



BEAUMONT

— C A L I F O R N I A —

GRANT POLICIES AND PROCEDURES





Purpose



1. To ensure proper oversight of all funds awarded to the City.
2. To minimize the City's risk of losing funding due to non-compliance with grant requirements.
3. To ensure proper administration and accounting of all grants.





Scope



1. Applies to any Beaumont program, department or fund division
2. Preparation and submittal of grant applications for funds, materials and/or equipment
3. Goals and objectives of City Departments should be established early through a planning process and should not change based on new grant availability.
4. If grant policies and regulations conflict with the city policies, state or federal regulations shall prevail, unless they are less restrictive, wherein the city policy shall prevail.

Policies and Procedures

1. Central Responsibility
2. Grant Application Procedures
3. Grant Acceptance Procedures
4. Master File and Fiscal File
5. Monitoring and Reporting
6. Indirect Costs
7. Personnel
8. Grant Related Procurement
9. Classification of grant revenue
10. Year-end Procedures
11. Grant Closeout





Central Responsibility

- Administrative Services Department will serve as the department responsible for all grants
 - Maintain backup file to facilitate management, monitoring, and reporting assistance
 - A central grant file shall be maintained by the department seeking grant funds
- Finance Department will assist in minimizing City's risk for non-compliance
- Finance Department will aid individual departments on federal grants to ensure compliance with the Federal Office of Management and Budget (OMB)

Application Procedures

- Applications to be completed by each department seeking funds, materials, equipment, etc.
- Complete financial assessment
 - Initial and on-going costs
 - Staff support, computer systems, office space and furniture, utility needs, equipment and supplies, indirect costs, etc.
- Grant Processing Request Form
- Technology Service Request Form



Appendix A
GRANT PROCESSING REQUEST FORM
 Department of Administrative Services



DATE :				
DEPARTMENT:				
GRANT PROGRAM:				
GRANTING ENTITY:		ENTITY CONTACT:		ENTITY PHONE NO:
IF FEDERAL GRANT... CFDA #		EXAMPLE OF NUMBER Dept: Department of Education (Entity No.) 84.XXX (Grant Program No.)		
PROGRAM TITLE:				
FUNDING REQUEST:				
FEDERAL	STATE	LOCAL MATCH	OTHER	TOTAL REQUEST
IF LOCAL MATCH IS REQUIRED, ARE FUNDS AVAILABLE IN DEPARTMENT BUDGET? Y/N				
ACCOUNT TO WHICH THE MATCH WILL BECODED:				
INDIRECT COSTS? Y/N		AMOUNT		
REIMBURSEMENT GRANT? Y/N				
FINANCIAL & PROGRESS REPORTS PREPARED BY:		REQUEST FOR FUNDS SUBMITTED BY:		
Department	Finance	Department	Finance	
PROJECT DIRECTOR:				
PHONE:		EMAIL:		
DEPT. DIRECTOR OR THEIR DESIGNEE APPROVING SUBMISSION:		SIGNATURE:	DATE:	
REVIEWED & APPROVED BY FINANCE:		SIGNATURE:	DATE:	
REVIEWED & APPROVED BY CITY ADMINISTRATION:		SIGNATURE:	DATE:	



Appendix B
TECHNOLOGY SERVICE REQUEST FORM
 Department of Administrative Services



DATE :	
DEPARTMENT:	
GRANT PROGRAM:	
PROGRAM TITLE:	
AMOUNT OF GRANT (\$):	ONGOING IT COSTS? Y/N (\$) /YR
WILL PROFESSIONAL IT SERVICES BE NEEDED FOR INSTALLATION OR MAINTENANCE? Yes / No ? If Yes, please describe.	
ARE PROFESSIONAL SERVICES OR MAINTENANCE COVERED BY GRANT? Yes / No ? If Yes, please describe.	
LIST ALL EQUIPMENT AND/OR SOFTWARE TO BE ACQUIRED THROUGH THE GRANT? (Include Lifecycle for each item listed. See attachment A)	
Item	Lifecycle
PROJECT MANAGER:	
PHONE:	EMAIL:

REVIEWED & APPROVED BY INFORMATION TECHNOLOGY:	SIGNATURE:	DATE:
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REVIEWED & APPROVED BY CITY ADMINISTRATION:	SIGNATURE:	DATE:
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Application Procedures

- All grant acceptances to be approved by City Council
- If a grant application is denied, a copy of the denial will be placed in the Master File and a summary shall be drafted. The copy of the denial and summary shall be forwarded to the Administrative Services Department to be included in the Fiscal File.

Acceptance Procedures

- Grant award letter / acceptance agreement provided to Admin Services Dept.
 - Grant amount
 - Assurances
 - Special conditions
 - Guidelines and deadlines
- Finance Department will establish a budget appropriation
 - Account code
 - Reimbursable grant procedures
- Notification to Admin Services and Finance if:
 - Subsequent alteration in funding
 - Subsequent alteration in City's obligation
 - Grants to be carried into next fiscal year
 - Notification the grant will be terminated

Master File & Fiscal File

- Master File to be kept by Department Program Manager
- Fiscal File to be kept by Administrative Services Department

- Grant files must be retained in accordance with the City of Beaumont's file retention policy or, for federal awards, the retention requirements for records per 2 CFR 200-333 whichever is more restrictive.



Monitoring & Reporting

- Departments are responsible for continuous monitoring of grants that have been awarded
- Finance Department will provide departments monthly financial reports
 - Funds expended
 - Remaining funding
 - Budget to actual analysis
 - Payments received
 - Grant receivable or advance payments
 - Matching funds
- Departments shall notify Admin Services and Finance promptly on all discrepancies



Monitoring & Reporting

- Line-item budget amendments must be approved prior to grant expenditures being made.
 - Must be done in accordance with the awarding agencies policies and procedures.
- Departments must monitor grants for compliance with all applicable federal, state and local regulations.
 - Example: Equipment purchased with grant funds must be disposed of in accordance with the terms of the grant.
- Departments shall require sub-recipients of grant funds to submit progress reports.



Monitoring & Reporting

- Grant reporting shall be performed by the Department applying for the grant, unless otherwise stated in the Grant request form.
- Departments shall be responsible for complying with all due dates and requirements specified in each grant
- Reimbursement requests shall be timely to maximize the financial benefits of the grants to the City.



Indirect Costs

- Some Grants allow various indirect costs to be funded through the grant program
- Departments should work with the Finance Department to identify and calculate indirect costs for inclusion into a grant application.
- Some examples: staff time and external auditor expenses



Personnel

- A Staffing plan shall be submitted to Admin Services for new positions to be funded by a grant.
 - Duration (temporary / permanent)
 - Work details
 - How will the position be funded upon expiration of the grant
- Any new personnel positions to be created with grant funding must be approved by the City Manager and City Council.
- Departments must notify Human Resources / Payroll prior to the start of each fiscal year if coding changes for those persons being charged to grants



Procurement

- Purchase requisitions using grant funds shall clearly indicate the pertinent account code for the grant.
- The department head or program manager must also communicate the applicable procurement standards for the grant to the Finance Department along with the purchase requisition
- Special attention is required for federal grants which have detailed and lengthy procurement policies
- In some cases, Beaumont's procurement standards may be more restrictive, and thus must also be followed by the program manager.



Classification of Grant Revenues

- All federal, state, and local grant revenue shall be receipted as revenue as opposed to as expenditure refunds to remain in compliance with Generally Accepted Accounting Principals (GAAP) revenue recognitions requirements.



Year-End Procedures

- June and July Invoices shall clearly indicate which fiscal year (prior or current) they are to be posted.
- Only goods and services received prior to July 1st can be posted back to the prior year.
- Program managers shall ensure all funds are expended or encumbered prior to the end of the grant period.



Grant Closeout

- A grant is completed when all work funded by the grant is complete or the grant period of performance ends.
 - If work cannot be completed in the specified period, the program manager is responsible for requesting a continuation or no-cost extension.
- Adherence to each grant's specific closeout requirements
 - Final reports and final payment requests
- To ensure accuracy, the program manager must obtain a final grant recap report from the Finance Department prior to completing a final report and final payment request.
- Final reports and final payment requests shall be signed by the appropriate department head prior to submittal.