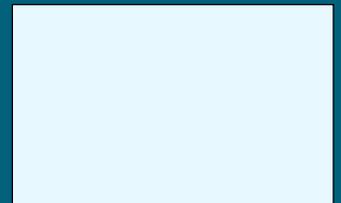


# INTERNAL CONTROL MANUAL FOR FEDERAL GRANTS

Internal control document to ensure compliance with the Education  
Department General Administrative Regulations (EDGAR)

December 31, 2019

*City of  
Greenfield  
Finance Office*



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## **Introduction**

This manual sets forth the policies and procedures used by the City to administer federal funds. The manual contains the internal controls and grant management standards used by the City to ensure that all federal funds are lawfully expended. It describes in detail the City's financial management system, including cash management procedures, procurement policies; inventory management protocols; procedures for determining the allowability of expenditures; time and effort reporting; record retention; and sub-recipient monitoring responsibilities. New employees of the City, as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the City's rules and practices.

The Office of Management and Budget (OMB) Uniform Administrative Requirements, cost principles and audit requirements for federal awards 1.2 CFR Part 200 (also referred to as the Super Circular Uniform Guidance) contains the most significant changes to occur to federal grants administration in recent history. Effective 12/26/2014, the regulation establishes uniform guidance for all entities receiving and administering federal awards, as well as auditors responsible for auditing federal awards programs. It combines several grant-related federal guides into a single-source document. The Super Circular replaces previous guidance found in Circulars A-102 (the common rule), Circular A-110, and Circular A-89.b. Cost Principles. Replaces guidance found in Circulars A-21, A-87, and A-122.c. Audit Requirements. Replaces guidance found in Circulars A-133 and A-50.2. All Grant Coordinators and Fiscal Contacts must follow the guidelines established in 2 CFR Part 200 when administering federal grants.

This manual is also utilized by the Greenfield Public Schools; a department of the City. For the School Department, the "Superintendent" may be inserted where "Mayor" is referenced in this guide and the "School Business Administrator" may be inserted where "Finance Director" is referenced.

Section VIII. Legal Authority on page 36 lists resources for grant requirements and guidelines.

### **1. Financial Management System**

The City maintains a proper financial management system in order to receive both direct and State-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met. Failure to meet a requirement may result in return of funds or termination of the award.

#### **A. Financial Management Standards**

The standards for financial management systems are found at 2 C.F.R. § 200.302. The required standards include:

#### ***Identification***

The City must identify, in its accounts, all federal awards received and expended and the Federal programs under which they were received. Federal program and award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

Accurate, current, and complete disclosure of the financial results of each federal award or programs must be made in accordance with the financial reporting requirements set forth in The Super Circular Uniform Guidance as well as EDGAR for US Department of Education grants.

### ***Accounting Records***

The City must maintain records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

### ***Internal Controls***

Effective control and accountability must be maintained for all funds, real and personal property, and other assets. The City must adequately safeguard all such property and must assure that it is used solely for authorized purpose.

“Internal controls” are tools to help program and financial managers achieve results and safeguard the integrity of their program. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:

- Effectiveness and efficiency of operations;
- Adequate safeguarding of property;
- Assurance property and money is spent in accordance with grant program and to further the selected objectives; and
- Compliance with applicable laws and regulations.

### ***Budget Control***

Actual expenditures or outlays must be compared with budgeted amounts for each federal award.

### ***Cash Management***

The City must maintain written procedures to implement the cash management requirements found in the Super Circular Uniform Guidance as well as EDGAR for US Department of Education grants.

Please see page 17 for these written cash management procedures.

### ***Allowable Costs***

The City must maintain written procedures for determining allowability of costs in accordance with the Super Circular Uniform Guidance as well as EDGAR for US Department of Education grants.

Please see page 9 for these written allowability procedures.

## **B. Overview of the Financial Management/Accounting System**

The City of Greenfield utilizes Tyler Technologies MUNIS Financial system. MUNIS is the primary system for purchasing; human resources and payroll; and budget and accounting. Separate inventory systems exist for information technology and fixed assets. Fixed assets are managed by the Finance Director in conjunction with the Assistant / Town Accountant. The \_\_\_\_\_

Director of Technology is responsible for the inventory of all hardware and software City-wide.

Once a grant award notice (GAN) is received by the City, the Finance Director will assign the appropriate account codes and provide a copy to the Grant Manager. A copy of the grant award notice, and request to establish the account structure, is forwarded to the Assistant / Town Accountant. In compliance with 2 C.F.R. 200.302, the City must track the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity. This information is retained in a separate binder for each grant. The Assistant / Town Accountant establishes the account codes and budgets in MUNIS. Once reviewed and approved by the Finance Director, the budgets are available for use. All grant expenditures must be within the dates of the grant award (start and end dates). Budgeted amounts in MUNIS must match the current grant award notice. If an amendment is approved, MUNIS should be updated upon approval of the GAN (Grant Award Notice).

### C. Budgeting

Once a grant opportunity has been identified, the Mayor is notified of the potential grant funds. The application for the grant should be sent to the Mayor with the following information:

1. Source of funds;
2. Purpose of grant;
3. Identification of grant manager;
4. Timeline for application and approval;
5. Match requirements, if applicable; and
6. Potential amount and length of funds.

The Mayor must review and approve all grant applications. Financial grant management falls under the responsibilities of the Finance Director. If the grant could impact another department, the grant manager is responsible to have a follow-up discussion with key stakeholders. For instance, if an application could result in technology purchases, the Director of Technology would be involved in the planning process.

Grant funds are intended to supplement the City of Greenfield budget but cannot supplant budgeted funds. Therefore, when possible, it is critical that the grant application be developed in conjunction with the City of Greenfield annual budget. Grant managers should make use of existing furniture, equipment, supplies and materials rather than purchasing new items with grant funds whenever feasible.

Pension costs and reporting requirements should be discussed when preparing the application. Federally-funded grants are required to set aside an additional 9% of the total salary for Massachusetts Teachers' Retirement System (MTRS) eligible employees. Massachusetts General Laws Chapter 35, Section 32A and Chapter 40, Section 5D require that all federal grants received by local governments be charged for City of Greenfield pension costs incurred because of the grant.

#### *Reviewing and Approving the Budget:*

Grant applications are to be submitted to the Mayor for budget and content approval. A copy of the full grant application is submitted to the Business Office once signed by the Mayor. The application is kept on file in the Business Office's grant binder for the appropriate fiscal year.

### **After Receiving the GAN**

After receiving the GAN, the approved budget is entered into MUNIS by the Assistant / Town Accountant.

If the GAN mirrors the grant submission budget, the GAN amounts are entered into MUNIS without additional discussions. If the GAN amounts vary from the submission (whether increased or decreased), the grant manager and Finance Director meet to review the differences and implications for the variance. A revised budget is developed based on the GAN and program objectives. The revised amounts, in sync with the GAN, are then entered into MUNIS.

### **Amending the Budget**

The City ensures grant amendments are submitted and approved in advance of the needs. Grant amendments can be made for financial and/or programmatic purposes. The grant manager is responsible for creating a grant amendment. If a grant amendment is financial in nature, the Finance Director shall review in advance of submission. Grant amendments should be submitted in advance of need; implementation of the amendment (either financial or programmatic) is reliant on the amendment approval date.

### **Budget Control**

The City monitors the financial performance of each grant throughout its life cycle, by comparing and analyzing actual expenditures to budgets. The Accounts Payable Associate runs YTD budget reports for all grant funds on a monthly basis. The YTD budget reports are used to assess the financial status of the grant and to determine the need for additional funds. YTD budget reports are forwarded to the grant managers on an as needed basis. If significant variances exist, or a trend that may lead to a significant variance is determined, the Finance Director and grant manager are notified. The grant manager and / or Finance Director will determine if an amendment is appropriate.

### **D. Accounting Records**

Accounting records are kept in hard copy. Financial reports are also maintained in the MUNIS system. The Business Office is responsible for the maintenance of all purchase orders and related accounting records in conformance with the Municipal Records Retention Schedule. The web address for the retention schedule is:

[http://www.sec.state.ma.us/arc/arcpdf/MA\\_Municipal\\_Records\\_Retention\\_Manual.pdf](http://www.sec.state.ma.us/arc/arcpdf/MA_Municipal_Records_Retention_Manual.pdf).

Relevant definitions in this section include the following:

- An asset is: anything owned by an individual or a business, which has commercial or exchange value. Assets may consist of specific property or claims against others, in contrast to obligations due others.
- A liability is: a loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.
- Revenue is: the inflows of assets from selling goods and providing services to customers; including the reduction of liabilities from selling goods and providing services to customers.
- An expense is: the amount of assets or services used during a period.

If an error is found while reviewing the YTD budget reports, or by checking the general ledger,

the individual will notify the Finance Director. The business office staff member will research the potential error, and if necessary, generate a journal entry with supporting documentation. The journal entry will be approved by the Finance Director and forwarded to the Assistant / Town Accountant, who then reviews the journal entry for accuracy and enters the information into MUNIS.

The Chart of Accounts for the grant fund organization codes was set up so that an individual could track expenses by fund, fiscal year, and source of funds. Below is an outline detailing the structure of the organization codes for grant funds:

#### Type of Grant

The revenue object code designates the source of the grant funds and is limited to:

- 4690: Private Grants
- 46\*\*: State Grants
- 45\*\*: Federal Grants

#### Fund Code:

The grantor's fund code is found in the description of each State or Federal Grants. The three-digit code designates the fund code of the grantor. There are a many codes and include (but not limited to):

- 305 Title I Grant Funds
- 240 Special Education Grant
- 262 Early Childhood Special Education

When creating Fund Codes for awarded grants, the Town has determined that each grant is designated a sequential number code for tracking purposes.

Effective December of 2019, Federal Grants for the City of Greenfield will start with the Fund Code 28XX and State Grants for the City of Greenfield will start with Fund Code 29XX. The School Department maintains the structure of Education grants to conform with reporting requirements of the grant and the Massachusetts Department of Education

#### Object Codes:

The object codes are the same used by the general fund accounts.

#### E. Spending Grant Funds

As the recipient of federal funds, the City of Greenfield is responsible for administering the grant consistent with the grantors terms and conditions. Federal funds must be administered in a manner consistent with the cost principles contained in EDGAR and 2 CFR Part 200 the Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards. The Finance Director is responsible for ensuring compliance with EDGAR and 2 CFR Part 200.

Although each grant may have specific allowable and unallowable costs, the City of Greenfield adheres to the federal cost principles when developing and administering the budget. Federal cost principles require costs to be allowable, reasonable, and allocable.

To meet the definition of “allowable,” a cost must be:

1. Be necessary and reasonable to carry out the grant;
2. Be consistent with the policies and procedures that apply uniformly to federal and non-federally financed expenses;
3. Not be included as part of a match of federal funds; and
4. Be adequately documented.

To meet the definition of “reasonable,” the cost of the good or service does not exceed the amount a prudent person would spend on an item at the time the decision was made to incur the cost. Reasonable is further defined as:

1. Use of sound business practices, adherence to federal, state and local laws and regulations; and the terms and conditions of the Federal award.
2. Use of market prices in the local area for comparing the costs of goods and services.

To meet the definition of “allocable,” the cost of the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.

Allocable is further defined as:

1. Costs are incurred specifically for the Federal award.
2. Costs can be distributed in proportions that may be approximated using reasonable methods.
3. Costs necessary to the overall operation of the non-Federal entity.

These definitions are copied from the Code of Federal Regulations (CFR).

While developing and reviewing the grant budget, the Finance Director should keep in mind the difference between direct costs and indirect costs.

## **Direct and Indirect Costs**

*Determining Whether a Cost is Direct or Indirect:* Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. 2 C.F.R. § 200.413(a). Indirect costs are those that have been incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. 2 C.F.R. § 200.56. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 C.F.R. § 200.413(a).

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. 2 C.F.R. § 200.413(b). The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the

- federal awarding agency; and
  - The costs are not also recovered as indirect costs. 2 C.F.R. § 200.413(c).

*Indirect Cost Rate:* The Massachusetts Department of Elementary and Secondary Education (MA DESE) determines an unrestricted and restricted indirect cost rate for every City in the

Commonwealth. The rates are determined annually based on information submitted in the End of Year report and are the maximum allowable rate for any fiscal year. Under 34 C.F.R. § 75.561 and 34 C.F.R. § 76.561, a state educational agency may approve an indirect cost rate for longer than one year. According to MA DESE, if a City utilizes an indirect cost figure, it must be equal to or less than the currently approved restricted rate. The decision to recover indirect costs using these established rates is a local option. City of Greenfield does not apply an indirect cost rate to federal grants.

### **Determining Allowability of Costs**

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

When determining how the City will spend its grant funds, the Grant Manager will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, which are provided in the bulleted list below. The Grant Manager must consider these factors when making an allowability determination. Additional helpful questions to ask when making allowability determinations are located on page 15 of this policy.

**Be Necessary and Reasonable for the performance of the federal award.** City staff must consider these elements when determining the reasonableness of a cost. 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 to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- ❖ Whether the cost is a type generally recognized as ordinary and necessary for the operation of the City or the proper and efficient performance of the federal award.
- ❖ The restraints or requirements imposed by factors, such as: sound business practices; federal, state and other laws and regulations; and terms and conditions of the federal award.
- ❖ Market prices for comparable goods or services for the geographic area.
- ❖ Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the City, its employees, its students, the public at large, and the federal government.
- ❖ Whether the City significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. 2 C.F.R. §200.404

While 2 C.F.R. §200.404 does not provide specific descriptions of what satisfies the “necessary”

element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the City can demonstrate that the cost addresses an existing need, and can prove it. For example, the City may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is necessary, consideration may be given to:

- ❖ Whether the cost is needed for the proper and efficient performance of the grant program.
- ❖ Whether the cost is identified in the approved budget or application.
- ❖ Whether there is an educational benefit associated with the cost.
- ❖ Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- ❖ Whether the cost addresses program goals and objectives and is based on program data.

**Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. §200.405. For example, if 50% of a teacher’s salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.

**Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the City.**

**Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.**

**Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.

**Adequately documented.** All expenditures must be properly documented.

**Be determined in accordance with general accepted accounting principles (GAAP), unless provided otherwise in Part 200.**

**Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.

**Be the net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 C.F.R. §200.406.

Purchases for goods and services paid for with grant funds shall be net of all applicable credits. To avoid the earning of “credits” where the benefits are not reimbursable or credited to the federal grant, personal reimbursements are discouraged for purchases made with federal grant funds. The City will take advantage of all prompt pay discounts. All payments from federal grants shall be processed through the Town’s accounting system either through the invoice payment process by City or School credit card.

Part 200’s cost guidelines must be considered when federal grant funds are expended. As provided above, federal rules require state- and City-level requirements and policies regarding expenditures to be followed as well. For example, state and/or City policies relating to travel or equipment may be narrower than the federal rules, and the stricter State and/or City policies must be followed. Further, certain types of incentives are allowable under federal law, but are not allowable under State law.

**Selected Items of Cost**

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 C.F.R. §§ 200.420-200.475 and OMB-87. Failure to mention a particular item of cost in these sections is not intended to imply that it is either allowable or unallowable; rather, determination of allowability in each case should be based on the treatment or standards provided for similar or related items of cost. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Please do not assume that an item is allowable because it is specifically listed in the regulation as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

City personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. The City must follow these rules when charging these specific expenditures to a federal grant. When applicable, City staff must check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, City and program-specific rules may deem a cost as unallowable and City personnel must follow those non-federal rules as well.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

<b>Item of Cost</b>	<b>Citation of Unallowability Rule</b>
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424

Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449

Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Likewise, it is possible for the State and/or City to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, employees must consult federal, State and City requirements when spending federal funds. Massachusetts procurement laws are more restrictive than the federal guidelines; therefore, all purchases must follow state procurement laws.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with accompanying program regulations, non-regulatory guidance and grant award notifications.

The State and/or City rules related to some specific cost items are discussed below:

- Technology purchases (hardware, software and web-based systems) require the prior approval of the Director of Technology. New purchases must be compatible with current operating, storage and network configurations.
- Furniture (including carpet) purchases require the prior approval of the Director of Finance and Operations. The following fire requirements must be met:

Carpets: must meet Class II interior finish and comply with National Fire Protection Association (NFPA) 253 and meet the state building code regulations (780 CMR 780). Carpets must meet the “pill test” and meet the Department of Commerce (DOC) FF-1 “pill test” as stated in the Code of Federal Regulations 16 CFR, Part 1630. Permanent labels must be affixed to the carpet ensuring compliance with the above stated fire requirements.

Furniture: All furniture purchases must comply with the California Technical Bulletin 133 and regulated by 527 CMR 29 (Board of Fire Protection Regulations). Permanent labels must be affixed to the furniture ensuring compliance with the above stated fire requirements.

Decorations, Curtains, Draperies, Blinds and Other Window Treatments: All purchases in this category shall meet the applicable test(s) described in NFPA 701 and regulated by 527 CMR 21 (Board of Fire Protection Regulations).

- Professional development (workshops, conferences and consultants) require prior approval by the Grant Manager and in conjunction with the Director of Teaching and Learning when applicable. All professional development must be in line with the planned City-wide professional development.

City employees must be aware of these State and City rules and ensure they are complying with these requirements.

### **Frequent Types of Costs**

*Travel:* Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such

costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the recipient's non-federally funded activities and in accordance with the recipient's written travel reimbursement policies. 2 C.F.R §200.474(a).

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the City in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the City's established policy. 2 C.F.R §200.474(b).

In addition to the federal guidelines regarding travel, employees and officers must adhere to City of Greenfield travel policy. The travel policy covers single day travel, overnight travel, and out-of-state travel.

### **Helpful Questions for Determining Whether a Cost is Allowable**

In addition to the cost principles and standards described above, the Director of Finance and Operations and the grant manager can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific item, it is helpful to ask the following questions:

- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
- For example, the City may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
- Is the proposed cost consistent with EDGAR?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, the Finance Director and the grant manager should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for instance, funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for limited English proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students. Further, under most major elementary and secondary education programs, recipients may use federal funds only to supplement the amount of funds available from nonfederal sources for the education of students participating in the program. The recipients cannot use federal funds to supplant nonfederal funds that would otherwise have been used for the expenditure in question.

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, the Grant Manager should review data when making purchases to ensure that

federal funds meet these areas of concern. This should be a collaborative effort of the Finance Director who reviews and approves requisitions, as well as, the Accounts Payable Associate who processes the purchase orders and tracks grant expenditures.

#### F. Federal Cash Management Policy/Procedures

The City will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the City, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the City receives payment from the Massachusetts Department of Elementary and Secondary Education, the Massachusetts Department of Public Health, and the Massachusetts Department of Early Education and Care on an as needed basis following award. 2 CFR § 200.305. However, if the City receives an advance in federal grant funds, the City will remit interest earned on the advanced payment quarterly to the federal agency. The City may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b) (9).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the LEA.

Interest would not accrue if the LEA uses nonfederal funds to pay the vendor and/or employees prior to the funds being drawn down from the G5 system, commonly known as a reimbursement.

#### **Payment Methods**

The City's procedure for spending from grants commences following the first disbursement from the DESE.

*Reimbursements:* The Accounts Payable Associate will request reimbursement for actual expenditures incurred under the federal grants on a monthly basis. After the 20th of each month, the Accounts Payable Associate will review expenditures of each grant and will determine whether the City is eligible to be reimbursed. Once reviewed, the Accounts Payable Associate will log into the Massachusetts Department of Elementary and Secondary Education (MA DESE) grant management system (<http://doegrants.wji.com>), or the EdGrant System. The Massachusetts Department of Early Education and Care revenue is requested quarterly through a paper process. For documentation purposes the Accounts Payable Associate maintains a copy of the MUNIS Year to Date Report, the printouts of the monthly request for funds and any additional calculations to determine estimated need for the upcoming month. All reimbursements are based on actual disbursements, not on obligations. In addition, cash requests do not include the amounts paid by MA DESE to the Massachusetts Teachers' Retirement Board (MTRB).

The Massachusetts Department of Elementary and Secondary Education (MA DESE) will process reimbursement requests in a timely manner. Consistent with state and federal requirements, the City will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation

available for the MA DESE review upon request. Reimbursements of actual expenditures do not require interest calculations.

G. Timely Obligation of Funds

**When Obligations are Made**

Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period. 34 C.F.R. § 200.71

The following table illustrates when funds are determined to be obligated under federal regulations:

<b>If the obligation is for:</b>	<b>The obligation is made:</b>
Acquisition of property	On the date which the City makes a binding written commitment to acquire the property
Personal services by an employee of the City	When the services are performed
Personal services by a contractor who is not an employee of the City	On the date which the City makes a binding written commitment to obtain the services
Public utility services	When the City receives the services
Travel	When the travel is taken
Rental of property	When the City uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E-Cost Principles.	On the first day of the project period.

34 C.F.R. § 75.707; 34 C.F.R. § 76.707.

**Period of Performance of Federal Funds**

All obligations must occur on or between the beginning and ending dates of the grant project. 2 C.F.R. § 200.309. This period of time is known as the period of performance. 2 C.F.R. § 200.77. The period of performance is dictated by statute and will be indicated in the GAN. Further, certain grants have specific requirements for carryover funds that must be adhered to.

*State-Administered Grants:* As a general rule, state-administered federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many federal education grants, the period of availability is

27 months. Federal education grant funds are typically awarded on July 1 of each year. While the City will always plan to spend all current grant funds within the year the grant was appropriated for, the period of obligation for any grant that is covered by the “Tydings Amendment” is 27 months, extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. 34 C.F.R. § 76.709. For example, funds awarded on July 1, 2015 would remain available for obligation through September 30, 2017.

*Direct Grants:* In general, the period of availability for funds authorized under direct grants is identified in the GAN.

For both state-administered and direct grants, regardless of the period of availability, the City must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period unless an extension is authorized. 2 C.F.R. § 200.343(b). Any funds not obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. 2 C.F.R. § 200.343(d). Consequently, the City closely monitors grant spending throughout the grant cycle.

### **Carryover**

*State-Administered Grants:* As described above, the Tydings Amendment extends the period of availability for applicable state-administered program funds. Essentially, it permits recipients to “carryover” any funds left over at the end of the initial 15 month period into the next year. These leftover funds are typically referred to as carryover funds and continue to be available for obligation for an additional 12 months. 34 C.F.R. § 76.709. Accordingly, the City may have multiple years of grant funds available under the same program at the same time.

In the event a carryover GAN has been received by the Finance Director, the Assistant / Town Accountant is notified as to the change in grant status.

*Direct Grants:* Grantees receiving direct grants are not covered by the 12 month Tydings period. However, under 2 C.F.R. § 200.308, direct grantees enjoy unique authority to expand the period of availability of federal funds. The City is authorized to extend a direct grant automatically for one 12-month period. Prior approval is not required in these circumstances; however, in order to obtain this extension, the City must provide written notice to the federal awarding agency at least 10 calendar days before the end of the period of performance specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.

Upon conclusion of the grant period, if a surplus is anticipated due to unmet program objectives, the grant manager will notify the awarding authorities Project Manager and understand the steps, justification and timeline needed to request an extension of the grant. The grant manager will then inform the Finance Director of the following:

1. The grant objectives that were not met and the financial implications;
2. Explanation of why the objectives were not met;
3. Financial and / or personnel impacts on City of Greenfield if an extension is granted;
4. Revised period of performance; and

5. Steps, justification and timeline needed to complete the extension request.

If approved by the Finance Director, the grant manager will complete the steps necessary to seek an extension.

The City will seek prior approval from the federal agency when the extension will not be contrary to federal statute, regulation or grant conditions and:

- The terms and conditions of the Federal award prohibit the extension;
- The extension requires additional Federal funds; or
- The extension involves any change in the approved objectives or scope of the project. 2 C.F.R. § 200.308(d) (2).

#### H. Program Income

##### **Definition**

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance. 2 C.F.R. § 200.80.

Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. 2 C.F.R. § 200.80. Additionally, taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income. 2 C.F.R. § 200.307.

##### **Use of Program Income**

The default method for the use of program income for the City is the deduction method: 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the City is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e) (1). The LEA may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e) (2).

While the deduction method is the default method, the City always refers to the GAN prior to determining the appropriate use of program income.

## **II. Procurement System**

The City maintains the following purchasing procedures.

### **A. Responsibility for Purchasing**

The Finance Director is the purchasing agent for the City and as such, retains the authority to review and approve all purchases. The City of Greenfield requires all requests to purchase goods or services be initiated through the MUNIS financial system. Principals and central office administrators may request access to the MUNIS system for their employees. The Finance Director, working through the Assistant / Town Accountant, provides appropriate access (security) to MUNIS.

Requisitions are entered by an approved MUNIS user. Once released, requisitions are routed to the Finance Director. Approved requisitions are processed into Purchase Orders. Printed purchase orders are processed by the Business Office staff.

Additions to and deletions from the MUNIS user list are made as employees are hired and / or terminated by the City of Greenfield. All MUNIS users are set up with budgetary controls in place that prevent a user from processing a requisition in excess of the budgeted amounts.

### **B. Purchase Methods**

The type of purchase procedures required depends on the cost of the item(s) being purchased. In addition to these rules, subrecipients must also follow both state and local procurement rules. State and local procurement rules are often stricter than federal requirements. Accordingly, this section should be revised to account for the appropriate thresholds and purchasing procedures within each threshold amount in accordance with any state and local procurement rules.

City of Greenfield utilizes Tyler Technologies MUNIS system for the processing of all purchase orders. Administrative assistants, principals, and grant managers may request access to MUNIS. Access is reviewed by the Finance Director. If access is approved, the Assistant / Town Accountant and Finance Director discuss the level of security appropriate for the individual. Based on the outcome of this meeting, a security profile is assigned. Once training is completed, the individual can enter a requisition through the following process:

1. Enter a request to purchase a good or services into MUNIS (requisition entry) and release the requisition for review.
2. Each requisition must contain the vendor name/number, ship to location, quantity, item description, unit price, freight amount, and account code to be charged. The item description must be clear so as to properly communicate to the vendor the exact item requested and/or service to be performed, and deadlines for delivery and/or completion.
3. The Finance Director reviews the requisition. If there are no errors, the requisition is approved and converted to a purchase order. Requisitions containing errors are sent back to the person who entered it for correction.
4. The MUNIS system assigns a unique tracking number to every requisition. Once the requisition is approved and converted to a purchase order, the purchase order is assigned a unique number. Although the number for each purchase order is unique, all purchase

order numbers begin with the fiscal year. For instance, the first purchase order entered for fiscal year 2019 would be numbered 2019-####.

5. Upon approval of the purchase order, the system generates three (3) copies of the printed purchase order: vendor, finance / business office and file record. The vendor copy is faxed and/or sent to the vendor. Once the product or service has been received by the ordering department, the payment request copy is forwarded to the Business Office for payment.

#### **Purchases under \$10,000 (Sound Business Practices)**

Procurement of supplies and services under \$10,000 are governed by Massachusetts General Law, Chapter 30B. The procurement procedure for purchasing supplies and services under \$10,000 require sound business practices. This is defined as ensuring the receipts of favorable prices by periodically soliciting price lists or quotes. No formal advertising is required. The contract is awarded to the vendor offering the best price. A written contract is not required.

#### **Purchases between \$10,000 and \$50,000 (Solicit Quotes)**

Procurement of supplies and services between \$10,000 and \$50,000 are governed by Massachusetts General Law, Chapter 30B. The procurement procedure for purchasing supplies and services between \$10,000 and \$50,000 requires soliciting three written quotes. City of Greenfield recommends a written description / terms be provided to all vendors to ensure an ‘apples to apples’ comparison of prices. No formal advertising is required. The contract is awarded to the responsible and responsive person offering the best price. A responsible vendor is defined as a person who has the capability to perform fully the contract requirements, and the integrity and reliability which assures good faith performance. A responsive bidder is defined as a person who has submitted a bid or proposal which conforms in all respects to the invitation for bids or requests for proposals. A written contract is required.

#### **Purchases over \$50,000 (Sealed Bids or Proposals)**

*Sealed Bids (Formal Advertising):* For purchases over \$50,000, bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. If a Request for Proposal (RFP) is issued, the most advantageous proposal from a responsible and responsive proposer taking into consideration price and no-price proposals. The sealed bid method is the preferred method for procuring construction, if the following conditions apply:

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publically advertised;

- The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
- All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
- A firm fixed price contract award must be made in writing to the lowest responsive and responsible bidder.

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

Advertising is required once in a newspaper of general circulation and on Commbuys at least two weeks before bids or proposals are due. A posting of bid documents is also place in the jurisdiction's main office and on the City of Greenfield website. If \$100,000 or more, advertise once in the *Goods and Service Bulletin* maintained by the Massachusetts Secretary of State's Office.

*Competitive Proposals:* The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- Proposals must be solicited from an adequate number of qualified sources; and
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The City may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

Massachusetts General Law, Chapter 30B has additional requirements regarding Requests for Proposals (RFP). The Town Manager has delegated authority to the Finance Director, a certified Massachusetts Public Procurement Officer, to conduct procurements. Below are the RFP requirements:

1. The procurement office shall determine in writing that the selection of the most advantageous offer requires comparative judgement of factors in addition to price.
2. Bidders must submit separate price and non-price proposals.
3. Comparative criteria reflect those factors for which the City of Greenfield would be willing to pay more money, and are used to further evaluate the relative merits of all proposals that meet the quality requirements.

4. Quality requirements establish standards of acceptability for the supplies and services you are purchasing.
5. Comparative criteria rating factors include: highly advantageous, advantageous, not advantageous, and unacceptable.

(Information copied from the Massachusetts Inspector General's Office, Chapter 30B training materials).

In addition, all Invitation for Bid (IFB) and Request for Proposal (RFP) require vendors submitting bids to sign and submit a non-collusion and tax compliance forms.

*Contract/Price Analysis:* The City performs a cost or price analysis in connection with every procurement action in excess of \$150,000, including contract modifications. 2 C.F.R. § 200.323(a). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the Finance Director must come to an independent estimate prior to receiving bids or proposals. 2 C.F.R. § 200.323(a).

When performing a cost analysis, the Finance Director or grant manager negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. 2 C.F.R. § 200.323(b).

### **Noncompetitive Proposals (Sole Sourcing)**

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- The item is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the City; or
- After solicitation of a number of sources, competition is determined inadequate.

Under M.G.L. Chapter 30B, a sole source procurements of any supply or service under \$50,000 is allowable when a reasonable investigation shows that there is only one practicable source for the required supply or service.

Sole source contracts in excess of \$50,000 are only allowable for the following purchases:

1. Software maintenance, library books, school textbooks and educational materials; and
2. Utilities.

All sole source procurements must include a memo that details the basis for determining that there was only one practicable source for the purchase. The memo should be sent to the Director

of Finance and Operations to be attached to the purchase order. The purchase order will provide the contractor's name, amount of the contract, and a listing of supplies or services procured. The Finance Director will ensure each sole source contract is appropriate and properly documented.

### C. Credit and Purchase Cards

The City of Greenfield has a credit card account established for emergency purchases and other purchases that cannot be obtained through the purchase order system. Examples of use include:

- Hotel and airline reservations;
- Tax exempt purchases where companies will not accept purchase orders;
- Emergency purchases; and
- Other purchases as approved by the Finance Director.

When use of the credit card is requested, the request is acknowledged when a requisition is entered into MUNIS with the vendor as the City's credit card company. Once the purchase order is approved, the credit card authorization can be completed. All detailed receipts must be retained and attached to the invoice prior to payment. When the invoice is received, the purchase order provides the appropriate account code to be charged.

On occasion, a company will issue a purchase card to the City of Greenfield. Companies such as Home Depot allow use of a card tied to a purchase order system. Cards are held by the Finance Office, Business Office, Technology, Library, Police, Fire, the Administrative Assistants at each school, and the Cafeteria Managers. The cards are not distributed generally but are only used in unique circumstances.

The following are guidelines for use of company issued purchasing cards:

- Cards must be used in connection with a pre-approved purchase order;
- Purchases must be for use by City of Greenfield; personal use will result in the loss of use of the card;
- All orders must be completed by June 30th of each year.

Request for the use and/or addition of a purchase card is at the discretion of the Director of Finance and Operations.

### D. Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;

- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
- Any arbitrary action in the procurement process.

EDGAR further requires the following to ensure adequate competition.

### **Geographical Preferences Prohibited**

The City must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

### **Prequalified Lists**

The City must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the City must not preclude potential bidders from qualifying during the solicitation period.

### **Solicitation Language**

The City must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and identify all requirements which the vendors must fulfill and all other factors to be used in evaluating bids or proposals. 2 C.F.R § 200.319(c).

## **E. Federal Procurement System Standards**

### **Avoiding Acquisition of Unnecessary or Duplicative Items**

The City must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration is given to consolidating or breaking out procurements to obtain a more

economical purchase. And, where appropriate, an analysis must be made of leases versus purchase alternatives, and another other appropriate analysis to determine the most economical approach.

These considerations are given as part of the process to determine the allowability of each purchase made with federal funds. Please see page 9 for written procedures on determining allowability.

### **Use of Intergovernmental Agreements**

To foster greater economy and efficiency, the City enters into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

### **Use of Federal Excess and Surplus Property**

The City considers the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

### **Debarment and Suspension**

The City awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The City may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the City verifies that the vendor with whom the City intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II (1) and 2 C.F.R. §§ 180.220 and 180.300.

### **Time and Materials Contracts**

The City may use a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the City is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the City must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

### **Settlements of Issues Arising Out of Procurements**

The City alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the City of any contractual responsibilities under

its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

### **Protest Procedures to Resolve Dispute**

The City maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency. Contract disputes arise from a belief the procurement process was not conducted properly. A vendor has three options to seek a remedy:

1. Contact the local jurisdiction;
2. Contact the state agency in charge of enforcing the law (i.e. Inspector General's Office for Chapter 30B contracts); and/or
3. Superior Court.

If a vendor contacts the City with a complaint regarding the procurement or award of contract, the complaint should be forwarded to the Mayor and the Director of Finance & Operations. The Finance Director, and the individual responsible for the contract, will offer to meet with the vendor. The meeting should seek all information as to the complaint of the vendor. Once the meeting has concluded, and the concerns reviewed, the Finance Director will issue a written report to the complainant with a determination.

If there is a potential error in the way the procurement was conducted, or the City seeks advice on correcting the error, the Finance Director will ask the advice of the applicable state agency. If the vendor files a complaint in Superior Court, the City will seek the advice of legal counsel.

### F. Conflict of Interest Requirements

#### **Standards of Conduct**

In accordance with 2 C.F.R. §200.18(c)(1), the City maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of the City may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. Massachusetts General Law, Chapter 268A, governs the state's conflict of interest law. There are three main provisions of the law:

- Public employees are prohibited from seeking or accepting anything of substantial value for or because of their official acts or any act within their official responsibilities.

- Public employees are prohibited from using or attempting to use their position to obtain for themselves or others unwarranted privileges of substantial value that are not properly available to similarly situated individuals.
- The conflict of interest law will require public employees to disclose to their appointing authority the gift and their relationship to the giver.

The Massachusetts State Ethics Commission interprets the conflict of interest law and publishes advisories. The Ethics Commission interprets substantial value to mean anything with a value of \$50 or more. Gifts less than \$50 that may have an appearance of a conflict of interest should be disclosed. Disclosures should be made in writing and given to their appointing authority.

Massachusetts defines “immediate family” as spouse, parent, brother, sister, child or a spouse of your parent, brother, sister, or child. The financial disclosure law which, like the conflict of interest law, is interpreted and enforced civilly by the State Ethics Commission. Chapter 268B, of the Massachusetts General Law, is the financial disclosure law. This statute requires public officials, political candidates and certain public employees to disclose their and their immediate family member's private business associations and other financial interests on their Statements of Financial Interests or SFIs. The law covers all elected state and county officials and candidates for these positions as well as all state and county employees who are designated as holding major policymaking positions.

Every municipal employee (with few exceptions) must complete the Ethic Commission's online training program once every two years. New employees must complete the online training program within 30 days of becoming such an employee, and once every two years thereafter.

### **Organizational Conflicts**

City of Greenfield will comply with Massachusetts General Law, Chapter 268A conflict of interest law and disclosure. Additionally, the City may not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to any employee of City of Greenfield or members of its management, unless the private benefit is considered merely incidental. The private benefit preclusion will extend to the following:

- The sale, exchange or leasing of property between the City and an affiliated or unaffiliated organization or a private or related individual.
- Lending money or other extension of credit between an agency and an affiliated or unaffiliated organization or a private or related individual.
- Furnishing of goods, services, or facilities between the City and an affiliated or unaffiliated organization or a private or related individual except for the rental of City facilities.
- Payment of compensation, unless authorized by the Mayor or Greenfield School Committee, by the City to an affiliated or unaffiliated organization or a private or related individual.
- The transfer to, use by or for the benefit of a private or related individual of the income of assets of City of Greenfield unless specifically voted by the Mayor or Greenfield School Committee.
- Thus, City of Greenfield will be guided by the principle of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s).

Related party transactions shall include transactions between a school/City and members of the City Council, Greenfield School Committee, administration, employees, related individuals and affiliated companies. Related individuals within the scope of this definition include spouses, parents, children, spouses of children, grandchildren, siblings, fathers-in-law, mothers-in-law sisters-in-law and brothers-in-law of a City Council member or school committee member or City employee.

### **Disciplinary Actions**

All associated entities must comply with the policies and procedures of the City.

### **Mandatory Disclosure**

Upon discovery of any potential conflict, the City will disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy.

### **G. Contract Administration**

The City maintains the following oversights to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

The contract manager for the City of Greenfield varies based on the type of contract. For example, facility related contracts are overseen by the Director of Facilities. When a contract does not clearly fall within a department, the Finance Director will act as the contract manager.

The contract manager is responsible for the following:

1. Coordinate communications with the vendor;
2. Evaluate the qualifications of contract personnel for compliance with contract requirements;
3. Determine acceptability of reports and deliverables produced by the contractor;
4. Approve or reject contractor payment requests; and
5. Ensure the contract amendments are in writing and approved by the Finance Director.

The business office maintains all contract files.

## **III. Property Management Systems**

### **A. Property Classifications**

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the City for financial statement purposes, or \$5,000. 2 C.F.R. §200.33.

Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the City for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

#### B. Inventory Procedure

Inventory will be maintained on all information technology hardware and software; and fixed assets. The department placing an order will add the appropriate ship to address. At the time of receipt, the package is inspected to ensure the ordered materials were received in good order and the items mirror the order placed through the purchase order system. Items are inventoried at the time they are unpacked. Inventory records should be maintained by the department responsible for the items purchased.

All technology hardware is tagged. The tags state “Property of City of Greenfield” and include an asset number with related barcode if applicable. The technology department is responsible for configuring all computers, laptops, netbooks, and iPads.

#### C. Maintenance

In accordance with 2 C.F.R.313 (d) (4), the City maintains adequate maintenance procedures to ensure that property is kept in good condition. The City of Greenfield does not place restrictions on computer devices for employees. Employees who are issued a device(s) are responsible for maintaining and securing the equipment. When a device is not working properly. The employee will submit a help desk ticket. A member of the technology staff will work with the employee to identify and repair the computer as quickly as possible. A loaner computer is available for staff and faculty upon request.

#### F. Lost or Stolen Items

The City maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. All hardware is inventoried and marked as property of the City of Greenfield. Employees are required to notify the IT Department when equipment is determined to be missing.

#### D. Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

#### E. Disposal of Equipment

When it is determined that original or replacement equipment acquired valued at over \$5,000 under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the grant manager will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions. Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the item has a current FMV of more than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If acquiring replacement equipment, the City may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

### **IV. Written Compensation Policies**

#### A. Time and Effort

##### **Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the City on an integrated basis;
- Comply with the established accounting policies and practices of the City;
- Support the distribution of the employee's salary or wages among specific activities or costs objectives.

### **Time and Effort Procedures**

Employees who have a single cost objective (dedicated to a singular purpose) are prioritized to be charged to a federal grant. For example, a 1:1 Special Education Learning Assistant would be an appropriate choice as an employee to charge to the Special Education IDEA federal grant. We also try to choose employees from each school.

#### *Special Education*

Employees who work for the Special Education department fill out a Time & Effort Record for Grant Funded Personnel, in which they certify that they have worked solely for the special education program for a specific period of time. They are asked to sign these forms in February and June. If any time is charged over the summer to a grant, then that person would fill out an additional form for these months. Any employee who works for another department in addition to special education will fill out a monthly timesheet. The timesheet includes:

1. Employer's name;
2. Employee's name;
3. Federal program account number;
4. Reporting period; and
5. Employee's and Grant Manager's signature.

Extra compensation agreements funded from a grant will state the activity that the employee is being compensated for, the amount, and the grant account number that is being charged.

#### *Title I and Title IIA*

We also have Title I and Title IIA programs which receives federal grant funds. Similar procedures for time and effort take place twice a year for Title I. Employees sign a Salary Verification Letter. Title IIA pays stipends through Extra Compensation Agreements. Extra compensation agreements funded from a grant will state the activity for which the employee is being compensated, the amount paid, and the grant account number that is being charged.

Where an employee works on single or multiple awards (including federal and non-federal), a distribution of their salaries/wages and fringe benefits must be supported by a personnel activity report that:

- a. Reflects an after-the fact distribution of the actual activity of the employee.
- b. Accounts for total compensated activities.
- c. Be prepared at least monthly and coincide with one or more pay periods.
- d. Must be signed by the employee or supervisor *who has first-hand knowledge of the work performed by the employee.*
- e. Or any other format accepted or deemed acceptable by the granting agency.

## **Reconciliation and Closeout Procedures**

Grants are set up in our MUNIS GL system with lines and budgets that reflect the grant award. Salaries and purchases are encumbered to track expenditures and available funds. The City follows Department of Secondary and Elementary Education and Early Education and Care policies for requesting funds and filing final financial reports for school grants. During the course of the grant, Grant Managers have access to their grant financial statements through their own Munis log-in, requests to their support staff or the Finance Office. The Finance Office or the School Business Office provides statements on request. Should an amendment be necessary, the Grant Manager will submit an application to the awarding authority and provide a copy of the approved amendment to the Finance or Business Office. The grant managers are responsible for spending out their grant monies during the stated period of the grant. Upon completion of the grant cycle, the A/P Associate will prepare the final report which is approved and signed by the Director of Finance & Operations.

## **Employee Exits**

An employee who is separating from service with the City of Greenfield should submit a letter of intent to the Mayor. In the letter, the employee shall note the purpose of separation (retirement, resignation, etc.) and the effective date. Advance notification of separation is greatly appreciated to limit negative impacts on student learning. Although a formal exit interview is not required, it is suggested that each supervisor discuss the reasons for leaving with every employee leaving for purposes other than retirement.

### **B. Human Resources Policies**

The City's and School Committee Policies ensure that the personnel compensation costs are spent in accordance with written policies and procedures. Refer to the City of Greenfield policies, School Committee policies, collective bargaining unit contracts and personnel handbooks. Unless authorized by the City of Greenfield and grantor or the School Committee and the grantor, federal funds are not utilized for relocation or severance pay.

The allowability of various types of personnel compensation costs is dependent on whether they are spent in accordance with written policies and procedures. For example, the cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as annual leave, sick leave, or holidays, is allowable if, among other criteria, the costs are provided under established written leave policies. Therefore, ensure that the City has human resource policies which at least cover (1) how employees are hired (2 CFR §200.430(a)(2)); (2) the extent to which employees may provide professional services outside the City (2 CFR §200.430(c)); (3) the provision of fringe benefits, including leave and insurance, (2 CFR §200.431); (4) the use of recruiting expenses to attract personnel (2 CFR §200.463(b)); and (5) reimbursement for relocations costs. 2 CFR §200.464.

## **V. Record Keeping**

### **A. Record Retention**

The City maintains all records that fully show the amount of funds under the grant that have been received and expended. For each grant awarded to the City a separate file is created which documents all financial activity associated with that grant. The file will include fund

award notifications, amendments and the final reports. These grant documents are supported with MUNIS expenditure reports.

The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Consequently, the City must retain records for a minimum of five (5) years from the date on which the final

Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

At the state level, records retention is overseen by the Massachusetts Secretary of State's Office ([www.mass.gov/sec](http://www.mass.gov/sec)). The department head of any office that creates, receives or stores public records must designate a Records Access Officer (RAO). The RAO is the point of contact for all public records requests; ensures record security, and follows proper destruction of records protocol.

Maintaining an inventory of records will allow for the identification of records that may be at the end of the retention period. Prior to the destruction of records, a written request must be made to the Supervisor of Records. Once the written request is approved, each City can choose a method of destruction or recycling. Cities are advised to choose the method of destruction carefully especially if employee or student records are involved. The municipal records retention schedule is available on the website at:

[https://www.sec.state.ma.us/arc/arcpdf/Municipal\\_Retention\\_Schedule\\_20161109.pdf](https://www.sec.state.ma.us/arc/arcpdf/Municipal_Retention_Schedule_20161109.pdf)

## B. Collection and Transmission of Records

Most records may be maintained in either paper or electronic form, based on the current practices in the City. Electronic storage will provide an easier means to share documents upon request i.e. auditors, records inquires, etc. In either case, care must be taken to ensure the materials chosen to create the record will last through the records retention period. Minutes of governmental bodies must be maintained in a paper format. Proper storage of the records is the responsibility of the City. The municipal records retention schedule provides recommended storage standards.

## C. Access to Records

The City provides the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives the right of access to any documents, papers, or other records of the City which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the City's personnel for the purpose of interview and discussion related to such documents.

#### D. Privacy

The Family Educational Rights and Privacy Act (FERPA) affords parents and students who are 18 years of age or older ("eligible students") certain rights with respect to the student's education records. City of Greenfield protects personal information of both students and employees.

#### **VI. Subrecipient Monitoring**

In the event that the City awards subgrants to other entities, it is responsible for monitoring those grant subrecipients to ensure compliance with federal, state, and local laws. Monitoring is the regular and systematic examination of all aspects associated with the administration and implementation of a program. Each program office that awards a subgrant must have its own monitoring policy. This policy must ensure that any monitoring findings are corrected.

#### **VII. Frequently Asked Questions**

As questions arise, this section will be populated.

#### **VIII. Legal Authorities and Helpful Resources**

The following documents contain relevant grants management requirements. Staff should be familiar with these materials and consult them when making decisions related to the federal grant.

Education Department General Administrative Regulations (EDGAR)

- <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200)

- <http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&node=pt2.1.200&rgn=div5>

USDE's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 3474)

- [http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474_main_02.tpl)

Federal program statutes, regulations, and guidance

- <http://www.ed.gov/>

State regulations, rules, and policies

- Massachusetts Department of Elementary and Secondary Education, Grants Manual: <http://www.doe.mass.edu/grants/procedure/manual.html>
- Massachusetts Department of Early Education and Care Grants: <http://www.mass.gov/edu/birth-grade-12/early-education-and-care/financial-assistance/funding-opportunities/forms-for-grant-recipients/>
- Massachusetts Municipal Records Retention Schedule: [http://www.sec.state.ma.us/arc/arcpdf/MA\\_Municipal\\_Records\\_Retention\\_Manual.pdf](http://www.sec.state.ma.us/arc/arcpdf/MA_Municipal_Records_Retention_Manual.pdf)
- Massachusetts Inspector General's Office, Chapter 30B Procurement: <http://www.mass.gov/ig/procurement-assistance/>

City regulations, rules, and policies

- City of Greenfield Policies:

[https://greenfield-ma.gov/files/Accounting - Policies and Procedures.pdf](https://greenfield-ma.gov/files/Accounting_-_Policies_and_Procedures.pdf)

<https://greenfield-ma.gov/p/790/Fraud-Policy>

<https://greenfield-ma.gov/p/36/Purchasing>