Palomar College Grant Handbook

Institutional Research, Planning, and Grants

2024

Contents

Using This Handbook Effectively

This handbook is designed to support Palomar College personnel throughout the grant lifecycle. Each section provides actionable steps and guidance for specific phases of grant management, ensuring compliance with institutional and funder requirements. Key resources, such as the Grant Life Cycle Flowchart in Appendix A, provide a visual overview of processes and decision points. Refer to the flowchart when navigating each phase to better understand roles, responsibilities, and timelines.

1. Introduction

At Palomar College, our mission is to support students achieve academic success and embrace their fullest potential. External funding plays a vital role in advancing this mission (Vision Plan 2035, Goal 3, Objective 8) by enhancing educational programs, fostering student success, and strengthening institutional capacity.

The Institutional Research, Planning, & Grants (IRP&G) team provides leadership in these efforts by supporting the College's pursuit and management of grants. The key objectives of the IRP&G team are to:

- Identify Funding Opportunities: Actively seek external competitive funding opportunities that align with the College's strategic goals.
- Support Grant Development: Assist faculty and staff in pursuing competitive grants by providing guidance, resources, and expertise for developing strong, compliant proposals.
- Ensure Compliance and Oversight: Monitor grant-funded projects and subawards to address compliance with grantor requirements, college policies, and applicable federal and state regulations.

This handbook is designed to guide college personnel in identifying, pursuing, and managing grant funding opportunities. It outlines the College's policies, procedures, and responsibilities related to the development and administration of grants, ensuring transparency, professionalism, and consistency across all grant activities.

By equipping faculty and staff with the necessary tools and guidance, Palomar strengthens its capacity to attract and manage grants that support program enhancements, equipment acquisition, professional development, service projects, outreach efforts, and more. Adhering to the guidelines outlined in this handbook will enhance the College's ability to secure and effectively utilize external funding, driving institutional growth and success.

2. Grant Fundamentals

To successfully secure and manage competitive grants, it is important to understand the basics of grant types and the grant lifecycle. Grants come from various sources, each with its own criteria, application process, and expectations. Common types of grants include:

- Federal Grants: Provided by U.S. government agencies (e.g., Department of Education, National Science Foundation) to support initiatives such as workforce development, research, and student services.
- State Grants: Awarded by state governments to address specific needs, such as workforce training and education access for underrepresented groups.
- Private Foundation Grants: Offered by foundations, often with a specific focus area such as like education, healthcare, or community development. These grants often support scholarships, program development, and facility upgrades.

- Corporate Grants: Provided by businesses to support workforce training, research, and community partnerships.
- Nonprofit Grants: Offered by organizations to support educational initiatives, faculty development, and programs for underserved populations.

In addition to these types of competitive grants, Palomar receives formula grants based on factors such as student enrollment or economic indicators. These provide predictable funding for ongoing programs or services and do not fall under the purview of IRP&G.

3. Grant Lifecycle

The grants lifecycle at Palomar College encompasses the comprehensive processes of identifying, developing, securing, managing, and closing out a grant. This lifecycle is divided into five key stages, each with specific tasks and decision points, ensuring alignment with Board Policy (BP) 3280 Grants and Administrative Procedure (AP) 3280 Grants:

1. Identify Need: The first step is recognizing the College's needs based on its strategic plans, such as Vision Plan 2035, Student Equity Plan, and other guiding documents. During this phase, the potential for external funding is evaluated to address gaps and enhance the College's capacity to meet its goals.
2. Develop Proposal: Once the need is identified, a team is assembled to create a competitive grant proposal. This team typically includes the Supervising Administrator, Grants Manager, and Grant Accountant. The proposal development process involves defining project objectives, creating a budget, securing institutional approvals, and drafting the application in compliance with grant guidelines.
3. Award: Upon notification of a successful award, the grant must receive Governing Board approval before initiating any grant-related activities. This formal approval ensures institutional oversight and alignment with College policies. Following approval, the project moves into the planning and execution phase.
4. Implementation: During this phase, the grant-funded activities are executed according to the project plan. Regular monitoring, compliance checks, and reporting are critical to ensure that the project meets its objectives and adheres to both the grantor's requirements and Palomar's internal policies.
5. Close Out: As the project nears completion, the final steps involve ensuring all grant activities are completed and required reports, and necessary financial reconciliation or audits are submitted. Compliance with financial and audit requirements is essential for successfully closing out the grant. Failure to meet these commitments can result in a breach of contract and accountability to the funding agency. Any negligence in this phase can affect qualifying for future funding

The grant lifecycle is further subdivided into detailed action tasks and decision points within each stage—pre-award, award, and post-award. As presented in Figure 1. Grant Lifecycle, each
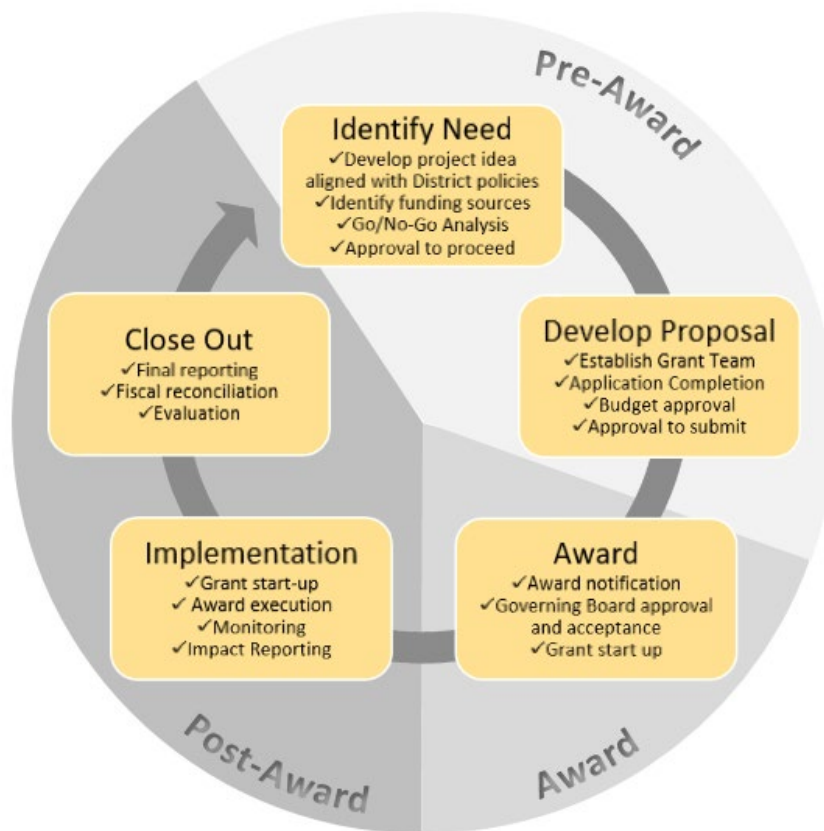
Figure 1Grant Lifecycle

stage involves specific roles and responsibilities that are detailed in this handbook along with the flowchart in Appendix A.

4. Roles and Responsibilities

Effective grant management requires leadership, coordination, and collaboration across departments, helping the College build strong relationships with funding agencies. Every role—whether in the planning, execution, or closeout phases of the grant—contributes to the College's mission and supports our students' success. This includes key figures like the Project Lead, core team members such as the Grants Manager, Grant Accountant, and Supervising Administrator, and the support roles that provide essential expertise and oversight throughout the grant lifecycle.

4.1 Project Lead

The Project Lead oversees the grant's implementation and is accountable for achieving project objectives within the defined budget and timeline. Specific responsibilities may vary based on the individual's position as faculty or staff. In general, the Project Lead holds responsibility for the successful completion of the proposed scope of work and the management of the award funds.

- Program Responsibilities:
  - Develops and implements grant activities to meet deliverables on time and within scope.
  - Coordinates with stakeholders and communicates project progress.
  - Ensures compliance with all grant requirements, including performance and financial reporting.
- Fiscal Responsibilities
  - Monitors the grant budget to ensure that all expenditures comply with institutional, state, and federal regulations.
  - Reviews and approves expenses, ensuring they are allowable, allocable, reasonable, and properly documented.
  - Works with the Grant Accountant to reconcile expenses and ensure audit readiness.
  - Completes time and effort reports to accurately track and report personnel costs, as required by 2 CFR 200.430.

Note: Faculty Project Leads may not have direct access to, or regular involvement with, Palomar's financial tracking system (PeopleSoft) and therefore rely on the expertise of the Grant Accountant or assigned administrative support. The Supervising Administrator supports faculty Project Leads by ensuring they have assistance with time and effort reporting, budgeting, and addressing compliance issues. The project Leads may then focus more directly on the instructional or programmatic aspects of the grant.

4.2 Core Grant Team

The Grants manager, Grant Accountant, and Supervising Administrator form the foundation of grant administration and management, while working closely with the Project Lead to achieve compliance and project success.

Grants Manager

The Grants Manager is responsible for the general management of the District's pre and post-award activities and serves as a resource to personnel seeking and receiving grants.

- Pre award:
  - Identifies funding opportunities aligned with institutional goals.
  - Coordinates proposal development, ensuring compliance with College policies and funder requirements.
  - Informs the Governing Board of all external competitive grant applications.
- Award and Post-Award:
  - Provides support and resources to Project Leads and staff to comply with grant regulations.
  - Monitors the grant portfolio, addressing performance issues in collaboration with the Project Lead and Supervising Administrator.

- o Coordinates grant modifications (e.g., scope changes, budget revisions, project extensions) as permitted under 2 CFR 200.308.
- o Ensures audit readiness by confirming that all records, including financial documentation and time and effort certifications, are complete and meet audit standards.

Supervising Administrator

Typically an administrator (e.g. Director, Dean, or Vice President), the Supervising Administrator is responsible for supporting proposal development and overseeing the project's execution.

- Pre Award
  - o Leads grant proposal concept development, secures necessary approvals (staffing plan, budget), and ensures alignment with institutional priorities.
- Award and Post-Award
  - o Supervises the Project Lead, ensuring grant activities are on track and within budget.
  - o Provides support for implementation challenges, connecting resources and resolving issues.
  - o Collects, reviews, and approves Time and Effort Reports for federal grants.
  - o Assists with final reporting and closeout documentation, including archiving per AP 6301.

Grant Accountant

The Grant Accountant oversees the financial management of awards to ensure compliance with grant terms and supports financial reporting.

- Pre Award:
  - o Reviews proposal budgets for feasibility and compliance with funder and institutional guidelines.
- Award and Post-Award:
  - o Ensures that grant budgets are properly set up and monitored within PeopleSoft Financials.
  - o Participates in grant start-up and regular project meetings to provide training and technical financial guidance as needed.
  - o Ensures all fiscal controls are in place for grant administration (AP3280).
  - o Reviews all expenditures to ensure they are allowable, allocable, and reasonable, in line with 2 CFR 200 Subpart E. and institutional policies (e.g. AP 6300).
  - o Monitors expenditures and prepares documentation for invoicing, payments to vendors, sub-recipients, audits, and compliance reporting.

4.3 Supporting Roles

These roles provide essential support throughout the grant lifecycle, contributing to both operational success and compliance.

- Division Dean:
    - Reviews and supports grant proposals, ensuring alignment with division and institutional goals.
    - Coordinates staffing and other resources to facilitate grant implementation.

- Department Chair:
    - Supports division faculty involved in grant activities and coordinates with the Division Dean as needed.

- Governing Board:
    - Approves all grant submissions and awards, ensuring alignment with College priorities (BP 3280).

- Research Analyst:
    - Participates in proposal development by providing data and advising on evaluation methodology.
    - Develops assessment tools, conducts statistical analysis, and assists in preparing data-driven progress reports for stakeholders.

- Senior Director, Planning, Research, Effectiveness, and Grants:
    - Manages the overall grants program and core grants team to ensure alignment with the College's mission and strategic goals.
    - Provides long-range planning and support, including overseeing grant-related training and monitoring grant performance.
    - Monitors grant portfolio performance and coordinates with senior leadership to address challenges or changes in grant implementation or the lifecycle.

    Exclusions from IRP&G's responsibilities include:

    - Project Direction/Coordination: Implementation of grant activities, adherence to timelines, and completion of required technical or progress reports.
    - Project Administration: Oversight of day-to-day operational tasks to keep the project on schedule and within budget.
    - Post-Award Accountability: Ensuring funds are used per sponsoring agency requirements and college policies.

- Superintendent/President:

- o Provides final approval for all new, continuing, or renewing grant applications (BP3280, AP3280).
- o Authorizes the submission of proposals, ensuring they align with the college's strategic plan (BP3280, AP3280).

- Vice President (VP):
  - o Reviews all grant applications to confirm they support the mission, goals, and objectives of the District's Strategic Plans (BP3280/AP3280).
  - o Collaborates with IRP&G, HR, Fiscal Services, and the Project Lead to ensure appropriate staff and resources are allocated to manage the grant effectively (AP3280).

5. Pre-Award
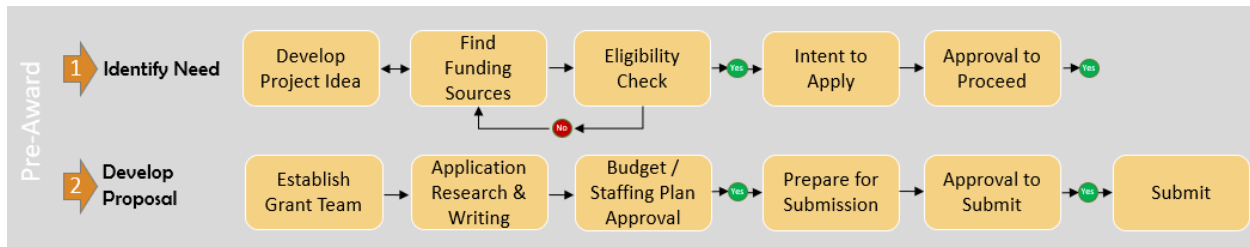
Palomar College views grants as a vital resource to expand funding for academic programs, student services, and essential administrative functions. In alignment with BP 3280, the College actively pursues grant opportunities that further its mission and strategic goals.

5.1 Identifying the Need

The first step in developing a grant proposal is to clearly define the project's scope and objectives, ensuring alignment with Palomar College's mission of supporting students in achieving academic success and preparing them to engage with local and global communities. This process also involves integrating the College's strategic priorities as outlined in guiding documents such as Vision Plan 2035, the Student Equity Plan, and the Emergency Conditions Recovery Plan. Broader statewide initiatives, such as the Governor's CCC Roadmap and CCCCO Vision 2030, should be considered to strengthen the proposal's relevance and alignment with institutional and regional goals.

Collaboration with Institutional Research and Planning (IRP) is important during this phase. IRP provides essential data—such as student demographics and success metrics—that can help support a proposal's goals and objectives. Incorporating this data into the proposal ensures it addresses funder priorities and establishes the institution's capacity to deliver impactful results. Requests for data can be made via the Research Request Form found on the IR website.

After defining the project's need, the next step is to evaluate potential funding sources for suitability. This involves assessing eligibility requirements, submission deadlines, and the

project's feasibility relative to Palomar's resources, capabilities, and sustainability. A thorough review ensures alignment between the project goals and the funder's objectives, increasing the likelihood of a successful application.

5.2 Intent to Apply

Before any proposal development begins, interested faculty or staff must submit an Intent to Apply form to the Institutional Research, Planning & Grants (IRP&G) office (see IRP&G website). This form initiates a review process to secure necessary approvals, including that of the relevant Vice President (VP). In line with Administrative Policy (AP) 3280, VP approval is required before advancing to the proposal development stage. To meet internal review deadlines and allow time for a thorough process, the Intent to Apply form should be submitted at least 60 days before the grant submission deadline.

5.3 Proposal Development

Once the Intent to Apply form is approved, the proposal development phase begins. A Grant project team is assembled - typically consisting of the Grants Manager, Supervising Administrator, and Grant Accountant, and other relevant stakeholders/subject matter experts - to draft a competitive, compliant proposal. Each team member plays a key role in ensuring the proposal's success:

- Grants Manager: The Grants Manager oversees the District's pre-award activities and serves as a key resource for personnel seeking or receiving grants. They coordinate proposal development by providing a structured work plan, timeline, and facilitating regular proposal development meetings.
- Supervising Administrator: The Supervising Administrator steers the conceptual development of the proposal to ensure alignment with institutional priorities.
- Grant Accountant: The Grant Accountant reviews proposal budgets to ensure feasibility and compliance with funder and institutional guidelines. Their expertise helps create a budget that aligns with both funder expectations and Palomar's financial practices.

Key decision points at this stage include:

- Staffing Plan: The Supervising Administrator ensures that any proposed staffing aligns with College policies and receives necessary approvals. This approval is essential for moving forward in the proposal process.
- Budget Construction: The project budget, developed in collaboration with Fiscal Services, outlines anticipated costs and fund allocations. The VP of Finance & Administrative Services must review and approve the budget, including any requests for cost-sharing or match funds. This approval is a prerequisite for progressing with the proposal.

If utilizing the services of an external grant writer, the grant team should work closely with the writer to gather and provide content and data for a robust application. The Supervising

Administrator and Grants Manager are responsible for monitoring the writer's progress and providing the necessary feedback to ensure the proposal is in alignment with College goals.

During this stage, it's essential to consult with stakeholders such as Human Resources, Facilities, and Information Services to address any needs for equipment, space, and data management. The proposal should also incorporate Palomar's DEIAA (Diversity, Equity, Inclusion, Accessibility, and Anti-Racism) principles to ensure inclusivity and accessibility for all, particularly for underserved populations. Reviewing the proposal through this lens strengthens its impact and broadens its reach. Additionally, identifying and engaging external stakeholders—such as industry representatives, community organizations, or other educational institutions—can significantly enhance the proposal's competitiveness. This type of collaboration ensures alignment with both institutional and community priorities while fostering a cohesive and impactful project approach.

5.4 Internal Review and Submission

Before submission, the proposal undergoes a structured review process:

1. Internal Self-Review: The grant team revises the proposal to ensure compliance with grantor requirements.
2. Peer Review: Colleagues or external experts may review the proposal for content and strategy.
3. Institutional Review: The Senior Director of IRP&G and senior leadership review the proposal to ensure it aligns with Palomar College's priorities.
4. Submission Approval: The Superintendent/President provides final approval for submission (AP 3280); IRP&G facilitates the submission process and notifies the Governing Board (BP 3280) and Faculty Senate of the application.

5.5 Letters of Commitment/Support

When Palomar College collaborates as a subrecipient on a larger project led by another institution, letters of commitment or support may be required as follows:

- Letter of Commitment/Collaboration: Signed by the Superintendent/President), this letter confirms that Palomar intends to contribute specific resources or activities to the funded project, if awarded. These commitments are usually outlined in the letter. This is typically used when Palomar is a subrecipient, with another organization serving as the lead institution.
- Letter of Support: Signed by the appropriate VP, this letter expresses Palomar's knowledge and support of the proposed project, detailing its alignment with the College's mission and goals. This type of letter is used when Palomar is not directly contributing resources or receiving funds.

6. Award
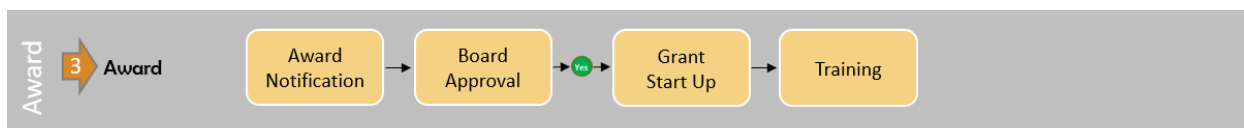
When an award is granted, Governing Board approval is required before any grant-related activities or expenditures can begin. With the acceptance of funds, Palomar College enters into a legally binding agreement with the granting agency, making the College and the District responsible for ensuring compliance with all terms and conditions outlined in the award.

Award notification triggers a review process to ensure that the grant's terms align with institutional capabilities and strategic goals. Any required negotiations with the granting agency, such as adjusting timelines or clarifying deliverables, must be completed before Governing Board approval. Once the Governing Board approves the award, the grant moves into the start-up phase, where the foundation for successful implementation is established. These review steps provide the foundation for successful grant implementation.

6.1 Grant Start-Up

Following Governing Board approval, a Grant Start-Up Meeting is scheduled to align the project team and address key tasks. Typical attendees include the Grants Manger, Supervising Administrator, the Project Lead, and the Grant Accountant. During this meeting, the team covers:

- Review of Project Deliverables and Regulations: Ensure all stakeholders understand the project's objectives, deliverables, and compliance requirements.
- Establishment of Reporting and Documentation Practices: Define reporting schedules, data collection procedures, Time and Effort reporting, and any other documentation needs to meet grantor and institutional standards.
- Budget Setup in Financial Systems: Assign a unique budget string in PeopleSoft Financials and configure the operational budget to track expenditures by category.
- Progress Reporting Framework: Develop a clear framework for monitoring and reporting progress, including timelines for deliverables and outcomes.
- Expenses Tracking: ensuring proper tracking of expenditures.
- Onboarding: Identify and address any professional development needs for team members to ensure compliance with grant guidelines and effective project implementation.

At this stage, the team also verifies that all planned activities, budget allocations, and timelines align with the terms of the award and comply with institutional and grantor regulations.

6.2 Hiring and Personnel Management

Hiring grant-funded personnel must follow institutional policies and procedures, including AP 7120 (Recruitment and Hiring) and AP 7120A (Faculty Recruitment). Upon award notification,

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the responsible Vice President(s), in coordination with the Project Lead, IRP&G, Human Resource Services, and Fiscal Services, will ensure that appropriate staff are assigned to manage and monitor the grant (AP 3280).

Recruitment processes must follow institutional hiring standards to ensure alignment with College policies and grantor requirements.

6.3 Onboarding

Team members responsible for grant implementation, especially those new to grant-funded projects, must complete professional development as needed on such topics as:

- Compliance with federal, state, and institutional regulations.
- Financial tracking and PeopleSoft Financials navigation.
- Time and Effort Reporting (TER) procedures.
- Grant Management System familiarization (GrantNavigator).

The Grants Manager provides training and resources to Project Leads and staff to comply with grant regulations so that they are prepared to fulfill their roles effectively and maintain compliance throughout the grant lifecycle.

7. Post-Award – Implementation

The post-award phase involves carrying out the activities outlined in the grant proposal while ensuring compliance with the goals, objectives, and deliverables established in the award agreement. This phase is critical because a grant is a legally binding contract between Palomar College and the funding source. By accepting the funds, the College commits to specific deliverables, activities, and outcomes within an agreed-upon timeframe and budget. Failure to meet these commitments can result in a breach of contract and accountability to the funding agency.

7.1 Project Implementation

The Project Lead is responsible for executing the activities outlined in the grant proposal, adhering to timelines, meeting all deliverables, and maintaining communication with internal and external stakeholders.

Key Documents for Implementation:

- Original Grant Proposal: Outlines objectives, deliverables, and timelines, serving as a action plan or work plan.

- Negotiated Budget: Details the financial plan, highlighting allocations and funding sources. Understanding the origin of funds (e.g., federal vs. state) is critical for compliance.
- Request for Proposal (RFP) or Request for Application (RFA): Specifies funder expectations, reporting requirements, and allowable costs.
- Relevant Program Policies and Regulations: These include state and federal regulations, statutory provisions, and any legislative requirements governing the grant. This also includes institutional policies, such as:
    - BP 6925: Expenditures for Meetings, Events, and Activities.
    - AP 6250: Budget Management.
    - AP 6300: Fiscal Management.
    - AP 6301: Federal Grant Guidelines.
    - AP 6340: Bids and Contracts.
    - AP 6370: Contracts – Personal Services.
    - AP 6520: Security for District Property.
    - AP 6900: Travel.
    - AP 6901: Mileage Reimbursement.
- Notice of Award: Provides critical information such as the award number and reporting timelines.
- Operational Budget: Managed via PeopleSoft Financials to track real-time expenditures.
- Time and Effort Reporting Requirements: Ensures salary distributions for staff and faculty accurately reflect time spent on grant-related activities.

Grant Team Meetings:

Regular meetings involving the Project Lead, Supervising Administrator, Grants Manager, and Grant Accountant ensure:

- Progress toward goals and deliverables is monitored.
- Budget utilization aligns with the timeline and scope.
- Any compliance or administrative issues are promptly addressed.
- Changes to scope, timeline, or budget are discussed and approved, including no-cost extensions or carryover requests.

7.2 Hiring and Personnel Management

Personnel costs often constitute the largest expense category in grant budgets, requiring effective oversight:

- Personnel Action Reports (PARs): Submit PARs for any changes in staff effort or funding allocation.
- Labor Distribution Reviews: Regularly review labor distributions to ensure accurate time and effort tracking and compliance with grant budgets.

- Staff Transition Planning: Notify Human Resources at least 100 days before the grant's end date to plan for transitions, reassignment, or termination of grant-funded roles.

7.3 Budget Monitoring and Reconciliation

Accurate financial management ensures compliance and supports the timely completion of grant activities. Finance & Administrative Services (FAS) oversees the fiscal controls and provides necessary training to ensure compliance with allowable costs, fiscal reporting, and budget management procedures. FAS also serves as the authoritative source for topics such as allowable costs, fiscal reporting, and budget management during the grant lifecycle.

For project staff, key aspects of ongoing budget management include:

- Internal Tracking: Use a detailed spend-down tracker, cross-referenced with PeopleSoft Financials, to monitor actual expenditures against planned costs.
- Monitoring Object Codes: Verify expenses align with funder-approved object codes (e.g., salaries, benefits, travel, supplies), ensuring compliance with grant and institutional policies.
- Reconciliation: Conduct monthly reviews to identify discrepancies, such as over-encumbrances or misallocated costs.
- Error Resolution: Address and correct unauthorized charges, salary discrepancies, or unposted encumbrances.
- Transfers:
  - Budget Transfers: Obtain prior approval for reallocations between major categories (e.g., salaries to supplies).
  - Cost Transfers: Fully document post-expenditure corrections, ensuring compliance with grant and institutional policies.

Fiscal Services provides training on financial procedures and serves as the authoritative resource for cost principles and budget management.

7.4 Cost Allowability

All grant-related expenditures must comply with federal, state, and sponsor regulations, as well as institutional policies. Regulations governing cost allowability are outlined in 2 CFR 200, which specifies that costs must be:

- Supplemental (Not Supplanting): Expenses should not replace activities normally funded by other budgets.
- Necessary: Costs must be essential for achieving project objectives.
- Reasonable: Expenses should align with prudent spending practices.
- Allocable: Costs must directly benefit the grant in proportion to the charge.

Unallowable costs typically include entertainment, personal expenses, and unrelated travel. The Project Lead is expected to understand the basic principles of cost allowability and to consult with the Grant Accountant when in doubt. More information and examples of allowable and unallowable costs can be found on the IRP&G grant website.

7.5 Time and Effort Reporting

Time certification (effort reporting) is required for employees who are fully or partially funded by federal or other external grants. This ensures that the time charged to the grant reflects actual effort spent on grant-related activities.

- Certification: Employees must certify that time reported reflects actual work performed.
- Updates: Submit revised PARs for changes in effort allocations during the grant period.
- Frequency: Time and effort reports should align with institutional policy and grantor requirements (e.g., monthly or semi-annual submissions).

Failure to maintain accurate records can result in disallowed costs during audits.

More information can be found on the IRP&G website.

7.6 Matching Funds

Some grants require the recipient to contribute a portion of the project's total cost, known as cost-sharing or matching funds. These contributions, which may come from institutional or community resources, help cover project expenses not funded by the grant but are essential for achieving the project's goals.

Matching funds, or cost-sharing contributions, must be tracked and reported to ensure compliance:

- Document in-kind contributions or matching funds in financial and progress reports.
- Verify all matching activities align with grant requirements and 2 CFR 200.306.

7.7 Indirect Cost Management

Indirect costs cover shared services that support the overall operations of a project but cannot be directly linked to specific activities. These typically include overhead expenses such as utilities, administrative services (e.g., Human Resources, Finance), and information technology support.

Fiscal Services ensures:

- Indirect cost rates are applied correctly.
- Calculations align with grantor-approved rates and institutional guidelines.

7.8 Participant Support Costs

Some grants allocate funds specifically for the benefit of participants engaged in grant-related activities and can include such direct costs as stipends, travel expenses, and registration fees. Funds designated for participant-related expenses (e.g., stipends, travel, or fees) must:

- Be tracked separately in financial reports.
- Be used solely for designated participant benefits an cannot be used for other project expenses without written funder approval.

7.9 Travel

All travel expenses must adhere to institutional policies such as AP 6900 Travel and grant-specific restrictions:

- Allowability: Verify that the grant allows for the proposed travel expenditure and that sufficient funds have been set aside for it.
- Pre-Approval: Secure prior approval from Fiscal Services.
- Documentation: Follow Palomar College's established travel policies for prepaid registration, hotel requests, and other travel-related expenses. Detailed procedures can be found on the Palomar Fiscal Services website.

7.10   Subrecipient Monitoring

If subrecipients are involved, the Project Lead works with the Grant Accountant to ensure compliance with 2 CFR 200.331 and that all terms and conditions are met:

- Review subrecipient financial and performance reports.
- Conduct site visits or desk audits, if required.

7.11   Project Modifications

Any changes to the project's scope, timeline, or budget must be approved in advance by the funding agency. Significant modifications may also require approval from the Governing Board. No alterations to the project work plan, particularly those that impact the scope or deliverables, can be enacted without formal written authorization from the funding source. Likewise, grant funds should not be allocated or spent on activities or outcomes that have not been explicitly approved by the funding agency. In cases where major revisions are needed, the Grants Manager will coordinate with the funding agency's Program Officer to obtain the necessary written approval before any changes are implemented.

7.12   Procurement

All grant-related purchases of supplies, equipment, and services must comply with Palomar College's procurement policies and procedures to ensure adherence to both institutional protocols and grant regulations.

<u>Supplies and Equipment Procurement</u>

- Purchasing Process: All supply and equipment purchases must be routed through Palomar College's Purchasing Department with the necessary supporting documentation.
- Equipment Management Process: Grant-funded equipment must be inventoried, documenting details such as serial numbers, acquisition dates, and locations.

The guidelines for procurement are outlined in the Purchasing Handbook, accessible on the Business Services website.

<u>Services and Vendor Contracts</u>

For grants requiring external professional services provided by independent consultants or vendors, contracts must be formalized through detailed agreements that outline:

- The purpose of the contract and specific services to be delivered.
- Expected deliverables and project milestones.
- Contract duration, including start and completion dates.
- Payment terms, including reimbursable expenses.

The procedure for processing contracts for professional services is detailed in the Contracts section of the Business Services website.

7.13   Audit Readiness

Audits are comprehensive reviews of an organization's financial records, operations, and processes to determine whether financial data has been accurately reported, compliance with applicable statutes and regulations has been maintained, and operations have been managed efficiently. Failure to meet audit requirements can result in financial penalties, disallowed costs, or the need to return funds to the grantor.

<u>Common Audit Findings in Higher Education</u>

Institutions of higher education often encounter the following issues during audits:

- Non-compliance with Uniform Guidance (2 CFR 200): Issues related to cost principles and administrative requirements.
- Improper cost allocation: Expenses charged to incorrect accounts or cost objectives.
- Missing or incomplete documentation: Gaps in records for expenses, time and effort reports, or other critical transactions.
- Unallowable costs: Costs such as personal expenses, unrelated travel, or entertainment.
- Inconsistent or incomplete time and effort reporting: Gaps in staff effort documentation tied to the grant.
- Insufficient tracking of matching funds: Failure to adequately document required matching contributions.

- Reporting delays: Late submission of progress, financial, or close-out reports to the funding agency.
- Procurement violations: Failure to follow competitive bidding or provide sole-source justification.

To avoid these common findings and ensure compliance the Project Lead should:

- Understand Responsibilities: Ensure all team members are familiar with their roles and comply with federal, state, and institutional regulations outlined in the grant agreement.
- Maintain an Audit Trail: Keep detailed and organized documentation for all transactions to provide a clear record of expenditures and activities.
- Ensure Compliance with Financial Procedures: Verify that all expenses are allowable, allocable, and reasonable. Retain supporting documentation, including justifications tied to award objectives.
- Conduct Internal Audits: Perform regular internal audits to monitor compliance, identify potential issues, and confirm that reports and financial records are complete and accurate.

8. Post Award - Close Out

As a grant-funded project nears the end of its performance period, it is critical to follow proper close-out procedures to ensure compliance with the grant agreement and institutional policies. A successful close-out process not only meets all grantor requirements but also enhances Palomar College's credibility for future funding opportunities.

8.1 Key Components of the Close-Out Process
Must be in accordance with 2 CFR 200 (Uniform Guidance) and Palomar's policies and procedures. It is recommended to maintain open communication with the funding agency during close-out. This may include confirming report submission timelines, addressing any pending approvals (e.g., equipment disposition), and clarifying any final compliance expectations.

> 2 CFR 200.344: Provides details on close-out requirements, including timelines for report submission and final reconciliation.
> 2 CFR 200.313(d): Covers disposition requirements for federally funded equipment.
> 2 CFR 200.333–337: Outlines record retention and access requirements.

Communication with Fiscal Services is important to ensure tasks like final reporting, financial reconciliation, and record archiving are completed in a timely fashion. Likewise, with IRP&G for any data needs. Timeline example:

> 90 Days Before Grant End: Begin financial reconciliation and inventory review and notify IRP&G of any data needs.
> 60 Days Before Grant End: Ensure all subrecipient documentation is submitted.
> 30 Days Before Grant End: Draft and review final reports for submission.
> 30 Days After Grant End: Submit all required reports and address outstanding issues.
> 90 Days After Grant End: Complete financial close-out, address audit issues, and submit close-out certification (if required).

Final Financial Reporting and Reconciliation:
- Submit Final Reports: Ensure all required reports—including financial, programmatic, and outcome-based reports—are submitted to the funding agency by designated deadlines. Reports must accurately reflect the project's achievements and financial expenditures, adhering to grant agreement terms.
- Reconcile Accounts: Collaborate with Fiscal Services to confirm that all expenses, including indirect costs, are documented, reconciled, and comply with allowable costs. Address unspent funds or over-expenditures according to funder guidelines.
  Ensure all cost-sharing contributions have been documented and reconciled per 2 CFR 200.306 (Cost Sharing or Matching).
  Account for any program income earned during the project and report its use in accordance with 2 CFR 200.307 (Program Income).

Documentation and Record Archiving:
- Inventory and Equipment: Document the status of equipment and supplies purchased with grant funds. Inventory records should indicate whether items will be retained, transferred, or disposed of in accordance with 2 CFR 200 and applicable policies.
- Record Retention: Ensure records remain accessible and audit trails are intact for the full retention period. Organize and store all financial, programmatic, and administrative documentation as required by the funding agency and Palomar College's AP 3310 Records Retention and Destruction. Retain records for at least three years from the date of the final expenditure report, unless extended due to audits or litigation.
- Intellectual Property and Deliverables: Archive any intellectual property (e.g., curriculum materials, publications) created with grant funds. Confirm compliance with both institutional policies and grantor stipulations.

Subrecipient Close-Out (if applicable):
- Subrecipients should confirm that all costs are allowable, allocable, and reasonable. Review and finalize subrecipient reports, ensuring their compliance with grant and

institutional requirements. Verify that all financial and programmatic documentation is complete and accurate. Resolve any discrepancies or outstanding issues before closing the subaward.

Lessons Learned and Final Reflection
> Conduct a debrief with project staff and stakeholders to assess outcomes, challenges, and best practices. Archive lessons learned for future reference.

Sustainability Planning and Next Steps
- Develop a sustainability plan to identify opportunities to continue successful aspects of the project beyond the grant period. Include recommendations for leveraging results, securing additional funding, or institutionalizing best practices.

Audit Preparation and Compliance
- Compliance responsibilities may continue post-closeout, especially for audits or post-closeout adjustments. Ensure all records, including financial documentation, time and effort reports, and procurement files, are audit-ready. Address any findings from internal or external reviews promptly to maintain compliance and avoid penalties.

A close-out checklist of close-out activities is available on the IRP&G website.

8.2 Records Management for Close-Out

Proper records management is essential for compliance and facilitating future audits. Palomar College organizes records into the following categories:

- Class 1 – Permanent: Indefinitely retained records, such as final project summaries and key legal documents.
- Class 2 – Optional: Non-permanent records useful for institutional reference.
- Class 3 – Disposable: Financial and supporting records that may be destroyed three years after the final expenditure report, unless specified otherwise.

Grant-related records must be securely stored and systematically managed per AP 3310 – Records Retention and Destruction. Proper disposal must be conducted following these guidelines. The table below outlines document management responsibilities:

Department	Documents
Institutional Research, Planning, and Grants	• Proposal development and submission documents, reviewer comments, Notice of Intent to Award. • Summary Close-Out Report (Class 1-Permanent)
Fiscal Services	• Fully-executed copy of award agreement • Award Budget

Department	Documents
	• Award modifications documents and budget revisions • Invoices • Time and Effort/Cost-Objective Effort Reports • Annual and close-out Financial Reports • Equipment Inventory • Cost Match Documentation
Business Services	• Purchase Requisitions • Purchase Orders • Travel requests and claims
Human Resources	• Personnel contracts • Faculty MOU's • Notice of Hourly Employment
Supervising Administrator Department/Division	• Original Timesheets • All supporting evidence for grant execution activities.

By following these close-out procedures, Palomar College ensures compliance with funder expectations, effective financial management, and responsible grant stewardship. This commitment enhances the institution's reputation, positioning it for future funding success.

9. Closing Thoughts

At Palomar College, external funding is critical to advancing educational programs, supporting students, and achieving institutional goals. Pursuing grant opportunities requires strategic planning, effective management, and attention to detail. The Institutional Research, Planning, and Grants (IRP&G) team is dedicated to supporting you through every phase of the grant lifecycle.

We understand that successful grant management requires a thorough grasp of the entire grant lifecycle and strategies to overcome common challenges. IRP&G provides the tools and support necessary to navigate each phase, ensuring efficient processes, compliance with funder expectations, and responsible stewardship of grant resources.

Thank you for your dedication to excellence and for contributing to the continued growth and success of the College. Your commitment not only enhances our institution's reputation but also positions us for future funding success. Let's continue to work together to achieve our shared goals – creating a lasting impact for our students and our community.

Appendix A: Grant Life Cycle Flowchart

Grant Life Cycle Flowchart

Grant Development

1 Identify Need

Develop Project Idea	Find Funding Sources	Eligibility Check	→ Yes →	Intent to Apply	Approval to Proceed

Develop Project Idea

Applications for grants will be made with state, federal, and private agencies when the content of these applications extends the resources available to the District in support of the purposes and strategic plans of the District, its divisions, or departments (AP 3280).

Considerations:
- Consistency with our mission and goals
- Problem/Need/Gap in Service
- Approach/Methodology
- Outcomes/Impact

Find Funding Sources

Federal, State, Private funding sources (see IRP&G for more information).

Eligibility Check

Review Request for Proposal/ Announcement for requirements and restrictions.

Considerations:
- Attend grantor information events
- Our limitations – are we capable of fulfilling the requirements?
- What are the matching requirements?
- Is there adequate time to apply?
- Is the project feasible?

(No)

Intent to Apply

Complete Grant Go/No-Go form and submit to IRP&G.

Approval to Proceed

IRP&G will seek VP approval to ensure the grant opportunity supports the mission, goals, and objectives of the District's Strategic Plan (BP 3280).

IRP&G notifies applicants the outcome of this review. If needed, IRP&G will secure a Letter of Intent to Apply from Superintendent/ President, if the RFA requires one.

2 Develop Proposal

Establish Grant Project Team	Application Research & Writing	Budget/Staffing Plan Approval	→ Yes →	Prepare for Submission	Approval to Submit

Establish Grant Project Team

In coordination with IRP&G, form a Grant Project Team (GPT) and lay groundwork for proposal. GPT, at minimum, to include proposed Project Lead, Grants Manager, Fiscal, evaluator, and supervising Administrator.

Considerations:
- Define concept
- Identify necessary partners
- Determine required resources (equipment, space, etc.)
- Data needs
- Establish submission timeline
- Sustainability
- Identify grant writer
- Assign tasks

Application Research & Writing
- Refine concept
- Gather research/data
- Determine goals/objectives/ outcomes/metrics
- Answer each question in the RFP
- Refer to grantor documents (including scoring rubric if available)
- Consult with stakeholders such as IS, HR, Facilities, etc. as appropriate.
- Gather necessary information from potential sub awardees.

Consideration:
- Develop sustainability plan as necessary to integrate grant activities post award

Budget/Staffing Plan Approval

Identify staffing needs for project implementation.

Construct budget in conjunction with Fiscal Services.

Considerations:
- Anticipate increases in salary
- Account for health & welfare and statutory benefits
- Seek quotes for equipment/supply needs
- Identify travel activities

Prepare for Submission

Compile all elements of application and prepare for review and final read (edit and rewrite as necessary):
- Self review
- Peer review
- HR review (if applicable)
- DEIAA lens crosscheck
- IRP&G Final review, assurance that applications guidelines and requirements have been met.

Approval to Submit

All new, continuing, or renewing grant applications are reviewed by the appropriate Vice President(s) and require approval of the Superintendent/President prior to submission (BP 3280, AP 3280).

Project Leads to complete and submit a Proposal Approval Form [insert hyperlink]. IRP&G will circulate complete proposal for approval by Dir IRP&G, Fiscal Services, applicable VP, and Superintendent/ President. GO to inform Governing Board and Faculty Senate of application for grant funding.

Submit	← Yes ←

Grant Life Cycle Flowchart

Grant Management →

③ Receive Award

Award Notification	→	Board Approval	→	Yes	→	Grant Start Up	→	Training

Award Notification

Funding agency will send notification and funding agreement/contract. Any requested modifications will be negotiated with project lead and IRP&G.

Board Approval

All grant awards shall be sent to the Governing Board for review and acceptance (AP 3280).

IRP&G will facilitate approval via the Contract Review and Approval Form for Board approval and acceptance of funds. Upon approval, IRP&G will notify stakeholders and the Public Information officer.

Grant Start Up

To ensure appropriate staff are assigned to manage and monitor the grant (AP 3280), IRP&G will coordinate a 'Start Up' meeting with the GPT (Evaluator, Fiscal, Grants Manager, Project Lead and supervising administrator).

Considerations:
- Include additional stakeholders such as HR, IS, Facilities, etc.
- Establish key roles
- Set up Project # and budget
- Review deliverables and timeline
- Staffing review with HR
- Develop progress report framework
- Sub Award/Contractor agreements

Training

IRP&G to provide relevant training to project lead and supporting staff.

Considerations:
- Project management
- Budget management/tracking
- Grant compliance and allowable costs
- Business Services (i.e., Purchasing) and HR (staff hiring procedures)
- Record retention
- Best practices

④ Execute Project

Manage Grant	↔	Impact Reporting	↔	Compliance Review	→	Project Close-Out

Manage Grant

Project Lead to manage and monitor all aspects of grant execution according to grant agreement and District policies. Grant project team to support project lead via regular status updates. IRP&G to work with Project Lead and Funding Agency representative to adjust for unanticipated changes.

Impact Reporting

The grant project team to work with the project lead to ensure all required reports are completed, reviewed, and submitted according to the timelines established by the sponsor (AP 3280).
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Considerations:
- Grant Progress Report
- Metric tracking
- Timeline
- Budget review and approval
- Internal progress reports

Compliance Review

The grant project team to work with the project lead to identify reporting requirements and deadlines.

To assure compliance with funder expectations, IRP&G to receive monthly status updates.

Fiscal Services approves and audits all grant-related activities and expenditures so that they conform to the requirements and allowable costs authorized in the grant. Appropriate fiscal controls are implemented and enforced (AP 3280).

Project Close-Out

Grant Project Team to support Project Lead in closing out grant and submitting necessary final reports to funding agency. IRP&G to share final report summary with Board.

Considerations:
- Timeline for close out reporting
- Final report narrative
- Budget closeout
- Staffing adjustments
- Record retention in accordance with district policy and specific guidelines of funding agency.