SPONSORED PROGRAMS

Policies and Procedures Manual 2020-2025

INCLUDING
Title III – Part B
Strengthening Historically Black Colleges and Universities (HBCU) Program

Title III is sponsored by the U.S. Department of Education
References: Uniform Grants Guidelines & OMB Circular A21

Non-discrimination Policy

It is the policy of the Alabama Community College System, its Board of Trustees, and Lawson State Community College, a postsecondary institution under its control, that no person shall, on the grounds of race, color, disability, sex, religion, creed, national origin, or age, be excluded from participation in, be denied the benefit of, or be subjected to discrimination under any program, activity, or employment.

Lawson State Community College also prohibits discrimination due to ethnic origin, marital status, parental status, economic status, sexual orientation, gender identity, genetic information, citizenship, veteran status or disability, reasonable accommodations or any other protected class as defined by federal and state law. The college has zero tolerance for harassment, retaliation, violence, physical bullying, cyber-bullying, and hazing.

This nondiscrimination policy covers employment, admissions, training, organizational affiliation, student housing, and advisory boards in all college programs and activities. This policy is enforced by Federal law under Title IX of the Education Amendment of 1972, Title VI and Title VII of the Civil Rights Act of 1964, Section 504, of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990. Inquiries regarding compliance with these statutes may be directed to the Dean of Students (205-929-6361) or the Director of Human Resources (205-929-6313).

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MISSION OF THE COLLEGE

Lawson State Community College provides affordable and accessible quality educational opportunities, promotes economic growth, and enhances the quality of life for the diverse communities it serves. Through varied instructional modes and lifelong learning opportunities, the College prepares students for gainful employment, career advancement, college transfer, and workforce development.

Approved by: The Administrative Cabinet--- August 8, 2017
Approved by: The Alabama Community College System Board of Trustees---November 8, 2017

Note: Sponsored Programs including Title III B follow college policies and procedures. These are aligned with the policies and procedures of the Alabama Community College System. The Lawson State Community College business Affairs Office Procedure Manual is the primary source of fiscal policies and procedures.

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Lawson State
COMMUNITY COLLEGE

INSTITUTIONAL GOALS
2017 - 2022

GOAL 1: DEVELOP A STUDENT-CENTERED INSTRUCTIONAL PROGRAM THAT IS FOCUSED ON HEIGHTENED ENGAGEMENT, INNOVATIVE TECHNOLOGIES, AND VARIED MODES OF DELIVERY.

Strategies

1. Student satisfaction in the teaching and learning environment.
2. Student perception of academic support services.
3. Effective faculty development resources.
4. Student perception of student engagement.
5. Curriculum modification.

GOAL 2: DEVELOP AND IMPLEMENT A COMPREHENSIVE AND STRATEGIC APPROACH TO STUDENT SUCCESS, ENROLLMENT, PERSISTENCE AND COMPLETION.

Strategies

1. Implementation of a strategic recruitment and admissions process.
2. Institutional retention rates, as measured by IPEDS, comparable to or above other system colleges.
3. Implementation of a strategic retention and persistence plan.
4. Intrusive advising.
5. First to second-semester retention rates.
6. SPACE Center usage results.
7. Success of developmental courses as preparation for college-level work.
8. Transfer rates.
9. Graduation rates.
10. Job placement rates.
11. Credential achievement.
12. Student satisfaction with student support services.

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GOAL 3: OPTIMIZE THE USE OF CURRENT AND EMERGING TECHNOLOGIES TO ENHANCE PROCESSES AND IMPROVE SERVICES COLLEGE-WIDE.

Strategies

1.	Comprehensive academic and administrative computing services.
2.	Procurement and utilization of state-of-the-art technologies.
3.	Professional development and technical support.
4.	Faculty and staff resources reflective of current and emerging trends.

GOAL 4: FOSTER AN ATMOSPHERE WHERE STUDENTS FEEL CONNECTED TO THE COLLEGE IN A PERSONAL WAY.

Strategies

1.	Quality-engagement student activities.
2.	Freshman Academy and advising.
3.	Student perception of college environment.
4.	World-class customer service college-wide.
5.	Training of faculty and staff.
6.	Online support of student engagement.

GOAL 5: ENSURE THAT THE INSTITUTION HAS A SOUND FINANCIAL BASE AND DEMONSTRATES FINANCIAL STABILITY.

Strategies

1.	Positive fund balance.
2.	Cost per FTE in comparison to other community colleges.
3.	External reviews by accrediting bodies.
4.	Resource allocations for planned growth and change.
5.	Calculate composite financial index.
6.	Compliance reviews and ethics training.

GOAL 6: PROVIDE OPTIMAL FACILITIES THAT ARE SAFE AND SUPPORT EDUCATIONAL PROGRAMS AND ADMINISTRATIVE SERVICES.

Strategies

1.	Student satisfaction with college facility.
2.	Clean safe, secure and accessible teaching, learning and living environments.
3.	Current facility master plan kept up-to-date.
4.	Up-to-date emergency operational plans and procedures.
5.	Communication, utilization, and implementation of the safety operational plans and procedures.

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GOAL 7: ALIGN, CREATE AND PROVIDE ECONOMIC AND WORKFORCE DEVELOPMENT OPPORTUNITIES BASED ON CURRENT AND EMERGING TRENDS.

Strategies

1. Alternative funding resources.
2. Customer satisfaction survey.
3. Provide innovative and relevant training opportunities.
4. Partnership development and engagement.

GOAL 8: ENGAGE THE COMMUNITY IN COLLEGE INITIATIVES, PROGRAMS AND SERVICES.

Strategies

1. Community events that reflect the various cultures.
2. One Stop Community Center.
3. Community partnerships.
4. Community service activities.
5. Advisory Boards.
6. Alumni outreach.
7. Access to campus facilities.

Approved by the administrative cabinet: August 8, 2017

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MISSION OF THE SPONSORED PROGRAMS OFFICE

The mission of the Sponsored Programs Office at Lawson State Community College is to utilize constructive efforts to strengthen the quality of the institution by securing external funding: thereby supporting the overall mission of the College, specifically as it relates to providing accessible, affordable, high quality postsecondary education. The Office is responsible for assisting and facilitating specific activities that focus on strengthening and enhancing the institution and related goals of the College as mandated by the Higher Education Act of 1965. Sponsored Programs assists in positioning the College to successfully compete for external funding necessary to support the academic, professional and structural priorities of faculty, staff and students. The Sponsored Programs Office will develop activities that increase awareness and competitiveness in the pursuit of external funding. The Sponsored Programs Office will endeavor to maintain an infrastructure designed to facilitate and promote the responsible management of external funds.

Approved by the Expanded Cabinet: 7/2/2015

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AN OVERVIEW OF SPONSORED PROGRAMS

Sponsored program activities are sponsored whole or in part by sources external to the college. There is an expectation (implied or specifically stated) on the part of the sponsor for performance, deliverable (s) or outcome(s). Sponsored programs are usually conducted by faculty, but may be conducted by staff or members of the college's administration. Sponsored programs are awarded through various mechanisms – grants, contracts, cooperative agreements, and/or other legally binding means of transfer. A sponsored program may support instruction and/or public service activities. They usually have an investigator-initiated project that specifies proposals for research, training, or public service activities to an outside entity allowance of Indirect Costs/Facilities and Administrative (F&A) Costs; percentage of faculty time on project that may or may not be compensated by the sponsor; expectation of performance, deliverable or outcome by the sponsor, defined time period for the work to be conducted; progress, technical, final reports or other deliverables are required; disposition of tangible or intangible property; a line item budget is involved; a financial report is required, invoices are required for cost reimbursement, and the budget/performance is subject to audit; all government funds, exclusive of financial aid; definition of how the funds may be spent and what conditions may apply to residual funds.

Goals of the Sponsored Programs Office

The College has established institutional goals connected directly to the mission statement. Additionally, the Sponsored Programs Office developed unit level goals to facilitate attainment of the college's mission as well as the mission of the unit. The goals for the unit are:

1. To effectively administer Sponsored Programs.
2. To develop a comprehensive Sponsored Programs Unit through the procurement of funding to the College.
3. To increase the involvement of faculty and staff in grant proposal development and funds procurement.
4. To assist faculty and staff in the process of securing and administering external funding.
5. To coordinate proposal development and submission and post-award activities.

6. To oversee regulatory and compliance issues related to sponsored program activity.
7. To serve as the liaison between the funding agency, faculty/staff member and other LSCC offices and departments.

Sponsored Programs are defined as projects supported by external funds that are awarded as a result of an application submitted to a potential sponsor by LSCC on behalf of a faculty or staff member. Sponsored Programs usually include:

- Formal sponsor application guidelines
- Restrictions on the use of funds
- A defined program period
- Specific performance measures or outcomes
- Specified use of program outcomes or data
- Required fiscal and/or programmatic reports

Sponsored Programs do not include:

- Student financial aid
- Gifts and bequests to the College
- Donations of equipment or property
- Direct payments to individuals (faculty, administrators, staff)

Lawson State Community College is the official applicant for all sponsored programs at the College. The President's Office is the official signatory. In consultation with the Vice President for Administrative and Student Services and the President, the Sponsored Programs Office is responsible for the authorization of the College's commitments to all sponsored programs.

PROPOSALS

A proposal is a request for funding of a particular sponsored project. It contains a technical or narrative section, a budget, and various assurances and forms. Appendices and attachments may or may not be required. A technical proposal should be a concise and coherent explanation of a project plan with specific and reasonable goals. It should clearly state both the goals of the project and the methods to be used in reaching those goals. The technical proposal should comply with any limitations on length and supporting materials as identified by the sponsor. The budget is the best estimate of the funds needed to carry out the project. Budgets must be detailed as reasonably possible and each budget item should be justified in writing.

A proposal can describe a new, renewal, supplemental, or continuing project for which funds are sought from a potential sponsor. Funds can be in the form of a grant, contract, cooperative agreement or other instrument. Proposals may be in response to a solicitation (Request for Proposal – RFP; or program announcement) from a sponsor or may be unsolicited. The different types of proposals are presented below:

- **New Proposal**: A new proposal is one that is submitted for funding of a new project that has not previously been funded. New proposals are generally subject to competitive review. Proposals will be evaluated and ranked according to criteria established by the funding agency.
- **Continuation Proposal**: Most agencies award grants for a specified project period. Regardless of project length, the grantor generally makes funds available for only one year at a time. In order to obtain funds for additional periods of time within the grant period, a "continuation application" must be submitted. Continuation applications are not subject to competitive review.
- **Renewal Proposal**: In a renewal proposal, the Principal Investigator (PI) requests support beyond the initially approved project period. The type of sponsored program award—grant, contract, or cooperative agreement—is an indication of general program requirements regarding the sponsor's role in the program, the PI's responsibilities, the nature of expected outcomes, the payment method and schedule, and the use of program results or data. Requirements for each sponsored program are specified in the award document.
- **Supplemental Proposal**: A supplemental proposal can: add to an existing proposal to compensate for a deficiency, give further information, or change the direction of a proposal and it can be a special subject added to enhance an existing proposal. Supplemental Proposals can be subject to competitive review.

Other types of proposals include:

- Education and training – activity that is part of an institution's formally organized instruction program

- Public Service – activity that provides non-instructional services beneficial to individuals and groups external to the institution.
- Scholarships, and Fellowships – scholarship or fellowship in the form of grants, trainee stipends, prizes, and awards
- Research – activity specifically organized to produce research outcomes.

FUNDING SOURCES

Common categories of funding sources include federal, state, and local governments, foundations, and business/industry.

- **Government**: Federal, state, and local governments provide support for sponsored programs. Examples of federal funding agencies include the Department of Education (DOE), the National Science Foundation (NSF), Health and Human Services (HHS), the Environmental Protection Agency (EPA), the Department of Labor (USDL), the Department of Transportation (DOT). Examples of local government sources include county government, city government and various councils.
- **Foundations**: Private and community foundations are another source of funding. Foundations can be good sources of funding for innovative ideas and target foundations that are most likely to have an interest in the project topic. Most foundations restrict their support to very specific areas of interest. Foundations generally publish annual reports and generally require a brief concept paper of proposed activity before seeking foundation sponsorship.
- **Business and Industry**: Business/industry support may include cash funding and/or in-kind contributions of expertise, services, equipment, or materials. Proposal opportunities/announcements are generally not routine and originate with the creator of the project. Proposals are often shorter and simpler than those submitted to federal agencies. These proposals might have special clauses that cover publication rights, nondisclosure of proprietary information and indemnification. They are an excellent source for partnerships.

TYPES OF SPONSORED PROGRAM AWARDS

Grants – an award of financial assistance to an eligible recipient in support of a proposed program. This does not include grants for student financial aid. A grant provides support for work initiated by the Principal Investigator/Project Director. Recipients make no guarantees other than work will be done as described in the proposal and that good program management practices will be followed. The grantor offers a grant award through a Grant Award Notice (GAN) or letter indicating the amount to be awarded as well as the conditions that might be met. Grant awards are made for a particular period of time, with a definite start and end date and have restrictions on the use of funds and on the reallocation of funds from one budget category to another. Periodic progress reports, annual technical and financial reports as well as final technical and financial projects are due at the end of the project.

Contracts – a contract is an exchange of promises that gives rise to legally enforceable rights and duties. Contracts are agreements signed by each party that stipulate that the sponsor will provide funding to a recipient in support of a specific set of activities and in return the recipient will furnish a particular product, service(s), analysis, report(s) or other materials. In a contract arrangement, the sponsor is actively involved in overseeing the progress and direction of the project. Most state awards are made in the form of contracts. Contracts are either fixed-price or cost-reimbursement.

Under a fixed-price contract, the parties agree in advance on the price for a particular product or service. Once the agreement has been executed, the recipient is obligated to perform the work set forth in the contract and to deliver any and all products or "deliverables" specified in the contract. If the cost of performing the contract is less than the amount set forth in the contract, the College may retain the excess funds.

Under a cost-reimbursement contract, the sponsoring agency and the recipient agree on the work to be performed and on an estimate of the total cost for performing the work. The sponsoring agency is obliged to reimburse the recipient for actual costs (up to the contract total) incurred in the performance of the work specified in the contract.

Cooperative Agreements – involve the active participation and collaboration of the sponsor in all aspects of the project. In these types of agreements, the sponsor participates in all decisions about what work is to be done, when it is to be completed and who is to do it.

Subcontracts – Implementation of some sponsored programs may require that a portion of the work be conducted by a person(s) or entity not associated with the college. The PI generally would put this information in the proposal with approval from the Sponsored Program Office after approval by the President. Regulations from the sponsor apply to any subcontractors and must be referenced in the subcontracts accordingly. These generally include audit information, records and retention and certification of assurances.
The PI is responsible for monitoring subcontracts, including reviewing invoices and attesting that the subcontractor's performance is satisfactory and on schedule before payment of the invoice; and receiving final financial, programmatic, and other reports.

FINANCIAL MANAGEMENT

The Business Office has responsibility for the fiscal management of grants and contract awards. The Business Office establishes an account for the sponsored program and forwards fiscal management information to the Principal Investigator who is assigned real-time access to the online account along with the Sponsored Programs Office. The PI is responsible for managing the budget and expending it in accordance with Sponsor and College regulations.

A *primary* responsibility of the Sponsored Programs Office is to insure that all costs charged to the sponsored award are allowable and allocable. A determination of allowability and allocability for a given cost is based on the specific guidelines of the sponsoring agency and according to federal cost principles. Expenses must be allowable, allocable, attributable and related to the project as indicated in the approved budget. The PI is also responsible for securing written prior approval for proposed expenditures that are questionable and outside of the realm of expenses mentioned in the previous sentence.

Allowable costs: Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:
(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
(c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
(g) Be adequately documented.

Reasonable costs: A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:
(a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
(b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
(c) Market prices for comparable goods or services for the geographic area.
(d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.
(e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

Allocable costs: A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.

(a) This standard is met if the cost:

(1) Is incurred specifically for the Federal award;

(2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and

(3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

(b) All activities which benefit from the non-Federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-Federal entity or third parties, will receive an appropriate allocation of indirect costs.

(c) Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

(d) Direct cost allocation principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. (e) If the contract is subject to Cost Accounting Standards (CAS), costs must be allocated to the contract pursuant to the CAS. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.

Policy: It is the policy of Lawson State Community College that all costs proposed or incurred on a sponsored project must comply with the terms and conditions of the sponsored awards in determining costs that are allowable or unallowable. At no time should unallowable costs be charged to the sponsored project. Proper accounting for unallowable costs is required to maintain the integrity of the college's Facilities and Administrative (F&A) Cost Proposal and compliance with Federal regulations.

Lawson State adheres to Cost Accounting Standard 505, Accounting for Unallowable Costs, other applicable government regulations, including the Federal Office of Management and Budget (OMB) Circular A-21, as well as sponsor terms and conditions in accounting for unallowable costs.

This policy is applicable to all departments, units and personnel of the college involved in administering sponsored awards. The Cost Accounting Standards Board (CASB) requires educational institutions receiving Federal funding in excess of $500,000 to comply with Cost Accounting Standards (CAS). In addition, for Federally funded awards, the college must adhere to the requirements of OMB Circular A-21, Cost Principles for Educational Institutions, in determining the allowable costs. The purpose of CAS 505 is to facilitate the negotiation, audit, administration and settlement of Federal awards by establishing guidelines covering: (i) Identification of costs specifically described as unallowable, "at the time such costs first become defined or authoritatively designated as unallowable"; and (ii) The cost accounting treatment to be followed for identifying unallowable costs in order to promote the consistent application of sound cost accounting principles covering all incurred costs. This policy summarizes the requirements of OMB Circular A-21 and the CAS 505 requirements.

Activities and expenses which are unallowable for reimbursement on a Federally-funded award may still be appropriate, necessary and allowable on a non-Federally funded award. Departments may still incur these activities/expenses but they must be coded as unallowable so they can be readily identified and excluded from the indirect cost calculation. However, the accounting treatment prescribed by CAS 505 requires specific identification of these costs in the accounting records or memos and prescribes methods to prevent these costs from being included in any proposal, billing or claim that applies to a federally funded award. Unallowable costs are identified and segregated using the following methods:

- Separate accounts within the college's accounting records and general ledger;
- Review of expenses conducted by the cost analysis performed as part of the development of the F&A rate proposal;
- Ongoing review of expenses conducted by sponsored programs personnel.

The college has an annual audit in accordance with *OMB Circular A-133*. This audit conforms to specified federal guidelines and serves to certify the effectiveness of the financial management systems and internal procedures. During the audit, fiscal integrity of financial transactions is tested as well as compliance with terms and conditions of federally sponsored activities. The annual audit involves a review of institutional systems and selected individual program accounts. Financial records and internal oversight are also subject to review by internal audit. Business Office personnel are available to assist and advise about fiscal issues related to sponsored programs management.

COST TRANSFERS

Lawson State Community College will adhere to rigorous compliance where cost transfers are concerned. Explanation and documentation is essential to avoid audit criticism and possible disallowances. Sponsored Program personnel will work with PIs and other grant directors to create journal entries that allow fiscal personnel the chance to correctly enter journal entries for each request involved in the transfer. Every effort should be made to ensure that the initial charge and credit are recorded in the proper account number and expenditure subcode. Changes may be authorized in some instances. It is important that each correcting entry be processed promptly after the discovery of the respective error.

OVER EXPENDITURES

Principal Investigators have the primary responsible for ensuring that project expenditures stay within the budget. When policies and procedures are followed, the likelihood of an over-expenditure is significantly reduced.

NO-COST EXTENSIONS

Completion of projects by the end of the authorized period of performance and submission of performance reports according to sponsor requirements are important. Sometimes however, circumstances beyond the control of the principal investigator may prevent the completion of work and/or the submission of reports. If a delay is anticipated, the PI should work with Sponsored Programs personnel to determine if a no-cost extension is permissible with the sponsor. Most sponsors require that a request for a no-cost extension be completed, in writing, at least 30 days prior to the project's end. Information typically needed by the sponsor include:

- Justification for the request
- Extension period requested
- Statement of work completed and work remaining, and
- Statement of funds expended and budget for remaining work.

COST SHARING

Cost sharing is any project cost that is not reimbursed by the sponsor to support the scope of work defined by the sponsored (federal or non-federal) award. Cost sharing is funded by the college or, in some cases, a third-party resource, generally a non-federal sponsor.

There are three types of cost sharing, two of which are required to be tracked and reported.

Mandatory Cost Sharing: Project costs that are not paid by the sponsor and are required as a condition of the award. Mandatory Cost Sharing must be tracked and reported.

Voluntary Committed Cost Sharing: Costs specifically pledged on a voluntary basis and specifically included in the award budget. Voluntary Committed Cost Sharing must be tracked and reported.

Voluntary Uncommitted Cost Sharing (VUCS): Costs not required by the sponsor or included in the award budget. VUCS does not need to be tracked or reported. Cost sharing that is not included as part of the submitted proposal or subsequent award is considered voluntary uncommitted cost sharing and is not covered by this policy.

Lawson State strongly discourages cost sharing unless such a commitment is required by the sponsor. When there is documented evidence that the commitment is necessary to ensure the competitiveness of the Lawson proposal, school officials may allow these commitments by approving them in writing and managing the committed resources.

Expenses incurred to meet cost-sharing commitments requires the same accounting, financial, legal, and regulatory burdens as costs on Lawson's sponsored programs. Cost-shared expenses must be in compliance with the following:

- Lawson's Sponsored Programs expenditure policies
- Any additional terms specified by the sponsor
- Costing policies disclosed and approved by the federal government in Lawson's Disclosure Statements
- U.S. Federal agency guidelines or non-federal program guidelines, as appropriate.
- U.S. Office of Management and Budget Circular (OMB) Uniform Guidance, especially Section 200.306, which requires that cost sharing funds are a) verifiable from the college's records, b) not included as contributions for any other federal award, c) necessary and reasonable for the accomplishment of the project or program objectives d) not paid from another federal award, and f) included in the approved budget when required by the Federal awarding agency.

SOURCES OF COST SHARING CONTRIBUTIONS

College Cost Sharing
Commitments that are paid from College funds using gift, endowment, or other non-sponsored sources.

Sponsored Cost Sharing
Commitments that are paid from non-federal sponsored awards. Prior approval must be obtained from authorized official of the cost sharing source. These types of commitments must be tracked manually by the department managing the award. Note that expenditures on a federal sponsored project may not be used to meet any cost sharing requirements.

In-kind Cost Sharing
Third party non-cash contributions of time, talent, or resources from Lawson or donated by third parties for which Lawson is responsible. Third-party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, or goods and services directly benefiting and specifically designated for the project or program.

Note: In certain cases, sponsored cost sharing commitments are presented in proposals to sponsors before those cost sharing funds are secured. In the event that the anticipated cost sharing funds are not available, the school, department, or center will be responsible for arranging an alternate source of the required cost sharing. If no alternative cost sharing can be identified and the sponsor is unwilling to renegotiate the terms of the cost share, Lawson may be forced to decline the award.

Types of Expenditures that can be Cost Shared
Cost-sharing commitments can be met using direct or indirect costs that are allowable, allocable, reasonable, and consistently accounted for by the College. Since all cost-shared expenditures must be verifiable from College records, the use of companion accounts is required for all cost-shared direct expenses that can be coded using a sponsored activity value with a non-sponsored fund value. If tracking via companion accounts is not possible, the school must track the cost sharing manually.

This policy describes two categories of cost sharing expenditures: Section A includes direct costs (effort, equipment, and other direct expenses) and Section B includes indirect costs (unrecovered overhead on sponsored expenditures, overhead on cost-shared College resources, and costs normally considered indirect).

A. Direct Costs

Faculty Effort or Research Staff Salary

PIs can commit to expend faculty or research staff effort on a sponsored program without charging commensurate salary to the sponsored fund. Such a commitment of effort binds the College to contribute research staff or faculty time to the project and to record salary expenditures, including fringe benefits, in a manner that makes the expenditure verifiable from University records. Like all committed effort, cost-shared faculty effort must be effort-reported.

Equipment

If the purchase of new equipment is necessary for the project or the sponsor mandates the purchase of new equipment, then the acquisition cost of specific equipment may be offered as cost sharing. Purchase and acquisition must occur during the period of performance of the project, and procedures must be in place to ensure that the depreciation on such equipment is not included in the indirect cost rate calculation.

Existing equipment cannot be offered as cost sharing, since the depreciation of Lawson-owned equipment is included in Lawson's indirect cost rates and the equipment was not purchased for use on the project. Rather than committing the use of equipment owned by the College as cost sharing, proposals should characterize the equipment as "available for the performance of the sponsored agreement at no direct cost to the project.

Other direct costs

Most other costs that could be charged (allowable, allocable, reasonable, and consistently treated) to a sponsored project can be cost-shared. The following are examples of other direct costs that may be cost-shared:

- Travel expenses
- Laboratory supplies
- Equipment items that do not meet the capitalization threshold (currently $5000)

Indirect Costs (Facilities and Administrative Costs)

Indirect costs may be offered in a proposal to meet cost sharing requirements imposed by the sponsor, but they are not considered to be cost sharing in any other situations. There are three ways to cost-share indirect costs.

Unrecovered overhead on sponsored expenditures
The amount of indirect costs not recovered from a sponsor due to a sponsor funding an award at a rate below Lawson's negotiated indirect cost rate.

Overhead on cost-shared College resources
The amount of unrecovered indirect costs that are associated with the direct cost sharing on an award.

Indirect cost expenses treated as direct cost sharing (non-federal awards only)
Costs of items that Lawson normally considers indirect (such as depreciation, administrative support, rent, etc.).

PURCHASING AND PROPERTY CONTROL

Purchasing Procedures – federally funded projects are required by law to comply with purchasing standards. These may include documentation of bid, use of women and/or minority owned businesses, and compliance with Labor Standards. The PI should work with the Business Office and the Sponsored Programs Office to ensure compliance with sponsor purchasing requirements. All funding through federal grans and contracts will be processed through the College's accounting system.

Property Control – The Business Office manages property inventorying and reporting. Inventory Control numbers will be assigned by Business Office personnel and affixed to each piece of equipment. Capital Equipment is defined as any non-expendable nature, such as a moveable piece of furniture or furnishings, an instrument, a machine, or an instructional training device. Items in this group should have a useful life expectancy of three or more years and an acquisition cost of $500 or more. This equipment is inventoried. Miscellaneous equipment is defined as any item of an expendable nature, regardless of service life and has an acquisition cost of $499.00 or less.

PERSONNEL ISSUES AND PROCEDURES

College policies and procedures, as well as sponsor regulations strictly guide the hiring of personnel to be associated with a sponsor program. Business Office in consultation with the PI and Sponsored Programs personnel will inform the Human Resources Office of the position classification which establishes salary range. Appropriate college-wide compensation guidelines will be followed.

Time and Effort Reports – The Time and Effort Report represents an after-the-fact certification of an individual's actual effort. The Time and Effort Report is designed to gather effort related data as required by the Office of Management and Budget Circular A-21. Employees who are paid totally or partially from federally funded sponsored agreement are subject to this reporting. Effort reporting is done monthly and is tied to the submission of payroll to Business Office personnel. Effort must be certified and performed by an individual with suitable means of verification. Effort reporting is generally certified by the PI who forwards the effort form to his/her immediate senior level representative. All effort forms are submitted to the appropriate Business Office personnel who in turn submits them to the Sponsored Programs Office for signature. It is the responsibility of the certifier to adjust percentages in the effort report if they do not adequately reflect actual effort.

Debarment and Suspension Policy and Procedures

Federal Debarment

POLICY:

Federal Executive Order (E.O.) 12549 "Debarment and Suspension" requires that all contractors receiving individual awards, using federal funds for greater than $25,000.00, and all sub-recipients certify that the organization and its principals are not debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency from doing business with the Federal Government. Transactions on funds 142 thru 152 (most notably 144) must be cleared of Federal Debarment before an award is made.

Debarment status documents will be maintained in the Business Office.

No award is to be made or purchase order to be issued, before debarment status has been reviewed and approved.

DEFINITIONS:

"Debarment Certification": A statement from a vendor or service provider that their company, and it's principals have not been debarred, suspended, proposed for debarment, declared ineligible, are not in the process of being debarred, or are voluntarily excluded from conducting business with a federal department or agency of the federal government. This certification can take the form of a signed letter.

"Checking debarment status on the web": The process by which an agent checks the federal website (sam.gov) to see if a vendor is on the government list of debarred vendors. Information on debarment is available at the following website: https://acquisition.gov/far/current/html/52_207_211.html see section 52.209-6

PROCEDURES:

1. The Bid documents contain debarment language so vendors are notified of the debarment requirements, and are provided the format by which they can certify their status. At the time of the bid, suppliers will be required to certify their debarment status as a mandatory element of the bid or proposal response.

2. Purchases for greater than $25,000.00 using an existing waiver where no bidding document was involved require that the agent check the federal debarment website (sam.gov) for a favorable debarment status before an order is issued if federal funds are being used.

3. For releases for greater than $25,000.00using federal funds where a certification is already on file, the federal debarment website (sam.gov) will be checked to verify the vendors continued favorable debarment status before an order will be released. When the web site is checked, staff must print a copy of the debarment report from the website, and include it in the bid jacket, or file it in the Vendor File.

4. If the vendor does not provide debarment certification, or if the web site is checked and the vendor **is** debarred, the purchasing agent will place a hold on the award process and immediately verify the accuracy of the website report by gathering information pertaining to the reasons for debarment from the vendor, and sam.gov. Once all information has been gathered, and verified, the agent must summarize and report the findings to any grantor and/or State of Alabama Examiners of Public Record, and await further award instructions. In any case, an award will not be made for purchases for greater than $25,000.00 that have federal funding until such time as the supplier is no longer debarred or suspended.

5. If it is determined that the vendor is to be recorded in College's record as being debarred, Business Office staff, specifically, the Director of Accounting, will make the vendor ineligible and inactivate them in the vendor file.

Option #1 for notification (checklist)

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS
(Executive Order 12549, Debarment and Suspension, 34 CFR Part 85)

The Vendor certifies to the best of his/her knowledge and belief, that he/she and its principals:
(a) [ ] Are [ ] are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
(b) [ ] Have [ ] have not within a three-year period preceding award of this consulting agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or Local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
(c) [ ] Are [ ] are not presently indicted for or otherwise criminally charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in Paragraph (b) above; and
(d) [ ] Have [ ] have not within a three-year period preceding award of this consulting agreement had one or more public transactions (Federal, State or Local) terminated for cause or default.
(e) Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

Consultant (typed/printed)
Name____
Signature Date ____
Contractual Agreement Number______________________________

Option #2 for Notification Letter on LSCC Stationery

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS
(Executive Order 12549, Debarment and Suspension, 34 CFR Part 85)

Date:
Vendor:
Re:

Dear:

As the awarded vendor on this contract, you are required to provide debarment/suspension certification indicating that you are in compliance with the below Federal Executive Order. Certification can be done by completing and signing this form.

Debarment:

Federal Executive Order (E.O.) 12549 "Debarment" requires that all contractors receiving individual awards, using federal funds, and all subrecipients certify that the organization and its principals are not debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency from doing business with the Federal Government. By signing this document you certify that your organization and its principals are not debarred. Failure to comply or attempts to edit this language may disqualify your bid. Information on debarment is available at the following websites: www.sam.gov and https://acquisition.gov/far/index.html see section 52.209-6.

Your signature certifies that neither you nor your principal is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

____ (Name)
____ (Company)
____ (Address)
____ (Address)
PHONE_____________ FAX _____________ EMAIL____________________

___________________________________Signature ___________________Date

If you have questions, please contact me at (205) XXX-(____).

Sincerely,

Sharon S. Crews
Vice President for Administrative and Student Services

TITLE III

GUIDELINES

AN OVERVIEW OF THE TITLE III PROGRAM

The Historically Black Colleges and Universities (HBCU) Program is governed by the Higher Education Act of 1965 as amended by the U.S. Congress. Federal grants awarded through this program may be used to carry-out operational, as well as developmental activities. Each participating institution is expected to develop proposals for funding based upon planning priorities set forth in the institutions long range plans. Conceptually, the supplemental funding provides a means to start up new programs or enhance or strengthen existing programs and services.

The purpose of Title III financial assistance is to help eligible institutions of higher education solve problems that threaten their ability to survive, and stabilize their management and fiscal operations so that they may achieve self-sufficiency. Funds may be used for the:

1. Purchase, rental, or lease of scientific or laboratory equipment for educational purposes, including instructional or research purposes;
2. Construction, maintenance, renovation, and improvement in classroom, library, laboratory, and other instructional facilities, including purchase or rental of telecommunications technology equipment or services;
3. Support of faculty exchanges, faculty development and faculty fellowships to assist faculty members in attaining advanced degrees in their field of instruction;
4. Academic instruction in disciplines in which Black Americans are underrepresented;
5. Purchase of library books, periodicals, microfilm, and other educational materials, including telecommunications programs materials;
6. Tutoring, counseling, and student service programs designed to improve academic success;

7. Funds and administrative management, and acquisition of equipment for use in strengthening funds management;

8. Joint use of facilities, such as laboratories and libraries;

9. Establishing or improving a development office to strengthen or improve contributions from alumni and the private sector;

10. Establishing or enhancing a program of teacher education designed to qualify students to teach in a public elementary or secondary school in the State that shall include, as part of the program, preparation for teacher certification;

11. Establishing community outreach programs that will encourage elementary and secondary students to develop the academic skills and the interest to pursue post-secondary education; and

12. Other activities that it proposes in its application that contribute to carrying out the purpose of this part and are approved by the Secretary as part of the review and acceptance of the application.

The Title III, Part B Strengthening Program (HBCU) is a formula grant program wherein eligibility is determined through statute and regulations. In general, eligible recipients are institutions that (1) serve substantial numbers of students from low income families; (2) lack sufficient resources for efficient services to provide adequate management, improving academic programs and student services, or upgrading the quality of their faculty members. Both two-year and four-year public and non-profit private institutions of higher education are eligible for funding under all the programs.

SPECIAL TITLE III GRANT TERMS AND CONDITIONS

1. Federal assistance under these programs may not be used to cover any general operating and maintenance expenses of grantees or to supplant what an institution would otherwise spend to carryout activities allowed in the programs. The purpose of eligible institutions to carryout planning and development activities that will enable them to become viable thriving institutions of higher education and, therefore, free

from the need for continued assistance under Title III.

2. Technical and Financial Reports shall be submitted to the USDE Grants Officer as required in attachments to the Title III Grant Award Letter.
3. No indirect costs are chargeable to the Title III grant.
4. Federal funds awarded under the Title III Grant must be used to supplement, and not supplant, those expenditures, which were previously paid from non-federal sources.
5. Production of any audiovisual programming or materials utilizing equipment, materials, or labor (acquired under the Title III Grant) requires prior review and approval by the Coordinator.
6. The Title III Grant is governed by the General Provisions as 45CFR, Part 100, HEW, Office of Education General Provisions for Programs, and Fiscal Requirements, and Program regulations published as 45CFR, Part 169.

TITLE III PROGRAM OFFICE, Washington, D. C.

Institutional Service (IS) administers programs authorized under Title III, Title V, and Title VII of the Higher Education Act of 1965, as amended. The Aid for Institutional Development programs (commonly referred to as the Title III programs) support improvements in educational quality, management and financial stability at qualifying postsecondary institutions. Funding is focused on institutions that enroll large proportions of minority and financially disadvantaged students with low per-student expenditures. From its inception, one of the primary missions of the Title III programs has been to support the nation's Historically Black Colleges and Universities (HBCUs).

TITLE III ADMINISTRATION OFFICE, Lawson State Community College.

The primary objective of the Administration Office is to facilitate full implementation of all approved grant activities. Responsibilities also include:

1. Supervision and coordination of all Title III activities; assistance with other sponsored programs.

2. Continuous monitoring of both fiscal and programmatic transactions.

3. Maintaining regular communications with activity coordinators.

4. Participating in regular administrative meetings of the College.

5. Directing and facilitating all contracts with external consultants as proposed in the approved application, and uses consultants wisely.

6. Directing the overall activities of all personnel involved with the grant activities; facilitating relationships between grant personnel and other administrative units of the College.

7. Directing the evaluation procedures as outlined in the grant application; also serving as the institutional liaison with external evaluation team.

8. Working closely with the external evaluators to assess progress of all grant activities.

9. Conducting regular meetings with activity coordinators and other appropriate personnel.

10. Reviewing reports of the activity coordinators and providing feedback.

11. Monitoring monthly line item budget reports to ensure allowable and timely expenditures of all project funds.

12. Maintaining accurate accounting and reviewing procedures on all project obligations and expenditures.

13. Maintaining accurate and complete reporting and documentation systems.

14. Providing interpretations on related legislation, program regulations, policies and procedures in compliance monitoring.

15. Communicating with the Title III program officer and grants officer concerning approved plan, budget revisions, activity progress, etc. and when appropriate submitting documentation for all actions requiring Department of Education's approval.

16. Working closely with fiscal offices of the college to ensure that appropriate policies and procedures are exercised regarding expenditures and record keeping.

17. Establishing a network with other Title III Coordinators.

18. Attending Title III technical assistance workshops and conferences.

19. Disseminating Title III program information internally and externally.
20. Ensuring that the implementation process of Title III activities complies with Department of Education guidelines and recommendations, as well as with the institutional policies, procedures, and staff relationships.
21. Ensuring compliance with Department of Education reporting requirements.
22. Developing the Title III Plan Of Operation and all budget revisions.
23. Ensuring information flow via meetings, conference, reports, etc.

Manager of Title III, Sponsored Programs and Services

The Administrative Assistant is an intricate part of the day-to-day administration of the grant. The Administrative Assistant reports directly to the Director of Title III and has responsibilities that encompass both clerical and budgetary needs. Collaboration between the Director of Title III and the Administrative Assistant is vital to the administration of the grant. Responsibilities include:

- Preparing and submitting budgets for Title III/Sponsored Programs to the Director and designated administrative officers.
- Developing questionnaires for Phase I (Department of Education) and related Title III activities.
- Preparing budget amendments for Title III/Sponsored Programs.
- Monitoring the budgets for Title activities/Sponsored Programs.
- Assisting in processing requisitions and making budget revisions for Title III/Sponsored Programs.
- Establishing evaluation(s) for Title III External and Summative Evaluations.
- Performing duties in the day-to-day operations of the Title III/Sponsored Programs Office.

Activity Director

The Activity Director is responsible for carrying out the approved program plan, performance evaluation measures, fiscal year budget parameters and the preparation of progress reports, and annual performance reports for a specific activity. Each Activity Director/Title III/Sponsored Programs Personnel reports to the appropriate supervisor within the existing administrative structure of the College.

Specifically, the Activity Director/Title III Personnel is responsible for:

- Assisting with the preparation of the Plan of Operation.
- Preparing complete and semi-annual and annual reports of activity progress for submission to the Title III Director's Office.
- Monitoring and reporting the timely completion of activity milestones.
- Requesting Title III funds through a requisition in accordance with approved activity allocation and college policies.
- Reviewing and signing monthly Time/Effort Report. (Other Title III paid personnel).
- Completing a Time/Effort Report as the activity director.
- Developing strategies for completion of objectives in a timely manner.
- Monitoring activity budgets.

PERSONNEL

Requirements: Any person employed under Title III funds, must meet the following requirements:

1. The Title III Office should be notified if any changes in status of personnel paid in full or in part from federal grants occur.
2. When persons are being considered to fill vacant positions in full or in part with federal assistance, the Title III/Sponsored Programs Office should be notified before the action is taken.

3. If the College is unable to secure a suitable person for a vacant Title III /Sponsored Program position, the Title III/Sponsored Programs Office should be notified promptly about the ended search.
4. The Title III/Sponsored Programs Office should be notified immediately when a person employed with Title III funds is discontinued.
5. The following guidelines applied to intra-institutional consulting on federally supported projects, is self explanatory. "Since intra-University consulting is assumed to be undertaken as University obligation requiring no compensation in addition to full time base salary, the principle also applies to those who function as consultants or otherwise contribute to a research agreement conducted by another faculty member of the same institution. However, in unusual cases, consultation is across department lines or involves a separate remote operation, and the work performed by the consultant is in addition to his regular department load, any charges for such work representing extra compensation above the base salary is allowable provided such consulting arrangement is specifically provided for in the research agreement or approved in writing by the sponsoring agency."

A Consultation Agreement Form should be submitted to the Title III/Sponsored Programs Office for each consultant paid with Title III funds. A resume and proposed work plan must be attached to the agreement form. Verification of employment eligibility is also required to meet the mandate of the Illegal Immigrant Reform and Immigrant Responsibility Act of 1996 (IIRIRA). The grantee must also maintain and submit a Consultant Report Form for the files on the results of all consultations charged to the grant. The report must include:

1. The consultant's name and address;
2. Dates, hours, and amount charged to the grant;
3. The names of the grantee staff for whom the services are provided; and
4. The result of the subject matter for consultation. An invoice, approved by the grantee, must be submitted after the consultation.

TRAVEL

Authority: The Title III/Sponsored Program Office has authority to obligate funds of the College for travel. This means that the College is not required to pay for the travel by an employee for any travel expenses that do not comply with the State of Alabama Travel Allowance Guide or who travels without prior approvals.

Requirements: Title III/Sponsored programs related travel shall conform to both state and federal regulations and policies regarding travel. Department of Education regulations require prior approval for all travel funded under the Title III Grant. The prior approval shall determine conformance with approved plan of operations and availability of funds. Any travel reimbursement claim presented without authorization shall not be paid and is the responsibility of the traveler. The College's travel policy requires that a Request to Travel Form is submitted timely for pre-approval and that the college approved reimbursement form, complete with documentation, is filed immediately upon return for reimbursement. Faculty shall follow all academic affairs policies and procedures related to absence from class. Travel Reports must be submitted to the Director of Title III after each trip for further processing by the Grants Office.

It is the policy of the Title III Office/Sponsored Programs Office that person (s) who travels on Title III funds should file a Travel Reimbursement accompanied by a completed Travel Report, within five (5) working days after return from the travel destination. The office copy of the approved Travel Request is placed in the Activity's file until a travel reimbursement is filed. After each travel reimbursement is filed, it is then attached to the original approved request along with the Travel Report.

All Travel Reimbursements must include:

1. The name of the claimant;
2. A daily itemization of meal and lodging expenses;
3. The travel dates; and
4. Other required information as delineated on the form

POLICY ON MEAL ALLOWANCES
UTILIZING TITLE III FUNDS

Meal per diem allowances are determined by the traveler's destination (see the State of Alabama Out-of-State Travel Meal Expenses http://comptroller.alabama.gov/pages/MIE.aspx). If the city that you are traveling to is not available, select the city that is close as possible to your destination.

Reimbursement will not be allowed for per diem or other subsistence expenses incurred on the premises of a traveler's own residence or other non-commercial establishment.

A traveler shall be allowed reimbursement for actual cost of meals in accordance with stated rules but not to exceed the per diem allowance rates. When a traveler is entitled to a full day's allowance, the amount expended for any particular meal is left to the discretion of the individual, but the total for all meals in one day shall not exceed the maximum per diem allowance. Original receipts are required to be submitted as a part of the meal reimbursement process.

Per State of Alabama policy, in-state meal allowance is as follows:

- A traveler shall be paid a meal allowance of $11.25 for a trip of six to twelve hours' duration.
- A traveler shall be paid $30.00 ($11.25 meal allowance + $18.75, 1/4 of the per diem allowance) for a trip that exceeds twelve hours' duration but does not require an overnight stay.
- A traveler shall be paid $75.00 per day, or a fraction thereof, for a trip requiring an overnight stay.

Whenever meals are provided at no additional cost to the traveler (including meals at State institutions and meals included in conference registration fees), the traveler shall not be entitled to any meal allowance for those particular meals. If circumstances, such as unique dietary needs, make it necessary to forego the provided meal, then the traveler may claim up to the maximum meal allowance. In this case, an itemized receipt and a written explanation approved by the department is necessary. A traveler who is required to buy a meal, in excess of the particular meal allowance at a conference or meeting, may be reimbursed actual expenses provided a receipt (or brochure) and approved explanation are submitted.

PURCHASING

Purpose: To support the academic, administrative, research and student service programs by providing for the procurement of supplies, materials, equipment, and services at the lowest possible cost, consistent with specified quality and delivery requirements.

Authority: The purchasing office has sole authority to obligate funds of the College for purchase of supplies, equipment, and services. This means that the College is not required to pay for a purchase or reimburse an employee for any purchase made without prior approvals as required by College policies.

Requirements: All purchasing actions are governed by the State bid law and other appropriate ethical procurement procedures.

How to Get What You Want and When You Need It.

- Confirm funds availability by the Title III/Sponsored Programs personnel. (if not sure)
- Confirm the purchase material (s) and/or service (s) is in the approved budget by the Title III/Sponsored Programs personnel. (if not sure)
- Prepare a requisition containing all required information.
- The activity coordinator must sign all requisitions.
- The program administration office will process and forward all requisitions within 24 hours from the time of receipt, if all prescribed documents, signatures, or other requirements are made.

- Upon receipt of the approved requisition, the purchasing department solicits the supplier for the best prices and availability in the form of a written quotation, or formal bid invitation, if needed.
- Upon delivery of the material(s) and/or service(s) and after the receiving department certifies receipt to accounts payable, payment can be made. No purchase is valid nor will the College be held liable for payments unless the prescribed College procurement policy is followed.

INVENTORY CONTROL

Purpose: As per the General Administrative regulations of the Department of Education Sub Title §74.34, Equipment, a physical inventory of all controlled equipment must be taken and the results reconciled with the property records at least once every two years.

Authority: The Title III/Sponsored Programs Office has authority to verify the existence, current utilization, and continued need for the inventory items that were purchased with Title III/Sponsored Program funds. Any difference between quantities determined by the physical inspection and those in the accounting records shall be investigated to determine the cause (s) of the difference. A physical inventory of equipment must be taken and the results reconciled with the equipment records at least once every year. The recipient shall, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.

Requirements: Inventory control must be maintained on all items with a life expectancy of one (1) year or more, not classified as "supplies". It includes such items as chairs, desks, stools, and file cabinets. Control procedures do not apply to items with a life expectancy of less than one (1) year, and other items such as: library books, maps, films, and leased or rental equipment. Each controlled item is tagged with a bar coded identification tag with a permanent serial number. The requirement for accurate maintenance of records for each item is to include:

1. A description of the item, including manufacturer's model number.

2. Manufacturer's serial number.
3. The activity under which the item was acquired.
4. Percent of Federal funds used to acquire the items.
5. Date of Acquisition.
6. Unit cost.
7. The physical location (with building and room number).
8. The condition of the item when acquired.

Adequate maintenance procedures shall be implemented to keep the controlled item in good condition. A control system shall be in effect to ensure adequate safeguards to prevent loss, damage, or theft of any controlled items. Loss, damage, or theft must be investigated fully and documented. Copies of the Property Inventory Form should be submitted to the Title III/Sponsored Program Office listing each piece of each controlled item purchased with Title III/Sponsored Program funds. If the inventory is not available, a copy of the investigation document is to be submitted to the Title III/Sponsored Programs Office. The Office works closely with the Business Affairs Office to maintain proper inventory controls.

Comments: The recipient shall use the equipment in the project or program for which it was acquired and as long as needed, whether or not the project or program continues to be supported by federal funds and may not encumber the property without approval of the Secretary of Education (§74.34 (c)). The recipient shall have all equipment purchased under Title III/Sponsored Programs available for use on other projects or programs if other use will not interface with the work on the project or program for which the equipment was originally acquired (§74.34 (d)).

Disposal of Controlled Items: Disposal of controlled items are divided into five (5) categories. They are:

1. Obsolete.
2. Excess needs of the University.
3. Unsafe for further use.
4. Not serviceable for further use.

5. Not usable in present condition.

The Title III/Sponsored Program Office and the Business Office must be consulted before any controlled item is disposed.

EVALUATION

Purpose: Evaluation is the collection and analysis of information to determine the success of an activity. At its best, evaluation information is useful for program management and revision, funding decisions and reports to interested groups. At its worst, evaluation is the encouragement of program staff and participants to ultimately provide useful information. The difference between a good and bad evaluation starts with a clear purpose for the study.

Authority: Achievement of annual goals and objectives will be monitored quarterly by the Title III/Sponsored Programs Office. Title III personnel participate in quarterly monitoring and forms are to be submitted as follows:

- January 15^{th}
- April 15^{th}
- July 15^{th}
- October 15th

The quarterly reports should provide precise information about progress toward attainment of annual objectives and budget expenditures.

Scope of Evaluation: Program staff can use evaluation to:

1. Improve services.
2. Revise project components.
3. Identify weak and strong components.
4. Determine the strengths and weaknesses of those components.
5. Demonstrates the quality of the program to others.
6. Justify further program funding.

The College can use evaluations to:

1. Demonstrate the quality of funded projects.
2. Determine which projects to continue funding.
3. Plan future programs.

General Contents of Evaluation (Internal Reporting): An annual report will be the culmination of the quarterly monitoring reports. Monitoring forms are included in this manual. Each institution is required to set forth procedures for evaluation in its application. The program's Activity Director is responsible for making periodic reports on program progress to the Title III Office. Internal evaluation shall be on going and modification or other corrective measures taken as appropriate.

General Contents of Evaluation (External Reporting): External evaluation reports should include the following sections:

1. Introduction
2. Scope of Project
3. Project Accomplishment(s)
4. Adequacy of Budget Categories
5. Recommendations and Conclusion

Lawson State Community College will file reports as required by the U.S. Department of Education for the appropriate grant period. All Title III reports must be reviewed and signed by the Title III Director before submission. Sponsored Program reports must be reviewed by the appropriate Vice President, Dean and/or the Title III/Sponsored Programs Director.

OFFICE POLICIES AND PROCEDURES

Filing: An efficient and correct electronic filing system must be implemented and maintained. The retention period of records and documents for the Office is at least five (5) years from the date of receipt.

Bookkeeping: The Title III/Sponsored Program Office's records will be the official programmatic records for the program. The Office of Fiscal Affairs will serve as the official source of financial records, although all source documents will be maintained in the Title III Office.

Time and Effort Reporting: Each employee whose salary is paid in whole or in part by federal funds under the Title III Program or another Sponsored Program, must submit to the Business Office who in turn submits to the Title III/Sponsored Programs Office, a Time and Effort Report. For each pay period, a completed Time & Effort Report, certified by the supervisor of the employee and/or the Activity Coordinator must be submitted. and should match the level of federal support.

Supplies: Adequate supplies should be on hand to effectively achieve the program objectives and must be requisitioned prior to any commitment to purchase from any vendor.

Retention of Records: Each recipient will keep intact and accessible records relating to the receipt and expenditure of federal funds in accordance with federal guidelines, including all accounting records and related original(s) with supporting documents that substantiate direct and indirect costs charged to the award. Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final expenditure report.

Audit and Examination: The Secretary of Education and the Inspector General of the United States, or any of their duly authorized representatives, shall have access, for the purpose of audit and examination, to any records related to the grant, and to any other pertinent books, documents, papers, and records of the recipient.

CHANGES AND REVISIONS: HOW, WHAT, WHEN

Programmatic Changes: Any revision to the scope or approved program objectives, regardless of budgetary implications, shall be approved by the U.S. Department of Education or another sponsored program agency, prior to implementation.

Budget Revisions: Transfer of funds between line items shall not exceed 20% of the agency-approved budget for both line items. However, federal regulations state that budget transfers among direct cost categories cannot exceed 10% of the total budget without approval of the program officer. Additionally, appropriate justification for the revision is required. The Title III/Sponsored Programs Office will assist with budget revisions before they are transmitted to the Business Office.

Termination and suspension: Assistance under any federal program to which this paragraph is applicable may be terminated in whole or in part if the Secretary determines, after giving the recipient reasonable notice and opportunity to be heard, that the recipient has failed to carryout its approved project proposal accordance with the applicable law and the terms of such assistance or has otherwise to failed to comply with the law, regulation, assurance, terms, or conditions applicable to the grant or contract.

Unexpended Funds: In the event that the amounts previously awarded have not been obligated pursuant to the approved projects, and, in the judgment of the Secretary, the Secretary may, upon notice to the recipient, reduce the amount of the grantor contract to an amount consistent with the recipient's needs pursuant to regulations regarding termination and suspension for causes. The same is true for other sponsored programs.

UNALLOWABLE

For each kind of recipient, there is a set of cost principles for determining allowable costs. Allowability of costs is determined in accordance with the cost principles applicable to the entity incurring the costs. A cost is allowable for Federal reimbursement only to the extent of benefits received by Federal awards and its conformance with the general policies and principles. Selected unallowable costs are listed below. This list is not exhaustive.

Advertising and public relations costs: Cost of convocation or other events related to instruction or other institutional activities including costs of displays, demonstrations, and exhibits; costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings. Costs of advertising and public relations designed solely to promote the institution including costs of promotional items or memorabilia, models, gifts, and souvenirs are unallowable. The only allowable advertising costs are those which are for: the recruitment of personnel required for the performance by the governmental unit of obligations arising under a Federal award; the procurement of goods and services for the performance of a Federal award; other specific purposes necessary to meet the requirements of the Federal award; costs of promotional items and memorabilia including models, gifts, and souvenirs; costs of advertising and public relations designed solely to promote the governmental unit.

The only allowable public relations costs are costs specifically required by the Federal award; costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of Federal awards (these costs are considered necessary as part of the outreach effort for the Federal award); or costs of conducting general contact with news media and government public relations officers. This communication is necessary to keep the public informed on matters of public concern, such as notices of Federal contract/grant awards, financial matters, etc.

Alcoholic beverages: Costs of alcoholic beverage are unallowable.

Alumni activities: Cost incurred for, or in support of, alumni activities and similar activities including services are unallowable.

Commencement and convocation costs: Costs incurred for commencement and convocations are unallowable.

Entertainment costs: Costs such as amusement, diversion, social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

Goods and services for personal use: Costs of goods and services for personal use of the employee are unallowable regardless of whether the cost is reported as taxable income to the employees.

Interest, fund raising, and investment management costs: Cost of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, are unallowable. Costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments are unallowable.

Losses on other sponsored agreements or contracts: Any excess of cost over income under any other sponsored agreement or contract of any nature is unallowable.

Memberships, subscriptions and professional activity costs: Costs of membership in any civic or community organization is unallowable. Cost of membership in any country club or social or dining club or organization is unallowable.

Pre agreements costs: Costs incurred prior to the effective date of the sponsored agreement, whether or not they would have been allowable if incurred after such date, are unallowable unless approved by the sponsoring agency.

Selling and marketing: Costs of selling and marketing any products or services of the institutions are unallowable.

Student activity costs: Cost incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable.

FISCAL MANAGEMENT

The Division of Administrative Services, particularly the Business Office, is responsible for maintaining accounting records on a consistent basis and in accordance with accounting principles acceptable to the United States Department Education. All requisitions are submitted to the Sponsored Programs Office before they are submitted to other fiscal offices. The Title III/Sponsored Programs Office accesses program accounts through the online system which provides balances for each activity account.

The Title III Administrative Assistant and the Title III Director have the fiscal responsibility of monitoring actual expenditures and comparing them with the budget plan, monitoring cash flow, recommending action to obligate funds, and approving all expenditures before they are submitted to the Business Office for processing.

MAINTENANCE OF FINANCIAL RECORDS

Activity directors are encouraged to establish and maintain spreadsheets of activity account transactions. They should review activity accounts to determine any changes in their assigned budgets; determine whether departmental transfers have been posted; make sure that purchases have been properly charged (expenditures by budget line should equal the amount given on the system); and compare account balances with those maintained on office spreadsheets

PERSONNEL

For all Title III/Sponsored Program positions, there must be a search process to ensure that the hiring of persons supported by Federal funds is in compliance with all applicable Federal regulations and is within the framework of the Title III/Sponsored Programs Plan Of Operation and the Title III/Sponsored Program budget. Documentation for personnel management is essential and should be maintained. Personnel are to be hired in a nondiscriminatory manner and must adhere to all relevant institutional and state level policies.

REPORTS OF TIME AND EFFORT OF EMPLOYEES

The United States Department of Education and other federal agencies requires documentation of time spent working on Title III activities by all persons wholly or partially paid with federal funds. The Super Circular allows organizations to utilize their own systems of internal control to document compensation costs. Grantees must, however, maintain ‘‘records that accurately reflect the work performed.’’ Employees should, therefore, complete the monthly Time and Effort Report and submit it through payroll who in turn submits it to the Director of Title III/Sponsored Programs Office. The Time and Effort Report must be signed by the employee, his/her immediate supervisor, and the Title III/Sponsored Programs Director.

FACULTY COMPENSATION FOR WORK PERFORMED

Federal regulations described in CFR 74 Appendix D, Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Education Institutions, limits the amounts that may be paid for work performed in the grant. The regulations also prohibit Title III personnel who will travel with grant funds must complete travel itineraries and have them approved at least two weeks prior to the actual travel. On travel itineraries, include the total destination cost of the trip (air fare, taxi fare, registration fees, meals, mileage, and lodging). Additionally, the purpose of the trip must be indicated. The trip's purpose must coincide with the goals and objectives of the activity as stated in the grant application or activity modification. The specific guidelines of Sponsored Program agencies will be followed.

SALARY RATES FOR ACADEMIC YEAR

Charges for work performed in this grant by a faculty member during the academic year must be based on the faculty member's regular compensation for the continuous period, which under the practice of the institution concerned, constitutes the basis for the salary. Charges for work performed during all or any portion of such period is allowable at the base salary rate. In no event will the charge, irrespective of the basis of computation, exceed the proportionate share of the base salary for that period. Any extra compensation above the base salary for work in the grant during the academic year is unallowable. This principle applies to all members of the faculty at the institution.

INTRA-UNIVERSITY CONSULTING

Since intra-university consulting is assumed to be undertaken as a college obligation requiring no compensation in addition to full-time base salary, the principle described above also applies to those individuals who function as consultants or otherwise contribute to a research agreement conducted by another faculty member of the same institution. However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation and the work performed by the consultant is in addition to his regular departmental load, any charges for such work representing extra compensation above the base salary are allowable provided such consulting arrangement is specifically provided for in the approved application or approved in writing by the United States Department of Education. Charges for work performed by faculty members on Government research during the summer months or other periods not included in the base salary period will be determined for each faculty member at a monthly rate not to exceed what is applicable under the base salary. This is limited, however, to charges made in accordance with the paragraph above.

TRAVEL

Travel with Title III/Sponsored Program funds is allowable only for travel expenses identified in the approved grant application. All changes in approved travel must be justified. Travel requests not identified in the approved application, requires written approval by the United State Department of Education and/or the sponsoring agency.

APPROVAL TO TRAVEL

Title III/Sponsored Programs personnel who will travel with grant funds must complete travel itineraries and have them approved at least two weeks prior to the actual travel. On travel itineraries, include the total destination cost of the trip (air fare, taxi fare, registration fees, meals, mileage, and lodging). Additionally, the purpose of the trip must be indicated. The trip's purpose must coincide with the goals and objectives of the activity as stated in the grant application or activity modification.

REIMBURSMENT FOR APPROVED TRAVEL

After travel has been taken, prepare a Travel Reimbursement Form. To the voucher, attach the approved itinerary, airline ticket receipt (if reimbursement is sought), the airline travel itinerary, receipts for taxi fares, hotel accommodations, fees, and other reimbursable expenses (rental cars will not be approved by the College). Secure the appropriate signature and submit the package to the Title III Administrative Assistant.

RESTRICTIONS ON TRAVEL

Expenditures for travel may not exceed 125 percent of the amount allotted for such travel by the United States Department of Education. The difference in cost between first-class air accommodations and less than first-class air accommodations are unallowable.

TRAVEL REPORT

Persons whose travel expenses are paid by the Title III/Sponsored Programs grants are required to complete a "Travel Report".

EQUIPMENT

According to regulations, equipment is tangible non-expendable personal property including exempt property charged directly to the award having a useful life of more than one year and an acquisition cost of $5000 or more per unit. Education Department General Administrative Regulations (EDGAR). By college definition, however, equipment begins at a cost of $500. Additionally, the college has other restrictions that require inventory controls that must be followed.

ACQUISITION OF EQUIPMENT AND OTHER FACILITIES

The cost of permanent equipment or other facilities is allowable where such purchase approved by the sponsoring agency concerned or provided for by the terms of the research agreement.

GENERAL PURPOSE EQUIPMENT

Approval must be obtained to acquire, with government funds, any general purpose permanent equipment, i.e., any items which are usable for activities of the institution other than research, such as office equipment and furnishings, air conditioning, reproduction or printing equipment, motor vehicles, etc., or any automatic data processing equipment.

LIMITATIONS ON PURCHASE OF EQUIPMENT

Only items listed in the final approved Plan of Operation should be purchased without further approval from the United States Department of Education. Some changes can be authorized by the Title III Director, without Department of Education approval.

MOVING EQUIPMENT

Equipment is approved for use in the assigned Title III/Sponsored Program activity only and should be moved only if the activity is being moved to different quarters. The Title III Program Director must maintain information on the location and use of all equipment purchased with Title III funds. Each year, the Title III/Sponsored Programs Office will request an inventory of equipment. The equipment must be available for inspection by the Director and/or the Administrative Assistant, by external evaluators, and by site visitors from the United States Department of Education or sponsored program agency.

SUPPLIES

"Supplies" mean all tangible personal property other than equipment. Grantees should purchase supplies from Title III/Sponsored Program funds only in amounts reasonably expected to be required for the performance of grant activities. Supplies should be procured on a timely basis to reflect use of supplies during the period of grant support. Although there is no requirement for accountability for supplies similar to that for equipment, the grantee is expected to maintain records that support the purchase, receipt, and proper charging of supplies in accordance with good management practices.

CONSULTANTS

Approval to use consultants other than those identified in the application for Title III/Sponsored Program funds must be procured. To use such a consultant, complete the "Contract for Consultant Services" form. Consultant tasks must be performed in accord with the objectives stated in the approved grant.

WORKSHOP EVALUATION

Title III/Sponsored Program participants should evaluate the effectiveness of workshops sponsored through the grant. Each workshop participant should be asked to complete an evaluation form. A summary of the evaluation should be sent to the Title III/Sponsored Program Director. A suggested evaluation is provided in the Title III/Sponsored Program Policy and Procedure Manual. Activity directors may, however, construct evaluation forms that relate more directly or address the objectives to be achieved by the workshop.

PROGRAMMATIC CHANGES AND BUDGET REVISIONS

Some budget and programmatic revisions require approval by the United States Department of Education. Some revisions can be made without prior approval. Programmatic and Budget Revisions that Require Prior Approval:

1. Adding a new budget category that is not included in the approved budget or adding new line items to existing categories of the budget
2. Purchasing equipment that is not included in the approved budget
3. Revising project objectives or the activity's scope
4. Changing key personnel
5. Adding domestic travel that is not in the approved budget
6. ALL FOREIGN TRAVEL REQUIRES PRIOR APPROVAL

REQUESTS TO REDIRECT THE USE OF FUNDS

Requests made to the United States Department of Education or another sponsoring agency to redirect the use of funds will **only** be initiated by the Title III/Sponsored Program Director and will follow the following guidelines:

1. The budget item to be reduced must be identified and the reduction fully justified.
2. Budget items to be increased must be identified along with the amount of the increase and the amount originally approved. The increase must be fully justified.

3. Revisions that involve the purchase of equipment must include the brand name, model description and number, and cost of each item. Purchases should be more economical than rental and lease-purchase agreements. Requests must include a cost analysis and comparison of the alternatives.
4. The request must be received at least 30 days prior to the expected implementation data.

BUDGET REVISIONS

Budget revisions that require transfer of funds among budget lines should be prepared on a Departmental Transfer Form (hardcopy of electronic). Departmental transfers should accompany requisitions which are for expenditures from budget lines where revisions have been made. Budget revisions should be made in accordance with the college policy.

DEPARTMENTAL TRANSFERS

Transfers cannot be made to establish a new budget line or to increase an existing one in anticipation of increased expenditures. Only 10% of the budget may be transferred between budget line items. Transfers to lines not included in the approved grant application, require United States Department of Education or other sponsoring agency approval.

ENTERTAINMENT EXPENSES

Federal funds cannot be used for reimbursement of expenses for entertaining. Any costs incurred for amusement, social activities, and any items relating thereto, such as meals, lodging, rentals, transportation, and gratuities, are not allowable.

PROCUREMENT POLICIES

In order to obtain the goods and services needed to carry out activity objectives, follow the college's policies and procedures. Any deviation might result in delays in acquiring what is needed. When the items are on competitively bid state contracts, the commodities must be purchased from the contracted supplier at the specified prices unless there is some special exemption. Under this arrangement, orders less than $1,500 do not require bids.

MONITORING BY THE TITLE III/SPONSORED PROGRAM OFFICE

The Title III/Sponsored Program Office maintains records of activity expenditures, and reviews each requisition to determine account balances before they are submitted to other College offices. Each activity director or coordinator is required to maintain individual records of expenditures using the initiating copy of the requisition as documentation.

RECORD KEEPING AND RETENTION

The United States Department of Education requires the college to keep records that provide an accounting of all funds under the grant, how the grant funds were used, the total cost of the project, and other records to facilitate an effective audit. The college must keep records that show compliance with program requirements and records that show significant project experiences and results. These records must be retained for three years after the final financial report has been submitted for the activity for which the funds were granted.

The Secretary of Education, Inspector General of the United States, or any of their authorized representatives have the right of access to any books, documents, papers, or other records of the grantee which are pertinent to the grant, in order to make audit, examination, excerpts, and transcripts. The right of access is not limited to the required retention period but lasts as long as the records are retained.

REPORTING PROGRESS IN ACHIEVING TITLE III OBJECTIVES

Internal evaluations are required by the United States Department of Education and other sponsoring agencies. Lawson State Community College also conducts external evaluations for its Title III grants. Each program, function, or activity is reviewed to assure that adequate progress is being made toward achieving the grants' goals. Internal evaluations will be carried out through quarterly monitoring reports, through annual progress reports, and through Title III activity reviews. External evaluations will be at a minimum bi-yearly with a yearly evaluation being the preference. External evaluators will determine progress in achieving the objectives in the approved application; the effectiveness of individual activities in meeting the purposes of the program, and the effect of projects and activities on the persons being served by the projects.

INTERNAL EVALUATION

Semi-Annual Reports of Progress. In order to provide systematic documentation of the achievement of objectives for each activity of the grant, activity directors are required to complete a report of progress in achieving grant objectives. The reports are to be placed on the forms provided by the Title III/Sponsored Programs Office. They will be due semi-annually according to the schedule that follow**s:**

Period	**Due Date**
October-March	**April 15**
May – September	**October 15**

Annual Performance Report. In addition to the quarterly report, each activity director will submit an evaluation of the extent to which objectives have been met during the grant year. Because this report is submitted in adherence to requests by the United States Department of Education, its content and submission date might vary. This report will be announced and disseminated by the Title III/Sponsored Program Director.

OBLIGATION OF FUNDS DURING THE GRANT PERIOD

The college may use grant funds only for obligations it makes during the grant period. All requisitions should be submitted in ample time for the obligation to be made within the grant period. Funds in the Title III HBCU Professional Development Activity can be used to assist faculty/administrative staff to work toward doctoral degrees, attend short courses, seminars, or other professional experiences to enhance their teaching effectiveness or update themselves professionally in their respective disciplines and/or areas of responsibility. Paper presentation are not allowable for professional development under Title III funds. Other sponsored program agency requirements will be followed.