr>
<td>1.2</td>
<td>[Task]</td>
<td>[Name]</td>
<td>Sat 2/3/18</td>
<td>Wed 2/7/18</td>
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<td>80%</td>
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<tr>
<td>1.3</td>
<td>[Task]</td>
<td>[Name]</td>
<td>Thu 2/8/18</td>
<td>Sun 2/11/18</td>
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<tr>
<td>1.4</td>
<td>[Task]</td>
<td>[Name]</td>
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<td>Sun 2/24/18</td>
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<tr>
<td>1.4.1</td>
<td>[Sub-task]</td>
<td>[Name]</td>
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<tr>
<td>1.4.2</td>
<td>[Sub-task]</td>
<td>[Name]</td>
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<td>Tue 2/6/18</td>
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<td>50%</td>
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</tr>
<tr>
<td>1.5</td>
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<td>[Name]</td>
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<td>5</td>
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<tr>
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<tr>
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<td>2</td>
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<tr>
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<tr>
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<td>Fri 2/16/18</td>
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</tr>
<tr>
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<td>Thu 2/22/18</td>
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<tr>
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<td>2</td>
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<tr>
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<td>Fri 2/16/18</td>
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<td>3</td>
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<td>Fri 2/16/18</td>
<td>3</td>
<td>0%</td>
<td>3</td>
</tr>
</tbody>
</table>
Who else is responsible?

- Gather the group of individuals responsible for the success of the grant
- Make sure that everyone realizes the importance of their role
- Outline the deliverables and who is responsible for what/when
- Set monthly update meetings
Indirect Costs

• There are no uniform rules for indirect costs
  • The type of grant that you have determines the rules that you
    must follow for Indirect Cost

• What is an indirect cost?
  • Are costs that cannot be readily and specifically identified with a
    particular cost objective without effort disproportionate to the
    result achieved
  • Examples would be Accounting, Human Resources, Payroll and
    Utilities (See 2 CFR 200.56)
Indirect Costs – cont.

• Administration
  • General administration and general expenses such as the director’s office, accounting, personnel, and other types of expenditures not listed specifically in “Facilities.”
  • IHEs – library expenses are included in “Facilities.”

• Facilities
  • Depreciation on buildings, equipment and capital improvement, interest and debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses.
  • Appendix III, B. 1 (2 CFR 200)
§200.412 Classification of Costs

• No universal rule for classifying certain costs as either direct or indirect under every accounting system.

• A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective.

• It is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards.
Indirect Costs

• Must be allowable for the grant
  • Reasonable
  • Necessary
  • Allocable

• Direct costs
  • You can identify the cost and how it benefits the grant
Do you have an Indirect Cost Rate?

• §200.57 Indirect cost rate proposal.

• The documentation prepared by a non-Federal entity to substantiate its request for the establishment of an indirect cost rate as described in Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) through Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals of this part, and Appendix IX to Part 200—Hospital Cost Principles.
General Procurement Standards

• Review 2 CFR Part 200

• All nonfederal entities follow principles and procedures under Section 200.318 – 200.326

• All nonfederal entities must have documented procurement procedures which reflect applicable Federal, State, and local laws and regulations.
Methods of Procurement

• Micro-purchase (Federally set small purchase of <$10,000)
  • Institution should have Small Purchase policy/procedure

• Competitive Sealed Bids
  • Institution sets level that this is required for sealed bids and policy/procedure

• Competitive Proposals
  • Institution sets level and policy / procedure

• Noncompetitive proposals
  • Falls under Institution and Federal set levels with set polices / procedures
Time & Effort

- 200.403 (a)
- Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- Time and Effort documentation must be based on records that accurately reflect the work performed.
- Document what you did, not what you are going to do.
Time & Effort – Records MUST

• Be supported by a system of internal controls which provides reasonable assurance charges are accurate, allowable and allocable;

• Be incorporated into official records;

• Reasonably reflect total activity for which employee is compensated;

• Encompass all activities (federal and non-federal);

• Comply with established accounting policies and practices; and

• Support distribution among specific activities or cost objectives.
  • 200.430 (i)(1) – Example: Perkins uses cost objective (200.28) and Adult Education uses activity.
System for Award Management (SAM)

• If you have a direct Federal Grant, you have registered with SAM but are all of your vendors registered and allowed to contract for federal funds?

• The General Services Administration (GSA), a federal agency, is required by the Federal Acquisition Regulation (FAR) to compile and maintain a list of parties debarred, suspended, or disqualified by federal agencies.

• Contractors as well as recipients of federal financial assistance must be registered at www.sam.gov.
System for Award Management (SAM)

- Check all vendors on SAMs before awarding the contract
- If a vendor has never registered and have not been excluded or debarred then they may not show up in the system.
- Federal grant recipients should require that their vendors register on SAM, if they have not already done so.
Q&A
Contact Information

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