

ADMINISTRATION OF GRANTS AND DONATIONS

| | <u>Paragraph</u> | <u>Page</u> |
|---------------------|------------------|-------------|
| Purpose | 1 | 1 |
| Policy | 2 | 1 |
| Applicability | 3 | 1 |
| Responsibilities | 4 | 1 |
| Definitions | 5 | 1 |
| References | 6 | 2 |
| Grants | 7 | 2 |
| Donated Funds | 8 | 3 |
| Property Donations | 9 | 3 |
| Records and Reports | 10 | 4 |

This revision of GSDF Regulation 37-49 supersedes all previous versions which should be destroyed.

1. PURPOSE: To provide basic information and instructions essential to the management of a successful grant and donation acquisition program.

2. POLICY: The solicitation, management, distribution and accountability for any and all grants or donations made to the Georgia State Defense Force shall be subject to command review and accountability.

3. APPLICABILITY:

- a. The guidelines established in this regulation apply to all elements of the Georgia State Defense Force.
- b. GaDOD State Fiscal Office policies and regulations are applicable to receipt and accountability of federal grant funds.
- c. State of Georgia and GSDF property management policies and regulations are applicable to the receipt, distribution and accountability of donated properties.

4. RESPONSIBILITIES:

- a. The GSDF Deputy Commander shall have overview responsibility for the conduct of activities and enforcement of policies and procedures affecting grants and donations.
- b. The GSDF Comptroller shall have responsibility for monitoring the implementation and adherence to policies and procedures affecting solicitation and management of grant and donated funds, and the tracking of data related thereto.
- c. The ACofS, G4 shall have responsibility for carrying out policies and procedures affecting the solicitation, management, distribution and accountability of donated properties.
- d. The GSDF Deputy Commander shall establish and serve as Chairman of a GSDF Grants and Donations Review Panel, comprised of three (3) senior officers and a staff technical advisor. This Panel shall review and approve all offers of fund or property donations. The Panel shall also review all proposed grant applications and related requests for proposals, and subsequent grant application documents prior to submittal. The Panel shall periodically review grant/donation fund disbursements and distributions.

5. DEFINITIONS:

- a. ACofS, G4 – Assistant Chief of Staff for Supply and Logistics

- b. DCG – Deputy Commanding General
- c. GaDOD – Georgia Department of Defense
- d. METL – Mission Essential Task List
- e. TAGSDF – The Association of the Georgia State Defense Force

6. REFERENCES: The following references are applicable to the management and accountability of grant or donated funds and property.

- a. Accounting Procedures Manual for the State of Georgia ----- Revised 7/11/2003
- b. DOAS Property Disposal Guide ----- Published 2002
- c. GSDF Policy for Acquisition of Excess/Donated Property ----- Dated 7/27/03

7. GRANTS:

a. Types of Grants. Federal and Non-Profit

- (1) Federal grant monies are funds obtained through application to federal funding sources.
- (2) Non-Profit grant monies are funds obtained through application to a foundation or other non-profit entity.

b. Solicitation of Grants

- (1) Grant applications will not be pursued for endeavors that are outside the scope of the GSDF Mission and METL, or which are beyond the capabilities of GSDF to fully accomplish.
- (2) The DCG shall be notified of any solicitation that a GSDF unit or staff activity intends to pursue for grant funding purposes prior to its submission.
- (3) The DCG Grants and Donations Review Panel shall review all proposed solicitations and shall have the authority to approve or disapprove the proposal.

c. Grant Funds Management.

- (1) Grants from federal funding sources shall be made to the State of Georgia and marked specifically for the GSDF. The GaDOD State Fiscal Officer shall receive, document and ensure accountability for approved disbursements of such funds.
- (2) Grants from private non-profit organizations shall be made through the GSDF Comptroller to The Association of the Georgia State Defense Force (TAGSDF). The Board of Directors of TAGSDF shall be responsible for the management, application and disbursement of these funds in accord with the purposes for which they were intended. The Commanding General, GSDF in coordination with the GSDF Comptroller shall cause a periodic audit to be conducted of grant funds under TAGSDF management.

d. Grant Funds Distribution.

- (1) All requests for federal grant fund expenditures shall be made through the GSDF Comptroller who will serve as the coordinating link between Grant Project Manager and the GaDOD State Fiscal Officer for authorization and accountability for disbursement of grant monies. All requests for expenditure of private, non-profit grant funds shall be submitted through the GSDF Comptroller to the TAGSDF.
- (2) Disbursement of grant monies shall be approved only where the expenditure request is in full conformity with the intent of the grant, i.e. Training Grant monies will only be used for training purposes, not for purchases of uniforms or equipment unrelated to the specific purposes or parameters of the grant.

(3) The GSDF Comptroller shall monitor all mandated grant timetables, expenditures, and reports, as well as any other specific mandates related to the grant.

8. DONATED FUNDS:

a. Solicitation of Donations.

(1) Donated monies will not be pursued or accepted for endeavors that are outside the scope of the GSDF Mission and METL, or which are beyond the capabilities of GSDF to fully accomplish.

(2) The DCG shall be notified within fifteen days of any donation that a GSDF unit or staff activity is offered or intends to pursue.

b. Acceptance of Donations.

(1) The Grants and Donations Review Panel will review all proposed donations and shall have the authority to approve or disapprove such donations.

(2) Donations of funds may be made either to the State of Georgia and specifically identified as intended for the use of the GSDF, or they may be made to TAGSDF. Donors of monies to TAGSDF may be entitled to receive a tax credit under the provisions of paragraph 501 C9 of federal tax regulations.

9. PROPERTY DONATIONS:

a. Types of Property.

(1) Real Property - GSDF will not accept donations of real property without the authorization of GaDOD and other relevant state authorities.

(2) Vehicular property – Cannot be accepted by GSDF without GaDOD State Fiscal Office pre-authorization and unless or until adequate licensing, insurance, maintenance and operational funds have been budgeted for this purpose.

(3) Other Properties – GSDF can accept other properties as long as they are consistent with Mission and METL needs.

b. Solicitation of Property Donations.

(1) The DCG shall be notified in advance of intent to solicit property donations and within fifteen days of unsolicited property donation offers made to GSDF units or Staff activities.

(2) The Grants and Donations Review Panel shall review and approve or disapprove all property donation proposals.

(3) Donors of property to TAGSDF may be entitled to receive a tax credit under the provisions of the 501 C9 tax regulations.

c. Donated Property Management.

(1) Properties donated to the State of Georgia for GSDF use shall be managed and accounted for in accordance with state and GaDOD property management procedures or regulations.

(2) Property donated to TAGSDF may be hand receipted by TAGSDF to the ACofS,G4 who will maintain accountability on TAGSDF property books established for this purpose. Property transferred from TAGSDF ownership to GSDF ownership will be entered on GSDF state property books by the ACofS,G4 and accounted for in accordance with all applicable GaDOD and state property regulations.

d. Donated Property Distribution. When property donations made to a specified GSDF unit or activity exceed the realistic needs of that unit or activity, appropriate allocation of the excess to other GSDF units will be determined by the ACofS, G4 and approved by the Grants and Donations Review Panel.

e. Excess Property Disposal. Disposal of GSDf excess property shall be coordinated through the Property Management Office of the GaDOD Fiscal Division.

10. RECORDS AND REPORTS:

a. Records.

(1) All expenditures resulting from grants/donations shall be documented in a centralized database accessible by authorized personnel in the GSDf Comptroller's office.

(2) All contacts with grant organizations shall be documented per occurrence by each individual and recorded by the grant project manager.

b. Reports – Grants/Donations

(1) Expenditure reports shall be created to document and summarize progress of the grant/donation activities in accordance with grantor prescribed schedules.

(2) A written acknowledgement prepared on GSDf letterhead shall be provided by the Comptroller to each donor of cash stating the date and amount of the donation. A similar Acknowledgement will be provided by the ACofS,G4 to each donor of goods or materials citing the date and location of the donation and a reasonably detailed description of the items donated. In both cases, these written acknowledgements will include a statement of the value of any goods or services received by the donor from GSDf or a statement that either no benefits, or only intangible benefits were received by the donor from GSDf. These written acknowledgements should be provided the donor within 15 days of receipt of the donation.

(3) A final report on the “success” of the grant shall be completed within three months of grant expiration for GSDf files. This report shall summarize the experience of the grant application process, interactions with the granting organization, accomplishments of the GSDf while carrying out the terms of the grant and any other information that would be pertinent to summarize the value of the grant to the GSDf.

The proponent of this regulation is the Comptroller. Local supplementation or alteration is not authorized. Comments or suggested changes may be submitted directly to the Comptroller with info copy to the Deputy Commanding General.

BY ORDER OF THE GOVERNOR

OFFICIAL:

DAVID B. POYTHRESS
Lieutenant General
The Adjutant General



LYLE E. LETTEER, JR
Colonel, GSDf
Chief of Staff

DISTRIBUTION: GSDf-A