MANUAL OF PROCEDURE

PROCEDURE NUMBER:	3093	**PAGE** 1 of 2

PROCEDURE TITLE: Processing and Reporting of Federal and Other Externally Funded Grant Expenditures

STATUTORY REFERENCE: FLORIDA STATUTE 1001.65

BASED ON POLICY: III-l College Business Affairs

EFFECTIVE DATE: January 22, 1971

LAST REVISION DATE: October 11, 2005

LAST REVIEW DATE: October 11, 2005

I.   PURPOSE

To provide basic guidelines for the orderly processing and reporting of personnel and non-personnel expenditures on approved Federal and other externally funded grant projects.

II.   PROCEDURE

A.   Approved Federal and other externally funded grant projects will be assigned unique separate accounts in the applicable fund.

B.   Proper grant expenditures will be charged to the assigned account.

C.   Full-time personnel and part-time personnel whose total salary is budgeted in the grant account will be appointed to that account upon completion of a Request for Personnel Action (RPA).

D.   All full-time and part-time personnel whose salary is budgeted in the Unrestricted –Current Funds (Fund 1), but devoted part of their time to a Federal and/or externally funded grant shal1 be paid from Fund 1. To maintain adequate records for internal control purposes, the Project Director must submit a memorandum request to the Special Accounts Management Department for transferring of the personnel expenditures from the Fund 1 account to the appropriate Restricted-Current Fund account (Fund 2). Documentation to support time devoted to the grant must be provided with the memorandum.

E.   Grant related non-personnel expenditures (i.e., office supplies, postage, communication, etc.), in certain instances, are initially expended from a Fund 1 account. The Project Director

must submit a memorandum request to the Special Accounts Management Department for transferring of these expenditures from the Fund 1 account to the appropriate Fund 2 account when funds are available. Documentation to support expenditures must be provided with the memorandum.

	10/11/05
PRESIDENT	**DATE**