Grant Business Management Manual

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As a public agency, the Kern Community College District (KCCD) and its employees are governed by a myriad of internal and external regulations and procedures. Directors of grant-funded programs must similarly comply with these regulations and processes. New project directors may not be familiar with KCCD policies and procedures related to hiring staff, purchasing supplies and equipment, and entering into contracts, to name a few of the common administrative functions required to start or manage a restricted program. In addition, a funding agency may have additional and/or slightly different requirements. The *Grants Business Management Manual* describes KCCD policies and procedures relevant to most grant-funded projects, as well as many relevant federal and state regulations, policies and procedures.

The Business Services Department plays a key role in ensuring that grant funds expended, recorded and reported are according to generally accepted accounting principles (GAAP), California State Education Code Regulations, and the financial regulations of government entities issuing funding. Government funding agencies have recently been increasing their oversight of the risk analysis process by which entities are approved for funding. Grant related national integrity and performance database systems (FAPIIS and SAM) are maintained by the federal government and monitored as part of the grant approval system. Grantees are evaluated in areas such as 1) Financial Stability 2) Quality of Management Systems 3) History of Performance 4) Audit reports and Findings and 5) Ability to implement grant requirements (2 CFR 200.205). The *Grants Business Management Manual* incorporates procedures designed to enable the KCCD to administer its grants and fully support each college so that it will <u>meet the requirements for evaluation/audit and future funding for years to come.</u>

The implementation of a grant is in two components: the program activities component and the business or financial component. A grant proposal contains numerous details related to the program activities such as goals, objectives, specific activities, deadlines, personnel involved, etc. The proposal also includes a budget with line item dollar amounts. What the proposal does not include are the processes that tie the program activities with the budget. How does a Project Director access the monies to carry out the program activities? What financial policies and procedures are in place that a Project Director needs to be aware of and follow? In other words, what are the details needed in order to be an effective budget manager as well as an effective grant Project Director?

The purpose of this manual is to provide a resource for Program Manager/Director related to the business side of a grant within the KCCD . Much of the information in this manual is included as the result of questions that were common among Program Managers/Directors and their staff. Certain processes are challenging or seldom utilized so managers are frustrated. It is the hope that this document can provide a starting point for finding resolutions to such challenges.

This *Grants Business Management Manual* was developed pursuant to Requirements in 2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and Education Department General Administrative Regulations (EDGAR).

A. **The Grant Team**

Program Manager/Director's Role

A Program Manager/Director provides overall leadership for the project. The Program Manager/Director is responsible for all aspects of the grant implementation. He or she is also responsible for ensuring that grant funds expended are in accordance with the grant as well as KCCD policies and procedures.

The first step is to become familiar with the grant terms and conditions delineated in 1) the Request for Proposal 2) the grant contract and 3) any state or federal grant regulations (ie 2CFR200) to which the KCCD and all of its projects must adhere. Depending upon the requirements of the grant, responsibilities may include:

Program
- Ensure that the scope of work and deliverables are documented and completed on time
- Follow and complete the work plan. Collaboratively develop subsequent work plans as appropriate
- Hire, supervise and coordinate activities of the project staff.
- Identify all major purchases at the beginning of the grant and submit pre-approved purchase requests as soon as possible

Budget
- Spend funds according to the funding agency approved grant budget & with in the performance period outlined in the grant.
- Comply with grantor, state, federal regulations and administrative guidelines
- Adhere to all KCCD policies and procedures.
- Adhere to all funding agency grant guidelines
- In the event that KCCD policy and procedures do not align with funding agency grant guidelines then follow whichever is stricter to avoid audit issues
- Monthly review of financial activity to ensure all expenses are allocable, allowable, reasonable, budgeted, approved and recorded correctly
- Track and document matching and leveraged funds, including in-kind contributions, when applicable.
- Monitor grant budgets for budget modifications **prior** to expending the funds. Retro grant budget revisions has potiential problems at the end of the grant period. Work with Business Services as early as possible to identify and implement allowable changes.
- Ensuring that all internal documents are completed and fully executed before the expending of grant funding. Including but not limited to special compensation for faculty payrolls, Memorandum of Understanding and other contractual agreements.

Evaluation
Establish a system to collect project data at the beginning of the project. Assessment measurements will need to be in place prior to the commencement of the planning for activities.
Monitor sub-recipients

     i.   Maintain active lines of communication
     ii.   Ensure the achievement of performance goals
     iii.   Review technical reports
     iv.   Review and approve invoices in a timely manner and forward to accounting for payment
     v.   Collaborate with Grant Accounting for additional sub-recipient monitoring

- Develop communication and dissemination mediums such as websites or portals, as appropriate
- Coordinate formative and summative evaluation of the project with internal or external staff or independent contractors, as appropriate
- Ensure that all supporting documentation (including special compensation forms, MOUs and other needed documents to support the performance of the grant) needed for expenses are completed and fully excuted in advance.

Reporting

- Understand and adhere to the reporting schedule required by the funding agency
- Submit accurate monthly time-and-effort reports to Grant Accounting. These reports are reviewed and signed by the employee and the supervisor after the last day worked for that month.
- Collaboratively work with Grant Accounting Staff to prepare progress/performance/fiscal reports a couple of weeks prior to the reporting deadline in required grantor format. The reports will include the fiscal expenses as well as:
      i.   Narrative progress report
      ii.   External evaluator report
      iii.   Status of program objectives, deliverables, obstacles, activity and outcomes
      iv.   Obtain approval of all financial components by Business Services
- **All outgoing reports must undergo a fiscal review by KCCD Grant Accounting and approval by the Chief Financial Officer (CFO) , or their designee before submission even if the submission is done by the Program Director.**
- **It is the responsibility of the** Program Manager/Director **to report any conflict of interest issues.**

  o **A conflict of interest is a situation that has the potential to undermine the impartiality of a person because of the possibility of a clash between the person's self-interest and professional interest or public interest. It is also a situation in which a person is in a position to derive personal benefit from actions or decisions made in their official capacity.**

Business Services & Grant Accounting's Role

Grant Accounting Staff will work with the Program Managers to provide expense details for grant-funded projects and to ensure that expenditures are allowable and consistent with the policies and regulation of both the funding agencies and the KCCD. Grant Accounting Staff also prepares preliminary reports for the monthly, quarterly, bi-annual and annual/final fiscal reports as outlined in the grant documentation for the funding agency and obtains CFO, or their designate's approval after the fiscal review process has been completed

Create Accounts

- Assign FOAPAL (Fund Organization Account Program Activity Location) accounting string for the grant in response to requests from Program Manager/Director
    i.   FUND: Represents funding source and is usually assigned by Business Services after the grant has been ratified or approved by the Kern Community College Board of Trustees
    ii.   ORGANIZATION: Represents a budget and is assigned by the campus Budget Office
    iii. ACCOUNT : Represents type of revenue or expense as outlined by the State Chancellor's Budget and Accounting Manual
    iv.   Program: Represents the type of program (field of study) as outlined by the State Chancellor's Taxonomy of Programs Manual
    v.   Activity: An optional code to describe a sub set of grant/categorical deliverables used to assist in categorizing expenses and income for reporting purposes. There is no NSF checking for this field.
    vi.   Location: Optional code

Budget Manager

- Review salary and benefit cost projections upon request from Program Manager/Director
- Assist and advise Program Manager/Director as needed, on purchasing contracts, the compilation of Banner budget modifications and if applicable transfer of expenditures

In case of an over/under spend of grant funding; they may make recommendations for appropriate adjustments.

Grant Accounting Staff

KCCD is funded/ reimbursed by the funding agency through properly executed and documented expenditures. Therefore, it is necessary to keep records to document all expenditures, how the expense assists KCCD in meeting the deliverables of the grant, and to post all expenditure to the correct FOPAL'S in Banner. Grant Accounting Staff is here to assist the Program Manager/Director to prepare accurate grant reports for certification/submission.

Fiscal Reporting

- Grant Accounting compiles the expenditures (preliminary report) from Banner for the Program Manager/Director to review. Complete the fiscal portion of reports required for each grant as outlined in the funding agency schedule and review with the Program Manager/Director to ensure accuracy.
- Program Manager/Director provides narrative and/or any other required explanations or data requests. At that time, they will proceed with approving the fiscal numbers.
- Grant Accounting will post Indirect Cost with a appropriate documentation as outlined in the grant documentation after the submission of the grant report.
- Grant Accounting will iniate the fiscal review process
- Once the fiscal review process is successfully completed the Program Manager/Director will be notified that they can proceed with obtaining campus signatures.
- Campus signatures will be obtained prior to the CFO or designee signature
- Certification/Submission of grant reports and/or billing/invoices will be then be submitted to the funding agency.

- Grant Accounting will also notify the funding agency and the Program Manager/Director of the submittal of the grant report.
- In the event that, the funding agency requires the Program Manager/Director certification/submittal then the Program Manager/Director still needs Grant Accounting compilation of the report as well as Grant Management fiscal review and signoff before certification/submission

Time and Effort Reports (PAR) Personnel Activity Record Forms– The Program Manager is assigned an Grant Accounting SharePoint folder to deposit all PAR forms for reporting. Grant Accounting will review time and effort reports for all Federal grants and any other grants that require payroll documentation. This review process is to ensure that the Banner Payroll matches the the PAR form percentages prior to compiling the grant report/billing. (See Appendix G)

Document KCCD Match – Grant Accounting will assist the Program Manager/Director to develop methods for tracking match for a grant/categorical, and maintain documentation of said match. Internal match is tracked in our system of record (Banner Finance). The method of tracking is to be discussed with Grant Accounting Staff prior to expending the funds to determine method of recording (organization or activity code, etc). External or community match documentation is to be developed and agreed upon prior to the match and documented before being reported.

Grant Accounting will contact a Program Manager/Director to request additional documentation when preparing reports as needed by the funding agency or to discuss when there are over-expenditures in an account or in the grant budget to be prepared for submission to the funding agency. Project directors are responsible for reviewing the information in the KCCD's accounting system (BANNER) to regularly check budget to make sure that it aligns with their grant budget, expenditures and remaining balances to avoid over/under expending their grant/categorical, as well as to identify erroneous charges to their budgets.

This process enables us to prepare accurate progress and final financial reports for certification/submission. In addition, it is essential that all grant funds be expended and items are received by the end of the grant term/performance period. The project director should contact Grant Accounting immediately when there are discrepancies.

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Human Resources' Role

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Human Resources (HR) is dedicated to providing professional, confidential and cost-effective assistance to all employees and other customers in the areas of recruitment and retention of academic, classified and administrative employees. Our responsibilities include new hire orientation, employee benefits, employee/labor relations, collective bargaining, safety, salary administration, job classification, Board and HR policy, employee discipline and terminations, workers' compensation, training and equal employment opportunity.
Human Resources serves a dual role: as an internal consultant to management on HR-related matters and as an advocate for employees. Human Resources is wholly committed to the development and

implementation of HR programs that will assist or enable employees to better serve the greater learning community of the KCCD.

Human Resources is responsible for updating and ensuring all employees follow at a minimum:

- KCCD Non-Discrimination/Equal Employment Policy, Unlawful Discrimination Policy, and Drug-Free Workplace Policy
- The Department of Fair Employment and Housing rules
- Sexual Harassment Discrimination
- KCCD Injury and Illness Prevention Program.
- Conflict of interest

Information Technology's Role

Information Technology (IT) is an important partner for grant opportunities. All grants are routed through the colleges IT Directors for local impact, discussion, and sign off before routing to the KCCD Office.

If any technology is requested, clarity of what technology is being asked for is needed – such as equipment, software, and\or staff resources to determine impact and approval.

If technology is required and it has a significant technology impact such as a project (new system, application, redesign, integrations, etc.) this is to be submitted through the KCCD wide IT Governance process for prioritization. The IT Governance process is a new procedure KCCD wide, so the KCCD can prioritize appropriate technology requests, address policies, etc.

Funding and staffing resources for grants are to be identified for long-term support by the submitting college to address the overall Total Cost of Ownership prior to approval.

The security of data will be assessed as well as any legal criteria such as FERPA, HIPPA, etc.

The goal is to ensure that KCCD has the resources to support the grant in the long term. This will make the experience for students, faculty, and staff a positive one and ensure we keep our standards at a high level.

B. FAQs and Common Terms

FAQ's

Common questions facing new Project Directors
   a. Are activities to accomplishment of objectives progressing on schedule?
   b. Are there any performance obstacles or significant problems?
   c. Is the budget significantly under or over spent, either by line item or by total?
   d. Are budget amendments or revisions needed? If so, what is the process? How is approval provided?
   e. Have some project activities been adversely affected by slow startup or unfilled positions?
   f. If the project serves participants or specified types of students – what is the process for documenting eligibility?
   g. What are the data collection process and requirements?
   h. How to respond to grantor recommendations

i. What is supplanting funds, co-mingling funds, or making unauthorized expenditures? What is the appropriate process for vetting a proposed purchase?

j. Are matching funds or in-kind contributions required? What are the appropriate methods and type(s) of documentation needed?

k. What are the grant reporting requirements and deadlines? Internal KCCD Business Services deadlines? External grantor deadline?

l. How to work collaboratively with the KCCD Business Services grants staff, grantors, and project sponsors?

m. When can I buy a new piece of equipment?

n. How do I inventory a new piece of equipment?

o. How do I identify brochures, banners, tablecloths, etc… as grant funded?

p. When can I do a Banner budget revision?

Are there activities that the Project Director should not do?   YES!
DO NOT:

a. Sign legal documents. Only the CFO and Chancellor are authorized to sign legal documents as approved by the KCCD Board.

b. Accept checks from sponsors.

c. Commit the college without prior approvals. Only the CFO and Chancellor are authorized to commit the KCCD.

d. Report any financial information without prior KCCD Business Services Approval (this includes invoicing, talking with the grantor, or submitting reports). Only the CFO, or their designate is authorized to certify reports.

C. Definitions

Common Accounting Terms: What do they all mean?

1) **Expense, Expenditure or Cost -** These are monies that flow out of KCCD.
   a. **Costs have certain criteria which must be met before being spent:**
      i. Reasonable – Would a prudent person who is not part of your project think the expense is reasonable?
      ii. Able to be allocated to the grant – Can the expense be specifically identified as applicable to the grant.
      iii. Consistent with institutional policy – Is the expense treated the same way, regardless of the source of funds?
      iv. Allowable by the grantor – Has the funding agency pre-approved these expenses? Is it in your approved budget?
      v. Available in the grant budget – Do you have sufficient funds in the grant line item to cover the expense.
      vi. Necessary for the project – Is the expense beneficial to the project?
   b. **Costs that are generally not allowed include:**
      i. Advertising, except for personnel recruitment and for procurement of goods and services (2 CFR 200.421)
      ii. Advisory Councils(2 CFR 200.422)
      iii. Alcoholic beverages (2 CFR 200.423)
      iv. Alumni activities (2 CFR 200.424)
      v. Bad debts (2 CFR 200.426)
      vi. Commencement and convocation (2 CFR 200.429)
      vii. Contingency provisions (2 CFR 200.433)
      viii. Defense costs if found guilty or liable (2 CFR 200.435)
      ix. Cost related donations and contributions (2 CFR 200.434)
      x. Entertainment costs (2 CFR 200.438)
      xi. Fines and penalties (2 CFR 200.441)
      xii. Fundraising and investment costs (2 CFR 200.442)
      xiii. Goods or services for personal use (2 CFR 200.445)
      xiv. Compensation—personal services (2 CFR 200.430)
      xv. Interest expense (2 CFR 200.449)
      xvi. Lobbying costs (2 CFR 200.450)
      xvii. Meeting costs which are **not** for dissemination of technical information
      xviii. Memberships in civic or community organizations or country, social or dining clubs (2 CFR 200.454)
      xix. Participant support costs (2 CFR 200.456)
      xx. Proposal costs (2 CFR 200.454)
      xxi. Student activity costs (2 CFR 200.469)
      xxii. Airfare, other than coach (2 CFR 200.474) (2 E and 2 F)

2) Encumbrance

An "encumbrance" is a product or service which has been ordered from a supplier with a Purchase Order and is therefore in KCCD's purchasing system, but which has not been paid for. It is important to consider encumbrances when evaluating available budget dollars.

3) Revenue, Income

Monies flowing into KCCD defined as "revenue" or "income." There are generally three ways that grant revenue/income is received by KCCD:

    a. A check or wire is sent in advance by the grantor after the grant has been fully executed, or

    b. An invoice is sent to the funding agency requesting the advance payment as outlined in the grant documentation after it has been fully executed, or

    c. KCCD requests reimbursements from the grantor as outlined in the grant by either:

        i. Electronic drawdown of funds after verification of expenses, or

        ii. Invoices, usually with supporting documentation as outlined in the grant, sent to the grantor/funding agency.

4) General Ledger

The financial books are defined as the general ledger (GL). The GL accounting string, or FOAPAL, are identifying numbers/letters that describe which budgets are affected by a particular financial transaction.

- The required FOAPAL consists of Fund, Organization, Account, and Program. Activity Codes are required in some grant accounting strings, and Location Codes are optional.

    i. Fund – Represents source of funds, e.g., general fund, restricted fund, etc. and is usually assigned after the grant has been ratified or approved by the Kern Community College Board of Trustees Organization – Represents a budget.

    ii. Account –Represents type of revenue or expense as outlined by the State Chancellor's Budgeting and Accounting Manual.

    iii. Program – Represents the type of program (field of study) as outlined by the State Chancellor's Taxonomy of Programs Manual.

    iv. Activity – optional code to describe a sub set of grant/categorical deliverables used to assist in categorizing expenses and income.

    v. Location – optional code

5) Fiscal Year

KCCD's fiscal year is from July 1 through June 30. On June 30, KCCD ends financial transactions and prepares financial statements for audit. These audited financial statements are available to the public.

It is important to remember:

    a. The fiscal year is usually not the same as the grant year, yet both dates are important to know.

    b. Expenses are shown in the fiscal year that goods were received or services were rendered.

    c. Deadlines established by Business Services/Grant Accounting must be met. Reports to external agencies, grantors and regulators are delayed if Grant Accounting does not have necessary

information/documentation by the deadlines. The year-end audit work may also be delayed if required information is not received on time.

d. Federal grant funds awarded on the federal year (October 1 – September 30). Funds not obligated during the grant period usually remain available as carryover in the subsequent 12-month period; KCCD will always plan to spend to the best of its ability all current grant funds within the year for which the funds were initially appropriated. Any funds not obligated within the period of availability or not liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency 2 CFR § 200.343(d).

e. Check your terms and conditions outlined in your grant documentation to see whether a no cost extension is allowable and what the process is to request the extension.

    a. If it is needed and allowable then initiate a one-time extension of the period of performance by up to 12 months unless one or more of the conditions outlined in paragraphs (d)(2)(i) through (iii) of this section apply. For one-time extensions, the recipient must notify the Federal awarding agency in writing with the supporting reasons and revised period of performance at least 10 calendar days before the end of the period of performance specified in the Federal award.

This one-time extension may not be exercised merely for the purpose of using unobligated balances. Extensions require explicit prior Federal awarding agency approval when:

(i) The terms and conditions of the Federal award prohibit the extension.

 (ii) The extension requires additional Federal funds.

(iii) The extension involves any change in the approved objectives or scope of the project.

Carry forward unobligated balances to subsequent periods of performance. If a grant/categorical extension is needed, and allowable by the awarding agency, the program manager prepares a written request including all the required information to the awarding agency.

The request is reviewed and approved by the authorized officials and Business Office shall be copied.

6) Supplement, Not Supplant provision. The general definition is to build or add to and not to replace or take the place of.   New grant funding cannot be diverted to offset expenses that were already in place when the grant funding was awarded. Meaning the funds must be used to expand, enhance, or improve existing services and activities or to create something new. See 2CFR200; 200.88

Federal Grants:

Federal grants contain the supplement, not supplant provision (also refer to page 16 and US Department of Education codes under Title III). In most cases, the

- Federal funds must be expended as a particular cost or activity to supplement, and not supplant,
- Federal Grant funds may not be used to defray any costs that the recipient is already obligated to pay or services already being provide by KCCD
- Federal funds may not be used to support activities that are required by State law.
- The possibility of supplanting is usually subject of careful application review, possible pre-award review, post-award monitoring and audit of any finding. Any supplanting of

non-Federal funds with grants is a ground for potential suspension or termination of grant funding, recovery of funds that were already provided, and other civil or criminal sanctions.

State or local grants/categorical.
a. Supplanting is when funding is not used for the purpose of expanding, improving, modernizing or developing projects, services or activities innovation but for maintenance.   Any project, service, or activity not offered by the recipient during the instructional term preceding funding under this program might be considered a new, expanded, improved, modernized or developed project, service or activity.
b. State and local funds may not be diverted for other purposes due to the availability of Federal funds.
c. Section 3932 of Title 5 of the California Administrative Code states "Funds should supplement and do not supplant categorical funds allocated from other local or state sources."
d. There are usually 2 options for grant funds that are not expended within the performance of a grant.
i. Return the unused portion of the funds to the funding agency
II. Request an extension and see it the funding agency allows for a carryover. This request and the funding agency's decision needs to be documented and included in the grant file.

Obligations / encumbrances are defined as orders placed for property and services, contracts and sub-awards (if applicable), and similar transactions during a given period that require payment by a non-Federal Entity during the same or a future period. (This does not mean obligations / encumbrances for which goods and services will be delivered in a future grant period.) Essentially, an obligation is a commitment to pay.

All obligations for all goods and services must occur during the grant period (i.e., between the beginning and ending dates as stated on the Notice of Award (NOA), and those goods and services must be delivered during the grant period in sufficient time to provide substantial benefit to the scope of work and necessary to carry out the objectives of the grant. 34 CFR § 200.

D. Grant Financial Management

Overview: Federal regulations require grantees to use fiscal internal control and fund accounting procedures that insure proper disbursement of and accounting for federal funds (34 CFR 76.702 and 2 CFR 200.302). Implementing and maintaining a proper accounting system is a fiduciary responsibility associated with receiving a federal award (Banner Finance is our systeme of record). The acceptance of an award creates a legal duty on the part of KCCD to use the funds or property made available under the award in accordance with the terms and conditions of the grant. The approved grant application itself constitutes an accounting document in that it establishes the purpose and amount of the awarding agency's obligation to the grantee. In turn, it establishes a commitment by KCCD to perform Federal Grant Policies and Procedures and expend funds in accordance with the approved grant agreement and the applicable laws, regulations, rules, and guidelines. 2 CFR § 200.300(b) KCCD maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award. Certain fiscal internal controls and procedures are in place to ensure that all federal financial management system requirements are met. Failure by the Program Manager/Director to meet internal controls may result in a disallowance of expenses that may result in return of funds or termination of the award.

Budget Setup

Identification of All Awards: Board of Trustees approval is required for acceptance of the grant, which is the initial step, in starting the budgeting process.   KCCD identifies, in its accounting string, all awards received and expended. The accounting string also identifies the agency that awarded the funding. Federal program and other award identification includes, as applicable, the Catalog of Federal Domestic Assistance (CFDA) title and number, award identification number/year, name of the agency, and, if applicable, name of the pass-through entity. Upon receipt of each grant award, KCCD obtains the required information from Notice of Award (NOA) or other awarding agency is Grant Award Notification (GAN) and enters the information in the BANNER general ledger using the assigned fund code. Banner Organization(ORG) Codes represents a budget. The ORG code is assigned by the campus Budget Qffice.

The Program Manager/Director will work with their campus Budget Office to set up the budget for the grant by completing the Banner Project Budget Request form. When the Banner budget is set up:

    a. The Program Manager/Director should review this information in Banner; to ensure that the Banner Budget aligns with the grant budget and knows what amounts from the funding agency are approved for grant budget revisions are reflected in Banner.

    b. The Program Manager/Director should make sure that the employee on his/her team will be entering purchase orders(PO) has a copy of the agency approved grant budget prior to submitting the PO. Then he/she will know what amounts the funding agency approved in the grant budget comprises the budget in Banner. (This will also assist in knowing when a budget modification request should be submitted.)

Under review:

If the grant period is for more than one year and allows carryover, the amounts remaining at the end of KCCD's fiscal year (July 1 to June 30) are added to budget amounts for the next fiscal year. This carryover process is dependent on the grantor approving a carryover and originating funding continuance (for Federal grants this is based on congressional approval).

Most forms can be located on KCCD's website, https://www.kccd.edu/human-resources/employee-forms that is only accessible with the proper computer login credentials.

Project Spending

The expenses charged to your budget will fall into the following categories for purposes of this manual –
❖ Payroll expenses – See Section E
❖ Other expenses and Purchasing Procedures Section H
  • Supplies 5000's
❖ Travel 5000's Equipment (micro and major purchase)
❖ Indirect Costs – see below

All purchases using grant funds:
1. Must be made consistent with KCCD/campus policy, as well as the rules regulations governing the grant
2. Must meet provisions of the grant/categorical budget allowances, which ever one is stricter, and
3. Approved by the Program Manager/Director.

The Program Manager/Director and Grant Accounting staff are charged with ensuring consistency between grant budget records and the KCCD's system of record BANNER. Certain source documentation is maintained in the Program Manager/Director's office and in the grant file maintained by Grant Accounting.

COST PRINCIPLES
Organizations that receive grants are responsible for ensuring that grant funds are properly used. To ensure this, the government has established what is known as "cost principles". These principles are guiding rules about expenses to a grant that are allowable, allocable and reasonable without supplanting under the relevant Agency's cost principles. Supplanting is using grant funds to pay for a position or activity that was previously supported, or would otherwise be paid for, by other funding sources. Project directors must be careful not to supplant when making project revisions as supplanting is usually not allowed by funding agencies and is specifically forbidden by the federal government.

Examples of supplanting include:
  • Using grant funds to pay a counselor's salary, or portion of salary, when the counselor's position has been previously funded with other funds and the responsibilities of the position have not changed.
  • Using grant funds to pay for tutoring for a special population of students served under a grant when tutoring is provided to all students with college funds.
  • Using grant funds to support an ongoing equipment lease or software that college funds have previously supported.
  • Using grant funds to cover expenses required under federal, state, or local laws.

On the other hand, it is NOT supplanting to use grant funds to pay the salary of an existing employee if that person's position changes to reflect a new set of responsibilities related to the grant and a relinquishing of current responsibilities.

Following are the basic uniform cost principles required for federal grants. KCCD has adopted these guidelines as requirements of all Federal grant funded projects.

Except where otherwise authorized by statute, cost must meet the following general criteria in order to be an allowable grant cost:
a. Be necessary and reasonable for the performance of the award and be allocable thereto under the principles in 2 CFR part 200, subpart E.
b. Conform to any limitations or exclusions set forth in 2 CFR part 200, subpart E or in the award contracts as to types or amount of cost items.
c. Be consistent with policies and procedures of the KCCD.
d. Be accorded consistent treatment. A cost to an award as a direct cost cannot be a similar cost incurred for the same purpose in like circumstances and allocated to the award as an indirect cost.
e. Be determined in accordance with generally accepted accounting principles (GAAP).
f. Not included as a cost or used to meet cost-sharing or matching requirements of any other grant program in either the current period or a prior period.
g. Be adequately documented.

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. (See additional details at 2CFR 200.404)

Program Income
Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance. 2 CFR § 200.80.
Program income includes, but is not limited to:
- Income from fees for services performed
- The use or rental of real or personal property acquired under federal awards
- The sale of commodities or items fabricated under a federal award (costs to purchase or
- fabricate items must be allowable under the grant and the activities must be appropriate for
- the grant program)
- License fees and royalties on patents and copyrights
- Principal and interest on loans made with federal award funds.

Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of these. 2 CFR § 200.80.

Use of Program Income
Per federal regulations, the default method for the use of program income for the KCCD is the deduction method. 2 CFR § 200.307(e). Under the deduction method, program income is deducted from total

allowable costs to determine the net allowable costs. If applicable, before program income is generated, the program/grant director in coordination with the program/grant manager will request in writing, approval to use the addition method and will determine the amount of program income by way of addition of additional funds generated above the grant amount. Special revenue accounting codes in way of utilizing the sub-object codes will be used to track any said program income.

Abatements
An abatement of expenditure is the return or cancellation of part or all of an expenditure previously recorded. Abatement of expenditure applies to both current expenses and capital outlay expenditures from all funds. Tuition receipts, fees, and rentals cannot be treated as abatement of expenditure. This definition must be observed in making all decisions as to whether a receipt is reported as income or as an abatement of expenditure.

The basic distinction is that an abatement of expenditure must always represent a receipt (or an accrual) that cancels a part or the whole of a determinable item of previous expenditure. If a receipt cannot be substantiated as a cancellation of a specific expenditure, it must be reported as revenue.

Applicable receipts must be accounted for by abating the object of expenditure account originally charged in the fiscal year received, irrespective of the fiscal year in which the original expenditure was recorded.

Whenever abatements of any particular type are numerous and, especially, if considerable amounts are involved, it is recommended that the credits be made to a "contra" account instead of directly to the expenditure account. The contra account should be identified as "Abatements of" (insert the name of the expenditure account to which it relates). It should be maintained adjacent to the corresponding expenditure account in the expenditure (or appropriation) subsidiary ledger. The contra account will receive only credit entries for abatements. By this procedure, the undesirable features of a "mixed" account are avoided and gross expenditures, abatements, and net expenditures can be determined easily at any time.

The following are examples of what shall be accounted for as abatement of expenditure:

Receipts from sales of supplies and new materials at cost to other governmental units, including other community college districts; ⯀ Refunds of overpayments from instructors and other employees or from vendors and other payees; ⯀ Refunds for return of containers, including oil drums, wire spools, and the like; ⯀ Refunds from a transportation company for unused portions of transportation fare books, tickets, and the like; ⯀ Refunds of gasoline tax for non-highway use; ⯀ Canceled warrants (excludes outdated and unclaimed warrants which remain a liability of KCCD; ⯀ Abatements against salary for temporary disability payments offset against regular salary. ⯀ Pass through payments for funds collected on behalf of another agency. Cancellation of payables over-accrued in a prior period.

CERTIFICATIONS
A recent significant requirement of the federal government is the addition of the requirement for certifications to be submitted with annual and final fiscal reports requesting payments. An official who is authorized to legally bind KCCD will sign these certifications. The certification must read as follows:

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18. Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

INDIRECT COSTS

Certain grantors allow KCCD to recover indirect costs from grant award amounts. These indirect costs are also referred to as facilities and administrative costs and are intended to offset the portion of facilities (buildings, utilities, insurance, etc.) and costs (payroll, purchasing, accounting, etc.) provided by KCCD or the College and used in grant activities.

Indirect Costs (definition extracted from FAR Part 31.2)

An indirect cost is any cost not directly identified with a single, final cost objective, but identified with two or more final cost objectives or an intermediate cost objective. It is not subject to treatment as a direct cost. After direct costs have been determined and charged directly to the contract or other work, indirect costs are those remaining to be allocated to the several cost objectives. An indirect cost shall not be allocated to a final cost objective if other costs incurred for the same purpose in like circumstances have been included as a direct cost of that or any other final cost objective.

In simpler terms, indirect costs are those costs not readily identified with a specific project or organizational activity but incurred for the joint benefit of both projects and other activities. Indirect costs are usually grouped into common pools and charged to benefiting objectives through an allocation process/indirect cost rate. Grantors will notify us of the indirect cost rate we may charge to the grant, if any.

In the case of sub-agreements under federal grants, we, as prime recipients, or our sub-recipients must use the *federally approved indirect cost rate* negotiated for them unless another rate has been approved by the federal grantor.

KCCD Match

Many times funding agencies require grant recipients to contribute resources to show commitment and to provide additional support for the project. This is known as "**match**". Match can be in the form of *cash match*, i.e., the KCCD pays for actual costs of the grant or "in-kind" match, i.e., the KCCD or other organization, makes existing resources available for use by the grant. An example of cash match would be the KCCD paying faculty salaries to teach classes developed under a grant. An example of in-kind match would be providing facility space for the project to operate in.

KCCD match is required to be

- An allowable cost
- Documented
- Quantified in dollars
- Necessary and reasonable for accomplishment of project or program activities

- Not included as a contribution for another grant or part of the indirect cost rate (i.e. Administrative Support).

It may be necessary to develop a system for documenting match; using the banner system or outside of the system. In many cases, the match has already been identified in the grant proposal and is included in as the line item budget or have a separate match budget. The Program Manager/Director should review match requirements at the beginning of the grant with the Grant Accounting to make sure that there are systems in place to properly document the match. There should also be an agreement on what is acceptable documentation for the match.

In-kind contributions represent the value of non-cash contributions used to achieve your program objectives. This non-cash contribution is from third parties, such as public agencies, private organizations, sponsors, and individuals.

In-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of services directly benefiting the project or program.
Valuing In-Kind Contributions

In order to apply in-kind contributions of goods or services to your program's matching funds requirements, the value of the contribution must be credibly established.

Calculating the value of in-kind contributions involves:

- Knowing fair market value.
- Considering the cost of obtaining a comparable good or service - that is, ask yourself what your program would have paid to purchase the good or service if it was not donated.
- Ensuring that the value of the donation is established by the donor.
- Reviewing the donor's letter or form to ensure the value is reasonable.

Definition "fair market value":

The Internal Revenue Service (IRS) defines fair market value as the price for which the given property would sell on the open market. This price would be agreed upon between a willing buyer and a willing seller, with neither being required to act, and both having reasonable knowledge of the relevant facts.

If restrictions are put on the use of the property donated, the fair market value must reflect that restriction.

Budget Monitoring

It is the Project Director's responsibility to monitor the grant/categorical's financial progress on a monthly basis and track the costs to date as well as the total estimated costs to complete – by budget line item. Monitoring these on a monthly basis will enable any coding errors or cost overruns/shortages to become known before it is too late to make corrections.

At the first reporting period of a new grant, Program Manager/Directors are required to meet with the assigned Grant Accounting Staff to review the period-to-date budget vs actual reports. This will allow

Program Manager/Directors to ensure that expenses are being coded properly, documented, have any questions answered, and to ensure that ongoing expenses can be adequately monitored and reported.

Program Manager/Directors will monitor grant's fiscal activity -
    a. BANWeb and monthly reports are available to t review expenditures posted to your budget.
    b. You can also request an interim financial report from the Budget Analyst (BC), Accounting Manager (CC & PC). Grant Accounting will provide Preliminary reports. Payroll charges are to be verified against the program plan and any related Certification forms.

Budget Change Management

The grant/categorical budget was developed during the proposal process but assumptions and needs may change along the way. If a budget modification is needed then the following steps should be taken:

    a. Review the grant contract to determine the policy of the funding agency on budget revisions.
    b. Contact the funding agency as appropriate, for permission to change the grant budget.
    c. Proceed to revise the grant budget. Grant Accounting will assist in data entering the grant budget revisions through the requesting vehicle.
    d. It will then go through a review prior to certification/submission.
    e. Once the funding agency approves the grant budget revision then Banner Budget revisions will need to be coordinated with the campus Business Office or will be initiated via BanWeb as appropriate.
    f. An amendment or change in allocation (i.e. P2 State Chancellor's re-allocation for categoricals) will require a change to be made to revenue as well as the related planned expenses
    g. Budget revisions should occur between categories of expenses and do not result in an increase to the original award Banner Budget revisions that are related to changes in revenue are initiated by providing allocation information to the appropriate campus individual, Budget Analyst at BC, Accounting Manager at CC, and PC.

Cal-Card

A. DEFINITION
 A State of California Purchasing Card Program, CAL-Card DGS VISA is a unique business card intended to simplify purchasing and payment for services, to reduce total processing costs, and to provide greater flexibility for its users. Forms and policies are located at (Appendix A) https://www.kccd.edu/sites/kccd.edu/files/Cal%20Card%20Procedures%20and%20Forms.pdf.

B. GENERAL
1. The CAL-Card is to be used in accordance with these and all purchasing procedures found in the Board Policy and Procedures Manual. The Chief Financial Officer (CFO) and the Director, Accounting Services have the authority to determine the issuance or continuance of cards. Proper accounting procedures must be followed. It is the responsibility of all KCCD employees involved to utilize a CAL-Card in a responsible and accountable manner.

2. The CAL-Card the employee receives will have both the employees name and the KCCD name on it. This card is to be used only by the employee. No other employee, member of their family or anyone else may use this card. It is especially designed to avoid confusion with personal credit cards. THE CAL-CARD IS TO BE USED FOR OFFICIAL KERN COMMUNITY COLLEGE DISTRCT BUSINESS AND MAY NOT BE USED FOR PERSONAL PURCHASES.

3. Every CAL-Card cardholder will be assigned to an Approving Official. The Approving Official, or designee, is responsible for receiving completed Statements from all assigned cardholders, reviewing the statements, resolving questions that cardholders may have on the purchases, signing the Statements, and delivering the completed Statements with all attachments to the appropriate Business Office.

4. KCCD authorizes the CAL-Card usage for travel purposes and associated business expenses. Other restrictions may apply as determined by the Approving Official, College Approving Authority, the Chief Financial Officer (CFO) or Director, Accounting Services.

5. Maximum dollar amounts are established for each single purchase made and for total purchases made with your CAL-Card in a given month. Generally, the KCCD limit is $500 per transaction and $3,000 per month. In special cases, the Approving Official, College Approving Authority and the Chief Financial Officer (CFO) may establish a higher limit.

PROHIBITED PURCHASES
- Splitting purchases to exceed the established single-transaction-dollar-threshold amounts
- Purchases that do not follow KCCD/campus rules for Purchasing
- Grants do not allow the purchase of alcohol

The CAL-Card program prohibits the purchase of certain items.

https://www.documents.dgs.ca.gov/pd/calcard/resources/guidebook-pa_2014-10.pdf

These include:
- Financial institution/manual cash
- Financial institution/auto cash
- Financial institution/merchandise
- Non-financial institution/Foreign Currency/Money Order/Travelers Checks
- Security brokers and dealers
- Timeshares
- Fines
- Bail and bond payments
- Wire transfer – money order
- Dating and escort services
- Massage parlors
- Betting/track/casino/lotto Rental or lease of land or buildings

KCCD PROHIBITED PURCHASES (KCCD Policy 3A5 titled Use of Credit Cards Issued by the KCCD https://www.kccd.edu/sites/kccd.edu/files/Section%2003__Business%20Services%202016.pdf)
- Rental or lease of land or buildings
- Purchase of telephone services except approved travel business related telephone calls
- Gambling, Betting
- Securities, Insurance
- Tax Payments
- Court Costs, Fines, Bail, and Bond Payments
- Communications Equipment: cellular phones and two-way radios

- Maintenance agreements and equipment that requires a maintenance agreement
- Online transactions over the Internet

E. Personnel Expenditures and Staffing

Grant Administration and Personnel will reference the following system and institutional policies and procedures. Grant staff policies and procedures will reference institution policies on Human Resources:

KCCD Discrimination-Free Academic and Work Environment and Equal Opportunity Statement
Employee Contracts (Appendix B)

• Institutional policies and procedures followed for filling grant funded positions, including open competition for vacancies, adherence to all required state and federal affirmative action policies.
• KCCD Human Resources maintains information regarding grant-funded professional project personnel.
• Only personnel approved in the approved budget are paid with grant funds.
• New positions must be advertised in publications and locations mandated KCCD.
• Personnel evaluation is completed annually and ongoing staff training for grant guidelines.

Personnel costs include KCCD faculty, staff and students, as well as non-KCCD employees (not independent contractors) receiving stipends or other reimbursements from your grant. Personnel costs must be in your approved budget. Costs of personnel are allowable on projects to the extent that the time is supported by actual effort performed on the project.

a. Full-time non-faculty staff is generally <u>not paid additional</u> monies to work on grants.
b. Labor costs for faculty and staff who work on grants are allocated to the grant through the automated payroll
c. If the employee is charged 100% to one grant, he/she will be required to complete a 100% certification form.
d. If the employee is charged to more than one grant, or if charged to one grant and any other funding source, the employee will be required to complete a multi funded Personnel Activity Report (PAR) found in Appendix G and then will need to complete a Banner FOAPAL change form located on the KCCD Intranet under Business Service forms. The allocation of payroll costs should match the percentages on the PAR form.
e. The employee's applicable supervisor and the project manager must sign and approve both forms.
f. If the actual time spent on the grant is different from the allocation performed by the automated payroll system, a PHAREDS must be performed by completing a FOAPAL Change Form each time.
g. Full-time faculty may be paid extra compensation or supplemental pay for work done on a grant. Faculty must have a fully executed "Faculty Special Assignment Compensation Agreement" on file and then complete the stipend portion of the the multi funded PAR form.
h. "Faculty Special Assignment Compensation Agreements" are designated for faculty work on a project that is performed during non-contract time and requires permission from the appropriate department chair and dean. A "Faculty Special Assignment Compensation Agreement" must be written for the fair value of faculty time commitment (based upon amount of time expected to be spent), with specific deliverables, and a deadline for completion. The Agreement is completed and approved following standard KCCD procedures.
i. A fully executed "Faculty Special Assignment Compensation Agreement" must be filled out completely, including approvals, prior to the work being done.

j. The Stipend Payment will be made to employee after the work is completed and verification is sent to HR.

k. The stipend payment may also require a multi fundeded PAR form to be completed with all funding sources. If the employee is expensed by multiple grants that requires PAR forms for the other payrolls for that grant.

l. FACULTY SPECIAL ASSIGNMENTS
Faculty who are assigned to do special projects (curriculum development and program activities) outside of their normal contract obligations are required to have a Board-approved fully executed Employee Special Compensation Agreements.
Special Assignment Compensation Agreement (Appendix C)
Special Compensation Checklist (Appendix D)

Time and Effort Reporting
As a recipient of a federal grant (and some of the State categorical grants), KCCD is required to maintain records which substantiate the dollar amount charged to the grant for work performed by faculty, staff and students. The Personnel Activity Record (PAR) Form is not an HR form but a Grant Accounting form used to meet the requirements of time and effort reporting. In some cases, a 100% certification can also be used. See APPENDIX G for the forms and instructions.

Hiring Processes
What if I need to hire a new staff person to work on the grant? What steps do I take? Please refer to the KCCD Human Resources Hiring procedures. There are specific procedures for new classification and existing classification for Management, Confidential and Classified**.**

Create a New Position With a New Classification
1. Submit draft packet, which includes proposed job description with proposed salary, proposed organizational chart and current organizational chart to the campus Human Resource office.
2. Campus Human Resource verifies draft packet and forwards complete draft packet to KCCD Human Resources.
3. Vice Chancellor of Human Resources reviews draft packet for compliance and forwards draft packet to the Chancellor for review.
4. Chancellor will review draft packet and will make the determination to approve, deny or send back for revisions. If approved, proceed to next step.
5. Required documents: Position Requisition Form, Position Justification Form, approved Job Description, and approved Existing and Proposed Organizational Chart initiated and completed by Department Administrator.
6. Administrator signature on Position Requisition form.
7. Budget signature from Business Services on Position Requisition form.
8. President signature on Position Requisition form.
9. Campus H.R. reviews and forwards complete draft packet to KCCD H.R.
10. Vice Chancellor of Human Resources signature.
11. Chancellor's approval (if approved, proceed to next step).
12. KCCD Human Resources to post and advertise.

Per Section 9M4C of the CSEA Agreement, all CSEA represented vacancies eligible for voluntary transfer or reassignment will be posted electronically and noticed to employees groups via e-mail for at least five (5) working days.

13. Recruitment hiring process begins.

Create a New Position With an Existing Classification

1. Position Requisition Form, Position Justification Form, Job Description, and Existing and Proposed Organizational Chart initiated and completed by Department Administrator
2. Administrator approval.
3. Budget approval from Business Services.
4. President approval.
5. Campus H.R. approval and forward to KCCD H.R.
6. Vice Chancellor of Human Resources approval.
7. Chancellor approval.
8. KCCD H.R. to post and advertise.

Per Section 9M4C of the CSEA Agreement, all CSEA represented vacancies eligible for voluntary transfer or reassignment will be posted electronically and noticed to employees groups via e-mail for at least five (5) working days.

9. Recruitment begins. See recruitment process.

Contact the Human Resources manager at your college for details on the hiring process, including search committees.

Changes in Personnel

If an employee ceases employment with KCCD, notify Human Resources.

Fringe Benefits

Fringe benefits (e.g., health care, PERS, etc.) are automatically charged to the grant when a salary or wage item is charged to the grant.

F. Other Expenditures

For direct expenses not associated with payroll, you need to first determine what product or service is needed. This will determine what cost category will be charged.

1. Decide who will provide the product or service
2. Agree on a price for the product or service

Based on above answers, decide which process described in this section to use.

REMINDER: All expenditures must be budgeted, reasonable, allocable, allowable and necessary.   All support documentation including quotes or bids should be able to illustrate how the expense qualifies for the grant/categorical.

G. Inventory and Labeling

Funding agency requires labeling and inventory of all items that are purchased with grant funds. On occasion, there are items that cannot be labeled because of location, size, etc. However, these items should be placed on the spreadsheet. All items except consumables must be labeled and inventoried. The label must include the following:

●   Title of Grantwith award #/Categorical with allocation year
●   RP/ PO#
●   CFDA
●   LOCATION

Example
TITLE V – PC DHSI
P031S150010
GRANT RP256 / PO # P031S170017
CFDA # 84.031S
LOCATION:
DO NOT RELOCATE/REMOVE EQUIPMENT WITHOUT NOTIFYING TITLE V DIRECTOR/MANAGER

All items labeled must be included on the spreadsheet issued by KCCD Business Services office. The spreadsheet will provide information on the item purchased, cost, condition, and location as well as other information. The spreadsheet is used for audit purposes and must be kept updated when new items are received and inventoried on no less than annual basis. You can request the blank spreadsheet from the Grant Accounting at the KCCD office or a current grant department assistant. If the grant is not a brand new grant, there should be an inventory spreadsheet that was kept by a previous employee. This spreadsheet should be available on the department share drive. At the end of the grant, the spreadsheet should be forwarded to Grant Accounting. Annual updates to the spreadsheet are to be filed with Grant Accounting.

Federal Grant Inventory Blank Spreadsheet
(Appendix E)

Cost reflects conservative action by a prudent person taken under similar circumstances

Reasonable

NO

YES

Cost benefits the project and the amount charged is in proportion to the benefit

Allocable

NO

YES

Not prohibited by law, regulation, Board policy, or the award terms, and within the project period and budget.

Allowable

NO

YES

Specifically identifiable with a project and consistent with regular purchasing procedures.

Consistent Treatment

NO

YES

Do Not Direct Charge on Restricted Program

Funds Available

YES

NO

May Direct Charge to Restricted Program

May be a Direct Charge to Cost Share or used as Match

Cost Benefits Two or More Projects

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on the proportional benefit. However, this allocation cannot be used to eliminate cost overruns.

PURCHASING (Note this page may become a link to the purchasing manual in the next draft)

1. Purchase Order
   a. The purpose of a purchase order is to:
      i. Place an order with a specific vendor,
      ii. For a specific product or service,
      iii. For a specific price, and
      iv. Determine what FOAPAL to charge
   b. The purchase order process is an on-line process and is to be completed and approved prior to the service/items being ordered or received.
   c. Purchase orders are approved by Business Services compliance, a manager/director/dean, and a VP, depending on the amount of the purchase order. Grant Accounting may also review purchase Orders for grant compliance.
   d. If the amount is greater than $1,000, then three quotes must be obtained. If the amount is greater than the current established Bid limit then the formal competitive bidding process must be followed.
   e. Business Services' compliance reviews purchase orders to ensure budgeted dollars are available, the FOAPAL appears correct, and there are approved contracts on file if necessary.
   f. Business Services sends the purchase order to the vendor who will provide the product or service.
   g. When a purchase order is approved, an encumbrance is created in the system.

2. Open/Standing Purchase Order
   a. This purchase order is similar to a regular purchase order, but is used when there is a longer period of time required for the transaction or contract to be finalized.
   b. There will usually be several invoices from the vendor.
   c. The vendor or sub-recipient should include the purchase order number on all invoices.

3. Invoice
   a. An invoice is the document created by the vendor after the order has been filled.
   b. The invoice is to be sent to KCCD Office Accounts Payable.
   c. Accounts Payable enters the invoice.   After matching with the purchase order and receiving (happens electronically through Banner three way matching), payment can be made.
   d. Checks processing is usually performed on Wednesday every week.
   e. When the invoice is processed, the encumbrance is converted to actual expenditures.

4. Direct Pay Request
   a. A Direct Pay Request is used on the _**rare**_ occasion when the purchase order process is not followed.
   b. An invoice is required in order to process a check request. Attach the invoice and all related documents to the check request.
   c. A Direct Pay Request includes the same information as on a purchase order.
   d. The form is called "Purchase Request" form on the KCCD intranet. The form must be completed in full.

e. Route for approval and then send to Accounts Payable for processing.
5. Independent Contractor Agreement/Vendor Contracts ~ See Purchasing Manual

Travel Procedures

The following information is intended to supplement the KCCD's Travel Policies and Procedures (See Appendix F) contained in Board Policy Manual section 3C in order to assist staff in fully completing the documentation required for employee travel on behalf of the College/KCCD. (May 2016)

"Claim for Travel Reimbursement" and "Student Travel Authorization" forms can be found on the KCCD website/Portal (Employee tab, Employee Forms, More Forms, Business Services, Travel). 3-part forms can still be used, but are no longer necessary.

All travel forms are to be completed in full including employee ID number (not social security number), dates and times of departure and return, purpose of travel, initiator signature for pre-approval and immediate supervisor signature for pre-approval. Immediate supervisor signature is required to confirm approval of the staff member's travel.

Employee Only Travel
Single Day: Per Diem is only allowable when an overnight stay is required. If no overnight stay is required, no meals can be claimed. Overnight Stay: Per Diem is only allowable when an overnight stay is required. Remember, per diem is not based on actual amounts spent; it is based on the KCCD-stated per diem rate.
Incidentals: See travel form for rules regarding reimbursable/non-reimbursable items.

Meals—Reimbursement of meal costs will not exceed $59.00 per day: Breakfast--$12.00; Lunch--$17.00; Dinner--$30.00. The Chancellor and/or College President must approve actual reimbursement for meal costs that deviate from the per diem reimbursement rate.
Meal reimbursements will be prorated as follows:
Breakfast. . . . . If travel is begun prior to 6:00 a.m.
Lunch. . . . . If travel covers entire period between 11:00 a.m. to 2:00 p.m.
Dinner . . . . If travel is concluded after 7:00 p.m.

Travel—The most economical mode of transportation should be used. Travel by personal automobile will be reimbursed at the Board authorized rate per mile, and the employee must have an Agreement For Use of Automobile form on file with his/her Campus/KCCD Business Services to receive reimbursement. A mileage chart will be provided for commonly visited areas. If destination is not listed, odometer readings will be required.

Non-reimbursable—Personal telephone calls, entertainment, or alcoholic beverages will not be reimbursed. Meals included as part of the meeting/conference registration will not be reimbursed.

All claims must be submitted within thirty (30) days of the travel claim. In June, claims must be submitted no later than twenty (20) days after fiscal-year-end..

All other travel rules apply (see instructions on travel forms.)

TRAVEL PURCHASE ORDERS

When entering a purchase order for travel the program director should confirm that, it was approved beforehand. If it was not then it should be brought to the Project Director's attention before being processed. Do not proceed without Project Director's approval.

Other: When entering any of the above purchase orders, all other purchasing processes apply (including using "**" on the description/commodity line if there is specific check routing information.)

Reimbursements are the responsibility of the traveler, not another staff member.

Document Text: Regardless of prepayment or reimbursement, the document text of each travel purchase order MUST include why their participation in the training/event is appropriate for the funding source and/or program. If more than one employee and/or one student is attending, it must be clear why multiple employees and students attendance is necessary. If it was approved, the Department Assistant III (DAIII) should confirm that the following items were submitted: (the information is needed for the PO)

1. A signed Claim for Travel Reimbursement Form
2. The form is completed correctly (no missing information/blanks)
3. An agenda for the event is needed to calculate meal reimbursement
4. Original receipts for:
    a. Transportation
    b. Lodging
    c. Registration
    d. Other expenses (i.e. shuttle, parking, baggage checks, etc.)
5. Google map if claiming mileage- Mileage will be reimbursed at current approved rate. Mileage is paid from departure location to arrival location, except in instances where there is a shorter distance from employee assigned work location to arrival location. In these instances, the shorter distance will be paid. There will be no prepayment for mileage. On PO description/commodity line, enter "Mileage". Enter event name and date in Document Text. A purchase order change may be required if actual mileage is higher than the estimate in purchase order. Google Maps/MapQuest can be used in lieu of using the In-KCCD mileage chart. Odometer readings are no longer accepted. Multiple trips to same destination for same purpose can be combined on one travel form, submitted for reimbursement monthly.

TRAVEL PURCHASE ORDER TIPS

- **Per Diems:** All meals will be paid based on per diem rates (not actual expenses). The Travel reimbursement Claim Form lists the current rates.
- **Mileage**: the KCCD will send out an email with the current mileage rate at the beginning of the year. You can also visit the IRS website https://www.irs.gov/tax-professionals/standard-mileage- rates/
- **Rental of vehicles:** See the section titled "Car Rental Process" for more information.
    o **Supplemental Travel Guidelines** can be found here (Appendix F): https://www.kccd.edu/sites/kccd.edu/files/Supplemental%20Travel%20Guidelines%20%28July %202016%29.pdf

- **Pre-payments** *must be submitted to the campus Business Office at least 20 days in advance.*
- **Supervisor signature** is required on travel forms authorizing the individual to be away from campus on travel. The electronic approval of the purchase order simply approves the funding of the travel.
- **All employee travel** must be submitted on either the "Claim for Absence/Travel Reimbursement" or "In KCCD Travel Expense Claim" even when the employee is accompanying students/athletes to an event.
- **Student Travel** should be submitted on the "Student Travel Authorization" form. Student per Diem rates are listed on the claim form.
- **Non-Employee Travel** must be submitted on the "Claim for Absence/Travel Reimbursement" form and should be indicated as NON-EMPLOYEE. *Non-employees are eligible for the per diem rate given to employees.*
- **Backup materials** (such as name tag or calendar printout) confirming your attendance are should be kept in the Program Manager/Director's grant file.

The in-district travel form can only be used in special circumstances that require consistent and frequent travel to same location.

H. Accounts

Expenditure classification by object is the accounting segregation of expenditures into seven cost categories:

1000. Academic Salaries

2000. Classified Salaries and Other Nonacademic Salaries

3000. Employee Benefits

4000. Supplies and Materials

5000. Other Operating Expenses and Services

6000. Capital Outlay

7000. Other Outgo

A. Supplies 4000 Accounts

- Software
- Books, Magazines and Periodicals
- Instructional Supplies and Materials
- Noninstructional Supplies and Materials

Supplies and materials

Office supplies that are used in the general administrative support of a project may not be charged to the award. Office supplies that are used for project-specific activities outlined in the proposal

may be included in the budget and charged to the project. Because many types of office supplies are used for both general administrative support and project-specific activities, it is important that these items, when included in the budget, be justified in terms of their relevance to the methods used in conducting the project. Supplies and materials for routine departmental or administrative activities that benefit all activities of the department (instruction, research, training, public service, etc.), i.e., there is no direct relationship to a specific sponsored project's scope of work, are not allowable. An example would be general office supplies. Also typically unallowable are general office items with multi-functional use such as office computers, fax machines, answering machines, staplers, hole punches, filing cabinets, chairs, desks, calculators, waste baskets, etc., that do not have a direct relationship to a specific sponsored project's scope of work.

Details about payment processing procedures are be found in the Kern Community College Purchasing Manual.

B. 5000 Accounts-Other

- Audit
- Contract Services
- Depreciation
- Dues and Membership
- Election
- Insurance
- Interest
- Legal
- Personal and Consultant Services
- Postage
- Rents and Leases
- Repairs and Maintenance
- Self-Insurance Claims
- Travel and Conference Expenses
- Utilities and Housekeeping Services
- Other

SOFTWARE LICENSING/MAINENANCE
Expenditures for software purchases with an initial cost of less than KCCD's capital outlay threshold should be accounted for in object code 4000. Expenditures for payments to firms providing software licensing are recorded within Object 5000. Software purchases with an initial useful life in excess of one year may be classified as equipment in Object 6400.

Pre-agreement costs - Costs incurred prior to effective date of the grant are usually not allowable unless specifically identified as allowable in the fully executed grant agreement.

Postage/Copying –Routine mailings and copying are ordinarily not allowable charges to sponsored

projects. Projects that have specified and justified the need for these items in the proposal as essential to the project can be charged to the sponsored project fund/index (an example would be a mass mailing to subjects). These expenses should be incurred at an external service

Consultants /Independent Contractors

The services of consultants or partners may be required to accomplish a specific portion of the project work. The consultant may be a member of a profession or a person possessing special skills who is not an employee of KCCD. If the funding agency allows consultants then and independent contractors agreement would need to be completed. This agreement outline the contractors responsibilities and tasks needed to be completed. Please see refer to Purchasing Item 5.

FOOD FOR MEETINGS

When a subgrantee is hosting a meeting, the subgrantee may be able to use federal grant funds to pay for food, beverages, or snacks. Generally, there is a very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal grant. When a grantee is hosting a meeting, the grantee should structure the agenda for the meeting so that there is time for participants to purchase their own food, beverages, and snacks. In addition, when planning a meeting, grantees Federal Grant Policies and Procedures Education may want to consider a location in which participants have easy access to food and beverages.
While these determinations will be made on a case-by-case basis, and there may be some circumstances where the cost would be permissible, it is likely that those circumstances will be rare. Grantees, therefore, will have to make a compelling case that the unique circumstances they have identified would justify these costs as reasonable and necessary (and usually not over our per diem amounts)

Any food-related expense (including meals, snacks, light refreshments, etc.) charged to a federal award must satisfy BOTH criteria below:
1. Fit into one of the five UG direct cost categories or one of the two other circumstances listed below:
a. DIRECT COST CATEGORIES:
       i. Participant Support
       ii. Travel
       iii. Entertainment
       iv. Lobbying
       v. Conference
b. OTHER CIRCUMSTANCES: If a cost doesn't fit into one of the above five direct cost categories the food-related expense must:
       i. Be fundamental to the project and crucial, necessary and indispensable for carrying out the scope of work, or
       ii. Be specifically approved in writing by the federal sponsor in response to a written prior approval request that was reviewed, approved and submitted to the federal sponsor.
       Be allowable under: i) the UG, ii) the award terms and conditions, iii) sponsor policy, and iv)

any KCCD/campus related policies.
Applicable UG Section: 200.412, 200.413 & 200-420

OTHER SERVICES & EXPENSES
LEGAL FEES
Legal fees and expenses are allowable only as necessary for the administration of the grant program. Retainer fees are unallowable costs.

FEDERAL GRANT FUNDS TO PAY FOR ALCOHOLIC BEVERAGES
Use of federal grant funds to pay for the cost of alcoholic beverages is strictly prohibited.

ENTERTAINMENT
Federal grant funds may not be used to pay for entertainment, which includes costs for amusement, diversion, and social activities.

Lobbying
Food-related expenses associated with lobbying are always unallowable except in the very rare instance when such expenses are related to travel for the purpose of technical and factual presentations on topics directly related to the performance of a grant, contract, or other agreement in response to a documented request made by a member of congress, legislative body or a subdivision, or a cognizant staff member.

Lobbying includes certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans or attempting to influence either directly or indirectly an employee or officer of the executive branch of the Federal Government to give consideration or to act regarding a Federal award or a regulatory matter.

PROFESSIONAL INSURANCE
Professional liability insurance for individual employees is not an allowable cost.

C. 5000 Accounts - Travel

Travel costs are allowable if the travel specifically benefits the project and if the travel costs are included in the approved budget.

- KCCD has very specific and detailed travel policies and procedures.
- "Claim for Absence/Travel Reimbursement" form to be completed.
- This form must be completed and approved <u>before</u> the travel occurs.
- Certain pieces of documentation will be required before travel is authorized, such as a copy of the seminar/conference registration form.
- Note the use of per diems for food rather than reimbursement of actual costs.
- A purchase order must be entered to encumber the expense. If you don't know the actual costs, please estimate.

- Upon return from a trip, complete the "Travel Reimbursement" form and forward to the Business Office for review before payment.
- Attach copies of receipts.

D. Guidelines for Distinguishing Between Supplies and Equipment

Expenditures made by KCCD for equipment, improvement of sites, building fixtures and service systems are charged as capital outlay subject to depreciation throughout it's useful life. Supplies and non-depreciable/small asset; expenditures for supplies are charged as current expense.

The purchase of equipment either as direct purchase or lease-purchase must be recorded in object classification 6400, Equipment.

Supplies are items of expendable nature that are consumed or worn out, deteriorate in use, or are easily broken, damaged or lost. Examples include paper, pencils, cleaning materials, nails, scissors, test tubes, and keys.

Items that have a relatively short service life (less than one year) and that, therefore, must be replaced frequently are also charged as supplies.

Method of distinguishing equipment from supplies is to follow the flowchart below.

State Chancellor's Budget and Accounting Manual Guidelines for Distinguishing Equipment from Supply Items
(Listed in Priority Order)

```
                    ┌─────────────────────┐
                    │ Lasts more than a   │         NO ──────────┐
                    │ year                │                      │
                    └─────────────────────┘                      │
                           │ YES                                 │
                           ▼                                     │
                    ┌─────────────────────┐                      │
                    │ Repair rather       │         NO ──────────┤
                    │ than replace        │                      │
                    └─────────────────────┘                      │
                           │ YES                                 │
                           ▼                                     │
                    ┌─────────────────────┐                      │
                    │ Independent unit    │         NO ──────────┤
                    │ rather than being   │                      │
                    │ incorporated into   │                      │
                    │ another unit item   │                      │
                    └─────────────────────┘                      ▼
                           │ YES                          ┌──────────────┐
                           ▼                              │ At first NO –│
  ┌───────────┐     ┌─────────────────────┐    NO        │ Item is to be│
  │ EQUIPMENT │◄────│ Cost of tagging and │──────────────│ declared a   │
  └───────────┘ YES │ inventory small     │              │ SUPPLY       │
                    │ percent of item     │              └──────────────┘
                    │ cost                │
                    └─────────────────────┘
```
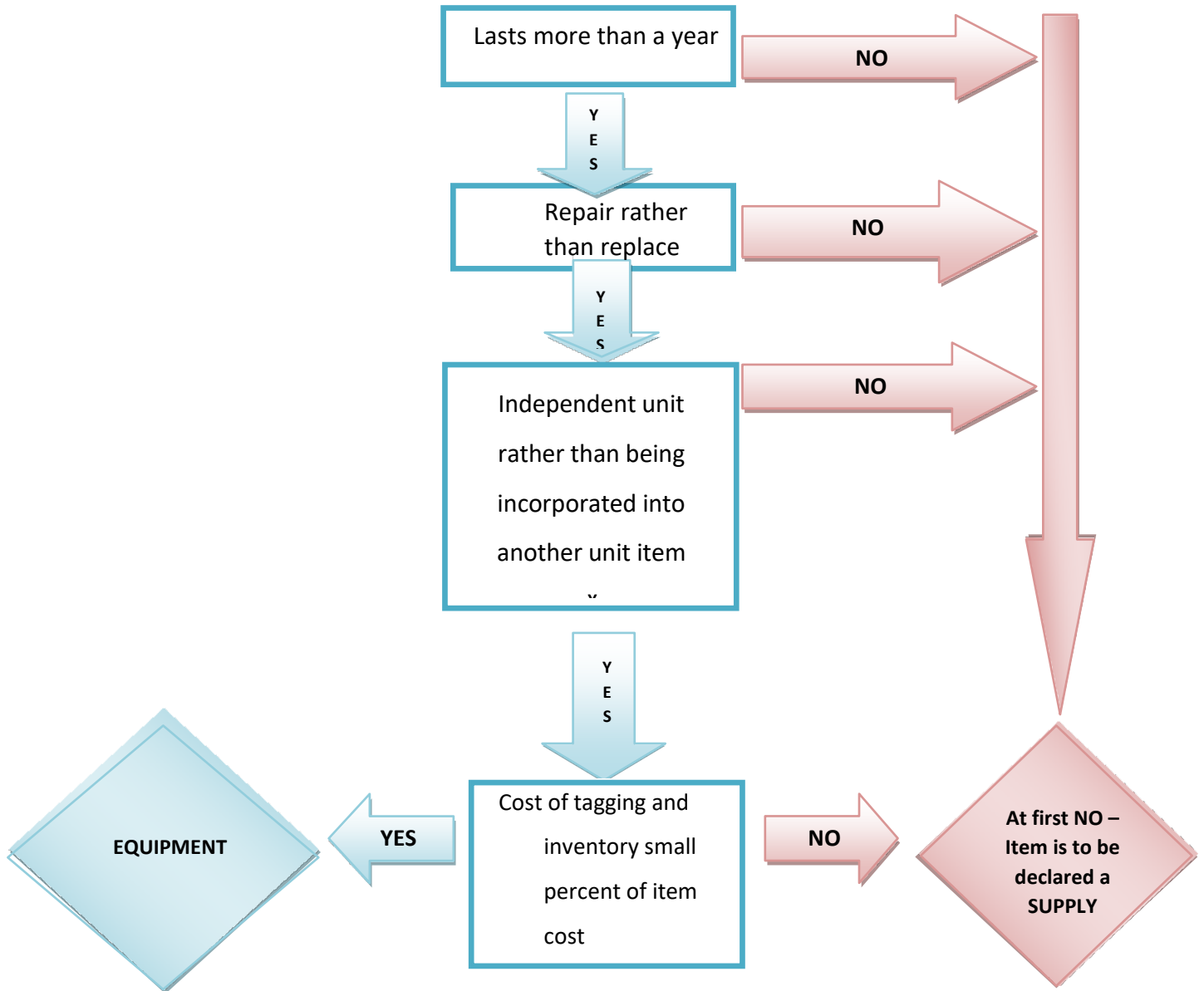
Equipment (Micro and Major)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold of not exceed 3,000.00 (or $2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price reasonable.

Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources

I. Contract Administration

Authorized Signatories-RESTRICTED: **ONLY** the Chancellor of the KCCD and the Chief Financial Officer of the KCCD are authorized signatories on any contract/agreement/grant/MOU or other commitment that KCCD enters into on behalf of its campuses. No one else is authorized to sign a contract on behalf of a campus or KCCD. In addition to avoiding conflicts of interest and ensuring full and open competition as described above, KCCD's written procurement procedures for purchases made with federal funds reflect applicable state and local laws and regulations and conform to the following federal standards for procuring goods and services with federal funds. 2 CFR § 200.318

In all federally-funded contracts, KCCD includes the applicable provisions described in Appendix II to 2 CFR Part 200 – Contract Provisions for non-Federal Entity Contracts under Federal Awards. 2 CFR § 200.326.

All conflicts of interest must be reported prior to entering into an agreement (see page 4 for the definition of conflict of interest).

A competitive proposal is normally used with more than one source submitting an offer, and either a fixed price or a cost-reimbursement type contract is awarded.

Procurement by noncompetitive proposals (sole sourcing) is procurement through solicitation of a proposal from only one source and may be used when using federal funds only when one or more of the following circumstances apply:

> • The item is available only from a single source and an equivalent cannot be substituted. **This must be documented.**
> • The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
> • Federal awarding agency) expressly authorizes noncompetitive proposals in response to a written request from the program/KCCD.

- • After solicitation of a number of sources, competition is determined inadequate.
- • Approved by General Counsel or designee.

Independent Contractor Agreements ~ please refer to the purchasing manual

Piggyback
Public agencies authorized by law to purchase using a contract awarded by an agency including all K-12 schools districts, community college districts, special districts and JPAs serving education, pursuant to Public Contract Code Sections 20118 and 20652. Using these statutes, the KCCD hereby declares its intent and authorization to allow any contracts awarded under this proposal to be "piggyback able" by other agencies in the state, if the awarded vendor agrees.

SUB-AGREEMENTS

A subaward/subgrant is for carrying out a portion of a federal award and creates a federal assistance relationship with the subrecipient. A sub-agreement establishes the legal relationship between a prime recipient and sub-recipient. A sub-recipient is the entity that performs part of the project activities. Consultants and contractors will not be paid without having a properly signed and dated contract or other written agreement in place, which clearly defines the scope of work to be performed, the beginning, and ending dates of the contract, and the agreed-upon price. The contract should also include a description of the payment procedures. Upon performance of services (monthly or upon completion of services), the contractor is required to submit an invoice to KCCD.

Debarment and Suspension
KCCD will not subcontract with any person or company who is debarred or suspended from receiving federal funds. The Business Office is required to check for excluded parties at the System for Award Management (SAM) website before any procurement transaction paid with federal funds. This procedure is performed when the vendor is set up in the Center's accounting system as a new vendor. This list is located at: http://www.sam.gov/.
2 CFR Part 180 and 2 CFR Part 3485.

If KCCD is the sub-recipient:
a. The prime recipient should submit a contract for KCCD's review.
b. The CFO will review the contract.
c. The CFO will need the following:
    i. The statement of work
    ii. The budget
    iii. Deadlines, and
    iv. Assurances that the terms of the contract can be met.
d. Upon execution of the contract, Business Services will send an executed copy to the prime recipient, the Program Manager/Director, and the Grant Accounting Staff.
e. Grant Accounting will send invoices and supporting documentation to the prime recipient based on the amount of expenses incurred during the month.

<u>If KCCD is the prime recipient and has been approved to contract with a sub-recipient:</u>

    a. The KCCD Legal department will work with the Program Manager/Director on the contract.
    b. The KCCD Legal department will work with sub-recipient on the negotiation of the sub-agreement.
    c. Upon execution of the sub-agreement by all parties and Board of Trustee Approval, the Business Office will send the sub-agreement to the sub-recipient, the Project Director and Grant Accounting.
    d. The Program Manager/Director will complete a purchase order referencing the sub-agreement.
    e. After appropriate Banner approvals, purchasing will mail the purchase order to the sub-recipient.
    f. Sub-recipient will send invoices with purchase order number as well as other required documentation as outlined by the sub-agreement to Grant Accounting.
    g. Grant Accounting will forward invoice and supporting documentation to Program Manager/Director for approval.
    h. Program Manager/Director will be responsible for certain components of the sub-recipient monitoring process, including:
        i. Maintaining active lines of communication with sub recipients.
        ii. Achievement of performance goals.
        iii. Review technical reports.
        iv. Review and approve periodic invoices to ensure charges are reasonably reflective of the work performed.
        v. Approve final invoices in a timely manner prior to closeout.

Loss, Damage or Destruction of Property

Any loss, damage, or theft of equipment shall be investigated and fully documented; if the Federal Government owned the equipment through a grant purchase, the recipient shall promptly notify the awarding agency. The following is a summary of processes used to report the Loss, Damage and/or Destruction of grant funded property:

Grant Property Users must…
- Check with their program to make sure the property wasn't moved
- Visually inspect the area to try to find the property
- Notify campus security if theft, vandalism, or other legal violation is suspected
- Complete required campus forms and Public Safety Crime Statistic Report Form
- Obtain a Police Report whenever possible
- Adjust Inventory document noting date of loss
- Send copies of all reports, including any police reports, and adjusted inventory document to Grant Accounting
- Notify appropriate Funding Agency Monitor of loss and complete required paperwork/forms

- If the grantee is compensated for the damage, loss, or theft, but does not replace the equipment for use on the grant, the rules regarding sale of equipment apply (45 CFR Part 74.34(g)).

J. **Grant Closeout**

Proper closeout of a grant-funded project is as important as the development of the project. Continuation requests and final reports will usually include a narrative description of the project accomplishment for each objective in the methodology. Included in the narrative will be an evaluation of project outcomes. Any objectives not accomplished during the funding period, as well as any changes to the programmatic component of the project, will require an explanation.

Final reports are usually due 30 to 90 days after grant-funded project termination. Timely filing of reports may have an effect on future funding possibilities. The following areas of management are critical to the closeout of a project:

Budget
Personnel
Purchasing
Equipment
Duplication of final reports
Document Storage

Grant closeout procedures shall include, but not be limited to:
- Ensure that no obligations are made after the grant period end date
- Liquidate all obligations incurred during the grant period
- Submit the final grant program performance report, if any
- Submit the final grant expenditure report, if any
- Drawdown all the expended grant funds (reimbursement request) – Match the grant expenditure draw-downs with the finance general ledger
- Certify that the final drawdown of federal grant funds are accurate (Certification)
- Refund any excess grant funds, interest, or other payables to the granting agency or pass-through agency
- Account for any real and/or personal property on hand at the end of the grant period

RECORDS RETENTION
All grant records should be retained for a minimum of three years after the final expenditure report is submitted per the regulations listed below. Some funding agencies or grant programs may require a longer period for records retention, which could be up to six or seven years. ⊡ With regard to federal grants, Uniform Guidance 2 CFR §200.333 states that "financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final expenditure report." However, "if any litigation, claim, or

audit is started before the expiration of the three-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken." Also, "records for real property and equipment acquired with federal funds shall be retained for three years after final disposition."

Records should not be held longer than the required retention period because the right of access to documents by the federal awarding agency is not limited to the required retention period but lasts as long as the records are retained.

For grants that will not be continued, the project director should box the files and label the box with the name of the project, funding agency, grant period, contract number, and grant organization/account numbers. The box should be forwarded to the College Business Office who will combine the files with grants accounting files for storage. The College Business Office will mark the box with a destroy date based on the grant's specific records retention period. For grants that may continue from year to year, project directors should keep the files until they are notified by the Business Office that the files can be shredded.

K. WEBSITES

California Community Colleges Chancellor's Office:
http://www.cccco.edu/
Budget and Accounting Manual (BAM)
http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandardsandAccountibilityUnit/FiscalStandards/BudgetandAccountingManual.aspx

Federal Audit Clearinghouse (FAC) maintains a public database of completed audits:
https://harvester.census.gov/facweb/

Grants.gov Community Blog:
https://blog.grants.gov/

Research and submit federal grants:
https://www.grants.gov/

National Science Foundation (NSF):
http://www.nsf.gov/awards/about.jsp

The System for Award Management (SAM) is an official website of the U.S. government. Search for entity registration and exclusion records
https://www.sam.gov/portal/SAM/##11

US DEPT OF EDUCATION – EDUCATION DEPARTMENT GENERAL ADMINISTRATIVE REGULATIONS:
http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html

US DEPT OF LABOR – EDUCATION AND TRAINING ADMINISTRATION:
http://www.doleta.gov/grants/

ELECTRONIC CODE OF FEDERAL REGULATIONS – UNIFORM GUIDANCE:
https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Appendices

Kern Community College District

CAL-Card Procedures

A. DEFINITION

A State of California Purchasing Card Program, CAL-Card DGS VISA is a unique business card intended to simplify purchasing and payment for services, to reduce total processing costs, and to provide greater flexibility for its users.

B. GENERAL

1. The CAL-Card is to be used in accordance with these and all purchasing procedures found in the Board Policy and Procedures Manual. The Chief Financial Officer and the Director, Accounting Services have the authority to determine the issuance or continuance of cards. Proper accounting procedures must be followed. It is the responsibility of all Kern Community College District employees involved to utilize a CAL-Card in a responsible and accountable manner.

2. The CAL-Card you receive will have both your name and the Kern Community College District name on it. This card is to be used only by you. No other employee, member of your family or anyone else may use this card. It is especially designed to avoid confusion with your personal credit cards.   THE CAL-CARD IS TO BE USED FOR OFFICIAL KERN COMMUNITY COLLEGE DISTRICT BUSINESS AND MAY NOT BE USED FOR PERSONAL PURCHASES.

3. The issuance of a CAL-Card in your name does not allow the credit card company to check on your personal credit. They will not request any personal information from you, nor should any personal information be furnished.

4. To the maximum extent possible the CAL-Card should be used in lieu of emergency purchase orders, open purchase orders, cash purchases, direct pays and advance check requests.

5. Each single purchase may comprise multiple items, but the total cannot exceed the single purchase dollar limit on your CAL-Card. Purchases may not be split to circumvent purchasing regulations per the Government Code or District Policy. When purchases exceed the limits established, normal purchasing procedures must be followed.

6. Use of the CAL-Card is not intended to replace effective procurement planning that enables volume discounts. Always look for the lowest priced item to meet your needs.

7. You must be able to explain the nature of all purchases. If you cannot substantiate that the purchase was necessary and for official use, your supervisor will address the situation in accordance with established policies. These policies include but are not limited to seeking reimbursement, appropriate disciplinary action and revocation of your CAL-Card. Unauthorized or unsubstantiated purchases will result in a small claim filing to permit the district to recover the costs.

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8. Every CAL-Card cardholder will be assigned to an Approving Official. The Approving Official, or designee, is responsible for receiving completed Statements from all assigned cardholders, reviewing the Statements, resolving questions that cardholders may have on the purchases, signing the Statements, and delivering the completed Statements with all attachments to the appropriate Business Office.

C.   CARD RESTRICTIONS

1. The CAL-Card can be used to purchase supplies, materials and equipment that do not exceed the single transaction limit or for travel purposes and associated business expenses. Other restrictions may apply as determined by the Approving Official, College Approving Authority, the Chief Financial Officer or Director, Accounting Services.

2. Maximum dollar amounts will be established for each single purchase made and for total purchases made with your CAL-Card in a given month. Generally, the Kern Community College District limit is $500 per transaction and $3,000 per month. In special cases, the Approving Official, College Approving Authority and the Chief Financial Officer may establish a higher limit.

D.   PROHIBITED PURCHASES

- Rental or lease of land or buildings
- Purchase of telephone services except approved travel business related telephone calls
- Gambling, Betting
- Securities, Insurance
- Tax Payments
- Court Costs, Fines, Bail, and Bond Payments
- Fuel
- Communications Equipment: cellular phones and two-way radios
- Maintenance agreements and equipment that requires a maintenance agreement
- Online transactions over the Internet

E.   PURCHASE PROCEDURES

1. The CAL-Card is available with the appropriate approvals for designated persons whose position requires the routine ordering of materials, services, utilization of open purchase orders, advance checks, direct pays or frequent travel requests.

- Complete the Request for CAL-Card form *(see attached)*.
- Obtain approval from your supervisor.

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Kern Community College District

CAL-Card Procedures

- Forward the completed form to your college Business Office where it will be reviewed and forwarded to your college President or designee for approval and assignment of your Approving Official. Your request will then be forwarded to the District Business Office for approval by the Director, Accounting Services and then processed.

2. The college Business Office will notify you when you card is received. To obtain your CAL-Card, you must complete and sign the attached Cardholder's Receipt Acknowledgment form.

3. To activate your CAL-Card account make sure you have your CAL-Card available and call US Bank CAL-Card DGS Customer Service Department at 800-344-5696, enter your 16-digit card number. **When prompted to enter the last 4 digits of your social security number, you will enter 2769.**

4. Use your CAL-Card subject to the limitations on your particular card at any merchant that accepts VISA for payment of purchases.

5. **Cardholder must verify that budgeted funds are available prior to making any purchases.**

6. Over-the-counter transactions: Once you have selected your purchases, present them and your card to the merchant. The merchant will complete a sales draft that includes the following information:

   - Imprint of your card, including card number, expiration date, and your name
   - Date and amount of purchase
   - Brief description of item(s) purchased
   - Imprint of merchant name and identification number

7. The merchant will obtain authorization for the transaction via telephone or direct telecommunication link to the VISA authorization network. The merchant will obtain an authorization number, which will also be included on the sales draft.

8. Occasionally, a transaction may be declined at the merchant location. The merchant is not provided a reason via the terminal display. When this happens consider the following as your responses to these questions will help to resolve the denial:

   - Is the transaction amount within your Single Purchase Limit?
   - Will the transaction amount exceed your 30-day Limit or the Office Limit of your Approving Official?
   - Have you been authorized to make purchases at this type of supplier?

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9. The merchant will request that you sign the sales draft. Before you do, verify that the information, especially the dollar amount, is correct.

10. **You will be provided one copy of the signed sales draft. This copy must be kept and verified against your monthly Statement of Account, attached to your signed Statement of Account and forwarded to your Approving Official, or designee.**

11. Mail, internet or telephone order purchases: **You must obtain a receipt for all purchases. An emailed confirmation and/or receipt is acceptable.**

12. When placing a telephone or mail order, you will be asked to provide your name, card number, account expiration date and billing address. The address provided when asked for your billing address should be your cardholder statement mailing address.

F.   PAYMENT PROCEDURES

At the close of each billing cycle, you will receive a Statement of Account from US Bank CAL-Card DGS Card Member Services. This Statement will itemize each transaction that was posted to your CAL-Card account during the past cycle period. Your Statement of Account prints at the close of business on the 22nd of every month. **Upon receipt, complete each of the actions listed below within five (5) working days, forward all receipts to your Approving Official, or designee, for completion.**

1. Review the Statement for accuracy.

2. Provide a complete description of each item purchased on the "Description" line.

3. Indicate the FOAPAL for each transaction on the "Acctg. Code" line. If charging more than one FOAPAL per transaction, indicate the dollar amount to be applied to each FOAPAL.

4. Attach sales receipts, telephone logs, order blanks, packing slip/receipts and copies of approved Travel Reimbursement Claim forms to the Statement.

5. Attach and/or verify any credit vouchers received for returned items to the Statement on which the credit appears, and indicate the FOAPAL to receive the credit.

6. If you are incorrectly charged for an item, contact the vendor first and try to resolve the problem. **If the merchant agrees to process a credit voucher, indicate the FOAPAL for the charge on the current statement. Use the same FOAPAL for the credit voucher on the next statement. If the merchant refuses to issue a credit voucher,** attach a complete explanation of the error on the form, "Cardholder Statement of Questioned Items" *(see attached).*

7. Sign the Statement.

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8. Retain copies of all Statements and receipts for your file.

9. **Promptly** take the completed Statement to your Approving Official(s), or designee, for written approval of each item purchased.

10. Forward through your college Business Office to District Accounting Office for payment.

G.   SUSPENSION PROCEDURES

Prompt receipt of your Statement of Account **within 5 working days** is an essential part of the CAL-Card process allowing the District Accounting Office to make a timely payment.

1. If the District Accounting Office does not receive your Statement of Account within 5 working days, your name and the dollar amount outstanding may be forwarded to your college President and Business Manager. District Office names may be forwarded to the Chancellor and the Chief Financial Officer.

2. After 10 working days, the total charges from any Statement of Account still outstanding will be applied to a FOAPAL maintained by your college President or the Chancellor, and the District Accounting Office will make payment to CAL-Card.

3. To remove these charges from your college President or Chancellor's FOAPAL, forward your CAL-Card Statement of Account together with Expenditure Transfers for each item through your college Business Office to the District Accounting Office for processing.

4. Your CAL-Card may be suspended or revoked at the discretion of your college President or the Chancellor for failure to forward your Statement of Account within 5 working days to the District Account Office.

H.   LOST OR STOLEN CARDS

1. Immediately notify US Bank CAL-Card DGS Services and the Purchasing Coordinator at the District Business Office in the event your card has been lost or stolen, or if you believe your account number has been compromised in a fraudulent manner. US Bank CAL-Card DGS Services can be reached at 800-344-5696. A new card will be mailed to you within two (2) business days from the time you report the loss or theft to US Bank CAL-Card DGS Services. A new account number will be assigned to your new CAL-Card.

2. Contact the Purchasing Coordinator at the District Business Office and be prepared to provide the following information: your complete name, the card number, the date the loss or theft occurred, the date US Bank CAL-Card DGS Services was notified, and any purchase(s) made on the day the card was lost or stolen.

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Kern Community College District

CAL-Card Procedures

I.   CHANGES TO CARDHOLDER INFORMATION

Changes to a cardholder's name, address, organization, 30-day or Single Purchase Limit, and type of merchant or supplier should be reported to the college Business Office by completing the "Request for Changes to Cardholder Information" for *(see attached)*.

J.   CLOSURE OF ACCOUNT

1. If you transfer to another department, complete the "Request to Close Account" form *(see attached)* and return your CAL-Card to your college Business Office. If your new assignment requires a CAL-Card, a new "Request for CAL-Card" or will be required.

2. On termination of employment, you must return your CAL-Card to your college Business Office before your final check will be released.

Request for CAL-Card

Date _____

Applicant's Full Name _____

Applicant's ID (@ #) _____

Applicant's email _____

Signature _____

Applicant Title _____

Account Manager _____

Business Manager _____

Department _____

Department Mailing Address _____

Department Phone Number _____

Default FOAPAL

Fund	Org	Acct	Program	Activity	Location	Project

**The CAL-Card shall be used for travel purposes only, unless you have an approved exception on file.
Check box for the Group # your title falls under.**

	☐ GROUP 1	☐ GROUP 2	☐ GROUP 3	☐ OTHER
Single Transaction Limit	$12,000	$5,000	$1,500	$_____
30 Day Purchase Limit	$25,000	$10,000	$3,000	$_____
	Chancellor	Dean	Manager	_____
	Vice Chancellor	Director	Assistant Manager	
	President	Executive Director	Assistant Director	
	Assoc. Vice Chancellor	Coach	Program Director	
	Vice President		Program Manager	
	Assistant to Chancellor		Budget Analyst	
			M&O	

_____ _____ _____
Supervisor Name   Business Manager Name   President / Chancellor Name

_____ _____ _____
Supervisor Signature   Business Manager Signature   President / Chancellor Signature

District Business Office Signature _____
                          Chief Financial Officer or Director of Accounting Services

Kern Community College District
Cardholder's Receipt Acknowledgement

Approving Official Name: _____

Cardholder Name: _____

Cardholder Title: _____

Account Manager (Primary): _____

Business Manager (Secondary): _____

Card Number: _____

Card Expiration Date: _____

Monthly Card Limit: _____

Transaction Limit: _____

I acknowledge receipt of the card, the accompanying Purchase Card Program guideline, and agree to use the card strictly in accordance with the provisions these guidelines contain. By signing this receipt I agree that with due process the District can withhold from my pay any unsubstantiated or unofficial purchases.

Cardholder Signature: _____

Employee ID #: _____

Campus Site: _____

Department/Office Name: _____

Default FOAPAL:

Fund	Org	Acct	Program	Activity	Location	Project

Phone Number: _____

Date: _____

Cardholder Statement of Questioned Item

CARDHOLDER STATEMENT OF QUESTIONED ITEM

Purchasing

CARDHOLDER NAME (please print or type) ACCOUNT NUMBER

CARDHOLDER SIGNATURE DATE (AREA CODE) TELEPHONE NUMBER

The transaction in question as shown on statement of Account:

Transaction Date	Reference Number	Merchant	Amount	Statement Date

Please read carefully each of the following situations and check the one most appropriate in your particular dispute. If you have any questions, please contact us at 800-344-5696. We will be more than happy to advise you in this matter.

1. UNAUTHORIZED MAIL OR PHONE ORDER OR PHONE ORDER
☐ I have not authorized this charge to my account. I have not ordered merchandise by phone or mail, or received any goods or services.

2. DUPLICATE PROCESSING-THE DATE OF THE FIRST TRANSACTION WAS _____.
☐ The transaction listed above represents a multiple billing to my account. I only authorized one charge from this merchant for this amount. My card was in my possession at all times.

3. MERCHANDISE OR SERVICE NOT RECEIVED IN THE AMOUNT OF $_____
☐ My account has been charged for the above listed transaction, but I have not received the merchandise or service. I have contacted the merchant but the matter was not resolved. (Please provide a separate statement detailing the merchant contract, and the expected date to receive merchandise.)

4. MERCHANDISE RETURNED IN THE AMOUNT OF $_____
☐ My account has been charged for the above listed transaction, but the merchandise has since been returned.
enclosed is a copy of my postal or express mail receipt

5. CREDIT NOT RECEIVED
☐ I have received a credit voucher for the above listed charge, but it has not yet appeared on my account. A copy of the credit voucher is enclosed. (Please provide a copy of this voucher with this correspondence.)

6. ALTERATION OF AMOUNT
☐ The amount of this charge has been altered since the time of purchase. Enclosed is a copy of my sales draft showing the amount of which I signed. The difference of amount is $_____

7. INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE
☐ I do not recognize this charge. Please supply a copy of the sales draft for my review. I understand that when a valid copy is sent to me, a Cardholder Statement of Questioned Item Form must be provided and will include the copy of the sales draft if a further dispute exists. If a copy of the sales draft cannot be obtained, a credit will appear on my account.

8. COPY REQUEST
☐ I recognize this charge, but need a copy of the sales draft for my records.

9. SERVICES NOT RECEIVED
☐ I have been billed for this transaction; however, the merchant was unable to provide the services.
☐ Paid for by another means. My card number was used to secure this purchase, however final payment was made by check, cash, another credit card or purchase order. (Enclosed is my receipt, canceled check (front and back), copy of credit card statement, or applicable documentation demonstrating that payment was made by other means).

10. NOT AS DESCRIBED
☐ (Cardholder must specify what goods, services or other things of value were received). The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must have attempted to return the merchandise and state so in their complaint). _____

11. If none of the above reasons apply, please describe the situation: _____

_____

(Note: Provide a complete description of the problem, attempted resolution and outstanding issues. Use a separate sheet of paper, if necessary, and sign your description statement).

Send To:
U.S. Bank, P.O. Box 6335, Fargo, ND 58125-6335
Fax: 866-229-9625 or 701-461-2010

CSQICOMM 6/09

KCCD
KERN COMMUNITY COLLEGE DISTRICT

Kern Community College District
Request for Changes CAL-Card

COMPLETE ONLY THE INFORMATION BELOW THAT IS TO BE CHANGED

Date _____

Cardholder Name _____

Cardholder ID (@ #) _____

Cardholder email _____

Cardholder Title _____

Account Manager _____

Business Manager _____

Department _____

Department Mailing Address _____

Department Phone Number _____

Default FOAPAL

Fund	Org	Acct	Program	Activity	Location	Project

Single Purchase Limit _____
Generally not to exceed $500 per transaction

30 Day Purchase Limit _____
Generally not to exceed $500 per transaction and $3000 per month

The CAL-Card shall be used for travel purposes that do not exceed the single transaction limit.

Approving Official Name _____

_____   _____   _____
Supervisor Name   *Business Manager Name*   *President / Chancellor Name*

_____   _____   _____
Supervisor Signature   *Business Manager Signature*   *President / Chancellor Signature*

District Business Office Signature _____
Chief Financial Officer or Director of Accounting Services

Request to Close CAL-Card Account

RETURN CAL-CARD(S) CUT IN HALF WITH THIS FORM

TO: DISTRICT BUSINESS OFFICE
ATTN: PURCHASING COORDINATOR purchasing@kccd.edu

Date: _____

CAL-Cardholders Name: _____

Department/Office Name: _____

Reason for Request:

_____ Transfer

_____ Resignation/Terminated/Retirement

_____ Other: _____

_____

_____

Travel Card Number: _____

Card Expiration Date: _____

District Business Office Signature: _____
Assistant Chancellor, Business Services, or Director of Fiscal Services

Appendix B
[KCCD Discrimination-Free Academic and Work Environment and Equal Opportunity Statement](#)
[Employee Contracts](#)

EKCCD
KERN COMMUNITY COLLEGE DISTRICT

Office of Human Resources
2100 Chester Avenue
Bakersfield, CA 93301-4099
(661) 336-5140

April 2017

A REAFFIRMATION OF THE KERN COMMUNITY COLLEGE DISTRICT'S NON-DISCRIMINATION/EQUAL EMPLOYMENT POLICY

The Kern Community College District (KCCD) will not tolerate discrimination against any person. Unlawful discrimination is defined as special or disparate treatment based on race, color, religion, gender (or pregnancy related condition), national origin, age, disability (or medical condition), marital status or sexual orientation. The KCCD will enforce all state and federal laws prohibiting discrimination.

Furthermore, KCCD is committed to maintaining a working and educational environment free of sexual harassment. KCCD will not tolerate any behavior that constitutes sexual harassment of staff, students, or visitors. It is the policy of the KCCD that all members of the collegial community including staff, students, visitors, guests, or contractors, will not sexually harass one another or retaliate against one another for making sexual harassment complaints.

KCCD is committed to recruiting, training, and providing advancement opportunities that will result in equal employment opportunities for all qualified applicants and employees. Appropriate qualifications for the performance of specific duties are the basic criteria for the employment and promotion of personnel. Equal opportunity to seek, obtain, hold, and advance in employment in the KCCD shall be afforded to all who qualify without discrimination. KCCD will afford reasonable accommodations for applicants and employees to enable qualified individuals to perform essential job functions. Students with disabilities will be accommodated to ensure accessibility and full participation in all educational programs. To request reasonable accommodations, applicants and employees should contact the Safety Coordinator at (661) 336-5135. Students should contact the Student Services Department at their particular campus or center.

The following have been designated Equal Employment Opportunity Coordinators for 2015-16:

KCCD District Office	Vice Chancellor, HR	(661) 336-5141
Bakersfield College	College HR Manager	(661) 395-4850
Cerro Coso College	College HR Manager	(760) 384-6259
Porterville College	College HR Manager	(559) 791-2457

Inquiries concerning the application of federal and state laws and regulations should be referred to the coordinators. Coordinators are responsible for administering program progress and initiating corrective action when appropriate. All personnel actions are monitored and analyzed to ensure the adherence of this policy. Regular annual reports are submitted through the College Presidents for review and evaluation of progress.

Suppliers and contractors to the KCCD also are expected to meet their obligations to equal employment opportunity under both federal and state law and regulations.

The KCCD provides an expeditious and effective process for resolution of complaints of unlawful discrimination and/or sexual harassment by staff and students (Section 11D4 of the Board Policy Manual).

To achieve the goals of our non-discrimination program, it is necessary that each member of the KCCD understand the importance of the program and his/her individual responsibility to contribute toward its maximum fulfillment. Specifically, managers' and supervisors' efforts toward the success of the non-discrimination program will be evaluated along with other KCCD performance goals.

Thomas J. Burke, Chancellor

☐ Bakersfield College
☐ Cerro Coso College
☐ District Office
☐ Porterville College

KCCD
KERN COMMUNITY COLLEGE DISTRICT

Kern Community College District
2100 Chester Avenue
Bakersfield, CA 93301-4099

Faculty Special Assignment Compensation Agreement

(Compensation for special services is recommended by the College President and Chancellor (or designee), and shall be reported to the Board of Trustees. For special assignments in addition to regular responsibilities faculty members may receive compensation in addition to their regular salaries.)

Faculty Name	Faculty ID#	Date
Department/Program	Academic Year	
FOAPAL		

Assignment Type: ☐Project ☐Product ☐Service ☐Contractual

Deadline or Dates of Service:

Description/Title of Assignment or Stipend:

Expectations and criteria to determine completion and success of assignment:

How will this assignment be evaluated and name of evaluator:	Projected Payment Date(s):

Compensation:	
☐ Fee for service or product	Amount: $_____
☐ Reassigned time	Amount: $_____
☐ Overload	Amount: $_____
☐ Contractual	Amount: $_____

CCA recommends that the faculty member review this agreement with a CCA campus chair.

Faculty's Signature	Date
Educational Administrator's Signature	Date
Vice President's Signature	Date
President's Signature	Date
College HR Manager's Signature	Date
Vice Chancellor, Educational Services' Signature	Date

Please maintain a copy of the form on campus as appropriate. The original will be maintained in the District Human Resources Office and a copy in the District Office of Educational Services.

For District HR Office Use Only

_____ Board of Trustees' Approval Date

_____ Date of Payment

Appendix D

KCCD
KERN COMMUNITY COLLEGE DISTRICT
2100 Chester Avenue
Bakersfield, CA 93301-4099
(661) 336-5100

☐ Bakersfield College
☐ Cerro Coso College   ☐ Faculty
☐ Porterville College
☐ District Office   ☐ Adjunct Faculty

Special Compensation Checklist

Name:	Assignment Start Date and End Date:
Assignment:	Total Cost:
Supervisor Name:	
Department/Division:	Employee ID:

What is the faculty member's current assignment(s)?

☐ Regular faculty without any additional assignments
☐ Department Chair with ___% reassigned time and __extra days
☐ Director with __% reassigned time and ___ extra days
☐ Other assignment duties as _____ [title] with ___ %reassigned and/or ___ extra Days

Is this assignment additional to the work assignments listed above?

☐ Yes. Proceed to next question ☐ No. Do not proceed to next question. This does not qualify for Special Compensation.

Describe the assignment and include rationale describing why this is not part of the person's job assignment *(please attach)*:

_____

In what time period will this work be performed?

☐ Fall semester
☐ Spring semester
☐ Summer session
☐ Between fall and spring term
☐ After summer session before fall semester

_____

How many total Lecture Hour Equivalent (LHE) (43.75 base for 16 week semester) workload will it take to complete this assignment?

Reassigned Time Conversion Chart Examples:

Reassigned Time hours per week	Semester Workload FTE
4.37 hours	.10
8.75 hours	.20
13.12 hours	.30
17.50 hours	.40
21.87 hours	.50
26.25 hours	.60

_____

Other Non-Contract Services

The hourly rate for field trips, test administration, curriculum development, and coordinating evening lecture series or any other non-contractual professional services not enumerated above shall be $30 per hour.

These assignments should be primarily accomplished through reassigned time. If this will involve additional compensation instead of reassigned time, please describe the justification that the particular person needed to conduct the work and thus required this extra pay assignment. *(please attach)*

_____

Stipend Category A - $ 500
Stipend Category B - $2,500
Stipend Category C - $5,000

If this is curriculum development then reassigned time or compensation is calculated based on Article 8, Section P, and then use form on Appendix B.

If this assignment is other than curriculum development then the reassigned time is calculated based on the attached table. If it requires compensation, then that is paid at $30 per hour per Article 11, Appendix I in the Faculty Contract.

What are the expected deliverables? *(Please include example on Special Compensation Agreement.)*

What is the work schedule i.e. MWF 8 am to 10 am? *(Please include example on Special Compensation Agreement.)*

What is the time period? *(Please include example on Special Compensation Agreement.)*

What are the total hours for a not-to-exceed amount? *(Please include example on Special Compensation Agreement.)*

_____   _____
Signature of Administrator   *Date*

8-9-12

_____

KCCD Inventory Instructions

1) Equipment is identifed by the State Chancellor's Office as items not of an expendable nature, consumed or worn out , deteriorate in use , or are easily broken, damaged or lost. These items have a useful life of more than one year.

2) Items that are highly coveted (ie. laptops and tablets) also need to be inventoried as a small asset.

3) Select the correct inventory template based on the dollar amount of the equipment/asset purchase.

4) Complete the grant information by filling in the name of the grant and award.

5) The "PREPARED AS OF:" line should be the date the inventory was taken.

6) The "DATE of PURCHASE" should be the invoice date.

7) The "PURCHASE AMOUNT" should be the amount of the invoice not the quote or purchase order amount.

8) The "CURRENT CONDITION" should be the condition of the equipment/asset at the time of the inventory.

9) The "DISPOSAL DATE & TIME" is only used if the grant has ended and the funding agency has directed us to dispose of the equipment/assest.

10) The "Serial #" from the item should be listed here.

11) The "Model #" from the item should be listed here.

12) The "Equipment Description" should describe the item in such a way that it is easily identifiable.

13) The "School" should be used to identifable which campus this item resides at.

14) The "Building" is for the name of the builing that this item resides in.

15) The "Room" should be the actual room that the item resides in.

16) "SECURITY" should describe the process we are using to keep this item safe from theft.

17) "TAG NO." should be the identifer that includes the model, serial #, funding agency that was charged for the item and the grant award number.

18) This inventory sheet should be updated regularly and filed with theProgram Manger's grant documentation. A copy should also be forwarded to Grant Accounting to be included in the grant file.

1 of 3

EQUIPMENT LIST ($5,000 & over)
GRANT: KCCD CCPT 14-25238-6353-00

PREPARED AS OF: _____

Purchase Date	Purchase Amount	PO / CHECK #	Current Condition	DISPOSAL DATE & TIME	Serial #	Model #	Equipment Description	School	Building	Room	SECURITY
					SERIAL #	MODEL	EXAMPLE	KHSD: FOOTHILL	SCIENCE BLDG	S302	IN A LOCKED CLASSROOM
30-Jun-2015	5,000.00	C3522250	NEW		SERIAL #	MODEL	EXAMPLE				
30-Jun-2013	65,000.00	C3358347	GOOD		SERIAL #	MODEL	EXAMPLE	BC	LA BLDG	LA115	LOCKED UP IN A CAGE & SIGNED OUT AS NEEDED

TOTAL _____70,000.00_____

*IDENTIFY CONDITION AS FOLLOWS: NEW, GOOD, POOR, STOLEN OR DISPOSED

PREPARED BY: _____

EQUIPMENT LIST (UNDER $5,000.00)
GRANT: KCCD CCPT 14-25238-6353-00
PREPARED AS OF: _____

Purchase Date	Purchase Amount	PO / CHECK #	Current Condition	DISPOSAL DATE & TIME	Serial #	Model #	Equipment Description	School	Building	Room	SECURITY	TAG NO.
30-Jun-2015	800.00	C3522250	NEW		SERIAL #	IPAD	TABLET	BC	SS BLDG	S302	LOCKED UP IN A CAGE & SIGNED OUT AS NEEDED	CCPT04
30-Jun-2013	800.00	C3358347	GOOD		SERIAL #	MODEL#	DELL COMPUTER	BC	LA BLDG	LA115	IN A LOCKED CLASSROOM	CCPT02

TOTAL _____1,600.00_____

*IDENTIFY CONDITION AS FOLLOWS: NEW, GOOD OR POOR, STOLEN OR DISPOSED

PREPARED BY: _____

3 of 3

Supplemental Travel Guidelines

The following information is intended to supplement the KCCD's Travel Policies and Procedures contained in Board Policy Manual section 3C in order to assist staff in fully completing the documentation required for employee travel on behalf of the College/KCCD.

"Claim for Travel Reimbursement" and "Student Travel Authorization" forms can be found on the KCCD website/Portal (Employee tab, Employee Forms, More Forms, Business Services, Travel). 3-part forms can still be used, but are no longer necessary.

All travel forms must be completed in full including employee ID number (not social security number), dates and times of departure and return, purpose of travel, _initiator signature_ for pre-approval and immediate supervisor signature for pre-approval. Immediate supervisor signature is required to confirm approval of the staff member's travel. The budget approval is through the purchasing process (Purchase Orders and Banner approval queues). Travel forms received with the "Certifying Signatures" completed prior to travel will be returned. If traveling as the approved travel employee for student travel, please mark the box indicating so. Before submitting for reimbursement, initiator signature and immediate supervisor must sign certifying the expenses.

For colleges, travel forms are to be forwarded to the campus Business Office. (For District office, please submit directly to Accounts Payable.) Travel forms should not be submitted until a purchase order is completed and approved.

 Purchase orders should be entered as "standing" (with no tax) and should be entered (and approved) prior to traveling. Purchase orders should be based on estimated amounts, if actual amounts are not known. The words "DO NOT PRINT" should be entered in the **comments** field of each purchase order if the purchase order is not to be mailed. Any information related to the commodity that does not fit on the commodity line should be entered in Item Text. If the vendor is not in Banner, you will need to work with the vendor to complete a request for vendor setup before you can enter the PO. Please refer to the Vendor Request forms located on the KCCD website (under the 'Training and Vendors' tab).

Other: When entering any of the above purchase orders, all other purchasing processes apply (including using "**"on the description/commodity line if there is specific check routing information.)

Reimbursements are the responsibility of the traveler, not another staff member.

Document Text: Regardless of prepayment or reimbursement, the document text of each travel purchase order MUST include why their participation in the training/event is appropriate for the funding source and/or program. If more than one employee and/or one student is attending, it must be clear why multiple employees and students attendance is necessary. Prepayments Approved travel documents must be submitted to the Campus Business Office (or District Office for DO employees) at least 20 days prior to travel. Checks for employees will be cut 10 days prior to travel. Registration fees or hotel reservations will be paid 30 days prior to the event unless otherwise requested. **Prepayment requests received by the campus business office after the 20-day "date" will**

be returned to the employee for reimbursement (instead of pre-payment.) Remember, your corresponding PO must be approved and your travel form submitted before payment can be generated!

If copies of registration forms, or other documents. are needed to send with a prepayment check, initiator should clearly indicate this on the registration form, etc.

Airlines/Train/Bus Tickets: These charges will be prepaid when requested. Enter type of charge (such as "airline tickets"), travel dates, and attendee on description/commodity line. Enter event name and event date in Document Text.

For hotels/event registration fees: You should use the same PO for multiple attendees using the same vendor for the same event. Please enter a separate description/commodity line for each attendee, naming the date of event and attendee. Enter the event title in Document Text. Many hotels will waive the taxes on your stay so be sure to take the "Hotel/Motel Transient Occupancy Tax Waiver Exemption Claim" with you to your hotel. (Form located on KCCD website/Portal (Employee Tab, Employee Forms, More Forms, Business Services, Travel). Upon return, a detailed hotel folio must be submitted with final travel paperwork to Business Services.

Rental Cars will be issued through Enterprise and/or Avis. There are currently contracts under KCCD, Bakersfield College, Cerro Coso College, and Porterville College. For campuses, have invoice sent to the campus Business Office. For District Office staff, have the invoice sent to DO-Accounts Payable. On PO description/commodity line, enter Rental Agreement number (if already obtained), date(s) and name of renter. Enter location/destination and event/activity (e.g., Banner Summit, Football Game, Choir Tour, etc.) in Document Text. The KCCD will not pay for the Damage Waiver option. No Damage Waiver expenses will be paid on any rentals that are billed to KCCD. SISC will cover the insurance claim if the individual is in an accident while on College business.

Per Diem:. EMPLOYEE ONLY TRAVEL	STUDENT RELATED TRAVEL
For overnight travel, prepayment of per diem will be allowed	For trips involving students, prepayment of per diem for students is recommended. All meals for student trips will be paid, in advance, to the approved travel employee based on the maximum student per diem rate per student. The approved travel employee is responsible for cashing the check and distributing the appropriate amount to each traveling student. Traveling students must sign the Student Travel Authorization acknowledging that they received the correct amount for meal purchases. Within ten (10) days of return, the approved travel employee must return the Student Travel Authorization, along with any unspent funds to Business Services. Unspent funds will be deposited and credited to the appropriate FOAPAL.

Revised: July 2016

Reimbursements

Requesting Reimbursement of Actual Expenses: Prior to requesting reimbursement, the "Actual Expenses" portion of the Claim for Absence/Travel Reimbursement must be completed, including the Certifying Signatures.

For staff who choose to pay up front for travel expenses, complete one PO for each trip. Please enter separate description/commodity lines for each type of reimbursement (i.e. mileage, hotel, baggage handling, etc.) Enter event name & event date in Document Text.

Airlines/Train/Bus Tickets: If the traveler pays for tickets and then submits for reimbursement on travel form, enter type of reimbursement on description/commodity line. Enter event name and event date in Document Text.

Gas reimbursement is only applicable to rental car or KCCD vehicle use, and when the KCCD gas card is not used. If you use your personal vehicle for travel, then mileage reimbursement will apply. On PO description/commodity line, enter type of reimbursement. Enter event name and event date in Document Text. For gas reimbursement, rental car use or mileage reimbursement you must have an "Agreement for Use of Private Automobile on School Business" form on file.

Mileage will be reimbursed at current approved rate. Mileage is paid from departure location to arrival location, except in instances where there is a shorter distance from employee assigned work location to arrival location. In these instances, the shorter distance will be paid. There will be no prepayment for mileage. On PO description/commodity line, enter "Mileage". Enter event name and date in Document Text. A purchase order change may be required if actual mileage is higher than the estimate in purchase order. Google Maps/MapQuest can be used in lieu of using the In-DIstrict mileage chart. Odometer readings are no longer accepted.

Multiple trips to same destination for same purpose can be combined on one travel form, submitted for reimbursement monthly.

Incidentals: See travel form for rules regarding reimbursable/non-reimbursable items. These items can be entered on PO with mileage, per diem and other items to be reimbursed. On PO description/commodity line, enter type of reimbursement. Enter event name & event date in Document Text. Appropriate documentation (original, itemized receipts) must be attached to the travel form.

Per Diem: A copy of the conference schedule must be included with all claims. Per Diem may not be claimed for any meal provided (including continental breakfast) regardless of whether the employee or students choose to consume the meal(s) provided. If there are dietary exceptions requested, please include an additional statement requesting an exception when the claim for reimbursement is submitted. Due to funding restrictions, some exceptions may require payment from General Unrestricted funds rather than Restricted funding sources.

Revised: July 2016

EMPLOYEE ONLY TRAVEL	STUDENT RELATED TRAVEL
You may enter a PO for reimbursement combined with mileage and other incidentals, using a separate description/commodity line for each item. On PO description/commodity line, enter type of reimbursement. In Document Text enter event name and event date. Single Day: Per Diem is only allowable when an overnight stay is required. If no overnight stay is required, no meals can be claimed. Overnight Stay: Per Diem is only allowable when an overnight stay is required. Remember, per diem is not based on actual amounts spent; it is based on the KCCD-stated per diem rate.	You may enter a PO for reimbursement combined with mileage and other incidentals, using a separate description/commodity line for each item. On PO description/commodity line, enter type of reimbursement. In Document Text enter event name and event date. Single Day: For approved traveling employees for student trips (such as for athletic events or student field trips), there is an exception to the overnight rule. All approved traveling employees for student trips will be reimbursed ACTUAL expenses, up to KCCD-stated per diem, even if no overnight stay is required. Original, itemized receipts must be submitted by the approved traveling employee. Overnight Stay: Per Diem is only allowable when an overnight stay is required. Remember, per diem is not based on actual amounts spent; it is based on the KCCD-stated per diem rate.

All other travel rules apply (see instructions on travel forms.)

Appendix G

PAR Form Instructions

1) Enter the **Month** in cell I1 and the name of the **Employee** in cell of I2 and the Funding Heading (RP###) of the **Employee Daily Activities** tab.

2) Input the hours worked in the appropriate **Hours column** on the **Employee Daily Activities** tab of the KCCD PAR Form. Faculty being paid by stipends will only enter the overload hours spent on the Grant. If release time was granted instead, Faculty will complete the activity log with a 100% of their time & effort.

3) Input the header row highlighted in blue for all funding sources that you will be working under.

4) Describe the task in the **Task Description column** for this entry on the **Employee Daily Activities** tab**.**

5) Describe the objective of this task and how it impacted the grant in the **Impact column** on the **Employee Daily Activities** tab.

6) Complete the highlighted blue section at the top of the **Time & Effort Certification** form.

7) The hours section of the **Time & Effort Certification** tab will not need to be filled out. This information will be populated from the hours entered on the **Employee Daily Activities** tab.

8) Please complete the **Time & Effort Certification** form by filling in the appropriate certification section. Faculty that received stipends for their work on the Grant will need to complete the certification underneath the gray highlighted note "*** FOR FACULTY STIPEND PAYROLLS ONLY ***." Everyone else should use the first certification showing how 100% of their time was accounted for.

9) Type in your Supervisor's name in the **Time & Effort Certification** form

10) Type in the signature date on the **Time & Effort Certification** form. This date MUST be after the fact for the employee's activities for that month.

11) Print both **Time & Effort Certification** and **Employee Daily Activities** forms, then obtain signatures for the **Time & Effort Certification** form. The completed forms will then need to be forwarded to the KCCD's accounting department, for the grant file.
    **NOTE
    Make sure that the appropriate Special Compensation Forms from HR has been completed, signed and BOARD approved before the employee starts working on the Grant for a Stipend. After the work is completed the Program Manager must forward notification to HR that the work was completed before the Payroll department will process the payroll.

DAILY EMPLOYEE ACTIVITIES

Day	FUND 1	FUND 2				OTHER	MONTH:	(MONTH/YEAR)
							NAME:	(EMPLOYEE NAME)
							Task Description	Impact
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								

TIME & EFFORT CERTIFICATION

PERSONNEL ACTIVITY RECORD (PAR) FOR MULTI-FUNDED EMPLOYEES

EMPLOYEE	(EMPLOYEE NAME)
TITLE	CFDA #
MONTH	(MONTH/YEAR)
LOCATION	FAIN #

Activity/Program	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total	%
FUND1																																	
FUND2																																	
OTHER																																	
Total Daily Hrs																																	

2 CFR 200.415 By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

I also certify that the time recorded on this personnel activity record (PAR) is a true representation of the actual hours I worked :

Signature of Employee:

Supervisor's Name & Ext:

Supervisor's Signature:

Date:

*** FOR FACULTY STIPEND PAYROLLS ONLY ***

I certify that 100% of my overload time spent on the Grant (indicated above) was paid by a stipend:

Signature of Employee:
Please print

Supervisor's Name & Ext:

Supervisor's Signature:

Date:

Employees must keep a record of the total hours worked each day.
* The reports must be signed by the employee or a responsible supervisory official. (Electronic signature is official.)
* Reports must coincide with one or more pay periods and be used to reconcile salary and fringe benefit costs to appropriate accounts on a regular (preferably monthly) basis.

KCCD Certification
100% Time Spent on the GRANT TITLE & AWARD #

The following is a monthly certification that must be signed by both the employee that works 100% for the program and the supervisory official having firsthand knowledge of the work performed.

_____

100% Charged Employee Name

_____

Campus   Position

_____

Program Title

_____

MONTHLY TIME PERIOD

2CFR 200.415 by signing this report, I certify that to the best of my knowledge and belief that the above information is true, complete and accurate as set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information or omission of any material fact, may subject me to a criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

_____

Direct Supervisor Signature   Date

_____

Employee signature   Date

_____

Print Name of Supervisor, Position

_____

Print GID and Name of Employee