



GADSDEN STATE
COMMUNITY COLLEGE

Changing lives for good, forever.

**Grant Funding
Policies and Procedures**

Prepared by:
Division of Institutional Effectiveness, Grants, and Special Projects

Updated 9/29/2025

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Please note that the policies and procedures outlined in this manual are not all inclusive. This manual is provided as a guide with excerpts from both Uniform Guidance and Gadsden State’s policies.

INTRODUCTION

Faculty, Administrators and Staff are encouraged to seek external grants to support their instructional activities, services to the community and overall goals for the college. The Office of Institutional Effectiveness, Grants, and Special Projects serves as the first point of contact for employees seeking approval for the submission of proposals to external sponsors with final approval dependent on the President's Office. Office staff will assist in interpretation of guidelines, project/concept development, editing, preparation of forms and budget development.

It is important to notify the appropriate supervisor early in the proposal development state to ensure that the project is in concert with the mission of the department/division and that internal support for project activities will be available. Matching funds, release time, and other institutional commitments should be secured from the department chair and the dean well in advance of developing the actual final proposal. Please allow at least three weeks prior to final deadline to notify those appropriate administrators of your intent and to discuss your plans with these individuals.

To ensure accurate, comprehensive and coordinated management of all sponsored activities, all proposals for external grants originated by faculty or staff members at Gadsden State Community College are to be routed through the Office of Institutional Effectiveness, Grants, and Special Projects.

Staff Contacts:

Office of Institutional Effectiveness, Grants, and Special Projects

Dr. Dana J. Davis, Dean of Institutional Effectiveness, Grants, and Special Projects

Jennifer Williams, Grants Budget Manager

Cynthia Camp, Administrative Assistant

GRANT PROPOSAL GUIDELINES

1:

- Identify the Need for the grant
- Identify the source of funding
- Secure the “Request for Proposal” **RFP** from the source of funding
- Ensure the eligibility of the college for the proposal
- Present concept to the appropriate department chair and or dean for approval
- Establish a timeline for proposal completion and submission
- Present preliminary proposal to Office of Institutional Effectiveness, Grants, and Special Projects.

If preliminary proposal has received approval to proceed.

2:

- From the RFP highlight all details and required attachments
- Ensure that the proposal maximizes on the high point areas of the grant
- Identify the Principal Investigator / Project Director and other key personnel
- Clearly define the use of funding, review the rules and regulations for the budget, guidelines will be included in the agency’s RFP
- Using a routing form, submit a draft proposal to the Office of Institutional Effectiveness, Grants, and Special Projects for review and editing.

3:

- With the routing form submit the final draft for approval within two weeks of the submission due date. All key personnel should be included in the routing form for review of final document with the President’s office giving final approval for submission
- Identify person responsible for submission of grant
- Upon receiving approval to submit the grant application, submission should be made at least one day before the final deadline.

*****Assistance with Proposal*****

The Office of Institutional Effectiveness, Grants, and Special Projects is always available for assistance with proposal development. Assistance is available with historical background, demographic information, budget development and grant narratives.

POST-AWARD PROCEDURES (not all inclusive)

- The project director is ultimately responsible for adhering to all the regulations set forth by the awarding agency
- The project director will submit a request to the grants budget manager to establish an operating budget for the grant
- The project director is responsible for meeting all the goals and objectives of the grant proposal
- The project director is responsible for completing all quarterly and annual reports required by the awarding agency
- The restricted funds accountant will complete and submit financial reports and the draw-down of funds from the awarding agency
- Revision of salaries and benefits must be submitted in writing on a budget revision form to the grants budget manager for approval (located at Mygadsdenstate – Departments – Payroll – Payroll forms – Budgeting Payroll Form
<https://www5.gadsdenstate.edu/employee/pdfs/payroll/Payroll%20Budgeting%20Form.pdf>)
- Copies of budget revisions of non-personnel expenses must be submitted to the grant budget manager
- The grants budget manager will review and approve grant related purchase requisitions via Banner and bookstore purchases using the Interdepartmental Transfer form (located at Mygadsdenstate – Departments – Finance – Interdepartmental Transfer form)
- The grants budget manager will review and approve monthly payroll reports

CONFLICT OF INTEREST

All Federally sponsored project/grant staff must abide by Gadsden State's Conflict of Interest and Ethics policy (F/2.1). (<https://ww5.gadsdenstate.edu/employee/pdfs/handbook/F/F-2.1-A.pdf>) This policy includes a procedure for managing potential conflicts, disclosure of potential conflicts, and an appeals process. Federal project/grant staff are also subject to Gadsden State's Employee Conduct Code (F/2.2). (<https://ww5.gadsdenstate.edu/employee/pdfs/handbook/F/F-2.2.pdf>) (Employee Handbook is located at Mygadsdenstate portal – Departments – Human Resources – Employee Handbook).

INDIRECT COSTS (FACILITIES AND ADMINISTRATIVE COST RATES)

Per Uniform Guidance, the definition of indirect costs is:

2 CFR 200.56 Indirect (facilities & administrative (F&A)) costs.

Indirect (F&A) costs mean those costs incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefit cost objectives on a basis that will produce an equitable result in consideration of relative benefits derived.

Gadsden State's cognizant agency for indirect cost rate approval is the Department of Health and Human Services. Gadsden State's current approved indirect cost rate is 46% (on-campus). The basis for GSCC's rate is direct salaries and wages including fringe benefits. The indirect cost rate proposal is prepared and submitted by the Funds Accountant as necessary.

Examples of projects that can include an indirect cost rate in the approved budget are:

1. The TRIO programs (U.S. Department of Education) can include an 8% indirect cost rate.
2. The National Science Foundation allows indirect costs to be included in their funding proposals. Gadsden State bases indirect costs for NSF projects on the total direct salaries and fringe benefits allocated to the NSF project.

PARTICIPANT SUPPORT COSTS

The Uniform Administrative Guidance Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) addresses participant support costs in CFR §200.456. The regulation states: *Participant support costs are defined in CFR §200.1 as direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.*

Several of Gadsden State's sponsored projects/grants have funds built in for participant training allowances or participant support costs, as defined in the paragraph above. The guidelines of the respective grantor agency must be followed.

All funds projected as participant training allowances or participant support costs in grant budget narratives are budgeted in GSCC's account code 750800 for stipends, 751000 for training costs, and 760100 for scholarships. These funds must be tracked separately because grantor agencies do not allow adjustments to these funds without prior approval of the grantor agency and do not allow indirect costs to be claimed on these funds. For revisions to be made to these account codes, the budget manager or project director must provide a copy of an approval from the grantor program officer to the Grants Budget Manager.

Many of our US Department of Education projects include the following participant training allowances: stipends for project participation and work study, tuition assistance, scholarships, room and board costs for summer programs. In some cases, there are specific limitations on the amounts that can be paid to participants and specific requirements for the allowed payment. Please refer to the specific guidelines for the respective program.

An example of very specific guidelines for participant support costs is **NSF (National Science Foundation). Our currently funded NSF projects must follow NSF's Proposal and Award Policies and Procedures Guide (PAPPG), February 25, 2019, Chapter II (g)(v):**

Participant Support Costs

Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia or training projects. For Colleges and universities participant support costs may include fellowships, scholarships, and other forms of student financial aid. Generally, the participants supported under an NSF award are not employees of the awardee organization. However, for some educational or outreach projects conducted by the awardee the participants being trained may be employees.

Funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval of the cognizant NSF Program Officer. Therefore, awardee organizations must account for participant support costs separately.

Indirect costs (F&A) are not allowed on participant support cost.

Stipends or Subsistence Allowances: To help defray the costs of participating in a conference or training activity, participants may be paid a stipend, per diem or subsistence allowance, based on the type and duration of the activity, as outlined in the pertinent program solicitation and in the grant. Such allowances must be reasonable, in conformance with the usual policy of the grantee organization and limited to the days of attendance at the conference plus the actual travel time required to reach the conference location by the most direct route available. Where meals or lodgings are furnished without charge or at a nominal cost (e.g., as part of the registration fee), the per diem or subsistence allowance will be correspondingly reduced. Although local participants may participate in conference meals and coffee breaks, grant funds may not be used to pay per diem or similar expenses for local participants in the conference.

Travel Allowances: Travel costs of participants may be allowable as outlined in the pertinent program solicitation and in the grant. If so, restrictions regarding class of accommodations and use of U.S.-flag air carriers are applicable. In training activities that involve field trips, costs of transportation of participants are allowable.

Tests for Allowable or Unallowable Costs

- #1 Was the item of cost included in the approved budget for the federal award agreement?
- #2 Does the item of cost also comply with state and college regulations?

Relating to participant meals.

- #1 Is the cost reasonable?
- #2 Is the cost necessary?
- #3 Was the cost included in your approved federal award agreement?

Regarding meals and/or snacks, these will be evaluated on a case-by-case basis for participant's activities/workshop/camps/trips and should be included in the approved sponsored agreement/budget.

Regarding meals for state employees: By state regulations, meals cannot be provided for state employees unless the meeting duration is over six hours and includes a working lunch. The necessity of a working lunch must be documented thoroughly. Employees are eligible for per diem when meetings have a duration longer than six hours; however, if a meal is furnished at the meeting, meal per diem cannot be claimed. These will be evaluated on a case by case basis. Please review your documentation prior to submitting your request for purchase to ensure that it demonstrates the expense is both reasonable and necessary.

PROCUREMENT STANDARDS

The Uniform Administrative Guidance Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) addresses procurement standards in 2 CFR 200.317 through 200.327. 2 CFR 200.318 (a) states: *The non-Federal entity must have and use documented procurement procedures consistent with applicable State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or sub award.* [Click here for the complete 2 CFR regulations.](#)

All purchases made with Federal funds must be made in accordance with Gadsden State's policies and procedures, comply with Uniform Guidance procurement standards in 2 CFR 200.317 through 200.327, comply with the funding agency guidelines, and be consistent with the award budget. Basic requirements are geared toward competition (bids) and contract provisions such as Suspension and Debarment.

Suspension and Debarment

All Federal expenditures are subject to 2 CFR 200.214. To verify that a vendor is not excluded from Federal programs or activities, the Grants Budget Manager certifies the vendor is eligible via Sam.gov prior to approving the requisition. The Grants Budget Manager generates a print out of the SAM.gov verification and emails that to the owner of the requisition who submits it with the purchase order when submitted for payment. Should a vendor be suspended or debarred, the Grants Budget Manager notifies the requisition owner that the vendor is debarred or suspended and cannot be used for the purchase. The Uniform Guidance policy is below:

2 CFR 200.214 Suspension and debarment.

Non-Federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. The regulations in 2 CFR part 180 restrict awards, sub awards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

General Purchasing Policies

The College's purchasing policies apply to grant awards to the College. The full list of the College's purchasing policies can be accessed under the Mygadsdenstate portal – Departments - Financial Services – Purchasing – Purchasing Policies.

Purchase agreements and contracts for goods and services require an approved purchase order. All purchase requisitions of federally sponsored projects/grants are approved either by the Dean of Institutional Effectiveness, Grants, and Special Projects or the Grants Budget Manager.

Before any order takes place with a vendor, an approved purchase order must first be obtained. The College is not to pay for purchases made by an employee who has not first received an approved purchase order. All purchase orders, adjustments, and/or revisions to purchase orders

must be in writing from the Purchasing Department. The invoice amount of a purchase is not to exceed the amount approved by the purchase order.

Vendors receive a hard copy of the approved purchase order. A properly executed purchase order constitutes a contract which is binding on both the institution and the vendor.

Quotes can be requested but it should be made clear to the vendor that an order is not placed until the vendor has received an approved purchase order.

The College is responsible for the payment of purchases made through the College's approved purchasing procedures.

Alabama State Contracts

Alabama State Contract information can be assessed at <http://www.purchasing.state.al.us/>

Alabama Bid Law

According to the Alabama Bid Law, purchases \$50,000.00 or over must be bid or purchased using a state contract. Included are similar items purchased in a year that exceed \$50,000.00. A comprehensive bid listing can be found at: <N:\ALL\BIDS\Bids.xlsx>.

For example: A similar item is purchased by the College within a year. Each similar item purchase is less than \$15,000.00. Total similar items purchased by different departments of the College in a year is \$17,000.00. A similar item is required to be bid.

Similar items may be paper products, computer equipment, furniture, carpet, custodial supplies, welding supplies, nursing supplies, athletic equipment and supplies, etc. Contracts for services are also bid if the total amount of the contract (over the length of the contract, such as 1 year or 3 years) exceeds \$15,000.00. These services include bookstore management, cafeteria management, grounds maintenance, waste disposal, vending services, banking services, computer hardware and software maintenance, etc.

In compliance with the Federal micro purchase threshold per the changes mandated by memorandum M-18-18 from OMB dated June 20, 2018, Gadsden State requested an increase in the threshold of micro-purchases from \$10,000 to \$15,000. That increase was approved by the Department of Health & Human Services on January 2, 2020. The increase was granted so that micro-purchases with Federal funds agree with the State and College purchasing and bid policies.

For further bid and state contract information, refer to the Code of Alabama 1975, Title 41, Chapter 16 - Public Contracts Article 3 - Competitive Bidding on Contracts of Certain State and Local Agencies.

Bid Request

Budget Managers send specifications for purchases \$15,000.00 or over to Purchasing. Specifications state that bid quotes include shipping and installation charges. The Budget Manager also provides a list of requested bidders and their mailing and email addresses. To add a prospective bidder to the bid list, the prospective bidder must complete and then return to Purchasing a Vendor Registration Form. Prospective bidders may request a Vendor Registration Form by emailing Purchasing at purchasing@gadsdenstate.edu. Purchasing reviews the specifications and puts the request in line for bid. Requests from various departments may be combined into one bid.

Bid Invitation

Bid invitations are generated from the specifications received from the Budget Managers. Bid invitations are emailed to all bidders who requested to bid on the items as well as the vendors the Budget Manager requested. When bid invitations are emailed, GSCC gives the bidders approximately two (2) weeks to receive the invitation, process the information, and return a response or bid quote.

Bid Response

Purchasing must receive the original bid quote in a sealed envelope on the form provided before the bid opening date and time. No late bid quotes are accepted. FAX quotes are not accepted. Bidders are requested to send a response to the bid invitation even if they do not wish to bid on the bid items. After three (3) no responses, the bidder may be removed from the bid list. To bid on future bid invitations, the non-responsive bidder must request in writing to be placed on the bid list.

Bid Opening

The Purchasing Agent records bid proposals and other documentation at the bid opening. At least one witness besides the Purchasing Agent must be present at the bid opening.

Bid Award

After the bid opening, Purchasing determines the lowest responsible bid. Bid documents are kept permanently, reviewed by the Examiners of Public Accounts and are available for public inspection.

Bid Purchase

Requisitions for bid or state contract items must include the bid or state contract number and item number if available. This serves as documentation that items purchased are purchased from a bid or state contract.

EQUIPMENT

Equipment purchased with Federal funds must be documented and maintained by the College in accordance with Uniform Guidance 2 CFR 200.313. See the complete guideline below.

Equipment purchased with Federal funds are managed under the College's property standards which agree with the Uniform Guidance regulations. The College threshold for equipment is \$5,000 or above, the same as Uniform Guidance.

§200.313 Equipment.

See also §200.439 Equipment and other capital expenditures.

(a) *Title.* Subject to the obligations and conditions set forth in this section, title to equipment acquired under a Federal award will vest upon acquisition in the non-Federal entity. Unless a statute specifically authorizes the Federal agency to vest title in the non-Federal entity without further obligation to the Federal Government, and the Federal agency elects to do so, the title must be a conditional title. Title must vest in the non-Federal entity subject to the following conditions:

- (1) Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.
- (2) Not encumber the property without approval of the Federal awarding agency or pass-through entity.
- (3) Use and dispose of the property in accordance with paragraphs (b), (c) and (e) of this section.

(b) A state must use, manage and dispose of equipment acquired under a Federal award by the state in accordance with state laws and procedures. Other non-Federal entities must follow paragraphs (c) through (e) of this section.

(c) *Use.* (1) Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the non-Federal entity must not encumber the property without prior approval of the Federal awarding agency. When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority:

- (i) Activities under a Federal award from the Federal awarding agency which funded the original program or project, then
- (ii) Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems.

(2) During the time that equipment is used on the project or program for which it was acquired, the non-Federal entity must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by Federal awarding agency that financed the equipment and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate.

(3) Notwithstanding the encouragement in §200.307 Program income to earn program income, the non-Federal entity must not use equipment acquired with the Federal award to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment.

(4) When acquiring replacement equipment, the non-Federal entity may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

(d) *Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

(4) Adequate maintenance procedures must be developed to keep the property in good condition.

(5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

(e) *Disposition.* When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes,

regulations, or Federal awarding agency disposition instructions, the non-Federal entity must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:

(1) Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.

(2) Except as provided in §200.312 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

(3) The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.

(4) In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.

§200.439 Equipment and other capital expenditures.

(a) See §200.13 Capital expenditures, 200.33 Equipment, 200.89 Special purpose equipment, 200.48 General purpose equipment, 200.2 Acquisition cost, and 200.12 Capital assets.

(b) The following rules of allowability must apply to equipment and other capital expenditures:

(1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity.

(2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.

(3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the Federal awarding agency, or pass-through entity. See §200.436 Depreciation, for

rules on the allowability of depreciation on buildings, capital improvements, and equipment. See also §200.465 Rental costs of real property and equipment.

(4) When approved as a direct charge pursuant to paragraphs (b)(1) through (3) of this section, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal awarding agency.

(5) The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the otherwise allowable depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the Federal cognizant agency for indirect cost.

(6) Cost of equipment disposal. If the non-Federal entity is instructed by the Federal awarding agency to otherwise dispose of or transfer the equipment the costs of such disposal or transfer are allowable.

(7) Equipment and other capital expenditures are unallowable as indirect costs. See §200.436 Depreciation.

Gadsden State's Equipment Procedures

Equipment is owned by the State of Alabama and is subject to all State procedures. Equipment is to be used only for official College purposes. All College employees are under a duty to preserve and use wisely College equipment even though the equipment is under the supervision of a particular Budget Manager.

Equipment is defined as property which costs greater than \$5,000.00. It is the responsibility of the Budget Manager to whom equipment is assigned to:

1. Safeguard all equipment.
2. Track the location of equipment (including items with a value of less than \$5,000.00) with an [Asset Sign-Out Form](#). (Form located at Mygadsdenstate portal – Departments – Financial Services – Equipment – Asset Sign-Out Form)
3. Conduct a physical inventory annually of all equipment valued at \$5,000.00 or more, or as required by grant agencies. (Refer to ACCS Board of Trustee Policy 324.01.)
4. Return a signed, accurate inventory listing to be used during the annual audit.
5. Contact College Security to report lost or stolen equipment in a timely manner by completing a [Report of Missing Equipment Form](#). (Form located at Mygadsdenstate portal – Departments – Financial Services – Equipment – Click here for more equipment procedures)
6. Prior to relocating inventoried equipment, complete an [Equipment/Furniture Transfer Form](#). (Form located at Mygadsdenstate portal – Departments – Financial Services – Equipment – Transfer Form)
7. Contact the Property Manager regarding any equipment to be scrapped or sold at a public auction. Any item sold at auction must be reported on a Form DPE-22 completed by the Property Manager, signed by the President and approved by the Chancellor.

8. For donated equipment, complete the Donated Equipment Form and forward it to the Property Manager. (Form located at Mygadsdenstate portal – Departments – Financial Services – Equipment – Fixed Asset Addition Form)

State law provides for the transfer of surplus property of the two-year colleges to local public school boards of education for use by public high schools, public middle schools, and public elementary schools. Please contact the Property Manager for the required forms.

If an item is to be traded in on a new like item (for example, an old copier for a new copier), contact the Property Manager and complete the Deletion of Equipment Form. (Form located at Mygadsdenstate portal – Departments – Financial Services – Equipment – Fixed Asset Deletion Form) Refer to equipment procedures on Mygadsdenstate portal. When transferring equipment not listed on the inventory surplus, use a Non-Capitalized Equipment Transfer Form. (Form located at Mygadsdenstate portal – Departments – Financial Services – Equipment – Transfer Form)

CONSULTANT POLICY FOR SPONSORED PROJECTS/GRANTS

Contracts for consultants paid for with federally sponsored projects/grants must follow federal (Uniform Guidance), grantor, state, and college policies.

The Gadsden State contract policy is as follows and was taken from the Gadsden State Financial Services website:

To ensure the college has all the information needed for service purchases, a contract between the vendor and Gadsden State Community College is needed. Examples of services that require a signed contract are (but not limited to) license agreements and technical support. If you are not sure if a contract will be needed, please contact the Purchasing Agent.

A contract is to provide the following information:

- *Service to be provided.*
- *Contract period.*
- *Contract amount.*
- *Contract Expiration.*
- *Signatures and titles for both parties (*Remember the Dean of Financial & Administrative Services and the President are the only people authorized to sign contracts for Gadsden State Community College.)*

A Services Agreement Contract Form is available if the company does not have a contract with the information needed. If more space is needed for the services to be provided, please ask the vendor to include the additional information on a separate sheet.

The IE, Grants, and Special Projects area developed a contract agreement specifically for grant projects. All contracts require a legal department contract routing form as well. ACCS Legal routing form can be obtained from the Vice President's office for the most up to date version.

Other Requirements for Sponsored Projects/Grants

A grant-related contract will also require the rate of pay, the number of days of service to be provided, an estimate for travel and other necessary expenses made by the consultant, and a complete description of the services to be provided. All contracts for sponsored projects/grants must be submitted with a completed legal department routing form to the Grants Budget Manager for review and approval by the Dean of Institutional Effectiveness, Grants and Special Projects. Upon approval by the Dean of IE, Grants and Special Projects, the contract will be submitted to the Vice President's office for ACCS Legal to review and forward to the President.

If you have any questions regarding these policies or the requirements of a particular grantor agency, please contact the Grants Budget Manager.

TRAVEL

In-State Travel

For Sponsored Projects/Grants, in-state travel is allowable if it is approved in the project budget and meets the guidelines set forth in Uniform Guidance 2 CFR §200.475 (Travel Costs). Gadsden State requires in-state travel to be prior approved by the Supervisor.

Statements of Official Travel are paid once the trip is complete and the required forms are completed and submitted to the Accounts Payable Office. If any required criteria are missing, the Accounts Payable Office will return the Statement of Official Travel to the Budget Manager in by email with a note attached explaining the problem. This could delay payment a week.

Actual In-State Travel

For employees traveling to a conference/meeting of a state, national or regional organization in which the state/individual is a dues-paying member, if actual expenses reimbursement will be requested, complete an In-State Actual Expenses Travel Request and submit an In-State Actual Expenses Travel Reimbursement. If actual expenses reimbursement will not be requested, complete an In-State Actual Expenses Travel Waiver and follow regular in-state travel procedures.

In-State Actual Expenses Travel Request (Form located at Mygadsdenstate portal – Departments – Financial Services – Travel – Travel Approval)

In-State Actual Expenses Travel Reimbursement (Form located at Mygadsdenstate portal – Departments – Financial Services – Travel – Actual In-State Travel Reimbursement)

In-State Actual Expenses Travel Waiver can be obtained from Financial Services as needed.

[Per Diem Rate for Meals \(https://www.gsa.gov/travel/plan-book/per-diem-rates\)](https://www.gsa.gov/travel/plan-book/per-diem-rates)

A printout of the per diem rates should be included with travel request/reimbursement forms

In-State Travel Approval

Prior to travel, an employee's Supervisor approves the employee's travel. (Mygadsdenstate – Departments – Financial Services – Travel – Travel Approval – GSCC Travel Request Form) (<https://ww5.gadsdenstate.edu/employee/pdfs/business/travel/GSCC%20Travel%20Request%20Form.pdf>) The form used to approve travel lists the dates on which travel will occur. It is signed by the traveler and the Supervisor. Refer to the Employee Handbook for further information concerning obtaining proper approval to travel and completing the appropriate leave forms.

State Owned Vehicles

A state-owned vehicle may be used for in-state travel. Contact the Transportation Manager, Mark Light (mlight@gadsdenstate.edu or 256-549-8613) for additional information. (Mygadsdenstate – Departments – Financial Services – Travel – Travel Approval – State Vehicles) See more information at <https://ww5.gadsdenstate.edu/departments/app/FS/Travel/sovi.html>

Reimbursement Request

To request reimbursement for in-state travel expenses forward to the Accounts Payable Office (1) a travel request form pre-approved by the supervisor and (2) a completed In-State Travel Form. (<https://ww5.gadsdenstate.edu/employee/pdfs/business/travel/In-State%20Travel%20Form.pdf>)

The form showing travel was pre-approved is to cover the dates for which travel reimbursement is requested. It is signed by the traveler and the Supervisor.

The In-State Travel Form is completed as follows:

1. Enter the name of the traveler.
2. Enter the traveler's A number. If the traveler does not have an A number, submit a vendor number request to the Purchasing Agent. Provide the Purchasing Agent with (1) the traveler's name, (2) address to which travel checks are to be mailed and (3) traveler's social security number.
3. Enter the date of travel.
4. List points driven from, to and return (base and destination(s) and return.)
5. Enter miles driven to destination(s) and return.
6. Enter the amount of mileage reimbursement requested.
7. Enter the time of departure and the time of return. Time is to be provided whether per diem is claimed or not.
8. Enter the amount of per diem reimbursement requested.

9. Enter the total amount of reimbursement requested.
10. The traveler signs the form.
11. Enter the budget number from which payment will be made.
12. The Budget Manager confirms that there is money in the budget to cover the amount of reimbursement requested.
13. The Budget Manager gives approval by signing the form (if the traveler is the Budget Manager, his/her supervisor signs.)

Mileage Reimbursement

Reimbursement at the rate of 67 cents per mile will be made to persons traveling by privately owned vehicles on official business for the state. Current map mileage must be used where mileage is given on the road map. Otherwise, odometer readings should be recorded at the beginning and ending of the trip. If travel involves more than one city, the route taken should be indicated. For example, Gadsden - Montgomery - Birmingham - Gadsden. All vicinity mileage should be recorded as such, and if it exceeds twenty miles on any day, indicate major points of travel covered.

Some exceptions to consider when claiming mileage reimbursement:

1. A traveler is paid mileage for travel from their home to their destination or from their official base to their destination, whichever is less. The traveler is paid for their actual mileage and is not paid for mileage from their home to their official base.
2. If during travel, there is an interruption of travel or deviation from the direct route due to the traveler's personal reasons, the mileage allowed will not exceed that which would have been incurred on uninterrupted travel by the most economical usually traveled route.

Per Diem Reimbursement

A traveler is paid \$12.75 per diem for a trip of six to twelve hours' duration.

A traveler is paid \$34.00 per diem for a trip that exceeds twelve hours' duration and does not require an overnight stay.

A traveler is paid \$85.00 per diem for each day of a trip that involves one overnight stay.

A traveler is paid \$100.00 per diem for each day of a trip when traveling requires two or more overnight stays.

For the date of return to base to be paid overnight per diem, the traveler must return after thirty minutes prior to sunrise. For example, if sunrise is at 5:30 a.m., thirty minutes prior would be 5:00 a.m. The traveler would have to return after 5:00 a.m. to be paid per diem for a day's travel with an overnight stay involved.

Per diem amounts of \$12.75 and \$34.00 are paid to reimburse meal expenses and are reported as taxable income on the employee's W-2 for that tax year. The overnight per diem rate is paid to reimburse meal and room expenses and is not reported as taxable income on the employee's W-2.

According to State of Alabama Travel Law, per diem must be paid when due. State of Alabama Travel Law does mandate the following exceptions:

- Per diem is not paid for travel that is within the city limits of the traveler's base.
- If during travel, the traveler returns to the city limits of the traveler's base, per diem is interrupted and may not be due. For example: A traveler's base is Gadsden, and he leaves Gadsden to travel out of the city limits of Gadsden at 8:00 a.m. He arrives back in Gadsden at 1:00 p.m. He makes a second trip out of the city limits, leaving Gadsden at 3:00 p.m. and returning to Gadsden at 8:00 p.m. No per diem would be due for this day's travel because the traveler returned to the city limits of his base while traveling.
- If during travel, there is an interruption of travel or deviation from the direct route due to the traveler's personal reasons, the per diem allowed will not exceed that which would have been incurred on uninterrupted travel by the most economical usually traveled route.
- If the traveler is traveling as a chaperone with College Students within the city limits of their base, the traveler's expenses can be included in a purchase order which covers student's expenses. No per diem can be claimed.
- If the traveler is traveling as a chaperone with College Students outside the city limits of their base, the traveler's expenses cannot be included in a purchase order which covers student's expenses. The traveler pays their own expenses and may request the applicable per diem rate on the In-State Travel Form. Per diem is paid to reimburse meal and room expenses.

Miscellaneous Expenses

Miscellaneous expenses, which can be reimbursed on the In-State Travel Form, are registration fees and parking fees. If a state-owned automobile is driven, operating expenses, such as gasoline and oil, should be listed. Original receipts are required to be reimbursed for these items. Any other fees would be unusual and approval from the Director of Financial Services would be required before reimbursement could be made.

Registration Fees

The College is not able to provide employees with College checks to pay for their own required registration fees unless the employee is traveling with a student(s) and a registration fee is required for the student(s) also. Additional information on student travel can be found at Mygadsdenstate – Departments – Financial Services – Travel – Student Travel

An employee's registration fee can be paid by either of the following methods: (1) the vendor can accept a purchase order and be paid after the meeting is held or (2) the traveler can pay the registration fee and be reimbursed by use of the In-State Travel Form.

Out-of-State Travel

Out-of-State Travel Approval

For Sponsored Projects/Grants, out-of-state travel is allowable if it is approved in the project budget and meets the guidelines set forth in Uniform Guidance 2 CFR §200.474 (Travel Costs). Gadsden State requires out-of-state travel to be approved by the Supervisor, Dean and the President of GSCC. The Grants Budget Manager also is in line of approval for sponsored projects/grants. Purchase Orders for out-of-state travel expenses can be approved by the Purchasing Agent once the approval has been obtained and the Purchasing Agent has received a copy of the completed Request for Out-of-State Travel. Additional information on student travel can be found at Mygadsdenstate – Departments – Financial Services – Travel – Out of State Travel (<https://ww5.gadsdenstate.edu/departments/app/FS/Travel/oostr.html>)

Complete a Request for Out-of-State Travel as follows:

1. Type all information provided on the original Request for Out-of-State Travel.
2. Give the date of the request.
3. Provide an explanation of the importance and purpose of the travel to both the College and the individual. If more space is needed, use the back of the request sheet.
4. Give the city and state of the travel destination.
5. Provide the mode of transportation, lodging (name of hotel), date of departure and date of return.
6. List the estimated cost associated with the travel.
7. Airfare and registration fees may be pre-paid by the college if the traveler requests pre-payment. This must be indicated under the estimate of the fee. Also, the traveler must sign the statement at the bottom of the request, "I, the undersigned employee, verify that any prepaid expenses are for travel on official State business."
8. Indicate if state or federal funds will pay travel expenses and provide the budget number which will pay the expenses.
9. When more than one account is charged for travel, list both account numbers and the amount to be paid from each account.
10. The traveler signs the form and types or prints their name.
11. If prepayment of expenses is requested, the traveler must sign the statement at the bottom of the request, "I, the undersigned employee, verify that any prepaid expenses are for travel on official State business."
12. Attach a schedule, agenda, or any conference material. This can be a copy; an original brochure is not needed. If contracts or agreements are involved, a copy should also be attached.

The following exceptions apply when more than one person (student group athletic team, faculty, etc.) requests approval on one Request for Out-of-State Travel Form:

1. All estimate figures are to reflect multiple persons traveling. For example: A registration fee of \$250 per registrant to be paid for two persons would be \$500 total. List \$500 as the estimate of the registration fee.
2. Type "SEE ATTACHED LIST" on the signature line. On a separate sheet of paper, provide the following information for each traveler:
 1. name
 2. signature

Once the request is completed by the traveler, they may take it to their Department/Division Chairperson and/or Dean for approval. When the Dean has approved the request, the Dean will forward the request to the President or designee. The request must be signed by the Dean before being forwarded to the President. After the President or designee has reviewed and approved the request, it will be emailed to the traveler.

When the traveler receives the approved request, they may then request purchase orders, etc. Purchase Orders for out-of-state travel expenses can be approved by the Purchasing Agent once the approval has been obtained and the Purchasing Agent has received a copy of the completed Request for Out-of-State Travel.

Out-of-State Travel Reimbursement

Out-of-State Travel Reimbursement Forms are paid as soon as the trip is complete, and all criteria have been met. If any criteria are missing, the Accounts Payable Office will contact the traveler and inform them of any issues delaying their reimbursement.

To request reimbursement of out-of-state travel expenses, send to the Accounts Payable Office (1) the approved Request for Out-of-State Travel, (2) completed Out-of-State Travel Reimbursement Form, and (3) required original receipts. Receipts must be provided by the business, list what was purchased, and show the amount that was paid to be reimbursed.

The Request for Out-of-State Travel lists the amounts approved for travel expenses. The total amount expended for a trip cannot exceed the total amount approved for the trip by more than 10%.

NOTE: The Out-of-State Travel Reimbursement Form consists of TWO PAGES. Located at: Mygadsdenstate – Departments – Financial Services – Travel – Out of State Travel <https://ww5.gadsdenstate.edu/employee/pdfs/business/travel/Out%20of%20State%20Expenses%20Travel%20Form.pdf>

The Out-of-State Travel Reimbursement Form is completed as follows:

Transportation - Write miles driven to destinations and return. Current map mileage must be used where mileage is given on the road map. Otherwise, odometer readings should be recorded at the beginning and ending of the trip. All vicinity mileage should be recorded as such, and if it exceeds more than twenty miles on any day, indicate major points of travel covered.

Reimbursement at the rate of 67 cents per mile is paid to employees traveling by private car at State expense. Write the amount of mileage reimbursement requested.

Some exceptions to consider when claiming mileage reimbursement:

- In the case of the traveler driving a great distance, if the current airfare rate is cheaper than the amount of mileage requested, the current airfare rate is paid.
- A traveler is paid mileage for travel from their home to their destination or from their official base to their destination, whichever is less. The traveler is paid for their actual mileage and is not paid for mileage to their official base.
- If during travel, there is an interruption of travel or deviation from the direct route due to the traveler's personal reasons, the mileage allowed will not exceed that which would have been incurred on uninterrupted travel by the most economical usually traveled route.
- Airfare is reimbursed--a paid receipt is required to be attached.

Airfare – In compliance with Uniform Guidance 2 CFR §200.475 (Travel Costs) Airfare costs more than the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

Require circuitous routing; require travel during unreasonable hours; excessively prolong travel; result in additional costs that would offset the transportation savings; or offer accommodations not reasonably adequate for the traveler's medical needs. The non-Federal entity must justify and document these conditions on a case-by-case basis for the use of first-class or business-class airfare to be allowable in such cases.

Meals - For meal reimbursement, the daily cap on meals as established by the State of Alabama Comptroller shall be presumed to be necessary and reasonable. To determine the daily meal cap, enter the city and state of your destination as instructed at this link: <https://www.gsa.gov/travel/plan-book/per-diem-rates>. Individual meal caps are provided, but the “M&IE Total” is your daily cap. This total meal cap includes all taxes and tips associated with your meals. The daily meal per diem is a flat-rate allowance and is intended to cover costs of meals and incidental expenses (tax and tips). **A traveler is no longer required to submit receipts for these items. A traveler will receive per diem, as outlined above, regardless of actual expenses.** If a meal is provided by a conference or other host, the dollar amount of that individual meal shall be deducted from your daily cap. A daily meal cost that exceeds the total daily cap limit will not be reimbursed. A copy of the meal cap calculation must also be submitted with each travel and reimbursement request.

- *Incidental expenses include tips and service charges related to lodging, baggage, and transportation.*
- *Travel-related expenses other than meals and incidental expenses require a receipt for reimbursement of actual expenses.*
- *On travel days, the traveler will be entitled to per diem for M&IE at a rate of 75% the daily rate.*

- *State of Alabama policies allow for reimbursement of only the person in travel status.*
- *Money spent on alcoholic beverages is not reimbursed.*
- *Tax and tips are reimbursed as part of the per diem flat-rate allowance/meal cap.*

Lodging/Room - Room fee and taxes associated with the fee are reimbursed. An original itemized receipt of paid expenses is required to be attached. Movies watched and charged to the room are not reimbursed. If nights stayed for business purposes exceed the number approved and the expense does not exceed the amount approved, the extra nights can be reimbursed. Room receipt is to show payment.

Mileage - Private car mileage is reimbursed and calculated at the current rate of 67 cents per mile.

Miscellaneous Items - Miscellaneous items include car rental, parking fees, taxi fares, and registration fees. Receipts are required for these items. Baggage handling or portage fees should be itemized on the appropriate date in the miscellaneous section of the claim for reimbursement. All receipts are to be produced by the business, not the traveler.

Registration - Fees for an employee's registration can be paid by either of the following methods: (1) the vendor can accept a purchase order and be paid after the meeting is held or (2) the traveler can pay the registration fee and be reimbursed by use of the out-of-state travel reimbursement form, (3) the traveler can request pre-payment of registration fees on the out-of-state travel approval form.

Other Expenses - Miscellaneous items include car rental, parking fees, taxi fares, and registration fees. Receipts are required for these items. Baggage handling or portage fees should be itemized on the appropriate date in the miscellaneous section of the claim for reimbursement. All receipts are to be produced by the business, not the traveler.

Frequent Flier Miles - If the College pays for your airfare by purchase order and frequent flier miles are awarded, they are the property of the College.

STUDENT TRAVEL

For Sponsored Projects/Grants, student travel is allowable if it is approved in the project budget and meets the guidelines set forth in Uniform Guidance 2 CFR §200.475 (Travel Costs). Gadsden State policies must also be followed for student travel and are stated below.

Transportation

Forms of transportation that may be available to student travel are employee vehicles, state owned vehicles, bus rental, and airplane. These forms of transportation are used as follows:

Personal Vehicle - The employee or student who owns and drives the vehicle receives mileage reimbursement for miles driven according to the travel reimbursement form.

State Owned Vehicles - Contact the Transportation Manger regarding use of a state-owned vehicle. The appropriate budget is charged for the number of miles driven. Mygadsdenstate –

Departments – Financial Services – Travel – State Vehicles
<https://ww5.gadsdenstate.edu/departments/app/FS/Travel/sovi.html>)

Bus Rental - Contact the Purchasing Agent for current bid information concerning what vendor to use when requesting bus rental. There may be driver's fees associated with the cost.

Air Travel – There are two options reimbursement and pre-payment. Additional information is located at: Mygadsdenstate – Departments – Financial Services – Travel – Air Travel
<https://ww5.gadsdenstate.edu/departments/app/FS/Travel/at.html>)

Registration Checks

Can an employee's registration fee be included in the purchase order for student registration fees?

It can be requested that the check cover the student's registration fees as well as the employee's registration fee who will be acting as a chaperone on the trip.

Out-of-State Travel Registration Checks

Registration fees for out-of-state travel may be pre-paid for travelers. This must be requested and approved on the Request for Out-of-State Travel. Mygadsdenstate – Departments – Financial Services – Travel – Out of State Travel Reimbursement
<https://ww5.gadsdenstate.edu/departments/app/FS/Travel/oostr.html>)

Once the traveler obtains an approved Request for Out-of-State Travel, the Budget Manager can enter a request for a purchase order on the computer system. A copy of the approved Request for Out-of-State Travel is to be forwarded to the Purchasing Agent at the time the requisition is entered. The purchase order request is to include the following information:

- Destination of travel (city and event)
- Date(s) of travel (leave and return)
- Number of students
- Number of chaperones

For the Accounts Payable Office to pre-pay registration fees, the Budget Manager forwards the following to the Accounts Payable Office:

1. The signed receiving copy of the purchase order.
2. An original invoice for the registration fees.
3. A copy of the approved Request for Out-of-State Travel.

Once these items are forwarded to the Accounts Payable Office, they may be paid.

As soon as the chaperone returns from the trip, the chaperone is to deliver to the Accounts Payable Office a receipt for the registration fees paid. If the vendor gave a cash refund due to overpayment, the cash is given to the Business Office and a receipt for cash is obtained. A copy

of the receipt for cash is given to the Accounts Payable Office. If the vendor is going to mail a refund check to the College, the Business Office will receive the check.

Notify the Business Office of the (1) amount of the refund check, (2) the vendor's name and (3) the budget number to which the check should be deposited.

In-State Travel Registration Checks

It is the policy of the College that payment is made to vendors after merchandise has been received or service has been performed. Some vendors request that registration fees or admittance fees be paid at once instead of after an event.

Only in the case of student travel does the College allow an employee to receive a check made payable to a vendor other than themselves and hand-carry the check to that vendor. For example, the Athletic Department has approval to carry checks to tournaments, which do not accept purchase orders, to pay registration fees for the student athletes.

To hand-carry a check to an event to pay for students' fees, please follow these steps:

1. Request a purchase order providing the following information:

- Destination of travel (city and event)
- Date(s) of travel (leave and return)
- Number of students
- Number of chaperones

Indicate on the request "Attachment." Send any required documentation to the Purchasing Agent.

2. Once you have received the approved purchase order, contact Accounts Payable to request to hand-carry a check. Staple the completed form on top of the receiving copy of the purchase order. It is required that documentation supporting the amount to be paid also be attached to the purchase order. The Budget Manager signs the purchase order to approve payment.

3. Send the request form and approved purchase order to the Accounts Payable Office for payment. The receiving copy of the purchase order can be forwarded to the Accounts Payable Office well in advance in order to ensure that a check is available when needed. The purchase order will be held by the Accounts Payable Office until the week before the date the check is needed and will be paid at that time. Accounts payable checks are written on a weekly basis, currently, every Thursday. In order to ensure this deadline is met, items to be paid must be received by the Accounts Payable Office by 11:00 a.m. Wednesday. Items are paid approximately one week prior to the item's due date. Accounts payable checks are ready by 10:00 a.m. Friday.

4. On the date the check is needed, the employee who requested the check can go to the Business Office to sign for the check and receive it.

5. Once the check is presented to the vendor, a receipt should be obtained by the employee. The receipt is to be forwarded to the Accounts Payable Office. If the vendor gave a cash refund due

to overpayment, the cash is given to the Business Office and a receipt for cash is obtained. A copy of the receipt for cash is given to the Accounts Payable Office. If the vendor is going to mail a refund check to the College, the Business Office will receive the check. Notify the Business Office of the (1) amount of the refund check, (2) the vendor's name and (3) the budget number to which the check should be deposited.

Meal Cash

During student travel, it may be necessary to provide meals for students. Students do not receive per diem; therefore, an employee carries college cash so that they may pay for meals for students. The following per student amounts may be used for meals and can be adjusted based on budget constrains:

- short trips (less than 10 hours) \$15.00 for two meals
- long trips of 10 hours or more \$20.00 for three meals
- a maximum of \$20.00 per day for overnight trips

It is the **employee's** responsibility to pay for student meals. The employee may use student meal money in a group meal situation; however, tax cannot be paid from these funds (while traveling in the State of Alabama). Gratuity may be added and should be noted on the original itemized receipt which must be returned along with any excess cash to the Business Office. It is preferable to pay for group meals by purchase order if possible. If a meal is sponsored within the city limits of the College, it will be paid by purchase order.

When requesting cash to provide meals for students traveling, the number of students traveling and the amount of money requested per student per meal must be specified on the purchase order. Within 72 hours of returning from the trip the employee returns to the Business Office (1) a completed Student Travel Receipt, (2) original itemized restaurant receipt(s) for the meal(s), and (3) any excess cash. If all cash is not accounted for upon returning from the trip, the employee who received the cash is held personally responsible and payment is due immediately. This may also prohibit the department from receiving cash for student travel in the future.

Can an employee's meal money be included in the purchase order for student meal cash?

If an employee is traveling as a chaperone with College Students within the city limits of their base, the employee's meal cash can be included in a purchase order which covers student's meal cash. No per diem can be claimed. (For chaperones with other age participants, see specific grant for the guidelines).

If an employee is traveling as a chaperone with College Students outside the city limits of their base and within the State of Alabama, the employee's meal cash cannot be included in a purchase order which covers student's meal cash. The employee pays for their meal expenses and may request the applicable per diem rate on the In-State Travel Form. Per diem is paid to reimburse meal and room expenses. (For chaperones with other age participants, see specific grant for the guidelines).

If an employee is traveling as a chaperone with College Students outside the State of Alabama, the employee's meal expenses can be included in a purchase order which covers student's meal expenses, or the employee can pay their own meal expenses and may request reimbursement on the Out-of-State Travel Form. (For chaperones with other age participants, see specific grant for the guidelines).

To receive meal cash for students, please follow these steps:

1. Request a purchase order for the amount of cash to Gadsden State Student Travel #A01370735. Provide the following information on the request:

- Destination of travel (city and event)
- Date(s) of travel (leave and return)
- Number of students
- Number of meals

Send any required documentation to the Purchasing Agent.

2. Once you have received the approved purchase order, the Budget Manager signs the purchase order to authorize payment.

3. The Vendor copy of the purchase order is sent to the Business Office.

4. The Master copy of the purchase order is sent to the Accounts Payable Office. This can be done well in advance to ensure that cash is available when needed. The purchase order will be held by the Accounts Payable Office until the week before the date the cash is needed and will be paid at that time.

Accounts payable checks are written on a weekly basis, currently, every Thursday. To ensure this deadline is met, items to be paid must be received by the Accounts Payable Office by 11:00 a.m. Wednesday. Items are paid approximately one week prior to the item's due date. Accounts payable checks are typically ready by 10:00 a.m. Friday. This is subject to change, for additional information contact Accounts Payable directly.

5. No more than 48 hours prior to the date the cash is needed, the employee who requested the cash can go to the Business Office to sign a Student Travel Responsibility Form and receive the cash. The cash is counted in the Business Office for accuracy.

At the time the cash is received, the Business Office also provides a Student Travel Receipt. Students that attended and participated in meals must sign this form. Mygadsdenstate – Departments – Financial Services – Travel – Student Travel – Student Travel Receipt Form (<https://ww5.gadsdenstate.edu/employee/pdfs/business/travel/studenttravelreceiptform.pdf>) If the Accounts Payable Office does not receive the purchase order for meal cash by the 11:00 a.m. Wednesday deadline, the meal cash will not be available at the Business Office. The employee requesting the cash can use their own funds to provide meal cash to students. The purchase order is to be submitted to the Accounts Payable Office for payment. If the purchase

order is approved after the date of the meal, a completed justification form (https://ww5.gadsdenstate.edu/departments/app/FS/Accounts_Payable/ap.html#) is required to be attached to the purchase order before it can be processed for payment. When the purchase order is paid, the Business Office will have the cash on the following Friday. The employee can turn in the completed Student Travel Receipt Form to receive the cash. This will reimburse the employee for their money which was used for student meals.

6. Upon returning from the trip, the employee who received the cash and the Budget Manager sign the Student Travel Receipt to ensure that cash is accounted for.

7. Within 72 hours of returning from the trip, the completed original Student Travel Receipt, original itemized restaurant receipt(s) and any excess cash is given to the Business Office. The Student Travel Responsibility form, which is held by the Business Office, has been completed and signed. A receipt is provided for any excess cash returned. If all cash is not accounted for upon returning from the trip, the employee who received the cash is held personally responsible and payment is due immediately. This may also prohibit the department from receiving cash for student travel in the future.

Overnight Stay

When an overnight stay is required in student travel, a purchase order should be requested in the name of the hotel where the students will be staying. It is the policy of the College that payment is made to vendors after service has been performed. Some hotels request that fees be paid upon arrival instead of a week after the stay.

Only in the case of student travel does the College allow an employee to receive a check made payable to a vendor other than themselves and hand-carry the check to that vendor. A check for hotel fees can be requested to cover the student's hotel fees.

Can an employee's overnight expenses be included in the purchase order for student overnight expenses?

If an employee is traveling as a chaperone with College Students within the city limits of their base, the employee's overnight expenses can be included in a purchase order which covers student's overnight expenses. No per diem can be claimed. (For chaperones with other age participants, see specific grant for the guidelines).

If an employee is traveling as a chaperone with College Students outside the city limits of their base and within the State of Alabama, the employee's overnight expenses cannot be included in a purchase order which covers student's overnight expenses. The employee pays their own overnight expenses and may request the applicable per diem rate on the In-State Travel Form. Per diem is paid to reimburse meal and room expenses. (For chaperones with other age participants, see specific grant for the guidelines).

If an employee is traveling as a chaperone with College Students outside the State of Alabama, the employee's overnight expenses can be included in a purchase order which covers student's overnight expenses, or the employee can pay their own overnight expenses and may request reimbursement on the Out-of-State Travel Form. (For chaperones with other age participants, see specific grant for the guidelines).

Hotel fees payable by the College are the cost of the room and occupancy tax. Student telephone calls are not payable by the College. The employee acting as chaperone can choose to allow the students to charge for a movie to their hotel bill. Movie expense is to be included in the purchase order request. To discourage excess charges being made to the hotel bill, it is advised that restrictions be placed on the rooms the students will be occupying. Confirm that no excess charges are made before leaving the hotel. If excess charges are made, they are to be settled at that time.

To hand-carry a check to a hotel to pay for students' fees, please follow these steps:

1. Request a purchase order providing the following information:

- Destination of travel (city and event)
- Date(s) of travel (leave and return)
- Number of students

Indicate on the request "Attachment." Send any required documentation to the Purchasing Agent.

2. Once you have received the approved purchase order, contact Accounts Payable to request to hand-carry a check. It is required that documentation supporting the amount to be paid also be attached to the purchase order. The Budget Manager signs the purchase order to approve payment. To request to hand-carry a check contact Accounts Payable for more information.

3. Send the Request to Hand-Carry Check Form and approved purchase order to the Accounts Payable Office for payment. The receiving copy (yellow copy) of the purchase order can be forwarded to the Accounts Payable Office well in advance to ensure that a check is available when needed. The purchase order will be held by the Accounts Payable Office until the week before the date the check is needed and will be paid at that time.

Accounts payable checks are written on a weekly basis, currently, every Thursday. In order to ensure this deadline is met, items to be paid must be received by the Accounts Payable Office by 11:00 a.m. Wednesday. Items are paid approximately one week prior to the item's due date. Accounts payable checks are ready by 10:00 a.m. Friday.

4. On the date the check is needed, the employee who requested the check can go to the Business Office to sign for the check and receive it.

5. Once the check is presented to the vendor, a receipt should be obtained by the employee. The receipt is to be forwarded to the Accounts Payable Office. If the vendor gave a cash refund due to overpayment, the cash is given to the Business Office and a receipt for cash is obtained. A copy of the receipt for cash is given to the Accounts Payable Office.

If the vendor is going to mail a refund check to the College, the Business Office will receive the check.

Notify the Business Office of the (1) amount of the refund check, (2) the vendor's name and (3) the budget number to which the check should be deposited.

ADDITIONAL TRAVEL REQUIREMENTS FOR FEDERALLY SPONSORED PROJECTS/GRANTS

When staff meals and entry fees for student related travel events are included on purchase orders, staff must sign the sign-in roster for the event, just the same as students do.

If meals and event tickets must be prepaid and there are unused meal vouchers and/or event tickets due to students or staff not attending, the Director must retain the unused vouchers and tickets and keep them with sign in sheets for the event as documentation. Students nor staff traveling may use extra meal vouchers or event tickets.

Chaperones must be college staff. If a project/grant does not have adequate program staff to chaperone a trip, the Project Director must contact the Office of Institutional Effectiveness, Grants, and Special Projects for guidance.

ALLOWABLE AND UNALLOWABLE COSTS

This policy applies to all sponsored agreements at the college; however, costs identified as “unallowable” on federally funded projects must be charged to an unrestricted institutional account as described under “Treatment of Unallowable Cost.”

Allowable Costs

In regard to determining the allowability of a cost to a federal award the following factors must be considered.

1. 2 CFR §200.403 Factors affecting allowability of costs

Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also §200.306 Cost sharing or matching paragraph.
- (g) Be adequately documented. See also §§200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

2. 2 CFR §200.404 Reasonable costs

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. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to:

- (a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
- (b) The restraints or requirements imposed by such factors as: sound business practices; arms-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
- (c) Market prices for comparable goods or services for the geographic area.
- (d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.
- (e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

3. 2 CFR §200.405 Allocable costs

- (a) A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:
 1. Is incurred specifically for the Federal award;
 2. Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
 3. Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.
- (b) All activities which benefit from the non-Federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-Federal entity or third parties, will receive an appropriate allocation of indirect costs.

- (c) Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.
- (d) Direct cost allocation principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also §§200.310 Insurance coverage through 200.316 Property trust relationship and 200.439 Equipment and other capital expenditures.
- (e) If the contract is subject to CAS, costs must be allocated to the contract pursuant to the Cost Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.

Treatment of unallowable costs

If a cost is deemed unallowable, after the fact, this cost will be reversed to an unrestricted institutional account. When a service or activity that would be of value to a program is requested by a federal program but is deemed unallowable for federal funds, where funds are available, costs will be charged to an unrestricted institutional account. In both instances, the unrestricted institutional accounts used would be either Grants Management or Institutional Research. If there are insufficient funds in either of these accounts, an appeal would be made to the President for additional funds.

General Provisions for Selected Items of Cost

2 CFR §200.420 through 2 CFR §200.476

Below is an example / shortlist of unallowable cost, more areas covered are in the Federal Register in the section listed above.

- Alcoholic Beverages (200.423)
- Alumni/ae Activities (200.424)
- Commencement and Convocation Cost (200.429)
- Promotional Items and Memorabilia (200.421.e.3)

If the Project Director and/or Budget Manager is not sure about the allowability of a cost or if the purchase involves food, the Grants Budget Manager should be contacted prior to the purchase for an opinion.

COST TRANSFERS

A cost transfer occurs when an expense is moved from one account to another account. Cost transfers are necessary when a charge has been posted to an incorrect account or the expense has been deemed unallowable. When this occurs, a reclassification or journal entry is required to move the cost to the correct account.

When it is determined that an expense has been posted to an incorrect account or needs to be removed from an account due to being an unallowable expense, the Director of the Project must submit a memorandum detailing the correction, including why the correction needs to be made and attach any supporting documentation.

The approval process is as follows:

1. Memo/email requesting cost transfer is prepared by the Project Director.
2. Memo/email, along with any supporting documentation, is forwarded to the PD's immediate supervisor for approval.
3. The Supervisor then forwards the documents to the Grants Budget Manager (GBM) for review and approval.
4. The GBM then forwards the documents to the Dean of Institutional Effectiveness, Grants, and Special Projects for review and approval.
5. The Dean returns the documents to the GBM who then forwards the documents to the Restricted Funds Accountant for completion of the cost transfer.

All cost transfers must be allowable under the sponsored agreement affected. Cost transfers should be done in a timely manner.

TIME AND EFFORT

To ensure compliance with federal regulations, Gadsden State Community College requires employees whose salaries, wages, and fringe benefits are assigned completely, or in part, to a sponsored project or grant, to complete Time and Effort Reports/Certifications. The time and effort certifications will report effort in hours, based on the percentage of effort paid by the grant. The timesheet is completed after the hours are worked, so the grants will only be charged for actual hours worked as documented on the time and effort forms. 100% of time worked at the college should be documented on the time and effort form, with the hours worked for the grant effort clearly labeled.

All time and effort certifications should reflect the normal working hours as defined by the employee's placement on a salary schedule (40 hours for full-time administrators and staff on the

B, C and E salary schedules or 35 hours for faculty). Hours shown in excess of 40 are not available for overtime or compensatory time except in the case of nonexempt employees as per Alabama Community College System policy. All part-time, prorated full-time staff (H35, H30, etc.), or hourly employees should reflect the number of hours approved in their contract. Any overtime hours must be approved by the supervisor prior to the hours being worked, as per college policy.

For employees who contribute 100% of their time and effort to a single sponsored project/grant, a semi-annual certification will be completed and signed by the employee and immediate supervisor, with a copy being submitted to the Grants Budget Manager. *** If the grantor agency requires more frequent time and effort certification, the program/project will follow the guidelines for the grantor agency.*

For employees who work for multiple projects, and/or part-time to a single sponsored project/grant, monthly time and effort reports will be completed and signed by the employee and immediate supervisor, with a copy being submitted to the Grants Budget Manager.

Leave or holiday hours should be reflected on the time and effort certification as per the percentage charged to each project/grant.

Certification of Time and Effort

The grants budget manager sends an email notification at the end of each month requesting the time and effort for that month of those applicable employees to be signed by the supervisor and submitted by the fourth day of the following month. Time and effort forms are distributed in electronic format to the budget manager when the grant budget is initially established, not with the notification email. The employee must complete, sign and date the time and effort form. The immediate supervisor must sign and date the time and effort form before submitting the form to the grants budget manager. In the case of grants with a Director or Principal Investigator (PI), the Director or PI certifies the time and effort for the project personnel. The Director or PI's supervisor certifies their time and effort.

If project personnel are not available to sign their certification of time and effort, the Director or PI may complete and sign for them in their absence and note on the certification the employee was unavailable. The employee must review the certification when they return to work and if it is incorrect, follow the correction procedure in the following paragraph. If a Director or PI is unavailable to certify the project personnel's time and effort forms or complete their own form, then the immediate supervisor of the Director/PI may certify the project personnel forms in their absence or complete the certification for the Director/PI in their absence. A copy must be retained for the Director/PI and they must review for accuracy once they return to work. Any errors must be corrected following the procedure in the following paragraph.

Correction of Time and Effort

If a time and effort form is discovered to have an error or errors after the supervisor has signed the time and effort form, the form is returned to the supervisor for correction by the grants budget manager or other employee who identified the error. The supervisor consults with the

employee and then corrects the time and effort form. The supervisor signs or initials the correction on the form before returning it to the grants budget manager. The corrected form should be returned within two business days of being notified of the error. If the error is not found in time to correct the current time and effort certification, the Grants Budget Manager will contact the Funds Accountant and Payroll to correct the salaries charged on the payroll ledger within two business days of receiving the corrected time and effort certification.

REIMBURSEMENT METHODS

G5 Drawdowns

To claim reimbursements for funds expended under the Department of Education grants, a draw must be processed through the Department of Education website (<https://www.g5.gov/>). Draws are generally processed on the first of the month for the prior months' expenditures.

Go to the G5 website and enter the login information on the left side of the screen. The information is located in the front of G5 Drawdowns folder. Check the acceptance box, and click "Login to G5". Select Payments, then Create Payments. Select Continue if you want to list all awards or enter detailed information if you would want to view a specific award. Also select "Show All Awards" for the system to show a continuous list of grants. Print the listing (landscape orientation) and exit the G5 website.

Open the N:\FINANCE\Finance Active Files\Reports\GAPS-BANNER spreadsheet for the appropriate fiscal year. Go to the G5 Calculation tab first. Enter the figures from the G5 printout in the appropriate columns. Once completed, print this sheet.

Next, select the "Computation" worksheet. Zero out the previous amounts of "Actual Cash on Hand" and "Amount to Draw" for each fund. Scroll to the right and enter the Total Net Draw from G5 Calculation sheet in the "Total GAPS per GAPS" field. Once this figure is entered, the difference should be 0.00. (If it is not zero, you must check on it. Usually, it is because an old grant was finally taken off of the website.)

Using the budget control report, enter the expenditures for the month in the appropriate column for each fund. Be sure to check the fiscal year total on the worksheet against the YTD expenditures on the Budget Control Report. Repeat for all funds listed. The spreadsheet will automatically calculate the amount to request.

Enter the "ACTUAL CASH ON HAND" using figures in the 1 100 Claim on Cash account on the Sub-Fund Report. Enter the cash as a negative on the spreadsheet. This amount should equal the "AMOUNT TO REQUEST". Also enter the AMOUNT TO DRAW. Normally, this will be the same figure as the amount to request and actual cash on hand. Keep some cash in the PELL accounts, so that you do not have to do a drawdown adjustment. (Keep 1,000-1,500 in SEOG and 4,000-5,000 in PELL.)

Print the Computation worksheet and make copies of all sub fund reports listed. Select the "Transmittal" sheet and enter the amount to request figures on the appropriate lines. Make sure that the total on the transmittal agrees to the total on the computation worksheet. Print two copies of the transmittal form. Sign the transmittals, forward one copy to the Business Office, and keep the remaining copy for the GAPS file.

Log back on to the G5 system. Return to the Create Payments page and select Show All Awards. Enter the figures from the transmittal in the appropriate location and select submit. The system will ask you to verify the amount. Select yes. A final page will appear that states the payments were requested. Print this page. Click done, and logout of the G5 website. An email will automatically be sent regarding the requested payment. Print the email.

Take one copy of the transmittal to the business office for a receipt. Scan the paperwork; then file in the GAPS folder in the following order: Receipt from business office, transmittal, email from G5, "Request Successfully Submitted" page, computation spreadsheet, copy of sub-fund reports, G5 calculation sheet and backup from website.

NSF Reimbursements

To claim reimbursement for funds expended under a National Science Foundation grant, a draw must be processed through the National Science Foundation website (www.research.gov). This site is also known as ACM\$ (Award Cash Management Service).

Make a copy of the sub-fund and budget control reports for all NSF grants.

Open the N:\FINANCE\Finance Active Files\Reports\NSF\NSF Cash Transmittal spreadsheet. Enter the total amount expended under each FOAP for the appropriate month. The total of these amounts should equal the amount in the 1100 Claim on Cash account. Print two copies of the transmittal form.

Pull up www.research.gov in your browser. Select Login in the upper right hand corner and use the login information in the front of the NSF Cash Requests file for the current fiscal year. Under the ACM\$ Dashboard, select Award Cash Management Service. To submit a new reimbursement transaction, select Continue.

Under "Step 1. Payments" tab: Verify the Net Available Funds by adding the following for each NSF fund: Claim on Cash, total funds encumbered, and total balance available. The total of these for each NSF fund should equal the Net Available Funds. If those totals match, enter the total from the transmittal form in the Payment Amount Requested field, the select Save. Print the page before going to Step 2.

Under the "Step 2. Adjustments" tab: Enter any adjustments relating to the NSF awards. (It is very rare to have adjustments.) Select Save.

Under the “Step 3. Submit/Certify” tab: Scroll down and check the box for Certification. Print the screen, then select Certify and Submit Transaction. The system will ask you to confirm the transaction, causing a permanent change in the system. Select OK, then log out from the site.

The website automatically generates an ACM\$ Notification Email. Print the email.

Sign both copies of the transmittal form. Take one transmittal to the Business Office for receipt. File the following in the NSF CASH REQUESTS FYXXXX: Receipt, transmittal, email from NSF, Copy of Step 1 (Payment Requested) page, Copy of Step 3 (Certification) page, sub fund reports and budget control reports.

GADSDEN STATE ORGANIZATIONAL STRUCTURE

The organizational structure for Gadsden State is designed to ensure that Federal projects achieve maximum efficiency in the structure of the College. For example, the TRIO programs report directly to the Dean of Institutional Effectiveness, Grants, and Special Projects, who reports directly to the President. All professional and support staff report directly to the Project Directors, who have full responsibility for all grant-related business. A copy of the organizational chart is located at Mygadsdenstate – Departments – Human Resources – Organizational Chart

Forms referenced in this document are available via the links or on the GSCC website.