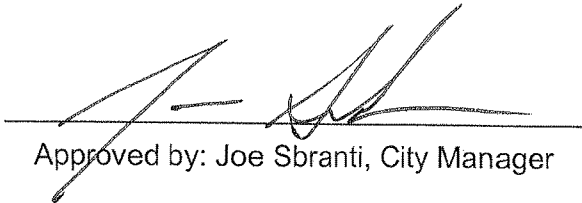City Manager's Office
Administrative Order No: 047
Issued: July 21, 2010
Amended: January 3, 2012

Approved by: Joe Sbranti, City Manager

SUBJECT: GRANT MANAGEMENT PROCESS

PURPOSE:

Grant revenues have become an important part of the City's overall resource picture, especially in funding capital improvements. Actively seeking grant revenues that assist in achieving identified City goals and objectives play an important role in the City's financial strategies. Once the City receives a grant, it is equally important that the City spend the grant funds in a way that is consistent with the grant guidelines established by the funding agency or foundation. Thus, the purpose of this policy is to set forth an overall framework for guiding the City's use and management of grant resources.

 ➤ Establish general concepts and framework for seeking and managing grant programs.
 ➤ Identify roles and responsibilities in managing grant programs.
 ➤ Set policy in complying with Single Audit Act requirements.

ROLES AND RESPONSIBILITIES

Administering Department

1. Develop systems for maintaining ongoing information regarding grant availability within the department's functional areas of responsibility,

2. Evaluate benefits and costs of specific grant programs on a case-by-case basis including:

   a. Purpose of the grant program and its consistency with identified City goals and objectives.

   b. Additional staffing, office space, facilities, supplies or equipment that will be required if the grant is awarded,

   c. On-going impact of the grant program after it is completed.

   d. Responsibilities of other departments and impacts on them in preparing the grant application or performing scope if the grant is approved.

   e. Amount of indirect costs to be recovered from the grant.

   f. Total program costs, including portion funded through grant revenues and

any required City contribution.

    g. Source of funding for any required City share.

    h. Compliance and audit requirements, paying special attention to those areas where the grantor's administrative procedures are different from the City's.

3. Prepare grant applications.

    a. Work with the granting agency in identifying special program requirements and developing strategies for preparing a successful grant application.

    b. Complete grant application documents.

    c. Coordinate with affected departments as necessary.

4. Prepare appropriate staff report for approval of the grant by the City Council.

    a. City Council must first approve any grant money not already accounted for in the budget.

    b. Staff report must include a copy of the Grant Summary Form.

    c. Administering Department will forward a copy of the grant agreement to Finance.

    d. Administering Department will forward a copy of any cost sharing requirements.

5. Prepare and submit invoices including financial reports and progress reports as required by granting agency.

    a. Responsible for timely submission of invoices and progress reports.

    b. Ensure grant funds and expenditures are accounted and recorded properly. All reported expenditures should reconcile with the general ledger as provided by the finance department.

    c. Completed report to be reviewed and approved by administering department's management and the finance department prior to submitting to the granting agency.

    d. Timely submission of employment status reports as required even when there are no changes.

6. Maintain copies of submitted documents and invoices for audit purposes.

7. Responsible for any requests for budget modifications requests to extend the grant period.

    a. Submit copies of the approved requests to Finance.

    b. Maintain copies.

8. On-site monitoring visit.

    a. Retain the original monitoring report and any grantee responses in the administering department grant file.

b. Submit a copy of the report and any grantee responses to Finance audit purposes.

City Council

Approves all grant applications, accepts/appropriates grant funds, and delegates receipt and contract execution to the City Manager if delegation is allowed by the grantor agency.

City Manager

Receives grants and executes related contract documents when delegated to do so by the

Council. Approves and maintains grant management policies.

City Clerk

Maintain and secure original grant documents in the City's vault including the original application for an approved grant, a copy of the guidelines and the signed funding agreement.

Finance Department

1. Establish and assign a grant revenue account number and a grant expenditure account number. Notify the administering department of the account numbers.

2. Establish the grant budget by processing a budget transfer form.

    a. Maintain a copy of the budget transfer form and any related council approved documents.

        i. Forward a copy to the administering department.

        ii. Maintain grant files in accordance with any Federal, State, and local guidelines/laws applicable to the agreement as well as Generally Accepted Accounting Principles.

3. Responsible for receipting all grant revenue checks to the appropriate grant revenue account.

4. Review invoices for payment and ensure they are coded appropriately to the correct grant program account numbers.

5. Prepare and submit the financial reports to the administering department on a quarterly basis and by any deadlines as set forth in grant agreement.

    a. Maintain a copy in the finance department. Responsible for drawing down grant funds in a timely manner for reimbursable grant funds in accordance with the grant award or grant agreement, and will also prepare the applicable

journal entries.

6. Review and approve grant reports and invoices prior to submission to the granting agency. Ensure reported expenditures are recorded and reconciled with the general ledger.

Single Audit Act Requirements

(OMB Circular A-133 Compliance Supplement)

To ensure compliance for federally awarded grant programs, the City must administer the following procedures:

1. Completion of the Grant Summary Form (must include name of the federal grantor/pass through agency, program title, federal CFDA number, grantor/pass through grant number).

2. Timely submission of reports including the processing of the monthly employment status reports. Invoices on federally awarded projects are submitted on a semi-annual basis. Other grant programs from pass through agencies may require more frequent reporting submissions.

3. Invoices are reviewed and approved by the finance department to ensure timely and accurate recording of expenditures and reconciliation to the general ledger.

4. Invoices are reviewed and approved by the administering department's management prior to submission.

5. Maintain copies of grant documents and submitted documents on file for reference and audit purposes.

Quarterly Grant Oversight Meetings

The Finance and Administering Department staff who are responsible for grants shall meet on a quarterly basis to review grant funded programs and projects to ensure the City is in compliance with grant requirements. The Director of Finance will convene the quarterly grant oversight meetings.

Grant Summary Form

This form is available on the H:Drive/ Finance Forms/Grant Summary Form.

City of Pittsburg
GRANT PROGRAM SUMMARY

GENERAL INFORMATION

Grant Title	Grant No./CFDA No.

City of Pittsburg Grant Account Codes	City Council Resolution No.

General Description of the Grant Scope of Work/Reporting Requirements

Granting Agency	Agency Contact/Email Address

Pass-through Agency	Pass-through No.

Type of Grant (circle)	Federal	State	County	Other
Method of Funding (circle)	Advance	Reimbursement		
Frequency of Funding (circle)	Monthly	Quarterly	Annually	At Completion

Funding Period	Total Grant Amount ($)	City Matching Funds (Amount & Source)

Responsible Department	Department Contact	Phone No.

Council Approval Date	Application Date	Award date	Estimated Completion Date

GRANT COST AND REVENUE SUMMARY

Program Cost Summary	Total ($)	Grant Portion ($)
Staffing		
Contract Services		
Supplies and Other Operating Expenditures		
Capital Outlay		
Indirect Costs		
Totals		