

	<b>Tulsa Community College</b>	
	<b>Grants Office</b>	
	Departments: Sponsored Programs (External Affairs) and Grant Accounting (Finance/Business Office)	Policy Number: GRO01
Revision Date: December 2024	Owners: Director of Sponsored Programs (program policies); Senior Grant Accountant (fiscal policies)	

**SCOPE**

This policy is applicable to all employees, faculty, and staff who are involved in the administering of institutional grants and the complete lifecycle of the grants.

**PURPOSE**

The purpose of this policy is to set forth the guidelines and procedures governing the Grants Office, which consists of the Department of Sponsored Programs and the Department of Grant Compliance & Accounting.

**POLICY**

The policy provides guidelines to ensure that the Grants Office is effective in carrying out its responsibilities to the project directors and other constituents involved in institutional grants. In addition, the Grants Office shall establish processes and procedures to support an effective system of internal controls.

**RELATED POLICIES AND POLICY STATEMENTS**

- [GRO01.01 – Introduction](#)
- [GRO01.02 – Organization, Structure, and Function](#)
- [GRO01.03 – Pre-Award: Services](#)
- [GRO01.04 – Pre-Award: Grant Development Procedure](#)
- [GRO01.05 – Post-Award: Acceptance Procedure](#)
- [GRO01.06 – Post-Award: Overview of Responsibilities](#)
- [GRO01.07 – Post-Award: Grant Personnel Procedures](#)
- [GRO01.08 – Post-Award: Education Meeting](#)
- [GRO01.09 – Ongoing Award Management Concerns](#)
- [GRO01.10 – Financial Management System: Cash Management](#)
- [GRO01.11 – Financial Management System: Allowability](#)
- [GRO01.12 – Procurement Procedures, Conflict of Interest Policy, and Mandatory Disclosures](#)
- [GRO01.13 – Inventory/Property Management](#)
- [GRO01.14 – Fiscal Requirements](#)
- [GRO01.15 – Time and Effort](#)
- [GRO01.16 – Monitoring and Audits](#)
- [GRO01.17 – Closeout and Record Keeping/Record Retention](#)
- [GRO01.18 – Appendices \(A: Whistleblower Protection; B: Methods of Administration \(DOJ\); C: Financial Disclosure Policy for Research Grants\)](#)

### POLICY STATEMENTS

#### ***GRO01.01.A – General Introduction***

Effective federal grants management is an indicator of overall institutional accountability. It is, therefore, essential that all grant-related personnel carefully review this manual, reference it often, and ask questions of the Grants Office staff whenever needed.

#### ***GRO01.01.B - Importance of Compliance***

Established federal principles and regulations ensure the proper and efficient use of federal funds. All grant-related personnel should be familiar with the federal laws and regulations that apply to their grant program. The *Project Director* (hereafter interchangeable with grant manager or PI) and Grants Office share the responsibility to ensure the proper expenditure of grant funds in accordance with federal regulations and within state policies. Most applicable regulations are included in the initial Funding Opportunity Announcement (FOA), which may also be referred to as the Solicitation for Grant Applications (SGA), Notice of Funding Opportunity (NOFO), or Request for Proposals (RFP), and the grant award documents. These documents are a good place to start, but they are not comprehensive. **Federal grants operate under a hierarchy of regulations with the *most restrictive* taking precedence.**

#### ***GRO01.01.C - Internal Controls***

Proper internal controls ensure:

- Effectiveness and efficiency of operations
- Reliability of reporting for internal and external use; and
- Compliance with applicable laws and regulations (2 CFR § 200.1)

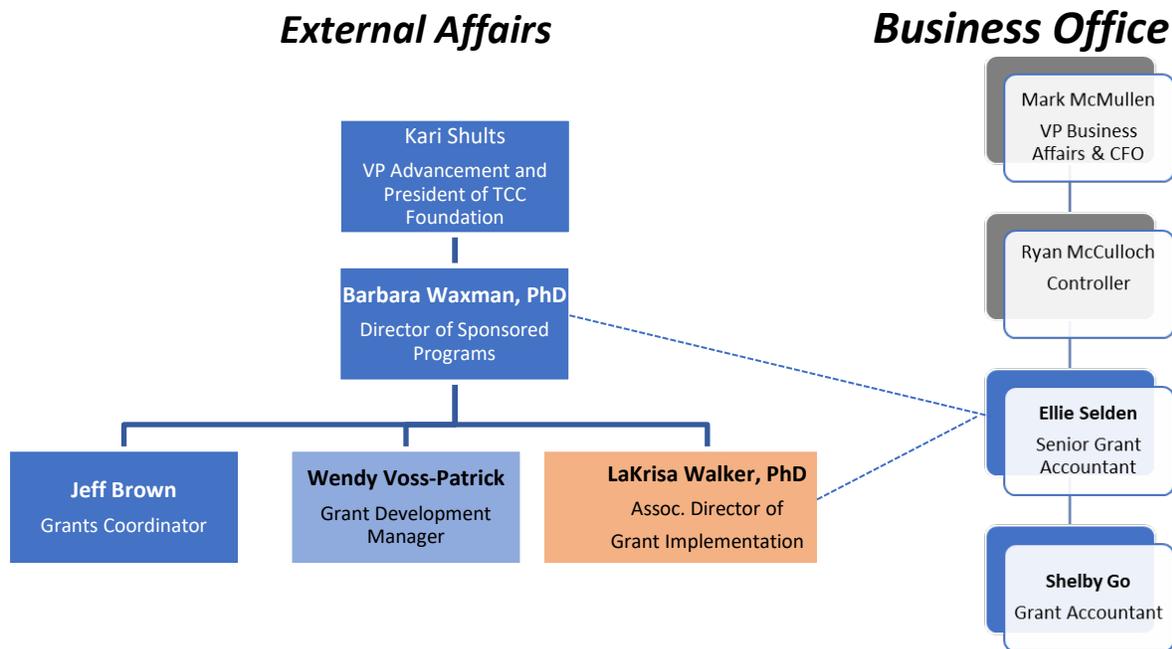
In order to ensure TCC remains eligible to receive grant funds, it is vital that all employees, faculty, and staff understand their responsibility to report any perceived improprieties with grant programs or funds. If any employee has knowledge of or suspects that fraud, waste, abuse, or other illegal activity related to grant projects or programs has occurred, it is necessary to report that violation to the direct supervisor (unless that individual may be involved) and the College system [Employee Ethics Concerns \(maxient.com\)](https://www.maxient.com). If the employee believes that the supervisor is involved with the activity, he or she shall immediately report the activity to the Associate Vice President of Academic Affairs, who will then notify the Senior Vice President & Chief Academic Officer. Your report must be made in good faith. An employee who knowingly makes a false or bad faith complaint will be subject to disciplinary and/or legal action. Please refer to [Appendix A](#) for additional information on protections for employees against reprisal for certain whistleblowing activities in connection with federal grants and contracts.

#### ***GRO01.01.D - Disclaimer***

This policy is a living document intended to complement the existing internal control structures within TCC. TCC policies and procedures are based on applicable federal and state law and must be followed for all applicable grant-related activities. They can be found in the TCC Handbooks available through MyTCC. **The Grants Office follows the Federal and state guidelines for awards, which may be more restrictive than TCC policies, require more documentation, or be more extensive than normal college functions would require.** *Relevant changes from the Uniform Grants Guidance 2024 revision have been included and apply to projects that start October 1, 2024, or after. Project Directors should follow applicable requirements based on their award date and specific guidance from their granting agency.*

**GRO01.02 – Organization, Structure, and Function**

**GRO01.02.A – Organizational Chart**



**PRE-Award Focus:**

- assessing new funding opportunities
- compiling grant applications
- providing training

**POST-Award Focus:**

- assisting PIs with grant program management
- compliance monitoring
- long-term sustainability planning

(How do I get a grant? What is the process?) vs. (How do we achieve our objectives? What data do we track?)

### **GRO01.02.B – Contacts**

Sponsored Programs and Grant Accounting work collaboratively as the “Grants Office.”

While anyone in the office can direct you to the appropriate person to answer your questions, in general, programmatic questions should be directed to Sponsored Programs and financial questions should be directed to Grant Accounting.

#### 1. Sponsored Programs Contacts:

Barbara Waxman, PhD, Director of Sponsored Programs

Email: barbara.waxman@tulsacc.edu

Phone: 918-595-7872

LaKrisa Walker, PhD, Associate Director of Grant Implementation (*post-award emphasis*)

Email: lakrisa.walker@tulsacc.edu

Phone: 918-595-7264

Wendy Voss-Patrick, Grant Development Manager (*pre-award emphasis*)

Email: wendy.voss@tulsacc.edu

Phone: 918-595-8134

Jeff Brown, Grants Coordinator (*general questions and technical assistance*)

Email: jeffrey.brown6@tulsacc.edu

Phone: 918-595-7922

#### 2. Grant Accounting Contacts:

Ellie Selden, Senior Grant Accountant

Email: ellie.selden@tulsacc.edu

Phone: 918-595-7986

Shelby Go, Grant Accountant

Email: shelby.go@tulsacc.edu

Phone: 918-595-7805

### **GRO01.02.C – Mission, Vision, and Guiding Values**

#### A. Mission

The Offices of Sponsored Programs and Grant Accounting support TCC by strategically securing public funding for programs and initiatives to maximize student success, professional development, and community engagement. The two departments also serve as stewards of existing grants by promoting sound fiscal and program management and ensuring compliance with applicable laws and regulations and institutional policies and procedures.

#### B. Vision

TCC’s Offices of Sponsored Programs and Grant Accounting will enhance student success, professional development, and community engagement through increased grant funding, collaborative partnerships, fiscal integrity and compliance, and best practices in grant development and administration.

#### C. Guiding Values

Integrity, Collaboration, Quality, Reliability, Creativity, and Adaptability

### ***GRO01.02.D – Structure and Function***

The Grants Office includes the Offices of Sponsored Programs (Sponsored Programs) and Grant Compliance and Accounting (Grant Accounting). Each has a unique function, staff, and reporting structure. Combined, the Grants Office helps ensure public funding successfully completes the lifecycle of a grant.

#### A. Sponsored Programs

Sponsored Programs facilitates program development, application, and implementation of public grants. While some services are shared with Grant Accounting, i.e. budget preparation and review, the Sponsored Programs staff is specifically responsible for proposal development, including forming the grant writing team, reviewing final proposals, managing the approval and review process for all grant-related documents, and coordinating the final submission of all public grant applications. The office also assists during post-award by reviewing and processing the contract/award and supporting project directors with program implementation and compliance guidance. Training and technical assistance in grant development and management are available to faculty and staff.

#### B. Grant Accounting

Grant Accounting ensures fiscal compliance with federal, state and local laws and regulations, including Office of Management and Budget (OMB) Uniform Grant Guidance, funding agency regulations, and specific grant program regulations. Banner trainings are offered twice a year or upon request. Typical services of this office include establishing new grant accounts; monitoring grant budgets and fiscal compliance; determining if costs charged to a grant are allocable, allowable, and reasonable; invoicing the sponsoring agency; monitoring time and effort reporting and reconciliation; drawing down funds; assisting with carry-over amounts; documenting matching funds; submitting quarterly, annual, and final financial reports; monitoring subawards; completing subpart F yearly audit; and facilitating grants close-outs.

### ***GRO01.02.E - Types of Grant Funding***

The following overview is intended to help employees interested in grants understand the types of funding available and guide them to the appropriate TCC resource.

A. Public Grants The Sponsored Programs Office is primarily responsible for securing and administering public funding to enhance TCC programs and student success. Public funding is money generated by the government to provide goods and services to the “general public.” Federal agencies, such as the Department of Education, the Department of Labor, the National Science Foundation, etc., award public grants to institutions of higher education. State agencies such as the Oklahoma State Regents for Higher Education or Oklahoma CareerTech may also award public grants. Many “state grants” represent federal program dollars that have been awarded or allocated to a state agency for administration.

B. Private Grants The Tulsa Community College Foundation secures and distributes private dollars in support of TCC programs. Private grants include funds donated by individuals, businesses, and foundations. If a grant application requires the applicant to have 501(c)3 status, it is a private grant. The TCC Foundation is the only recognized non-profit entity or IRS designated 501(c)3 affiliated with TCC. **This Grants Guide is not intended to reflect the programs, policies, and procedures governing the TCC Foundation;** however, Sponsored Programs may facilitate review of private funding opportunities by the TCC Foundation. For more information, please contact the TCC Foundation: [tccfoundation@tccfoundation.org](mailto:tccfoundation@tccfoundation.org)

## GRO01.03 – Pre-Award: Services

### ***GRO01.03.A - Services of the Sponsored Programs Office***

Sponsored Programs is responsible for securing competitive state and federal funding and collaborating with appropriate offices to ensure success throughout the grant lifecycle. The primary focus is on writing and sustaining successful grant programs. Moreover, Sponsored Programs ensures grant applications submitted on behalf of TCC are appropriately vetted and the College is prepared to receive the funds.

***Important Note:*** Faculty and staff should contact the Sponsored Programs office as soon as they decide to apply for a grant or are asked to partner with another institution on a grant, even if they do not plan on seeking proposal development services.

The Sponsored Programs office needs to be aware of potential TCC grant submissions and deadlines, and informing the office early gives staff time to plan ahead and secure necessary data or letters of support. It also prevents the possibility of competition for programs that may allow for only one proposal per institution.

Depending on the project and the needs of the Principal Investigator (PI) or project team, the services provided and support level will vary. In general, Sponsored Programs focuses on the following areas.

### ***GRO01.03.B – Researching and Communicating Funding Opportunities***

Sponsored Programs continuously researches federal funding opportunities that meet TCC’s grant-seeking priorities. The office facilitates college-wide communication by alerting appropriate administrators of grant opportunities. When the Sponsored Programs office is presented with a new opportunity that meets TCC’s funding priorities, the office will prepare a grant summary for deans or cabinet members that may have a stake in a potential project. TCC administration may share the summary with internal stakeholders, including faculty and staff. **Any employee with interest in a potential federal grant opportunity should review the Grant Development and Management journey in Percipio** (search “Sponsored Programs”) **and then reach out to the Sponsored Programs office for next steps.** The levels of approval to proceed will vary and involve multiple factors, including project scope, budget, and TCC capacity.

### ***GRO01.03.C - Ensuring Project Fit with Grant Opportunity***

Sponsored Programs will review grant project ideas presented by TCC faculty and staff, regardless of whether a potential source of funding has been identified. If you have not identified a specific funding source, you are encouraged to complete the **Supplemental Funding Request form in ProcessMaker** (more information is provided in this [TCC Today article](#)). Before making recommendations to TCC administration, Sponsored Programs reviews grant projects based on several criteria. First, if a funding source has been identified, Sponsored Programs staff will ensure the project matches requirements outlined in the agency’s request for proposals (RFP) or grant guidelines. Second, it is important that new or expanding projects align with TCC’s strategic plan. Additional criteria that contribute to the decision-making process include: the ratio of College benefit to the cost of developing and administering the project; conversations with agency program officers; analysis of successful proposals; the funding history of the agency/program and the rate of community college funding; the ability of the department to achieve required objectives; and the likelihood of sustainability, if required, once grant funding ends.

**Note:** *TCC Sponsored Programs typically does not promote external grant opportunities that are \$5,000 or less. For one, federal grants typically carry much higher award amounts consistent with the more complex scope of activities required, and more importantly, the staff resources required to administer the grant, including account tracking and program reporting, do not justify the return on investment, particularly if any type of TCC match or cost share is also included. Exceptions would require additional approvals from Cabinet or E-Team, or at the discretion of the TCC President.*

#### ***GRO01.03.D - Developing Relationships with Agencies / Program Officers***

Relationships with program officers from federal agencies help guide development of successful proposals. Discussions with these officials can reveal the types of projects a particular agency is looking for or the kinds of activities typically discouraged. Sponsored Programs leads development of these relationships with government agencies, as staff are trained and experienced in asking strategic questions that elicit the essential information.

For private grants, the TCC Foundation takes the lead in developing relationships with foundation program officers and individual donors. This leadership prevents duplicate calls to program officers or foundations, who prefer a single point of contact.

#### ***GRO01.03.E - Facilitating Grant Process / Grant Teams***

Sponsored Programs facilitates the grant process from conceptualization to final proposal submission. Large federal proposals, for example, involve the work of a grant team comprised of College faculty, staff and administrators, and sometimes community partners with a stake in the project outcomes. Sponsored Programs is involved at every stage and will coordinate grant team meetings and efforts, discuss project ideas and questions with program officers, determine data and research needs in collaboration with TCC's office of Institutional Research, Reporting and Analytics, collaborate on proposal drafts with the grant team, submit a final proposal for review by the grant team and the appropriate TCC Cabinet members, gather signatures and letters of support, and ensure timely submission of a competitive grant proposal.

#### ***GRO01.03.F - Developing Proposals***

Depending on the grant project, Sponsored Programs may be writing the entire proposal; writing only specific sections; editing the proposal; providing supplemental documentation, or providing any combination of these services. As a general rule, Sponsored Programs must have an opportunity to review all competitive grant proposals to state and government agencies prior to receiving requests to submit such proposals, including those written by the PI or a grant team, as well as those written by other lead institutions (where TCC would be considered a subrecipient or collaborative partner). In other words, **the office of Sponsored Programs should be notified as soon as possible once a faculty or staff member decides to write or partner on a federal or state grant proposal.**

#### ***GRO01.03.G - Managing Approval and Review Process***

Grants at TCC are developed via a carefully planned approval and review process. Sponsored Programs coordinates all approval and review procedures for government grants and collaborates with the TCC Foundation to follow the process for private and corporate foundation proposals. Sponsored Programs also collaborates with TCC's Office of Grant Accounting to ensure all grant financial requirements, such as budget accuracy, matching funds, and indirect costs, are met and are achievable. **Prior to submitting a new grant, Sponsored Programs requires documentation of approval by relevant Cabinet members. This should be obtained by completing the Supplemental Funding Request form in ProcessMaker.** Depending on the size and scope of the grant, *the approval process can be extensive and requires sufficient advance notice (minimum of 2 weeks), particularly when a match or new position is in the budget.*

### ***GRO01.03.H - Coordinating Final Submission***

Sponsored Programs coordinates final submission of all government grants. This ensures that all grant forms are accurately completed; all requested supporting information, such as letters of commitment, are included; the TCC approval process is followed; and deadlines are met.

### ***GRO01.03.I – Assisting with Administering the Grant***

**The assigned grant Project Director or PI leading the project has the primary responsibility to administer the funded project and meet all deliverables.** However, the Associate Director of Grant Implementation will assist Project Directors with interpreting funding guidelines, offering best practices for project management, and troubleshooting if they encounter obstacles with implementing their program. Sponsored Programs staff have extensive knowledge but can also direct grant project staff to the appropriate TCC office or resource as needed to address their questions or concerns. As discussed later in “Ongoing Award Management Concerns,” Project Directors should, at a minimum, provide Sponsored Programs with a copy of all submitted performance reports to ensure compliance and satisfactory progress. Review “Post-Award Responsibilities” for more information on the roles and responsibilities of Project Directors and of the Office of Grant Accounting in terms of project management and fiscal requirements.

## **GRO01.04 – Pre-Award: Grant Development Procedure**

### ***GRO01.04.A - Process for New Grant Development***

Sponsored Programs follows a process intended to achieve success. Proposal development should proceed according to the following stages. Omitting any of the required steps jeopardizes the success of a grant project, and incomplete or unsatisfactory proposals will not be submitted.

***Helpful Tip: For more information on the stages outlined below, faculty and staff are encouraged to review available “journeys” (training videos) in Percipio by searching for “Sponsored Programs.”***

#### **Stage One – Notification and Internal Buy-In**

Faculty and staff contact the Sponsored Programs Office (SPO) for every grant pursued, even if a full proposal is not required or they plan to write it themselves. Staff inform their supervisor while faculty inform both their department chair and Dean to ensure support, then SPO assesses the opportunity and seeks approval from TCC leadership to proceed.

#### **Stage Two – Timeline and Proposal Development**

SPO staff form the grant writing team and include the appropriate subject matter experts at the College. The team carefully reviews the Request for Proposals (RFP), and SPO staff discuss project ideas and questions with program officers, identify research needs and collect data, assign tasks to team members, and set milestones for proposal development. Grant Accounting reviews the project budget, identifying proper amounts for personnel, fringe, and indirect.

#### **Stage Three – Final Review and Approvals**

SPO requests a final draft to review two weeks before the application deadline. Project leads will need to document appropriate approvals from their supervisory chain and other key stakeholders impacted by the project prior to submission.

#### **Stage Four – Application Submission**

SPO submits all discretionary (or competitive) federal and state grant applications made on behalf of

TCC, ensuring full compliance with submission requirements. SPO staff aim to submit applications at least two days in advance of the deadline to avoid technical difficulties or delays.

***For grants that do not require AOR submission, the individual submitting the application must confirm submission with Sponsored Programs and Grant Accounting so that procedures are in place to accept any external funds.***

#### **Stage Five - Post-Award Grant Orientation**

SPO finalizes award documents for federal grants, which only the President or an authorized designee (i.e, TCC’s Director of Sponsored Programs) may sign, then contacts project leads to schedule an orientation meeting with SPO and Grant Accounting to review award guidelines and procedures for proper grant management. *Other external (non-federal) applications for funding that are authorized by a Cabinet member for submission may or may not require a post-award meeting.*

#### **Additional Planning/Pre-Award Processes:**

Meeting with the Grants Office: While you may request a meeting with Sponsored Programs for assistance with this process at any time, a meeting with the “Grants Office” (which may include Grant Accounting staff) may be required before pursuing grant funds. During the meeting, both you and the Grants Office have an opportunity to ask questions and collaborate on a plan of action. The following are items that may be covered during your meeting with the Grants Office:

1. Discuss feedback on the project concept
2. Discuss feedback on the proposed budget
3. Identify relationship to TCC’s strategic plan and annual planning budget
4. Discuss potential funding sources
5. Determine who needs to be on the grant development/writing team
6. Develop a list of tasks, responsible persons, and a timeline of due dates

Meeting with Your Supervisor: In addition to meeting with the Grants Office, it is also important that **TCC faculty or staff members who will be either Project Director or PI (or co-PI) on the grant project meet with their direct supervisors and inform them of their plans early in the planning phase** (stage one above). This conversation is particularly important because a PI or co-PI will need to determine how much of their time can be spent on the grant and/or funded by the grant. The supervisor for the PI (or co-PI) may also be included in the grant planning meeting as requested or as deemed appropriate.

Approval Stages: In addition to documented approval by a direct supervisor of the PI and/or co-PI(s), a grant project may require prior written authorization at the Cabinet level before the application/proposal writing process begins. The Director of Sponsored Programs regularly consults with the Senior Vice President and Chief Academic Officer, the Vice President of Student Success and Chief Student Affairs Officer, and the Vice President for Advancement to ensure proper vetting of grant opportunities.

### **GRO01.05 – Post-Award: Acceptance Procedure**

#### ***GRO01.05.A Post-Award: Acceptance Procedure***

Grants, cooperative agreements, and contracts are considered restricted projects with special requirements TCC and grant directors need to follow. To begin, the award needs to be processed in the Jaggaer contract portal, pass legal review, and then be accepted. If the award notification comes to the

Project Director or project lead office, be sure to forward any electronic notice of awards to Sponsored Programs. Any Notification of Award or subsequent requests by the funding agency requiring signature must be received, reviewed, and routed through the Office of Sponsored Programs. *(Note: As an exception, noncompetitive grants and MOUs, such as those between TCC and the Oklahoma State Regents that include funding for pilot programs, faculty OER grants, or similar “microgrants,” are usually routed through Academic Affairs and then processed directly by the Business Office and Grant Accounting. When in doubt, you may consult with the Office of Sponsored Programs.)*

Often, the Notification of Award requires additional action. In some cases, typically with subawards where the primary recipient is another institution, there are agreements and assurances that must be signed. Funds cannot be spent until all award documents are fully executed. Individual faculty and staff are not authorized to sign any grant-related document on behalf of TCC unless designated by the President per the Authorization to Contract Chart (consult General Counsel’s office if you have questions). The Director of Sponsored Programs is an authorized signing official for grants and oversees the signing process to ensure agreements are entered into TCC’s contract management system.

Finally, the award may be less than the requested budget. In the event of a reduced budget, a modified budget will be required. This is the time to assess whether and to what extent the scope of the grant will be impacted by the reduced funding. Any matching requirement should also be reviewed, as a reduction in funding will often reduce the required match. The Grants Office will work with the program director and/or project leader to modify the budget.

Once the grant has been awarded and all paperwork is processed, Grant Accounting will then set up a new grant account (FOAP) in Banner and notify the Project Director. **At this stage, the Project Director and their supervisor will confirm with the Senior Grant Accountant the appropriate staff to receive FOAP access and the approvers for the Jaggaer workflow, which is maintained by TCC Purchasing.**

## GRO01.06 – Post-Award: Overview of Responsibilities

### ***GRO01.06.A - Overview of Responsibilities***

Sponsored Programs is responsible for reviewing and routing grant documents requiring signature by an approved institutional official, which may include program changes being submitted to the funding agency, as well as assisting with continuation applications and grant adjustment notices. Sponsored Programs also retains copies of performance reports and provides feedback when necessary.

Grant Accounting is responsible for reviewing, approving, and recording changes that impact project budgets prior to submission to the funding agency. Grant Accounting also has the responsibility to ensure all grant expenditures meet the standards for reimbursement, i.e., reasonable, necessary, allowable, and allocable. Bi-annually (typically May and November), the Grant Accounting office will email project directors to offer training workshops for those expending grant dollars. If the program staff need training, the post-award education meeting is an appropriate time to make such a request.

The Project Director has the greatest access and, therefore, responsibility to ensure no intentional misconduct occurs and to consult with their supervisor and the Grants Office if questions arise regarding program or fiscal compliance. **The Project Director is responsible for all project activities as authorized by the funded proposal, with assistance from the Grants Office.** Sometimes called the “Principal Investigator,” this person is responsible for:

- Administering the project and overseeing implementation of all project components.
- Ensuring the objectives and contractual agreements of the grant are met in a timely manner with the assistance of the Grants Office.
- Initiating the hiring of program staff, if applicable, with Human Resources and sending copies of status change forms, reassigned time forms, and/or stipend forms (as applicable) to grant accounting.
- Supervising project staff in accordance with all applicable laws, policies and guidelines.
- Adhering to applicable IRB policies and procedures and TCC's Responsible and Ethical Conduct of Research Policy (FH.06.D in the Faculty Handbook).
- Documenting project implementation, progress, evaluation, and results.
- Preparing and submitting progress reports for the funding agency in accordance with the award agreement and submitting copies to Sponsored Programs.
- Ensuring all purchases comply with TCC and state purchasing policies prior to review and approval by the Senior Grant Accountant.
- Monitoring expenditures to ensure grant funds are spent in accordance with the approved budget and identifying changes which may require a budget modification.
- Conducting a monthly review of program expenditures against budgeted amounts.
- Working with the Grants Office and program staff of the funding agency to obtain written prior approval for any necessary and substantive changes to the project.

**Note:** *TCC Sponsored Programs makes every effort to identify the project director during the proposal planning phase or to budget grant funds for hiring a project director or manager, as allowable; however, if the Project Director role is not a new position/posted for hire, then it is at the discretion of the relevant Cabinet member overseeing the project to determine the acting director or point of contact. In these circumstances, this individual assumes the "Principal Investigator" responsibilities stated above.*

Under circumstances where the Project Director has an extended absence, or is reassigned or released from the College, their immediate supervisor may assume any and all grant duties until the new Project Director is hired (or an existing employee is reassigned). This supervisor, in turn, reports to the appropriate individual as designated on the TCC organizational chart.

**Regular communication between the PI/PD and their immediate supervisor and Cabinet member is essential for the project's success.** Any issues or concerns related to grant implementation should be brought to the attention of these key stakeholders as well as the Associate Director of Grant Implementation, who will consult with the appropriate Grants Office staff (Sponsored Programs for programmatic issues and Grant Accounting for fiscal concerns) to determine next steps.

The grant proposal and original funding opportunity announcement (e.g., FOA, NOFO, SGA or RFP) serve as primary guides to managing the grant program and should be followed carefully and referred to often by anyone directly or indirectly connected to the grant. The proposal has outlined the objectives, activities, and evaluation for project implementation. Further, since proposals are often submitted six months or more before they are awarded, key personnel may have changed. Frequent review of the proposal before and after award notification will ensure proper grant management.

***Note: The Associate Director of Grant Implementation will share tools and templates to assist you in managing your grant, including for some of the items below. It is vital for Project Directors hired post-award to thoroughly review the submitted proposal and budget as well as the FOA/NOFO, etc.***

Some things to review in the proposal that will be helpful during program implementation:

- Who needs to be hired, or who needs to complete an Employment Status Change form?
- Start and end dates of the grant period; the dates may not coincide with the proposal timeline or may present challenges based on the academic calendar.
- Partners and their contact information.
- Promised outcomes and objectives (program deliverables).
- Number of participants/students to serve and how.
- Timeline to meet objectives and implement activities to reach those objectives.
- Any necessary arrangements that need to be made with outside agencies, such as in the case of sub-contracts/sub-awards (see below).

**Research Responsibilities:** If the grant is a designated research grant, the Project Director/PI should review, as applicable, TCC's FCOI policy in Appendix C, [TCC IRB policies](#), and TCC's Responsible and Ethical Conduct of Research Policy (FH.06.D in the Faculty Handbook) and proceed accordingly. Research grants, and particularly R&D grants, come with additional compliance measures that must be considered prior to submitting the grant, as well as prior to accepting a grant award. The Sponsored Programs Office, in collaboration with TCC General Counsel's Office, will review the grant conditions and make the PI aware of such requirements, and it will be the responsibility of the PI to ensure adherence to established compliance policies and procedures. Please note that the College does not sponsor research that falls under the Export Administrative Regulations (EAR).

#### ***GRO01.06.B - Ensuring the Compliance of Subrecipients***

First, it is important to identify partners that will be classified as either contractors or subrecipients (defined in 2 CFR § 200.1). A good rule of thumb is that a contract relationship entails the contractor providing goods and services in the same manner as it would to other purchasers while a subrecipient is performing a service in support of the objectives of the grant program (rather than merely as a service to TCC, the pass-through entity). Thus, a subrecipient is subject to the same Federal requirements specified in the Federal award as the primary recipient (e.g., TCC). Please refer to 2 CFR § 200.331 for additional guidance, and remember to use good judgment—the substance of the relationship is more important than the form of the agreement.

The Project Director (or lead PI) is responsible for ensuring subrecipients have access to and review the TCC Grants Guide—an online version is available on the TCC Grants Office website:

<https://www.tulsacc.edu/about-us/administration/offices/grant-development>

#### ***GRO01.06.C - Special Conditions for U.S. Department of Justice Grant Programs***

An Office of Justice Programs (OJP) award is a form of "federal financial assistance." As a result, the recipient of an OJP award, and any subrecipient of that award (at any tier), must comply with certain civil-rights-related requirements in addition to those that may otherwise apply. General information on the civil rights laws that apply to every OJP award, and on the nondiscrimination provisions that apply to some OJP awards, is available at: <https://ojp.gov/about/ocr/statutes.htm>.

If you are the designated project lead for an OJP grant, please refer to your award conditions and, as applicable, review the written "Methods of Administration" (MOA) provided in Appendix B of this guide. As project lead for the OJP award, it is your responsibility to ensure TCC and subrecipient compliance with applicable federal civil rights laws, including assurance that TCC is notifying, monitoring, and training subrecipients on civil-rights-related award requirements.

## GRO01.07 – Post-Award: Grant Personnel Procedures

Overview: The College is responsible for ensuring that the compensation charged to federal awards is reasonable for the services rendered, consistently applied to federal and non-federal activities, and properly allocated in accordance with the rules and regulations as set forth by grantor agencies, the Office of Management and Budget (OMB), and College policy. The personnel and fringe benefit requirements are contained in OMB's 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E – Cost Principles § 200.430 Compensation – personal services and § 200.431 Compensation – fringe benefits. Applicable TCC compensation policies are found in the [TCC Employee Handbook](#) and the [TCC Faculty Handbook](#). These handbooks are regularly updated and accessible through the MyTCC Portal. Please note, TCC also follows the [Oklahoma Statewide Accounting Manual](#) (see 8.34.11 Moving Expenses) and, as such, cannot pay relocation costs for new hires (2 CFR 200.464).

### ***GRO01.07.A - Coming On Board as Grant-Funded Personnel***

The College's employees fall into four categories: faculty, cabinet, professional staff, and non-exempt/hourly staff. Faculty and staff can be full-time or part-time. TCC's established Salary Schedules are typically used for budget estimation purposes at the time of grant submission; however, **after grant award notification, the project director must follow TCC's process of hiring new employees, including completing a PFO and any additional paperwork per HR's approval process.** (This would include HR determining approval if a Cabinet member requested a position be eligible for a cell phone stipend.) In other words, only HR (and not the grant) may determine the appropriate employee classification, title, and paygrade, etc. HR approves the total compensation package. To find Human Resources policies, forms, and other helpful information, please visit the MyTCC web portal. Once any grant personnel accept their offer and determine a start date, the project director should consult with the Senior Grant Accountant to ensure accurate information is included on the Status Change form (i.e., the dollar amount or salary percentage representing the appropriate amount of effort and the FOAP). **The Senior Grant Accountant must be copied on the email when the Status Change form is submitted to HR.**

### ***GRO01.07.B - Reassigning College Personnel***

When a portion of an existing college employee's salary is paid by the grant while the employee is working on the grant project, this portion of the personnel salaries and benefits must be reallocated from regular college accounts to grant accounts. Assignment of existing college employees to the new project requires a payroll change. This needs to occur swiftly so that the change can take effect on the date the grant "hires" the individual employee.

The project director is responsible for communicating the request to Human Resources to ensure those staff or faculty currently paid with College funds who move to grant funds (whether 100% or less time) will be able to return to their full-time appointments once grant funding ends. **Once the reassignment is approved by the project director's supervisor, the supervisor must complete an employment Status Change form and submit it to both the Senior Grant Accountant and HR.**

The **Status Change** form and the **Faculty Reassigned Time** form are available on MyTCC. Click on "Employee," then "Forms," and scroll down to **HR & Payroll Forms for Supervisors**.

When faculty are receiving reassigned time, the Senior Grant Accountant may request additional faculty load information, or a copy of the Reassigned Time form used to show credit hour equivalency, to verify the accuracy of the status change form. The Sponsored Programs office will work with faculty and deans

to determine this number of hours during development of the budget and prior to submission, where feasible, but the project director and/or dean should confirm with Grant Accounting for each grant-funded faculty their course load and total effort once the grant is awarded. **For more information on grant funded faculty reassigned time, faculty should consult the TCC Faculty Handbook policy FH.04.J – Reassigned Time or Additional Assignment.**

The completed Status Change form should show the appropriate dollar amount or percentage of salary charged to grant funds for the specified period. Fringe benefits always accompany salary transfers, unless otherwise stated in the approved project budget. This is especially the case with stipends.

**Sponsored Programs typically plans ahead and includes fringe benefits in a grant budget, but if adding a stipend, be sure to consult with Grant Accounting to calculate the appropriate fringe. This step is important to avoid any errors, since for it to process correctly, the fringe amount may need to be deducted from the total amount listed on the status change.** The Project Director is responsible for following up with Human Resources and the Grants Office to confirm the change has occurred. *Note: Status forms may need to be updated on a semester basis. For example, a faculty who is assigned to grant work for only one semester would need a new status form at end of semester (noting no longer paid under grant FOAP number) when no longer on project. Consult Grants Office with questions.*

## **GRO01.08 – Post-Award: Education Meeting**

### ***GRO01.08.A - Post-Award Education Meeting***

Once all award documents are finalized, copies will be distributed to the PI/project director and retained in the Grants Office. A member of the Sponsored Programs staff will schedule a post-award education meeting with the PI/project director or, if not yet hired, the current project POC, funded partners, and other staff and faculty directly involved in grant implementation to review fiscal and program requirements. Not all grant awards require a post-award education meeting, as in the instances of small sub-awards that do not require additional personnel, or renewal awards for long-standing, successful programs. This determination is at the discretion of the Grants Office.

The meeting is led by Grants Office staff, and, if grant personnel are already employed by TCC, both the director of the recently funded grant program and the administrative assistant of the grant program will be required to attend. For larger or more complex awards, the project director's supervisor and Cabinet member will be asked to participate. This meeting will cover the following:

- An overview of TCC Grants Office policies and procedures
- Key aspects of the grant proposal and any supplemental documents pertaining to the notification of award, including specific regulations, certifications, and/or assurances
- Review of next steps pertaining to Human Resources paperwork and approval, if applicable
- The grant account (FOAP), Banner budget access, and Jaggaer approvals (purchasing workflow)
- Time and effort documentation procedures
- In-kind documentation needs, if applicable
- An overview of purchasing policies and standards (allocable, allowable, reasonable, necessary)
- Procedures related to outside contracts/consultants, if applicable
- Annual program report (APR) requirements for review and submission
- Record retention requirements
- Reporting of Fraud, Waste, or Abuse
- Signed Conflict of Interest Policy

- Reviewing the Financial Conflict of Interest and Disclosure Policy and Forms (applicable research grants only) (Appendix C)

If project personnel are not already employed by TCC at the time of the grant award, Sponsored Programs and the Grant Accounting offices will meet with key TCC stakeholders initially and conduct a follow-up meeting with project personnel upon hiring.

You will be advised during the post-award meeting of applicable next steps for your project to ensure its success, and the Associate Director of Grant Implementation will follow up with copies of the meeting PowerPoint and relevant documents available in OneDrive, along with guidance on appropriate recordkeeping to document your project implementation. The scope of the project may also warrant additional meetings with the Associate Director to ensure timely completion of objectives. In those instances, the Associate Director will contact the PI/PD directly.

Sponsored Programs staff will recommend any additional trainings that may be applicable, which could include grant management, onboarding, compliance, and other professional development.

## GRO01.09 – Ongoing Award Management Concerns

### ***GRO01.09.A - Performance Reporting***

After receipt of grant funding, compliance with programmatic requirements (i.e. meeting the stated goals and objectives of the grant) and mandatory programmatic reporting are the responsibility of the grant award Project Director. Failure to submit reports to the funding agency in a timely manner may result in suspension of project funding until submission of performance reporting resumes. Each funding agency has its own guidelines and specifications for the content that must be included in each report, whether it is in narrative form or data collected each quarter, annually, or as a final report.

**The Project Director should send a copy (email preferred) of all performance reports to their supervisor and the Associate Director of Grant Implementation. The annual performance report should include a brief (1 -2 pages) memo** summarizing the contents of the report and, specifically, highlighting the key performance criteria and any available data indicating progress on objectives, as well as explanation of any challenges that may have impacted progress.

While the content and timely submission of all program reports is the responsibility of the Project Director, Sponsored Programs may be asked, or may request, to review reports prior to submission to verify they are complete and sufficiently address the criteria, in addition to checking that progress is being made toward accomplishing the project objectives. Sponsored Programs may provide feedback to Project Directors when there are concerns regarding progress or overall quality of the report, or may request that future reports be submitted to Sponsored Programs in advance for review and comment.

***Note: Most federal agencies require submission of project reports via their online grant management systems. It is important that the Project Director learn the applicable system(s) and maintain their login credentials. While the Director of Sponsored Programs, as AOR, typically has the same access to systems for completing certain actions, the Project Director should be the one to submit reports if they have that authority in the system.***

***GRO01.09.B - Changes to Program Scope and/or Budget***

Any change in the scope of the project requires prior approval from the funding agency. **You must contact the Sponsored Programs office if you are considering any budget changes or facing challenges that would impact the scope—e.g., length of the grant program, population served, objectives, etc.—as major changes require internal discussion and potentially Cabinet approval in addition to funding agency approval.** For minor changes to the project, the Project Director may simply be asked to cite the funding agency’s allowable costs or obtain written confirmation from the funding agency’s Program Officer and supply this to Grant Accounting. **Do not contact Grant Accounting to request a budget modification without first consulting Sponsored Programs; SPO staff can advise on the best course of action based on the proposed change.**

Funds may be expended only in the line item categories and amounts listed in the approved budget. The approved budget constitutes part of a legal contract. Federal guidelines may allow some flexibility in shifting a small amount of funds among approved line items, but you must refer to the agency-specific regulations for your grant. The grant award announcement or official notification letter usually specifies the percentage allowed. Proposed changes within the allowed amount may be communicated to the Senior Grant Accountant, but please contact (or “cc”) the Associate Director of Grant Implementation to ensure Sponsored Programs is aware of these changes, as they could signal the need for additional program implementation support.

Should you desire a change greater than the percentage specified, then you will need prior approval from the funding agency. You must contact Sponsored Programs for assistance with completing the forms from the funding agency to initiate the official request. **There will be no budget transfers made by Grant Accounting until official written approval from the funding agency is received, with the exception of those transfers under the percentage allowed by the funding agency.**

The first grant budget report should be reviewed carefully to check the accuracy of the account codes and amounts. Cost categories are identified by account/commodity code and title in the system. Subsequent budget reports should be reviewed line item by line item to be certain charges are properly posted to the account.

**GRO01.10 – Financial Management System – Cash Management**

TCC follows all requirements in the Uniform Guidance section 200.305.

***GRO0.10.A - Cash Reimbursement***

TCC operates on a cash reimbursement basis, which is a repayment of funds TCC has already spent. The Sponsor makes a commitment to a specified award amount, and TCC Grant Accounting bills the Sponsor for allowable costs incurred. Grant Accounting bills the Sponsor either monthly or quarterly depending upon the terms of the award.

***GRO0.10.B - Advance Pay***

Some Sponsors, usually private Sponsors such as the TCC Foundation, make advance payments for the full award amount. Grant Accounting prepares a monthly expenditure report to send to the Project Director. If any funds are remaining at the end of the project, TCC may return the monies to the Sponsor.

### **GRO0.10.C - Cash Advance**

TCC operates on a cash reimbursement basis; however, a cash advance may be utilized in the case of mitigating circumstances, such as hardship. It is not the policy of TCC to request a cash advance, but if necessary, every effort is made to minimize the time between the cash advance and the expending of funds by TCC.

## **GRO01.11 – Financial Management System – Allowability**

### **GRO01.11.A - Composition of Costs**

The total cost of a Federal award is composed of the allowable direct and allocable indirect costs less any applicable credits.

### **GRO01.11.B - Allowable**

Factors affecting the allowability of costs must meet general criteria in order to be allowable under Federal awards. Costs charged to a sponsored project are normally allowable if they are necessary and reasonable for the performance of the award, conform to any limitations or exclusions set forth by the Sponsor, are consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity (e.g. TCC), are accorded consistent treatment, are determined in accordance with GAAP, not be included as a cost or used to meet cost sharing or matching, and can be adequately documented. 2 CFR § 200.403

### **GRO01.11.C – Reasonable and Necessary**

A cost is reasonable if it does not exceed that which would be incurred by a prudent person under the prevailing circumstances. Consideration is given as to whether the cost would be generally recognized as ordinary and necessary for the operation of the award, the restraints or requirements imposed by factors such as sound business practices, regulations, and the terms and conditions of the award, market prices for compactable goods and services, whether the entity (e.g. TCC) deviates from its established practices and policies regarding the incurrence of costs, and whether the individuals concerned acted with prudence when considering their responsibilities to the award. 2 CFR § 200.404

### **Questions Project Directors should ask prior to spending grant funding:**

- **Do I really need this?**
- **Is the expense targeted to valid programmatic/administrative need?**
- **Is this the minimum amount I need to spend to meet my need?**
- **Do I have the capacity to use what I am purchasing?**
- **Did I pay a fair rate?**
- **If I were asked to defend this purchase, would I be able to?**

### **GRO01.11.D - Allocable**

A cost is allocable if the goods or services involved are chargeable or assignable in accordance with relative benefits received. Standards include if the cost is incurred specifically for the award, benefits both the federal award and other work and can be distributed in proportions that may be approximated using reasonable methods, and is necessary to the overall operation of the non-federal entity (e.g. TCC). A cost can only be charged in proportion to the value received by the program. For example, if TCC purchases a laptop to use 50% on a federal grant, then only half the cost can be charged to the grant. Any cost allocable to a particular federal award may not be charged to other federal awards. 2 CFR § 200.405

**GRO01.11.E - Applicable Credits**

Applicable credits refer to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Examples are purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments. The credits must be credited to the federal award as either cost reduction or cash refund, as appropriate. 2 CFR § 200.406

**GRO01.11.F - Prior Written Approval**

As the reasonableness and allocability of cost may be difficult to determine, in some cases, it may be necessary to obtain the prior written approval of the Sponsor in advance to authorize an expense. 2 CFR § 200.407

**GRO01.11.G - Selected Items of Cost**

TCC follows 2 CFR § 200.420-200.475 which provides principles to be applied in establishing the allowability of certain items involved in determining cost. There are 55 specific items of cost. One example is, Entertainment costs, 2 CFR § 200.438, which states, “costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.”

In addition to seeking authorization or prior written approval from the Federal awarding agency on selected items of costs, additional forms and approvals may be required by TCC. In the case of the above example, TCC has a required form for Food & Refreshment purposes in Jaggaer which must be submitted with the requisition.

***Note: Each program director should always follow their grant proposal, budget, and agency-specific spending guidelines. All grant purchases are requisitioned through TCC’s Jaggaer procurement software, which goes through a tier-level approval process. All grant purchases are approved by the Senior Grant Accountant in the Jaggaer system.***

**GRO01.11.H - Unallowable Costs**

Unallowable costs are those that may not be charged to a grant due to the statutory requirements and/or rules and regulations of the Sponsors and/or TCC.

**GRO01.12 – Procurement Procedures, Conflict of Interest Policy, and Mandatory Disclosures**

**GRO01.12.A – Procurement of Goods and Services**

The Grants Office follows the TCC Purchasing Department policies and procedures information in the TCC Board of Regents Policy Manual (see BR.11) and ensures purchases under sponsored projects are in compliance with 2 CFR 200 - Uniform Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with the most restrictive policy taking precedence.

Guidance on Purchasing Goods and Services with Grant Funds

Pursuant to the TCC Purchasing Policies and Procedures, ***grant funded requisitions require the approval of the grants department.*** The Senior Grant Accountant will verify appropriate procedures and any approvals have been followed for grant expenditures according to the thresholds below.

### Purchases Above \$10,000

Consistent with 2 CFR § 200.320, TCC requires that federally funded grant supplies or services equal to or above \$10,000 (per the micro-purchase threshold) will require three quotes. Note: When submitting a requisition in Jaggaer, submitter must include three quotes in the “Comments” and a justification for their choice of vendor(s) and the number of vendors they have found for the item.

### Purchases Above \$25,000

Per BR.11.E, Tulsa Community College shall solicit a minimum of three quotes from vendors for Purchases exceeding \$25,000 up to \$50,000. A quote shall include product information, pricing information, and any other information the department requests when it solicits the quote (e.g. delivery date). In soliciting bids through the Informal Competitive Bidding Process, the College shall make clear whether its decision shall be based on a “best value” criteria or a “lowest and best” criteria. The Purchasing Department shall require documentation of quotes.

Debarment and Suspension –A purchase order/agreement with an amount expected to equal or exceed \$25,000 (see 2 CFR 180.220 and E.O.’s 12549 and 12689) shall apply. A contract award must not be made to parties listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

The Senior Grant Accountant will verify that parties to contracts exceeding \$25,000, as well as subawards and subrecipients, are not on the suspension or debarred list. This documentation will be kept in the grant files and/or PO files.

### Purchases Above \$50,000

Consistent with 2 CFR § 200.320 (b) and TCC’s competitive bidding process outlined below, purchases of *supplies, materials, and equipment* \$50,000 and above require competitive bidding. When the value of *services* under a Federal financial assistance award exceeds the simplified acquisition threshold, currently set at \$250,000 (as defined in § 200.1), formal procurement methods are also required. Per Board Policy BR.11D (outlined below), all purchases (goods and services) over \$50,000 must be submitted to the Board of Regents for prior approval. **Note**: *For assistance with the process for seeking Board approval on purchases \$50,000 and above, the grants office **strongly recommends** that the PD/PI contact purchasing prior to negotiating prices with the vendor or initiating the requisition process in Jaggaer. The contact email address is [purchasing@tulsacc.edu](mailto:purchasing@tulsacc.edu).*

### ***GRO01.12.B - Budgetary Approval***

Budgetary approvals will proceed according to the approval flow established in Jaggaer. Any requisition exceeding the submitter’s authority also requires additional approval(s) within the departmental hierarchy until approved by someone with enough authority to authorize the purchase. Regardless of approval level, all grant purchases will also be approved by grant accounting to ensure compliance.

### ***GRO01.12.C - Submitting Purchases to the Board of Regents for Approval and Reporting Other Purchases***

Grant purchases are subject to TCC Board Policy BR.11.I-J, as stated below:

Separate and apart from the policies and procedures governing competitive bidding policy and processing by the Purchasing Department, the following conditions govern those Purchases that must be submitted to the Board of Regents for prior approval, those purchases that must be reported to the Board of Regents at least quarterly, and those purchases that are exempt from either the approval or reporting requirements. The dollar limitations are on a per-transaction basis and are not cumulative.

- Purchases over \$50,000, including indefinite quantity contracts that are reasonably anticipated to exceed \$50,000, must be submitted to the Board of Regents for prior approval; sole source purchases in this category must be identified as such; changes to these purchases that would increase the financial obligation of the College by more than 15% must be submitted to the Board of Regents for approval. Information about Purchases above \$50,000 that are exempt from Board of Regents prior approval shall be provided to the Board of Regents in a regular report.
- Purchases above \$10,000, including those purchases that are exempt from bidding requirements and/or Board of Regents approval requirements, must be reported to the Board of Regents Finance Committee at least quarterly; any exemption in this category must be reported separately and identified as such.
- Any agreement or obligation that would establish or make policy for the College, or would otherwise involve substantial or significant expenditures must be submitted to the Board of Regents for approval.

The following Purchases are **exempt from bid requirements and the Board of Regents approval requirements**:

- Purchases by College departments from College Auxiliary Enterprises or Service Units;
- Purchases of products, services, and utilities for resale, including minor operating supplies consumed in the resale process, by College Auxiliary Enterprises or Service Units or other College units engaged in the resale of products or services in accordance with their mission;
- The purchase of utilities such as water, gas and electric;
- Subcontract and sub recipient agreements and the related orders issued pursuant to sponsored grants or contracts that have been approved by the Board of Regents; Payments for the Oklahoma State Regents for Higher Education Master Lease Program (Okla. Stat. tit. 70 §§ 3206(a)-3206(b));
- Purchases of library books, library materials, and library databases;
- The President's contracts for Professional Services of less than \$100,000 per provider each fiscal year;
- Contracts proposed by TCC employees with delegated authority for Professional Services up to \$50,000 per provider each fiscal year;

- Sole Source Purchases up to \$50,000; and
- Emergency Purchases approved by the President up to \$100,000. Emergency Purchases are defined as “purchases in a circumstance in which an unforeseen condition is believed to place human life or safety in imminent danger or threaten significant property interests with imminent destruction.” Any Public Competitive Bidding Act requirements remain applicable.

The following Purchases are **exempt from bid requirements, but they retain Board of Regents approval requirements**:

- Contracts created by other State agencies;
- Contracts created by the Federal General Services Administration (GSA);
- Contracts created by other state institutions of higher education;
- Contracts created by purchasing consortiums, if approved by the Director of Purchasing;
- State Risk Management premiums;
- The President’s contracts for Professional Services of \$100,000 or greater per provider each fiscal year;
- Contracts proposed by TCC employees with delegated authority for Professional Services exceeding \$50,000 per provider each fiscal year; and
- Sole Source Purchases over \$50,000.

***GRO01.12.D - Open Competition***

2 CFR § 200.317-326 states all expendable property, equipment, real property, and other services must be conducted in a manner to provide to the maximum extent possible, open and free competition.

**Per BR.11.D – Formal Competitive Bidding Process**, Tulsa Community College shall require sealed competitive bidding for all Purchases which are expected to cost in excess of \$50,000. The College may use sealed competitive bidding process for Purchases \$50,000 and under if the Administration feels that a significant savings can be obtained. The department making the purchase shall identify to the Purchasing Department the individual(s) who shall evaluate the submitted bids. In soliciting bids through the Formal Competitive Bidding Process, the College shall make clear whether its decision shall be based on a “best value” criteria or a “lowest and best” criteria. The Purchasing Department shall require documentation of bid selections.

**Guidance on Noncompetitive or Sole Source Procurement**

Please consult with TCC Purchasing and Sponsored Programs if you have questions about the applicability of noncompetitive or sole source procurement methods in relation to your grant funded items. In general, “sole source” or non-competitive procurement may be used only when one or more of the following circumstances apply: 1) the item or service does not exceed the micro-purchase threshold; 2) the item is available only from a single source; 3) public exigency or emergency will not permit a delay resulting from competitive solicitation; 4) the Federal awarding agency or pass-through entity expressly

authorizes noncompetitive proposals in response to a written request from TCC; or 5) after solicitation of a number of sources, competition is determined to be inadequate. Per BR.11.G, Sole Source Purchases must be supported by written documentation. Prior to making Sole Source Purchases, the College shall make reasonable efforts to identify all possible sources. The Purchasing Department shall maintain all Sole Source forms and documentation.

***GRO01.12.E - Conflict of Interest Policy and Mandatory Disclosures***

Tulsa Community College follows 2 CFR § 200.318 (c)(1). Tulsa Community College shall ensure that no employee, officer, agent, or board member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by the Federal award. A conflict of interest includes when the employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract.

A conflict of interest would also arise if a parent, affiliate, or subsidiary organization to TCC is considered for an award, and TCC had a financial or other interest in the organization that would prevent, or appear to prevent, TCC from being impartial in conducting the procurement. Similarly, TCC's employees, officers, agents, and board members will neither solicit nor accept gratuities, favors, or anything of more than nominal value from contractors, potential contractors, or parties to sub agreements. Examples of nominal value items are promotional items that apply to a supply order, or promotional and door prizes anyone would receive at a conference or event.

Any employee, officer, agent, or board member who suspects that an illegal or unethical act has occurred is required to report such instances internally, as described below. An incident report should be completed by the complainant and should include: date, granting agency (federal, state, local, or private), grant number, location of incident, date and time of incident, source of complaint (whether college employee, grantee, contractor, vendor, etc.), and description in detail of infraction. If any of the above-outlined codes of conduct are breached, Incident reports should be immediately submitted to the Grants Office or the Director of Purchasing, who will determine the appropriate sanction, which may result in disallowance of the item in question. In the event the violation is committed or suspected to have been committed by either the Grants Office or Director of Purchasing, the party who identified the breach will come forward immediately to the CFO. The party in violation of the Code of Conduct will be asked to recuse her/himself from any further involvement in the procurement action. TCC will not retaliate against any employee who, in good faith, has reported what they believe to be illegal acts by TCC staff or another individual or entity with whom TCC has a business relationship, on the basis of a reasonable belief that the practice is in violation of law or clear mandate of public policy. TCC will disclose in writing any potential conflict to the federal awarding agency in accordance with applicable Federal awarding agency policy.

Grant project directors will receive an overview and training on the Conflict of Interest policy and procedures during the Post-Award Education Meeting, during which time they will also be required to sign a statement assuring that they have read and understood the policy. For personnel working on a research grant sponsored by PHS/NIH, the NSF, or other applicable agency, please also see the financial conflict of interest policy in Appendix C.

TCC also complies with **2 CFR 200.113 Mandatory disclosures**. An applicant, recipient, or subrecipient of a Federal award must promptly disclose whenever, in connection with the Federal award (including

any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act ([31 U.S.C. 3729-3733](#)). The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable). Recipients and subrecipients are also required to report matters related to recipient integrity and performance in accordance with [Appendix XII of this part](#). Failure to make required disclosures can result in any of the remedies described in [§ 200.339](#). (See also [2 CFR part 180](#), [31 U.S.C. 3321](#), and [41 U.S.C. 2313](#).)

#### ***GRO01.12.F - Contracts***

The Office of Sponsored Programs in consultation with General Counsel will review all grant contracts, subawards, and other legal documents pertaining to the grant award prior to any action on them.

As needed, the Sponsored Programs office will negotiate changes, route the agreement for TCC review and signature in the Jaggaer contract system, and coordinate final execution and distribution unless otherwise determined and documented in writing with the program director. A copy of the fully executed agreement must also be shared with Grant Accounting, detailing the name, mailing address, social security or tax identification number, and phone number of the sponsor before payments can be made.

#### ***GRO01.12.G - Contractors***

A contract is for the purpose of obtaining goods and services for TCC's own use and creates a procurement relationship with the contractor (see 2 CFR § 200.1 Contract). For a list of characteristics that are indicative of a procurement relationship between TCC and a contractor, refer to 2 CFR § 200.331.b. In particular, note in section 5 that the contractor is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons. When acting as a pass-through entity, TCC would need to carefully consider the characteristics of the relationship to determine whether an agreement is a subaward or a procurement contract. A subrecipient would be subject to the compliance requirements of a Federal award.

#### ***GRO01.12.H - Required Contract Provisions***

TCC is required to maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of a contract – see CFR § 200.318. Per 2 CFR § 200.327, TCC's contracts must contain the applicable provisions in Appendix II to Part 200. The following are examples of the required provisions but do not represent a comprehensive list:

- Remedies
- Termination
- Equal Employment Opportunity
- Davis-Bacon Act
- Debarment and Suspension

Refer to Appendix II to Part 200 in the Uniform Grant Guidance or contact the Grants Office for assistance with including the required contract provisions.

#### ***GRO01.12.I – Gift Cards***

As a general rule, gift cards are not allowable on federal grants; however, there may be rare instances in which the federal agency allows for the purchase of gift cards (such as in the case of incentives for

student participation in data collection or as an approved form of participant support). Even if the purchase of gift cards is allowed by the federal sponsor, TCC imposes additional restrictions that must be followed, including completing the Jaggaer Gift Card form and Gift Card Agreement. Consult with Grant Accounting and TCC Purchasing if you plan to purchase gift cards with grant funds.

#### **GRO01.12.J - Petty Cash**

Grants should never use petty cash to pay for grant expenses without the prior approval of Grant Accounting as it bypasses the compliance review and approval process.

#### **GRO01.12.K - Travel**

The College is responsible for ensuring grant funded travel by its employees is consistent with state and local policies and procedures and adheres to **2 CFR 200.475**. TCC follows the rules and guidelines of chapter 10 of the State of Oklahoma's [Statewide Accounting Manual](#) when paying for or reimbursing official college business travel. Per diem rates (meals & incidentals and daily lodging) are calculated through the [GSA](#) website.

- a. **General.** At TCC, travel costs are charged or reimbursed on an actual expense basis for most travel expenses. Lodging, registration, flights, local transportation and other allowable costs are either charged directly to TCC or can be reimbursed at cost to the employee. TCC is consistent when applying the rules. The rules do not change day to day or from person to person.
- b. **Lodging and subsistence.** Employees are reimbursed for per diem based on the GSA rate. This is to reimburse the employee for food and incidentals. The employee does not receive reimbursement for actual dollars spent on food. Lodging can cost up to the GSA rate for the area. The only exception is if a conference has designated lodging where a block of rooms is reserved for conference attendees at a discounted rate (which may be more than the GSA rate).
  1. TCC always evaluates if the travel is practical and necessary to the College's mission.
  2. Costs must always be reasonable and follow the State's rules when more restrictive.
- c. TCC does not pay for dependent care for traveling employees.
- d. TCC as a non-Federal entity has established written policies regarding travel costs that employees must adhere to for grant funded travel.
- e. **Commercial air travel.**
  1. Employees must choose the least expensive option of available flights. There is flexibility to choose reasonable times, but the least expensive option should always be selected. The most basic class of seating on flights must also be selected. Business class and first class are not normally acceptable. The college can make exceptions for accommodations that would otherwise require circuitous routing, require travel during unreasonable hours, excessively prolong travel, result in additional costs that would offset the transportation savings, or that would not be reasonably adequate for the traveler's medical needs (with justification).
- f. **Air travel by other than commercial carrier.** Per the Statewide Accounting Manual regarding noncommercial air travel:

"Transportation costs for travel by privately-owned or chartered airplane in lieu of privately-owned automobile may be reimbursed in an amount which, when added to reimbursement for meals and lodging expenses for the trip, does not exceed automobile mileage plus meals and lodging expenses. (74 O.S. § 500.6)" [...] "Whenever a privately-owned or chartered airplane is used for out-of-state travel in lieu of a commercial airline, reimbursement of expenses shall be limited not to exceed the cost of a single coach/economy airplane ticket. If more than one person traveled, reimbursement of each person's pro rata share of the cost of the chartered airplane shall not exceed the cost of a single coach/economy class airplane ticket."

## GRO01.13 – Inventory/Property Management

### **GRO01.13.A - Property Management**

As a higher education institution, TCC is required to follow 2 CFR § 200.313 as related to equipment ownership, disposition and disposal. What other policies TCC may have in place – i.e., TCC Equipment Inventory Procedures – can only be applied as supplemental to these regulations. If TCC’s policy conflicts with the CFR, the CFR will prevail. The State of Oklahoma may impose additional restrictions. However, if the State’s regulations conflict with the CFR, the CFR will prevail. TCC will maintain effective control over, and accountability for, all funds, property, and other assets. TCC must adequately safeguard all assets and assure that they are used solely for authorized purposes (§200.302 (b)(4)). TCC will tag and inventory all equipment and non-consumable supplies over \$500.

The State’s dollar threshold for reporting fixed assets is currently \$2,500 for all categories of equipment except for IT and telecommunications equipment, where the threshold is \$500. All equipment with a purchase price of \$2,500 or greater will be capitalized utilizing the straight-line method.

All PO’s for inventory/fixed assets must be approved by the Controller in Jaggaer/SciQuest prior to purchase. Any purchases over \$50k must be approved by the TCC Board of Regents.

**Note: If you plan to purchase a grant-funded item over \$50,000, you should begin the Board approval process as soon as possible to avoid delays in your project implementation.**

In sum, Equipment means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$2,500 or more per unit.

Supplies are all tangible personal property other than equipment.

Computing Devices are supplies that have an acquisition cost of less than \$2,500 regardless of the length of its useful life. Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically and includes accessories for printing, transmitting and receiving, or storing electronic information.

### **GRO01.13.B – 2 CFR § 200.313 Equipment**

Title to equipment acquired by Tulsa Community College (TCC) with Federal funds shall vest in TCC subject to the conditions of this section. TCC cannot encumber the property without approval of the Federal awarding agency or pass-through entity.

A state must use, manage and dispose of equipment acquired under a Federal award by the state in accordance with state laws and procedures. Non-Federal entities must follow c-e of this section.

TCC shall use the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original project or program, TCC shall use the equipment in connection with its other federally-sponsored activities, in the following order of priority:

- Activities sponsored by the Federal awarding agency which funded the original project, then
- Activities sponsored by other Federal awarding agencies.

During the time that equipment is used on the project or program for which it was acquired, TCC shall make it available for use on other projects or programs if such other use will not interfere with the work on the project or program for which the equipment was originally acquired. First preference for such other use shall be given to other projects or programs sponsored by the Federal awarding agency that financed the equipment; second preference shall be given to projects or programs sponsored by other Federal awarding agencies. If the equipment is owned by the Federal Government, use on other activities not sponsored by the Federal Government shall be permissible and user fees should be considered if appropriate.

TCC 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.

When acquiring replacement equipment, TCC may use the equipment to be replaced as trade-in or sell the equipment and use the proceeds to offset the costs of the replacement equipment.

TCC's property management standards for equipment acquired with Federal funds and federally-owned equipment shall include all of the following: A description of the property, Manufacturer's serial number or other identification number, the source of funding for the property, 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.

A physical inventory of equipment shall be taken and the results reconciled with the equipment records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records shall be investigated to determine the causes of the difference. TCC shall, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.

A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall be investigated and fully documented; if the equipment was owned by the Federal Government, TCC shall promptly notify the Federal awarding agency.

Adequate maintenance procedures shall be implemented to keep the equipment in good condition.

Where TCC is authorized or required to sell the equipment, proper sales procedures shall be established which provide for competition to the extent practicable and result in the highest possible return.

When TCC no longer needs the equipment, disposition instructions must be requested 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:

- Equipment \$2,500 or less (the threshold per TCC internal equipment policy) may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.
- If the Federal awarding agency fails to provide requested disposition instructions within 120 days, equipment greater than \$2,500 may be retained by TCC 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 sold, Federal awarding agency may permit TCC to deduct and retain \$250 or 10% of the proceeds for selling and handling expenses.

- TCC may transfer title to the property to the Federal government or to an eligible third party provided that, in such cases, TCC must be entitled to compensation for its attributable percentage of the current fair market value of the property.
- If TCC fails to take appropriate disposition actions, the Federal awarding agency may direct TCC to take disposition actions.

#### ***GRO01.13.C – 2 CFR § 200.314 Supplies***

Title to supplies vests in TCC upon acquisition. If there is a residual inventory of unused supplies over \$10,000 upon termination or completion of the program and the supplies are not needed for any other Federal award, TCC must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal government for its share. The compensation should be computed in the same manner as for equipment.

As long as the Federal government retains an interest in the supplies, TCC must not use supplies acquired under a Federal award to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute.

### **GRO01.14– Fiscal Requirements**

#### ***GRO01.14.A - Indirect Costs***

Indirect costs (IDC), or sometimes called facility and administrative (F&A) costs, represent the general overhead expenses that allow TCC to conduct daily business but are not specific to a particular grant activity (heat, light, accounting, human resources, administrative personnel, etc.). TCC has a negotiated indirect cost rate agreement (NICRA) from the Department of Health and Human Services, based on cost submitted through their application. The approved rate for TCC is currently 41.40% of salaries and benefits charged to a Federal grant. However, some Federal agencies and some subawards may have caps for IDC. Rarely, TCC will waive indirect costs if the project must utilize the maximum allowable budget for direct costs in order to be successful. Otherwise, you should plan your budget accordingly to allow for the College to charge its established (or the maximum allowed) rate.

**Note: Indirect costs support the College's E&G budget, which then supports overhead costs in all areas of the college, so you may not request to recover your grant's indirect costs to directly support your grant project, department, or administrative assistant salaries, for example.**

#### ***GRO01.14.B - Grant Expenditure and Fiscal Documentation Process***

The budget should be monitored by line item (account code) as approved in the grant award. The object is to spend the funds without exceeding the budget allowed for each line item. Some budgets can be adjusted on Federal awards by Grant Accounting. Federal guidelines may allow some flexibility in shifting a small amount of funds among approved line items, but you must refer to the agency-specific regulations for your grant. The grant award announcement or official notification letter usually specifies the percentage allowed. You can never move budget from salary, benefits, or indirect cost without prior approval; however, some grants allow for line items to be moved between salary and benefits.

The Project Director and/or project staff should be aware of their expenditures and use Banner to track expenditures in addition to reviewing the monthly reconciliation report provided by Grant Accounting. Keep in mind that it is TCC's financial system that will be used for preparing financial reports and for audits. The Project Director and project staff may find it helpful to use a separate recordkeeping system to keep track of expenditures, but it is not the official system. Discrepancies may occur at various times between what the project office records show and what TCC shows. This is generally due to timing that naturally occurs when requisitions are being processed and charged to the account.

***GRO01.14.C - Cost Share or Match***

Records documenting the amount of match in the approved budget for the project, either in-kind or cash, must also be maintained. Cash match for the project is documented by Grant Accounting. In-kind match, which represents the value of non-cash contributions in services or property to the project, must also be documented. (Note: If no dollar value is recorded for the in-kind contribution on the Federal budget forms, then this documentation does not apply.) Documentation for in-kind match may include letters of effort and valuation of volunteer services or valuation of rent of property from the entity making the donation or volunteering the service to the project. These files must be maintained in the project office's files, and a copy must be sent to the Grants Office for filing in the financial files.

***GRO01.14.D - Program Income***

Non-Federal entities may be encouraged to earn program income to help offset program costs. Costs of generating program income, if authorized by Federal regulations or the award, are incidental to the generation of program income and may be deducted from the gross income to determine program or net income, only if these costs have not been charged to the Federal award. See section 2 CFR § 200.307.

Ordinarily program income must be deducted from the total allowable costs to determine the net allowable costs. Unless the Federal awarding agency authorizes otherwise, program income must be used for current costs. Program income that was not anticipated at the time of the Federal award must be used to reduce the Federal award and non-Federal entity contributions as opposed to increase funds for the project.

***GRO01.14.E - Expenditure Report Certification***

To ensure that expenditures are proper and in accordance with the terms and conditions of the award and approved budget, the expenditure reports requesting payment and final fiscal reports must include a certification, signed by an official who is authorized to legally bind TCC, and should read "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts, are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812.)"

**GRO01.15 – Time and Effort**

***GRO01.15.A - Time and Effort***

Federal regulations require records that accurately reflect the salaries and wages charged to grants for work performed. Time and Effort reporting provides the required after-the-fact documentation to

certify and substantiate direct labor charges to all sponsored grants and contracts.

The Time and Effort report requires certification to confirm that the payroll and benefit percentages allocated to each project represents a reasonable estimate of the work performed. For personnel who have split funding (i.e., grant-funded personnel split their time between two or more grant projects), a precise distribution of time is not feasible, but a reasonable distribution of time is necessary. To confirm the distribution represents a reasonable estimate of the work performed by faculty and other college personnel, a five percent variance is allowed. Time and effort reporting is also required for personnel who provide a percentage of their salary as a Cost Share, which could be in-kind or cost match (See 2 CFR § 200.430). (Note: If no dollar value is recorded for the in-kind contribution or cost match on the Federal budget forms, then Time and effort reporting is not required.)

The grant employee and their supervisor will receive access to the Time and Effort portal, and the electronic Time and Effort Report is to be completed in its entirety by the employee working on the designated grant project(s). The report must then be reviewed and certified by a supervisory official having first-hand knowledge of the activities performed by the grant-funded employee. If a grant-funded employee fails to complete the form prior to leaving employment with the College, the supervisor will be required to complete the form on their behalf for the most recent period the employee worked on the grant. If a supervisor is unable to secure signatures from grant employees upon their exit from the college, the Time and Effort Report will need to be signed by the supervisor. In this case, the Grant Accounting office will provide a paper report/document for the supervisor to sign.

#### *Reporting Periods*

Time and Effort reports will be certified after the fact and submitted by the due dates indicated for the following reporting periods:

- Fall Semester (Aug 1 – Dec 31) by January 15<sup>th</sup> (or next business day)
- Spring Semester (Jan 1 – May 31) by June 15<sup>th</sup> (or next business day)
- Summer Semester (June 1 – July 31) by Aug 15<sup>th</sup> (or next business day)

Contact the Grant Accounting office if you have questions about completing the Time and Effort Report form, and this process will be covered during the Post-Award meeting for new grant project staff.

## **GRO01.16 – Monitoring and Audits**

### ***GRO01.16.A - Site Visits and Desk Reviews***

When the funding agency requests a site visit for monitoring purposes, this must be communicated to the Grants Office. The Project Director will work with the funding agency with assistance from Grants Office staff to identify the appropriate individuals and locales to be included in the site visit. A site visit is not an audit from the funding agency. The site visit affords the College the opportunity to share with the funding agency the project's progress and continued potential. Project Directors must be prepared to address and present documentation regarding the attainment of project objectives and recordkeeping.

### ***GRO01.16.B - Subpart F Audit***

Every year, TCC external auditors perform the required Subpart F (formerly A-133) audit. Selected grant

programs may receive calls from the auditors or be subject to program testing.

## **GRO01.17 – Closeout and Record Keeping/Record Retention**

### ***GRO01.17.A - General***

All closeout procedures, such as final reporting requirements, are performed in conjunction with Grant Accounting and Sponsored Programs. The timely and accurate submission of final program and financial reports is a necessity. At least 45 days prior to the grant's end, the Project Director should schedule a meeting with Grant Accounting and Sponsored Programs to discuss any questions regarding closeout requirements for their grant. TCC follows 2 CFR § 200.344.

### ***GRO01.17.B - Final Program Report***

Most funding agencies require the final program report be submitted within four months (120 days) of the project end date; however, each sponsoring agency may have differing deadlines, so be aware of the award requirements. The final program report as well as all program reports are completed and submitted by the Project Director, unless otherwise specified in agency terms and conditions, with copies of all reports also sent to the Office of Sponsored Programs.

### ***GRO0.17.C - Final Financial Report***

Most funding agencies require the final financial report be submitted within one to three months of the project end date. The final financial report is normally completed by Grant Accounting. At least 90 days prior to the grant's end date, the Project Director should review the current budget and develop a final spending plan to ensure that all remaining grant funds are expended appropriately. Any monies not expended before the grant end date will not be reimbursed to TCC and will remain those of the funding agency. It is important to note that requisitions for any grant expenditures must be made before the project end date. *The only exception per 2 CFR 200.403 is administrative closeout costs, which may be incurred until due date of the final reports. If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency.*

### ***GRO0.17.D - Final Property Report***

A final inventory listing of equipment obtained with the funding agency's funding may be required.

### ***GRO0.17.E - Time and Effort Documentation***

The Project Director should review time and effort documentation to ensure all required forms have been submitted to Grant Accounting.

### ***GRO0.17.F - Record Retention***

All grant related records, such as program records, financial records, supporting documents, and other documents pertaining to the award, must be retained for five years. Although Federal requirements specify that all records pertaining to the award must be retained for a period of three years from the date of submission of the final expenditure report, or for awards renewed annually, from the date of the submission of the final financial report, per the State of Oklahoma Records and Archives Commission guidelines, TCC retains its records five years. Instructions pertaining to the organization, labeling, and storage, as well as process guidelines for records can be found under the "Records Management" link under Procedures & Tools Quick Links on the MyTCC Employee tab.

***GRO01.18.A – Appendix A: Employee Whistleblower Protection (41 U.S.C. 4712)***

Per § 200.217 Whistleblower protections, an employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in [paragraph \(a\)\(2\) of 41 U.S.C. 4712](#) information that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under [41 U.S.C. 4712](#). See statutory requirements for whistleblower protections at 10 U.S.C. 4701, 41 U.S.C. 4712, 41 U.S.C. 4304, and 10 U.S.C. 4310.

The federal government enacted a pilot program, effective until January 1, 2017, to add protections for employees against reprisal for certain whistleblowing activities in connection with federal grants and contracts.

The pilot program is established at 41 U.S.C. 4712 by section 828 of the National Defense Authorization Act for Fiscal Year 2013 (Pub. L. 112-239) and Federal Acquisition Regulation 3.908.

Under the program, employers cannot discharge, demote, or otherwise discriminate against an employee as a reprisal for disclosing information (except for classified information) that the employee reasonably believes is evidence of any of the following:

- A gross mismanagement of a federal contract or grant;
- A gross waste of federal funds;
- An abuse of authority relating to a federal contract or grant (where “abuse of authority” is defined as an “arbitrary and capricious exercise of authority that is inconsistent with the mission of the executive agency...or the successful performance of a [federal] contract or grant...”)
- A substantial and specific danger to public health or safety; or
- A violation of law, rule, or regulation related to a federal contract (including competition for or negotiation of a contract) or grant.

The pilot program covers only those employees who disclose these types of information to certain people or entities, identified as:

- A member of Congress or a representative of a committee of Congress;
- An Inspector General;
- The Government Accountability Office;
- A federal employee responsible for contract or grant oversight or management at the relevant federal agency;
- An authorized official of the Department of Justice or other law enforcement agency;
- A court or grand jury; or
- A management official or other employee of Columbia who has the responsibility to investigate, discover, or address misconduct.

In addition, the pilot program covers an employee who initiates or provides evidence of misconduct in any judicial or administrative proceeding relating to waste, fraud, or abuse on a federal contract or

grant.

Finally, the pilot program provides a process for whistleblowers to file complaints with federal agencies if they believe they were discriminated against for their disclosure of information, provided those complaints are submitted within three years of the date of the alleged discrimination. Whistleblowers may submit complaints to the Inspector General of the federal agency involved. The Inspector General will generally perform an investigation and submit a report to the federal agency, which then determines whether sufficient basis exists to conclude that discrimination occurred. If the agency determines that discrimination has occurred, the pilot program sets out remedies that may be available, including ordering an institution to reverse the reprisal, reinstate the employee with compensatory damages and employment benefits, and/or pay costs reasonably incurred by the whistleblower in bringing the complaint. The institution has the right to appeal any agency order to the relevant United States court.

TCC is committed to operating with integrity and in full compliance with all applicable laws, regulations, and policies, and it does not tolerate retaliation against individuals who report compliance concerns in good faith. There are a number of resources available to individuals who have such a concern. Any employee with concerns of any kind stemming from possible noncompliance or irregularities may also report them to the College Ethics Concern system anonymously and without fear of retaliation: [Employee Ethics Concerns \(maxient.com\)](http://maxient.com).

#### ***GRO01.18.B - Appendix B: Methods of Administration***

Per U.S. Department of Justice, Office of Justice Programs guidelines, the recipient's monitoring responsibilities for an OJP award include monitoring of subrecipient compliance with applicable federal civil rights laws. The recipient must establish and implement written Methods of Administration (also referred to as "MOA") designed to ensure recipient and subrecipient compliance with these civil rights laws (see below).

Responding to Discrimination Complaints from Employees of the TCC Subrecipients; Clients, Customers, Program Participants, or Consumers of TCC and the TCC's Subrecipients under U.S. Department of Justice Grant Programs.

#### **A. Purpose**

The purpose of this document is to establish written procedures for TCC employees to follow when they receive a complaint alleging employment discrimination from an employee of a TCC subrecipient implementing funding from the U.S. Department of Justice (DOJ).

#### **B. Policy**

As stated in the Tulsa Community College's Policies, Practices, and Procedures Handbook for Employees Tulsa Community College has an "Equal Opportunity policy that prohibits discrimination on the basis of race, color, national origin, sex, age, religion, disability, status as a veteran, sexual orientation, gender identity, genetic information, or any other basis protected by applicable discrimination law. This prohibition of discrimination includes, but is not limited to admissions, employment, financial aid and educational programs, activities or services."

#### **C. Procedures for Addressing Complaints of Impermissible Discrimination**

TCC shall use the same procedures to address employment discrimination complaints against TCC subrecipients, clients, customers, program participants, or consumers of TCC and TCC subrecipients as it

uses for its own employees. Furthermore, any TCC employee receiving a discrimination complaint from an employee or applicant of a TCC subrecipient, clients, customers, program participants, or consumers of TCC and TCC subrecipients should forward the complaint to the Title IX Coordinator to coordinate the series of actions described in these procedures as outlined below.

As stated in the Tulsa Community College's Policies, Practices, and Procedures Handbook for Employees any current or former employee or student who has a complaint alleging a violation of the Equal Opportunity policy (including complaints of discrimination based upon harassment or failure to accommodate a disability) shall have the right to file a written complaint with the Title IX Coordinator for Sex Discrimination and the Civil Rights Compliance Administrator (formerly Director of Civil Rights Compliance; now two roles). The complaint should be filed in the Human Resources Department located at the Conference Center at 6111 East Skelly Drive, Tulsa, Oklahoma, 918-595-7856 or any Dean of Student Affairs can be reached at 918-595-7000.

TCC will correspond with the complainant and investigate the matter in accordance with its policy as outlined in the Tulsa Community College's Policies, Practices, and Procedures Handbook for Employees starting in the section titled Grievance Procedures.

Annually, TCC will request assurances and a copy of all relevant policies from subrecipients to ensure they have procedures in place for responding to discrimination complaints that employees or applicants file directly with the subrecipient. In addition, all published documentation should include the relevant Notice of Non-Discrimination.

#### D. Notification to Subrecipients of Civil Rights Requirements

Following receipt of an applicable award, the designated TCC project lead for the grant program will meet with representatives designated by the prospective subrecipients to review the award conditions and the TCC Grants Guide, and to notify them of the civil-rights-related award requirements that will apply to any subaward of this OJP award.

TCC will incorporate all applicable civil-rights-related award requirements into the subaward, including the subaward agreement.

As part of its records for the OJP award, TCC will retain file copies of each executed subaward agreement (including all provisions that pertain to civil- rights-related award requirements) and any certifications and assurances executed by a subrecipient with respect to civil-rights-related requirements. In addition, TCC will retain file copies of any program announcements (or program "solicitations") in which it advised prospective subrecipients of civil rights laws that would apply to a subaward, and of any nondiscrimination provision that would apply to a subaward. These records should be maintained by the TCC grant project lead with copies also retained by the TCC Grants Office.

#### E. Protocol for Monitoring for Subrecipient Compliance with Civil Rights-Related Award Requirements

Once during every grant fiscal year, TCC will monitor the financial and program activity of all its OJP subrecipients. The designated TCC grant project lead will coordinate with TCC's Office of Grant Compliance and Accounting to determine the date(s) of this joint subrecipient monitoring. TCC will monitor subrecipient compliance with civil-rights-related award requirements using the Civil Rights Compliance Checklist.

As part of its records for the OJP award, TCC will retain file copies of any checklists or monitoring forms

that it uses during desk audits or onsite monitoring visits of subrecipients, along with any progress reports that address a subrecipient's compliance with civil rights laws. These records should be maintained by the TCC grant project lead with copies also retained by the TCC Grants Office.

#### F. Methodology for Training Subrecipients on Civil Rights-Related Award Requirements

TCC will train subrecipients on all applicable civil-rights-related award requirements at least once during the period of performance of the award. During the initial post-award meeting with the subrecipients, the designated TCC project lead will work with the subrecipients to determine appropriate methodology for training and set a date to complete the training.

As part of its records for the OJP award, TCC will retain file copies of all training materials used to train subrecipients on applicable civil-rights-related award requirements. These records should be maintained by the TCC grant project lead with copies also retained by the TCC Grants Office.

TCC will also provide periodic training for employees on these complaint procedures, including an employee's responsibility to refer discrimination complaints from employees or applicants of subrecipients to the employee responsible for coordinating the series of actions described in these procedures. These procedures will be available to employees on the TCC website.

#### ***GRO01.18.C - Appendix C: Financial Disclosure Policy for All Investigators Conducting Research Funded by Federal Grants***

The federal government requires that Tulsa Community College establish and administer a financial disclosure policy for investigators and a plan for training investigators in that policy. TCC's Office of Sponsored Programs will administer the policy and maintain all updates in the *TCC Grants Guide*.

TCC follows the Public Health Service (PHS) regulations outlined in 42 CFR 50, Subpart F "[Promoting Objectivity in Research](#)" for the reporting of outside activity, review of potential conflicts of interest, and management of conflicts of interest, as expressed in the NIH policy below and other similar federal policies.

- [NIH Conflict of Interest resources page](#) - Public Health Service (PHS) regulation, which apply to grants and awards from the National Institutes of Health and other PHS agencies
- [NSF COI Policy](#) - National Science Foundation regulations for grants and awards

TCC's policy also follows January 2021 guidance issued under [National Security Presidential Memorandum-33](#) and the recommended practices reported by both the [Joint Committee on the Research Environment](#) and the [National Science and Technology Council](#) regarding disclosures related to potential conflicts of interest and commitment from participants in the Federally funded R&D enterprise, including Principal Investigators and other senior/key personnel seeking or receiving federal funding.

**Disclosure Requirements:** In addition to all key personnel involved in NIH/PHS or NSF sponsored research, other personnel required to disclose will be determined by the Office of Sponsored Programs by reviewing proposal and award document language and the definition of Research and Development (R&D) per [2 CFR § 200.1](#). Disclosures will be made in accordance with the procedures and definitions outlined below.

**A. Disclosure of Significant Financial Interests.** All personnel responsible for the design, conduct or reporting of research under the terms of a federal grant or contract (each, an "investigator") are

required to disclose to the College's Compliance Committee (see charter and membership list of the Grant Development and Compliance Committee under the External Affairs Council) all "Significant Financial Interests" of the investigator and/ or the investigator's spouse, partner, and dependent children. Personnel are requested to disclose any applicable interests so that the Compliance Committee can determine if a "significant financial interest" exists.

**Significant Financial Interest (SFI).**

1. Definition. A "Significant Financial Interest" means one or more of the following interests, if it reasonably appears to be related to the investigator's institutional responsibilities, including all research, teaching and/or service to the College:

a. With regard to any publicly traded entity, a significant financial interest exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure *and* the value of any equity interest in the entity as of the date of the disclosure, when aggregated, exceeds \$5,000. Remuneration includes any salary and any payment for services not otherwise identified as salary (e.g., consulting fees, honoraria, paid authorship); equity interest includes any stock, stock option, or other ownership interest, as determined through reference to public prices or other reasonable measures of fair market value.

b. With regard to any non-publicly traded entity, a significant financial interest exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure, when aggregated, exceeds \$5,000, *or* when the investigator (or spouse, partner, or dependent children) owns *any* equity interest, regardless of dollar value.

c. Intellectual property rights and interests (e.g., patents and copyrights) upon receipt of income related to such rights and interests. This does not include any income received from Tulsa Community College for intellectual property rights assigned to Tulsa Community College based on agreements to share in the royalties related to such rights in conformity with the College's intellectual property policy (See [Board Policy BR.04](#) and [FH.05.N](#) in the Faculty Handbook).

d. Any occurrence of reimbursed or sponsored travel related to your institutional responsibilities whose cost (reimbursed or estimated) exceeds \$5,000 must also be disclosed, including instruction, research or service to Tulsa Community College, with the exception of any travel reimbursed or sponsored by a federal, state or local government agency, an institution of higher education, an academic teaching hospital, a medical center, or a research center affiliated with an institution of higher education. Travel that is reimbursed by Tulsa Community College from a sponsored fund account whose sponsor is an entity that is *not* one of those exempt entities shall be treated as a significant financial interest. The investigator must disclose the purpose of the trip, the identity of the sponsor and/or organizer, the destination and its duration. Additional information, including the estimated cost of travel, may be requested by the Senior Grant Accountant and must be furnished upon request.

2. Exclusions. The term "Significant Financial Interest" does not include: a) salary, royalties, or other remuneration from Tulsa Community College; b) income from investment vehicles such as mutual funds or retirement accounts, as long as the investigator does not directly control the investment decisions made in these vehicles; c) income from seminars, lectures, or teaching engagements sponsored by a federal, state or local government agency, institutions of higher

education, academic teaching hospitals, medical centers, or research institutes affiliated with institutions of higher education; d) income from service on advisory committees or review panels for government agencies, institutions of higher education, academic teaching hospitals, medical centers, or research institutes affiliated with institutions of higher education.

**B. Additional Mandatory Disclosures:**

- a. Organizational affiliations and appointments;
- b. Other support, contractual or otherwise, direct and indirect, including current and pending private and public sources of funding or income, both foreign and domestic;
- c. Current or pending participation in, or applications to, programs sponsored by foreign governments, instrumentalities, or entities, including foreign government sponsored talent recruitment programs; and
- d. Positions and appointments, both domestic and foreign, including affiliations with foreign entities or governments.

**C. Timing of Required Disclosures.**

All actual and potential conflicts of interest or commitment must be disclosed to the Director of Sponsored Programs at the time a proposal is submitted. Disclosures will be evaluated (see part D); and, if found to be significant, eliminated or managed as described in part M). In addition, investigators must update those disclosures:

- a. Within thirty (30) days of discovering or acquiring (e.g., through purchase, marriage, or inheritance) any new significant financial interest; and
- b. Annually within the period of the award, beginning with the project start date.

**D. Review of Financial Disclosures.** The following process shall apply to financial disclosures submitted by investigators:

- a. Determination of Financial Conflicts of Interest. The Director of Sponsored Programs shall collect all disclosures according to the stated timing and review them for any potential SFIs. TCC's Compliance Committee will review applicable disclosures (an expedited review by the committee members may be conducted via email as needed to address potential FCOIs disclosed outside of the timing of regular reviews). The Compliance Committee will determine whether any disclosed interests are considered SFIs and relate to federally funded research. If so related, the committee members will determine whether a "Financial Conflict of Interest" (as defined below) exists and determine what conditions or restrictions, if any, should be imposed by the institution to manage, reduce, or eliminate such conflict of interest. The Compliance Committee may, depending on the scope of the potential conflict, request that additional staff or faculty serve on an *ad hoc* basis to assist in its timely review. For more information about this committee and process, please reference Part M on "Procedures for Evaluating and Managing Financial Conflicts of Interest."
- b. Definition: Financial Conflict of Interest. A "Financial Conflict of Interest" exists when the Compliance Committee reasonably determines that a significant financial interest could directly and significantly affect the design, conduct, or reporting of federally funded research or educational activities.

**E. Management of Financial Conflicts of Interest.** The Compliance Committee will review the research, the financial interests in question, and the areas of conflict, and devise a plan for the

management of the financial conflict of interest (a "Management Plan") with a combination of elements it deems most conducive to the continued objective pursuit of research. The management plan may include conditions or restrictions to manage, reduce, or eliminate financial conflicts of interest, which may include (but are not limited to): a) monitoring of research by independent reviewers; b) modification of the research plan; c) disqualification from participation in the portion of the federally funded research that would be affected by significant financial interests; d) divestiture of significant financial interests; e) severance of relationships that create conflicts; or f) public disclosure of financial conflicts of interest. The investigator will be consulted as to the implementation of the management plan; the investigator must agree to the plan before the research can proceed. If the Compliance Committee and the investigator cannot agree upon a management plan, the relevant regulatory bodies and funding agencies will be notified.

**F. Reporting of Financial Conflicts of Interest**

a. *Sponsoring agency.* Significant financial interests that are determined by the Compliance Committee to be financial conflicts of interest will be reported to the sponsoring agency in accordance with its requirements within 60 days of the original disclosure. If funding for the project comes via a subaward agreement, the applicable FCOI disclosure and management plan shall be made available to the prime awardee such that they may fulfill their reporting obligations to the sponsoring agency.

b. *Public request.* As required by sponsoring agency regulations, information on the nature of such conflicts of interest will be made available to members of the public by the Director of Sponsored Programs in response to inquiries specifying the investigator name and the research project in question within 5 business days of receipt of such requests.

c. *Indemnity.* Participation by a Tulsa Community College faculty or staff member in a conflict of interest review committee or management plan at the request of the Director of Sponsored Programs shall be considered part of that faculty or staff member's institutional responsibilities.

**G. Enforcement.** The College shall establish appropriate mechanisms for enforcement of this policy, which shall provide for sanctions where appropriate.<sup>1</sup> Disciplinary proceedings initiated in connection with this policy, including for incomplete or improper disclosures, failure to disclose, or other policy violations, shall be conducted in accordance with the Tulsa Community College *Faculty Handbook* and the *Employee Handbook*. All relevant regulatory bodies and funding agencies will be promptly informed of disciplinary sanctions.

**H. Records.** The College shall maintain records of all financial disclosures and of all actions taken to resolve financial conflicts of interest for at least five years beyond the termination or completion of the grant to which they relate, or until the resolution of any federal action involving those records, whichever is longer.

**I. Training.**

1. *Investigators participating in research sponsored by the NSF or NIH/PHS or in federally sponsored R&D projects.* Each investigator (including senior/key personnel) on projects funded by or proposed to the NSF, NIH or other Public Health Service (PHS)-affiliated agencies, as well as any investigators involved in federally sponsored R&D projects, must complete training in the

College's conflict of interest policy and its mandatory disclosure procedures prior to engaging in research. Investigators should contact the Director of Sponsored Programs for information on how to access or schedule training.

2. *New or previously unfunded Investigators.* New and/or previously unfunded investigators who notify the Sponsored Programs Office of their intent to submit a proposal to the NSF, NIH or another PHS-affiliated agency, or another federal agency that may be determined to be related to research or R&D, will be required to complete the required training (and make the disclosures described above) prior to submission of their proposal.

3. *Investigators on other sponsored research projects.* For investigators sponsored by or seeking research funding from other federal agencies, as well as any Investigators initiating research sponsored by a private, for-profit entity, the above training activities are strongly recommended and, in some cases, may be required by the College for participation.

4. *Repeat training.* Active investigators, after first completing the initial training and disclosure form, will be required to complete the disclosure process each year and are encouraged to repeat the training each time; however, repeat training is required every four years or on any occasion when Tulsa Community College revises its financial conflict of interest policies and procedures in any manner that affects the requirements of investigators.

**J. Disclosure Statement.** Current or potential investigators should first contact the Director of Sponsored Programs, who will provide information on how to complete the mandatory training and disclosure form(s). A Disclosure Statement must be completed by all current investigators and all proposed senior personnel who are submitting research proposals to a federal funder. (Note that the certification page of a PHS/NIH or NSF proposal cannot be signed until applicable forms for all investigators are submitted to the Director of Sponsored Programs). By signing the statement, the applicant/investigator certifies that they have reviewed and will comply with TCC's Financial Disclosure Policy. The applicant/investigator must also: a) certify that they have nothing to disclose or b) indicate that they may have potential financial conflicts of interest and will attach a completed FCOI Disclosure Form for review. In either case, the applicant/investigator also declares that they will notify the Director of Sponsored Programs of any change or discovery requiring modification of their previous disclosure(s).

**K. Subrecipients.** The College is responsible for ensuring all subrecipients' compliance with the applicable federal regulations regarding financial conflicts of interest. To this end, the College shall enter a written agreement with each subrecipient that shall specify whether this policy, or the applicable policy of the subrecipient's institution, will apply to subrecipient investigators. Said agreement will specify the timing for reporting of financial conflicts of interest by subrecipients to Tulsa Community College to enable the timely review and reporting of such financial conflicts of interest in compliance with funding agency requirements.

**L. Mandatory Disclosures of Criminal Violations to Federal Awarding Agencies.** It is the responsibility of all employees, including faculty, to comply with the law and to report violations or suspected violations of the law in accordance with the Whistleblower Policy (see Appendix A in *TCC Grants Guide*). As a recipient of federal grants, TCC has an obligation to disclose to federal awarding agencies all violations of federal criminal law involving fraud, bribery, or gratuity violations that could potentially affect one or more federal grants. Any employee with concerns of any kind stemming from

possible noncompliance or irregularities may use the Report It! form: <https://www.tulsacc.edu/student-resources/report-concern>.

## **M. Procedures for Evaluating and Managing Financial Conflicts of Interest**

### **Evaluating**

The TCC Director of Sponsored Programs will be the first to review each research disclosure statement and applicable FCOI disclosure form for completeness and to determine if a potential financial conflict of interest has been disclosed. Then, the Compliance Committee will be convened (in person or virtually) on a quarterly basis (to coincide with timing of disclosures) to further review all applicable disclosures. At a minimum, the Committee will consist of the Director of Sponsored Programs, one senior-level Academic Affairs representative, one additional academic administrator, one Student Success representative, and two faculty representatives (not connected to the research project under review). Additional ad hoc committee members that may be asked to review disclosures include TCC's Undergraduate Research Co-Coordinators, Senior Grant Accountant, and General Counsel. The Compliance Committee will determine what conditions or restrictions, if any, should be imposed by the institution to manage, reduce, or eliminate such conflict of interest. Depending on the scope of the potential conflict, the Director of Sponsored Programs may request that additional staff or faculty assist the committee in its timely review.

### **Managing**

When a significant financial interest exists and is deemed to be a Financial Conflict of Interest, the Compliance Committee may choose to reconvene (or have further discussion via email) to review the research, the financial interest in question, and the areas of conflict. The designated officials must devise a written plan for management of the FCOI. This plan will contain a combination of the elements most conducive to the continued objective of the grant/research project.

The PI/Investigator must agree to the plan (in writing) before the research/grant can proceed. If the Compliance Committee and the investigator cannot agree upon a management plan, the relevant regulatory bodies and funding agencies will be notified.