



## ADMINISTRATIVE ORDER

<b>Subject: Grant Award Administration</b>	<b>Number: 1-1</b>
	<b>Date Issued: December 1, 1998</b> <b>Date Revised: June 4, 2025</b>
<b>Responsible Department: Finance</b>	<b>Approved:</b> <i>(Signature on File)</i>

### Policy

The City, through each department/division, shall actively pursue grant resource opportunities, maintain an active grant portfolio, utilize grant funds to supplement and enhance the long-term goals and objectives of the City.

Departments/divisions receiving federal, state and/or local grant funding shall monitor and account for these funds in compliance with the *Office of Management and Budget Circular A-133* pertaining to the Single Audit Act Amendments of 2003.

Please refer to the City of Fresno's Grant Administrative Policy and Procedures Manual for an in-depth detail of grant administrative responsibilities.

### Definitions

For the purpose of this policy, the following definitions apply:

"Grant" is the award of resources from a public or private source for developing, enhancing, or continuing a program, service, or facility.

"Grant Agreement" is a written contractual agreement, originated by the Grantor upon the grant application approval, which contains all required conditions, specifications, and regulations applicable to the receipt of funds from a specified grant.

"Grant Application" is the document submitted to the Grantor requesting funds. The document's format is specified by the Grantor and contains a narrative and financial description of the program, project or service for which funds are being requested.

"Grantee" is the City of Fresno or a consortium of agencies, if a joint grant.

"Grantor" is the agency from whom the grant is originated from.

"Matching Funds" is the amount of money or in-kind services required by the grantor.

“Single Audit Report” is a report prepared by the Financial Grants Administrator and is audited by the City’s external auditors documenting the results of its organization-wide examination conducted under the Single Audit Act of 1984 and subsequent amendments in accordance with OMB Circular A-133.

“Subaward” is a formal binding legal agreement between the City of Fresno (COF) and a non-COF entity in which the award terms and conditions COF has accepted from the funding agency are “flowed down” to the subrecipient, who must also agree to comply with them (e.g., audit requirements, restrictions on rebudgeting, project change approvals, conflict of interest, clean air and water, etc.) as dictated in the award.

“Subrecipients” (subcontractor or subawardee) is a third-party organization that receives funding from the City of Fresno to collaborate in carrying out an externally funded program.

## Procedures

1. Departments/divisions are to assess grant opportunities for compatibility with its mission and values, administration feasibility, program logistics, implementation capabilities, cost versus benefits, and ability to comply with the grant’s requirements.
2. Departments/divisions shall appoint a grants coordinator and/or project manager who shall be responsible for reporting, management and financial accounting for federal, state and/or local grant funding. Responsibilities could include, but are not limited to: the initial notification and coordination with other departments/divisions who may participate in some phase of the Grant Application; preparation of the Council Staff Report and Resolution presenting the Grant Application’s background, discussion, analysis, financial impact of matching funds, and recommendation to the City Council; submission of the application documents to the Grantor; project implementation; preparation of the required reports per the Grant Award/Agreement and these policies; set-up grant and project information in Tyler Munis; monitoring expenditures; preparation of billing and reimbursement requests; monthly/quarterly/annual reporting; and the preparation of the Final Close-Out Report.
3. Upon notification of acceptance of a grant award the department/division shall send a completed Grant Summary Form (Exhibit 1) to the Finance Department, Attn: Grants Management Unit. After the fully executed (signed by all parties) award documentation is received, the grants coordinator/project manager in the department/division shall submit a copy of the grant award agreement with the ‘Terms and Conditions’ along with the ‘Assurances’ to the Finance Department, Attn: Grants Management Unit.
4. The department shall establish a file/digital file for each awarded grant. The file shall include:
  - a. Grant application, signed agreement/contract, and Grant Summary Form
  - b. Budget of estimated costs to be incurred.
  - c. Copies of all contract agreement amendments.
  - d. A copy of all accounting source documents (request for payment, purchase order, partial payment request, interdepartmental billing/transfer, non-capital improvement project time sheets) for expenditures by the funded program along with supporting documentation (invoices, contracts).
  - e. Periodic progress reports if required by the grantor.

- f. Revenue and expense documentation.
  - g. Copy of all program assessments and audits.
5. Departments/divisions are responsible for managing and monitoring each grant project, program, subaward, function, or activity supported by the award. Departments shall monitor subawards to ensure subrecipients have met all audit requirements.
  - a. A Subrecipient Risk Assessment form shall be completed for all subrecipients receiving grant funding and performing services on behalf of the City of Fresno. See Grant Administrative Policy and Procedures Manual Appendix C for a template.
6. The Grant Coordinator/Project Manager is responsible for meeting with Purchasing, if necessary, during the Grant Application process, to ensure that related grant purchases follow the City's Procurement Guidelines and that any grant requirements are addressed and incorporated in the purchasing bid, Request for Proposal and/or contract.
7. The Grant Coordinator/Project Manager is accountable for ensuring that the cash match and in-kind services are clearly identified and applied during the application process to enable proper documentation throughout the grant implementation and closeout process, including identification in the City's adopted budget.
8. Departments/divisions shall maintain effective control and accountability for all grant funds, property and assets, and shall adequately safeguard such assets to ensure they are used solely for authorized purposes.
9. All fixed assets purchased with grant funds must be recorded in the Tyler Munis Fixed Asset Module. The Property Monitor in Finance will set up the asset. The departments/divisions are responsible for providing the Finance Property Manager with all appropriate information regarding the fixed asset purchase. This information includes the grant name, grant number, and any disposal restrictions for the fixed asset.
10. Departments/divisions shall submit reimbursement requests to the granting agency on a timely basis (preferably within 90 days or less of incurring costs), according to the reimbursement frequency as required in the Grant Agreement. A copy of the reimbursement request shall be kept in the department's file.
11. Departments/divisions shall post all grant revenue to the proper Tyler Munis Project String and Expense String as well as keeping a copy of the check or wire transfer authorization in the department's grant file.
12. For electronic transfer payments, the department contact person shall notify (via email) the Finance Department's Treasury Division of expected grant revenue and supply proper project and expense strings for posting to the general ledger.
13. Most grant agreements require periodic and/or final audit reviews for award compliance. The department/division is responsible for maintaining the necessary data to comply with required audits. Any department/division receiving notification of a program assessment or financial audit will notify the Grants Management Unit of the specified date and time. Staff from the Grants Management Unit will participate in audit reviews as necessary.
14. Financial records, supporting documents, statistical records, and all other records

pertinent to an award shall be retained for a period of *at least* three years from the date of submission of the final expenditure report or as detailed in the grantor's requirements.

15. Annually the department/division will be responsible for supplying accurate and timely financial information to the Grants Management Unit for the City's Single Audit Report, Schedule of Expenditures of Federal Awards (SEFA) and Annual Comprehensive Financial Report (ACFR) documents.

## Grant Summary Form

Grant Name: \_\_\_\_\_

Type:

☐

Federal

☐

State

☐

Local/Foundation

☐

Federal Pass-through

☐

State Pass-through

Funding Agency: \_\_\_\_\_

Lead Department (City): \_\_\_\_\_

Grant Coordinator Contact: \_\_\_\_\_ Phone: \_\_\_\_\_

Unique Entity Identification (UEI) number: (choose one)

☐

General City – ELPGKCJ7DK7

☐

Airports – CGDFXTJZJBG7

☐

Fire – EL9FFM6HTKM6

☐

Finance (UB&C) – L4LFPBHE8HD8

☐

Planning – XTKDJLL2LDR5

☐

Transportation – KMR3LQBMJAU5

Grant Period: \_\_\_\_\_ to \_\_\_\_\_

Project Budget (total Grant Amount): \$ \_\_\_\_\_

Reporting Requirements:

☐

Monthly

☐

Bi-monthly

☐

Quarterly

☐

Semi-Annually

☐

Annually

☐

Other: \_\_\_\_\_

Catalog of Federal Domestic Assistance (CFDA) number (if applicable): \_\_\_\_\_

Reporting Deadlines (ex. 30 days after performance period): \_\_\_\_\_

Department Fiscal Contact (if different from Grant Coordinator): \_\_\_\_\_

Council Approval Date: \_\_\_\_\_

Tyler Munis Accounting Information:

Grant Number: \_\_\_\_\_

Project Number: \_\_\_\_\_

Revenue Account Strings: \_\_\_\_\_

Expense Account Strings (use ; to separate): \_\_\_\_\_

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Submit completed form to [grants@fresno.gov](mailto:grants@fresno.gov)