

## **Green River College PRFR Report Appendix 2.E.3**

**2.E.3 Financial resources are managed transparently in accordance with policies approved by the institution's governing board(s), governance structure(s), and applicable state and federal laws.**

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## **2.E.3 EV.#1 / Section 1**

Capital budget projects—Objective analysis and scoring—Prioritized lists—Additional supporting information, [RCW 43.88D.010](#)

**RCW 43.88D.010 Capital budget projects—Objective analysis and scoring—Prioritized lists—Additional supporting information.** (1) By October 1st of each even-numbered year, the office of financial management shall complete an objective analysis and scoring of all capital budget projects proposed by the public four-year institutions of higher education and submit the results of the scoring process to the legislative fiscal committees and the four-year institutions. Each project must be reviewed and scored within one of the following categories, according to the project's principal purpose. Each project may be scored in only one category. The categories are:

(a) Access-related projects to accommodate enrollment growth at all campuses, at existing or new university centers, or through distance learning. Growth projects should provide significant additional student capacity. Proposed projects must demonstrate that they are based on solid enrollment demand projections, more cost-effectively provide enrollment access than alternatives such as university centers and distance learning, and make cost-effective use of existing and proposed new space;

(b) Projects that replace failing permanent buildings. Facilities that cannot be economically renovated are considered replacement projects. New space may be programmed for the same or a different use than the space being replaced and may include additions to improve access and enhance the relationship of program or support space;

(c) Projects that renovate facilities to restore building life and upgrade space to meet current program requirements. Renovation projects should represent a complete renovation of a total facility or an isolated wing of a facility. A reasonable renovation project should cost between sixty to eighty percent of current replacement value and restore the renovated area to at least twenty-five years of useful life. New space may be programmed for the same or a different use than the space being renovated and may include additions to improve access and enhance the relationship of program or support space;

(d) Major stand-alone campus infrastructure projects;

(e) Projects that promote economic growth and innovation through expanded research activity. The acquisition and installation of specialized equipment is authorized under this category; and

(f) Other project categories as determined by the office of financial management in consultation with the legislative fiscal committees.

(2) The office of financial management, in consultation with the legislative fiscal committees, shall establish a scoring system and process for each four-year project category that is based on the framework used in the community and technical college system of prioritization. Staff from the state board for community and technical colleges and the four-year institutions shall provide technical assistance on the development of a scoring system and process.

(3) The office of financial management shall consult with the legislative fiscal committees in the scoring of four-year institution project proposals, and may also solicit participation by independent experts.

(a) For each four-year project category, the scoring system must, at a minimum, include an evaluation of enrollment trends, reasonableness of cost, the ability of the project to enhance specific strategic master plan goals, age and condition of the facility if applicable, and impact on space utilization.

(b) Each four-year project category may include projects at the predesign, design, or construction funding phase.

(c) To the extent possible, the objective analysis and scoring system of all capital budget projects shall occur within the context of any and all performance agreements between the office of financial management and the governing board of a public, four-year institution of higher education that aligns goals, priorities, desired outcomes, flexibility, institutional mission, accountability, and levels of resources.

(4) In evaluating and scoring four-year institution projects, the office of financial management shall take into consideration project schedules that result in realistic, balanced, and predictable expenditure patterns over the ensuing three biennia.

(5) The office of financial management shall distribute common definitions, the scoring system, and other information required for the project proposal and scoring process as part of its biennial budget instructions. The office of financial management, in consultation with the legislative fiscal committees, shall develop common definitions that four-year institutions must use in developing their project proposals and lists under this section.

(6) In developing any scoring system for capital projects proposed by the four-year institutions, the office of financial management:

(a) Shall be provided with all required information by the four-year institutions as deemed necessary by the office of financial management;

(b) May utilize independent services to verify, sample, or evaluate information provided to the office of financial management by the four-year institutions; and

(c) Shall have full access to all data maintained by the joint legislative audit and review committee concerning the condition of higher education facilities.

(7) By August 1st of each even-numbered year each public four-year higher education institution shall prepare and submit prioritized lists of the individual projects proposed by the institution for the ensuing six-year period in each category. The lists must be submitted to the office of financial management and the legislative fiscal committees. The four-year institutions may aggregate minor works project proposals by primary purpose for ranking purposes. Proposed minor works projects must be prioritized within the aggregated proposal, and supporting documentation, including project descriptions and cost estimates, must be provided to the office of financial management and the legislative fiscal committees.

(8) For the 2021-2023 fiscal biennium, pursuant to subsection (1) of this section, by November 1, 2022, the office of financial management must score higher education capital project criteria with a rating scale that assesses how well a particular project satisfies those criteria. The office of financial management may not use a rating scale that weighs the importance of those criteria.

(9) For the 2021-2023 fiscal biennium, pursuant to subsection (6) (a) of this section and in lieu of the requirements of subsection (7) of this section, by August 15, 2022, the institutions of higher education shall prepare and submit or resubmit to the office of financial management and the legislative fiscal committees:

(a) Individual project proposals developed pursuant to subsection (1) of this section;

(b) Individual project proposals scored in prior biennia pursuant to subsection (1) of this section; and

(c) A prioritized list of up to five project proposals submitted pursuant to (a) and (b) of this subsection.

(10) The requirements of this section are suspended during the 2023-2025 and 2025-2027 fiscal biennia. [2025 c 414 s 8033; 2023 c 474 s 8034; 2021 c 332 s 7034; 2019 c 413 s 7032; 2018 c 298 s 7013; 2017 c 52 s 15; 2012 c 229 s 821; 2010 c 245 s 9; 2008 c 205 s 2.]

**Effective date—2025 c 414:** See note following RCW 79A.25.210.

**Conflict with federal requirements—Effective date—2023 c 474:** See notes following RCW 28A.320.330.

**Effective date—2021 c 332:** See note following RCW 43.19.501.

**Effective date—2019 c 413:** See note following RCW 28B.15.210.

**Effective date—2018 c 298:** See note following RCW 79.17.210.

**Effective date—2012 c 229 ss 101, 117, 401, 402, 501 through 594, 601 through 609, 701 through 708, 801 through 821, 902, and 904:** See note following RCW 28B.77.005.

**Findings—Expand on demand—System design plan endorsed—2010 c 245:** See note following RCW 28B.50.020.

Services and activities fees—Guidelines governing establishment and funding of programs supported by—Scope—Mandatory provisions—Dispute resolution, [RCW 28B.15.045](#)

**RCW 28B.15.045 Services and activities fees—Guidelines governing establishment and funding of programs supported by—Scope—Mandatory provisions—Dispute resolution.** The legislature recognizes that institutional governing boards have a responsibility to manage and protect institutions of higher education. This responsibility includes ensuring certain lawful agreements for which revenues from services and activities fees have been pledged. Such lawful agreements include, but are not limited to, bond covenant agreements and other contractual obligations. Institutional governing boards are also expected to protect the stability of programs that benefit students.

The legislature also recognizes that services and activities fees are paid by students for the express purpose of funding student services and programs. It is the intent of the legislature that governing boards ensure that students have a strong voice in recommending budgets for services and activities fees. The boards of trustees and the boards of regents of the respective institutions of higher education shall adopt guidelines governing the establishment and funding of programs supported by services and activities fees. Such guidelines shall stipulate procedures for budgeting and expending services and activities fee revenue. Any such guidelines shall be consistent with the following provisions:

(1) Student representatives from the services and activities fee committee and representatives of the college or university administration shall have an opportunity to address the board before board decisions on services and activities fee budgets and dispute resolution actions are made.

(2) Members of the governing boards shall adhere to the principle that services and activities fee committee desires be given priority consideration on funding items that do not fall into the categories of preexisting contractual obligations, bond covenant agreements, or stability for programs affecting students.

(3) Responsibility for proposing to the administration and the governing board program priorities and budget levels for that portion of program budgets that derive from services and activities fees shall reside with a services and activities fee committee, on which students shall hold at least a majority of the voting memberships, such student members shall represent diverse student interests, and shall be recommended by the student government association or its equivalent. The chairperson of the services and activities fee committee shall be selected by the members of that committee. The governing board shall insure that the services and activities fee committee provides an opportunity for all viewpoints to be heard at a public meeting during its consideration of the funding of student programs and activities.

(4) The services and activities fee committee shall evaluate existing and proposed programs and submit budget recommendations for the expenditure of those services and activities fees with supporting documents simultaneously to the college or university governing board and administration.

(5) The college or university administration shall review the services and activities fee committee budget recommendations and publish a written response to the services and activities fee committee. This response shall outline potential areas of difference between the committee recommendations and the administration's proposed budget recommendations. This response, with supporting documentation, shall be submitted to the services and activities fee committee in a timely manner to allow adequate consideration.

(6) (a) In the event of a dispute or disputes involving the services and activities fee committee recommendations, the college or university administration shall meet with the services and activities fee committee in a good faith effort to resolve such dispute or disputes prior to submittal of final recommendations to the governing board.

(b) If said dispute is not resolved within fourteen days, a dispute resolution committee shall be convened by the chair of the services and activities fee committee within fourteen days.

(7) The dispute resolution committee shall be selected as follows: The college or university administration shall appoint two nonvoting advisory members; the governing board shall appoint three voting members; and the services and activities fee committee chair shall appoint three student members of the services and activities fee committee who will have a vote, and one student representing the services and activities fee committee who will chair the dispute resolution committee and be nonvoting. The committee shall meet in good faith, and settle by vote any and all disputes. In the event of a tie vote, the chair of the dispute resolution committee shall vote to settle the dispute.

(8) The governing board may take action on those portions of the services and activities fee budget not in dispute in accordance with the customary budget approval timeline established by the board. The governing board shall consider the results, if any, of the dispute resolution committee and shall take action.

(9) Services and activities fees and revenues generated by programs and activities funded by such fees shall be deposited and expended through the office of the chief fiscal officer of the institution.

(10) Services and activities fees and revenues generated by programs and activities funded by such fees shall be subject to the applicable policies, regulations, and procedures of the institution and the budget and accounting act, chapter 43.88 RCW.

(11) All information pertaining to services and activities fees budgets shall be made available to interested parties. Annually, by September 30th, the services and activities fees committee at each institution of higher education, in coordination with the administration of the institution of higher education, shall post services and activities fees expenditure information for the prior academic year on the college or university website so that the information is clearly visible and easily accessible to students and the public. At a minimum, the services and activities fees budget information must include all the major categories of expenditure and the amounts expended in each category.

(12) With the exception of any funds needed for bond covenant obligations, once the budget for expending service and activities fees is approved by the governing board, funds shall not be shifted from funds budgeted for associated students or departmentally related categories or the reserve fund until the administration provides written justification to the services and activities fee committee and the governing board, and the governing board and the services and activities fee committee give their express approval. In the event of a fund transfer dispute among the services and activities fee committee, the administration, or the governing board, said dispute shall be resolved pursuant to subsections (6) (b), (7), and (8) of this section.

(13) Any service and activities fees collected which exceed initially budgeted amounts are subject to subsections (1) through (10) and (12) of this section. [2012 c 104 s 2; 1994 c 41 s 1; 1990 c 7 s 1; 1986 c 91 s 2; 1980 c 80 s 2.]

**Intent—2012 c 104:** "The legislature recognizes that students play an important role in recommending how services and activities fees should be expended, as the majority of members of the services and activities fees committee at each institution of higher education. It is the intent of the legislature to increase transparency, so that expenditures of revenue from services and activities fees are clearly visible and accessible to the students who pay those fees." [2012 c 104 s 1.]

**Severability—1980 c 80:** See note following RCW 28B.15.044.

Office of Financial Management (statewide  
accounting)



## Supporting Statewide Financial Reporting

Guidance, policies, and support to help agencies meet Washington's reporting standards.



### State Accounting Manual (SAAM)

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The State Administrative & Accounting Manual, also known as SAAM, outlines the policies and procedures agencies need for the preparation of financial statements.

[Explore the SAAM](#) →



### Fund Reference Manual

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A complete inventory of all legally authorized accounts for use by state agencies, with a section for inactive accounts.

[See the Fund Reference Manual →](#)



### **Training for Fiscal Staff**

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Instructor-led, virtual, in-person, and on-demand training sessions in accounting, policies, fiscal year-end, and federal resources.

[Explore training opportunities →](#)



### **Administrative and Accounting Resources**

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These resources are intended as guidelines to help state agencies fulfill policy and procedure requirements in the State Administrative & Accounting Manual (SAAM). Agencies are encouraged to customize these resources to develop approaches that address their individual needs.

[See all administrative & accounting resources →](#)



### **Travel & Reimbursement**

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Washington State per diem rates, mileage rates and travel resources – includes maps of rates by county, both current and archived.

## Explore travel & reimbursement →



### Payroll

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Pay dates and holidays, payment methods and procedures, as well as information on shared leave.

[See all payroll policies →](#)



### Workday

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Policies, procedures, and resources for Workday, a enterprise-wide system for finance, procurement, budget, human resources, and payroll processes.

[See all Workday resources →](#)



### Statewide Cost Allocation Plan

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Federally approved Statewide Cost Allocation Plan (SWCAP) as required by the OMB's Uniform Guidance.

[See all SWCAP agreements →](#)



## Treasury-State Agreement

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Ensuring greater efficiency, effectiveness, and equity in the exchange of funds between the federal government and the states.

[See all Treasury-State agreements](#) →

# State Administrative & Accounting Manual (SAAM)

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## State Administrative & Accounting Manual (SAAM)

The State Administrative & Accounting Manual, also known as SAAM, provides control and accountability over financial and administrative affairs of the state of Washington, and assists agencies in gathering and maintaining information needed for the preparation of financial statements.

The policies and procedures in this manual are the minimum requirements that state agencies must meet. An agency may adopt additional policies and procedures in greater detail as long as the agency meets the required minimum standards.

Please note, if you click on the “Complete PDF of SAAM,” all links should work as expected. However, if you navigate to the Table of contents and click on individual SAAM sections, links will only work to external webpages and to references within the same section.

### **[Complete PDF of SAAM \(4.8MB\)](#)**

View or download a PDF of the entire manual to print or search.

### **[Table of contents](#)**

Browse the SAAM by section or sub-section.

### **[SAAM resources](#)**

Links to forms or other materials referenced in the SAAM.

### **[Glossary \[PDF\] \(0.3MB\)](#)**

Definitions of terms used in the SAAM.

### **[Directives & technical corrections](#)**

Track previous policy changes and updates.

### **[Sub-subobjects](#)**

Current list of valid sub-subobjects, definitions, and decision flowcharts to assist with coding certain subobjects.

**Superseded policies**

Track older policies that have since been superseded or updated.

Financial Services | Department of Enterprise  
Services (DES)



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## Financial Services

Small Agency Financial Services provides efficient, centrally located accounting, budgeting, and payroll services for over 40 small agencies. As a result, small agencies are better able to focus their limited resources on their missions, strategic plans, and most importantly, their customers.

- [Finance Toolkit: Tools for Financial Staff](#)
- [Forms and Instructions](#)
- [Agency Assignments](#)
- [Financial Services Contacts \(directory\).](#)

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## References

- [Rates and Service Commitment](#)

- [Agency Director's Manual](#)
- [Executive Assistant's Manual](#)
- [State Administrative & Accounting Manual \(SAAM\)](#) 
- [OFM - SAAM Travel Resources](#) 

## Contact Information

### Accounts Receivable

360-407-2238

[financecashier@des.wa.gov](mailto:financecashier@des.wa.gov) 

### Accounts Payable

360-407-8183

[Apquestions.safs@des.wa.gov](mailto:Apquestions.safs@des.wa.gov) 

### Budget

[dessmallagencybudget@des.wa.gov](mailto:dessmallagencybudget@des.wa.gov) 

### Payroll

360-407-2239

[despayroll@des.wa.gov](mailto:despayroll@des.wa.gov) 

Fax: 360-586-0055

Mail Stop: 41465

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## BSR-1 Order Delegating Authority



# BSR-1 ORDER DELEGATING AUTHORITY

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## Policy

The President of the College shall have the authority to exercise in the name of the Board all of the powers and duties vested in or imposed upon the Board by law, including all powers granted to the Board as governing body by Chapter [39.34 RCW](#) or any other statute. The President of the College shall be directly responsible to the Board of Trustees. The President shall be the principal administrative officer of the College and shall have general supervision of all operations and programs of the institution.

The President shall be the appointing authority for all administrative exempt, classified, faculty, and other employees of the College; the President may delegate some or all of that authority in writing to vice presidents and/or other designees. The President shall carry out all rules, regulations, orders, directives, and policies established by the Board and shall perform all other duties necessary or appropriate to the administration of the College. The essence of the relationship between the Board and the President shall be one of full mutual confidence and completely open communication.

### **AUTHORITY RESERVED BY THE BOARD OF TRUSTEES**

The Board of Trustees reserves unto itself the following authority (unless specifically delegated in particular instances by definite resolution passed by the Board):

1. To employ the President and set the salary and the terms and conditions of his or her employment.
2. To organize, administer, and operate the Board of Trustees.
3. To adopt, amend, or repeal rules pursuant to the Administrative Procedure Act, Chapter [34.05 RCW](#).
4. To approve the operating budgets and capital budget request for the College.
5. To approve revisions of \$500,000 or more, to the revenues or expenses in the adopted budgets of any fund, or transfers between funds of \$200,000 or more.
6. To authorize the purchase or long-term lease (for two years or more) of real property.
7. To establish dormitories, food service facilities, bookstores, and other self-supporting facilities.

## College Policies

[Business Administration](#)

[General Administrative](#)

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## Board Policies

### **Governance Process**

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- [GP-2 Governing Style](#)
- [GP-3 Board Job Description](#)
- [GP-4 Board Chairperson's Role](#)
- [GP-5 Community College District No. 10 Bylaws](#)
- [GP-6 Board Code of Ethics](#)
- [GP-7 Naming of Facilities](#)

8. To borrow money and issue and sell revenue bonds or other evidences of indebtedness.
9. To establish schedules for tuition and fees charged by the institution (with the exception of co-op fees and other self-sustaining program and service fees).
10. To enter into major contracts, others than public works contracts, for amounts in excess of \$100,000.
11. To accept gifts, grants, conveyances, devises, bequests of real or personal property from private sources valued in excess of \$25,000 and adopt regulations to govern the receipt and expenditure of the proceeds, rents, profits, and income thereof.
12. To approve and execute negotiated agreements with bargaining agents for academic employees and classified staff.
13. To award and deny tenure and dismiss and/or lay off tenure-track faculty members.
14. To authorize the award of degrees for appropriate programs of study.
15. To retain the responsibility for the expenditure of state funds by the College and its agents and employees.
16. To exercise all authority expressly reserved to the Board of Trustees in rules which have been or are hereafter adopted or amended by the Board pursuant to the provisions of the Administrative Procedure Act, Chapter [34.05 RCW](#).
17. To retain all authority which may be hereafter delegated to the Board of Trustees by the legislature of the state of Washington, unless such authority is expressly delegated to the President or his or her designee.

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## History of Policy

Draft: November 4, 2003, January 13, 2004, February 16, 2004

Adopted: August 19, 1982, April 15, 2004

Revised: September 18, 1986, October 15, 1987, October 16, 1996, November 19, 1998, June 19, 2014

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# ctcLink Accounting Manual



# ctcLink Accounting Manual (CLAM)

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Search the ctcLink Accounting Manual (CLAM)

## Purpose of Manual

*This manual is currently being rewritten to align with ctcLink. Content will be added as it is finished.*

The purpose of this manual is, in part, to fulfill the Washington State Board for Community and Technical Colleges' (SBCTC) responsibility under [RCW 28B.50.090 \(7\)\(b\)](#), to "Establish minimum standards to govern the operation of the community and technical colleges with respect to internal budgeting, accounting, auditing, and financial procedures as necessary to supplement the general requirements prescribed pursuant to [Chapter 43.88 RCW](#)."

The manual references established accounting policy and presents conventional practices adopted by the colleges to implement those policies. In many instances throughout the manual alternate practices or methods are presented.

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## GA-13 Grant/Contract Proposal Development



# GA-13 GRANT/CONTRACT PROPOSAL DEVELOPMENT

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/ [GA-13 Grant/Contract Proposal Development](#)

## Purpose

The purpose of these procedures is to outline the process for faculty and staff members who seek grant funding for their program.

## Scope

This policy affects all faculty and staff.

## Definitions

*Idea Initiator:* The person interested in pursuing the grant.

*Proposal Development Team:* Idea Initiator, appropriate Dean or Director, Vice President (or Presidential Direct Report), Resource Development Director, and Financial Systems Analyst

*Grant/Contract Management Team:* Grant Project Manager, appropriate Dean or Director, Vice President (or Presidential Direct Report), Resource Development Director, and Financial Systems Analyst

## Policy and/or Procedure

A Proposal Development Team will facilitate Grant/contract activity, and if successful, a Grant/Contract Management Team will be formed. These Virtual Teams will be formed and disbanded as needed.

1. A grant or contract opportunity may be discovered by any individual on campus. The Idea Initiator will complete a Grant Summary Form. See file: n\grants and contracts\general information\grntform.doc. (If assistance is needed, contact Resource Development Director in the Development Office at ext. 3346.)
2. The Grant Summary Form is used to initiate discussion on:
  - a. Staffing needs, faculty release time, facilities requirements
  - b. Continuation requirements at the completion of the grant
  - c. Support requirements from other departments
  - d. A rough budget to see if the project is feasible with the grant money offered
  - e. Institutional financial and matching commitments and how these will be achieved

## College Policies

[Board of Trustees](#)

[Business Administration](#)

[General Administrative](#)

[Information Technology](#)

[Human Resources](#)

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## Title IX Training Documents

Welcome to our Title IX Training

Documents section, where transparency meets commitment.

We proudly share comprehensive materials rooted in legal compliance and the principles of diversity, equity, and inclusion. These resources, designed for our Title IX Coordinator, are publicly accessible to promote awareness

3. A Proposal Development Team will be brought together and will use the Grant Summary Form to establish fit with college wide, divisional or departmental goals and objectives, and gain support as follows: (Timing may be critical)
  - a. Dean or Director - reviews and signs off on the form
  - b. Vice President (or Presidential Direct Report) reviews and signs off on the form
  - c. Financial Systems Analyst reviews with VP Business Affairs
  - d. Staff meeting - Vice President or presidential direct report takes to President's staff meetings
4. Once the Grant Summary form is reviewed at the President's staff meeting, the Proposal Development Team:
  - a. Develops a proposal
  - b. Secures letters of support
  - c. Develops a budget (incl. salary and benefits), double-checking for matching regulations
  - d. Calculates appropriate indirect costs within regulations
  - e. Develops project timelines, outcomes, and documentation of needs
5. The Vice President (or Presidential Direct Report) provides periodic updates at the President's staff meetings as needed. The Resource Development Director will take the final proposal to the President or delegated authority for final signature.

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### Specific Authority

### Law Implemented

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### History of Policy or Procedure

Draft: Developed by Deans Edith Capen and Sam Ball in 1999

Adopted:

Revised: April 5, 2005

Reviewed by:

Contact: Anne Baunach, Resource Development Director, ext. 3346

President's Staff Sponsor: Kara Hefley, Vice President, Resource Development, ext. 3338

and empower our community. Explore the training documents below to support our commitment to a workplace free from discrimination.

[TIX-Advisor Training](#)

[Title IX Coordinator 1-Course Slides](#)

[TIX-Day 1 Slides-Investigative Report Writing Workshop](#)

[TIX-Day 2-April Open Report Writing Workshop](#)

[TIX-Investigation 2 Day-Client Class](#)

[Title IX in a Post Reg World-Day 1](#)

[Title IX in a Post Reg World-Day 2](#)

[TIX-Hearings-Day 1 - Oregon Alliance](#)

[TIX-Hearings-Day 2-Oregon Alliance](#)

[TIX-Aug-Open Training Trauma Informed Investigations Training](#)

[TIX-Book T9 Coordinator-2 Day Client Class](#)

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## General Administrative Policies

- GA-1 Drug Free Campus
- GA-2 Tobacco Use
- GA-3 Mandatory Reporting of Child Abuse
- GA-4 Use of Photo Release
- GA-5 Prohibited Activities
- GA-6 Trespass
- GA-7 Distribution of Materials

## GA-14 Grant/Contract Procedures, Post Award



# GA-14 GRANT/CONTRACT PROCEDURES, POST AWARD

[Home](#) / [Campus](#) / [policies-and-procedures](#) / [general-administrative-policies](#)  
/ [GA-14 Grant/Contract Procedures, Post Award](#)

## Purpose

The purpose of these procedures is to outline the process for faculty and staff members who receive a grant as to the process post award.

## Scope

This policy affects all faculty and staff who have been awarded a grant from an outside organization.

## Definitions

*Idea Initiator:* The person interested in pursuing the grant.

*Proposal Development Team:* The Idea Initiator, the appropriate Dean or Director, Vice President (or Presidential Direct Report), Resource Development Director, and Financial Systems Analyst

*Grant/Contract Management Team:* Grant Project Manager, appropriate Dean or Director, Vice President (or Presidential Direct Report), Resource Development Director, and Financial Systems Analyst

## Policy and/or Procedure

The Resource Development Director, with input from the Proposal Development Team, will negotiate final budget and program issues with the Grantor.

The Vice President (or Presidential Direct Report) will gain signatures and/or present to BOT for approval (if needed).

The Grant & Contract Management Team, led by the Project Manager, will:

1. Establish signature authority, complete Signature Authority form, and distribute as needed
2. Review start and stop dates, determine report timelines
3. Develop release time forms and gain approvals as needed
4. Review reporting requirements specified in grant
5. Meet with Resource Development Director & Financial Systems Analyst to go over necessary procedures for grant
6. Administration (done within 30 days of the awarding of the grant/contract)
7. Review grant progress on a quarterly basis (through email, phone, meetings, etc.)

## College Policies

[Board of Trustees](#)

[Business Administration](#)

[General Administrative](#)

[Information Technology](#)

[Human Resources](#)

[Instruction](#)

[Student Affairs](#)

## Title IX Training Documents

Welcome to our Title IX Training

Documents section, where transparency meets commitment.

We proudly share comprehensive materials rooted in legal compliance and the principles of diversity, equity, and inclusion. These resources, designed for our Title IX Coordinator, are publicly accessible to promote awareness

Resource Development Director, working with the Project Manager will:

1. Review grant/contract terms and conditions with grant management team, faculty and staff
2. Ensure grantor receives regular reports on grant/contract progress
3. Interpret fed or state guidelines and regulations.
4. Negotiate future revisions
5. Maintain the grant/contract master file
6. Ensure that all grant/contract evaluation activities are accomplished according to timelines

Financial Systems Analyst, working with the Project Manager will:

1. Identify grantor billing contact information
2. Establish a new grant/contract account
3. Establish an accounts receivable process
4. Initiate overhead entries specified in grant/contract
5. Insure that match amounts and deadlines occur
6. Submit financial reports as required

The Project Manager is responsible for Operational Oversight and will:

1. Make sure all grant/contract objectives are met
2. Initiate transactions: a) staffing requirements, b) purchasing
3. Provide regular reports on grant/contract progress to the Dean or Director and others as needed
4. Submit all required program reports with copies (or a link to an electronic file) to the Grants Office

The Project Manager, working with Financial Systems Analyst, is also responsible for Financial Oversight and will:

1. Monitor the budget to assure that salaries, accounts payable, and accounts receivable are in line with grant timelines, are in the correct accounts, and are within regulations

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#### **Specific Authority**

[RCW 28B.50.140\(13\)](#). 93-04-022, § 132J-125-095

#### **Law Implemented**

---

#### **History of Policy or Procedure**

Draft: Developed by Deans Edith Capen and Sam Ball in 1999

Adopted:

Revised: April 5, 2005

Reviewed by:

Originator: Financial Systems Analyst, Financial Systems Analyst, ext. 3353 or Resource Development Director, Resource Development Director, ext. 3346

President's Staff Sponsor: Rick Brumfield, Vice President, Business Affairs, ext. 3305 or Kara Hefley, Vice President, Resource Development, ext. 3338

and empower our community. Explore the training documents below to support our commitment to a workplace free from discrimination.

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## **General Administrative Policies**

- [GA-1 Drug Free Campus](#)
- [GA-2 Tobacco Use](#)
- [GA-3 Mandatory Reporting of Child Abuse](#)
- [GA-4 Use of Photo Release](#)
- [GA-5 Prohibited Activities](#)
- [GA-6 Trespass](#)
- [GA-7 Distribution of Materials](#)

# Process for Financial Review of Grant & Contract Awards

## **Process for Financial Review of Grant & Contract Awards**

The following explains the general process of how grant and contract awards are fiscally monitored by the Green River College Business Office.

An official grant/contract award notification must be received by the Grants & Contracts office. This serves as notification that the institution can proceed with activities for the grant as of the start date as identified in the notification. Once the notification has been received, an account code (or codes if more than one is required to track different grant activities) will be assigned by the Grants & Contracts office. Once the account code has been assigned, spending for the grant may commence.

The Accounting Director of Grants & Contracts will conduct quarterly reconciliations (at a minimum) of these accounts (January – March will be completed in April, April – June will be completed in July, July – September will be completed in October, and October – December will be completed in January). More frequent reconciliations (monthly) may be completed if required or requested. Please contact the accounting director.

The account reconciliation is completed in excel and will contain the following information:

- Recap/Summary: this will show the original awarded budget, the current period expenses, total expenditures to date (since the start), and the budget balance remaining
- Detailed expense information to include, but not limited to, the following expense categories:
  - Direct Costs – defined as expenses that can be identified with a particular cost objective:
    - Salary/wages and benefits – compensation of employees for the time spent and identified specifically to the performance of the grant award
    - Contracts/Consultant Services – contracts with entered into specifically for the purpose of the grant award
    - Goods & Services – cost of materials/services acquired, consumed, or expended specifically for the purpose of the grant award
    - Equipment/Capital – equipment and/or capital expenditures
    - Travel – travel expenses incurred specifically to carry out the goals/objectives of the grant award
    - Participant Support – cost of materials/services acquired, consumed, or expended for participants or trainees (but not employees) in connection with grant-sponsored conferences, meetings, training activities, workshops, educational opportunities.
      - For some educational projects, participants being trained may be employees – in such cases, costs must be classified as participant support and payment is made through a stipend.

Pay must be differentiated and identifiable between regular salary and stipend.

- Others, if needed
- Indirect costs (and how it was calculated) – more on this topic below.

Once the account reconciliation has been completed, it will be reviewed by the accounting director and emailed to the grant project manager for review. If the accounting director and the project manager have no questions/concerns for that reconciliation, the next step is for the accounting director to invoice or draw down the funds from the granting agency. However, if at the time of the review by the accounting director there are questions/concerns, the accounting director will address the issues in the email to the project manager for their review and response. The accounting director will follow up with the project manager to gain an understanding of the situation. If necessary, the accounting director will work closely with the project manager to resolve the issue.

Indirect Costs – (a.k.a. Facilities and Administrative Costs (F&A) for Colleges and Universities) indirect costs represent the expenses of doing business that are not readily identified with a specific grant, contract, project, or activity, but are necessary for the general operation of the institution. This includes, but is not limited to: heat, lighting, technology support, business office personnel (e.g. payroll, purchasing, accounts payable), campus safety, human resources, etc. Some grants allow for indirect costs to be charged to help cover these overhead expenses. Indirect cost rates allowed vary by funder and may be subject to limitations. Green River has a negotiated indirect cost agreement granted by the Department of Health and Human Services which allows us to charge a rate of 45% on direct salaries and wages (determined by A\* or TA sub-subobjects). The indirect cost rate may not be charged to any other sub-subobjects, unless otherwise noted in the grant proposal guidelines or other grant-related correspondence.

Over Budget – if the concern is that there is a cost overrun causing an overspending situation, the accounting director will review the budget to determine if the overspending is within prescribed variance limits (e.g. SBCTC grants allow a 10% budget variation in expenditure levels by individual budget cells without prior approval, WDC contracts allow a 5% flexibility allowance on each budget line item without prior approval). If the overspending is greater than the variance allowed, one of two things can happen:

1. Budget revision – if this option is available and a review of the total grant/contract expense to date reveals that there is budget remaining, a formal budget revision can be submitted to the granting agency

2. Transfer of expense out of the grant/contract account to a different account that will accept the expense

The accounting director will work with the project manager to determine the best option.

Unallowable Costs – if the concern is related to an unallowable cost being expensed to a grant/contract, the accounting director will research the cost and pull the source backup documentation. The accounting director will work with the project manager to help him/her understand why the cost is considered unallowable. A different funding source will be identified to transfer the cost to as soon as possible: a general fund account, a different grant account (if available and applicable) or possibly a foundation account (if applicable). If the grant requires a drawdown of funds for reimbursement (e.g. Department of Education, National Science Foundation, etc.) funds will not be drawn for the unallowed cost.

Once issues are resolved and the grant/contract account is reviewed by both the project and accounting directors, the accounting director will invoice or draw down the funds from the granting agency.

The applicable Federal administrative standards that Federal grants (to include but are not limited to: Department of Education, National Science Foundation, Department of State, National Endowment for the Humanities) must follow are contained in 2 CFR § 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Monitoring of non-federal grants generally follow the same Federal administrative standards unless otherwise noted in the grant award agreement or other grant-related correspondence.

All grant awards must follow Green River policies and procedures unless otherwise noted in the grant award agreement or other grant-related correspondence.

## **2.E.3 EV.#2 / Section 2**

## EL-4 Financial Planning/Forecasting



# EL-4 FINANCIAL PLANNING/FORECASTING

[Home](#) / [Campus](#) / [policies-and-procedures](#) / [board-policy](#)  
/ [EL-4 Financial Planning/Forecasting](#)

## Policy

Budgeting for any fiscal year shall follow the College Outcomes established by the Board, be fiscally responsible, and be realistic in projections of income and expenses. The budget will become effective after it is approved by the Board.

Accordingly, the president shall:

1. Propose a budget with information that includes:
  - a. A projection of revenues and expenses;
  - b. Separation of capital and operational items; and
  - c. Disclosure of planning assumptions.
2. Plan a conservative budget that meets the College's annual goals and priorities and keeps planned expenditures within projected revenues and reserves.
3. Put forward a budget with appropriate and thorough input.

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## History of Policy

Draft: December 12, 2003

Adopted: April 15, 2004

Revised: February 18, 2014

## College Policies

[Business Administration](#)

[General Administrative](#)

[Information Technology](#)

[Human Resources](#)

[Instruction](#)

[Student Affairs](#)

## Board Policies

**Governance Process**

- [GP-1 Policy Governance Commitment](#)
- [GP-2 Governing Style](#)
- [GP-3 Board Job Description](#)
- [GP-4 Board Chairperson's Role](#)
- [GP-5 Community College District No. 10 Bylaws](#)
- [GP-6 Board Code of Ethics](#)
- [GP-7 Naming of Facilities](#)

## SBCTC Policies and Rules



# Policies and Rules

[Home](#) / [For College & SBCTC Staff](#) / Policies and Rules

**Resources** ▼

- [About SBCTC](#)
- [SBCTC Staff Directory](#)

## SBCTC Policy Manual

Search SBCTC Policy

The [State Board for Community and Technical Colleges \(SBCTC\) Policy Manual](#) sums up the statutes, policies and regulations governing Washington state community and technical colleges: faculty and staff personnel, student services, instructional program and course development, enrollment reporting, tuition and fees, capital expenditures and real property, public information and public records.

## WAC Rules Process

Keep track of the [Washington Administrative Code \(WAC\) rules related to Washington state community and technical colleges](#) under consideration for adoption, amendment or repeal.

## Public Records

Find out what type of records are available at SBCTC and [how to submit a public records request](#).

## General Retention Schedule

The [General Retention Schedule](#) defines what a record is, which records to store, how long to keep them and in what format, and when to archive records.

## Washington State Quality Awards

The [Washington State Quality Awards \(WSQA\)](#) standards require all state agencies, including colleges, to conduct ongoing independent assessments of organizational quality. The community and technical colleges comply with WSQA standards by meeting Northwest Commission on College and University accreditation and several additional requirements.

## State Administrative and Accounting Manual (SAAM)

See Above 2.E.3 EV.#1 / Section 1

## Comprehensive Annual Financial Report (ACFR)

# Annual Comprehensive Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

**State of Washington**  
Office of Financial Management  
December 2024



STATE OF WASHINGTON  
OFFICE OF FINANCIAL MANAGEMENT

# Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2024

**December 2024**

State of Washington

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*Report Prepared by*

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**Additional assistance provided by**

Office of the State Treasurer  
Office of the State Actuary  
Office of the State Auditor  
State Investment Board  
Department of Retirement Systems  
Department of Transportation  
State Health Care Authority  
University of Washington  
All state fiscal personnel

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**Annual Comprehensive Financial Report**

For the Fiscal Year Ended June 30, 2024

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