

TOPIC	GRANTS MANAGEMENT	SUB-SECTION 22.10.10
SECTION	OVERVIEW	ISSUANCE DATE April 1, 2007
SUB-SECTION	INTRODUCTION	REVISED - 2018

**INTRODUCTION**

The purpose of this section is to provide limited guidance to agency accounting personnel regarding management of federal grant programs.

Federal funds are often vital to the successful implementation of a state program or project. It is important to remember, however, that the receipt and expenditure of these funds must be done in accordance with federal laws, rules and regulations as well as state requirements.

Agency personnel managing federal funds should become familiar with the appropriate federal laws, rules and regulations for each grant administered. In many cases, federal grantor agencies will offer both programmatic and administrative training seminars that agency personnel can attend. In addition, many federal grantor agencies have various types of instructional documents on their websites.

Ignorance of a federal grant law, rule or regulation will not excuse an agency from an audit questioned cost (and perhaps the order to repay funds) if expenditures are not in compliance. It is recommended that agency staff have ongoing dialogue with a federal contact person for each grant administered so that when questions arise or permission is needed from the federal grantor agency, staff will know who to call for advice. It is always best to ask for guidance when unsure if a future expenditure is in compliance with grant objectives than to later have to repay the funds.