



City of St. Petersburg
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City of
St. Petersburg

Grants

Administration
Manual

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INTRODUCTION AND BACKGROUND

The purpose of this manual is to describe the policies and procedures of the city of St. Petersburg (CSP) associated with:

- The development of grant proposals to external public and private funding sources,
- Receipt and management of externally funded grant awards, and
- To define the roles and responsibilities of CSP employees pertaining to the management of external funding and compliance with prescribed grant and city requirements.

This manual is designed to assist CSP personnel in order to avoid duplication of effort, maximize human resources on projects that potentially interface across departmental lines, eliminate "process" questions relating to proposal development and award management, and to maintain accurate grant records for the city. It includes the procedures necessary for:

- Applying for a grant/external funding
- Accepting a grant/external funding
- Tracking the grant/external funding revenue and expenditures
- Closing out the grant/external funding

What is a Grant?

Grants awarded to the city are financial assistance from an external entity to carry out a public purpose of support or stimulation. Funds can either be dispensed directly by the granting agency to the city, or in certain situations may be passed through another entity - such as the state or other governmental and non-state entities.

"Grants" can be in the form of: loan contracts, loan guarantees, cooperative agreements, joint participation agreements, contract for services, private and business contributions or interlocal agreements, as well as other types of contractual documents.

What are we Agreeing To?

When the city applies for and receives a grant, it agrees to administer the funding according to the granting agency's (Grantor) terms and conditions. Accounting properly for grant expenditures and providing program documentation and evaluation is critical to our success in getting and keeping city grant awards.

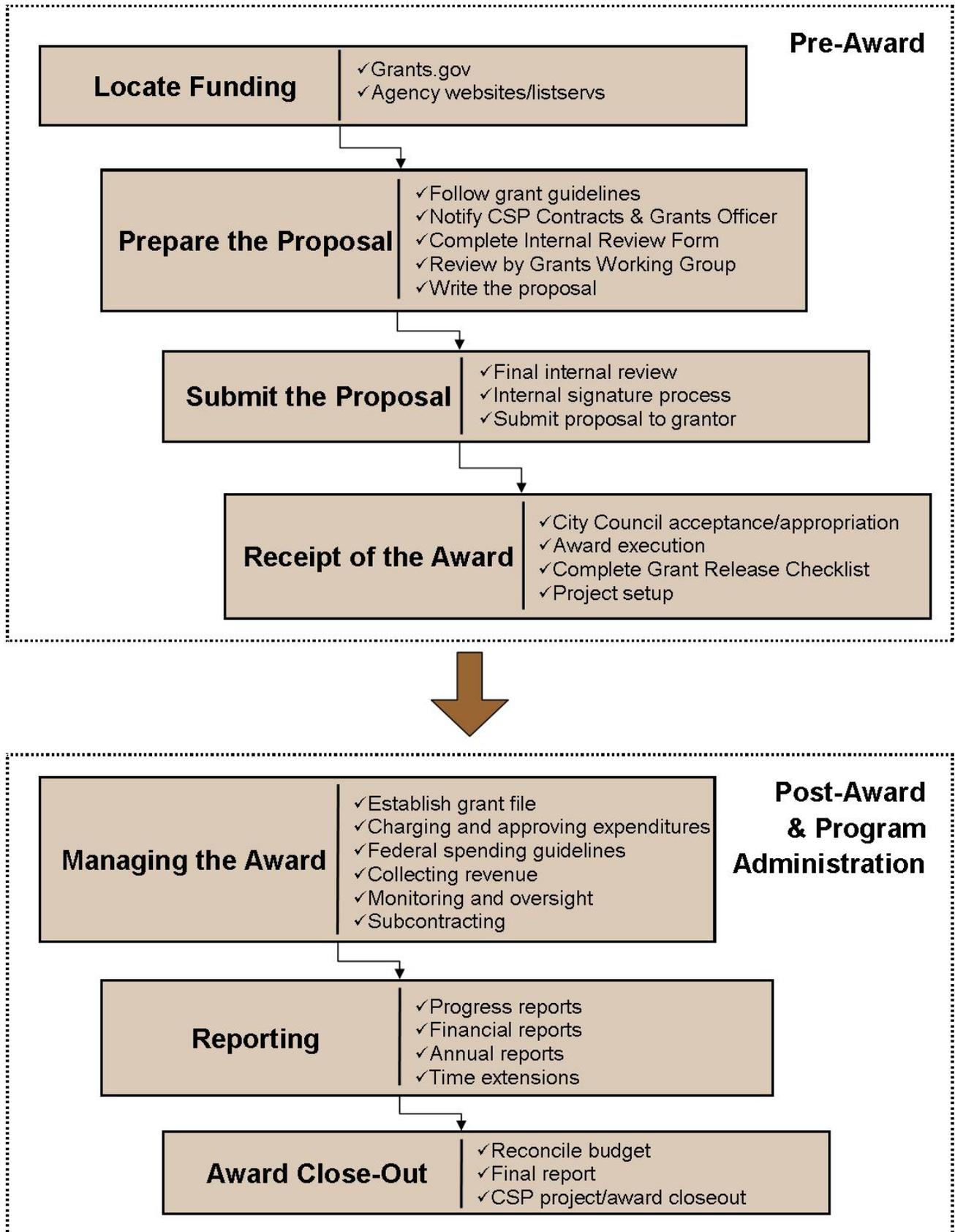
Who Can Help?

The grants officer (GO) in the Budget and Management Department and the grants compliance officer (GCO) in the Finance Department oversee the acquisition and administration of grants executed by the city and assist city personnel in all grant-related matters.

What is Your Responsibility?

It is the responsibility of assigned department staff to appropriately and accurately manage the project and external funding per grantor agreements and guidelines and the policies and procedures of the city of St. Petersburg.

THE AWARD CYCLE



CHAPTER 1: APPLYING FOR A GRANT

Locate Funding

Grants.gov

Grants.gov is the clearinghouse for all federal grant opportunities, and allows organizations to electronically find and apply for more than \$400 billion in federal grants and ultimately manage grant funds online through a common web site. Subscribing to Grants.gov will provide you perpetual notice of grant opportunities from federal agencies - simply visit the website and sign up for its email newsletter and email grant opportunities. (Note: you must have Pure Edge Viewer installed on your computer to use the Grants.gov application. Please contact CSP Information and Communication Systems to download this software onto your computer.)

Agency Websites and Listservs

Many agencies have listservs to which interested parties can subscribe to receive the latest grant opportunities and information. Simply visit the respective agency grants office website and subscribe per instructions.

Florida Administrative Weekly

<http://faw.dos.state.fl.us/index.html>

The Florida Administrative Weekly is a weekly publication generated through the Florida Department of State to provide citizens access to proposed rules and regulations, notices of public meetings, and bid and Request for Proposal (RFP) announcements.

Financial and Technical Assistance for Florida Municipalities

This periodical is compiled by the Florida League of Cities, Inc., and contains data on grants, loans, technical assistance and other resources available to Florida municipalities. Contact the Grants Officer in the Budget and Management Department to obtain this reference.

CSP Internal Procedures

Grants Working Group

The Grants Working Group authorizes the submittal of external grants on behalf the city of St. Petersburg. Unless otherwise noted, the group will meet on the second Monday of each month.

CSP Grants Application and Administration

The following grant proposal process applies to all new and continuation grants (**Appendix A**):

1. All departments shall contact the GO in the Budget and Management Department when considering applying for a grant to discuss the scope of the grant, the potential impact on operations, financial considerations, and the procedures utilized by the grantor agency. Submit to the GO a copy of the funding agency's RFP or grant application guidelines upon your receipt of these documents.
2. Complete a Grant Application Review Form (**Appendix B**) available on the Grants & Contracts Management website (<http://www.stpete.org/grants/>) , and submit to the GO for inclusion on the next Grants Committee meeting agenda.
3. Present your proposed grant project to Grants Working Group for authorization to prepare and submit your proposed grant project to a funding agency.

In some cases, a proposal deadline may occur prior to the next committee meeting. If this arises, the city staff who are seeking to apply are required to contact the GO in order to have the proposal reviewed, authorized and signed outside of the regular process. At no time shall a grant proposal be submitted without first having been reviewed and signed by the appropriate authority (**Appendix F**).

Writing the Proposal

It is the submitting department's responsibility to prepare and submit the grant proposal application. Successful grant writing includes planning, searching for data and resources, writing and packaging a proposal, submitting a proposal to a grantor, and follow-up. The GO in the Budget and Management Department provides assistance in the preparation of the grant application as well as budget formulation, and will assist in obtaining answers to questions that the department may have.

Read the guidelines for specifications about required information and how it should be arranged. Follow all guidelines as specified. Structure, attention to specifications, concise, enthusiastic and persuasive writing and a reasonable budget with justification narrative are the critical elements to be considered during the writing stage. Visit the *Grant Writing Tips & Guidance* page on the Grants & Contracts Management website (<http://www.stpete.org/grants/>) for useful tips on successful grant writing.

Grant Guidelines

Grant application guidelines identify what to include in the respective grant proposal. Therefore, it is critical to thoroughly read and follow grant application guidelines.

Grant guidelines typically identify:

- Submission deadlines
- Grantee eligibility
- Proposal format: forms to use, page limitations, page margins, line spacing, etc.
- Budgets and budget justification narrative
- Funding goals and priorities
- Award levels
- Evaluation process and criteria
- Point(s) of contact
- Any other submission requirements

Submitting the Proposal

It is the responsibility of each respective department to ensure the grant application is internally approved and signed by an authorized representative of the city (**Appendix C**).

All applications shall be forwarded to the GO for final review before obtaining authorized signature. (**Appendix F**). The GO will then forward the proposal to the city administrator for signature and have the signed document returned to your department for submittal to the granting agency. It is the department's responsibility to submit the proposal to the granting agency before the submittal deadline.

CHAPTER 2: RECEIVING AND MANAGING THE GRANT

Types of Award Funding

Cost-Reimbursable

Cost-reimbursable grants are the most commonly received by the city. Reimbursement is requested by the city after expenditures have been paid, which means that the city subsidizes the project costs until reimbursement is made by the grantor. Therefore, it is vital that correct, allowable charges are posted to the right project and award and that reimbursement requests are submitted in a timely manner.

Advance Funding

Some awards are received by the city in advance of the project being performed, completed, or before expenditures are made. However, the reporting requirements are much the same as for cost-reimbursable grants. In addition, it is probable that any remaining, unspent funds must be returned to the grantor.

Advance funds normally require tracking interest revenues and either applying those funds to the project or returning them to the grantor. These requirements are detailed in the grant agreement. Contact the GCO for assistance in receiving advance funding and monitoring interest earnings.

Fixed Price

These are awards wherein the city is paid a set amount by the grantor to fulfill a project, and the city receives the full award amount regardless of whether all funds are expended – as long as the project successfully fulfills the stated objectives as proposed in the grant application. Requesting reimbursement of fixed price awards is the same as cost-reimbursable awards, except they do not require a detailed listing of expenditures and are normally reimbursed in fixed increments, with final payment received once all deliverables have been submitted and approved by the grantor.

Acceptance of the Award

Upon receipt of the grant award, the department prepares the council agenda materials (see city clerk's "Agenda Preparation Manual") and routes to the Legal Department with a copy sent to the Budget and Management Department. Legal will review the agreement and materials to ensure that they comply with applicable law, CSP contractual requirements and internal policy. Budget and Management compares the agreement to the department's budget to determine if an appropriation is necessary, and the GO begins inputting the award into Oracle.

After Legal has completed its review of the award agreement, they will prepare the document for signature by the city's authorized representative and returns it to the department for subsequent acceptance by the city council. Following city council acceptance, the department forwards the agreement to the authorized representative for signature then submits to the grantor for full execution.

Upon receipt of the fully executed grant agreement, the original is sent to the city clerk with a copy sent to the GO and the GCO in Finance (**Appendix G**).

City Council Approval

As mentioned in *Acceptance of the Award*, the department is responsible for sending the council agenda materials to the city clerk for inclusion on the council agenda (see the city clerk's "Agenda Preparation Manual"). For those contracts that contain services subcontracted by external entities, the subcontract shall be included in the materials sent to council.

After council accepts the award, the receiving department sends a copy of the signed resolution to Budget and Management. Budget and Management will then record the itemized budget for the expenditure of grant funds.

Once approval is obtained from City Council, two or more original copies of the contract (one for the city plus the number required by the grantor) must be sent to the city's authorized representative for execution by the city. The signed documents will then be returned to the receiving department so they may be sent to the grantor for their full execution. Upon receipt of the fully executed agreement from the grantor, the signed agreement is routed to the following:

- Original to city clerk for the official record
- One copy for department's files
- One copy to the GO in Budget and Management, and the GCO in Finance

Project Setup

It is the responsibility of the department to develop the project and enter it into Oracle. The GO will provide the necessary assistance to create your project if needed.

Award Setup

Once City Council approves the acceptance of the grant award and the funds have been appropriated the receiving department is required to complete the grant release checklist (**Appendix D**). The award will then be established in Oracle by the GO. Award setup will be finalized upon receipt of a fully executed grant copy, and the award will be "baselined" in Oracle, releasing the project and award for spending. The GO will prepare and submit to the department the Terms of Award portion of the Grant Release Checklist (**Appendix H**).

Unless pre-spending has been authorized by the grantor, spending or encumbering eligible grant funds is prohibited until full execution of the grant agreement. Without prior approval, expenditures made before full grant execution will be ineligible for grant reimbursement and will be transferred to the department's operating budget.

The Grant Release Checklist

The Grant Release Checklist (**Appendix D**) is the form used for monitoring and notification processes throughout the life of the grant. The checklist is initially prepared by the GO and then submitted to the department for completion. The GO will review the award document and complete the Terms of Award portion that details those requirements vital to fulfill the administrative requirements of the grant.

The Grant Release Checklist will be used to:

- Identify the Project and Award Manager
- Assign the project and award numbers
- Identify the source(s) of cost sharing
- Establish the source of funding and the type of grant
- Identify the CFDA or CSFA number (critical for audit purposes)
- Provide appropriate grantor point of contact information
- Identify any subcontracts
- Identify key Terms of Award and deliverables required to fulfill grant administrative requirements
- Establish due-dates for grant deliverables/reports

Establish the Grant Files

Upon receipt of the award, establish a unique grant file for each grant award. At a minimum, the following documents must be contained in the grant file:

- Grant proposal/application
- Grant award letter/executed agreement
- Grant Release Checklist and Terms of Award
- All modifications to the grant award, i.e. continuations, supplements, modifications
- Council agenda items and resolution(s)
- Budget amendments/transfers
- Purchase orders and expenditure documentation
- Subcontract(s) (if applicable)
- Reimbursement requests
- All technical, progress and final reports
- Property records (and disposal records if applicable)
- All written documentation pertaining to the grant, including correspondence, emails, notes (and phone log if applicable)

Expenditures and Collecting Revenue

The grant agreement and grantor general policies establish the requirements for charging costs to the award, reporting those costs, and requesting reimbursement. The GCO can assist department staff with properly expensing award funds, invoicing and drawdowns, and identifying applicable expenditure backup documentation.

PTAEO Number String

The PTAEO is the critical number string used when charging expenditures to your award. **Ensure the accuracy of this charge string prior to posting expenditures against the grant award.** The PTAEO string consists of:

- **P**roject
- **T**ask
- **A**ward
- **E**xpenditure
- **O**wning organization (the unit responsible for "paying" the charge).

Eligible Costs and Assigning Project Charges

In order to be charged against a grant award, all costs must be eligible, which means they are:

- Allowable, allocable, necessary, and reasonable, and provide a direct benefit to a grant funded project.

It is vital that transactions are properly charged to the correct grant award to avoid unnecessary expenditure transfers later. Expenditure transfers on grants are audit flags that can lead to disallowable costs.

Federal Spending Guidelines

OMB Circular A-87*

The U. S. Office of Management and Budget (OMB) Circular A-87 establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state, local and federally-recognized Indian tribal governments. These cost principles are applied by all federal agencies in determining costs incurred by the above governmental units under federal awards (including subcontracts). (**Still commonly referred to as A-87, policy guidance under A-87 was relocated to Title 2 in the Code of Federal Regulations, Subtitle A, Chapter II, part 225 (2 CFR 225) in August 2005.*)

In order to comply with OMB Circular A-87 and federal cost accounting standards, the following principles must be considered when charging costs to projects funded with federal or federal flow-through monies (flow-through, or pass-through, monies are federal funds awarded through a non-federal entity):

Direct Costs

Direct costs are those costs that have been included in the proposal budget, and can be directly attributable to the expenses necessary to fulfill the project's objectives. Key direct costs typically allowable on awards are those that have been budgeted and thus approved via the award. These include:

- Salaries and fringe benefits of Project Manager and other technical personnel; other workforce members as allowed per guidelines
- Capital equipment
- Project related supplies and materials as allowed per guidelines
- Long distance telephone charges
- Travel costs
- Consultants/Subcontractors

Indirect Costs

Indirect costs, a.k.a. overhead costs or general and administrative (G&A) costs, are those costs that generally are shared among projects, and therefore cannot be directly attributable to a single project. These include:

- Clerical and administrative salaries and fringe benefits
- Postage (including commercial delivery services such as FedEx and DHL)
- Basic telephone service (i.e. monthly phone service)
- General purpose office supplies; e.g. copier paper, pens, ink cartridges, etc.
- Software purchased for general purposes; e.g. Microsoft Office suite
- Subscriptions and Individual memberships

Exceptions to these principles will be permitted only under the following circumstances:

Cost Accounting Standards (CAS) Exceptions

Cost accounting standards (CAS) exceptions are costs that are generally handled by the organization as indirect costs, but may be necessary and reasonable to charge to a grant award as a direct cost due to the specific nature of a project.

CAS exceptions must be:

- Specifically identified in the original grant proposal budget, or
- Prior approval from the granting agency's grants officer must be received before they are charged against a project.

The following identifies the types of costs that may be considered:

Clerical and Administrative

Individuals whose salaries are paid from a federal granting agency project must have responsibilities specifically associated with the work of the federal granting agency project. The specific association requirement may be satisfied by the following:

Unusually high levels of administrative activity associated with unusually large and complex projects. Eligible responsibilities include coordination of financial activities for multiple projects, core units, coordinating meetings amongst project participants, special reporting needs, etc.

The clerical and administrative salaries must support a major project or activity. A major project would include large complex programs that entail assembling and managing teams from city departments and outside entities.

Postage and Commercial Carrier Charges

Direct charges for postage or commercial carrier services (e.g. DHL, FedEx) should be restricted to projects with a high demand for these items as described in the budget justification narrative.

Basic Telephone

Basic telephone charges may be direct charged to major projects/activities where it can be justified as essential. However, all toll calls are allowable as a direct cost.

General Office Supplies

Direct charging of general office supplies should be restricted to projects with an exceptionally high demand for these items as described in the budget justification narrative.

Collecting Revenue

Most grant awards are cost-reimbursable and therefore generally supported by the city until revenues are collected. Timely invoicing is critical to ensure that the city promptly receives grant revenue as expenses are incurred. Most federal and some state grant awards are electronically transferred lines-of-credit, and are "invoiced" via electronic drawdown.

CHAPTER 3: MONITORING AND OVERSIGHT

Every award has reporting requirements specified in the grant agreement. It is critical that all reports – technical and financial – are provided in a timely manner per the specified timeframe outlined in the agreement. During the life of the grant, the department shall notify the GO and GCO of the date and type of any reports submitted to the grantor (**Appendix I**).

Expenditure Monitoring

It is critical to the overall success of a project that grant funds are expended properly and accurately. After initial setup, grant awards should be reconciled on a monthly basis to ensure:

- Expenditures are allowable, allocable, necessary, and reasonable based on terms and conditions of the grant award
- Expenditures are adequately documented
- Award spending is commensurate with the project time frame.

Cost Transfers

Incorrectly posted charges to grant funded projects must be fixed within regulated time-constraints. Misdirected charges to federally funded projects must be transferred from the project and charged to the correct one **within 90 days** of the mistake, which is why routine account reconciliation is critical. Failure to transfer incorrectly posted charges in a timely manner will result in the possibility of the expense being disallowed for grant award reimbursement.

If you have any doubts or concerns regarding award expenditures, first contact the GCO, then the GO if further assistance is necessary. The GCO and GO will periodically review awards to ensure accuracy of expenditure transactions and compliance with applicable award regulations.

Reporting

The purpose of grant reporting is to appraise the grantor of the progress made towards fulfilling grant deliverables. The grant agreement or a grantor's guidance manual will outline the types of reports and submittal time schedules required by the grantor. These requirements will be used by the grantor as the basis for evaluation of grant award compliance. Typically, grants require financial reports, technical progress reports, annual progress reports (for multi-year awards), and a final report at grant end.

Financial Reporting

Financial reports are generally required when invoicing or drawdown occurs, and the necessary format or form to use is defined in the grant document. Depending on the award funding type, expenditure documentation may be required. Providing the appropriate expense documentation in a timely manner is essential to ensure that award revenue is collected as earned, is critical during year-end close out, and is vital for reducing the risk of adverse audit findings and the return of improperly accounted grant funds. Some grants may also have property reports that are part of the final close-out.

Technical/Progress Reports

In addition to the fiscal responsibilities associated with implementing a grant-funded project, there are also programmatic or activity-related responsibilities. Each grantor requires different levels of reporting. Technical progress reports will often be in the form of quarterly and/or annual reports (for multi-year awards). As with financial reports, some grantors may require specific forms to be used when documenting grant activity, which will be defined in the grant agreement and/or guidance manual provided by the grantor.

Final Reports

Typically, all final financial, programmatic, and other reports such as property are required to be submitted **within 90 days** after the end of the funding period. Meeting this deadline is especially crucial if the award specifically stipulates final billings received after the 90 day deadline are not acceptable and will not be paid.

Subcontracting

A subcontract is a purchase or other contractual arrangement made through a contract.

Types of Subcontracts

A **vendor agreement** is issued for obtaining routine commercial services, supplies, and equipment that require no special handling or prior approvals, and are issued as standard purchase orders.

A **subaward** is issued when part of the programmatic effort of the prime award must be performed by an external entity with special expertise or resources that the city does not possess, but are necessary to fulfill the overall objectives of the project. This type of subcontract usually requires prior approval of the grantor and is subject to subrecipient monitoring.

Subrecipient Monitoring

A subcontractor awarded via a **subaward** is referred to as a subrecipient. All grant requirements placed upon the city will flow-down to any subrecipient, and it is our responsibility to ensure subaward compliance with the prime grant provisions. All subawards issued under federal grants must contain language requiring subrecipients to fulfill the prime grant requirements (**Appendix J**).

The federal regulations that describe subrecipient monitoring are general, but contain the following core elements of compliance:

- Advising subrecipients of all applicable federal laws and regulations, and all appropriate flow-down provisions from the prime agreement
- Routine receipt and review of technical performance/progress reports
- Routine review of expenses-to-budget
- Periodic on-site visits, or regular contact, if necessary
- The option to perform "audits" if necessary
- Review of A-133 audit reports filed by subrecipients and any audit findings
- Review of corrective actions cited by subrecipients in response to their audit findings
- Consideration of sanctions on subrecipients in cases of continued inability or unwillingness to have required audits or to correct non-compliant actions

All subawards for which monitoring is mandated shall be reviewed regularly throughout the year and at a minimum must include:

- Reviewing financial and performance reports submitted by the subrecipient
- Performing site visits to review records and observe operations
- Maintaining regular contact and making appropriate inquiries concerning program activities

Procurement and Suspension and Debarment

It is the responsibility of the department to ensure that any subcontractor or subawardee that will be funded through a grant award is not prohibited from receiving federal or state funds due to suspension or debarment. A person or entity debarred or suspended is excluded from federal financial and non-financial assistance and benefits under federal programs and activities. Debarment or suspension of a participant in a program by one agency has government-wide, reciprocal effect. Contact the Purchasing Department for assistance in determining suspended or debarred contractors.

Cost Sharing/Matching

Cost sharing (a.k.a. matching) is provided either through cash, in-kind services, or via a third party commitment. On grants where cost sharing is committed, the cost share must be an eligible cost as mentioned previously – it must be allowable, allocable, necessary and reasonable, and provide a direct benefit to a grant funded project in order to be charged against a grant award. Any charge that cannot normally be applied to a grant award as a direct cost cannot be used as cost share. Source of cost share must be identified at award setup.

Program Generated Income

Some grant programs contain tasks or objectives that may result in program generated income (PGI). Typically, PGI could come from fees collected for services performed or registration fees for conferences or workshops. Such fees can also be generated through subawardees and must be accounted for in the same manner. PGI may be used for a project in several ways:

- Additive: PGI is added to funds committed to the project by the grantor and used to fulfill eligible project or program objectives.
- Cost Share: PGI is used to finance a share of the project or program.
- Deductive: PGI is deducted from the total project or program budget.

It is important that PGI be anticipated and disclosed in the grant proposal budget, which should include a plan for utilization that identifies the method of use. The plan should also include use of income collected in excess of expenditures. If PGI is not disclosed at the proposal stage, the grantor must be promptly notified that the project will generate PGI to determine how PGI is to be used.

All program income must be accounted for during the performance period of the award and be reported per the method of utilization approved by the grantor. Failure to disclose program income may require that all PGI be treated as Deductive.

Support of Salaries and Wages

Compensation for personnel services on federal grants must be based on payrolls documented through standard city policy, and salaries and wages of employees used in meeting cost sharing or matching requirements of federal awards must be supported in the same manner as those claimed as allowable costs under federal awards. The consequences of noncompliance with employee time and effort certification may be the disallowance of such charges to a federal grant program.

- Where an employee works on a single federal award, charges for their salaries and wages must be supported by periodic certification that the employee worked solely on that program for the period covered by the certification. Such certification must be prepared at least semi-annually and must be signed by the employee or supervisor *who has first-hand knowledge of the work performed by the employee*.

- Where an employee works on multiple awards (including federal and non-federal), a distribution of their salaries and wages must be supported by a personnel activity report that:
 - reflects an after-the fact distribution of the actual activity of the employee
 - accounts for total compensated activities
 - must be prepared at least monthly and coincide with one or more pay periods, and
 - must be signed by the employee or supervisor *who has first-hand knowledge of the work performed by the employee.*

Equipment and Real Property Management

Equipment purchased with grant funds shall be used exclusively for the project or program for which it was acquired during the life of the grant. Equipment records must be maintained per city policy, and the equipment must be properly maintained and safeguarded. When no longer needed for its originally authorized purpose, the Award Manager shall request disposition instructions from the grantor (**Appendix E**).

Grant Close-Out

A grant award is considered completed when: (1) all work funded by the award is completed, or (2) the award period-of-performance ends. The Project Manager has the prime responsibility of ensuring that a continuation, supplement, or no-cost time extension is requested in a timely manner to continue the project, which is typically ***at least 45 days prior to the end of the award end-date.*** If at the end of the award period-of-performance the city has not secured a continuation, supplement, or no-cost time extension, grant close-out must occur.

The grant agreement identifies the grantor's process to close-out the award, including record retention requirements. Key features of grant close-out are:

- Settlement of cash, and cost share (if applicable)
- Cancellation of outstanding purchase orders
- Ending personnel distribution
- Final property inventory, and disposition of property (if applicable)
- Consideration of program generated income
- Submission of all final technical and financial reports

The GO and GCO will coordinate finalizing reconciling the award and closing it in the city's financial system Oracle (**Appendix K**).

Record Retention

The grant document or the grantor's guidance manual will define the period that all grant records must be retained by the city. This period is normally three years after the period-of-performance end date, and will be defined in the Terms of Award of the Grant Release Checklist.

Important Federal Guidelines Regarding Construction Projects

It is the responsibility of the department to ensure compliance with the following federal requirements involving construction related projects; however, the GO is available for assistance with these requirements. Departments should plan accordingly to ensure that adequate time, funding and staffing are available to carry out these additional responsibilities. **These requirements shall flow-down to all subcontractors funded through a grant award.**

Davis-Bacon Act

The Davis-Bacon Act of 1931 is a federal law that established the requirement for paying prevailing wages on public works projects. All federal government construction contracts, and most contracts for federally assisted construction over \$2,000, must include provisions for paying on-site workers no less than the locally prevailing wages and benefits paid on similar projects.

Uniform Relocation Assistance Act

The Uniform Relocation Assistance Act (a.k.a. Uniform Act) of 1970 is a federal law that establishes minimum standards for federally funded programs and projects that require the acquisition of real property (real estate) or displace persons from their homes, businesses, or farms. The Uniform Act's protections and assistance apply to the acquisition, rehabilitation, or demolition of real property for federally funded projects.

When conducting a program or project under the Uniform Act there are very specific legal responsibilities to affected property owners and displaced persons that must be addressed. The following must be considered prior to property acquisition:

For Real Property Acquisition

- Appraise property before negotiations.
- Invite the property owner to accompany the appraiser during the property inspection.
- Provide the owner with a written offer of just compensation and a summary of what is being acquired.
- Payment for property before possession.
- Reimburse expenses resulting from the transfer of title such as recording fees, prepaid real estate taxes, or other expenses.

For Residential Displacements

- Provide relocation advisory services to displaced tenants and owner occupants.
- Provide a minimum 90 days written Notice to Vacate prior to requiring possession.
- Reimburse residents for moving expenses.
- Provide payments for the added cost of renting or purchasing comparable replacement housing.

For Non-residential Displacements (businesses, farms, and nonprofits)

- Provide relocation advisory services.
- Provide a minimum 90 days written Notice to Vacate prior to requiring possession.
- Reimburse for moving and re-establishment expenses.

CHAPTER 4: MODIFICATIONS, EXTENSIONS, OR CANCELLATIONS TO THE BUDGET OR PROJECT SCOPE-OF-WORK

During the course of a grant's lifetime, there are times when changes are necessary to either the budget or the project scope-of-work. Most of these changes, typically called grant amendments, are allowable, but it is important to follow the procedures written in the grant agreement or in the guides provided by the grantor. These changes must be pre-approved before they are considered eligible. Contact the GO for assistance when a change is necessary.

Prior Approvals

It is essential to get written confirmation from the grantor before any money is spent on items different from what was approved in the original budget. Also, project activities that deviate from those originally proposed in the grant application shall be documented and receive prior approval from the grantor before instituting these changes. Copies of any budget amendments or similar documentation affecting the grant budget shall be sent to the Budget and Management Department and the Finance Department.

The majority of grants will allow for at least one no-cost time extension to complete a project, if necessary. These requests must be documented and written approval must be received from the grantor, usually in the form of a grant amendment/modification. Copies of these extension approvals shall be forwarded to both the Budget and Management Department and the Finance Department.

For those grants that have subawards for services, a subcontract extension may have to go through city council for approval. The department should contact the Legal Department for guidance on its specific subcontract(s). If council approval is necessary, the department shall send the amendment to the city clerk for council approval per the clerk's "Agenda Preparation Manual."

In the event that a grant must be terminated before the original completion date or returned to the grantor prior to project initiation, the GO and GCO must be notified so that the grant is appropriately terminated. If the grant was required to be accepted by city council for execution, the council also must be notified of this termination.

CHAPTER 5: AUDITS

Preparation for an audit should begin at the time the award is received. There are specific requirements that must be met when managing grants, defined within the grant agreement. Questioned costs during a grantor audit can lead to the city having to pay back the amount of the questioned costs. In such an event, all disallowable costs will be transferred off of the grant award and onto a non-grant, non-federal award source.

The following internal entities must be promptly notified in the event your award or program has been selected for audit by an external granting agency:

- City Auditor, Internal Audit Department
- Grants Officer, Budget and Management Department
- Grant Compliance Officer, Finance Department

Federal Single Audit Act - OMB A-133

Federal audit and annual reporting requirements are contained in OMB Circulars A-87 (Cost Principles) and OMB Circular A-133 (Compliance and Audit Requirements). Non-federal entities that expend \$300,000 or more in a year in federal awards are required to have a single or program-specific audit conducted for that year, performed by an outside auditor. It is important that all grant activity and any changes to the grant are well documented to facilitate any audit. Audit findings made during the A-133 audit are provided to the grantor, which could prompt an audit by the granting agency.

The following list contains the fourteen types of compliance requirements considered in every audit conducted under OMB Circular A-133, and can be found highlighted throughout this manual:

- 1 - Activities Allowed or Unallowed
- 2 - Allowable Costs/Cost Principles
- 3 - Cash Management
- 4 - Davis-Bacon Act
- 5 - Eligibility
- 6 - Equipment and Real Property Management
- 7 - Matching, Level of Effort, Earmarking
- 8 - Period of Availability of Federal Funds
- 9 - Procurement and Suspension and Debarment
- 10 - Program Income
- 11 - Real Property Acquisition and Relocation Assistance
- 12 - Reporting
- 13 - Subrecipient Monitoring
- 14 - Special Tests and Provisions

Florida Single Audit Act

The Florida Single Audit Act establishes uniform audit requirements for state financial assistance, and follows the same cost principles and requirements established in the Federal Single Audit Act.

CHAPTER 6: ROLES AND RESPONSIBILITIES

The following identifies the roles and responsibilities of CSP personnel involved in the administration of externally funded awards. Grant personnel in the Budget and Management and Finance Departments are available to answer any questions concerning grant proposal preparation, submittal, award, documentation, grant amendments, or changes.

Departments

Project Manager

The Project Manager is the primary person responsible for programmatic activities on a CSP project as authorized by the grant agreement. Although some tasks may be delegated, the Project Manager is the chief accountable person and bears responsibility for the overall administrative and fiscal conduct of the grant award for meeting the terms and conditions of the award and for representing the project to the granting agency.

The Project Manager is responsible for:

- Preparing the grant proposal, or assisting with its preparation, with emphasis on the technical and budgetary components.
- Modifying the project scope as needed to accommodate the granting agency.
- Modifying the project budget in line with the award budget provided by the granting agency.
- Notifying the department director about changes in project scope and budget.
- Appropriately managing the programmatic aspects of the project.
- Monitoring expenditures to ensure grant funds are spent in accordance with the approved budget, and approving all expenditures.
- Ensuring the completion, accuracy, and timeliness of technical reports to the granting agency.
- Ensuring continuation proposals, if any, are submitted on time.
- Ensuring that subcontractors have complied with the appropriate work in a timely manner and in accordance with technical, financial, and other requirements of the award.
- Adhering to the terms of the grant agreement and policies and notifying the GO if changes are needed.
- Participating in CSP grants administration training on grant management and compliance.

Award Manager

The Award Manager is the individual who is responsible for fiscally managing the award and is the primary person who maintains the award record in the city's financial system.

The Award Manager is responsible for:

- Ensuring adherence to the terms of the grant agreement and policies and notifying the GO if changes are needed.
- Monitoring the project budget and ensuring the appropriate charging of expenditures to the project grant award.
- Assisting with the resolution of over-expenditures.
- Evaluating and enacting expenditure transfer requests as needed.
- Participating in CSP grants administration training on grant management and compliance.
- Ensuring that the GO and GCO receive a copy of the letter of transmittal of any reports or correspondence with the granting agency.
- Assisting in the preparation of proposal preparation as delegated by a department director or project manager.

Administrative Staff

Administrative staff members are those persons who are typically responsible for certain delegated duties to provide assistance to Project and Award Managers. Administrative staff members are a critical element in the successful management of grant awards.

Administrative staff members are responsible for:

- Assisting in the preparation of proposal preparation as delegated by a department director or project manager.
- Assisting in the management of the programmatic and fiscal aspects of the project and grant award.
- Assisting Project and Award Managers with ensuring adherence to the terms of the grant agreement and policies.
- Assisting with monitoring the project budget and ensuring the appropriate charging of expenditures to the project grant award.
- Participating in CSP grants administration training on grant management and compliance.

Department Directors

The department director is a manager with programmatic and fiscal responsibilities for a designated department. He or she is the individual who ensures adequate staff and infrastructure are provided for the appropriate conduct of project management duties and grant award management, and supervises staff members who serve as Project Manager, Award Manager, and administrative staff identified as key members on projects and grant awards.

The department director is responsible for:

- Ensuring adequate management of the programmatic and fiscal aspects of the project and grant award.
- Assigning staff to assist in monitoring the project budget.
- Ensuring staff have been trained in grant management and compliance.
- Managing general departmental-level support activities related to grants management.
- Approving any proposed programmatic and fiscal changes to the project and grant.
- Reviewing rebudgeting requests if they affect commitments by the department.
- Identifying the grant records retention requirements and ensuring that the department has a retention schedule in place to protect the integrity of the grant records and data collected during the project.
- Providing approval that:
 - The Project Manager is eligible to conduct the project and can manage the project effectively.
 - The Award Manager is capable of managing the grant award correctly and effectively.
 - Review of applications involving subcontracts, matching commitments, and other variables affecting the city's commitment to the grant are denoted.
 - Facilitating proposal preparation in a timely manner in order to meet CSP and granting agency submittal deadlines.
 - The budget is adequate relative to the project scope, and its justification is appropriate.
 - Committed cost sharing through contributed effort is appropriate, or that cost sharing dollars are available and documented.

Budget and Management

Grants Officer (GO)

The grants officer is the primary person responsible for providing city-wide coordination and monitoring of contracts and grants. This individual is responsible for ensuring that the city's grants management and compliance program is current and effectively fulfills the compliance requirements of the city's administrative policies and external granting agencies.

The GO is responsible for:

- Assisting staff with proposal preparation as it concerns adhering to grant guidelines, policies, and deadlines.
- Coordinating the agenda of the Grants Committee.
- Providing assistance in preparing an itemized budget and justification.
- Assisting in the modification of the project budget in line with the award budget provided by the granting agency.
- Providing guidance in the pursuit of grant award changes as needed, and assisting in securing prior approval from the grantor for modifications to the award budget and requests for no-cost time extensions.
- Receiving a copy of the grant award and maintaining grant file.
- Assisting in monitoring the project budget.
- Developing and conducting CSP grants administration training on grant management and compliance.

Finance

Grants Compliance Officer (GCO)

The grants compliance officer is the primary person in charge of and accountable for CSP fiscal activities on externally awarded grants. This individual is responsible for supervising and participating in highly technical and complex accounting and financial management operations for externally funded awards and monitoring compliance with grantor requirements.

The GCO is responsible for:

- Ensuring proper financial management of projects and grant awards in compliance with grant program regulations.
- Participating with CSP personnel engaged in specialized fiscal and grant regulation compliance operations.
- Coordinating and assisting in developing program budgets and required financial reporting.
- Performing the required pre-audit function for encumbrances and expenditures related to various grant programs.
- Assisting in the modification of the project budget in line with the award budget provided by the granting agency.
- Receiving a copy of the grant award and maintaining grant files.
- Develop and conduct CSP grants administration training on fiscal grant management and compliance.

Legal

The Legal Department provides counsel to the City Council, Council Committees, the Mayor, all City Departments, and City Boards and Commissions. The department also assists CSP staff with writing ordinances and council resolutions, reviews and prepares grant agreements for signature by authorized representatives, and prepares and negotiates contracts, settlements, and other documents pertinent to grant awards.

Executive Managers

Executive managers are those individuals who are authorized to enter into agreements for the city, and who will enforce CSP policies and procedures and thusly provide organizational oversight and accountability as related to grant compliance.

Office of the City Auditor

The City Audit Office performs operational, financial, systems, and compliance audits along with performing other special projects. The department is responsible for assuring that transactions are executed in accordance with laws and regulations and makes recommendations to increase the efficiency and effectiveness of city operations.

The Office of the City Auditor is responsible for:

- Coordinating on-site monitoring visits by the granting agency.
- Coordinating grantor audits of CSP programs or projects.
- Coordinating annual federal and state Single Audit Act audits by the city's contracted external auditors.

(APPENDIX A) GRANTS APPLICATION AND ADMINISTRATION

CITY OF ST. PETERSBURG ADMINISTRATIVE POLICY

#010602

**SUBJECT: Grants Application
and Administration**

APPROVAL: Rick Baker, Mayor

EFFECTIVE DATE: 12/17/07

REPLACES POLICY DATED: 4/10/01

Synopsis: The city actively seeks grants that will enhance city services and programs. The acquisition of grants is coordinated through the Contracts & Grants Officer in the Budget and Management Department. Approval must be sought from the City's Grants Committee prior to seeking a grant.

Policy:

1. The City will actively seek grants from public and private sources that will provide service enhancements, capital asset improvement/development, and/or other forms of benefit to the City of St Petersburg and its residents. The Contracts & Grants Officer in the Budget and Management Department shall be responsible for coordinating the acquisition of grants.
2. Particular emphasis will be placed on seeking grants that will benefit General Fund operations. Where possible, grant proposals/applications will seek both direct and indirect administrative costs to maximize the financial benefit.
3. All departments shall contact the Contracts & Grants Officer in the Budget and Management Department when considering applying for a grant to discuss the scope of the grant, the potential impact on operations, financial considerations, and the procedures utilized by the grantor agency, and shall complete a Grant Application Review form available on the (U:) drive, Grants folder, or from the Contracts & Grants Management website (www.stpete.org/contractsgrants.htm). The applicant department shall be responsible for preparing the actual grant application.
4. All grant proposals shall be reviewed by the Grants Committee prior to submission. The Grants Committee shall be comprised of the First Deputy Mayor/City Administrator, the Deputy Mayor Midtown Economic Development, the Deputy Mayor Neighborhood Services, the Director of Finance, the Director of Budget & Management, and the School Programs Administrator as voting members, and the City Auditor and Chief Assistant City Attorney as non-voting members.
5. The applicant department shall be responsible for ensuring that the grant proposal is brought before City Council as required for authorization to apply for or accept a grant if such authorization is required by the grantor agency. All grants must be accepted by City Council and executed by the Mayor or First Deputy Mayor/City Administrator.
6. The Contracts & Grants Officer and the Grants Compliance Officer shall ensure that all appropriate reporting procedures are established at the outset of any grant contract to support compliance with applicable grant requirements. The Finance Department shall coordinate all financial reporting required by the grantor agency.

Resource Documents: Grants Administration Manual

Contact: Contracts & Grants Officer - Budget and Management Department;
Grants Compliance Officer - Finance Department

(APPENDIX B) GRANT APPLICATION REVIEW FORM



**Grant & External Funding
Application Review Form**

Grants Group Meeting Date:
Grants Working Group regularly meets the 2nd Monday of each month,
11 am, Room 200, City Hall
(2nd Tuesday following a holiday)

Proposal Due Date:
Contact for application:
Title:
Department:
Phone number:
Owning Organization No.:

Project Manager: <i>(if different from above)</i>	Award Manager: <i>(if different from above)</i>
Title:	Title:
Department:	Department:
Phone number:	Phone number:

Grant/Award Title:	
Description of project:	
Awarding Agency:	Federal pass-through? <input type="checkbox"/> Y <input type="checkbox"/> N If YES, identify federal source:
Amount of funding request:	Year 1:
	Year 2:
	Year 3:
Proposed award period of performance: (mm/dd/yy) to	
Where will funds be budgeted?	Capital <input type="checkbox"/> Operating <input type="checkbox"/>
Cost share requirements?	Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, give amount or percentage:
Identify all source(s) of cost share: i.e., fund, donations, in-kind services:	
Special requirements - i.e: legal requirements, prohibitions, etc.:	

For the following questions:	Y	N	?
Are there future costs related to maintenance, on-going contractual costs, or replacement costs? If yes, describe annual maintenance requirements: Estimated annual recurring costs:			
Are there adopted plans or budgets related to this project?			
Is funding included for staff positions?			
Has the city received this grant before?			
Other city depts./programs requesting this funding?			
Are administrative fees or indirect costs allowed?			
Is this a competitive grant?			
Does award require purchasing of equipment, materials or supplies? <i>(If YES, review purchasing rules prior to purchase)</i>			
Does the award address any strategic pathways/values? Please be prepared to discuss			
Does the award address any city plans/initiatives?			
Notified appropriate personnel? (Shrimatee Ojah-Maharaj x5180—shojah@stpete.org)			

Please return completed form to: Shrimatee Ojah-Maharaj, Grants/Contracts, 892- 5180

rev. 3/18/14

(APPENDIX C) SIGNATURE AUTHORITY

CITY OF ST. PETERSBURG ADMINISTRATIVE POLICY #010202
SUBJECT: Signature Authority APPROVAL: Rick Baker, Mayor
EFFECTIVE DATE: 12/09/04 REPLACES POLICY DATED: 6/11/02

Synopsis: The Mayor is authorized to delegate employees to sign their own names to those contracts, letters, and/or other instruments pertaining to the operations of their respective operational responsibilities which the Mayor is authorized to execute on behalf of the City.

Policy:

1. The Mayor is authorized within the City Charter to sign and execute certain contracts. He is further authorized to delegate designated employees to sign their own names to such contracts under his authority.
2. Contracts incorporating "hold-harmless" agreements wherein the City indemnifies other parties must be approved by City Council. However, the Mayor or his designee may execute routine contracts containing an indemnification provision without City Council approval provided such contracts would not otherwise require Council approval but for the indemnification provision, that the indemnification is limited to the extent provided by law and the liability limits of F.S.S.768.28, and does not alter the waiver of sovereign immunity.
3. Recordable instruments, such as real estate deeds and real estate leases for a duration of one year or more, must be signed by the Mayor or City Administrator personally, except that, once all action required by City Council has been taken, (a) liens associated with utility accounts and special assessments may be signed by the Internal Services Administrator, and (b) mortgage documents associated with a housing program where the City is the mortgagor may be signed by the Manager, Housing Finance and Rehabilitation or the Housing and Community Development Director.
4. The Mayor will personally sign all contracts, letters, and/or other legal instruments which relate to major policy issues or which are otherwise particularly significant, unusual, non-routine, or extraordinary. Agency Administrators shall ensure that items of this nature are identified and brought to the Mayor for personal consideration. Documents related to the application, acceptance or reporting of grants will be signed by the City Administrator.
5. Delegated signature authority is to be carefully controlled for the purpose of ensuring that the need to carefully review and consider contracts and other legal instruments is appropriately balanced against the need to manage City operations in an orderly and expeditious manner. Agency Administrators shall ensure that this authority is not delegated below an appropriately responsible level.
6. In order for an individual to be designated as having signature authority under the provisions of this Administrative Policy, they must be approved for such by both the City Administrator and the Agency Administrator, where applicable. Such approval shall be in writing and the appropriate documentation shall be filed with the Office of the City Clerk, utilizing forms developed by that office. Department directors are responsible for submitting a current listing of all designated individuals within their respective departments to the City Clerk by January 1st of each year.
7. Each department shall be responsible for ensuring that the documents executed under delegated signature authority have been reviewed by the Legal Department and are complete, properly executed, free from error, and contain the most favorable terms for the City as possible.

(APPENDIX D) GRANT RELEASE CHECKLIST



**City of St. Petersburg
GRANT RELEASE CHECKLIST**

	PROJECT	TASK	AWARD	EXPENDITURE	CHARGING ORGANIZATION	FUND
CSP Oracle No. String						
CSP Matching Award No.* <small>*(if applicable)</small>						

Project Manager _____ Award Manager _____
 Department _____ Department _____

Project Title _____

Grantor Agency _____ Grantor Award# _____
 Award Type _____ Pass-Through? _____ (Y or N) Award Amendment# _____
 Pass-Through Agency _____ CFDA# _____
 Funding Type _____ CSDA# _____

Grant Start Date _____ Grant End Date _____ Final Close-Out _____

Grantor Points of Contact

Technical/COTR	Grants Officer
Name _____	Name _____
TEL: _____	TEL: _____
Email _____	Email _____
Address 1 _____	Address 1 _____
Address 2 _____	Address 2 _____
City _____	City _____
State _____	State _____
Zip _____	Zip _____

PROJECT COSTS	%	\$ AMOUNT	ORG. CODE	OBJECT CODE
FEDERAL				
STATE				
NON-FED, NON-STATE				
COST SHARE (CS)				
CASH CS				
IN-KIND CS				
3RD PARTY CS				

TOTAL GRANT AWARD	
TOTAL PREVIOUS FUNDING	
CUMULATIVE FUNDING AWARDED	

Prepared by: Name: _____ Title: _____
 E-mail: _____ TEL: _____

Revised: 10/07

(APPENDIX E) PROPERTY INVENTORY & FIXED ASSET CONTROL

CITY OF ST. PETERSBURG ADMINISTRATIVE POLICY

040200

SUBJECT: Property Inventory & Capital Asset Control

APPROVAL: Bill Foster, Mayor

EFFECTIVE DATE: 12/11/2012

REPLACES POLICY DATED: 5/17/1999

Synopsis:

The Finance Department is responsible for capital asset records for all capital assets acquired by City agencies. The Real Estate and Property Management Department shall maintain an inventory and use file on all real property owned or leased by the City. Each City department is responsible for the proper recording of its capital asset purchases or construction and the performance of the inventory of capital assets on a three year cycle as assigned by the Finance Department Capital Asset Accountant.

Policy:

I. CAPITAL AND CAPITAL ASSET CONTROL

- a. Per the Governmental Accounting Standards Board (GASB), “the term capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.”
- b. The City maintains the following threshold for additions to capital assets for external financial reporting:

Class of Asset	Threshold thru 9/30/12	Threshold after 9/30/12
Land/Land improvements	Capitalize All	Capitalize All
Buildings/building improvements	\$ 1,000	\$ 50,000
Improvements other than buildings	\$ 1,000	\$ 50,000
Infrastructure	\$ 1,000	\$ 50,000
Personal property - equipment/vehicles**	\$ 1,000	\$ 5,000
Library books/materials (collections)	Capitalize All	Capitalize All
Works of art/historical treasures	Capitalize All	Capitalize All
Intangible assets - purchased software	\$ 10,000	\$ 10,000
Intangible assets - other	\$ 100,000	\$ 100,000
Intangible assets - internally developed software	\$ 1,000,000	\$ 1,000,000

** Inventory may be required - see paragraph c.

(APPENDIX E) PROPERTY INVENTORY & FIXED ASSET CONTROL (cont.)

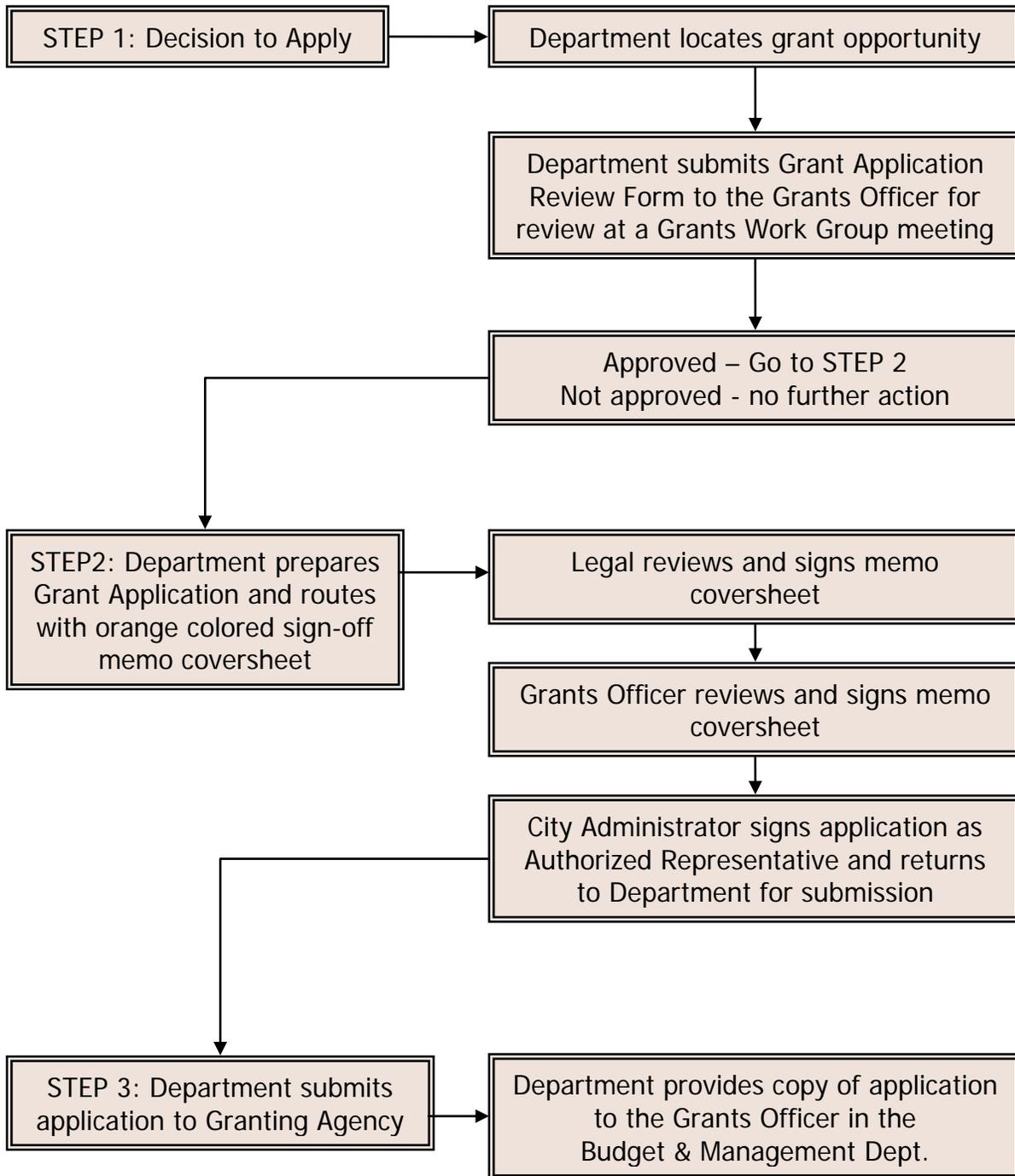
- c. Theft sensitive and expensed personal property:
 - i. Chapter 274, Florida Statutes, requires tangible personal property with a value or cost of \$1,000 or more and a projected useful life of one year be recorded for inventory purposes. The department will maintain an inventory of those assets in Oracle but those assets will not be capitalized and depreciated for external financial reporting.
 - ii. Theft sensitive assets are to be inventoried and tracked by the department **regardless of cost**. Theft sensitive assets include but are not limited to the following:
 - 1. Camcorders
 - 2. Copiers
 - 3. Scanners
 - 4. VCR's/DVD and other similar equipment
 - 5. Computer monitors
 - 6. Computer software/operating systems
 - 7. External backup drives
 - 8. PDA's
 - 9. Weapons
 - 10. Digital cameras
 - 11. Laser printers
 - 12. Televisions
 - 13. CPU's (Central Processing Units)
 - 14. Laptops, Netbooks, Tablet PC
 - 15. Routers
 - 16. Communication Radios
 - 17. Other theft-sensitive assets as approved
 - 18. Artwork not part of a public art program
- d. All capital assets **purchased** by the City shall be entered on the City's inventory and capital assets records thru the purchasing process by utilizing the proper object code in the Requisition/Purchasing/Payables process (56xxxxx) for assets meeting the capitalization criterion.
- e. All capital assets **constructed** by the City are governed by the following:
 - i. For those projects that are completed in phases such as sidewalks, street improvements, water lines, etc., capitalize the project initially when 70% completion based on the project's budget has been achieved. The project will then be reviewed quarterly for additional capitalization.
 - ii. For assets such as buildings, building improvements, and other assets that have a definitive completion before which they are placed into service, capitalize the project costs when the asset is placed into service.

(APPENDIX E) PROPERTY INVENTORY & FIXED ASSET CONTROL (cont.)

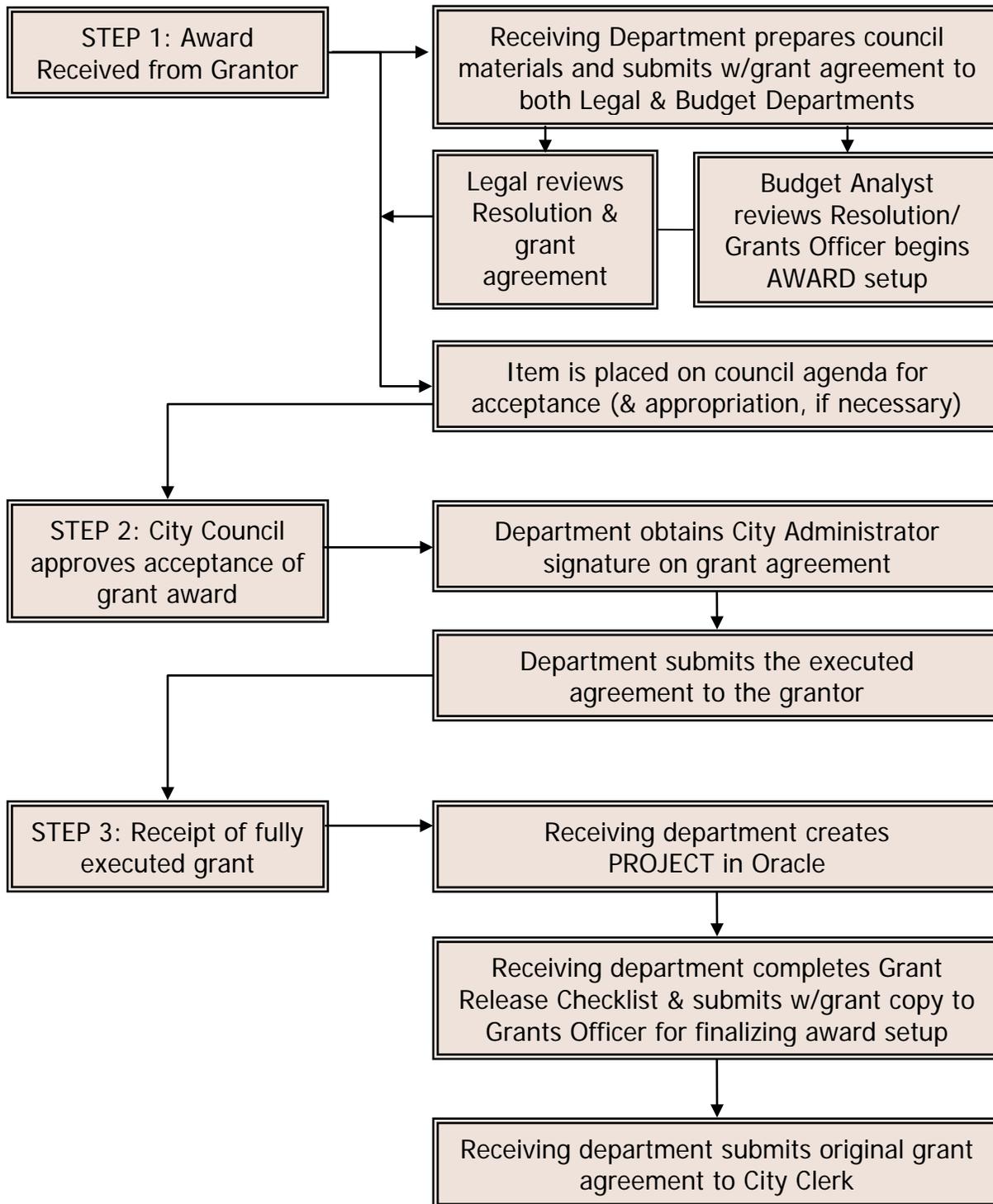
- iii. Capitalize components of a larger project if the component is complete and placed into service prior to the completion of the larger project.
- iv. Each department is responsible for properly capitalizing their projects.
- f. All capital assets or property **donated** to the city should be reported to the Finance Department immediately. The Finance Department will ensure proper recording of the donated item. Donations shall be recorded at fair market value and documentation shall be retained.
- g. The Finance Department shall maintain central inventory records for all capital asset items. The Finance Department shall also perform the function of capital asset accounting utilizing information provided by the operating departments, Procurement and Materials Management Department, and the Real Estate and Property Management Department.
- h. The Property Management Division of the Real Estate Department shall maintain inventory records for all City-owned real property. All real property shall be entered onto, or removed from the City's property inventory and capital asset records immediately upon the close of the transfer transaction, including all real estate whether acquired or disposed of by purchase, sale, exchange, donation, or other means.
- i. The Finance Department's Capital Asset Accountant shall be responsible to coordinate the capital asset physical inventory on a three year rotating physical inventory with each department's capital assets counted once during each three-year cycle. Each department is responsible for documenting the physical inventory and returning the results to the Finance Department Capital Asset Accountant. Upon completion, the final physical inventory each year will be forwarded to the Audit Services Department for review.

Resource Document: Capital Asset Guide
Contact: Finance Department, Audit Services Department

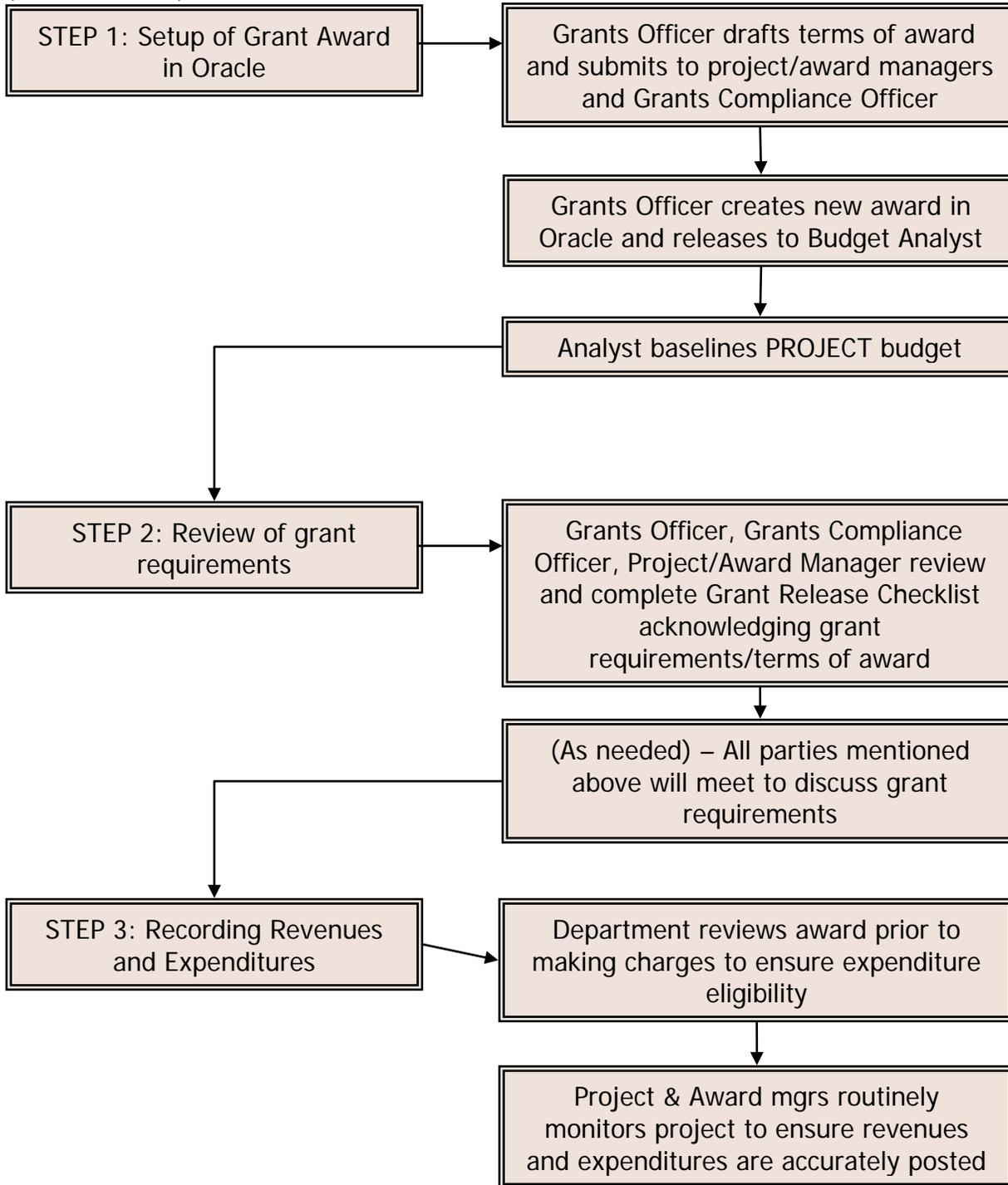
(APPENDIX F) GRANT PROCESS – APPLYING FOR A GRANT



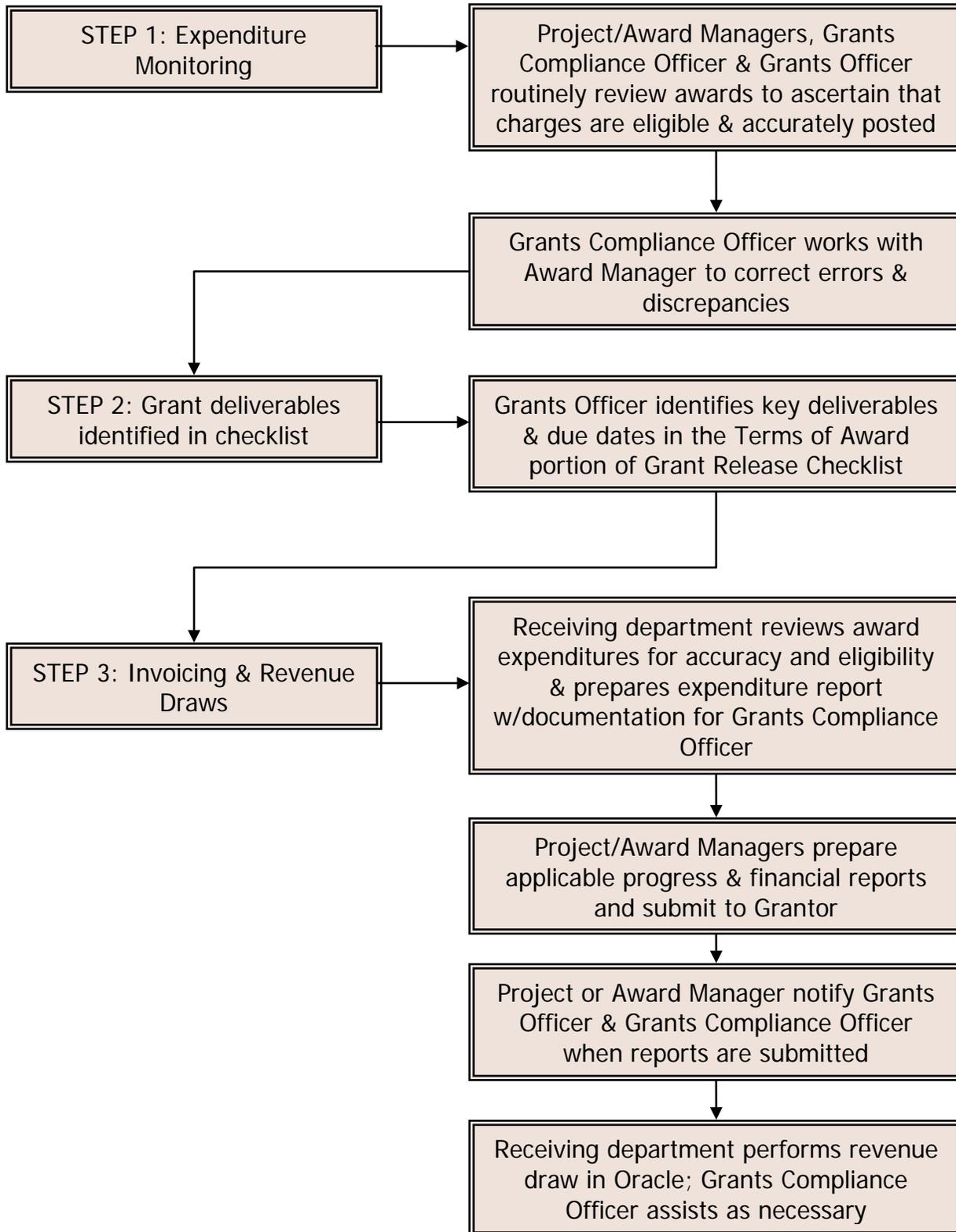
(APPENDIX G) GRANT PROCESS – RECEIVING A GRANT AWARD



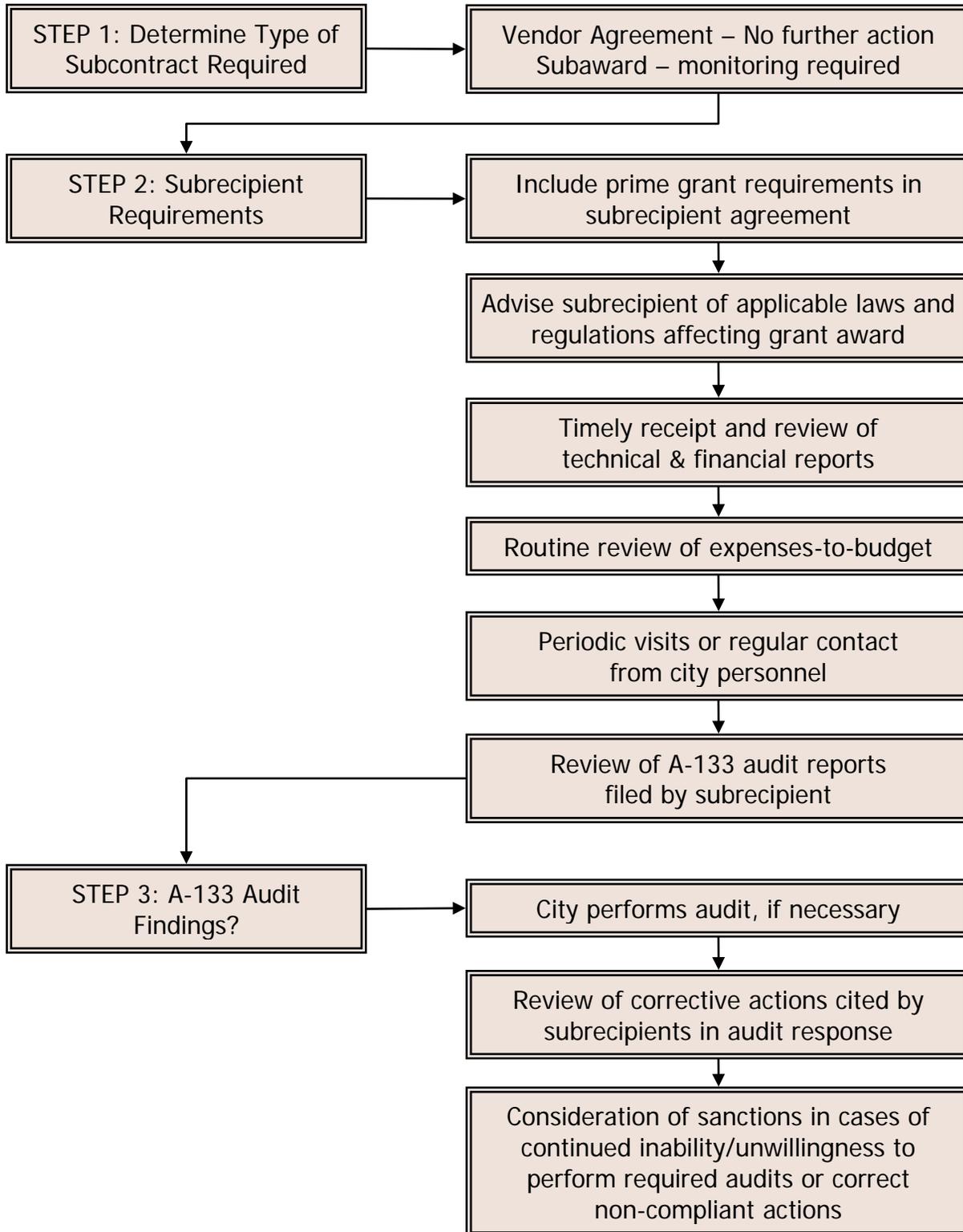
(APPENDIX H) GRANT PROCESS – INITIATION OF GRANT AWARD



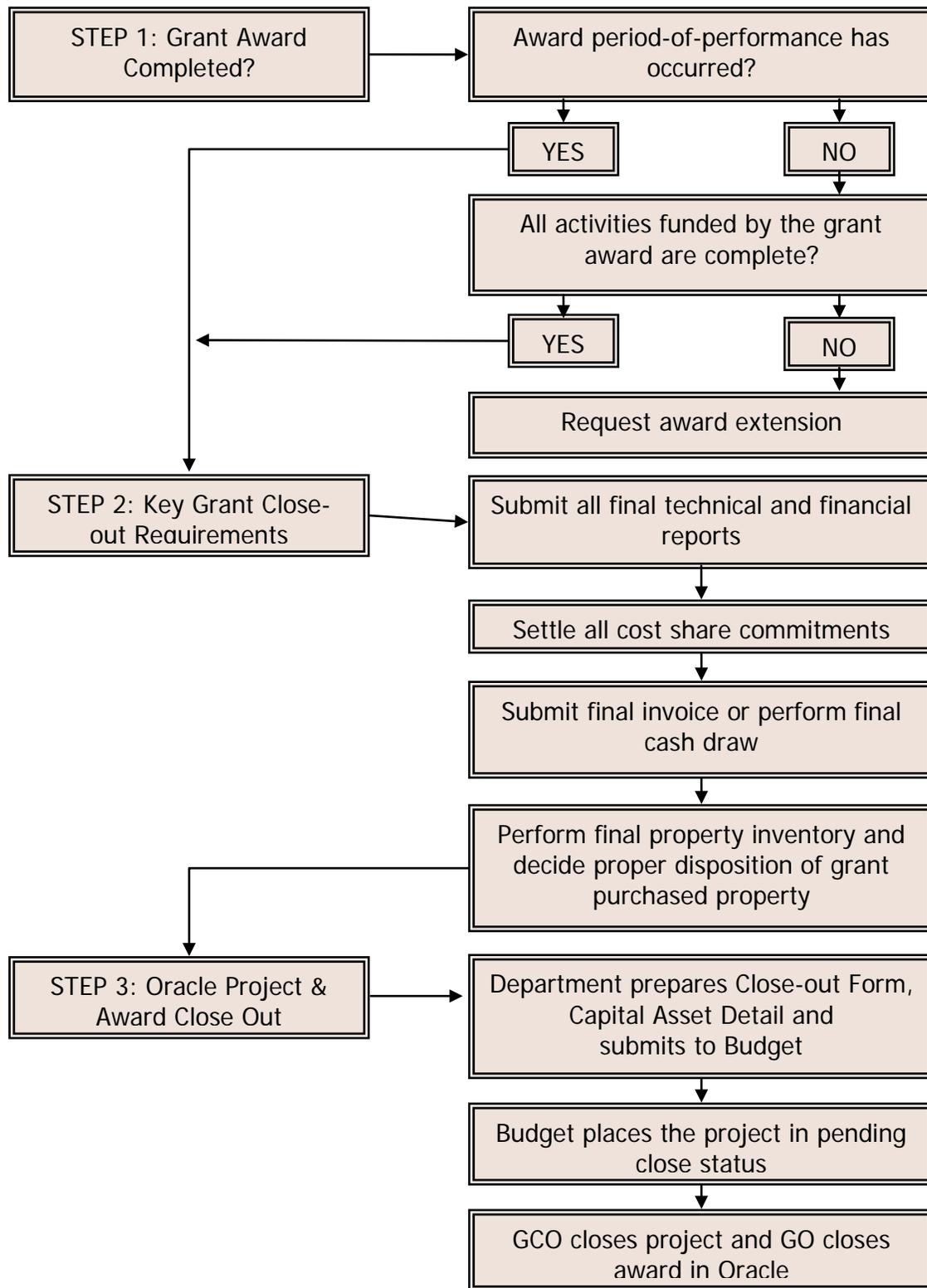
(APPENDIX I) GRANT PROCESS – MONITORING GRANT AWARDS



(APPENDIX J) GRANT PROCESS – SUBRECIPIENT MONITORING



(APPENDIX K) GRANT PROCESS – GRANT CLOSE-OUT



USEFUL MANAGEMENT LINKS

City of St Petersburg Grants & Contracts Management Webpage

<http://www.stpete.org/grants/>

The city's grants & contracts management program website that provides a comprehensive location for assistance to increase grant funding opportunities and enhance service delivery to CSP contract and grant officers.

Debarred and Suspended Contractors - Federal Excluded Parties List System

<http://www.epls.gov/>

General Services Administration (GSA) website for the purpose of disseminating information on parties that are excluded from receiving federal contracts, certain subcontracts, and certain federal financial and non-financial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each U.S. agency's codification of the Common Rule for Non-procurement suspension and debarment.

Federal Government Contracting Regulations

<http://acquisition.gov>

Home to federal acquisition regulations (FARS) and other federal contracting opportunities and regulations.

Florida Department of Financial Services

<https://apps.fldfs.com/fsaa>

This site leads you to the FDFS site for information on the Florida Single Audit Act and other important state grant related sites.

Florida Department of Management Services – Convicted Vendor List

http://dms.myflorida.com/business_operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists/convicted_vendor_list

This site provides a list of the names and addresses of vendors who have been disqualified from participating in the public contracting process under [Section 287.133\(3\)\(d\), Florida Statutes](#).

Grants.gov

<http://www.grants.gov>

Grants.gov is the source to find and apply for federal government grants. Grants.gov is a central storehouse for information on over 1,000 grant programs and access to approximately \$400 billion in annual awards from the 26 federal agencies.

National Contract Management Association

<http://www.ncmahq.org/>

NCMA exists to enable the workforce to grow professionally, assess individual and organizational competency against professional standards, establish values, develop best practices, and provide access to skilled individuals, enabling enterprises to improve their buyer-seller relationships.

National Grants Management Association

<http://www.ngma.org>

NGMA connects professionals in the grants field to improve and unify the Federal grants delivery process by bringing together the professionals involved in this process so that they may learn from each other.

USEFUL MANAGEMENT LINKS (cont.)

The National Grants Partnership (NGP)

<http://www.thengp.org/index.html>

The National Grants Partnership was established in 2004 to bring together government and non-government individuals with an interest in improving the grants process in the United States. The NGP provides to stakeholders a forum for discussion and research on grants administration issues.

Office of Management and Budget

http://www.whitehouse.gov/omb/grants/grants_circulars.html

The Office of Management and Budget (OMB) leads development of government-wide policy to assure that grants are managed properly and that Federal dollars are spent in accordance with applicable laws and regulations. Their site contains links to OMB Circulars, grant forms, important policy documents and other useful grant links. Municipal grants are governed by OMB A-87, A-102, and A-133.

USA.gov

<http://www.usa.gov>

USA.gov provides the public with easy, one-stop access to all online U.S. Federal Government resources.

US Dept of Labor: Davis-Bacon Act

<http://www.dol.gov/whd/govcontracts/dbra.htm>

Federal Act that regulates the rate of wages for laborers and mechanics employed by contractors and subcontractors for construction, alteration, and/or repair, including painting and decorating, of public buildings or public works within the geographical limits of the States. The Act requires that laborers on federally funded construction projects more than \$2000 shall be paid the minimum wage determined by the Secretary of Labor to be prevailing for laborers employed on projects of a similar nature in the city, town, village, or other civil subdivision of the State in which the work is to be performed.

GRANT WRITING TIPS AND GUIDANCE LINKS

Federal Grant Proposal Guidance and Assistance

Grants.gov Applicant Resources

<http://www.grants.gov/web/grants/applicants/grant-application-process.html>

Tools and sample documents for better grant writing and proposal preparation.

Guide to Proposal Writing from the National Science Foundation

<http://www.nsf.gov/pubs/1998/nsf9891/nsf9891.htm>

US Catalog of Federal Domestic Assistance Grant Writing

<https://www.cfda.gov/?static=grants&s=generalinfo&mode=list&tabmode=list>

An excellent site for basic proposal preparation and grant writing from the members of the US Catalog of Domestic Assistance, a database of all federal programs available to state and local governments.

GrantProposal.com

<http://www.grantproposal.com/>

This site is devoted to providing free resources for both advanced grant writing consultants and inexperienced nonprofit staff.

Grant Proposal Writing Tips from Corp for Public Broadcasting

<http://www.cpb.org/grants/>

The Corp for Public Broadcasting awards hundreds of grants annually. These tips are gleaned from the many proposals submitted to the organization.

Proposal Writing Short Course from the Foundation Center

<http://foundationcenter.org/getstarted/tutorials/shortcourse/index.html>

Excellent general knowledge on the grant writing process, and how to improve grant narratives.

Proposal Budgeting Basics from the Foundation Center

http://foundationcenter.org/getstarted/tutorials/prop_budget/index.html

This site goes hand-in-hand with the Foundation Center's Proposal Writing Short Course.

Samples of Successfully Funded Proposals from the Idea Bank

<http://theideabank.com/onlinecourse/samplegrant.html>

A slew of proposals that have been successfully funded, particularly public-safety related projects.

GLOSSARY

Authorized Representative: City of St Petersburg personnel authorized to enter into contractual obligations on behalf of the city. For the city, this person is our City Administrator.

Baseline: The Oracle process of assigning the award to the project and releasing the project for spending.

CAS: Cost Accounting Standards pertaining to grant awards. CAS were designed to achieve uniformity and consistency in the measurement, assignment, and allocation of costs to government contracts.

CFDA: Catalog of Federal Domestic Assistance, a database of all federal programs available to state and local governments.

CFSA: Catalog of State Financial Assistance, a database of state projects that provide financial assistance to non-state entities.

GO: City of St Petersburg Grants Officer

Cost Share: a.k.a. matching; those funds or services committed to a project and provided by the city or a third-party entity.

COTR: Contracting Officer's Technical Representative, an employee of the granting agency responsible for managing the technical aspects of the grant.

Cooperative Agreement: A legal instrument typically used by a federal agency to enter into a relationship whose principal purpose is assistance (that is, the transfer of something of value to the recipient to carry out a public purpose of support or stimulation authorized by U.S. law), when substantial involvement by the federal agency is contemplated.

CSP: City of St Petersburg.

Federal Pass-Through: An award that comes from a state or non-federal source, but the prime source of funding originally came from a federal source.

GCO: City of St Petersburg Grants Compliance Officer.

Grant: A sum of money awarded via a legal instrument (contract or cooperative agreement) to finance a particular activity or facility. Generally, these awards do not need to be paid back. Federal agencies and other organizations sponsor grant programs for various reasons.

Grantor: External entity providing grant award to the city.

Grants Officer: a.k.a. Contracting Officer, the employee of the granting agency who is responsible for administering the financial aspects of the grant.

OMB: Federal Office of Management and Budget; issues Circulars that are instructions or information issued by OMB to federal agencies, which are then passed down to grant recipients.

OMB Circular A-87: Cost Principles for State, Local, and Indian Tribal Governments; establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state, local governments, and federally-recognized Indian tribal governments.

OMB Circular A-102: Grants and Cooperative Agreements with State and Local Governments; establishes consistency and uniformity among federal agencies in the management of grants and cooperative agreements with state, local, and federally-recognized Indian tribal governments.

OMB Circular A-133: Audits of States, Local Governments, and Non-Profit Organizations; sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of states, local governments, and non-profit organizations expending federal awards.

Oracle: The city's electronic financial accounting system.

Procurement Contract: A contract used when the principal purpose of the transaction is the acquisition of property or services for the direct benefit or use of the awarding entity.

PTAEO: The Oracle number string required for assigning costs to a project. It represents the **P**roject, **T**ask, **A**ward, **E**xpenditure type, and charging **O**rganization.

State Pass-Through: An award that comes from a non-federal, non-state source, but the prime source of funding originally came from a State of Florida source.