

SAN JUAN COLLEGE

Office of Strategic Development

PROJECT MANAGEMENT HANDBOOK

Introduction

Congratulations! The College has applied for a grant, contract and/or agreement and it has been funded. All the hard work and time you spent in preparing the application has paid off. You are about to begin an exciting and rewarding process.

Although implementing a project is exciting, it can seem overwhelming. You may have many questions such as:



How do I set-up the project budget?

How do I prepare for an audit?

How do I hire personnel for the project?

What records do I need to keep?

How do I document in-kind matching?

How do I purchase equipment?

How can I revise the project budget?

What do I need to do when the grant ends?

As a project director, these and other questions probably concern you. "What do I do first? Who can I call for help?" In response to these questions, San Juan College's **Office of Strategic Development** has collaborated with Business Services, Human Resources, Institutional Research and Planning, Marketing and Public Relations, Organizational Development, Auxiliary Services, and the San Juan College Foundation offices to prepare this *Project Management Handbook* to help you successfully implement and manage your project. This handbook includes names and phone numbers of San Juan College personnel who can assist you during different phases of your project and provide any information that you may need as it relates to grant/contract funded programs. This handbook **does not** provide information on College policies; you will need to refer to the *San Juan College Policy Manual* at www.sanjuancollege.edu/pages/2290.asp.

The activities you undertake in the first few weeks of your project are crucial to its success. These activities will, in a large measure, set the tone of your project and determine whether or not the project will be a success. Are you on target to meet your goals? Will you expend all of the funds awarded to you? Will your grant pass an audit? The likelihood of success is greatest when your project gets off to a good start. Your grant proposal, the award letter, terms of your grant, this *Project Management Handbook*, and the *SJC Policy Manual* combined provide you with the information you need to implement and manage

your project. Your grant proposal includes a list of objectives and a timetable for implementation. The terms of the grant/contract include the specific laws and/or rules which you must follow in the implementation and management of your project. These laws, rules, and regulations are specific to the funding agency and the grant/contract program, whether they are federal, state, local, corporate, or private. Please take time to familiarize yourself with these documents and applicable regulations--knowing what you can and cannot do, and how you must do it will save you many headaches in the future, and will protect the Institution and you in the long run. Congratulations and good luck!

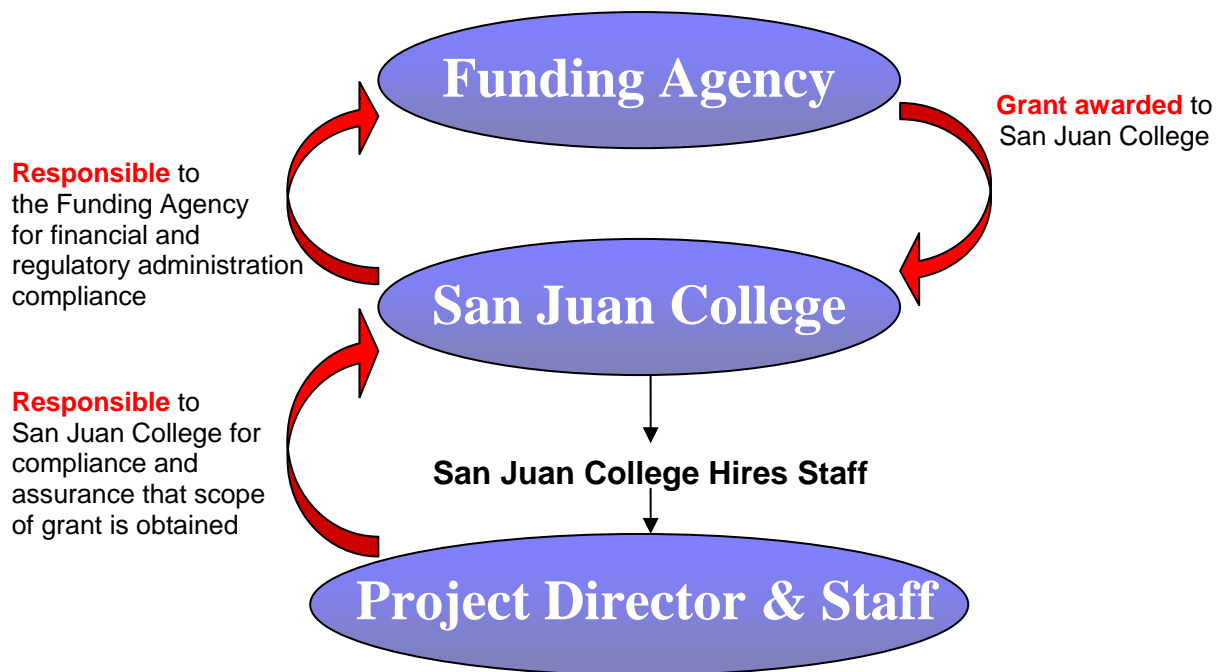


Table of Contents

San Juan College Contacts	vii
---------------------------------	-----

SECTION 1: GETTING STARTED

INITIAL MEETING

A. Initial Meeting.....	1
1. Setting up the Grant Budget.....	1
Setting up a Budget Flow Chart	3
B. Budget and Programmatic Changes	4
Budget and Programmatic Changes Flow Chart.....	5
C. Recordkeeping.....	6
1. Payroll Records	6
2. Matching	7
3. Audits.....	7
D. Communicating with the Funding Agency.....	8
1. Site Visits.....	8
E. Project Publicity and Promotion.....	9
F. San Juan College Foundation (SJCF)	9
G. Disseminating Project Results.....	10
H. Closeout.....	11
Closeout Checklist.....	12
Project Management Agreement	17

HUMAN RESOURCES

I. Hiring Project Personnel	18
Hiring Personnel Flow Chart.....	20
Hiring Process Checklist.....	21
1. New Employee Orientation	22
2. Criminal Background Check	22
3. Anti-Harassment Policy.....	23
4. Educational Retirement Association	24

EVALUATION

J. Setting up the Evaluation Process.....	25
Setting up an Evaluation Flow Chart.....	27
K. Reports.....	28
L. Academic Quality Improvement Process (AQIP)	29
M. Grants Quality Review	29

ADVISORY COUNCIL

N. Benefits of an Advisory Council.....	30
---	----

Table of Contents

SECTION 2: IMPLEMENTING THE PROJECT

GRANT BUDGET

A. Spending Funds	31
1. FRx/Datatel.....	32
2. Accounting Structure.....	33
3. Commonly Used Object Codes.....	36
4. Purchasing Card (P-Card).....	37
5. Unallowable Costs.....	39
6. Indirect Costs	39
7. Bookstore Purchases.....	40
8. Copy Services	41
9. Cell Phones	41
10. Computer Purchases.....	43
11. Approval Signature Process.....	44
1. Approval Signature Process Table.....	45
12. Food and Beverage Policy	46
13. Equipment Purchases.....	46
14. Leases.....	46
15. Printing and Design Services	47
16. Promotional Items, Marketing, and Supplies	47
17. Travel.....	47
18. Subrecipients, Contracts, and Consultant Services	49
19. Technical and Professional Services	49
20. 60 Days before the Close of the Grant Year	50
B. Research and Donations	50
1. Institutional Review Board (IRB).....	50
2. Donations Acceptance Committee (DAC).....	51

ACCOUNTS PAYABLE

Accounts Payable-Routing of Paperwork	53
---	----

Table of Contents

SECTION 3: FORMS

- **Most of the following forms are available on-line in the *Business Services, Forms Library*. Those that are not are included in this handbook.**

Auxiliary Services

- Mailroom Service Request.....55
- Copy Service.....56
- Copy Services Form.....57
- Signage Work Order.....58

Business Services

Accounts Payable

- Cell Phone Request Form
- Self-Declare Form
- Cell Phone Monthly Direct Deposit 80% & 60% Cell Phone Users.....59
- Independent Contractor Status Checklist.....60
- Technical and Professional Services Contract
- W-9
- Request to Participate in P-Card Program
- P-Card Transaction Log
- Credit Card Check-Out Request
- San Juan College Food Request

Business Office

- Budget Adjustment Request (Business Office use)
- Request for Transfer of Funds

Purchasing

- Bid Comparison
- Purchase Order (can only be obtained through Purchasing).....61

Travel

- Quick Start Instructions: Excel Travel Form62
- Travel Requisition (serves as a Credit Card Request and a Purchase Order)
- Defensive Driving Course Login Instructions
- San Juan College Group Travel Request
- Emergency Travel
- Affidavit of Receipts Exceptions
- In-County Mileage Voucher
- Credit Card Request Form:
American Express and Wells Fargo MasterCard ONLY
- Weekly Fuel Charges Report
- GE Travel Card Transaction Log
- Travel Expense Reimbursement
- Standard Reimbursement Rates
- Travel Report

San Juan College Foundation

- Request for Acceptance of Donated Goods, Materials or Property

Table of Contents

Strategic Development

➤ **The following forms are available on-line, under *Strategic Development, Forms***

- Project Management Evaluation Process Form
- Internal Budget/Programmatic Change Form (Compliance purposes)
- Time and Effort Documentation Monthly Activity Report
- Match Documentation Form

Human Resources

➤ **The following forms are available on-line, under *HR Forms***

- | | |
|---|---|
| <ul style="list-style-type: none"> ◆ Personnel Transaction Form ◆ Change of Name & Address Form ◆ Payroll Change Form ◆ Policies
Anti-Harassment Policy
Computer Resource Acceptable Use Agreement
Drug Policy
Discrimination Policy
Employee Disputes
Equal Employment Opportunity Statement ◆ Pay Plans, Evaluation Information, Etc.
Supervisor's Guide To Performance Evaluations
Support Staff Pay Scale 06/07
Clerical Support Staff Salary Scale 06/07
Maintenance & Technical Support Salary Scale 06/07
Student/Professional Pay Rates 06/07
Special Services for Disabled on Campus 06/07 ◆ Faculty
Faculty Pay Plan
Performance Evaluation
Faculty Rating Scale | <ul style="list-style-type: none"> ◆ Professional / Instructional
Performance Evaluation ◆ Professional
Performance Evaluation
Charter of Accountability ◆ Support Staff
Performance Evaluation
Job Description Form
Job Description Form Directions ◆ Hiring
Hiring Process Check Sheet
Personnel Requisition
Reference Checks
Ranking Sheet ◆ New Hire Paperwork
Orientation Checklist (mentor)
Orientation Checklist (supervisor)
Paycheck Options Form (Direct Deposit)
W-4
ERA
I-9
Emergency Information ◆ Timesheets / Leave
Web Time Entry Tutorial for Supervisors
Monthly Timesheet
Hourly Timesheet
2007 Hourly Timesheet Schedule
Holiday Schedule 07-08 |
|---|---|

APPENDICES

I. OPERATIONAL MEMORDANDUMS.....	APP-1-APP-8
II. SAN JUAN COLLEGE BUSSINESS SERVICES PROCEDURES.....	APP-9-APP-14
III. FEDERAL GRANTS MANAGEMENT TERMS.....	APP-15

San Juan College Contacts

Extension

INSTITUTIONAL RESEARCH AND PLANNING

Vice President, Doug Easterling	3630
Senior Director, Ron Jernigan	3438
Data Analyst, Candice Gilfillan	3035

OFFICE OF STRATEGIC DEVELOPMENT

Senior Director, Laurie Gruel	3160
Grants Development and Compliance Officer, Angie Juárez-Monger	3159

MARKETING AND PUBLIC RELATIONS

Senior Director, Linda Baker	3202
Public Relations Specialist, Rhonda Schaefer	3087
Graphic Designer, Linda Kaleta and <i>Vacant</i>	3421

BUSINESS SERVICES

Vice President, Pernel Jones	3253
Associate Vice President/Controller, Dianne Garcia	3755
Restricted Funds Accountant, Aurelia Begay	3573
Restricted Funds Accountant, Michael Karl	3203
Accounts Payable Supervisor, Frank Cole	3254
Accounting Technician/Cell Phone Administrator, Denisa Knutson	3605
Accounts Payable/Travel, Corrine Antonson	3259
Payroll Supervisor, Carol Carreon	3543
Senior Cashier, Dana Husted	3645
Purchasing Director, Yvonne Brooks	3084
Accounting Technician in Purchasing, Alvina Begay	3511
Auxiliary Services Director, Kim Clarkson	3186
Account Technician II, Berlean Johnson	3089

HUMAN RESOURCES

Associate Vice President, Alvin Brown	3360
Assistant Director of HR, Stacey Allen	3215
Benefits Manager, Position Vacant	3272
Employment Specialist, Jeannie Malandro	3272
Employment Specialist, Kerrie Kellerman	3609
Human Resource Tech II and Payroll, Debbie Hernandez	3615
Human Resource Tech I and Leave, Savana Bradley	3429

SAN JUAN COLLEGE FOUNDATION

Executive Director, Gayle Dean	3204
Fund Accountant, Lowell Parrish	3651

FINANCIAL AID

Director of Financial Aid, Jerry McKeen	3322
Assistant Director, Phyllis Henrie	3315

Revised 7/23/08

INITIAL MEETING

Section 1: Getting Started

(A) Initial Meeting

1. Setting up the Grant Budget

Once written notification of the grant award has been received, **Office of Strategic Development** will schedule a meeting with the Project Director and Restricted Funds Accountant from the Business Office to conduct the initial budget review. This review must be completed before an internal account number is assigned and grant funds may be spent. The primary purpose of this meeting is to explain the assignment of state general ledger codes (commonly known as “GL codes”) to each proposed line item expenditure and to clarify recordkeeping responsibilities.

When reviewing the project budget, the project director must remember that **direct costs** are those that can be specifically identified with a particular cost or service, while **indirect costs** are those that are incurred for common or joint objectives and cannot be readily identified with a particular cost or service (i.e., the project director can only “spend” direct costs; indirect costs are allocated to the College to cover overhead expenses). All grant budgets include direct costs, but not all include indirect costs.

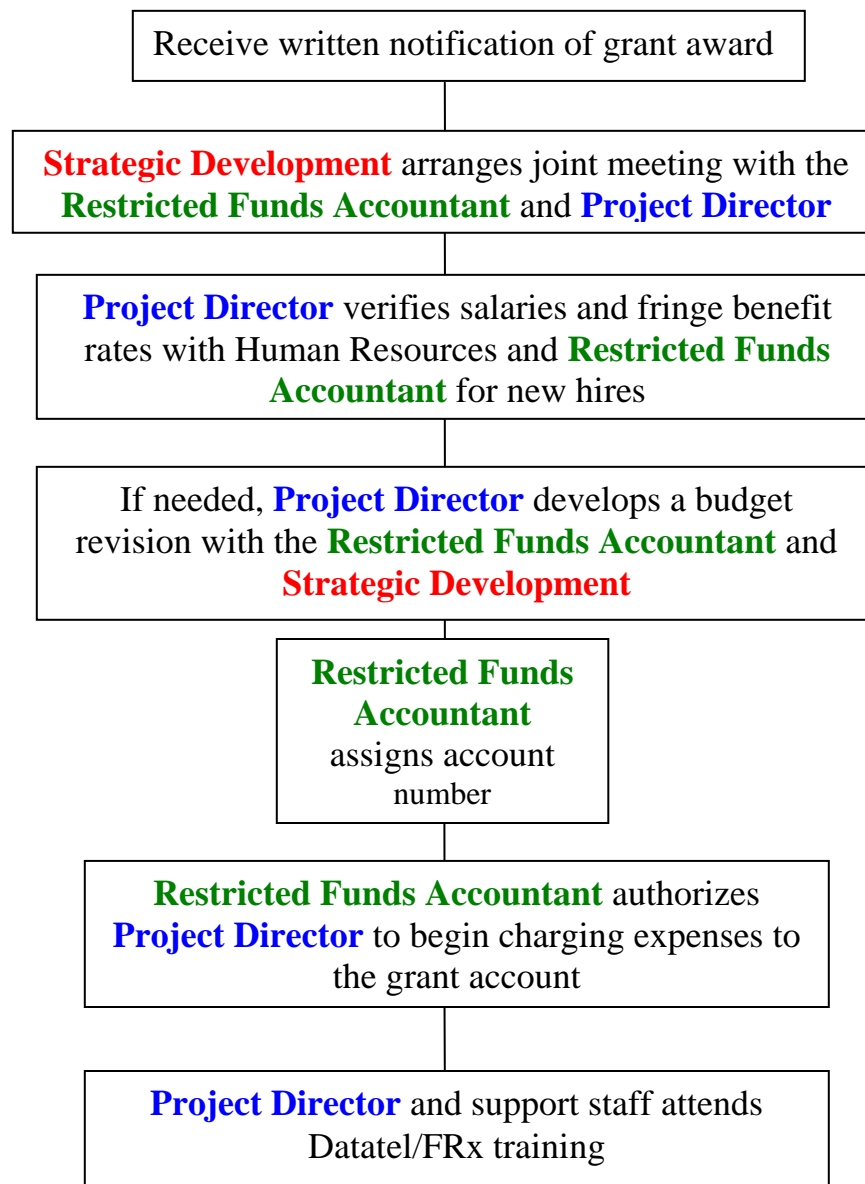
The Grants Development and Compliance Officer located in the **Office of Strategic Development** is responsible for regulatory compliance of **all** college grants/contracts by working **collaboratively** with project directors, administrators, and Restricted Funds Accountants to support effective grant management and compliance. The project directors are **responsible** for **communicating** effectively and **providing** needed **documentation** to assist regulatory compliance within the guidelines of the **grants/contracts** and the **Institution**.

A Restricted Funds Accountant will be assigned to each grant. The Restricted Funds Accountant is responsible for tracking all expenditures charged to grant projects for purposes of accounting and audit. The accountant will maintain copies of all expenditures charged to the project budget including those for personnel, equipment, supplies, and travel. Restricted Funds Accountants also bill the agency and do collections if necessary. Approval of all grant expenditures and documentation for the project is the responsibility of the **collaborative** group (project director, restricted funds accountant, compliance officer).

This group must work together to ensure agreement on allowable and unallowable expenditures and activities. Ultimately, it is the responsibility of the **project director** to have documentation in place for program and audit purposes.

Expenditures **must** comply with the grant and Institution guidelines, policies, procedures, regulations, and legislative laws. If the project director is unsure about grant or Institution guidelines, policies, procedures, regulations, or legislative law, contact the **Grants Development and Compliance Officer** (x 3159).

Setting up the Grant Budget



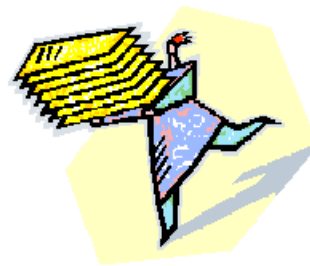
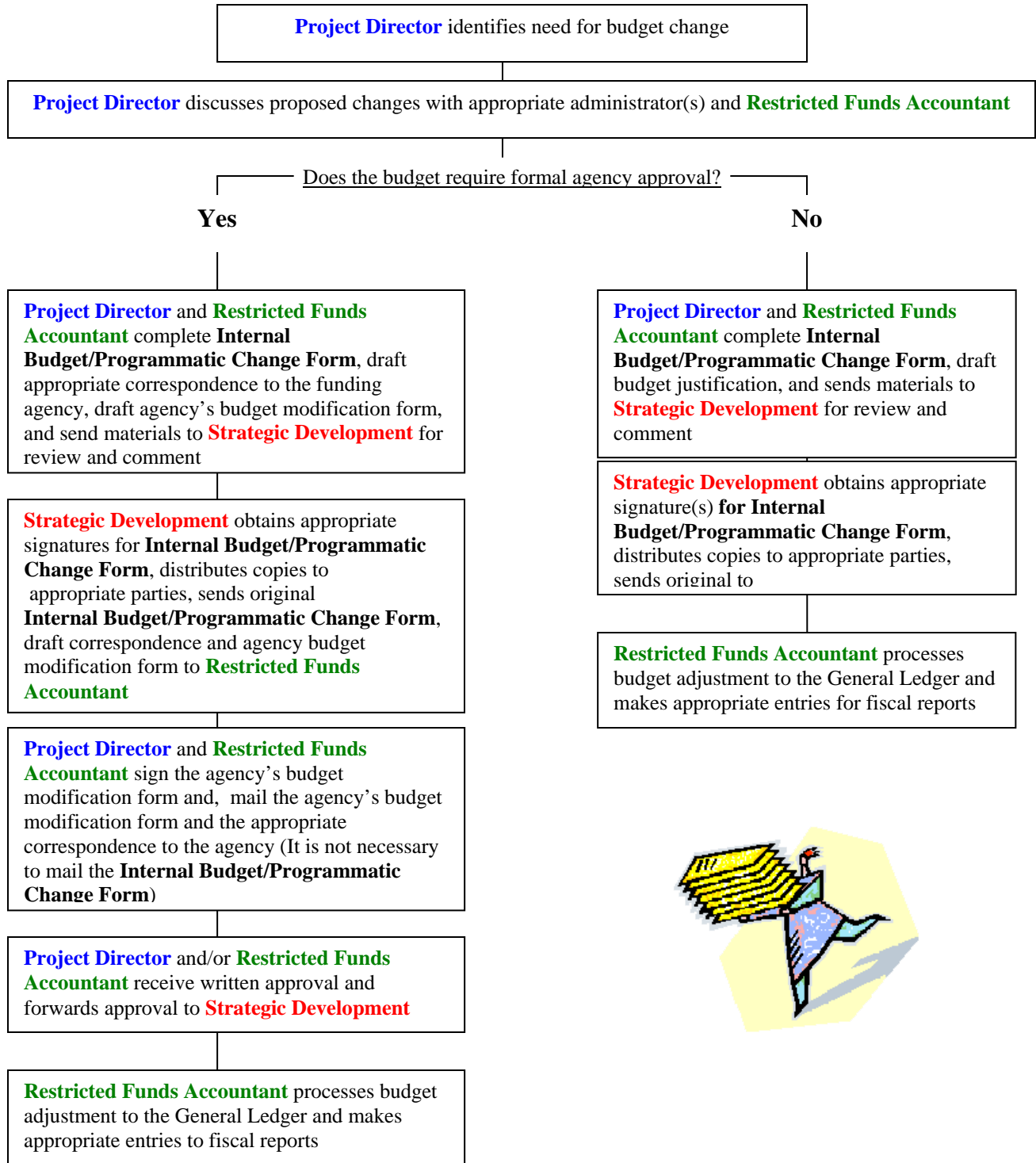
(B) Budget and Programmatic Changes

Even though the project budget was carefully constructed when the proposal was developed, the budget may need to be revised to meet changing needs or circumstances. Examples of changing budget needs include: (1) excess funds may be available if project personnel do not work the full duration of the budget year or if projected salary increases were higher than actual salaries; (2) there may be excess funds in the equipment category because the bids were lower than expected; or (3) a shortfall in an account has resulted from costs being higher than anticipated.

All proposed changes must be routed in advance of implementing the change through the Office of Strategic Development and Business Office for internal review and approval by the appropriate administrators. After the project director completes the **Internal Budget/Programmatic Change form** and drafts the applicable correspondence, this paperwork is sent to the **Office of Strategic Development** (see Section 3: Strategic Development for form). Staff will provide guidance in developing the final version of the correspondence as well as in obtaining both internal approval and approval from the funding source. Some funding agencies require additional paperwork as well. All change requests should be requested in advance and they cannot conflict with the terms of the grant or Institutional policies. Prior to requesting budgetary or programmatic changes, the changes may need to be discussed with the appropriate funding agency representative(s), and then followed up with a letter. This contact with the funding agency is done by a representative from the **Office of Strategic Development**. Changes are not officially approved until a written response is received.

In all cases, files maintained by the project director and the Office of Strategic Development must contain a complete trail of all written and verbal contact with the funding agency.

Budget and Programmatic Changes



(C) Recordkeeping

In evaluating the project, the funding agency will want to know exactly what was done, when and how it was done, and the cost of expenditures with project funds. Accurate and complete records of activities and expenditures during the project are not only important but crucial. These records will support the College during a site visit, project evaluation, internal financial audit, or in the event of a funding agency audit. The following are some of the records that **must** be maintained as part of the project:

1. Payroll Records

Time and effort records must be maintained so that salary charges to an award can be adequately supported in accordance with funding agency regulations. Payroll records that must be maintained include forms documenting who worked on the project, how much time each person spent on the project, how much they were paid, and what activities they performed. In addition to the College's regular payroll records, grant-related full-time and part-time administrative and professional staff must be documented on the **Time and Effort Documentation form** (see Section 3: Strategic Development for form). This form includes the following information: (1) the name and signature of the employee; (2) the hours an employee worked during a given pay period; (3) the activities performed by the employee during the period; and (4) the name and signature of the employee's supervisor. An employee whose time is devoted to more than one grant must complete multiple Time and Effort Documentation forms and maintain records that support the amount of time charged to each grant for which he or she worked. Time and Effort Documentation should be completed professionally and in detail. **Keep copies for the project files and send the original Time and Effort Documentation forms to the assigned Restricted Funds Accountant, and a copy to the Grants Development and Compliance Officer.** If necessary, the Grants Development and Compliance Officer will then be responsible for sending a copy to the appropriate Vice President.

2. Matching

The project director must maintain records documenting the amount of matching in the approved budget for the project, either in-kind or cash. In-kind match represents the value of non-cash contribution in services or property to the project. The Time and Effort Documentation or **Match Documentation** forms may be used to document in-kind services of project personnel (see Section 3: Strategic Development for forms). **Keep copies for the project files and send the original Match Documentation form to the assigned Restricted Funds Accountant, and a copy to the Grants Development and Compliance Officer.** The terms of the grant will stipulate the length of time for which grant records must be maintained. According to Federal regulations, records for Federal grants must be retained until three years after the due date for the annual financial report for each year of the grant. According to State regulations, records for State grants must be retained until five years after the due date for the annual financial report for each year of the grant. San Juan College maintains all financial records in accordance with state requirements. However, the grant award, terms, and conditions may stipulate a longer retention period, in these cases the extended period will be adhered to.

3. Audits

All financial records must be maintained in order to facilitate any audit(s) that may include a review of the project. **In the event of a funding agency audit, the Office of Strategic Development will lead efforts to prepare for and respond to audit inquiries.** The project director must contact the Office of Strategic Development immediately after receiving any verbal or written communication from the funding agency regarding a site visit, program review, or audit.

Audit findings can result in cost disallowances and require the **College** to make repayments to the funding agency. The most common audit findings include: (1) lack of Time and Effort Documentation to support salary costs charged to awards; (2) lack of consulting agreements and invoices to support those services which were related to the award, and that the charges were reasonable; (3) amounts were expended

in unapproved or other cost categories without required prior written approval from the funding agency; (4) adequate supporting documentation was not provided for cost sharing/match claimed.

(D) Communicating with the Funding Agency

The Office of Strategic Development is primarily responsible for contacts with the funding agency. The Grants Development and Compliance Officer must review all correspondence before it is sent to the funding agency, and maintain records of all verbal and written communication in the office files.

The program officer, the representative of the funding agency who oversees the project, is interested in progress toward meeting the goals and objectives of the project. Any change in project scope, key personnel, or budget must be approved by the agency's grant officer, in consultation with the Grants Development and Compliance Officer or the Director of Strategic Development. The terms of the grant will provide specific information about the roles played by these two funding agency contacts.

Correspondence requesting changes in the project's objectives, scope, personnel, budget or time period must be approved internally in advance, including approval by the Office of Strategic Development and appropriate Vice President, before they can be submitted to the funding agency.

Should a project amendment be necessary, please refer to Section 1B: Budget and Programmatic Changes.

The funding agency establishes dates for when all programmatic and fiscal reports are due. The agency is entitled to change its reporting expectations and/or process at any time during the grant period. Often, notifications of such changes are sent directly to the project director; the project director should immediately forward such information to the Office of Strategic Development and to the assigned Restricted Funds Accountant.

1. Site Visits

Occasionally, funding agencies will request a site visit. **This visit is coordinated by the Office of Strategic Development.** Working with the project director and the funding agency representative, the

Office of Strategic Development drafts an agenda, identifying the appropriate stakeholders to be included in the site visit.

The site visit gives San Juan College an 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, and the Business Office must be prepared to present financial documentation. Occasionally a successful funding agency site visit is a requirement for continued funding in a multi-year project.

(E) Project Publicity and Promotion

The awarding of a grant is newsworthy. Local, business and educational communities should be notified of the grant award and the project's activities. **All publicity for San Juan College programs and the dissemination of project results are coordinated through the Senior Director of Marketing and Public Relations.**

If the project director is contacted directly by the media, he or she should contact the Marketing and Public Relations Office **prior** to the sharing of information about the project. If the project director receives a request for a copy of the grant proposal or other grant-related documents, the request should be referred to the Office of Strategic Development.

Information about the project activities should also be promoted internally via the monthly college wide distribution of *Staff Notes*. Submissions should be directed to the Marketing and Public Relations Office.

(F) San Juan College Foundation (SJCF)

The San Juan College Foundation (SJCF) was established in 1973 as a nonprofit, 501(c)(3), tax-exempt corporation to fill critical needs at San Juan College. Its mission is to provide private sector

resources for the advancement and support of the College. Many non-Federal and State grant proposals are submitted through the Foundation on behalf of San Juan College. The Office of Strategic Development oversees development and submittal of all grant applications, and compliance of projects funded through the SJCF. **If the Foundation is the applicant of your project, and the funding agency sends a check to you, immediately deliver it personally to the SJCF Office (x 3200).** The Restricted Funds Accountant is responsible for invoicing the SJCF as expenses are incurred.

(G) Disseminating Project Results

One of the tasks involved with project management is the dissemination of the results and products of the project. Many grant proposals include a dissemination plan which will outline what, when, how, and to whom this information should be disseminated. This plan will be used to ensure that the required information has been sent to the appropriate professional organizations and publications, and to schedule presentations to disseminate project results at national, regional, and local meetings and conferences. In addition, internal dissemination of best practices may be achieved through the Office of Organizational Development or the Center for Teaching Excellence (CTX), through the Senior Director of Organizational Development. You are encouraged to include dissemination on campus to inform other employees and market your project internally.

If the proposal does not include a dissemination plan, results of the project may be disseminated to appropriate professional organizations and publications, statewide and regional conferences, and through electronic means. At a minimum, all project materials and results should be submitted to the funding agency, to college personnel who have been involved with the project, and, if applicable, to the news media through the Senior Director of Marketing and Public Relations.

(H) Closeout

Most funding agencies have required processes associated with closing out grant projects. The project director will need to complete all closeout activities prior to his/her last day paid from the grant. Any questions regarding this issue should be directed to the Office of Strategic Development.

An initial meeting will be set up with the project director, Grants Development and Compliance Officer, and assigned Restricted Funds Accountant to review the following closeout process. As necessary, the program officer will also be involved in this closeout process.

To ensure that these processes are followed, in the last three to six months of the entire grant project period, the project director must work with the Office of Strategic Development and the Business Office to: (1) secure record retention of files; (2) report outcomes in a final programmatic report; (3) post final expenditures; (4) verify inventory of equipment and supply disposition (including the establishment of current values of existing equipment and unused supplies; (5) verify time and effort documentation; and (6) verify any matching documentation.

The project director must ensure that all records retained as part of the closeout process be appropriately organized and labeled prior to storage in order that they be readily available in the event of an audit. Project directors should use the **Closeout Checklist** contained in this section as an aid to ensure that all steps associated with the closeout process are completed. The project director must review this **Closeout Checklist** with the Grants Development and Compliance Officer.

CLOSEOUT CHECKLIST

Purpose

This form is designed to provide the College with feedback on grant implementation and administration. Project directors will be asked to complete the questionnaire and bring it to a grant closeout conference for discussion with the Office of Strategic Development.

Grant Information

Name of Grant: _____

Funding Agency: _____

Project Director: _____

Department: _____

Begin Date: _____ End Date: _____ Extension End Date: _____

Questionnaire

1. How did your project address priorities identified in the San Juan College strategic plan? How did your project meet the mission and vision of San Juan College?
2. What was the impact on San Juan College?
3. Please briefly list the major goals and objectives of the grant and your assessment of the effectiveness of the grant project in meeting them.
4. How did what was written in the grant proposal and/or budget differ from implementation?
5. How will the work of your grant be incorporated into your department/the College?
6. Was the grant transferred to a community-based organization? If so, was a transition team formed?
7. Describe your experience as project director.
8. Did you receive support/assistance from specific persons or departments in the College? What additional assistance would have been helpful?
9. Please describe your experience working with the Office of Strategic Development and Business Office.
10. What improvements or additions could be made in the accounting and grant development services provided?

Purpose

This checklist is designed to serve as a general guide to grant project directors to assist in completing the closeout process at the end of a grant. Individual grants may have requirements that extend beyond or differ from this checklist. If there are any questions regarding closeout requirements for a specific grant, project directors and their supervisors/administrators should consult with the Office of Strategic Development and/or the Restricted Funds Accountant.

The Restricted Funds Accountant is responsible for meeting the financial closeout requirements of all grants and will contact project directors, their supervisors/administrators, and the Office of Strategic Development as needed.

The project director should complete this document during the last three to six months of the entire grant project.

Checklist

Step	Task	Consult with (as appropriate)	Recommended Completion Date	Actual Completion Date
1	Final Programmatic Report (usually due up to 3 months after the grant ends)			
A	Review program guidelines to determine final reporting requirements	Office of Strategic Development		
B	Review any previously submitted programmatic reports	Supervisor, Project Staff		
C	Compile final project data/results/progress	Supervisor, Project staff, External Evaluator ¹		
D	Draft final programmatic report	Project Staff, Office of Strategic Development		
2	Final expenditures (to ensure that all grant funds are spent prior to the last day of the grant)			
A	Review current budget and develop final spending plan to ensure that all remaining grant funds be expended completely and appropriately	Restricted Funds Accountant		
B	Expend all remaining grant funds	Project staff		

¹An External Evaluator only needs to be consulted if an external evaluation has been conducted as part of approved project activities.

Step	Task	Consult with (as appropriate)	Recommended Completion Date	Actual Completion Date
3 Equipment and Supply Disposition (in preparation for what happens after the grant ends)				
A	Inventory all remaining project equipment, supplies, and materials	Project staff, Restricted Funds Accountant, Property Management Department		
B	Determine current value of individual equipment (tagged) items	Property Management Department		
C	Determine current value of individual unopened/unused supplies and materials	Project staff		
D	Report current values of equipment, supplies, and materials to the Office of Strategic Development to determine if communication is required with the funding agency regarding disposition	Supervisor, Office of Strategic Development		
E	Follow disposition instructions provided by the Office of Strategic Development	Project staff, Office of Strategic Development, Restricted Funds Accountant		
4 Time and Effort Documentation				
A	Review originally-approved proposal budget to identify all staffing commitments (grant and match)	Restricted Funds Accountant		
B	Determine time and effort documentation already documented in Restricted Funds Accountant files	Restricted Funds Accountant		

Step	Task	Consult with (as appropriate)	Recommended Completion Date	Actual Completion Date
C	Determine time and effort documentation still remaining to be documented and documentation format	Restricted Funds Accountant		
D	Obtain remaining time and effort documentation	Project staff, Sources of time and effort, match		
E	Submit time and effort documentation to Restricted Funds Accountant	Restricted Funds Accountant		
F	Confirm satisfaction of time and effort documentation	Restricted Funds Accountant		

5 Non-Personnel Matching Documentation (if applicable)

A	Review originally-approved proposal budget to determine source and value of match (annual and cumulative)	Restricted Funds Accountant		
B	Review program guidelines to determine amount of required match	Office of Strategic Development		
C	Determine source and value of match documentation already documented in Restricted Funds Accountant files	Restricted Funds Accountant		
D	Determine match still remaining to be documented and documentation format	Restricted Funds Accountant		
E	Obtain remaining match documentation	Sources of match		
F	Submit original match documentation to Restricted Funds Accountant (keep copies in program operation files)	Restricted Funds Accountant		
G	Confirm satisfaction of match	Restricted Funds Accountant		

6 Record Retention (in preparation for extended record storage after the grant ends)

Step	Task	Consult with (as appropriate)	Recommended Completion Date	Actual Completion Date
A	Determine required retention period for program records	Office of Strategic Development		
B	Determine secure location for storage of program records (electronic and paper)	Project Staff		
C	Review program records to dispose of duplicate documents	Project Staff		
D	Organize and label boxes to store program records	Project Staff		
	1 Documents of similar purpose and content should be placed together, preferably in the same box			
	2 The outside of each box must be clearly labeled to indicate: (a) Box number (e.g., 1 of 20, 2 of 20); (b) Funding agency and program (e.g., U.S. Department of Education, Title III); (c) Grant year and budget period of documents contained in the box (e.g., Year 1, 10/01/07-09/30/08); (d) Destroy date ²			
E	Submit an inventory list of boxes and their contents, plus the exact physical location of the boxes, to the Office of Strategic Development and the Restricted Funds Accountant	Office of Strategic Development, Restricted Funds Accountant		

Upon completion, the project director, Dean, and the Grants Development and Compliance Officer should sign and date, then distribute this checklist as follows:

- ✓ Original to the Office of Strategic Development for filing in official grants file.
- ✓ Copy to Restricted Funds Accountant

Project Director	Date
Dean	Date
Grants Development and Compliance Officer	Date

Project Management Agreement for the Completion of

Name of Program/Project

The tasks listed below as well as the responsibilities outlined in the *Project Management Handbook* have been discussed and agreed upon by all parties for the completion *Name of Program/Project* by *Date*.

PROJECT DIRECTOR RESPONSIBILITIES

1. Provide a copy of the grant award notification letter or fully executed contract to the President's Office, Restricted Funds Accountant, and Office of Strategic Development.
2. Properly account for all expenses (supplies, operating, travel, training, salaries/benefits, etc.).
3. Properly record all grant funded activities and outcomes.
4. Monitor work performance and adherence to grant or contract schedule and budget.
5. When applicable, verify subcontractor/subrecipient has fulfilled all provisions of subcontract before contract is closed-out.
6. When appropriate, prepare and transmit any new Personnel Transaction Forms to initially assign or re-assign salary and benefit costs.
7. Prepare quarterly, annual and/or final project reports. Submit reports to the Office of Strategic Development for President's signature and transmittal to funding agency.
8. Contact the Office of Strategic Development to revise project budget, timeframe, goals and objectives, etc. prior to contact with funding agency.
9. Retain grant files for 3-5 years, depending on agency requirements, after completion of program. Files will be placed in the San Juan College's permanent college file repository.
10. When applicable, properly account for matching funds and/or in-kind. Original Time and Effort Documentation must be sent to the Restricted Funds Accountant and a copy to the Grants Development and Compliance Officer.
11. Attend Datatel/FRx and Project Director Trainings.

UNDERSTANDING

1. The Project Director is responsible for and is committed to the completion of the project.
2. The Restricted Funds Accountant will provide monthly budget reports for reconciliation with Project Director's balances. If there are any discrepancies, the Project Director will contact the assigned Restricted Funds Accountant.
3. The Office of Strategic Development will provide on-going support, oversight, guidance and training to Project Director and support staff throughout the term of the grant.
4. The Dean/Vice President will ensure that the project/program is administered in accordance to San Juan College policies and procedures.
5. The Project Director is an employee of San Juan College, not the funding agency.

Signature of Project Director

Date

Signature of appropriate Dean/Vice President

Date

Signature of Restricted Funds Accountant

Date

Signature of Senior Director of Strategic Development

Date

HUMAN RESOURCES

Section 1: Getting Started

(I) Hiring Project Personnel

Many grant projects include new personnel. If new individuals will be hired for the project, the project director must follow specific procedures established by the Board of Trustees, including rate assignment, throughout the hiring process. **Grant-funded personnel must be hired utilizing the same San Juan College hiring policies used for hiring all personnel. The Human Resources office should be consulted prior to grant submittal to review all requests for personnel and salary assignment.**

The College published policy on this matter is:

Grant and Contract Paid Wages

All proposed grant and contract paid employee wages and salaries shall be consistent with college wage and salary administration policy regardless of the source of the funding. All college employees writing grant proposals shall use official college wage and salary scales to determine personnel costs for all grants. Grant writers shall submit a list of the costs to the Associate Vice President of Human Resources for approval before submitting the grant to the Grants Planning Committee.

All proposals for release time for college employees shall receive prior approval from the appropriate Vice President before proposals are submitted to funding agencies.

If the grant language references a wage rate which is higher (or lower) than the established wage scale or guidelines, the individual will be paid the appropriate rate based on college policy – not based on what is written in the grant.

Single Audit Guide A, Management and Federal Office of Budget

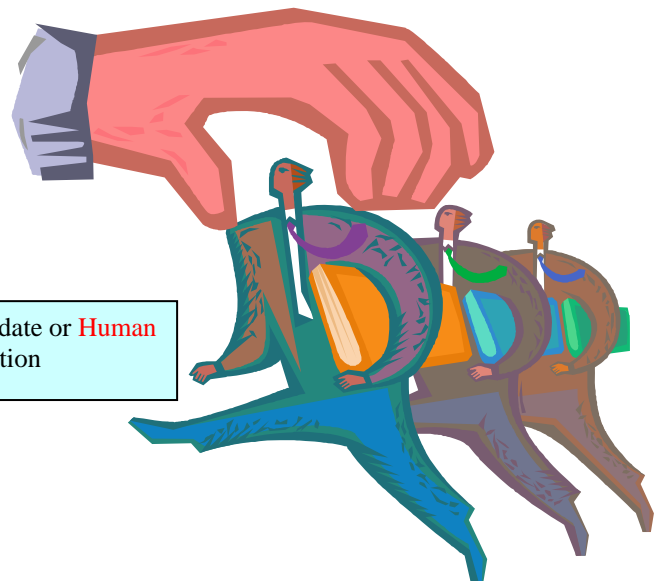
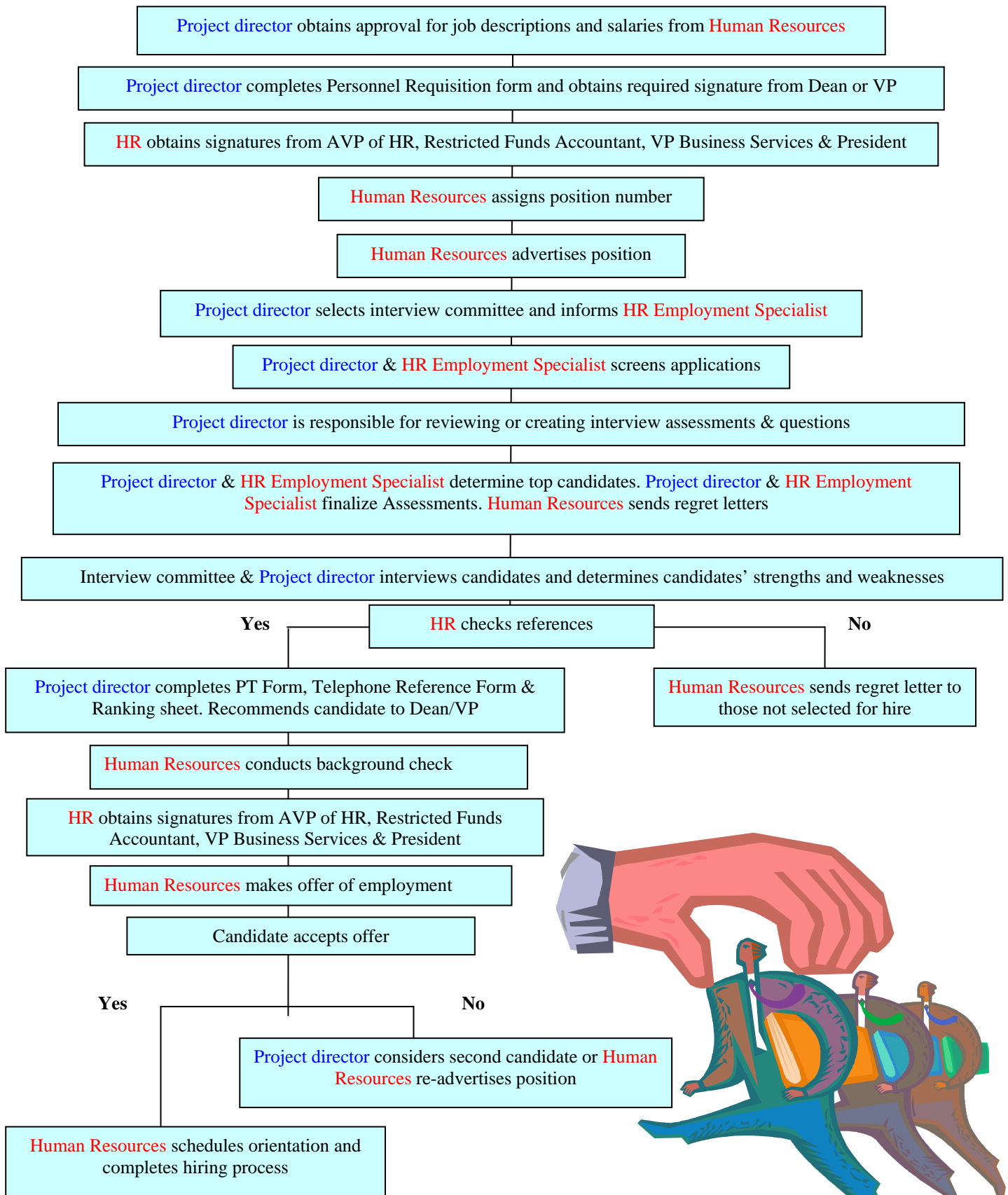
Approval to Request Grant Funds

Only the President and Vice President for Business Services are permitted to approve grant applications if new college resources are to be committed at any time to complete the grant's scope of work or service. If no new college resources are required, the President may delegate to a designated representative.

San Juan College Board Policy #808

Technical and Professional Services Contract (T&P) are to be used in the event that a consultant or other outside professional service is needed, **on a short-term basis. The T&P must be completely filled out and signed on both pages before it can be processed.** T&P Contractors are not employees of the College. See Section 2A: Technical and Professional Services for more information.

Hiring Personnel



Hiring Process Checklist

- Complete Personnel Requisition form and Job Description Announcement (see Section 3: Human Resources for all forms).
- Send Personnel Requisition form and Job Description to Personnel for review and signature.
- Pick up applications after job announcement closes and review candidates that meet minimum requirements of job description.
- Coordinate with the Human Resources Office (HR), which qualified applicants are to be interviewed. After interview, determine top two candidates.
- Complete the following Hire paperwork:
 - Reference Check Form
 - Ranking Sheet Form
 - Personnel Transaction Form
- Send completed Hire forms to Human Resources Office (HR) for signature and approval.
- Notification from Human Resources Office (HR) that candidate has been approved for hire by V.P. and College President.
- Human Resources Office (HR) will call candidate to extend offer.

1. New Employee Orientation

The primary goal of the New Employee Orientation Program is to welcome new employees, provide needed information and access to resources, and create a positive first impression that will foster pride in San Juan College and in the employee's daily work. Human Resources aims to make the orientation experience more enjoyable and memorable for employees and to instill a sense of pride in employees, to familiarize them with the College's mission, values, organization, culture, and to convey information that would help employees perform their job more efficiently.

2. Criminal Background Check Policy and Procedure

San Juan College intends to maintain a safe and productive educational environment. Therefore, the College has determined that prospective and current employees in the following job categories will be required to consent to and pass a criminal background investigation prior to any final appointment, hiring or promotion decisions. The background investigation is intended to protect the students, employees, and assets of San Juan College.

The College reserves the right to conduct a criminal background investigation on existing employees in these groups prior to annual offers of renewed employment.

- To meet the legal protection of minors, all employees who are assigned and responsible for **instructing, working regularly with, or supervising minors** – individuals under 18 years of age (i.e., Technical Education Center (TEC) faculty, Community Learning Center (CLC) Kid Kollege instructors, Child and Family Development Center (CFDC) Lead Teachers and staff, etc.).
- To ensure the integrity of campus security, all employees who are assigned and responsible for **campus security and/or facility maintenance and have access to building keys** (i.e., Security Guards, Custodial Supervisors, Custodial Workers, Maintenance Workers, etc.).
- To comply with sound financial practices, all employees who are assigned and responsible for **receiving, handling, or accounting for currency over \$500 annually and producing college checks** (i.e., Accounting Technicians, Accountants, Bookstore Cashiers, etc.).

- To ensure the integrity and security of campus information, all employees who are assigned and have access to **maintain, change or manipulate sensitive information through the College's computer systems** (i.e., all Office of Technology Services (OTS) employees).

These employee groups will be referred to as '*background sensitive*'. Individuals seeking employment in these job categories will be subject to a national criminal background investigation. Individuals seeking employment in the area of child care, family advocates, or related fields will be required to submit their fingerprints for investigation as well.

This policy applies to all positions as listed above regardless of how the employee is employed - regular, temporary, part-time, seasonal, or emergency. Any employees hired through a temporary employment agency to perform these duties must require background checks before the College will accept workers in these areas.

3. Anti-Harassment Policy

San Juan College forbids sexual harassment activity, which is a form of sexual discrimination, by any of its employees. All employees are required to assure the College work environment is free of sexual harassment. Sexual harassment is a form of employee misconduct and appropriate disciplinary action will be taken against any employee who is found to have been responsible for sexual harassment or for knowingly permitting a sexual hostile environment to exist. All employees are responsible for complying with the Anti-Harassment Policy, displaying appropriate behavior in the workplace and using proper channels to report sexual harassment complaints.

Any employee who believes that he/she has experienced sexual harassment or has knowledge of any sexual harassment of any other employee should immediately report it to a supervisor, to the Equal Employment Opportunity Officer/Vice President for Business Services (x3253), or to the Associate Vice President for Human Resources (x3215). A prompt investigation will be conducted of any reported sexual harassment. Refer to Section 3: Human Resources, *HR Forms* for the Anti-Harassment Policy.

4. Educational Retirement Association (ERA)

ERA is a mandatory public retirement plan and participation is required of employees who work more than 10 hours per week for more than 30 days or teach more than 3 credit hours per semester.

Student workers are exempt.

New Mexico Senate Bill 181 increases the ERA contribution rates for both Employer and Employee. Effective July 1, 2005, Employer share increased at a rate of .75% per year over a seven year period. Employee share increased at a rate of .075 per year over four years. Below is a table that reflects the rates to be used. Project directors should take this into consideration when projecting their budget.

Fiscal Year	Employer Contribution Rate	Employee Contribution Rate
FY 2005-2006	9.40%	7.68%
FY 2006-2007	10.15%	7.75%
FY 2007-2008	10.90%	7.83%
FY 2008-2009	11.65%	7.90%
FY 2009-2010	12.40%	7.90%
FY 2010-2011	13.15%	7.90%
FY 2011-2012	13.90%	7.90%
FY 2012-2013	13.90%	7.90%
FY 2013-2014	13.90%	7.90%
FY 2014-2015	13.90%	7.90%

Upon termination, employee contributions are refundable. The employee may choose a “Direct Refund” of their contributions; however the money is subject to a 20% penalty and tax charge. Or choose “Direct Rollover” of their money into a direct payment to an individual retirement account (IRA) or to a qualified employer plan. The refund process beings by completing a “Request for Refund” form available in the Personnel Office on or after their last day of employment.

EVALUATION

Section 1: Getting Started

(J) Setting up the Evaluation Process

Program evaluation is an important component of the project; not only does the evaluation determine the success of the project in meeting its objectives, but the data gathered in the evaluation process are important to others who will study the project or replicate it. In addition, results of the evaluation will be disseminated to the funding agency and to others who express interest in the project.

Most grant proposals include an evaluation plan which serves as the blueprint for the project's evaluation. This plan outlines the general methods and standards to be used to measure the success of the project. This evaluation plan should include a description of what will be evaluated, when the evaluation will take place, instruments to be used for measurement, who will perform the evaluation, and how the information gathered will be used to determine the project's success. Having established accurate baseline data and comprehensive assessment instruments at the beginning of the grant period makes life easier for the project director who must draft **formative and summative evaluations** during the life of the grant.

Formative evaluations are conducted at specified points during the grant period; the results of these evaluations are used to assess progress and identify potential or actual problem areas, facilitating project modifications as needed. **Summative evaluations** are completed at the conclusion of the entire grant period. Depending on the funding agency, formative evaluations may be required monthly, quarterly, annually, or not at all; summative evaluations are required of all grants. For some multi-year grants, a formative evaluation is submitted annually in the form of a "progress report" or "competing continuation application" as a requirement for continued funding in the subsequent year. Establishing a solid and detailed evaluation plan at the onset of the grant period reduces the likelihood of confusion in the future. Refer to Section 3: Strategic Development for the **Project Management Evaluation Process form**.

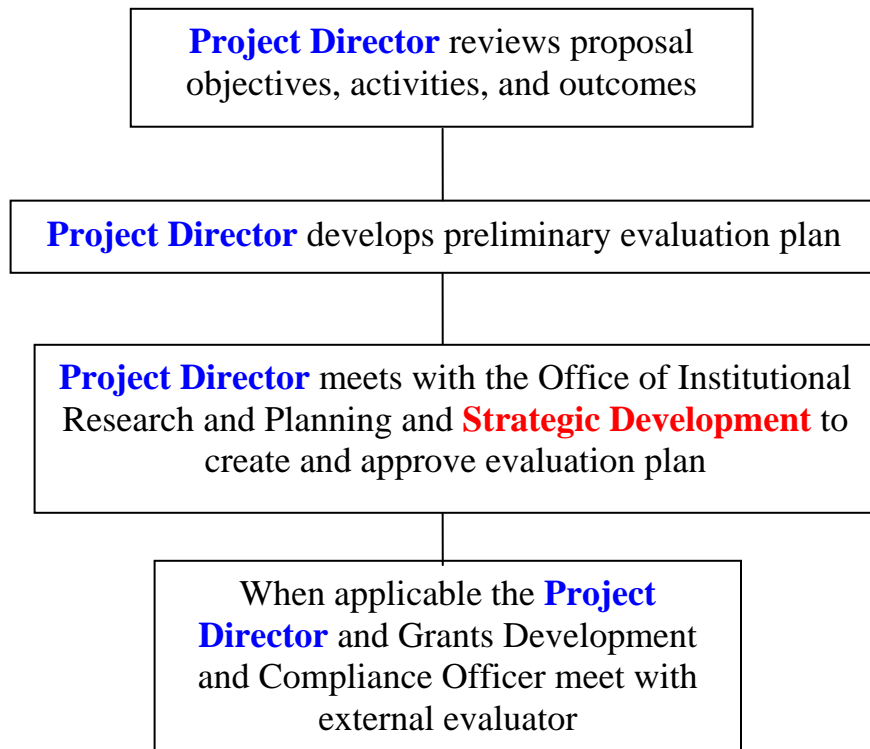
After the grant award notification is received, the project director should review the objectives, activities, and outcomes of the proposal and develop a preliminary list of baseline data and possible assessment instruments needed in order to measure different aspects of project progress and success. The

Office of Institutional Research and Planning is available to provide project directors with assistance in determining existing measurement processes that could provide project-relevant baseline data and to offer guidance and review in the purchase or creation of specific assessment instruments that may be used to establish baseline information or to measure pre-and post-intervention changes. **The Office of Institutional Research and Planning must approve the evaluation plan prior to project/program implementation. A copy of the approved evaluation plan must be sent to the Office of Strategic Development.**

The project director should establish a recordkeeping process that addresses, at a minimum, the establishment of electronic and paper files; processes to ensure the consistency, completeness, and accuracy; and methodology to document progress, including the ongoing status of any project partnerships. Should the project director or Office of Institutional Research and Planning staff have any questions or require clarification regarding the objectives, activities, or any other aspect of the project design; they should contact the Office of Strategic Development.

Many projects use an external evaluator who is familiar with the field of study and the type of program to be implemented. If the grant specifies the use of an external evaluator, but did not designate one by name in the grant proposal, it is important to identify the evaluator as early in the project as possible. **The Office of Strategic Development will maintain a list of qualified evaluators for selection and will be involved in the hiring process.** The evaluator will sign a **Technical and Professional Services Contract** form with the College in advance of performing the work (see Section 3: Business Services). This **Technical and Professional Services Contract** should be submitted to the project director, who will then promptly submit a copy to the Office of Strategic Development and to the appropriate college administrator to whom he or she reports. **Project directors must remember that evaluation is an ongoing process and should be addressed continuously during the life of the grant.**

Setting up the Evaluation



(K) Reports

The formal award notification includes a schedule for any reports that must be submitted and the dates these reports will be due. Grant programs require interim progress and financial reports either quarterly, semiannually, annually, or upon request from the funding agency. Project directors must be aware of the format and content requirements of reports and their due dates before the project begins, so that information needed for the reports may be collected throughout the duration of the project. While the funding agency establishes dates for when all programmatic and fiscal reports are due, the agency is also entitled to change its reporting expectations and/or process at any time during the grant period. Often, notifications of such changes are sent directly to the project director; the project director should immediately forward such information to the Office of Strategic Development.

Performance or programmatic reports are the responsibility of the project director and should reflect the progress made in accomplishing the project objectives. The report should identify the project's strengths in addition to strategies which will correct any weaknesses in the program. The Office of Strategic Development is available to interpret funding agency requirements and to draft portions or all of reports if assistance is needed. Depending on the funding agency's requirements, reports may be submitted electronically. **In all cases, programmatic reports must follow the College's internal process, where reports will be processed through the Office of Strategic Development and sent to the President for approval. Once approval is obtained, the Office of Strategic Development will notify the project director and the report may be submitted.**

If the funding agency does not provide a specific reporting format, at a minimum the programmatic reports should address the project's progress in meeting the measurable objectives as shown in the original grant proposal. Progress should be reported based on outcomes, not process. Process simply describes the activities that have taken place; outcomes focus on the measurable results of those activities. Project directors should be prepared to address the connection between grant expenditures and specific objectives/outcomes if requested by the funding agency.

Financial reports for the project will be completed by the Restricted Funds Accountants.

The Restricted Funds Accountant must have complete records of project expenditures and documentation of matching or cost-share for the project in order to complete the reports. Project directors must allow sufficient time between the submission of this information and the due date for the report for the purpose of obtaining internal approval prior to submission to the funding agency.

(L) Academic Quality Improvement Program (AQIP)

San Juan College has chosen to participate in Academic Quality Improvement Program (AQIP) which infuses the principles and benefits of continuous improvement into the culture of colleges and universities. With AQIP, the College must demonstrate it meets accreditation standards and expectations through sequences of events that align with those ongoing activities that characterize organizations striving to improve their performance. In support of our quality journey, the Office of Strategic Development has established a systemic quality review comprised of a set of measures that verify how well we are achieving goals and objectives, satisfying our stakeholders, and improving the education opportunities for students participating in our grant-funded projects and programs that are aligned with the institutional mission, vision and values.

(M) Grants Quality Review

Each year, a representative team from Learning, Business Services and Student Support Services identifies grant funded projects to participate in the programmatic and financial review. This process includes detailed information about: program profile; leadership; strategic planning; student, stakeholder, staff, and market focus; measurement, analysis, and knowledge management; process management, and grant performance results. Results are shared with program staff and leadership to help assess the quality and opportunities of the programs and make any ongoing changes.

ADVISORY COUNCILS

Section 1: Getting Started

(N) Benefits of an Advisory Council

Advisory councils play an important role in providing college programs with support as well as a valuable perspective on current trends. Advisory councils are established to provide important links to the community and to garner the expertise provided by individuals beyond the College. Composed of independent community members, advisory councils are an important source of direction and support for San Juan College and can be key to building secure, ongoing programs and aligning the College's mission with the needs of the community.

Each advisory council member brings something unique to the programs. Membership should reflect the diversity of the community as well as the unique area of study within the program. The advisory councils contribute to the mission of the College in numerous ways. The councils:

- Assist and advise college administrators, faculty and staff in transmitting the mission, accomplishments, needs and aspirations of the College to the community;
- Strengthen the links with civic, education, business and other community organizations;
- Increase the visibility of college programs through public relations activities;
- Serve as sources of information and expertise for the College administration and faculty;
- Represent the needs, interests and capacities of the community to the College;
- Assist the College in assessing strategic direction, solving problems, achieving goals, and meeting objectives of specific programs;
- Assist in determining the need for new programs;
- Ensure that curricula and programs are comprehensive, relevant and that they reflect current trends;
- Provide advice and technical assistance to programs as needed;
- Establish and reassess realistic goals in light of important trends, long-range and annual plans.

To obtain a "Guide to Working with Advisory Councils Handbook" contact the Community Learning Center (x3264).

GRANT BUDGET

Section 2: Implementing the Project

(A) Spending Funds

One of the project director's major responsibilities is to manage the project budget **within the terms of the grant**. Careful and realistic construction of the budget when the proposal was developed means that adequate funds should be included to cover project costs and personnel expenses. The proposal budget serves as the project director's first spending plan.

Expenditures are the disbursement of funds for any goods or services received. These activities are charged to the grant accounts in the general ledger. All expenditures will be reviewed by the Restricted Funds Accountant to determine if the costs and/or activity are allowable according to the grant scope of work and the federal and/or state regulations.

It is the project director's responsibility to monitor and authorize all project expenditures and to make certain that all funds are expended, in accordance with the approved budget and the grant project timeline, before the grant expires. The terms of most government grants include a requirement that the College ensure that grant funds are not used to supplant (i.e., replace) funds normally available to the College for its operating expenses. For this reason, grant dollars are maintained under a separate Department Number, and all expenditures are scrutinized individually to make certain that they are part of the approved grant budget. If the grant stipulates that funds may not be used to supplant college funds, the project director must monitor all expenditures and budget revisions carefully. Records must support the College's commitment to use grant funds to supplement, and not supplant, the College budget.

To avoid the unnecessary return of unexpended funds to the funding agency, expenditures should be reviewed on a monthly basis with more comprehensive reviews at the midpoint and three-quarter point of the budget period. The project director should develop revised spending plans at the midpoint and three-quarter point to ensure that any necessary budget changes are submitted on a timely basis prior to the end of the budget period. Last minute change requests are typically not acted upon favorably by funding officials. Project directors should also use the midpoint and three-quarter point reviews to assess the on-going status of **Time and Effort and Matching Documentation**.

To assist the project director, the Office of Strategic Development may schedule periodic reviews to discuss budget plans and evaluation processes. In addition, the Office of Strategic Development and the Restricted Funds Accountants are available at any time for assistance.

The initial proposal budget, along with any revised budgets developed by the project director, should incorporate plans to expend all grant funds each grant year. **Carryover of unobligated grant funds into a new grant year is not viewed favorably by funding agencies or by the College.** Project directors must notify the Office of Strategic Development and the appropriate Restricted Funds Accountant immediately upon determining that the project is at risk of having unobligated funds in any year.

Grants, contracts, agreements, and (corporate) donations are all considered restricted funds. If you have any question about any funds, check with your Restricted Funds Accountant before proceeding. Restricted Funds Accountants are responsible for invoicing and obtaining the cash. If an agency sends a check to you, for your grant, immediately deliver it personally to the Senior Cashier located in the Accounts Receivable section of the Business Office. The cashiers are bonded for security purposes. This is required to protect the institution against theft.

Some grants involve student awards. Coordinate with the Accounts Receivable section of the Business Office, and check with the Financial Aid Assistant Director to assure the award does not jeopardize any financial aid the student may have.

1. FRx/Datatel

FRx is used to obtain your budget from the general ledger. It is a fiscal report that shows your budget, spending activities, and available balance. The Budget Coordinator located in Business Services will set up your FRx account. Once the user ID and Password have been created, go to the Internet or Intranet and type the following address: <http://spock/frxwebport>. If you forget your password, the Budget Coordinator will create a new password. You will need to go through the same process as you did when creating your first User ID and Password. **It is imperative that you review your grant account periodically.**

2. Accounting Structure

The San Juan College Accounting Structure consists of five major component types; Fund, Exhibit, Cluster, Department, and Object. The chart provides the various categories used by the institution in classifying financial transactions.

The first two set of digits are the Fund accounts. A majority of the institutions accounts are classified under Fund 10. Fund 20 is classified as “Restricted” and reserved for Grants, Contracts and/or Agreements. The second set of two digits following the Fund accounts is the Exhibit. The exhibit is constructed for reporting purposes and follows the guidelines from Higher Education Department (HED) and the National Association of Colleges and Universities Business Officers (NACUBO). The third set of two digits following the Exhibit is the Cluster. The Cluster is a location category for the Exhibit and Department. It defines the institutional location for each department. The fourth set of four digits is the Department. Each Department is categorized according to the Fund, Exhibit, and Cluster. The last four digits following the Department are the Object codes. Five major series classify the object codes. The 4000 series consist of Revenue for Grants, Contracts and/or Agreements. The account used depends on whether the funding is Federal, State, or Private. Salaries are in the 5000 series up through 5800 which is reserved for Benefits. The 6000 series is the Expenses and range from Consultants to Care and Support. Travel is the 7000 series and includes required, staff development, recruiting, and presentation travels for In-State and Out-of-State purpose. Capitalized equipment is the 8000 series up through 8400 which is designated specifically for the Library Collection.

The Chart of Accounts is updated periodically and is set up by the Office of Business Services. A department listing is available on the FRx Webport and SJC Portal. A list of object codes can also be found on the SJC Portal. An example of the SJC account structure follows along with a description of each five components.

XX - XX - XX - XXXX - XXXX
Fund Exhibit Cluster Dept. Object

1. Five major component types have been used.

- Fund
- Exhibit
- Cluster
- Department
- Object

2. Fund is two digits. Most grant programs are Fund 20 – Restricted.

- 10 Current
- 11 Current – Independent Operations
- **20 Restricted**
- 31 Auxiliary Support
- 32 Bookstore
- 33 Food Services
- 40 Loan
- 50 Investment in Plant
- 61 Capital Outlay
- 62 Renewals and Replacements
- 70 Debt Services
- 81 Agency – Clubs and Custodial
- 82 Agency – Billable
- 83 Agency – Custodial
- 90 Riverview Golf Course
- 95 GASB Elimination Fund

3. Exhibit is two digits.

- 10 Instruction
- 11 Academic Support
- 12 Student Support
- 13 Institutional Support
- 14 Physical Plant & Utilities
- 17 Public Service
- 18 Internal Service
- 19 Student Financial Assistance
- 20 & 22 Auxiliary Enterprises

4. Cluster is two digits.

- 20 General
- 32 Business
- 34 Education
- 36 Gen Ed
- 37 Physical Ed
- 38 Health Occupations
- 40 Math
- 42 Science
- 44 Trades and Tech
- 46 Training
- 48 Enterprise
- 50 Community Learning Center (CLC)
- 52 Academic Support
- 54 Student Support
- 60 Econ Development
- 62 Community Learning
- 64 Child Care/Family
- 68 Community Support
- 70 Institutional Support
- 80 Physical Plant

5. Department is four digits.

An updated copy of departments can be found on the SJC Portal Page

6. Object is four digits.

- 4xxx – Revenue
- 5xxx – Salaries & Wages
- 58xx – Benefits
- 60xx – Professional Services
- 61xx – Conferences and Training
- 62xx – Communications
- 63xx – Dues, Fees, and Subscriptions
- 64xx – Recruiting and Promotion
- 65xx – Supplies
- 66xx – Insurance and Financing
- 67xx – Scholarships, Grants, and Allowances
- 68xx – Cost of Goods Sold
- 69xx – Facilities and Maintenance
- 70xx – Travel
- 82xx – Furniture, Fixtures, and Equipment
- 84xx – Library Acquisitions

Note: Accounts are set up by the Office of Business Services.

3. Commonly Used Object Codes

Below are the most commonly used object codes for expenditures in supplies, travel, and equipment.

General Use Codes	
Consultants	6065
Professional Services	6065
Performed Contracts and Speakers	6075
Conference Fees	6135
Training Fees and Services	6135
Postage	6235
Printing	6245
Communications	6255
Supplies	6505
Supplies-Bookstore	6505
Reference Materials	6345
Food	6520
Non-Capital Equipment and Tools	8275
Professional Registration and Dues	6135
Subscriptions & Web Fees	6345
Rents and Leases	6960
Software	6565
Grants and Scholarships	6735
Care and Support-Stipends	6721
Care and Support-Mileage	6722
Care and Support-Meals	6723
General Travel	
Administrative Travel	7010
Staff Development Travel	7020

In order to be classified as equipment, the item must cost \$5,000 or more and have a useful life of one (1) year or more.

General Equipment	
Office Equipment	8265
Program Equipment	8275
Technology	
Computers (PC's and Lap Tops)	8241
Peripherals (Printers, Scanners, Stand Alone Monitors, etc.)	8241/8265
The cost of equipment should include:	
<ul style="list-style-type: none"> • Original invoice price • Freight charges • Import duties • Handling and storage charges • In-transit insurance charges • Sale, use and other taxes imposed on the acquisition • Installation charges • Charges for testing and preparation for use • Costs of reconditioning used items when purchased • Parts and labor associated with the construction of equipment 	

4. Purchasing Card (P-Card)

The Purchasing Department offers the Purchasing Card (P-Card provided by Bank of America) as well as other credit cards from local businesses to purchase expenditures with project funds under \$1,500.00.

Obtaining a P-Card requires completing the “Request to Participate in Purchase Card Program” and approval by the Dean/Department Head. This form is then submitted to Purchasing. The project director will be assigned a Departmental Liaison. The project director and Liaison will be required to attend a training session and will comply with P-Card Policies and Procedures. The P-Card is to be used **only** by the person whose name appears on the face of the card. The card works just like a personal credit card, except all charges are paid in full by San Juan College. Maintaining a purchase card transaction log and reconciling to the Bank of America Statement is required.

The P-Card requires **prior** approval from the project director’s immediate supervisor and the assigned Restricted Funds Accountant before making any purchases (see Appendix 7: Operational Memorandum #20). An approval form is provided and must be attached to the purchase card transaction log with proper account numbers (see Section 3: Business Services).

To check out one or more of the other credit cards available for local businesses requires prior approval from the Restricted Funds Accountant. The **“Request to Check Out a SJC Credit Card from Purchasing”** must be completed on-line, printed, have the required signatures and submitted to Purchasing (see Section 3: Business Services). Following is a list of local businesses and requirements by the Purchasing Department.

Local Business

Purchases less than \$1,500.00

Business Name	Method of Payment		
	Credit Card	SPO	P-Card
Wal-Mart (1)	x		x
Sam's Club (1)	x	(2)	
Office Max	x		x
Sears (3)	x	x	x
Dillards	x		
Lowe's	x		x
Hobby Lobby	x		x
Safeway (1)	x		
Smiths (1)	x		
K-Mart		x	x
Best Buy		x	x
Target			x
Office Depot	x		x

- (1) All food purchases must be pre-approved. Submit a signed copy of Food Services Request form to VP of Business Services.
- (2) If SPO is requested, use your department number. E.g., **1010141860**
- (3) Requires SPO and credit card to complete purchase.

NOTE:

- (a) Credit Cards are checked out by an authorized employee at Purchasing Dept. Original receipt(s) and credit card must be returned to Purchasing Dept.
- (b) Submit SPO with receipt to Accounts Payable.
- (c) May only use a credit card or SPO to purchase; never both except for SEARS.
- (d) For P-Card purchases, advise the check-out clerk that the purchase is tax-exempt.

5. Unallowable Expenditures

The following charges are not allowable according to the U.S. Office of Management and Budget (OMB) under Code of Federal Regulations Part 220 (2 CFR 220), Cost Principles for Educational Institutions (formerly located under OMB Circular A-21):

- Alcoholic beverages
- Memorabilia
- Color advertising for employee recruitment purposes
- Commencement/graduation costs
- Donations
- Entertainment costs
- Lobbying costs
- Memberships in civil/community/social organizations
- Selling and marketing costs
- Travel by board members; and
- Student activity costs

6. Indirect Costs

Indirect costs are actual costs incurred to conduct the normal business of an organization that cannot be identified with or directly charged to a specific project or activity. Indirect cost rates are used to recover the indirect costs of a sponsored project.

San Juan College's indirect costs are developed under the requirements of the U.S. Office of Management and Budget, 2 CFR Part 220, Cost Principles for Educational Institutions. San Juan College negotiates indirect rates with the Department of Health and Human Services (HHS) under 2 CFR Part 220. Negotiated, approved rates are to be used for all agreements with the Federal Government and for most nonfederal projects. The rate agreement is periodically renegotiated (usually every three years) so rates will vary.

Indirect costs are recovered by applying the applicable indirect cost rate to the direct cost expenditures incurred on each project. The calculated indirect cost amount is charged to each project by the Restricted Funds Accountant.

The College's federally approved indirect rate is 36.0%. This means that it takes 36.0% of the direct costs of a grant to provide for various services (e.g. Physical Plant, Human Resources, etc.). Few grants allow the College to budget its full, approved indirect rate; for example, most U.S. Department of Education grants allow only 8% indirect. In general, it is College policy to budget for the maximum indirect allowed by a grant (up to our negotiated rate). Without indirect cost recovery, the College could not afford to offer the services provided by grant programs.

7. Bookstore Purchases

A current account number is required to make all bookstore purchases. Account numbers on grant-funded programs change frequently, so please be sure to have the current account number, and always retain a receipt to give to the Restricted Funds Accountant. Purchases are limited by grant/contract amounts and specifications.

Supplies are located in the Interdepartmental Room first, as that room contains supplies that are marked up only enough to cover shipping – other areas of the bookstore contain products that are retail price, but you will receive a 10% discount. If the Interdepartmental Room does not contain what you need, please ask the bookstore personnel for assistance. If the bookstore does not have what you need in stock, staff can special order the item(s). If you place an order by noon on Wednesday, the item(s) will arrive in the bookstore on Friday of that week. **A copy of the receipt must be sent to the assigned Restricted Funds Accountant.**

The bookstore's normal hours of operation:

Monday – Thursday, 8:00 A.M. to 6:00 P. M.

Friday from 8:00 A.M. to 5:00 P.M.

8. Copy Services

To place orders go to Copy Services with your account number, and fill out a work order (see Section 3: Auxiliary Services for form).

Copy Services will deliver anywhere on the main campus. If you are not on the main campus, your orders will be delivered via inter-office mail. For your convenience, orders may be sent via email to Copy Services. Be sure to include all pertinent information - your account number, number of copies, contact person and the deadline for printing. **A copy of the receipt must be sent to the assigned Restricted Funds Accountant.**

9. Cell Phones

There are two cell phone programs available to San Juan College employees.

Program I: NEEDED (60% or 80%)

- Option I, a cell phone can be obtained by the employee with their desired provider at 60% or 80% business use. Copies of all documentation given at the time of transaction along with a copy of the first month's statement must be sent to the Cell Phone Administrator.
- Option II, a cell phone already in possession of the employee can be used at 60% or 80% business use.

Program II: REQUIRED (100%)

- Cell phone is obtained through San Juan College at 100% business use.

It is understandable a cell phone will not only be used for business purposes but will unavoidably be used for personal use. The San Juan College employee is requested to declare personal call usage and self report the percentage through completing the **Self Declare** form (See Section 3: Business Services, Accounts Payable). On a business need basis the employee is given the option of having the College reimburse 60% or 80% of the base amount (does not include tax or extra fees).

All cell phone bills are sent to and paid by the San Juan College employee **except** for employees whom have received a cell phone for 100% business usage, this bill is paid directly by the College. If the employee desires for their reimbursement payments to be directly deposited into their bank account, a **Cell Phone Monthly Direct Deposit** form must be filled out (See Section 3: Business Services, Accounts Payable).

If the cell phone service plan includes persons other than the San Juan College employee, the College will only reimburse expenses incurred by the employee. San Juan College will not reimburse other expenses for services beyond the said cell phone plan (e.g. text messages, picture messages, downloads, etc.).

No matter the provider, the chart below is a break down of the base amount the College will reimburse for 500, 750, or 900 minutes. The College strongly suggests the inclusion of insurance for all cell phone plans. In order for the College to pay for insurance, this service must be clearly indicated on the first month's statement.

The Business Office must be informed immediately upon employee termination to cease reimbursement payments for the cell phone account. For further information, contact the Cell Phone Administrator.

	<u>Program I: Needed 60%-80%</u>			<u>Program II: Required 100%</u>
	Base Amount	60%	80%	100%
500 Minutes	\$39.99	\$24.00	\$32.00	\$39.99
750 Minutes	\$49.99	\$30.00	\$40.00	\$49.99
900 Minutes	\$59.99	\$36.00	\$48.00	\$59.99

- 60% or 80% Business Use
- Personal Calls permitted
- Employee is responsible for taxes and fees
- SJC will **only** pay off the base amount
- SJC will pay for insurance
- \$50.00 equipment allotment every two years

Process:

- Must be deemed necessary by Supervisor/Director
- Contact the Business Office
- Receive approval from assigned Restricted Funds Accountant
- Options to obtaining a cell phone:
 - Option I:** Cell Phone obtained by the employee with their desired provider
 - Option II:** Cell phone already in possession can be used
- Complete **Self Declare Form** and if desired, **Cell Phone Monthly Direct Deposit Form**
- Bill is sent to and paid by SJC employee, SJC will reimburse 60% or 80% of the base amount

- 100% Business Use
- No Personal Calls permissible
- Phone is SJC equipment
- Bill is paid in full by SJC

Process:

- Must be deemed necessary by Supervisor/Director
- Contact the Business Office
- Complete a **Cell Phone Request Form**
- Business Office purchases and pays for phone with approval from assigned Restricted Funds Accountant
- Copy of bill will be sent to Supervisor/Director

10. Computer Purchases

Except under special circumstances (as approved in the grant proposal), all new computers must be purchased out of departmental or other operating funds. Contact the Office of Technology Services (OTS) with brand and type of computer, components and accessories, etc. and they will place the order for you. Your order should arrive in approximately two weeks. The Office of Technology Services will notify you upon arrival (see Operational Memorandum #10, APP-1).

11. Approval Signature Process

A single item purchase that does not exceed \$4,999.99 requires the appropriate signatures (see pg.45), with the best obtainable price. Purchases \$5,000 - \$19,999.99 require three phone/written quotes. Each quote must be detailed on a **Bid Comparison form** (See Section 3: Business Services, Purchasing), and be attached to the purchase order (see Section 3: Business Services, Purchasing). Each form and written quote obtained must conform to all bid requirements and specifications. If written, quote must be signed by the vendor's representative. Make comments on the "Sole Source" or "Bid Comparison" forms, not on the purchase order (see Operational Memorandum #19, APP-6). For purchases more than \$20,000, refer to Purchasing Approval Signature Process (pg. 45) and Operational Memorandum #19 (APP-6).

Purchasing Approval Signature Process

	Director	Dean	VP-Area	VP-B Serv P Jones	Procurement Y Brooks	President C Spencer	Board	Controller D Garcia
0 - 1,499.99	X							
1,500.00 - 2,999.99	X	X						
3,000.00 - 3,999.99	X	X	X					
4,000.00 - 4,999.99	X	X	X	X				
5,000.00 - 9,999.99	X	X	X	X	X			
10,000.00 - 99,999.99	X	X	X	X	X	X		
> 100,000.00	X	X	X	X	X	X	X	
Food (3)	X	X	X			X		X
Uniforms/Clothing (4)								X
Furn. & Equip. (5)								
Grants (6)								X
List Inventory Control (B Talley) as an Approval with the additional approvals per requisition amount								

- (1) All approvals are required PRIOR to purchase.
- (2) SPOs & P-Card purchases must be approved by supervisor/Director.
- (3) Food purchases (consumables) must be preapproved by the Controller (D Garcia) and President (C Spencer) of College.
- (4) Clothing purchases must be preapproved by the Controller (D Garcia)
- (5) Fixed assets (furniture or equipment of \$5,000 or more) must be preapproved by Inventory Control (B Talley).
Computer Technology purchases must be preapproved by OTS (T Warren) and Inventory Control (B Talley). Inv. Control is required for tracking purposes only
- (6) Purchases using grant funds (Fund 20) must be preapproved by assigned Grant Accountant and Controller (D Garcia)
- (7) All purchases of \$4,000 or more require VP for Bus Serv (P Jones) preapproval.
- (8) All purchases on Funds 61 and 62 must be preapproved by the VP for B Serv. (P Jones)

Purchase Type	Threshold	Requirements/Backup Documents
Supplies	0-\$4,999.99	Best Obtainable Price, No Backup Required
	\$5,000 - \$19,999.99	Written or Phone Quotes on Bid Comparison Form Unless Procuring on Existing Contract (GSA, State, CES, TCPN, Rotation or Existing SJC Contract)
	Over \$20,000	Competitive Bid
Professional Services	< \$29,999.99	Comparison Form or Sole Source If Applicable
	< \$29,999.99	Documented Best Obtainable Price
	\$30,000.00	RFP
Prof. Serv. - Architect, Engineer, Surveyor, Construction Mgr	\$30,000.00	RFQP

Effective 5/1/2007

12. Food and Beverage Policy

The purchase of food and beverage is usually NOT an allowable expense in federal and state funded grant projects, but may be an allowable expense in Foundation funded grants. However, depending on the program, exceptions do apply. If food and beverages are an allowable expense, the "**San Juan College Food Request**" form must be completed on-line, printed, have the required signatures as listed on form, and submitted to the Business Office **two weeks prior** to making any food/beverage purchases (see Section 3: Business Services, Accounts Payable). Food purchases must be approved by the Associate Vice President/Controller of Business Services and the President. The Foundation's signature is only necessary if using Foundation monies in the event that the food request is for a Foundation funded grant, or if the food request is specifically for employees; therefore, requesting the food be purchased using Foundation monies. **The College's dining services, Sodexo, will have first right of refusal on all catering events.** If refused, a list of preferred outside sources is available in the Business Office. If you have questions as to whether or not a food request is permissible, please check with your assigned Restricted Funds Accountant.

13. Equipment Purchases

San Juan College follows state guidelines regarding the classification of equipment purchases under numerous GL codes. Many funding agencies also impose specific rules regarding defining, purchasing, and disposing of equipment. For example, many funding agencies define equipment as an item with a minimum \$5,000 unit cost. **The College must comply with funding agency, state, and college regulations and policies; therefore, when there are differences the most restrictive definitions and procedures will prevail.**

14. Leases

The President is the only employee with signatory authority at San Juan College. No one else has the authority to enter the College into a lease agreement of any kind. Upon receipt, the lease should be

taken to the Office of the Vice President for Business Services for review. The Budget and Risk Management Specialist will review the lease to ascertain that SJC can comply with lease requirements. Upon review and approval of the Vice President for Business Services, the lease is sent to the President's Office for signature. New Mexico State Constitution prohibits the **designation of additional insureds and/or indemnification of third parties.**

15. Printing and Design Services

The production of all San Juan College publications is coordinated through the Senior Director of Marketing and Public Relations. If you plan to expend grant funds for designing and printing new publications (e.g., brochures, *not* basic copying and duplication) you must consult and work with the Marketing and Public Relations Department. Please contact them as early as possible (x3202).

16. Promotional Items, Marketing, and Supplies

Use of federal funds to purchase materials and supplies bearing program or project names (pens, pencils, shirts, hats, bags, etc) **is strictly prohibited.** Marketing any products or services of the institution is unallowable (unless stated in the grant that public relations or proposal costs are allowable). Depending on the scope of the project, some private and corporate foundations will allow for such purchases. Contact the **Grants Development and Compliance Officer** to clarify what will be allowable and unallowable for your program. The **Institution** will take the most **conservative** policy regarding allowable and unallowable costs. The project director should not purchase anything until the Restricted Funds Accountant and Grants Development and Compliance Officer have been notified to clarify such spending (see Operational Memorandum #21, APP-8).

17. Travel

All travel must be related to the project's overall purpose and proposed activities. An itemized budget in the proposal details the proposed travel costs including the purpose and objective of the travel and number of persons traveling. Transportation should not exceed tourist class airfare. For automobile mileage, the established rate at San Juan College is used. Reimbursement is allowed for taxicab, bus, train or

airport limousine transportation. Per Diem at the established San Juan College rate is permitted when overnight travel is required. No foreign travel is authorized.

Contact the administrative assistant in your department regarding travel arrangements. **The administrative assistant should then contact the Accounting Technician/Travel, and make the arrangements.** It is preferred that the administrative assistant work directly with the Accounting Technician/Travel, because it is more efficient than trying to work with each individual in each department.

The administrative assistant completes and processes the **Travel Requisition** (see Section 3: Travel). If the desired method of travel is to rent a car, San Juan College offers several options. The **preferred** option is to submit the Travel Requisition number to the **Motor Pool** after the Travel Requisition has been processed. They will assist in making the necessary arrangements for the use of a San Juan College vehicle. Another option is to rent a vehicle from an outside vendor such as Enterprise. The Accounting Technician/Travel can make this reservation. Any individual who will be driving a vehicle in the name of San Juan College (whether leased from outside, a personal vehicle or part of the Motor Pool) **must** take the Defensive Driving course and have his/her driving record on file with San Juan College **prior** to operating an applicable motor vehicle. Certification of the Defensive Driving course is offered through the Community Learning Center (CLC) in a face to face classroom format or online through the Office of Organizational Development. A New Mexico or Colorado driver's license (applicable for Durango residences only) is required. Contact the Community Learning Center, ext. 3461 for more information about this option. The online course is at www.safetyserve.com/sanjuancollege (see Section 3: Travel, for Login Instructions).

In addition to the required travel forms, **a Trip Report is required and needs to be submitted to the Grants Development and Compliance Officer within two weeks after travel. The Grants Development and Compliance Officer will then send completed Trip Reports to the Restricted Funds Accountant.** The trip report documents the purpose of the trip, what was learned, and how the program or project will benefit from this attendance. See Section 3: Business Services for all forms and SJC

Business Services Procedures (APP-10--APP-14) for related topics (e.g., Insurance Coverage, Travel Expense Reimbursement, Credit Card, etc.). **Note:** Trip Reports should be completed professionally and in detail. If completed as suggested, reports will serve as a great reference for completing programmatic reports.

18. Subrecipients, Contracts, and Consultant Services

Some grant budgets have funds allocated for the purchase of subrecipient services, contracted services, and/or consultants. The most typical situation where subrecipient services are needed is when grant funds need to be shared with other organizations operating as project partners. Contracts may be needed to purchase services or products from a vendor. Consultants may be needed to serve as evaluators or speakers, or to provide expertise in a particular area.

19. Technical and Professional Services

Technical and Professional Services Contract (T&P) are to be used in the event that a consultant or other outside professional is needed, **on a short-term basis. The T&P must be completely filled out and signed on both pages, with the Controller's approval, before it can be processed** (see Section 3: Business Services, Accounts Payable). T&P Contractors are not employees of the San Juan College. An **Independent Contractor Status Checklist** must be filled out to properly determine if the consultant or other outside professional is a contractor or an employee (see Section 3: Business Services, Accounts Payable for checklist). For those to be considered an independent contractor, all responses to questions in the checklist must be marked "yes." For those who will be considered employees of the College and not outside contractors, whether full-time or part-time, should be hired as a regular employee with the usual employee contract. Grant language will be inserted into the contract, specifying that the grant may end at any time. For those who will be short-term, use a **Temporary Contract**. See SJC Business Services Procedures, APP-9, for more information pertaining to independent contractors.

In addition to the T&P and Independent Contractor Status Checklist, a W-9 must also be filled out. San Juan College uses the W-9 to obtain a consultant's or other outside professional's social security number or tax payer identification number so this can be reported for end of the calendar year tax purposes.

The T&P, Independent Contractor Status Checklist, and W-9 must receive all appropriate signatures before an independent contractor can be hired. Once all forms have been completed, submit them to your assigned Restricted Funds Accountant. The Restricted Funds Accountant will then submit them to Purchasing.

20. 60 Days before the Close of the Grant Year

It is important to remember that all outstanding purchase orders and/or encumbrances must clear the Business Office before the grant year closes. In order to ensure that this is done, the project director should begin to implement a plan for the closing of the grant year at least 60 days before the official ending date.

The program officer is involved as appropriate with this ongoing closeout process. For assistance in planning the closing of the grant year budget, contact the assigned Restricted Funds Accountant and Grants Development and Compliance Officer. The general closeout process is described in Section 1H.

(B) Research and Donations

1. Institutional Review Board (IRB)

Any institution engaged in research involving human subjects that is supported by a department or agency to which the Federal Policy applies must establish an Institutional Review Board (IRB) to review and approve the research. The IRB protects the participants, the College, and the principal investigator. San Juan College's Institutional Review Board reviews and approves all research on human subjects, providing the Department of Health and Human Services written Assurances of compliance with Federal Policy. San Juan College has received a Federal Wide Assurance and has an active IRB registered with the Department of Health and Human Services. Contact the Senior Director for Institutional Research and Planning to clarify your project status.

How do you know if you are doing research? Research is a systematic investigation designed to develop generalized knowledge. Any project involving human subjects, such as a thesis or dissertation, is research. Other types of research that are subject to review include but are not limited to: interviews, surveys, oral histories, experimental interventions or other types of data gathering.

How do you know if you are using people? Human subjects are defined as: living individuals about whom an investigator obtains: 1) data through intervention/interaction with the individual or 2) identifiable private information.

If you wish to conduct research using human subjects, you must receive Human Subject Assurance Training. Applications and other forms are available on the Intranet. Proposals requiring full review by the board will require a minimum of 14 days for review, so be sure to submit them early. Any students wishing to conduct research with human subjects **must** have their proposals reviewed and approved by their faculty sponsor **prior to** submission to the IRB. **Protocols without faculty approval will not be accepted or reviewed.**

Incomplete applications will increase the review and approval time. Please turn in protocols to the IRB in a timely manner if you are working with deadlines or a strict schedule.

Procedures and guidelines can be downloaded from the Intranet or the following website:

www.sanjuancollege.edu/pages/3198.asp. Hard copies are available in the Office of Institutional Research and Planning (x. 3206). All files are maintained in the Office of Institutional Research and Planning.

2. Donations Acceptance Committee (DAC).

The purpose of the Donations Acceptance Committee is to evaluate all donated tangible items. It is the policy of San Juan College that the SJC Donations Acceptance Committee shall accept no gifts of goods, materials, or property (real or otherwise), without complete signature approval. This approval process includes the signature of the appropriate Dean or Vice President.

The Donations Acceptance Committee **does not** review donations that include cash, securities or other instruments of value; these are accepted by the San Juan College Foundation.

The Donations Acceptance Committee meets on the first Tuesday of every month (or on an Ad Hoc basis, if necessary in special circumstances). For acceptance of any gifts of goods, materials or property to be considered at the next meeting, completion of a form entitled “**Request to Accept Donated Goods, Materials, or Property**” must be submitted with **complete signature approval by the appropriate Dean**

or Vice President no later than the Friday before the scheduled monthly meeting. Once this form is signed by the Dean or Vice President, a picture of the item to be donated must be attached to the form and submitted to the Purchasing Office.

The DAC will then review the request, and then formulate a report/recommendation regarding acceptance or rejection. The Donation Acceptance Committee conducts a cost-benefits analysis regarding all prospective donations of tangible personal property prior to the acceptance of any donation. See Operational Memorandum #15, APP-3. The San Juan College Foundation will then provide formal acknowledgment to the donor, and notify the department Dean/Vice President of the official acceptance.

ACCOUNTS PAYABLE

Section 2: Implementing the Project

Accounts Payable – Routing of Paperwork

Most of the following documents are submitted via Datatel. Datatel will allow you to enter the names of whom approval is required, and automatically send a notice to the individuals entered. The Purchasing Department will then receive the requisition via Datatel, authorize payment, and forward to Accounts Payable. If not submitted via Datatel, all paperwork **must be time stamped**. The machine is located in the kitchen of the Business Office. **The Accounts Payable deadline is 5:00 Tuesday.** Checks are run once a week. Allow two weeks for processing.

- ***Purchase Orders, Small Purchase Orders (SPO), Partial Payment Vouchers (PPV):***
 - Submit requisition via Datatel
 - Require Controller's (Dianne Garcia) approval
 - "OK to Pay"
 - Contact (s): Accounts Payable/Purchasing/Accounting Technician
- ***T&P contracts (Technical and Professional), Requests for Quotes:***
 - Paperwork requires Controller's (Dianne Garcia) signature
 - Submit to Purchasing Department
 - Contact (s): Accounts Payable/Purchasing Director/Accounting Technician
- ***Travel Requests, Travel Reimbursements, Mileage Reimbursement Vouchers:***
 - If using a Travel Card, enter requisition in Datatel
 - Enter names of those whom approval is required
 - If not using Card, obtain required signatures
 - Place paperwork in "Travel basket" located in the Business Office
 - Contact (s): Accounting Technician/Travel
- ***Transfer of Funds:***
 - Submit requisition via Datatel
 - Enter names of those whom approval is required
- ***Food Requests:***
 - Obtain required signatures
 - Place in "fiscal" slot near the time stamp machine located in the Business Office

Note: Business Office processes numerous documents other than the ones mentioned above; these are the most common.

FORMS

Section 3: Forms

Most forms can be accessed from the *Business Services, Forms Library* at the following link:
<http://www.sanjuancollege.edu/pages/4462.asp>

The forms that are not available can be found on pages 55-63 of this handbook.

Mail Center Service Request only available at the Mail Center.

SAN JUAN COLLEGE
SUPPORT SERVICES / MAIL CENTER

Tracking # 1 _____
2 _____
3 _____

DATE _____

DEPARTMENTAL	
	- 6235 FAX
	- 6235 Fed Ex
	- 6235 UPS
	- 6235 USPS

PERSONAL	
10-18-70-5055-6235	FAX
10-18-70-5055-6235	Fed Ex
10-18-70-5055-6235	UPS
10-18-70-5055-6235	USPS

RECEIVER ADDRESS

Amount _____

over night 2 day 3 - 5 day ground

Authorization _____



San Juan College Copy Services



Black / White Copies

	Single-Sided	Double-Sided
8 ½ x 11 (Letter Size)	\$0.04	\$0.06
8 ½ x 14 (Legal Size)	\$0.04	\$0.06
11 x 17 (Ledger Size)	\$0.08	\$0.12
Transparencies (Letter Size Only)	\$1.00	
Posters (Black or Blue Print)	\$4.00	

NCR (includes copy charge)	2-Part NCR (250 sets per ream) \$32.00 per ream or \$0.10 per sheet	3-Part NCR (167 sets per ream) \$36.00 per ream or \$0.10 per sheet
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Color Copies

	High Resolution 1200 X 1200 dpi	Production Color Copier Low Resolution 400 X 400 dpi
8 ½ x 11 (Letter Size)	\$0.55	\$0.27
8 ½ x 14 (Legal Size)	\$0.75	\$0.37
11 x 17 (Ledger Size)	\$0.95	\$0.47
Transparencies (Letter Size Only)	\$3.00	
Posters (600 x 600 dpi)	\$6.00 per foot (base price)	

* High resolution images must be submitted digitally.

Color Paper

8 ½ x 11 (Letter Size) & 8 ½ x 14 (Legal Size)			11 x 17 (Ledger Size)		
Brand	Text Weight	Qty. Discount	Brand	Text Weight	Qty. Discount
Hots Brand			Hots Brand		
Text Weight	\$0.05 per sheet	\$8.50 (500 sheets)	Text Weight	\$0.10 per sheet	\$17.00 (500 sheets)
Card Stock	\$0.07 per sheet	\$16.00 (250 sheets)	Card Stock	\$0.14 per sheet	\$32.00 (250 sheets)
Opaque Brand			Opaque Brand		
Text Weight	\$0.05 per sheet	\$7.50 (500 sheets)	Text Weight	\$0.10 per sheet	\$15.00 (500 sheets)
Card Stock	\$0.07 per sheet	\$14.00 (250 sheets)	Card Stock	\$0.14 per sheet	\$28.00 (250 sheets)
Magna Carta Brand			Magna Carta Brand		
Text Weight	\$0.05 per sheet	\$10.50 (500 sheets)	Text Weight	\$0.10 per sheet	\$21.00 (500 sheets)
Card Stock	\$0.07 per sheet	\$20.00 (250 sheets)	Card Stock	\$0.14 per sheet	\$40.00 (250 sheets)
Passport Brand			Passport Brand		
Text Weight	\$0.05 per sheet	\$13.50 (500 sheets)	Text Weight	\$0.05 per sheet	\$27.00 (500 sheets)
Card Stock	\$0.07 per sheet	\$24.00 (250 sheets)	Card Stock	\$0.14 per sheet	\$48.00 (250 sheets)
Linen			Linen		
Text Weight	\$0.10 per sheet	\$10.50 (500 sheets)	Text Weight	\$0.20 per sheet	\$21.00 (500 sheets)
Card Stock	\$0.15 per sheet	\$21.00 (250 sheets)	Card Stock	\$0.30 per sheet	\$42.00 (250 sheets)

Finishing Services

3-Hole Punch	\$0.00 by machine	\$0.03 by hand	\$3.00 for 500 sheets
Collating	\$0.00 by machine	\$0.05 by hand	
Stapling	\$0.00 by machine	\$0.05 by hand	
Cutting	\$0.25 per 250 sheets (by machine)		\$0.25 per piece (by hand)
Folding	\$2.50 setup fee plus \$0.01 per fold (by machine)		\$0.05 per fold (by hand)
Inserting	\$0.05 per piece		
Padding	\$5.00 setup fee plus \$0.25 per pad		
Booklets (stapled)	\$2.50 setup fee plus \$0.05 per booklet		
Paste Ups	\$3.00 each		
Mounting	\$3.00 each plus cost of foam / poster board (dependent on bookstore prices)		
Comb Binding	\$2.00 each		
Tape Binding	\$1.50 each		
Laminating			
8 ½ x 11 (Letter Size)	\$1.25		
8 ½ x 14 (Legal Size)	\$1.50		
11 x 17 (Ledger Size)	\$1.75		
Larger Sizes (up to 25 inch)	\$1.00 Setup + \$1.50 per foot		

Misc.

8 ½ x 11 20# White Paper	\$3.00 per ream (500 Sheets)	\$30.00 per case
8 ½ x 11 High Quality White	\$13.95 per ream (500 Sheets)	\$0.05 per sheet
Plastic Covers	\$0.75	
Blank Transparencies	\$0.50	
Book Charge	\$3.00 per chapter or every 10 pages (with written permission from publisher)	
Printing on Spine	\$0.05 per letter (Tape Bind Only)	
Foil Printing on Cover	Ask for Quote	

Copy Service Request available at the Copy Center.

one	two	three	four	five
<input type="checkbox"/> B&W <input type="checkbox"/> COLOR	<input type="checkbox"/> B&W <input type="checkbox"/> COLOR	<input type="checkbox"/> B&W <input type="checkbox"/> COLOR	<input type="checkbox"/> B&W <input type="checkbox"/> COLOR	<input type="checkbox"/> B&W <input type="checkbox"/> COLOR
original count <input type="text"/>	original count <input type="text"/>	original count <input type="text"/>	original count <input type="text"/>	original count <input type="text"/>
X number of copies <input type="text"/>	X number of copies <input type="text"/>	X number of copies <input type="text"/>	X number of copies <input type="text"/>	X number of copies <input type="text"/>
= total clicks <input type="text"/>	= total clicks <input type="text"/>	= total clicks <input type="text"/>	= total clicks <input type="text"/>	= total clicks <input type="text"/>
TXT CS 2-NCR 3-NCR Letter / Legal / Tabloid <input type="text"/>	TXT CS 2-NCR 3-NCR Letter / Legal / Tabloid <input type="text"/>	TXT CS 2-NCR 3-NCR Letter / Legal / Tabloid <input type="text"/>	TXT CS 2-NCR 3-NCR Letter / Legal / Tabloid <input type="text"/>	TXT CS 2-NCR 3-NCR Letter / Legal / Tabloid <input type="text"/>
paper color ss ds a/i	paper color ss ds a/i	paper color ss ds a/i	paper color ss ds a/i	paper color ss ds a/i
<input type="checkbox"/> <input type="checkbox"/> 1/2 1/3 <input type="checkbox"/> <input type="checkbox"/> 1/4	<input type="checkbox"/> <input type="checkbox"/> 1/2 1/3 <input type="checkbox"/> <input type="checkbox"/> 1/4	<input type="checkbox"/> <input type="checkbox"/> 1/2 1/3 <input type="checkbox"/> <input type="checkbox"/> 1/4	<input type="checkbox"/> <input type="checkbox"/> 1/2 1/3 <input type="checkbox"/> <input type="checkbox"/> 1/4	<input type="checkbox"/> <input type="checkbox"/> 1/2 1/3 <input type="checkbox"/> <input type="checkbox"/> 1/4
half z-fold Δ-fold	half z-fold Δ-fold	half z-fold Δ-fold	half z-fold Δ-fold	half z-fold Δ-fold

SPECIAL INSTRUCTIONS

ORDER INFORMATION

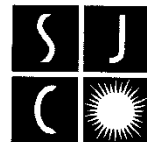
name: _____ pickup / deliver _____ ACCOUNT # _____
 (Please Circle)

phone _____ \$ _____

department _____

date _____ due date _____

completed by
 San Juan College Copy Center
 copyservices@sanjuancollege.edu



Order Number 2008009125

Signage Workorder is available at the Copy Center.

sjc signage workorder



nametag

- pin-back
- magnetic
- gator clip
- pocket clip

8x8 Sign

4x8 Sign

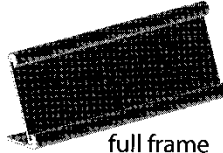
need frame

2"x10" desk plate

no frame



base frame



full frame

custom sign

color

_____ "W
x
_____ "H
dimensions

SPECIAL INSTRUCTIONS

*please double-check spelling
and print information clearly!!*

Formatting

- Standard
- ALL CAPS
- Italic*
- DROP CAPS

STYLES

- San Juan Standard
- Big & Bold**
- •••••
- Many Other
- Styles* AVAILABLE

ORDER INFORMATION

name:

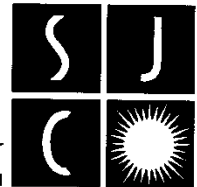
ACCOUNT #

phone

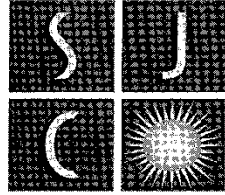
\$

department

date



San Juan College Copy Center
copyservices@sanjuancollege.edu



SAN JUAN COLLEGE

Cell Phone Monthly Direct Deposit 80% & 60% Cell Phone Users

I hereby authorize San Juan College and the financial institution(s) listed below to electronically deposit my monthly cell phone reimbursement to the specified checking each month. If monies to which I am not entitled are deposited to my account, I authorize San Juan College to direct the financial institution to return said monies. This authority will remain in effect until I have filed a new authorization, or until revoked by me in writing, or upon termination of my employment with San Juan College.

Date: _____

Name: _____

Datatel ID#: _____

Cell Phone No.: _____

Amount: _____

Bank Name: _____

City & State: _____

Routing Number: _____
(ABA number) Nine Digit number that appears on the bottom of a check

Account Number: _____

Type of Account: (Please Circle One) **Checking** **Savings**

(will need ABA# for Savings Account)

Signature: _____

Date: _____

Please submit a voided check with this form.

Please sign and return to Denisa Knutson, Business Office
If you have question please call or email
566.3605 knutsond@sanjuancollege.edu

Date Entered: _____

RV#: _____

Revised: 01/31/07 mp

INDEPENDENT CONTRACTOR STATUS CHECKLIST
Effective February 3, 2003

	YES	NO
Can they employ their own assistants?	<input type="checkbox"/>	<input type="checkbox"/>
Do they set the order or sequence of their work?	<input type="checkbox"/>	<input type="checkbox"/>
Do they set their own work hours?	<input type="checkbox"/>	<input type="checkbox"/>
Do they also work for other organizations or agencies?	<input type="checkbox"/>	<input type="checkbox"/>
Are they paid by the job?	<input type="checkbox"/>	<input type="checkbox"/>
Example: Do they have to prepare for the job on their own time?	<input type="checkbox"/>	<input type="checkbox"/>
Do they make their services available to the public?	<input type="checkbox"/>	<input type="checkbox"/>
Do they make their own profit or loss?	<input type="checkbox"/>	<input type="checkbox"/>
Do they furnish their own curriculum?	<input type="checkbox"/>	<input type="checkbox"/>
Do they have a substantial investment in their business?	<input type="checkbox"/>	<input type="checkbox"/>
Examples: Do they have their own office?	<input type="checkbox"/>	<input type="checkbox"/>
Do they have a company name	<input type="checkbox"/>	<input type="checkbox"/>
Do they have business cards?	<input type="checkbox"/>	<input type="checkbox"/>
Do they invoice on their own letterhead?	<input type="checkbox"/>	<input type="checkbox"/>
Can they be dismissed only under the terms of the contract?	<input type="checkbox"/>	<input type="checkbox"/>
Do they file a Schedule C with their tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Do they pay Gross Receipts Taxes?	<input type="checkbox"/>	<input type="checkbox"/>
Have they already filled out W-9 for San Juan College	<input type="checkbox"/>	<input type="checkbox"/>

Contractor Name: _____
 Contractor Social Security #: _____
 Contract Date: _____
 Today's Date: _____

I (the undersigned) certify that the above information is true and correct to the best of my

knowledge. _____
 (Printed)

 (Signature)

**Quick Start Instructions
Excel Travel Form**

Explanation of Travel Form Color Code

Purple: Travelers and Department information
Blue: Expenses to be reimbursed to the traveler. The travel advance is figured here.
Yellow: Expenses to be pre-paid to the vendor by the college.
 Note: The Travel Requisition will serve as the purchase order.
 Information is entered in here, when traveler needs the Business Office to pre-pay either by credit card or by a check to the vendor.
 Indicate here whether you would like your check mailed to vendor or held for pick up by the department.
Green: Expenses that will be directly billed to College.
 Note: The Travel Requisition will serve as the purchase order..

Travel Highlights

Out of state travelers: If you elect to drive, the amount reimbursed must be equal to or less than the lowest reasonable coach air fare to the same destination. Attach flight documentation with coach class airfare to the Travel Requisition.

To justify mileage claimed, use Rand McNally to figure actual miles driven.

[Rand McNally-Get Mileage](#)

Personal Vehicle Use: If you elect to drive your personal vehicle, your personal auto insurance is the primary coverage in the event of an accident, even if the vehicle is used for official San Juan College Business. Most insurance policies exclude work related activities from coverage. In the event that multiple college employees are traveling in a personal vehicle, the owners insurance may not cover those additional travelers. A copy of your personal automotive proof of insurance needs to be filed with the Travel Administrator. Certification in Defensive Driving is recommended.

Flight arrangements: The College is using Rio Grande Travel (RGT) and Expediacorporate.com. Your department's Administrative Assistant can help you with travel arrangements. [Expediacorporate.com](#)

Rental Car In-FARMINGTON: The Motor Pool can assist you in making your rental car arrangements, after receiving a Travel Requisition Number. To be eligible to use rental cars, arranged by the college, fill out the proper paperwork. Contact Risk Management or the Travel Administrator for more information. Certification in Defensive Driving is required.

Rental Car In-state: These arrangements can be made by the travel arranger on campus or through Rio Grande Travel (RGT), after receiving a Travel Requisition Number. To be eligible to use rental cars, arranged by the college, fill out the proper paperwork. Contact Risk Management or the Travel Administrator for more information. Certification in Defensive Driving is required.

Rental Car Out-of-State: These arrangements can be made by the travel arranger on campus or through Rio Grande Travel (RGT), after receiving a Travel Requisition Number. All rental charges will be charged to the college travel credit card.

Hotel Arrangements: These arrangements can be made through Rio Grande Travel (RGT) or on Expediacorporate.com, unless there is a conference rate. The Travel Administrator in the Business Office can then make those arrangements for you using the college credit card.

Out-of-County travel: A Travel Requisition must be done even if the trip is a day trip or if there is no cost or reimbursement involved. The college wants to insure that you are covered by college insurance. Post-trip paperwork must also be submitted.

Room Service: Please provide item and cost for any room service. This can be written on the hotel bill and signed by the traveler.

All Actual expenses must be accompanied by a receipt with details of purchase. This includes the item and cost. In the case that receipt does not provide information, traveler can write item and cost on receipt and sign.

Receipts must be for one traveler only. A single traveler can not be reimbursed for others in their group.

Reimbursement for alcoholic beverages are not allowed.

Step 1:
<p>Go to the Travel Form Worksheet: (Also known as Pre-trip paperwork)</p> <p>Complete the purple area.</p> <p>Complete Blue, Yellow and Green areas that pertain to the trip.</p> <p>Complete Estimated Dates & Times column only.</p> <p>Attach all supporting documentation for vendors.</p> <p style="padding-left: 40px;">Hotel Information</p> <p style="padding-left: 40px;">Registration Form</p> <p style="padding-left: 40px;">Air flight/Driving comparison documentation</p> <p>If any item, lodging, registration or expediacorporate.com needs the use of College Credit Card, please note it.</p> <p style="padding-left: 40px;">The Travel Requisition doubles as a Credit Card Request.</p>
Step 2:
Obtain required authorization signatures for approval of the trip (Follow approval signature chart)
Step 3:
<p>Take forms to the Business Office and time stamp for processing.</p> <p>If you require a Travel Requisition # to be reported to Administrative Assistant, please indicate in top section of form.</p>
Step 4:
Go on trip and remember to collect receipts for meals, lodging, rental car expenses.
Step 5:
<p>After you return from the trip: (Also known as Post-trip paperwork)</p> <p>Go back to your original Travel Requisition form</p> <p style="padding-left: 40px;">Enter the information in the Actual Dates & Times column. Do not adjust Estimated Dates & Times column.</p> <p>If you are claiming per diem, complete "Expenses Reimbursed to Traveler" "Per Diem Expenses" section.</p> <p style="padding-left: 40px;">Use reimbursement rates to figure your per diem</p> <p>If claiming actual, you will complete Expenses Reimbursed to Traveler: Expenses With Receipt section</p> <p style="padding-left: 40px;">Go to "Reimbursement Receipt Breakdown" form to list all receipts.</p> <p style="padding-left: 40px;">Transfer appropriate amounts from "Reimbursement Receipt Breakdown" form to appropriate line in travel requisition form.</p> <p>Indicate if check is to be mailed or will be picked up when Accounts Payable has it ready.</p> <p>Print Travel Requisition form, Reimbursement Receipt Breakdown form</p> <p>Attach ALL receipts to paperwork</p>
Step 6:
<p>Sign Travel Requisition form</p> <p>Obtain required personnel sign for approval (follow authorized level chart)</p> <p style="text-align: center;">BY SIGNING THE TRAVEL REQUISITION FORM, YOU ARE CERTIFYING ATTENDANCE</p>
Step 7:
Obtain required authorization signatures for approval of the trip (Follow approval signature chart)

The San Juan College Foundation (SJCF) was established in 1973 as a nonprofit, 501(c)(3), tax-exempt corporation to fill critical needs at San Juan College. Its mission is to provide private sector resources for the advancement and support of the College. Many non-Federal and State grant proposals are submitted through the Foundation on behalf of San Juan College.

For questions regarding SJCF contact the Director, Gayle Dean, at x3204.

The forms below can be accessed on the *Forms* tab in the following link to the *Office of Strategic Development*:

<http://www.sanjuancollege.edu/pages/3000.asp>

Project Management Evaluation Process

Internal Budget/Programmatic Change

Time and Effort Documentation-Monthly Activity Report

Match Documentation

The following list is accessible on the link to *Human Resources, HR Forms*:
<https://www.sanjuancollege.edu/pages/1245.asp>

Personnel Transaction Form
Change of Name & Address Form
Payroll Change Form

◆ **Policies** ◆

Anti-Harassment Policy
Computer Resource Acceptable Use Agreement
Drug Policy
Discrimination Policy
Employee Disputes
Equal Employment Opportunity Statement

◆ **Pay Plans, Evaluation Information, Etc.** ◆

Supervisor's Guide To Performance Evaluations
Support Staff Pay Scale 06/07
Clerical Support Staff Salary Scale 06/07
Maintenance & Technical Support Salary Scale
06/07
Student/Professional Pay Rates 06/07
Special Services for Disabled on Campus 06/07

◆ **Faculty** ◆

Faculty Pay Plan
Performance Evaluation
Faculty Rating Scale

◆ **Professional / Instructional** ◆

Performance Evaluation

◆ **Professional** ◆

Performance Evaluation
Charter of Accountability

◆ **Support Staff** ◆

Performance Evaluation
Job Description Form
Job Description Form Directions

◆ **Hiring** ◆

Hiring Process Check Sheet
Personnel Requisition
Reference Checks
Ranking Sheet

◆ **New Hire Paperwork** ◆

Orientation Checklist (mentor)
Orientation Checklist (supervisor)
Paycheck Options Form (Direct Deposit)
W-4
ERA
I-9
Emergency Information

◆ **Timesheets / Leave** ◆

Web Time Entry Tutorial for Supervisors
Monthly Timesheet
Hourly Timesheet
2007 Hourly Timesheet Schedule
Holiday Schedule 07-08

APPENDICES

San Juan College Office of Strategic Development

OPERATIONAL MEMORANDUM # 10

San Juan College

TO: ALL SAN JUAN COLLEGE STAFF AND FULL-TIME AND ADJUNCT FACULTY
FROM: DR. CAROL J. SPENCER, PRESIDENT
SUBJECT: LIFE-CYCLE FUNDING FOR COMPUTERS
DATE: OCTOBER 24, 2003

Computers will be maintained on a four year life-cycle. Every year in July, 25% of the installed computer base, as determined in January of that same year will be replaced.

1. In January, the Office of Technology Services (OTS) will produce a report detailing the current installed base of desktop and laptop computers. This report will form the basis for the next fiscal years funding for replacement computers.
2. In July, OTS will produce a report detailing the current installed base of desktop and laptop computers for the previous fiscal year. This report will be used for audit purposes.
3. Computers to be replaced will be determined by OTS based on the four year life-cycle.
4. Once a computer has been replaced, the old computer will return to the general inventory of the institution and will either be re-deployed by OTS based on the life-cycle replacement plan or turned over for surplus.
5. Computers purchased with grants funds will not be included in the replacement cycle until they have first been replaced through use of departmental funds.
6. Computer Labs will generally be replaced on a two to three year cycle, in order to make the latest equipment available for student use. Equipment taken from Computer Labs will then be placed with faculty and staff in order to continue using the equipment for the entire four years of the life-cycle.
7. Existing computers (old computers) cannot be placed into operation where no computer existed before. All new computer needs must be filled by purchasing a new computer out of departmental or other operating funds. It is assumed that if it is a function important enough to need a computer then it is important enough to purchase out of departmental funds.
8. SJC employees will only be allowed one computer for replacement purposes. If an employee needs more than one computer due to extraordinary circumstances, then the extra computer(s) must be replaced through the regular departmental budgetary process and will not be included in the institutional replacement budget.

OPERATIONAL MEMORANDUM #14

San Juan College

TO: ALL SAN JUAN COLLEGE STAFF AND FULL-TIME AND ADJUNCT FACULTY
FROM: DR. CAROL J. SPENCER, PRESIDENT
SUBJECT: FUNDRAISING PROTOCOL
DATE: MARCH 15, 2004

If you are planning an activity that is not a club, foundation, or grant sanctioned activity, you cannot use the San Juan College name to solicit or market that activity. You must conform to the process as follows:

Consideration

Protocol for Fundraising:

Two basic situations for fundraising exist that are sanctioned by San Juan College - those that support student club activities and those that support program or departmental funding needs. If a group is not officially registered with Student Activities as a Club, fund-raising is strictly prohibited. Ideas for fund-raising can be presented to representatives of the Grants office or Foundation but must be pursued through those offices only and not independently. When you have an idea for raising funds, there are two basic processes for approval to follow:

A. Student Activities Donations: Door-to-door or Club

This includes specific donations for Student Clubs, under the guidance of the Director of Student Activities, not the San Juan College Foundation Office. Activities include Club Raffles, door prizes, bake sales, etc.

Student Clubs are allowed one major fundraiser during the fall and spring semester (two per year, summer could be one of the two). Bake sales and fry bread sales are not included as one of these major fundraisers.

Process for Approval:

1. Go to Student Activities Office: Submit the SJC Activity Proposal Form
2. Complete all information, have your Club advisor approve the activity, and return to Student Activities Office for approval, at least three weeks prior to the activity. Be specific about the purpose of the proposed activity. What is the specific intended purpose for the money raised?
3. A copy of the approved form will be available to you upon approval. The Director of Student Activities and the Executive Leadership Team reserve the right to not approve any

4. activity or event that is not in line with the college mission or national, state, or local laws. (See Approval of Activities and Regulations for Fund Raising Activities, SJC Student Clubs & Organizations Handbook, pg. 10.)
5. Upon completion of the activity, return a copy with the results of the activity and an attached itemized list of donations to the Student Activities Office.
6. Acknowledgement of any donations is the responsibility of the Advisor, on SJC letterhead (not the Foundation Office) after completion of the activity. The club advisor should send an acknowledgement within two weeks of the completion of your activity.

Since this is a club sponsored activity, donations are not tax-deductible.

B. Corporate Donations/Program or Department/Committee Funding Needs

Any larger donation needs such as those for programs or departments are subject to approval, prior to acceptance of the funding. All corporate or tax-deductible donations, grant proposals, or other outside funding sources must follow the approval process prior to acceptance.

Process for Approval:

1. No employee, student, or volunteer of SJC is to approach a corporation, business, industry, or civic group representing SJC or its programs without approval of the SJC Foundation or Grants Development Office. The only official solicitors for the college are the Foundation and Grants Officers.
2. If you have a need or idea, bring the need or idea to the attention of the SJC Foundation Office or Grants Development Office. If the funding idea is for a corporate donation or private agency, and a tax-deduction is expected, the SJC Foundation Office is the place to begin. If the proposed idea would be grant funded, either public or private, go to the Grants Development Office. They will assist you with the proper and best strategy for obtaining funds or donations.
3. If you are approached by an external source who would like to donate, be gracious and immediately notify the Foundation or Grants office. They will assist with the approval and notification for the donation.
4. Explain to the potential donor the protocol and approval process, gather all the contact information, and thank them for their interest in our institution.

OPERATIONAL MEMORANDUM # 15

San Juan College

TO: ALL SAN JUAN COLLEGE STAFF AND FULL-TIME AND ADJUNCT FACULTY
FROM: DR. CAROL J. SPENCER, PRESIDENT
SUBJECT: DONATION POLICY & PROCEDURES
DATE: JUNE 23, 2004

I. INTRODUCTION:

“Donations” are defined as “voluntary and permanent contribution of resources to a governmental entity by a non-governmental entity”.

II. POLICY:

It is the policy of San Juan College (SJC) that the SJC Donations Acceptance Committee (DAC) shall accept no gifts of goods, materials, or property (real or otherwise), without complete signature approval. This approval process includes the signature of the appropriate Dean, or Vice President, if there is no Dean for the department or program.

The DAC, which will meet on the first Tuesday of every month (or on an Ad Hoc basis, if necessary in special circumstances), shall be comprised of the following College personnel or their designees:

- Donations Committee Chair – elected by DAC
- Executive Director of Foundation
- Assistant Vice President for Business Affairs
- Physical Plant Director
- Director of Safety Health Services
- Appropriate Dean/Vice President dependent on monthly donations

III. Procedures:

Prior to acceptance of any gifts of goods, materials or property, the following steps shall be followed:

- A.** Completion of form entitled “Request for Acceptance of Donated Goods, Materials or Property” (see Sample attached). The appropriate Dean or Vice President must sign line 14 to show their approval. These forms are only available from the Chairman of the Donations Committee.
- B.** The Dean or Vice President submits “Request for Acceptance of Donated Goods, Materials or Property” form to: Donations Committee Chair.

- C.** The DAC shall consider the following:
- 1.** Whether a bona fide benefit to the College exists (i.e., is the item(s) fit for its intended purpose).
 - 2.** What, if any, special or recurring costs are necessary to make the gift(s) operational (e.g., does it entail significant utility or future disposal costs, set up costs, or staffing implications). In other words, perform a “cost-benefit analysis”, if appropriate.
 - 3.** The requesting department will incur any associated costs.
 - 4.** What is the fair market value at the time of the request, as determined by the donor?
 - 5.** What is the useful life expectancy of the donation?
 - 6.** Will there be sufficient replacement parts for the item’s useful life?
 - 7.** Are future funds within the requesting department available to sustain the gift’s operation?
 - 8.** Does the gift require a transfer of title or proof of ownership?
 - 9.** Is the gift a permanent donation, and not a “loan” or “lease”?
 - 10.** What stakeholders other than the recipient(s) be impacted, and in what manner (e.g., Physical Plant – utilities/servicing, O.T. S., etc.)?
- D.** The DAC will generate a report/recommendation regarding acceptance or rejection. If deemed necessary, the DAC may request additional information.
- E.** The San Juan College Foundation will provide formal acknowledgement to the donor, and notify the department Dean/VP of the official acceptance.

OPERATIONAL MEMORANDUM # 17

San Juan College

TO: ALL EMPLOYEES
FROM: DR. CAROL J. SPENCER, PRESIDENT
SUBJECT: INSTITUTIONAL REVIEW BOARD
DATE: MARCH 24, 2009

Institutions engaged in research must establish an Institutional Review Board (IRB) to review and approve research involving human subjects performed at its facility. Before any human subject research can be conducted, the institution must provide the Department of Health and Human Services or other agency a written **Assurance** that it will comply with the requirements of the Federal Policy. San Juan College has received a Federal Wide Assurance and has an active IRB registered with the Department of Health and Human Services.

An IRB is responsible to protect the rights and welfare of human research subjects recruited to participate in research activities conducted under the auspices of the college. The actions of the IRB may also protect the college and the principal investigator. All IRB members receive Human Subject Assurance Training. The IRB has the authority to approve, require modifications in, or disapprove research activities that fall within both federal and local regulations and policy.

San Juan College has written procedures and guidelines for persons that perform research which are available for download from the SJC Intranet site at:

<http://www.sjcweb.com/pages/582.asp>

or from the Office of Institutional Research and Planning, x3206. All applications and files will be maintained in the Office of Institutional Research and Planning as a requirement of our assurance.

OPERATIONAL MEMORANDUM #18

San Juan College

TO: ALL SAN JUAN COLLEGE STAFF AND FULL-TIME FACULTY
FROM: DR. CAROL J. SPENCER, PRESIDENT
SUBJECT: OFFICE OF GRANTS DEVELOPMENT CENTRAL REPOSITORY FOR GRANTS FILES AND MANDATORY GRANT FUNDED PROJECT DIRECTORS TRAINING
DATE: JULY 19, 2005

The Office of Grants Development provides campus-wide leadership to all faculty and staff who wish to pursue grant funding, evaluates grant ideas and funding opportunities, assesses the likelihood of success, coordinates proposal development, ensures Executive Staff approval and serves as the clearinghouse for all College grant opportunities. The Director of Grants Development is the primary liaison for external funders and an information resource for project and proposal development.

1. When a proposal is funded, the Office will serve as the intermediary with the granting agency for all budgetary and/or contractual negotiations of formal College grants/contracts. All contracts with the funding agency will be made through, or with the prior knowledge and assistance of the Office of Grants Development.
2. The official grants file will be stored in the Office of Grants Development. The file will include, but is not limited to, copies of all program reports, renewal and/or no-cost extension requests, correspondence with grant agency program officers, notification of major changes in personnel/activities/funding, personnel charged to the grant and award letters. Grant project directors are responsible to provide copies of all materials to the Office of Grants Development at the time of submission or correspondence.
3. As time permits, Grants staff will help grant project directors solve problems, interpret funding guidelines, offer advice on interacting with the funding agency's program officer, assist in proposing an external evaluator and provide feedback on reports.
4. The Office of Grants Development will coordinate grant close out.
5. Every program/project director will be required to attend a grants management workshop prior to grant implementation. This training will include grants fiscal management, completion of required reporting, requests for extensions, expectations and outcomes for grants managers, and the grants proposal process. Training will begin Fall 2005 and be conducted twice a year. All staff involved in grants management will be required to attend this training.

Any questions regarding the items of the memo or grants training should be directed to Laurie Gruel, Director of Grants Development.

OPERATIONAL MEMORANDUM #19

San Juan College

TO: ALL SAN JUAN COLLEGE STAFF AND FACULTY

FROM: DR. CAROL. J. SPENCER, PRESIDENT

SUBJECT: PURCHASING PROCEDURES – REPLACEMENT POLICY #803 A.5 IN THE FISCAL POLICY AND PROCEDURES.

DATE: MAY 3, 2006

Effective immediately and in accordance with New Mexico Procurement Code Regulations, the following limits will be used to determine purchasing approvals:

Purchases of Nonprofessional Services, Construction or Items of Tangible Property

A. Single Purchase - \$4,999.99 or less

1. Purchase of \$4,999.99 or less may be made without formal bids at best obtainable price.

B. Single Purchase - \$5,000.00 to \$19,999.99

1. Single purchase of more than \$5,000.00 from the same vendor, which does not exceed \$19,999.99, requires three phone or written quotes. Each quote must be detailed on a Bid Comparison form (obtained through the Purchasing Office) and be attached to the Purchase Order (PO). Date each phone or written quote obtained and be sure each quote conforms to all bid requirements and specifications. If written, quote must be signed by the vendor's representative. Make comments/notations on the form, and not on the PO.

C. Single Purchase Exceeding \$19,999.99

1. A single purchase from the same vendor which exceeds \$19,999.99 requires sealed bids, unless available at GSA, SPD, or CES pricing terms. If item must be bid, please attach a list of vendors to receive notification/invitations to bid and departmental specifications to the PO and forward to the Purchasing Office.
 1. Notice and Bid Invitations are the responsibility of the Purchasing Office in accordance with New Mexico Procurement Code Regulations.
 2. Delivery of Sealed Bids is the responsibility of the Purchasing Office in accordance with New Mexico Procurement Code Regulations. Under no circumstances will a College representative or employee accept the responsibility of delivering a sealed bid or quotation to the Purchasing Office,

3. nor will a representative or employee even discuss with the bidder anything relating to getting a bid.
4. Rejection of Bids or Quotes is the responsibility of the Purchasing Office in accordance with New Mexico Procurement Code Regulations. The Purchasing Office may reject any or all bids with a written statement provided to each bidder and maintained in the College records. Consultation with the requesting department will generally occur. If bids are unacceptable, the Purchasing Office may purchase the required items on the open market, if they can be purchased at better or equivalent prices.
5. Notations – When quotes are obtained, make all comments/notations on a “Sole Source” or on a “Bid Comparison” form.
6. Wage Rate Determinations are the responsibility of the Purchasing Office in accordance with NMSA 1978, Chapter 13 (Procurement Code). In equipment or service procurement which requires installation and the total cost exceeds \$50,000, Davis-Bacon wage rates may be requested by the Purchasing Office from the vendor or NM Department of Labor.

Purchases of Professional Services

- A. Technical and Professional Services Agreement -- \$30,000 or less.
 1. Purchases of Technical and Professional Services of \$30,000 or less may be made at the best obtainable prices.
- B. Technical and Professional Services Agreement – greater than \$30,000
 1. A single purchase of Technical and Professional Services from the same vendor which exceeds \$30,000 requires sealed bids, unless available at GSA, SPD, or CES pricing terms. If item must be bid, please attach a list of vendors to receive notification/invitations to bid and departmental specifications to the PO and forward to the Purchasing Office.
 - a. Notice and Bid Invitations are the responsibility of the Purchasing Office in accordance with New Mexico Procurement Code Regulations.
 - b. Delivery of Sealed Bids is the responsibility of the Purchasing Office in accordance with New Mexico Procurement Code Regulations. Under no circumstances will a College representative or employee accept the responsibility of delivering a sealed bid or quotation to the Purchasing Office, nor will a representative or employee even discuss with the bidder anything relating to getting a bid.
 - c. Rejection of Bids or Quotes is the responsibility of the Purchasing Office in accordance with New Mexico Procurement Code Regulations. The Purchasing Office may reject any or all bids with a written statement provided to each bidder and maintained in the College records. Consultation with the requesting department will generally occur. If bids are unacceptable, the Purchasing Office

- d. may purchase the required items on the open market, if they can be purchased at better or equivalent prices.
- e. Notations – When quotes are obtained, make all comments/notations on a “Sole Source” or on a “Bid Comparison” form, not on the PO.
- f. Wage Rate Determinations are the responsibility of the Purchasing Office in accordance with NMSA 1978, Chapter 13 (Procurement Code). In equipment or service procurement which requires installation and the total cost exceeds \$50,000, Davis-Bacon wage rates may be requested by the Purchasing Office from the vendor or NM Department of Labor.

OPERATIONAL MEMORANDUM #20

San Juan College

TO: ALL SAN JUAN COLLEGE STAFF AND FULL-TIME AND ADJUNCT F
FACULTY

FROM: DR. CAROL J. SPENCER, PRESIDENT

SUBJECT: P-CARD USE IN GRANT FUNDED PROJECTS

DATE: SEPTEMBER 19, 2006

Use of the P-Card in grant funded projects and programs are prohibited unless approval is received in writing by the assigned Restricted Funds Accountant and the project director's immediate supervisor prior to product purchase.

Any questions regarding the items of the memo should be directed to the Vice President for Business Services.

OPERATIONAL MEMORANDUM # 21

San Juan College

TO: ALL SAN JUAN COLLEGE STAFF AND FULL-TIME AND
ADJUNCT FACULTY

FROM: DR. CAROL J. SPENCER, PRESIDENT

SUBJECT: USE OF FEDERAL FUNDS TO PURCHASE MEMORABILIA

DATE: OCTOBER 2, 2006

Use of federal funds to purchase material and supply items bearing program or project names (pens, pencils, shirts, hats, tote bags, etc.) is strictly prohibited. OMB Circular A-21, Section J31a, states unallowable costs include promotional items and memorabilia, including but not limited to models, gifts, and souvenirs. Further, Section J46 states the costs of selling and marketing any products or services of the institution are unallowable (unless allowed under subsection J.1 as allowable public relations costs or under Subsection J.38 as allowable proposal costs.).

Any questions regarding the items of the memo should be directed to the Vice President for Business Services.

SAN JUAN BUSINESS SERVICES PROCEDURES

TOPIC: INDEPENDENT CONTRACTORS Related to Board Policy: 500A

General

When a department requires the services of a professional or specialized technical that is an independent contractor, a Technical and Professional Service Agreement (T & P Contract, Exhibit 1) must be produced.

General Guidelines

1. The College may purchase outside services from independent contractors, however, the individual or firm must satisfy a significant number of factors that distinguish them from an employee.
2. If a person is an employee of SJC, they cannot be an independent contractor.
 - a. New Mexico state law pertaining to the "Conflict of Interest Rule" states that "no employee can provide services to a state agency (i.e. San Juan College) and be an independent contractor".
 - b. A T & P Contract is applicable only to the purchase of services from individuals who do not meet the legal definition of an employee. Misclassification of employees as independent contractors to avoid withholding and payroll taxes is illegal under the Internal Revenue Code.
3. Independent contractors must be paid through Accounts Payable not Payroll
 - a. The College must report payments made to independent contractors to the Internal Revenue Service on Form 1099. This means that the contractor will not receive a W-2 tax form from the College.
 - b. Sole Proprietors must have their social security number or independent contractor number on the T & P Contract so that the College can facilitate reports of the payments to the Internal Revenue Service.
 - c. Businesses must have their gross receipt tax identification number on the T & P contract or a completed exemption certificate attached to the contract as required by State Law.
4. All payments to College employees represent salary payments and must be paid through payroll.
5. When circumstances warrant, special contract/agreements may be prepared in lieu of or appended to the T & P contract, subject to approval by the Vice President for Business Affairs, Assistant Vice President for Business Affairs, or Director of Purchasing.

Examples of Independent Contractors

1. Musicians (code 6201)
2. Theater performers (code 6201)
3. Lectures and presenters (code 6202)
4. Software/INTERNET programmers (code 6200)
5. Architects (code 6140)
6. Management consultants (code 6200)
7. Construction engineers (code 6280)
8. Auctioneers (code 6200)

500A.1

Updated
January 2004

SAN JUAN BUSINESS SERVICES PROCEDURES

TOPIC: INDEPENDENT CONTRACTORS Related to Board Policy: 500

9. Others who follow an independent trade, business or profession in which they offer their services to the public.

Requirements for Processing and Payment

1. A completed T & P Contract and Independent Contractor Status Checklist (Exhibit 2) must be approved with all applicable signatures prior to the delivery of services or payment. The contractor will have signed the front and initialed the back of the contract.
2. A concise description and date of service must be on the contract, even if the date is estimated.
3. The amount to be paid for the service must be determined prior to the delivery of services.
4. The Business Office will assign a T & P contract number to the document; copies will be forwarded to the requesting department and the contractor.
5. The contractor must submit an invoice in order to be paid.
6. Mileage Reimbursement Requests must be attached to an invoice which states their actual mileage or requests the College to use 'map mileage'.

Non Personal or Non Professional Services

1. Non-personal and non-professional services are generally offered by independent contractors and include technical services such as equipment repair, maintenance contracts, laser printer specialists or film and similar developing and processing.
2. If neither an employee nor independent contractor relationship exists, these services may be purchased on a purchase order instead of a T & P Contract. If the services are to continue, a T & P Contract must be completed. If an employee relationship already exists, a supplemental pay form must be approved prior to delivery of services.

SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: INSURANCE COVERAGE Related to Board Policy: 801A

General

The Insurance Coordinator is responsible for coordinating insurance activities on behalf of the College with the exception of employee related insurance. (See Employee Benefits Coordinator in Personnel Department).

The College provides general liability, auto liability, property coverage, civil rights, medical malpractice, law enforcement officers liability, fine arts, boiler, employee dishonest bond and money and securities coverage, ropes course and child development center liability insurance.

For assistance and/or additional information on College related insurance matters, contact the Insurance Coordinator at ext. 3454.

General Liability and Wrongful Acts Coverage

General Liability Insurance protects San Juan College and its employees for negligent acts which may result in a loss to the public arising out of operations, personal injury and civil rights exposure. This includes students enrolled in Allied Health Programs, but only while participating in activities which are part of and a requirement of the student's curriculum as a student of San Juan College. A certificate of coverage for each Allied Health participant will be issued by Program Directors. Certificates can be obtained from the Insurance Coordinator.

Auto Insurance Coverage

1. As an employee of San Juan College, you are only covered if you have completed ALL of the following:
 - a. Submitted a copy of your drivers license to the San Juan College Insurance Coordinator;
 - b. Signed a form authorizing the College insurance agent to obtain a copy of your driving record (See Exhibit 1, obtained from Insurance Coordinator); AND
 - c. Completed the State's defensive driving class, been issued a Certificate of Completion, and submitted the Certificate to the Insurance Coordinator. This certification must be kept current and renewed every five years.
2. The coverage extends to an employee only when on official business.
3. If you are the driver of an APPROVED group travel trip, you must:
 - a. Provide Insurance Coordinator with date of trip and number of riders (names of riders are not initially needed) at least two weeks before departure.
4. The policy protects the College's interest and not an employee's interest.
5. The policy DOES NOT OPERATE like your own personal vehicle policy.

SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: INSURANCE COVERAGE Related to Board Policy: 801

6. Minimum features include:

- a. Auto Liability covers damage to the other person(s) as a result of Bodily Injury or Property Damage from an at-fault auto accident.
- b. Auto Physical Damage - covers certain College owned vehicles for physical damage with a \$250 deductible for comprehensive and \$500 deductible for collision per occurrence.
- c. Non-Owned Auto - covers the College when employees drive their own autos for College Business. The employee's individual insurance will be considered primary coverage and the College provided insurance will be considered secondary coverage. If an employee rents a vehicle, the rental agreement should be read thoroughly. All rental agency insurance should be declined. The College may be subject to immediate payment for any damages incurred regardless of fault and the employee may not be allowed to leave the rental car until full payment for damages is made.

Property Coverage

The Property Coverage policy is comprehensive in nature and specifically designed to cover College owned buildings, contents and miscellaneous items. A \$1,000 deductible applies for each occurrence. This policy does not cover an employee's personal property.

Employee Dishonesty Bond

The Employee Dishonesty Bond coverage protects the College from intentional and unintentional cash losses.

Money and Securities

Money and Securities insurance covers money on premises and off premises for theft, disappearance and destruction.

SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: VEHICLE ISSUANCE AND USAGE Related to Board Policy: 803

General

All College vehicles are to be used only for official business. College vehicles are State owned. All motorized vehicles (including trailers) equipped for road or highway travel must be licensed in accordance with State law. All vehicle licenses are processed by the Insurance Coordinator (Ext. 3454).

Requesting/Reserving a Vehicle

1. The "Vehicle Request" form (Exhibit 1 - available from the Shipping, Receiving and Recycle Department) is to be used for both requesting and reserving a Motor Pool vehicle.
2. There are two vehicle usage classifications:
 - a. Vehicles reserved through the Motor Pool after approval of a request.
 - b. Vehicles issued to individual departments.
3. Contact the Shipping, Receiving and Recycle Clerk for a schedule of Motor Pool vehicle rental rates and to reserve a College vehicle. All vehicles are picked up and dropped off at the Physical Plant building.

Vehicle Check-Out Procedures

A. Regular Use of Motor Pool Vehicle (Issued to Employee)

1. In-Town: Requestor will fill out the top section of the "Vehicle Request" form. Please type and sign where indicated. The "Vehicle Request" form must be turned into the Shipping, Receiving and Recycle Clerk prior to the request date (three days is recommended).

All vehicles are checked out on a first come first serve basis. The vehicle will have a full tank of gas, and a credit card will be issued for its use.

- a. Retain and return all the gas purchase receipts to the Accounts Payable upon returning the vehicle. The receipts are necessary to reconcile gas usage.
 - b. Please fill gas tank before returning the vehicle to the Motor Pool, unless incidental use.
 - c. GAS CREDIT CARDS WILL NOT BE ISSUED FOR IN-TOWN TRAVEL.
2. Out-of Town: See Out-of-Town Car Rental Procedures. If Motor Pool car is used instead, same procedures as In-Town (see above procedures).

B. Emergency Use

The same form and procedures will be used with certain modifications, as required, by the Shipping, Receiving and Recycle Clerk. Accommodating arrangements will be made to meet emergency needs.

803H. 1

Updated
January 2004

SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: VEHICLE ISSUANCE AND USAGE Related to Board Policy: 803

Vehicle Check-Out

Even though the Shipping, Receiving and Recycle Clerk will have completed a thorough inspection of the vehicle prior to its issuance, the requestor/operator of the checked-out vehicle also should perform an operational check on the vehicle before leaving the Motor Pool area.

Permissible Uses of College Vehicles

College vehicles will not be provided for trips that do not include a College employee among the passengers. The vehicles will be provided for trips only when the driver or operator is a College employee, and meets the necessary operator credentials noted below.

Use of Vehicles

1. The user must make all reasonable efforts to prevent misuse of the vehicle.
2. Abuse of any College vehicle will be justification for refusal to permit the use of a vehicle in the future.
3. Damage or loss due to negligence will be charged to the individual responsible for the damage.
4. When not in use, College vehicle is to be kept secured and legally parked in a secure location near the department or employee to whom it is assigned.
5. Personal use of College vehicles is prohibited. Transportation between the College and the employee's residence is prohibited, even if the employee is required to return to the campus to perform his or her job outside of regular business hours. In special circumstances, when job duties warrant, a vehicle may be provided to an employee as a condition of employment. All such employment agreements must specify the terms and conditions for the use of the vehicle and must have advance written approval by the President.

Vehicle Operator Credentials

1. The vehicle operator must have a valid driver's license and a valid National Safety Defensive Driving Card to drive a College issued Motor Pool vehicle. Please contact the Community Learning Center (CLC) to enroll in a National Defensive Driving course.
2. It is the policy of San Juan College and State of New Mexico that, **WITHOUT EXCEPTION**, all personnel operating a San Juan College vehicle must complete the National Defensive Driving Course and have a driving record both verified and acceptable to San Juan College's insurance carrier.

Passengers

1. Passengers are limited to College personnel and invited guests engaged in College related activities.
2. It is against College policy to provide transportation to hitchhikers.

SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: VEHICLE ISSUANCE AND USAGE Related to Board Policy: 803

Responsibility for Passengers and Vehicle

The responsibility for the safety of the passengers and the care of the vehicle is vested with the SJC employee in charge of the trip; the return of the vehicle in a satisfactory state of repair is also this person's responsibility.

Driver Responsibilities

1. The driver of a Motor Pool vehicle is required to observe all applicable traffic regulations and is personally responsible for penalties incurred by violations thereof.
2. The vehicle may be driven only by an individual associated with the College. The driver must have the following documents in possession while driving an official vehicle:
 - a. current New Mexico Driver's License;
 - b. card showing completion of the National Safety Council Defense Driving Course.
3. Use the College issued credit card to purchase gasoline, oil and for minor repairs where such repairs are for the safety of the occupants and of the vehicle. The person to whom the vehicle was checked out needs to sign for all credit card purchases.
4. NOTE: PLEASE ADD THE CORRECT LICENSE PLATE NUMBER ON ALL CREDIT CARD PURCHASES.
5. Should the vehicle malfunction during an out-of-town trip, the user is authorized to take the vehicle to a garage for repairs not to exceed \$200.00. For a repair costing more than \$200.00, the user is instructed to telephone Bob Evans (566-3257 or 505/486-2529), or contact the Safety and Security Office (566-3333) so they can contact the appropriate College employee to provide immediate assistance. Motor Pool, Bob Evans, will authorize repairs or arrange for alternative means of transportation.
6. Report any vehicle malfunction, major or minor, to the Shipping, Receiving and Recycle Clerk when returning the vehicle.
7. DO NOT DRIVE THE VEHICLE IF THE TIRE IS FLAT. Change the tire and have the flat tire repaired at the nearest service station. Should the tire be damaged beyond repair, a new tire may be purchased from a dealer selling the same brand as the damaged tire and charged to the credit card. The damaged tire should be returned to the College.
8. The College employee in charge of the trip shall make all reasonable efforts to prevent misuse of the vehicle, ensure the safety of the passengers and the care of the vehicle, and return the vehicle in a satisfactory state of repair. Abuse of any College vehicle will be justification for refusal to permit the use of a College vehicle in the future.

803H.3

Updated
January 2004

SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: VEHICLE ISSUANCE AND USAGE Related to Board Policy: 803

Emergencies - Special Equipment

Each vehicle is equipped with a tire, jack and lug wrench. Antifreeze is used to protect against temperature of -30 degrees F.

Accidents

1. Injured parties should be given first aid and/or taken to hospitals as the situation requires.
2. Call local police authorities to the scene of an accident involving a College vehicle.
3. IMPORTANT: Secure or arrange for a copy of the accident report filed by the police authorities. Get name, rank, badge number and official address of the police officer in charge of the investigation of the accident.
4. As soon as possible after any accident involving personal injury, a telephone report should be made to Safety and Security at ext. 3333.
5. All written accident reports should be delivered to the Safety and Security Office upon return to the campus. Copies will be sent to the Insurance Coordinator who will contact the College's insurance carrier.
6. If the vehicle is rendered unsafe or incapable of being driven after the accident, have it towed to a garage and notify the Business Office (566-3396).
7. Do not obligate the College or its insurance carrier in any communication, oral or written, regarding any accident.
8. The College employee in charge of the trip shall make all reasonable efforts to prevent misuse of the vehicle, ensure the safety of the passengers and the care of the vehicle, and return the vehicle in a satisfactory state of repair. Abuse of any College vehicle will be justification for refusal to permit the use of a College vehicle in the future.

Insurance and Damage Recovery

A. Collision Insurance

All College vehicles are insured for liability, comprehensive, and collision insurance. However, in accordance with Section 41-4-4.3. NMSA 1978, the College reserves the right to recover from an employee the amount expended to provide a defense and/or pay a settlement or final judgement, if it is shown that while acting within the scope of duty, the public employee acted fraudulently or with actual intentional malice, causing bodily injury, wrongful death, or property damage.

SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: VEHICLE ISSUANCE AND USAGE Related to Board Policy: 803

A. Drivers Responsibilities

1. The driver of a Motor Pool vehicle is required to observe all applicable traffic regulations and is personally responsible for penalties incurred by violations thereof.
2. The College employee in charge of the trip shall make all reasonable efforts to prevent misuse of the vehicle, ensure the safety of the passengers and the care of the vehicle, and return the vehicle in a satisfactory state of repair. Abuse of any College vehicle will be justification for refusal to permit the use of a College vehicle in the future.
3. The driver/user will be personally responsible for the proper use and return of the College gas credit card. The driver must forward the credit card receipts for authorized automotive purchases to the Business Office.

Return of Vehicles

1. Return the Motor Pool vehicle to the designated parking area and deliver keys, book and charge slips to the Shipping, Receiving and Recycle Clerk.
 - a. Close the car windows and turn-off the ignition. Close doors and trunk whenever the vehicle is left unattended.
 - b. The keys and copies of the charge slips should be returned to the Shipping, Receiving and Recycle Clerk.

Vehicles Issued to Individual Departments

College vehicles may be permanently assigned from the Motor Pool to various College departments in accordance with a department's needs and mission.

1. All costs associated with the vehicle (licensing; liability, and comprehensive and collision insurance; repairs; tires; gasoline and cleaning) will be charged to the department. Comprehensive and collision coverage are subject to a \$1,000 deductible.
2. The monthly gasoline statements for credit card use are reconciled by Motor Pool, so all gasoline receipts must be transmitted to the Shipping, Receiving and Recycle Clerk by the twenty-fifth of each month, or the first workday following that date.
 - a. The gasoline charge will be charged to the user department as indicated on the Gasoline Purchases form.
 - b. Timely payment of the monthly gasoline statement will be facilitated by attaching the credit card receipts.

Exceptions

Any exceptions to this policy must be approved by the Vice President for Business Affairs.

SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: TRAVEL EXPENSE REIMBURSEMENTS

Related to Board Policy: 807

General

The following procedures apply to all personnel who receive travel reimbursements from, or through, San Juan College, regardless of the source of funds. The President or designated individuals in accordance with Board Policy 807, Section I and II, and New Mexico Statute 10-8, NMSA 1978 must approve all travel on official College business in advance.

PERSONNEL NOT FOLLOWING PROCEDURES FOR ADVANCE APPROVAL OF TRAVEL WILL BE HELD RESPONSIBLE FOR ANY EXPENSES INCURRED.

Travel Approval and Reimbursement

Prepare, and have approved, a "Travel Request/Reimbursement" and "Request for Group Travel", if a group of students is traveling. Attach a copy of the seminar or conference announcement detailing the agenda and any meals provided. Do not use abbreviations when referring to professional associations.

Preparing the Travel Estimate on Travel Request/Reimbursement Form (in Excel)

- A. The Travel Request form must be submitted to the Business Office:
 - 1. 30 days prior to out-of-state travel.
 - 2. 30 days prior to in-state travel where college pre-payments are required.
 - 3. 10 days prior to in-state travel when no college pre-payments are required.
 - 4. 3 days prior to in-county travel.
 - Only a mileage voucher needs to be completed as only mileage is reimbursed for in-county travel.
- B. Traveler information to be filled in by traveler:
 - 1. Name of person requesting travel.
 - 2. Department name and account number to be charged for travel.
 - 3. Destination of the trip.
 - 4. Purpose of the trip.
 - 5. Departure date and estimated departure time.
- C. Expenses Reimbursed to Traveler: Fill in all items in the "Estimated" amount column.
 - 1. Use the Standard Reimbursement Rates Chart to calculate amounts.
- D. Expenses to be paid to Vendor: Fill in "Estimated" column for expenses College will pay directly to the vendor for lodging and/or conference registration. Include:
 - 1. Name of vendor.
 - 2. Complete mailing address of vendor.
 - 3. Estimated amount to be paid.
 - 4. Confirmation number.
 - 5. Copy of Supporting Documentation
 - 6. Additional information may be included in "Notes:"

807A. 1

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SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: CREDIT CARD, FLEET GAS Related to Board Policy: 807

General

When traveling for official College business employees may request to use a Fleet gas card for the purchase of gas.

Fleet Credit Card Usage and Receipts-Individuals

1. Employees who need to travel for official College business may use a College vehicle, their own vehicle, or a rental vehicle.
2. The employee may sign for and obtain a Fleet gas card from the Business Office to charge their gas for the trip.
3. The Fleet gas card is to be used for the charging of gas for the trip only.
4. The Fleet gas card will not be used for errands.
5. A mileage reimbursement form is not to be filled out for this travel.
6. When the employee returns from the travel, he/she will fill out a Weekly Fuel Charges Report (Exhibit 1). All original receipts will be attached to this report and turned into the Business Office, with the Fleet card, within 1 week of return from the travel.
7. The employee will be responsible for all undocumented or unauthorized charges on the card.
8. Abuse of or failure to follow these procedures will impact the employee's ability to use a Fleet card in the future.

Fleet Credit Card Usage and Receipts-Departments

1. Selected departments will be assigned Fleet credit cards by Shipping and Receiving.
2. Fleet gas cards are to be used for the purchase of gas only. Other items, i.e. food, are not acceptable charges.
3. Gas vouchers for clients are not to be charged to the Fleet card. Fleet cards are for official College use only.
4. The Fleet gas card will not be used for errands.
5. A mileage reimbursement form is not to be filled out for this travel.
6. Once a week the department will fill out a Weekly Fuel Charges Report (Exhibit 1). All original receipts will be attached to this report and turned into the Business Office.
7. Employees will be responsible for all undocumented or unauthorized charges on the card.
8. Abuse of or failure to follow these procedures will impact the department's ability to use a Fleet card in the future.

807D.1

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SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: CREDIT CARD, TRAVEL Related to Board Policy: 807

General

In making travel arrangements and reservations the traveler may be asked for a credit card number to hold their reservations. If the traveler does not have a personal credit card the Business Office has one for this purpose.

Credit Card Use

1. When making travel arrangements and reservations the traveler may use their personal credit card and request reimbursement from the College.
2. For the traveler who does not have a personal credit card they may submit to the Business Office a completed Credit Card Request form (Exhibit 1).
3. The Business Office will use this form to complete the traveler's travel arrangements.

Credit Card Reservations

1. The traveler will be responsible for completing the estimated cost section of the Travel Requisition form and getting the required supervisor authorization for their travel.
2. The traveler will make all the necessary reservations for their travel. Generally a vender will allow a 24 hour hold before canceling the reservation.
4. The traveler will bring a completed Credit Card Request form to the Business Office. The Business Office will complete the reservations. If the information is incomplete or brought to the Business Office with little notice, reservations will not be made and the traveler will have to start the process over.
5. The Business Office will notify the traveler of the confirmation number(s) and any other pertinent information relating to the travel.
6. The traveler will be responsible for confirming all reservations prior to leaving on their travel.

Credit Card Receipts

1. The traveler will be responsible for completing actual cost section of the Travel Requisition form as defined in the procedures for this form.
2. Credit card receipts must be turned in separately from the Travel Reimbursement form.

80/E.1

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Federal Grants Management Terms

A

A-21

Cost Principles for Educational Institutions. OMB Circular A-21 establishes principles for determining costs applicable to Federal grants, contracts, and other sponsored agreements with educational institutions i.e., unallowable costs are not to be charged to federal grants, such as alcohol, alumni activities, bad debts, charitable donations, lobbying, etc.

<http://www.whitehouse.gov/omb/circulars>

A-110

OMB Circular A-110 sets forth standards for obtaining consistency and uniformity among Federal agencies in the administration of grants to and agreements with institutions of higher education, hospitals, and other non-profit organizations. Areas include debarment and suspension, cost sharing or matching, allowable costs, equipment, codes of conduct, financial reporting, etc. <http://www.whitehouse.gov/omb/circulars>

A-133

Administrative Principals that mandate how non-profit institutions administer federal grants and contracts. OMB Circular A-133 sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of states, local governments, and non-profit organizations expending Federal awards.

<http://www.whitehouse.gov/omb/circulars>

Acceptance

Before an offer can become a binding promise and result in a contract, it must be accepted. Acceptance can be made in oral or written form or by commencing performance on the contract. The acceptance must be identical with the offer and unconditional. This means that the acceptance must be positive and unambiguous and cannot change, add to or qualify the terms of the offer. Any alterations or conditions imposed on an offer create a counter-offer, which is basically a rejection of the original offer.

Account Code

The series of digits a cost is assigned to.

Accountant

The San Juan College staff who records cost and revenue activity.

Accounting Structure

The system San Juan College uses to assign an account code.

Accrued Expenditures

Charges incurred by the recipient during a given period requiring the provision of funds for:

- Goods and other tangible property received;
- Services performed by employees, contractors, subrecipients, and other payees; and
- Other amounts becoming owed under programs for which no current services or performance is required.

Activity

Transactions which actually occurred.

Acquisition Cost of Equipment

The net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.

Advance

A payment made by Treasury check or other appropriate payment mechanism to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

Allocation (AKA Cost allocation)

The process of assigning a cost, or a group of cost, to one or more cost objective, in reasonable and realistic proportion to the benefit provided or other equitable relationship. A cost is allocable to a sponsored agreement if

- It is incurred solely to advance the work under the sponsored agreement;
- It benefits both the sponsored agreement and other work of the institution, in proportions that can be approximated through use of reasonable methods, or
- It is necessary to the overall operation of the institution and is deemed to be assignable in part to sponsored projects.

Allowable Costs

Costs that meet the following tests:

- They must be reasonable;
- They must be allocable to sponsored agreements;
- They must be given consistent treatment through application of generally accepted accounting principles appropriate to the circumstances; and
- They must conform to any limitations or exclusions set forth in the cost principles or in the sponsored agreement as to types or amounts of cost items.

Amendment

See Modification

Assurances

See Certifications.

Award (AKA Grant Award or Sponsored Agreement)

Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient. The term does not include: technical assistance, which provides services instead of money; other assistance in the forms of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; and, contracts which are required to be entered into and administered under procurement laws and regulations.

Award Letter

Written notification from the funding agency indicating that a project has been funded, for how long and in what amount.

B

Balance

The difference between two specific types of accounts.

Budget

An estimate of project costs, based on anticipated amount of award to be received from the Sponsor. After a grant or contract is awarded it is a spending guideline based on the Sponsor's approval.

Budget Category

A portion of the budget designated for certain kinds of expenditures, e.g., salaries, operations, travel, equipment.

C

Carryover (AKA Carryforward)

Moving unobligated balances to subsequent funding periods.

Cash Contributions

The recipient's cash outlay, including the outlay of money contributed to the recipient by third parties.

Cash Flows

Government grants, letters of credit, or automatic clearing house (ACH) payments - Accounts are set up for the full amounts, per the Notice of Grant Agreement (NOGA). The account reflects payments via monthly or quarterly draw downs via journal entries.

Private Sponsors - Payments are incrementally sent to the college based on a schedule set by the Sponsor or by quarterly invoicing of the San Juan College Business Office. Accounts are set up for the full amount of the first year's budget. The account reflects payments via deposits.

Billed Accounts, an account that the Grant receives the funds based on invoices sent to the Sponsor which are based on expenses recorded in a cash flow statement (CFS).

Cash-on-hand

Money safe guarded in the college investment account.

Capital Equipment

An article of property that is not permanently attached to buildings or grounds and that has an acquisition cost of \$5,000 or more (including sales and/or use tax, freight, and installation) and a life expectancy of one year or more.

Category

A group of similarly typed activities.

Certifications

- Conflict of Interest (Disclosure of Financial Interest) - NSF and Public Health Services (PHS) a certification requires an institutional representative to certify that the institution has implemented and is enforcing a written policy on conflicts of interest consistent with federal regulations, all financial disclosures required by the conflict of interest policy were made; and that conflicts of interests, if any, were, or prior to the institution's expenditure of any funds under the award, will be satisfactorily managed, reduced or eliminated in accordance with the institution's conflict of interest policy and/or disclosed to the agency (as required by the agency).
- Debarment and Suspension - A certification assuring the federal agency that the research personnel and the institution are not presently declared ineligible for receiving federal support, have not been convicted of fraud or a criminal offense in the performance of a federal award, are not in violation of federal or state statutes, are not presently indicted for criminal or civil charges and have not within a three-year period preceding the application had one or more federal, state or local transactions terminated for cause or default.
- Delinquent Federal Debt - A certification provided to the federal awarding agency that the applicant organization is not delinquent on the repayment of any federal debt.
- Drug-Free Workplace - A certification assuring the federal agency that the institution does and will continue to provide a drug-free workplace as required by the Drug-Free Workplace Act of 1988.
- Lobbying - A certification assuring the federal agency that no federal appropriated funds or any other non-federal funds have been paid or will be paid for influencing any federal official or employee in connection with the awarding of any contract, grant or agreement.
- Misconduct in Science - A certification that the institution has established administrative policies dealing with and reporting possible misconduct in science, and that it will comply with the policies and requirements as published in the federal agency's regulations.

CFDA

Catalog of Federal Domestic Assistance contains information about Federal grant and loan programs available from Federal agencies to assist the American people in furthering their social and economic progress. Each Federal grant, including pass through grants, have a CFDA number which is required for auditing purposes.

Closed Month

Transactions transferred from the month-to-date activity column to the year-to-date.

Closeout

The process by which a Federal awarding agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and Federal awarding agency.

Cognizant Audit Agency

The Federal agency responsible for negotiating and approving F&A rates for an educational institution on behalf of all Federal agencies. Cost negotiation cognizance is assigned to HHS or the DOD Office of Naval Research, normally depending on which of the two agencies (HHS or DOD) provides more funds to the educational institution for the most recent three years. Information on funding shall be derived from relevant data gathered by NSF. In cases where neither HHS nor DOD provides Federal funding to an educational institution, the cognizant agency assignment shall default to HHS. Notwithstanding the method for cognizance determination described above, other arrangements for cognizance of a particular educational institution may also be based in part on the types of research performed at the educational institution and shall be decided based on mutual agreement between HHS and DOD. The negotiated rates shall be accepted by all Federal agencies. Only under special circumstances, when required by law or regulation, may an agency use a rate different from the negotiated rate for a class of sponsored agreements or a single sponsored agreement.

The office or staff that is designated to perform audits on behalf of the federal government for sponsored projects at a college. The cognizant audit agency for San Juan College is the Department of Health and Human Services (HHS).

College President

The College President approves all outgoing proposals. Presidents are also responsible for approving whether the grant funding should be accepted prior to submittal to the District Governing Board for action.

Conflict of Interest (Disclosure of Financial Interest) Certification

A conflict of interest is a situation in which persons affiliated with a project funded by federal sources may have the opportunity to influence the project's business decisions in ways that could lead to personal gain or give improper advantage to themselves, their spouses, or dependent children. Such conflicts could affect the design, conduct or reporting of project results.

A financial interest is anything of monetary value received from non-San Juan College sources which would reasonably appear to be affected by the project, including, but not limited to, salary or other payments for services (e.g., consulting fees or honoraria); equity property rights (e.g., patents, copyrights and royalties from such rights). Salary, royalties or other payments are "significant" when the aggregated amount for the Investigator, the Investigator's spouse and dependent children over the next 12 months are expected to exceed \$10,000. An equity interest is "significant" when aggregated from the Investigator, the Investigator's spouse and dependent children exceeds \$10,000 in value as determined through reference to public prices or other reasonable measures of fair market value, or (2) represents more than a 5% ownership interest in any single company. See Certifications.

Consortium

A consortium is two or more institutions working on the same research project, either funded directly by the supporting agency or one time institution subcontracting out the funds to the other members of the consortium.

Consultant

An individual whose expertise is required by the Principal Investigator to perform the research. (A consultant may be a paid or unpaid contributor.)

Continuation Proposal/Renewal Proposal

Additional funding increments for projects beyond the original grant period. See specific sponsor guidelines for submission requirements.

Contract

A procurement contract under an award or subaward, and a procurement subcontract under a recipient's or subrecipients' contract.

A contract is an agreement to acquire services that primarily benefit the Sponsor. For an award to be considered a contract, it normally must contain all of the following elements:

- Detailed financial and legal requirements must be included with a specific statement of work to be performed.
- A specific set of deliverables and/or reports to the sponsor is required.
- Separate accounting procedures are required.
- Legally binding contract clauses must be included.

- Benefits of the project accrue first to the Sponsor, then to the college, then to the nation.

Contract Award

A contract award (as opposed to a grant award) shall be used when the principal purpose is acquisition of property or services for the direct benefit or use of the Federal Government.

Contributed Effort

Effort expended on a sponsored project that the Sponsor does not compensate for; a form of cost sharing.

Cooperative Agreement

An agreement whereby the Sponsor has control and oversight of the work that is contracted. There is substantial involvement between the agency and the recipient.

Co-Principal Investigator (Co-PI)

One investigator sharing equal responsibility for the direction of a research program. (PHS/NIH (National Institutes of Health) does not recognize the concept of co-principal investigator.)

Cost Objective

A cost objective is a major function of the institution, a particular service or project, a sponsored agreement, or a F&A cost activity.

Cost Principles

Rules for ensuring that costs charged to a sponsored agreement received by the recipient are allowable, allocable, and reasonable.

Cost Share

The portion of project or program costs not borne by the Sponsor. Cost Sharing should not be confused with other applications of internal college resources in support of non-project or program specific activities. Acceptable cost sharing contributions must meet the following criteria:

- Are not paid by the Federal Government directly or indirectly under any other award, except where authorized by Federal statute to be used for cost sharing or matching.
- Are not included as contributions for any other project or program.
- Are necessary and reasonable for proper and efficient accomplishment of specific project or program objectives.
- Are directly identifiable with the sponsored project as outlined in the proposal budget and/or budget justification, and thus incorporated in the award notice.
- Are verifiable by college records.

The following are unallowable forms of cost sharing and may never be used as cost sharing:

- Costs funded by other sponsored project.
- Costs pledged as cost sharing on another funded project.
- Unfunded salary, such as unfunded summer months for faculty with nine month academic appointments.
- Costs included in the Facilities and Administrative rate.

Credit

A deposit of revenue or a reimbursement of expenditure.

Current Month

Activity posted in the month-to-date activity column.

D

DAISY

DAISY Information System is the computer system used by San Juan College.

Date of Completion

The date on which all work under an award is completed or the date on the award document, or any supplement or amendment thereto, on which Federal sponsorship ends.

Debarment and Suspension Certification

See Certifications.

Debit

An expenditure or disbursement of revenue.

Delinquent Federal Debt Certification

See Certifications.

Department

The name of the cost pool.

Detail

Specific itemized activity.

Direct Costs

Costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or F&A costs. Where an institution treats a particular type of cost as a direct cost of sponsored agreements, all costs incurred for the same purpose in like circumstances shall be treated as direct costs of all activities of the institution.

Direct Grant Program

Either a discretionary grant or a formula grant program.

Disallowed Costs

Those charges to an award that the Federal awarding agency determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the award.

Discretionary Grant Program

One that permits the Secretary to use discretionary judgment in selecting applications for funding.

Donated Property

Property provided by an outside party for specific activities related to sponsored project and/or research activities of the college; title to the property passes to the college at essentially no cost.

Drug-Free Workplace Certification

See Certifications.

E

Effort

The amount of time, usually expressed as a percentage of the total, which a faculty member or other employee spends on a project.

Employee Related Expenses (ERE)

Fringe benefits.

Encumbrance

An amount restricted for payment and reducing budget available.

Enforcement

Actions taken by the Secretary if a recipient materially fails to comply with the terms and conditions of an award, whether stated in a Federal statute, regulation, assurance, application, or notice of award.

Equipment

Tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. However, consistent with recipient policy, lower limits may be established. (A-110) OR an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the institution for financial statement purposes, or \$5,000. (A-21)

Expanded Authorities

Policy implemented by some Federal granting agencies which delegates certain prior approval authorities to grantee institutions. This delegation allows for internal college approval of administrative and spending actions, thus avoiding delays in project progress.

Expenditure

The disbursement of funds for any goods or services received. These are charges to the project or program. For reports prepared on a cash basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect expense charged, the value of third party in-kind contributions applied and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value in-kind contributions applied, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subrecipients and other payees and other amounts becoming owed under programs for which no current services or performance are required.

Extramural Support

Funding for research, training or public service programs provided by Federal or private sources outside the college.

F

Fabrication

Equipment that is constructed by combining or assembling modular components and/or materials into one identifiable unit.

Facilities and Administrative (FAC or F&A) Costs

Also referred to as indirect costs, overhead, overhead costs, or administrative costs. **Facilities and Administrative** costs are actual costs incurred to conduct the normal business activities of an organization that cannot be readily identified with or directly charged to a specific project or activity. The normal activities of the college include instruction and departmental research, organized research, public service, and other institutional activities. F&A costs are real, auditable costs incurred by the college each time it accepts an award for a sponsored project. If the college does not collect full reimbursement for these costs, other college resources must be used to subsidize

them. Negotiated, approved rates are to be used for all agreements with the Federal Government and for most non-federal projects, as allowable.

Costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. F&A costs are broad categories of costs. "Facilities" is defined as depreciation and use allowances, interest on debt associated with certain buildings, equipment and capital improvement, operation and maintenance expenses, and library expenses. "Administration" is defined as general administration and general expenses, departmental administration, sponsored projects administration, student administration and services, and all other types of expenditures not listed specifically under one of the subcategories of Facilities.

Federal Acquisition Regulations (FAR)

The Federal Acquisition Regulations System is established for the codification and publication of uniform policies and procedures for acquisition by all executive agencies. It consists of rules and regulations governing business with the Federal Government. These regulations govern all aspects of Federal procurement.

Federal Awarding Agency (AKA Funding Agency)

The Federal Agency that provides an award to the recipient.

Federal Funds Authorized (AKA Grant Funding)

The total amount of Federal funds obligated by the Federal Government for use by the recipient. This amount includes any authorized carryover of unobligated funds from prior funding periods when permitted by agency regulations or agency implementing instructions.

Firm Fixed-Price (FFP)

A type of agreement whereby payment is not based on actual costs expended but upon a mutually agreed upon price.

Foreign Travel

Foreign travel includes travel outside of the United States and its territories and possessions (Guam, American Samoa, Puerto Rico, the Virgin Islands, and the Canal Zone) and Canada. A trip is considered foreign travel for all legs of the itinerary if the traveler does not return to his or her post prior to departure for a foreign destination.

Formal Proposal

Any proposal submitted by a college employee to an outside entity that may directly lead to an award. All formal proposals require an institutional endorsement by an official authorized to commit college resources.

Formula Grant Program

Entitles certain applicants to receive grants if they meet the requirements of the program. Applicants do not compete with each other for the funds, and each grant is either for a set amount or for an amount determined under a formula.

FSR

Financial Status Report. Also referred to as Form 269 by the Government. The form on which a project's expenditures are reported to the Sponsor.

Full and Open Competition

The solicitation of bids from prospective suppliers which is used to assure that all responsible bidders are permitted to compete for the procurement.

Fund

A category assigned to account for costs of a specific type of purpose.

G

General Ledger (GL)

Every expenditure the college posts to the financial system and this is used to create the college's financial statements.

Gift

A unilateral transfer of money, property, or other assets to the recipient for the recipient's ownership and use by a donor who makes no claims on the recipient in connection with the gift. Gifts normally have the following characteristics:

- The statement of work allows the project director significant freedom to change emphases within the general area of work as the project progresses.
- No deliverables are involved.
- Separate accounting procedures are not required.
- Benefits of the project are to accrue to the nation and the world.
- Sponsor has no audit rights.
- No regulatory issues are involved, such as human subjects or animal care.

Governmental Donated Property

Property donated or transferred to the institution by a municipality, county, state agency, or the Federal Government.

Government-Furnished Equipment (GFE)

Equipment provided to the college by the Federal Government or government contractor; title may or may not remain with the government.

Grant

The legal instrument reflecting the relationship between the Sponsor and a recipient when the principal purpose of the relationship is the transfer of money, property, services, or anything of value to the recipient in order to accomplish a public purpose of support or stimulations authorized by Federal Statute. For an award to be considered a grant, it normally will contain the following elements:

- The statement of work allows the project director significant freedom to change emphasis within the general area of work as the project progresses.
- Deliverables are minimal, usually consisting of reports only.
- Separate accounting procedures are required.

Grantee

A grantee is the recipient of a grant. When the college accepts a grant award, on behalf of an individual, it becomes the grantee.

Grant Officer

The Grant Officer negotiates and approves the grant budget for the funding entity. Also approves major changes regarding grant, contract, and budget modifications.

Grant Writer

The principal author of the grant proposal.

/

Identifiable Information

Information from which the identity of the subject is or may be readily ascertained or associated.

Indirect Costs

Indirect costs are the costs to run a grant that are not directly attributable to project activities. Examples of indirect costs include those incurred by the physical plant (to provide space and utilities), human resources (to hire staff and address employee-relations issues), financial services (to pay invoices and ensure fiscal accountability), institutional research (to collect data), and the Grants Office itself.

See Facilities and Administrative (FAC or F&A) Costs.

In-Kind Contribution

A non-cash commitment (such as contributed effort, facilities use, or supplies) to share the costs of a sponsored project.

In-State Travel

Travel within the borders of New Mexico.

Intellectual Property (IP)

Intellectual property is a broad term that encompasses the various intangible products of the intellect of inventors. These include patents, trademarks, copyrights, trade secrets, know-how, and other proprietary concepts, including an invention, scientific or technological development, and even computer software and genetically engineered microorganisms.

Internal Controls

A process, affected by an entity's management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations;
- Reliability of financial reporting; and
- Compliance with applicable laws and regulations.

Internal control over Federal programs means a process-effected by an entity's management and other personnel- designed to provide reasonable assurance regarding the achievement of the following objectives for Federal programs:

- Transactions are properly recorded and accounted for to:
 - Permit the preparation of reliable financial statements and Federal reports;
 - Maintain accountability over assets; and
 - Demonstrate compliance with laws, regulations, and other compliance requirements;
- Transactions are executed in compliance with:
 - Laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on a Federal program; and
 - Any other laws and regulations that are identified in the compliance supplement; and
- Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

The institution's financial management system shall ensure that no one person has complete control over all aspects of a financial transaction.

Invitation to Bid

Written documents soliciting pricing and/or technical proposals to supply goods or services as specified in the requesting document.

Correct use of Invitations to Bid constitutes full and open competition.

See Request for Proposal (RFP).

Invoice

An itemized list, of purchased goods or services, detailing the cost.

Journal Entries

It is an Institutional Business Office form that is required to make changes to accounts in the general ledger. This form is used to transfer allowable expenditures between accounts, to correct errors, to carry forward unused funds, etc.

Letter of Inquiry

A letter of inquiry is initiated by an applicant to determine if a proposed project is within a private agency's fundable program areas and to request agency policy and program information, as well as instructions and forms.

Letter of Intent

A letter of intent advises a funding agency that an application will be submitted in response to their solicitation. The letter may contain general program information, unofficial cost estimates, and a request for specific application guidelines, instructions and forms.

Limited Submission

When a program limits the number or dollar value of proposals that each institution may submit.

Loaned Equipment

Property provided by an outside party for use by the institution for sponsored project or research related activities; title to the property does not pass to the college.

Lobbying

- Attempts to influence the outcomes of any Federal, State, or local election, referendum, initiative, or similar procedure, through in kind or cash contributions, endorsements, publicity, or similar activity;
- Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcomes of elections;
- Any attempt to influence
 - The introduction of Federal or State legislation;
 - The enactment or modification of any pending Federal or State legislation through communication with any member or employee of the Congress or State legislature, including efforts to influence State or local officials to engage in similar lobbying activity; or
 - Any government official or employee in connection with a decision to sign or veto enrolled legislation;
- Any attempt to influence
 - The introduction of Federal or State legislation; or
 - The enactment or modification of any pending Federal or State legislation by preparing, distributing, or using publicity or propaganda, or by urging members of the general public, or any segment thereof, to contribute to or participate in any mass demonstration, march, rally, fund raising drive, lobbying campaign or letter writing or telephone campaign; or
- Legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in unallowable lobbying.

Lobbying Certification

See Certifications.

Low-risk

A professional judgment to determine the degree of monitoring to be applied to a recipient or subrecipient. E.g., to be considered low-risk, a prime recipient's internal auditor may require that a subrecipient has been audited in at least one of the two most recent audit periods (in the most recent audit period in the case of a biennial audit), and, in the most recent audit period, it shall have had no audit findings. The internal auditor shall consider the results of audit follow-up and whether any charges in personnel or systems have significantly increased risk.

M

Matching Funds

When a Grantor requires that the institution supply a certain amount of institutional funds in support of a program to accomplish a grant's or project's goals or objectives. This has to be documented for auditing requirements.

Misconduct in Science Certification

See Certifications.

Modification

Any change made to an existing sponsored agreement.

Modified Total Direct Costs (MTDC)

The portion of direct costs on which the indirect costs are based, namely: salaries and wages, fringe benefits, materials and supplies, services and travel.

Monies

The plural of money. Used when referring to government funds.

Monitor

College staff responsible for the integrity of the department finances.

N**Net**

The difference between two types of specific categories.

No-Cost Extension (NCE)

A one-time extension of the expiration date of the award of up to 12 months unless one or more of the following conditions apply:

- The terms and conditions of award prohibit the extension.
- The extension requires additional Federal funds.
- The extension involves any change in the approved objectives or scope of the project.

For one-time extensions, the recipient shall notify the Secretary in writing with the supporting reasons and revised expiration date least 10 days before the expiration date specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.

Non-competing Continuation Award

Award received based on submission of a performance report that provides the most current performance and financial expenditure information, as directed by the Secretary that is sufficient to meet the reporting requirements.

O**Object**

The last four digits of the account structure designated by type.

Obligations

The amounts of orders placed, contracts and grants awarded, services received and similar transactions during a given period that require payment by the recipient during the same or a future period.

Offer

An offer is a proposal, by one party to another, of intent to enter into a contract on the terms specified in the offer. In Government procurements, and Invitation for Bids (IFB), or Request for Proposals (RFP) constitutes a request by the Government for offers of a certain nature. The bid or proposal submitted in the response to the solicitation is in fact an offer.

OMB

Office of Management and Budget. It is the branch of government that governs federal grants/contracts and agreements, and issues circulars. The circulars related to educational institutions are A-110 for administrative regulations, A-21 for cost principles, and A-133 for audits of federal programs.

Open Month

Transactions posted in the month-to-date activity column.

Operating

Transactions posted other than revenue, personnel, travel and equipment.

Outlays (AKA Expenditures)

Charges made to the project or program. They may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect expense charged, the value of third party in-kind contributions applied and the amount of cash advances

and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value in-kind contributions applied, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subrecipients and other payees and other amounts becoming owed under programs for which no current services or performance are required.

Outstanding Purchase Order

Purchase Orders that are encumbered and not **paid or closed**.

Overdraft

When an account's expenditures exceed the budgeted amount (also referred to as cost – overruns).

Overhead

See Facilities and Administrative (FAC or F&A) Costs.

P

Pass through Agency

State or local agencies that receive Federal funds and conduct their own application and award process.

Payroll

Personnel expenditures paid on the 15th and last day of the month.

Personnel

Salary and benefit costs of college employees.

Personal Property

Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities.

Post

Transactions recorded in the general ledger.

Pre-award Costs

Costs incurred 90 calendar days prior to award or more than 90 calendar days with the prior approval of the Secretary. All pre-award costs are incurred at the recipient's risk (i.e., the Secretary is under no obligation to reimburse these costs if for any reason the recipient does not receive an award or if the award is less than anticipated and inadequate to cover these costs.

Prior Approval

Written by an authorized official evidencing prior consent.

Program Income

Gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the award. Program income includes, but is not limited to, income from fees for services performed, the use or rental or personal property acquired under federally-funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and interest on loans made with award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal awarding agency regulations or the terms and conditions of the award, program income does not include the receipt of principle on loans, rebates, credits, discounts, etc., or interest earned on any of them.

Program Officer

The Program Officer answers questions and provides technical assistance both before and after a grant is awarded. Monitors the project performance.

Project Costs

All allowable costs, as set forth in the applicable Federal cost principles, incurred by a recipient and the value of the contributions made by third parties in accomplishing the objectives of the award during the project period.

Project Director

The Project Director has primary responsibility for technical compliance, completion of programmatic work, and fiscal stewardship of sponsor funds.

Project Period

The period established in the award document during which Federal sponsorship begins and ends.

R

Reasonable

A cost where the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made. Major considerations involved in the determination of the reasonableness of a cost are:

- Whether or not the cost is of a type generally recognized as necessary for the operation of the institution or the performance of the sponsored agreement;
- The restraints or requirements imposed by such factors as arm's length bargaining, Federal and State laws and regulations, and sponsored agreement terms and conditions;
- Whether or not the individuals concerned acted with due prudence in the circumstances, considering their responsibilities to the institution, its employees, its students, the Federal Government, and the public at large; and,
- The extent to which the actions taken with respect to the incurrence of the cost are consistent with established instructional policies and practices applicable to the work of the institution generally, including sponsored agreements.

Re-budgeting

Process by which funds available for spending are reallocated between budget categories to allow best use of funds to accomplish project goals. An Internal Budget/Programmatic Change Form is required.

Recipient

An organization receiving financial assistance directly from Federal awarding agencies to carry out a project or program. The term includes public and private institutions of higher-education, public and private hospitals, and other quasi-public and private non-profit organizations such as, but not limited to, community action agencies, research institutes, educational associations, and health centers. The term may include commercial organizations, foreign or international organizations (such as agencies of the United Nations) which are recipients, subrecipients, or contractors or subcontractors of recipients or subrecipients at the discretion of the Federal awarding agency. The term does not include government-owned contractor-operated facilities or research centers providing continued support for mission-oriented, large-scale programs that are government-owned or controlled, or are designated as federally-funded research and development centers.

Reports

RE012 is the report most commonly used for year-to-date information.

RE016 is the report most commonly used for project-to-date information.

Reporting Requirements

Set by the Grantor. The financial reporting is generated from the Office of Strategic Development.

Request for Applications (RFA)

Any resulting awards would normally be funded by a grant. The RFA instructions include the information necessary to complete the application and mailing instructions.

Request for Proposals (RFP)

An RFP contains specific instructions for technical and cost proposals, and usually include a sample contract with terms and conditions that need to be reviewed and approved prior to the submission of the proposal. The

institutional endorsement for this type of proposal is considered an official offer; therefore, it must meet certain requirements before it can be signed and submitted.

Research and Development

All research activities, both basic and applied, and all development activities that are supported at universities, colleges, and other non-profit institutions. "Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development" is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

Revenue

The income or financial yield to the college.

Rollover

If a budget has available funds at the end of a fiscal year, and if applicable, the available balance is rolled into the new fiscal year general ledger. This is to ensure no budget has been forfeited in the change of fiscal years.

S

Single Source Acquisition

Issuing an award to a subcontractor without full and open competition. This may be done if an award is the result of a collaboration (where the ideas, concepts, and methodology were developed by the two parties jointly). There are restrictions on the use of this means of procurement and documentation must show justification for using single source acquisition.

Site Visit

An agency-initiated review of a proposed project conducted at the applicant's institution.

Small Awards

A grant or cooperative agreement not exceeding the small purchase threshold fixed at 41 U.S.C. 403(11) (currently \$25,000).

Sole Source Acquisition

A procurement that does not provide full and open competition, but is effected because only one source is available.

Special Purpose Equipment

Equipment which can be used only for research, scientific, or other technical activities.

Sponsor

An external funding source which enters into an agreement with the college to support research, instruction, public service or other sponsored activities. Sponsors include private businesses, corporations, foundations and other not-for-profit organizations, other universities, and federal, state and local governments.

Sponsored Project

A project supported by an external funding source under a mutually binding agreement that restricts the use of funds to the approved project and stipulates other conditions with which the college must comply. Sponsored projects typically:

- are initiated by a formal proposal and award notice
- are restricted to a particular purpose as described in the proposal
- require technical and/or financial reports
- entail other administrative requirements.

Sub-award

An award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient. The term includes financial assistance when provided by any legal agreement, even if the agreement is called a contract, but does not include procurement of goods and services nor does it include any form of assistance which is excluded from the OMB Circular A-110 definition of "award" in paragraph (e).

Subcontract

A contract issued under a prime contract, agreement, purchase order, or grant for the procurement of services or program-related tasks over \$10,000. Purchase orders for the procurement of goods and supplies do not qualify as subcontracts under policy RSP 112. Subcontracts fall under the purview of the Purchasing Department. Issuance of subcontracts under federal prime award are subject to compliance with Federal law and all subcontracts are subject to the terms and conditions of the prime award and the normal purchasing requirements of the State of New Mexico.

Subcontractor

Any supplier, distributor, vendor, or firm that furnishes supplies or services to or for a prime contractor or another subcontractor.

Subrecipient (AKA Lower tier recipient)

The legal entity to which a sub-award is made and which is accountable to the recipient for the use of the funds provided. The term may include foreign or international organizations (such as agencies of the United Nations) at the discretion of the Federal awarding agency.

Supplemental Pay

Compensation for work performed for a different department or different duties above normal work assignments.

Supplemental Proposal

Additional support requested to assure adequate completion of the original scope of work.

Supplies

All personal property excluding equipment, intangible property, and debt instruments, and inventions of a contractor conceived or first actually reduced to practice in the performance of work under a funding agreement.

Suspension

An action by a Federal awarding agency that temporarily withdraws Federal sponsorship under an award, pending corrective action by the recipient or pending a decision to terminate the award by the Federal awarding agency. Suspension of an award is a separate action from suspension under Federal agency regulations implementing E.O.s 12549 and 12689, "Debarment and Suspension."

T**Termination**

The cancellation of Federal sponsorship, in whole or in part, under an agreement at any time prior to the date of completion.

Third Party In-Kind Contributions

The value of non-cash contributions provided by non-Federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the project or program.

Transaction

The process of exchanging or transferring money or assets.

U

Unallowable Costs

Defined in OMB Circular A-21. Unallowable are: advertising and public relations, alcohol, alumni activities, bad debts, charitable donations, commencement and convocation, contingency provisions, entertainment, fines and penalties, first class and other non-coach travel, goods or services for personal use, housing and personal living expenses for current or past college officers, interest, investment management, lobbying, losses, overdrafts on Sponsored Agreements, memberships in civic or community organizations, country clubs, social clubs and dining clubs, scholarships and student aid costs, selling and marketing products or services of the college, and student activity costs.

See section J of OMB Circular A-21.

Un-liquidated Obligation

For financial reports prepared on cash basis, means the amount of obligations incurred by the recipient that have not been paid. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the recipient for which an outlay has not been recorded.

Un-obligated Balance

The portion of the funds authorized by the Federal awarding agency that has not been obligated by the recipient and is determined by deducting the cumulative obligations from the cumulative funds authorized.

Unrecovered Indirect Cost

The difference between the amount awarded and the amount which could have been awarded under the recipient's approved negotiated indirect cost rate.

Y

Year End Close

The process of transferring all entries into year-to-date activity.

ACRONYMS AND OTHER TERMS

AQR	Authorized Organizational Representative (i.e., the individual at your organization with authority to sign legal documents such as grant proposals)
Biographical sketch	Resume or curriculum vita
CAROI	Collaborative Audit Resolution and Oversight Initiative (GAO)
CBO	Community Based Organization
CFR	Code of Federal Regulations
DOD	U.S. Department of Defense (Federal agency)
DOL	U.S. Department of Labor (Federal agency)
ED	U.S. Department of Education (Federal agency)
EDGAR	Education General Administrative Requirements
EO	Executive Order (directive from the President)
ETA	Employment and Training Administration (in the U.S. Department of Labor)
FBO	Faith-Based Organization
FERPA	Family Education Rights and Privacy Act
FIFO	First In, First Out
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office (formerly known as the Government Accounting Office)
GAPS	Grant Administration and Payment System
GEPA	General Education Provisions Act
HHS	U.S. Department of Health and Human Services (Federal agency)
IHE	Institutional of Higher Education (e.g., community college or university)
LEA	Local Education Agency (e.g., local school district)
MOU	Memorandum of Understanding
NCLB	No Child Left Behind Act
NPO	Non-Profit Organization
NSF	National Science Foundation (Federal independent agency)
OIG	Office of the Inspector General, an Independent oversight office at each agency that reports to Congress. It is responsible for conducting audits, reviews, and investigations of agency programs and organizations that receive agency funding. OIG audits focus on internal agency programs, as well as grants, contracts, and cooperative agreements funded by the agency. Its purpose is to ensure that the financial, administrative, and program activities of the agency and its awardee organizations are conducted efficiently and effectively. OIG investigations focus on program integrity and possible financial or nonfinancial wrongdoing by organizations and individuals who submit proposals to, receive awards from, conduct business with, or work for the agency. (NSF grants Policy Manual)
OVAE	Office of Vocational and Adult Education

PAR	Personnel Activity Report
PART	Program Assessment Rating Tool (administered by OMB to assess the success of Federal programs at all agencies)
PDL	Program Determination Letter
PL	Public Law
Prime recipient (AKA Primary participant)	Official recipient of the Federal grant award
Recovery	The return of funds that were not allowable, not accounted for properly.
RFP	Request for Proposal
SA	Single Audit
SEA	State Education Agency (e.g., Florida Department of Education)
SF	Standard Form (e.g., SF 424)
SPOC	State Single Point of Contract (a specific State agency that is given an opportunity to comment on each Federal grant application if required by the authorizing statute for a program)
Supplant	Using Federal dollars to cover costs otherwise paid with state and local dollars
TA	Technical Assistance
USC	United States Code (codified regulations)
WIA	Workforce Investment Act