



Grants and Fellowships
HANDBOOK
for Faculty and Staff

Preface

This handbook is a guide for faculty and staff interested in potential external funding to support their research, teaching, and other projects. You can use this handbook as a supplement to the support provided by the Grants Office and Grant Accounting. They serve as part of your team and can provide you with a full range of support, from identifying external funding prospects through proposal submission and administration of awarded funds.

The Grants Handbook

The Grants Handbook is a general reference and guide for preparing and submitting proposals for grants and fellowships to government or private funding sources. In this handbook, you will find information ranging from writing narratives and budgets to submitting proposals and managing your successful grant. You will also find reference to policies and procedures regarding grants and fellowships – especially key federal guidelines. Together we can meet the guidelines and requirements for external funding.

The Value of External Funding

External funding may expand the resources available to you for your project or program. For example, an award may provide you with summer salary or sabbatical leave, allow you to hire student researchers, or enable you to hire term staff such as a postdoc or postbaccalaureate scholar. Other costs such as travel, equipment, and consumable supplies may also be supported through external funding.

Grants also provide value beyond the financial resources they offer; for example, a grant can raise the visibility of your project and help you connect to potential collaborators or supporters. Furthermore, many people find that the process of writing a grant proposal helps them clarify their thinking about their project, identify next steps, and build a stronger case for the project's significance.

Helping You Achieve Your Goals

Our primary objective is to support you and your efforts. The best way to find out how we can help you is to contact us. We enjoy meeting with you and discussing your goals, plans, and needs – and how these may be met through external funding. We also appreciate your feedback as we continually seek to enhance our support for faculty and staff, including updating this handbook. Please let the Grants Office know if you have any questions or suggestions regarding this resource or our overall support.

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Contacts

Corporate, Foundation, and Government Relations (Grants Office)

The Director and Assistant Directors are your first point of contact when seeking external funding resources for your interests and career opportunities. This support includes prospects for grants and fellowships tailored to your current and future needs, and immediate support for developing proposals for a wide range of federal and private funding opportunities.

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Grant Accounting

The Grant Accounting team focuses on financial stewardship related to grants and fellowships administered by Grinnell College. This includes providing guidance regarding financial compliance with relevant federal, state, and local regulations, in addition to funding regulations set by external funders and the College. The Grant Accounting team works closely with the Grants Office team to prepare grant proposals and administer awarded grants.

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Preparing a Grant Proposal – Pre-award Considerations

Assessing Grants Prospects

The Grants Office is happy to help you assess external funding opportunities to support your research, teaching, or other activities. We typically proactively reach out to College employees at certain stages of their employment (e.g., new faculty members in their first year on the tenure track), but we are always happy to meet with any employee to discuss their work. Discussions with the Grants Office can focus on a particular project you're hoping to advance or can involve a more general exploration of what funding is available for various aspects of your work. Given the timeline of most external grants, we recommend that employees with a particular project in mind consult with us at least a year before their project would begin.

When you meet with the Grants Office, we will typically ask you for an overview of your projects, discuss your plans for the next 3-5 years, inquire about what you need to undertake your work (e.g., release time, student researchers, travel, consumable supplies, equipment), talk about any internal or external collaborators involved in your work, and discuss any grants that you may already have in mind for your projects. We will then produce for you a prospect report detailing funding opportunities that may be useful as you pursue your work (as well as key deadlines and tips about these grants). While this report will focus on external funding sources, we may also refer you to Grinnell College resources where appropriate. We will be happy to follow up with you on any of these opportunities on whatever timeline makes sense for you. Once we have met with you and developed a prospect report, we will continue to update you on new opportunities that align with your interests.

Reviewing Guidelines for a Grant or Fellowship

While there are similarities across funders regarding many grants and fellowships, each opportunity will have a unique set of submission or review criteria. It is wise to be aware of the details before you begin drafting your proposal. The Grants Office can also share their insight based on experience with a funder and can help connect you with previous winners of the opportunity you are targeting.

Other points you need to consider in planning a proposal include:

- Will you have leave considerations that need to be approved?
- Is supervising students part of your project?
- Does your proposal involve human subjects or vertebrate animals?
- Does the funder ask the College to commit funding or other resources as a condition of funding your project?
- Does the funder require letters of support, collaboration, or reference from internal stakeholders or external partners?

The Grants Office can help you with these considerations and the steps you need to take, including relevant forms for you to complete for the College. If necessary, they will draft letters on behalf of the College for you and obtain appropriate signatures. Please see more information on these topics in this handbook.

Contacting a Program Officer

There may be times when you will need to consult a funder's program officer in order to determine which grant program to target or to address questions you have about your proposal. The Grants Office can help you approach a program officer or, if appropriate, may make inquiries on your behalf.

Submitting Notice of Intent to Submit a Grant

It is most helpful to engage with the Grants Office as early as possible as you consider applying for a grant or fellowship. A longer lead time offers you the benefit of working with the Grants Office to develop your best proposal for the grant or fellowship award you want to support your efforts.

For grants that will be financially administered by Grinnell College, or which will require release from your normal duties to the College (e.g., a sabbatical or course release for a faculty member) **you must complete a Notice of Intent to Submit a Grant at least ten business days before the proposal is due for submission to a funder.**

However, more advance notice may be necessary if your proposal involves complicated elements such as new hires or changes to existing staff positions, matching funds, course releases, deviations from your normal sabbatical schedule, or collaborators outside Grinnell. The [Notice of Intent to Submit a Grant form](#) is available on the Grants Office's website: [Corporate, Foundation, and Government Relations](#).

The Principal Investigator (PI)

Many external funding organizations will refer to you as the Principal Investigator (PI) regarding a grant. As the PI, you will work collaboratively with the Grants Office and Grant Accounting – but you are responsible for the overall management of the grant, including financial stewardship, achievement of milestones as noted in the proposal, and, in most cases, reporting on the progress of the grant. Please see more information in the section on "[Grant Management and Principal Investigator Responsibilities](#)" under "[Post-Award Grant Management](#)."

Principal Investigator Eligibility Policy for Grants Administered by the College

When Grinnell submits proposals to external sponsors and accepts awards for sponsored projects, the College assumes significant financial and legal obligations. Sponsors fund projects based in part on the professional expertise of the Principal Investigator; however, the formal award is made to, and the obligations are assumed by, the College. Under the general oversight and authority of the College, the title of PI identifies the individual responsible for the conduct of the project. This responsibility

includes the intellectual conduct of the project, technical compliance, completion of programmatic work, fiscal stewardship of sponsor funds, and compliance with administrative requirements of the project. For these reasons, PIs must have a reasonable prospect of long-term employment at Grinnell.

The following Statement of Principal Investigator Eligibility provides institutional requirements for individuals who may serve as a PI on an externally sponsored project at Grinnell. Exceptions to this policy may only be made with the written approval of the Dean. Note that this policy only applies to externally sponsored projects for which the funds are awarded to Grinnell College; many grants, including most fellowships in the humanities and social sciences, award funds directly to applicants and are thus not subject to this policy.

Any faculty member or staff member who holds one of the following positions may be identified as a PI for sponsored activities:

- Regular tenured or tenure-track faculty member
- Library or Athletics faculty member on a long-term renewable appointment
- Senior Lecturer
- Term faculty member, if the project will be completed prior to the end date of the faculty member's contract
- Faculty members on SFS (Senior Faculty Status), if the project will be completed prior to the faculty member's transition to Emeritus status
- Staff member (with permission of direct supervisor)

Any individual who holds one of the following positions may be identified as a co-PI for sponsored activities if one of the individuals listed above is named as PI on the project:

- Term faculty member whose contract end date precedes the end date of the project
- Adjunct faculty member
- Emeritus faculty member (or faculty member who will transition to Emeritus status during the project period).

In some cases, a sponsoring agency may have restrictions on who may serve as a PI on a particular project or program that are more stringent than the policy of Grinnell College. As warranted, the Dean will review circumstances on a case-by-case basis and ensure that restrictions are followed and allow exceptions as appropriate.

Individuals allowed to serve as PI on sponsored activities are required to comply with Grinnell's business practices, policies, and procedures.

Setting Up Grant Submission Accounts with External Funders

Federal funders (and many private funders) typically require you to set up an account to access their grant submission portals. It is best to do this well in advance of submitting the proposal. Depending on the funder, the Grants Office can create an account for you

or assist you in creating your own account. Please reach out to the Grants Office for more insight on submitting proposals.

Letters of Recommendation

Funders often require letters of recommendation, commitment, or support. The specific criteria vary from one funder to the next, and it is important to understand the requirements for the source and format of such letters, the number of required letters, and whether letter-writers provide letters to you or directly to the funder.

The Grants Office recommends you plan for these letters of recommendation early and factor this activity into your preparation timeline. The Grants Office is happy to consult with you on strategies for lining up referees. In some cases, funders may require letters of support from College personnel—see section on [“Written Support from Grinnell College”](#) under [“Preparing a Grant Proposal – Pre-award Considerations.”](#)

Recognizing Funder Guidelines and College Requirements

Various components of grant proposals require formal approval and advance planning. In many cases, the College is accepting legal responsibility for the project, and it is important to ensure that appropriate officials of the College have reviewed the proposal. Even grants awarded directly to you may have consequences that the College will need to plan for (e.g., staffing courses when a faculty member accepts a fellowship). In addition, for many grant or fellowship opportunities, a member of the Grants Office is required to submit the proposal on behalf of the College.

Use of Generative Artificial Intelligence in Proposal Preparation

At the time of this writing (January 2024), funding agencies and foundations are just beginning to issue guidance on the use of generative artificial intelligence (AI) in proposal preparation. In December 2023, the National Science Foundation (NSF) issued a [media release](#) encouraging applicants to indicate in the project description the extent to which, if any, generative AI technology was used and how it was used to develop their proposal. Both the NSF and the National Institutes of Health have explicitly banned the use of generative AI in the proposal review process. While future editions of this handbook will provide updated guidance on the use of generative AI in proposal preparation, applicants should be advised that the norms around generative AI use are evolving rapidly and they should be attentive to any guidance or regulations offered by funders on this matter.

Written Support from Grinnell College

Funders may require specific written letters of support from College leaders for your proposal. The Grants Office will take the lead in getting these letters drafted and signed. Most often, the Grants Office will collaborate directly with the letter-writer (e.g., your department chair, the Vice President for Academic Affairs, the Vice President for Finance, or the President) for these letters of support based on funder requirements. As

you begin talking with the Grants Office about your plans to apply for a grant, they will help you plan accordingly for obtaining written support (including providing adequate time for College leaders to review and sign letters).

Sabbaticals

Sabbatical Release Time – External Fellowships

In cases in which a faculty member seeks an external fellowship to take a sabbatical (or to extend a half-year sabbatical into a full year), the Grants Office will request approval in writing from the faculty member's department chair and the Dean. This is to ensure that the department is prepared for the possible absence of the faculty member. Most external fellowships offer fixed award amounts, but in cases where actual figures for salaries and benefits are needed, the Grants Office will work with you to supply accurate projections of salary and benefits for the fellowship year for inclusion in the proposal.

Sabbatical Accommodations – External Fellowships

Potential applicants should note that the College may allow a faculty member to move a scheduled sabbatical to enable them to accept a fellowship received off-cycle relative to their sabbatical. Permission to move the sabbatical must be requested from the Dean's Office at least two weeks prior to the application deadline for the fellowship. For further information on sabbatical accommodation, please see the section "[Sabbatical Accommodation Policy](#)" under "[Developing a Grant Budget](#)."

Approval of Grant Proposal Budgets

The Grant Accounting team must review and approve budgets submitted with grants and fellowship proposals that will be administered through the College. In some cases, proposals will require a signature from the Vice President for Finance or their designee. The Grants Office and Grant Accounting can give you early guidance on the required approvals. For more on budgets, please see the section on Developing a Grant Budget. Please allow sufficient time in your grant proposal timeline to obtain the appropriate budget reviews and approval signatures from College leadership.

Considerations for Hiring, Compensation, and Timekeeping

Faculty Compensation or Stipend Support

Faculty may receive compensation from external grants. Typically, this compensation comes in the form of summer salary, but it may also include academic year salary in the form of a course release or fellowship funding that allows a semester or full-year leave. PIs must consult with the Grants Office and the Dean's Office before applying for external salary support through a grant or fellowship proposal.

Including Students in Grant Proposals – Student MAPs

Many grants allow you to include students in your project, either as hourly paid research assistants or through Mentored Advanced Projects (MAPs), as appropriate to the project. Please note that MAPs supported by external funding sources must adhere to the College's standard MAP guidelines regarding scope of work, plans for external presentation, and stipend amount. Each MAP must be proposed in accordance with the College's process and approved by the Dean's Office. Please refer to the [Dean's Office's website](#) for guidance on MAPs.

Student Workers and Grant Proposals

Student worker positions paid on an hourly basis must adhere to the College's standard processes and policies regarding student work. These include [standard rates of pay](#) as well as limits on the number of hours students may work for the College (20 hours per week during the academic year and 40 hours per week during the summer).

When requesting support for student research assistants or MAP students, you should generally plan to request related funds to support their research supplies, travel to present their research, and other costs related to their research experience. Reviewers for programs that value student research will typically expect to see these types of costs in proposals. It is important not to assume the College will automatically cover these costs for student researchers supported by grants. Please see the Grants Office with any questions.

Considerations for Hiring Staff – Human Resources Office

New grant-funded staff positions must be included in the original project budget included in the proposal for external funding or in a revised budget approved by the College and the sponsor. The PI must follow certain College procedures to hire grant-funded employees, including working with the Position Review Committee to obtain approval for the position prior to submitting the proposal—see the section on [“Staff Salary Support – New Positions”](#) under [“Developing a Grant Budget”](#).

Please note that, due to regulations on conflict of interest, immediate relatives of the PI or key grant personnel may not be hired as employees or independent contractors for grant-funded positions.

Approving Timesheets for Grants

The PI is responsible for approving timesheets for wages charged to grant projects. This includes ensuring that staff and students paid by the grant enter their hours for the pay period in the College timekeeping system and that the corresponding budget line shows a decrease accordingly. The PI is responsible for ensuring that student workers record their hours accurately. Student workers are not allowed to volunteer their time on the grant and cannot be paid for hours that are unaccounted for during the pay period. Timely entry and accounting of hours and wages are federal grant compliance requirements.

Time and Effort Reporting

As noted in the section on Salaries, Wages, Fellowships, and Benefits under Time and Effort Reporting, time and effort reporting is applicable for faculty, staff and student wages charged to federal grants. Please also refer to the Grinnell College Time and Effort policy for reporting details. For hourly staff and student workers, their timesheet serves as their documentation for effort certification; they do not need to provide any additional information to substantiate their effort. Faculty and salaried employees will certify time and effort as specified in the policy. For further details, please see the section "[Time and Effort Reporting](#)" under "[Appendix II](#)."

Term Employees

The College considers all grant-funded positions to be term employees. The length of employment is determined by the length of the project and the amount of funds allocated to the position. As the grant-funded project terminates, the grant-funded positions must also terminate (unless another funding source is identified); grant-funded positions will generally not be incorporated into the operating budget after grant closeout unless the College agreed at the time of budget approval to continue the position.

Non-U.S. Citizens or Residents

Please contact the Grants Office and Human Resources with questions regarding hiring non-U.S. citizens or residents for grant-funded positions. If your question concerns a planned proposal submission, please reach out at least three weeks prior to your planned submission date.

Expanding or Altering the Positions of Current College Employees

Contact the Grants Office and Human Resources if your proposal would expand the position of a current College employee (e.g., moving from part-time to full-time), reallocate part of their time towards a grant-funded project, or otherwise alter the terms of their employment with the College. Note that changes to part-time employees' jobs may result in changes in benefits eligibility that have cost implications for the College. In all cases, expanding or altering the position of a current employee will require the approval of the employee's supervisor, the VP who oversees their area, and Human Resources. In particular, if your project requires support from an academic assistant, this will require the approval of the Supervisor of Academic Administrative Support.

Independent Contractors and Other External Partners

Please let the Grants Office know well in advance if your project will require you to pay another institution, an individual without an institutional affiliation, or a business. The Grants Office can help you determine how best to structure this financial relationship and what sorts of information (and institutional approvals) you will need to obtain before your proposal can be submitted. For further details, please see [Appendix I](#):

[Classification of Collaborators, Other Institutions, Contractors, Consultants, and Vendors.](#)

Cost-sharing, Matching Funds, and Commitments – Cash or In-Kind Support

If the proposal will require any commitments on the College’s behalf—including cash, personnel time, or any other resources—this must be discussed in advance with the Grants Office before it can be included in the budget and project description. The Grants Office will need to document approval from the appropriate budget manager for the cost-share at least two weeks before submission of the proposal to a funder – and additional approvals for significant cost share may also be necessary. The Grants Office will also ensure this is appropriately detailed in the proposal budget per funder and College guidelines. Cost-sharing that includes personnel will always require additional written approvals – including the relevant supervisor, vice president, Human Resources, and the Dean.

Grinnell College Intellectual Property Policy

Grinnell College’s [Intellectual Property Policy](#) defines the rights and responsibilities of faculty, students, and staff related to intellectual property, as well as the procedures by which these matters are identified and administered. Data ownership is addressed in the College’s Intellectual Property Policy. Funders may impose additional requirements about the ownership and use of intellectual property generated through their grants.

Please consult the College’s Intellectual Property Policy prior to submitting your proposals. If you have any questions on how this policy intersects with the terms and conditions of your funder, please consult the Grants Office.

Records Retention

All financial and scientific records related to federally funded research must be maintained for seven years after the submission of the final report. Examples of scientific records may include research documentation, preliminary reports, protocols, adverse event reports, research reports, publications, or any records required to reconstruct and evaluate the research. Some federal funders may have more stringent requirements, and private funders may also require records retention; please consult the Grants Office about requirements relevant to your funders of interest. See the section “[Closeout of a Grant—Record Retention](#)” for further information.

Grant-Funded Travel

Grinnell College faculty and staff traveling with financial support from a grant must follow grant-specific requirements for ordinary and necessary expenses; however, when the [College’s travel guidelines](#) are stricter than a funder’s guidelines, grantees must

follow College guidelines. Certain grants have different requirements for allowable expenses. Grants funded by Federal agencies will follow Federal cost principles as outlined in the Office of Management and Budget (OMB) Uniform Guidance.

See the section “[Travel, Transportation, and Lodging](#)” under “[Developing a Grant Budget](#)” for more detailed guidance on grant-funded travel.

Alcohol Charges on Grants

Alcoholic beverages may not be charged to external grants unless they are integral to the design of a research project and explicitly approved by the funder.

Being Aware of Potential Compliance Concerns

Compliance Committees (IRB, IACUC, IBC, etc.)

Review by one of the College’s compliance committees may be required for your proposal project. These committees include the Institutional Review Board (IRB), the Institutional Animal Care and Use Committee (IACUC), and the Institutional Biosafety Committee (IBC). Please begin by consulting the Grants Office regarding your proposal; they may refer you to speak directly with the [Research Compliance Manager](#) to ensure that you are aware of all the information you will need to provide with your proposal.

Responsible Conduct of Research

Please note that most federal funders expect students and other employees participating in research grants to be provided with training on the Responsible Conduct of Research (RCR). The College’s RCR training is administered by the Research Compliance Manager, who works closely with the Grants Office to ensure that you are aware of the RCR expectations associated with your proposal.

Foreign Research Locations

If your research involves travel to foreign locations, particularly countries or entities subject to sanctions by the U.S. State Department, please notify the Grants Office well in advance of your deadline to discuss implications.

Grinnell College Policy on Research Misconduct

Grinnell College has a [Research Misconduct Policy](#) describing the College’s process for addressing reports of research misconduct. When relevant, this may include informing funders of misconduct related to external grants. Please review this policy prior to submitting your proposal; questions about the policy and how it relates to external grants may be addressed to the Grants Office.

Grinnell College Federal Financial Conflict of Interest Policy

Grinnell College’s [Federal Financial Conflict of Interest Policy](#) requires applicants who have significant financial interests that may be affected by their grant proposal to disclose those interests to the College prior to applying for the grant and to update the College about new significant financial interests as they arise. Please review this policy

prior to submitting your proposal and consult the Grants Office about any questions you may have.

Tax Implications

Grant funds administered by Grinnell College may have tax implications for treatment as income relative to individuals and organizations; for example, summer salary paid to grantees is considered taxable income.

Other tax implications to consider concern participant incentives such as giveaways, raffles, and gift cards – which may be considered taxable income for recipients under certain circumstances per the Internal Revenue Service. Please consult Grant Accounting before incorporating participant incentives into your budget.

If you have need of additional information regarding the reporting requirements Grinnell College may be subject to, please contact Grant Accounting; otherwise, please seek tax advice from your accountant.

Working with On-campus Partners

Information Technology Services and Hardware, Software, and Datasets

Please consult the Grants Office as early as possible if your grant proposal requires acquisition of computer hardware, software, or datasets; relies heavily on Information Technology Services (ITS) resources, including software subscriptions; or involves the storage of personally identifiable information.

The Grants Office will connect you with the appropriate staff in ITS to address any questions or needs you have regarding your grant proposal. ITS staff are available to consult about [software requests](#) or about more complex projects (through the [Project Management Office](#)).

Facilities Management and On-Campus Space

In some cases, grant proposals may require on-campus space or renovations (e.g., to install a piece of major equipment). If your project may have space or renovation needs, please contact the Grants Office well in advance of submission so that they can help you navigate this issue with Facilities Management and other parties.

Center for Teaching, Learning, and Assessment and Evaluations

Consulting with the Center for Teaching, Learning, and Assessment (CTLA) is recommended in advance of your deadline if assessment and evaluation is part of your proposal. This will enable you to best incorporate plans for assessment within your proposal and leverage available resources. The CTLA is faculty-led on a rotating basis – more information on their staffing can be found on the CTLA's [website](#).

CURE and RISC Surveys

If you are interested in using the Classroom Undergraduate Research Experience (CURE) Survey of Undergraduate Research Experiences (SURE), or the Research on the Integrated Science Curriculum (RISC) survey instruments to assess your work, please contact David Lopatto (lopattod@grinnell.edu), Samuel R. and Marie-Louise Rosenthal Professor of Natural Science and Mathematics.

Library Resources and Digital Grinnell

Library resources, such as subscriptions or data sets, may be required for your grant proposal plans, or you may anticipate relying on library services such as Digital Grinnell, the College's digital repository. If so, please discuss these needs early with the Grants Office and they will connect you with the appropriate members of the College's Library staff.

Analytics and Institutional Research

If your project requires institutional data such as information on enrollments, student demographics, postgraduate outcomes, and other topics, please consult the Grants Office. The Grants Office maintains a standard set of institutional data covering topics most likely to be included in grant proposals. If needed, they will connect you to the appropriate staff members within the Analytics and Institutional Research (AIR) Office or other campus offices as appropriate. Depending on competing demands, the time needed to process new data requests can vary, so it is best to discuss your data needs with the Grants Office early in the planning stages of your grant proposal process.

Conference Operations and Events

As part of your proposal, you may wish to host a conference or workshop on campus. If so, you will want to talk with the Conference Operations and Events Office prior to submitting your proposal. They can assist you in estimating costs for catering and lodging as needed for attendees and in thinking through the logistical considerations of your project.

Working with Off-Campus Partners

Your proposal may require you to pay non-College individuals or entities, including other institutions of higher education. See sections below (including "[Developing a Grant Budget – Subawards, Subrecipients, Consultants, Vendors, and Contractors](#)" and "[Post-award Grants Management – Subawards and Subrecipients](#)") for further information. As noted above, the Grants Office can help you determine how best to structure these relationships and what sorts of information and institutional approvals will be required.

Developing a Grant Budget

The budget you include in your proposal is typically subject to close scrutiny by funders and thus should be as accurate as possible. Your budget will require advance review and approval by the College's Treasurer's Office to ensure it adheres to College and

funder guidelines. The Grants Office can help you with this advance review and offer guidance on content and format (including providing sample templates).

Salaries, Wages, Fellowships, and Benefits

Faculty Salary Support – Sabbatical Leaves/Fellowships

Most external fellowships offer fixed award amounts, but for grants in which actual figures for salaries and benefits are needed, the Grants Office will work with you to supply accurate projections of salary and benefits.

Faculty Salary Support – Summer Salary

Many grants allow faculty members to request summer salary. For faculty members on a standard nine-month contract, summer salary is calculated at 1/9th of the base salary per month. Fringe benefits for summer salary include a 7.65 percent rate for FICA (Social Security) and 10 percent rate for TIAA-CREF retirement benefits, when applicable. The Grant Accountant can provide salary and benefit projections as needed for multi-year grant budgets.

Please note:

- If faculty members are drawing a summer salary from an external grant, they are not eligible for College-funded Mentored Advanced Project (MAP) faculty stipends associated with the grant-funded project. The maximum amount of summer salary a faculty member on a nine-month contract may receive from external and internal sources combined is limited to 2.5 months, but many funders restrict summer salary to two months or less.
- Grinnell College normally does not cost share/match or “top up” faculty summer salary support. When requesting faculty summer salary support, external funding must cover the salary, associated fringe benefits, and recoverable indirect costs, if applicable.

Faculty Salary Support – Course Releases

Infrequently, grants may allow faculty to “buy out” one of their courses. The department chair (or the review committee chair, for untenured faculty members) and the Dean must provide written approval for the course release prior to the submission of the grant proposal. You should work with the Grants Office to confirm that the grant program supports paying for course releases, as many do not. The cost of buying out one course is 15 percent of the faculty member’s salary (plus associated benefits), provided the faculty member’s normal contract involves teaching five courses.

Salary Top-up Policy for External Fellowships

In cases in which a faculty member receives an external fellowship to extend a half-year sabbatical leave to a full year, and the external funding does not fully meet the faculty member’s salary for the extension period, the faculty member will normally be eligible for up to \$10,000 in salary match from Grinnell, subject to the following conditions:

- The external funds must include cash compensation totaling at least \$10,000.

- External funds will be matched dollar for dollar, up to \$10,000; the total dollar value of the match includes all benefits.
- Applicants must request the maximum salary permitted by the grantor.
- The total salary received from all sources must not exceed the faculty member's salary of record.
- The faculty member must request the Grinnell match as part of the notice of intent to submit process **before** applying for external funds and for each application they submit, so that the College is able to budget for this additional expense.

In the case of fellowships that require the institution to commit matching funds at the time of application, the applicant must notify the Dean at least two weeks prior to applying for the fellowship so that this request may be considered.

Sabbatical Accommodation Policy

Many external fellowships are designed to complement a faculty member's sabbatical leave; they provide approximately half a faculty member's salary with the expectation that the remainder of the salary will be provided by the institution as sabbatical support. In cases in which a faculty member receives this type of external fellowship "off-cycle" (i.e., when they do not have a half-year sabbatical leave scheduled), the faculty member may be allowed to move their scheduled sabbatical leave, at the Dean's discretion, in order to take the external fellowship. The faculty member must request the option to move the sabbatical leave as part of the notice of intent to submit process before applying for external funds and must do so for each fellowship application they submit. Moving a sabbatical leave to accommodate an external fellowship does not permanently reset a faculty member's sabbatical clock; for example, if the faculty member is eligible for half-year sabbaticals in years 2, 6, and 10, but wins a sabbatical in year 1, the sabbatical scheduled for year 2 may be moved to year 1, but the next time the faculty member will be eligible for a half-year sabbatical will still be year 6.

Staff Salary Support – Existing Staff

In some cases, it may be possible to use grant funds to dedicate a portion of a staff member's time to grant-related activities. In such cases, please work with the Grants Office to ensure that the funder will support including the cost (or buy-out) of the staff member's time. You will also need the written approval from the staff member's supervisor, the vice president who oversees the area in which the staff member works, and Human Resources – the Grants Office can offer guidance on these approvals.

Staff Salary Support – New Positions

Please notify the Grants Office well in advance if your grant project requires the creation of a new staff position. The Grants Office will work with you and Human Resources to estimate salaries and benefits for staff positions for the proposal budget. You should plan to provide a job description as part of this process.

It is important to recognize that the College's hiring processes must be followed when hiring for a grant-funded position; this includes postdoctoral and postbaccalaureate

positions. Formal approval by the College's Position Review Committee and the Human Resources Office is also required in advance. You will need to provide a proposal in advance for the Position Review Committee to consider; plan on providing this at least three weeks ahead of the grant deadline. These positions will be considered term positions by the College, ending with completion of the grant (unless another funding source is identified), and grant funding must typically cover 100 percent of the position's salary or wages and benefits. In rare cases, a grant-funded position may be partially supported by another source (such as departmental gift funds); in these situations, the budget manager (and cognizant Vice President, if the shared cost exceeds \$10,000) must sign off on the planned support (indicating the specific fund(s) that will support the shared cost) before the proposal's budget is reviewed.

Student Stipends and MAPs

In many grants, it is common to include Mentored Advanced Projects (MAPs) in the budget as a means of involving student researchers in the work. If you choose to include MAPs in your budget, please note that these MAPs will still need to be approved by the College (so that course credit can be conferred); however, faculty members with externally funded MAPs can fill out an abbreviated version of the MAP application form. Faculty members should plan to include their MAP students' supplies, conference travel, and other associated expenses in their proposal budgets.

Further information on MAPs, including current stipend levels, is posted on [the College's website](#). MAPs are paid to students as a stipend with no fringe benefits and are not part of the College's indirect cost base.

Compensation – Student Workers

Hourly student workers may also be hired with grant funds. Student compensation must adhere to the College's [standard pay rates](#). The Grants Office and Human Resources are available to consult with you on the appropriate pay rate for a given student position. Please note that hourly student wages for work conducted during the academic year do not accrue fringe benefits, but for work performed during summer and breaks, the grant budget should reflect 7.65% in fringe benefits for FICA (Social Security). Students may work no more than 20 hours per week (from all campus jobs combined) during the academic year and no more than 40 hours per week during the summer. We generally recommend that PIs budgeting for academic-year student workers plan on 10 hours or fewer per student per week. Note that you will need to develop a job description for hourly student workers prior to hiring them with grant funds; in some cases, a job description may be required at the budgeting stage to determine the appropriate pay rate for a grant-funded student.

Subawards, Subrecipients, Consultants, Vendors, and Contractors

In some cases, you may need to use grant funds to pay people or institutions who are not part of the College. Some examples include:

- Providing salary support, travel funding, and funding for student wages to a scholar at another institution who is collaborating with you on a research project.

- Paying a fee to an assessment expert who is evaluating your programmatic or pedagogical project.
- Paying a visiting artist or speaker as part of a large institutional grant.
- Paying a vendor to produce marketing materials for an event supported by your grant.

Please consult the Grants Office and Grant Accounting as soon as possible if you are considering including non-College personnel in your budget. Depending on the nature of their contributions to the project, these people may be considered contractors/vendors (who provide a service without having a programmatic decision-making role in the project) or subrecipients (who are involved in decision-making about the project). Different rules govern our relationships with contractors and subrecipients; the Grants Office and Grant Accounting can help you determine how the relationship should be structured, what documentation is necessary to obtain prior to submission, and whether there are any special regulations that you need to be aware of. Please note that, in order for you to submit your proposal, subrecipients will generally need to provide a statement of work, a detailed budget and budget justification, a letter of commitment from an authorized organizational representative of their institution, and other certifications as necessary; depending on their organization's grant approval timelines, this information may take days or weeks to obtain. You will need to provide adequate time for the subrecipient to obtain this information and for Grinnell College officials to review it.

For further information, please see section "[Subawards and Subrecipients](#)" under "[Post-Award Grant Management](#)" and [Appendix I: Classification of Collaborators, Other Institutions, Contractors, Consultants, and Vendors](#).

Equipment and Supplies

All procurement of supplies, equipment, or services on grant-funded projects must be conducted in accordance with the [College's procurement policy](#) and any procurement guidelines specified by the funder (e.g., federal procurement guidelines as specified in [2 CFR § 200 Subpart D](#)). In cases where the College's guidelines and a funder's guidelines conflict, the more stringent of the two guidelines will prevail.

Equipment Costing More Than \$5,000 Per Unit

Pieces of equipment with a per-unit cost of \$5,000 or more are considered capital expenses and, if purchased with federal funds, will need to be entered into the College's federal equipment database along with location and status.

Equipment Costing More Than \$10,000 Per Unit

Per the College's procurement policy, equipment with a per-unit cost of \$10,000 or more must be purchased through a competitive bid process. A minimum of three bids or proposals, written or verbal, is required, if qualified vendors are available. Each vendor must be given equal opportunity to provide pricing on the same set of specifications. Web price lists and catalogue listings are considered written or verbal bids.

Equipment Costing More Than \$25,000 Per Unit

For equipment costing more than \$25,000 per unit, a minimum of three written bids or proposal is required. Each vendor must be given an equal opportunity to provide pricing on the same set of specifications. Written bids can be received by mail or email and need to be signed/e-mailed by an authorized representative of the vendor.

Equipment Costing More Than \$250,000 Per Unit

Federally funded equipment costing more than \$250,000 per unit must be purchased via a competitive bidding process in which the College publicly issues a request for proposals. Please contact the Grants Office and Grant Accounting well in advance if you are considering purchasing equipment costing over \$250,000.

Supplies and Equipment Under \$5,000 Per-Unit Cost

Supplies include consumable materials (e.g., lab reagents) and equipment with a per-unit cost of under \$5,000. Please consult the Grants Office regarding the College's procurement policy on supplies.

Participant Incentives

Participant incentives (such as gift cards and raffles) may be subject to a range of regulations, including income reporting, tax withholding (for participants with non-resident tax status), and state laws regulating lotteries. Please consult with the Grants Office and Grant Accounting prior to incorporating participant incentives in your budget.

Computers, Software, and Subscriptions

Computers and related devices are often considered supplies rather than equipment. However, items with a per-unit cost of \$5,000 or more are considered equipment as noted above. If you plan to include these in your grant budget, please note that the equipment must be intended solely for the purposes of the grant-funded project. Please consult with the Grants Office, who will help you work with ITS about pricing and any related support if needed.

Travel, Transportation, and Lodging

Your budget should include all costs associated with transportation, lodging, and food directly related to travel for the grant.

Allowable grant expenses for travel typically include:

- Round trip coach or economy airfare on a U.S. air carrier service*.
- Ground transportation and related costs such as tolls, parking, and appropriate gratuities
- Reasonable costs for meals and appropriate gratuities
- Lodging

*Any air travel or cargo transportation services funded by the U.S. government are covered by the Fly America Act and are generally required to use U.S. carrier air services. The U.S. government also participates in several “Open Skies Agreements” that allow travelers to use federal funds to travel on carriers based in the European Union, Switzerland, Australia, Norway, Iceland, and Japan. More information on the Fly America Act can be found [here](#); Grants Office staff are happy to help you navigate this information for your grant-funded travel.

As with any expense to be paid by the College or from grant funds, you must present original and detailed receipts for these charges.

Unallowable grant expenses include travel expenses incurred by a spouse, partner, or dependent, as these expenses cannot be charged to the grant or to the College.

Please note that some funders may have more restrictive guidelines on travel spending. The Grants Office and Grant Accounting are available to help PIs answer questions about grant-related travel.

Food

Please note that most federal agencies, and some private funders, limit grant expenditures on food; for example, most federal funders will not cover meals except for individuals on travel status or working meetings involving external participants. Food expenses should adhere to the College’s [travel policy](#). The Grants Office is available if you have any questions.

Alcohol

Unless it is integral to the design of your research project and explicitly approved by the funder, alcohol cannot be charged to an external grant. Please consult with the Grants Office if you have questions on this point.

Consultants, Contractors, Vendors, and Subrecipients

As noted above (under “[Developing a Grant Budget - Subawards, Subrecipients, Consultants, Vendors, and Contractors](#)”), we request that you contact the Grants Office well in advance if you may need to pay grant funds to individuals not associated with Grinnell College. We will help you determine how the outside party or parties should be classified and what regulations will affect how the work should be performed and monitored. As noted above, in all cases, you will need to assemble the appropriate documentation of the relationship for inclusion in the proposal, and we recommend gathering this information well in advance. More information can be found in section “[Subawards and Subrecipients](#)” under “[Post-Award Grant Management](#)” and [Appendix I: Classification of Collaborators, other Institutions, Contractors, Consultants, and Vendors](#).

Publication and/or Dissemination Costs

If your work requires publication and dissemination costs, such as page charges or site hosting fees, these should be included in your budget.

Data Management Costs

Some grantors require applicants to document how data associated with the project will be preserved and shared. The Grants Office can help provide guidance on how to meet specific funders' requirements in this area. In some cases, this will require consulting with ITS about what resources may be available or incorporating costs associated with data management into the budget. Given competing demands and time, this should be done early in your efforts to prepare your proposal.

Indirect Costs and Indirect Rate in a Budget

Government agencies, and some private funders, allow you to request funds to support indirect costs incurred in connection with a grant. Grinnell has negotiated a federal indirect cost rate with the federal government of 65% of salaries and wages (excluding fringe benefits); this represents the various costs that support general operations, but which are not attributable to a specific function or cost objective (examples include office supplies, copiers, computers, printers, computer network, utilities, building and grounds maintenance). Some private funders (and, less commonly, federal funders) may support indirect costs at a lower rate than the College's federally negotiated rate, while others prohibit indirect costs entirely. Unless prohibited by funders' guidelines, grants administered by the College will include the full amount of indirect costs allowed in their budgets.

The College's current federally-negotiated indirect rate is applied to salaries and wages, excluding fringe benefits, salaries/wages paid to consultants, contractors, vendors, subawardees, and fellowships/stipends. The Grants Office will collaborate with you to calculate the indirect costs for your grant budget. Please see the section "[Indirect Cost Recovery and Indirect Costs](#)" under "[Post-Award Grant Management](#)."

Cost-sharing, Matching Funds, and Commitments in a Grant Budget

Certain grants and fellowships may require the College to commit cash or other resources (including personnel time) for the grant project and proposal. Any cost-sharing, matching funds, or non-cash support (generally referred to as "in-kind support") that may be required on behalf of the College must be discussed in advance with the Grants Office. The Grants Office will need to document approval from the appropriate budget manager for the cost-share at least two weeks before submission of the proposal to a funder, and additional approvals for significant cost share may also be necessary. For cost-share valued at over \$10,000 (including in-kind support such as staff time), the Vice President to whom the applicant reports will need to approve the

cost-share in writing; such cost-share may require advance review by the VP for Finance. The Grants Office will also ensure this is appropriately detailed in the proposal budget per funder and College guidelines. Cost-sharing that includes personnel will always require additional written approvals – including the relevant supervisor, vice president, and Human Resources.

In general, cost share, matching funds, and other commitments are subject to the same restrictions as grantor funds (for example, if a funder will not allow grant funds to be spent on food, the College's committed cost-share funds cannot be spent on food either). Cash and in-kind cost share are also subject to the same tracking and auditing requirements as grant funds; for example, if a federal grant includes staff time as a cost-share, the staff member's time would be subject to federal time and effort recordkeeping requirements.

Proposal Approval and Submissions

Grant Processes and Timelines

Pre-Submission – Notice of Intent to Submit a Grant Form

Successful proposal submission requires advance planning in order to meet funders' (typically inflexible) deadlines while also ensuring that all the College's internal requirements for proposal submission have been met. The Grants Office is happy to help you with this planning. For grants that will be administered by the College—or for any grant that will require release from teaching or other duties—applicants must submit a Notice of Intent to Submit a Grant ([link form here](#)) ten business days before they plan to submit the proposal to the funder. However, more advance notice (at least four weeks) will typically be necessary for proposals involving complicated elements such as new hires or changes to existing staff positions, cost-sharing, course releases, deviations from normal sabbatical schedules, subawards, foreign transactions, or collaborators. Please see the [Notice of Intent to Submit a Grant form](#).

Pre-Submission Approvals

The pre-submission route for any proposal requiring an institutional signature is as follows:

- The Grants Office must have adequate time to review the proposal and suggest any modifications as needed
- The Grant Accountant must review and approve the proposal budget and budget justification
- The Vice President for Finance (or designee) must review and sign off on the proposal budget and budget justification

Depending on the grant or fellowship program guidelines, other College leaders, such as the applicant's department chair, the Dean, or the President, may need to review

and provide their signature, and the timeline must allow for their review and signatures. In cases where institutional signatures are required, a final draft of the proposal, including budget and budget justification, should be submitted to the Grants Office at least one week prior to the funding agency's submission deadline.

Post-Award Grant Management

Award Notification

A funder's notification that you will or will not be receiving the grant award may be sent to you as the Principal Investigator (PI), the Grants Office or Grant Accountant, the Vice President for Academic Affairs, the President's Office, or the Treasurer's Office. The notification and any accompanying information should be forwarded immediately to the Grants Office. The Grants Office and the Grant Accountant will review the terms and conditions of the award to ensure they are acceptable on behalf of Grinnell College.

Please note only an Authorized Organizational Representative (AOR, typically the Vice President for Finance) may sign a grant award or contract on behalf of Grinnell College; individual PIs may not sign these documents. Documents should be forwarded to the Grants Office, and the Grants Office will secure the signature of the College's AOR. If you are not sure whether your award is being made to the College or to you personally, the Grants Office is happy to consult with you.

In some cases, funders may request budget modifications on pending proposals. Such modifications are subject to the College's standard policies and procedures for grant budgets and will generally require final approval from a College official (the Vice President for Academic Affairs and/or the Vice President for Finance). Please contact the Grants Office and Grant Accountant immediately if a funder requests a budget modification on a pending proposal.

Kick-off Meeting with the Grants Office and Grant Accountant

After the Grants Office has received official notification of the grant award, the Grants Office will schedule a kick-off meeting for you with the Grants Office and the Grant Accountant. The meeting will review the roles of the PI, the Grants Office, and the Grant Accountant. The meeting will also include an overview of the project and budget from a grant management and project execution perspective. Other personnel may be invited as needed, such as an Academic Assistant who will be highly involved in purchasing for the grant or others who will play a significant role in the execution of the project.

For this meeting, the agenda will include a review of:

- Project scope, plans and budget details
- Principal Investigator (PI) responsibilities
- Sub-award execution and monitoring

- Restricted budget number assigned to the grant
- Guidelines for purchasing, travel, and hiring employees and independent contractors
- Grant terms and conditions
- Compliance
- Required reporting

Questions for the Grants Office and Grant Accountant are welcome during and after the Kick-off Meeting.

Grant Management and Principal Investigator Responsibilities

You, as the Principal Investigator (PI), are ultimately responsible for the overall management of the grant, including financial stewardship and achieving milestones as noted in the proposal. As the PI, you will work collaboratively with the Grants Office and Grant Accountant to ensure compliance with all federal, state and/or local regulations.

Compliance with Funder and Grinnell College Policies

As the PI, you are responsible for ensuring that all activities related to the grant are compliant with funder and College committees and policies. Examples include:

- Institutional Review Board (IRB)
- Institutional Animal Care and Use Committee (IACUC)
- Responsible Conduct of Research (RCR) Training
- Conflict of Interest Policy
- Time and Effort Reporting
- Equipment Inventory Reporting.

Compliance with Federal, State, and Local Regulations

You shoulder the responsibility and accountability as the PI for compliance with all federal, state, and local regulations, as well as the College's policies associated with funded projects awarded under the PI's supervision.

Compliance with Time and Effort Certification

Effort certification is a compliance requirement for federal awards. Salaries and wages charged to federally funded projects must be based on an adequate payroll distribution system and certified. If the grant budget includes paying wages to staff or students, the PI is responsible for directly approving timesheets for wages charged to the grant; this task may not be delegated to an academic assistant or other individual without the written approval of the Grants Office. PIs must review and approve staff/student timesheets every pay period to ensure that work related to the grant is recorded accurately prior to payroll processing. Hourly staff and students do not need to provide any additional documentation for effort certification; their timesheet serves as their documentation. Timely entry, accounting and certification of hours and wages are federal grant compliance requirements. Salaried staff and faculty who receive

compensation from federal grants must complete time and effort documentation for the semesters and summers in which they are paid. For further information, please see [Appendix II: Time and Effort Reporting](#).

Hiring New Staff

When preparing to hire new staff members whose positions were approved prior to proposal submission, PIs must adhere to the following process:

1. The PI must contact Human Resources to finalize the job description as drafted for the grant proposal.
2. After the job description is approved and a pay range is confirmed, Human Resources posts the position pursuant to job opening processes.
3. The PI reviews applicants and interviews top candidates according to the College's normal staff hiring procedures.
4. Human Resources will make the offer the position to the finalist; depending on the position, a background check may be required.
5. Human Resources prepares and delivers an offer letter, which clarifies that position is contingent upon external grant funding while specifying the start and end date for the term of employment.
6. Human Resources will include the new term hire in the College's new employee orientation and onboarding.

Please note that, due to regulations on conflict of interest, immediate relatives of the PI or key grant personnel may not be hired as employees or independent contractors for grant-funded positions.

Review of Detailed Expenses Using the Financial Management Module

As the PI, you will review detailed expenses charged to the grant on a monthly basis using the College's financial management module, which is accessible through GrinnellShare [Colleague Self-Service](#). The Grant Accountant will provide the PI with a summary financial report quarterly, or upon request.

The PI must contact the Grant Accountant immediately if there are incorrect or missing expenditures in the Colleges' financial management module – this is important as cost transfers for federal funds must be completed within 90 days of the original expenditure and be supported by documentation justifying the transfer. This justification should include an explanation of how the error occurred, how the expense is related to the award, and what measures have been put in place to avoid the error in the future. Cost transfers are potential red flags and often an area of focus for auditors.

Approval of Grant Expenses

You are responsible for financial stewardship as the PI and will be approving all expenses charged to the grant, including staff or student wages. The PI may delegate approval

authorization to another employee who will be involved in managing the grant budget (e.g., an academic assistant), except for subrecipient invoices (which must be approved directly by the PI) and timesheets (unless approved in writing by the Grants Office).

However, the PI is still ultimately responsible for ensuring proper stewardship of the grant funds. You can contact the Grants Office and the Grant Accountant, with any questions regarding grant expenses.

Please note that faculty salary or stipend support and travel reimbursements to the PI require approval by the Dean's Office; travel reimbursements to other employees must be approved by their supervisor or the Vice President over their area.

Subawards and Subrecipients

Your grant may include subawards, in which grant funding is “passed through” to other organizations collaborating on your project (e.g., to a colleague at another institution and their research group). In this case, Grinnell College is known as the prime recipient of the award and the partnering institution is known as the subrecipient. For more details, please see [Appendix I: Classification of Collaborators, Other Institutions, Contractors, Consultants, and Vendors](#).

Subaward Agreement Execution and Monitoring

If your grant proposal includes a subaward, it is important to execute a subaward agreement with the subrecipient institution. This subaward agreement must be in place before the subrecipient's work can commence or payment can be made to them for the project. The Grants Office and the Grant Accountant will help facilitate execution of the agreement. Typically, some of the documentation for the subaward will have already been gathered during the proposal submission process.

As the prime recipient, the College (including you as the PI) is responsible for monitoring the subrecipient to ensure that grant funds are used appropriately. In particular, all of the regulations that apply to the prime recipient typically “flow down” to the subrecipient. Ongoing monitoring of the subrecipient is expected throughout the term of the agreement and should include the following:

- The PI will ensure the sub-recipient is aware of all applicable regulations related to the pass-through of funds from the College as the prime recipient under the prime agreement with the funder.
- The Grant Accountant will review the subrecipient's single audit (formerly known as A-133) results.
- The Grant Accountant will follow up on any audit findings that might affect the prime agreement and may require additional documentation or reporting requirements to ensure the subrecipient has taken corrective action.
- The PI will maintain frequent contact with the subrecipient to ensure their project deliverables and milestones are on track.
- The PI will contact the Grants Office and the Grant Accountant immediately if there is any indication that the subrecipient is not meeting project milestones or their deliverables are falling behind schedule.

Regarding subrecipient oversight and payment, please be sure to note:

- The PI will not sign the subrecipient agreement for the College; rather, the Grants Office and Grant Accountant will work with the PI to prepare the agreement for the Vice President for Finance or their designee, who will sign it.
- The subrecipient should not begin work, and will not receive payment, until a fully executed subrecipient agreement is in place with the College.
- Before approving payment to a subrecipient, the PI is responsible for ensuring the corresponding work has been satisfactorily completed.

Feel free to contact the Grants Office and Grant Accountant with any questions regarding subawards and subrecipients. For more details, please see [Appendix I: Classification of Collaborators, Other Institutions, Contractors, Consultants, and Vendors](#).

Approval of Subrecipient Invoices

As the PI, you must approve subrecipient invoices as well as other reports or documentation from the subrecipient. The PI must communicate frequently with the subrecipient to ensure the invoices are accurate and that appropriate deliverables and/or milestones have been met before approving the invoice for payment.

Grinnell College as the Subrecipient – You as Collaborator on a Grant

Conversely, you may be a collaborator on a grant led by another institution and the College may receive a subrecipient agreement from your collaborator’s institution (the prime recipient).

The Grants Office and the Grant Accountant will help facilitate the subrecipient agreement with the prime recipient of the award; regardless of subaward size or duration, the subrecipient agreement must be signed by an Authorized Organizational Representative of the College (the Vice President for Finance or their designee), not the PI. The College must comply with the policies of the funder and the prime recipient, as well as the College’s own policies. For more information, please see [Appendix I: Classification of Collaborators, Other Institutions, Contractors, Consultants, and Vendors](#).

Equipment Ownership

As a PI, you should refer to the funder’s terms and conditions for their grant to determine ownership of equipment purchased with the external grant funds. Equipment purchased with external funding is generally considered to be owned by the College unless the funder’s terms and conditions indicate otherwise. Equipment purchased with grant funds may not be used for other projects during the grant award period without specific approval by the funder.

Equipment purchased with federal funds must be maintained in a dedicated inventory (managed by the Grants Office), and the College must follow federal guidelines when

selling or disposing of this equipment. A physical inventory of all federally funded equipment, regardless of grant end date, should be updated at least every two years. The Grants Office will reach out to you when the inventory is being updated to check on the current location and status of the equipment. Please contact the Grants Office when considering selling or disposing of equipment purchased with external funds (federal or non-federal) to assess appropriate steps and documentation.

Indirect Cost Recovery and Indirect Costs

Grinnell College distributes one third of indirect costs on externally funded projects to the Principal Investigator (PI) provided:

- Awarded indirect costs are at least \$10,000 over the entire grant period,
- The indirect rate requested is the College's maximum federally-negotiated rate, and
- Institutional match cost-sharing is no more than one-fifth of the total project cost or \$50,000, whichever is smaller. The College reserves the right to retain all recovered indirect costs on projects that incur ongoing expenses beyond the life of the grant (e.g., service contracts, software licenses).

Indirect funds allocated to the PI are intended to resemble Faculty Development Funds (FDF) (formerly known as CSFS) expenditures for costs of travel, research materials, student wages, and similar activities. Recovered indirect funds may also be used to fund MAP stipends. Requests to use these funds for other purposes must be approved in advance by the Director of the Grants Office. Recovered indirect funds cannot be used to fund faculty salaries.

Recovered indirect funds will be available to PIs as they are collected from the granting agency (typically quarterly). Funds will remain available for the PI's use until the earlier of three years after the expiration date of the grant or until the termination of the PI's employment from the College.

For grants involving multiple PIs that are eligible for indirect recovery, the PIs will develop a mutually agreeable written plan of how indirect funds will be divided prior to submitting the grant; this plan will be kept on file by the Grants Office.

Reporting Requirements for Program and Financial Reports

As the PI, you will ensure completion of periodic program and financial reports required by the funder, and make sure these are accurate and timely. The Grants Office is available to assist with narrative reports, and the Grant Accountant will provide expense and other financial information as needed for financial reports. For the College's record retention, the PI must provide final copies of reports to the Grants Office prior to submitting reports to funders.

Please note that failure to meet reporting deadlines can have a negative impact on future funding possibilities for the PI, the College, or both.

Non-Funded Proposals

In spite of our combined efforts, not all proposals are funded. In fact, most funders tell us that they receive far more highly meritorious proposals than they are able to fund. In many cases, it is normal for applicants to submit proposals several times before finding success with a grant. Many funders provide feedback on unsuccessful proposals, which can be invaluable in revising a proposal for resubmission (to the original funder or other sources). The Grants Office is happy to help you analyze reviewer feedback and strategize about your next steps.

Changes to an Existing Grant

Grant Adjustments

Please contact the Grants Office and Grant Accountant regarding any issues you run into as your grant progresses (e.g., needs that were not anticipated in the budget, unexpected delays). The Grants Office can help determine when it is necessary or prudent to reach out to the funder. If there are anticipated changes to the budget, the Grant Accountant will assist with this process.

Delays or Other Changes to Scope for a Grant Project

Contact the Grants Office immediately if there is any indication that additional time will be required to complete the project, if the scope of the project must change due to delays or other matters affecting the progress of the project, if the amount of time you can commit to the project has changed (e.g. due to medical leave), if you or a subrecipient will be moving to a new organization, or if additional time will be required to complete the project. The Grants Office will help you review the funder's terms and conditions regarding extensions, changes in scope, budget adjustments, new or amended subawards, or grant transfers and will assist in communicating with the funder.

Closeout of a Grant

The closeout of a grant begins as the project nears completion. Generally, 90 days prior to the grant end date, the Grant Accountant will send a reminder that the end of the grant is near and that the project and budget should be assessed.

Reconciling Grant Goals and Grant Budget

Prior to closeout and during the final months of the grant period, the PI should make an effort to determine if the goals of the project will be met and whether the budget will be fully expended. The Grants Office and Grant Accountant can offer guidance in planning any needed changes to spending to ensure project needs are met. Accuracy is important to ensure that the grant does not become overspent and that all applicable charges related to the project post to the grant account in a timely manner.

Last 90 Days of Grant and Allowable Expenses

The Grant Accountant will work with the PI to ensure all allowable expenses and costs within the last 90 days of the grant are timely and accurate. The Grant Accountant and the PI will review a detailed final closeout report, confirming inclusion of all appropriate expenses (including indirect costs) and identifying and correcting any unallowable expenses.

No costs may be incurred after the end of the grant period. Invoices received after the grant period end date will be accepted as long as the expenses were incurred during the project period. Any travel paid for by grant funds must be concluded by the end date of the grant. In most cases, funds remaining after this period will be returned to the sponsor.

Final Grant Reports

You should be aware of the funder's terms and requirements for final reports specific to your grant. Final reports may include a nontechnical summary, technical reports, narrative, financial, and other items. The Grants Office and Grant Accountant are available to provide support with final reporting as needed.

Please note the quality and timeliness of final reports is important and may affect future funding for both you and the College.

Record Retention

After all required reports and adjustments are submitted, the Grant Accountant will close out the grant. The PI, Grant Accountant, and the Grants Office will retain certain records, including:

- Complete application(s).
- Summary of review actions.
- Award notices.
- Progress and financial reports submitted to the sponsor throughout the performance period.
- Financial records such as general ledgers and a final grant report that reconciles with the sponsor's records. If cost share commitments exist, the Grants Office and Grant Accountant will ensure they have been met.

- Official correspondence such as re-budget approvals.
- Compliance certifications such as RFP evaluations, time and effort reports and documentation to support those certifications such as lab notes, calendars, meeting agendas, etc.
- Supporting and related papers.

Grinnell College requires that financial records be retained for seven years after the end of the award. Department files should be available for audit during this time period. This also applies to the records of subaward recipients. Federal retention requirements are found in [2CFR § 200.334](#) and require that award documentation be retained for three years after the final report is submitted and that records for real property and equipment acquired with federal funds be retained for three years after final disposition. (Note that in this case, the College's more stringent retention requirements supersede federal or other funders' requirements.) If any litigation, claim, or audit is started before the expiration of the seven-year period, the records must be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

For multiyear awards, the retention period of all records for the award begins when the final financial project report is filed. This is typically 90 days after the ending date of the award.

Contact the Grants Office and Grant Accountant with any concerns or questions on the closeout of a grant or the retention of records.

Subaward Closeout with Grinnell College as Prime Recipient of Grant

The PI should initiate a closeout timeline and plan with the subrecipient, typically beginning 90 days before the end date of the grant. This plan will include any closeout procedures such as final invoices and reporting. Throughout the implementation of the grant, the PI will be reviewing the subrecipient's progress reports and ensuring they are performing as expected. The subrecipient must provide a final report, and this will then align with overall project objectives as stated in the grant proposal.

Please note the PI will work with the Grant Accountant regarding closeout of a subaward to ensure the College has what it needs in terms of the subrecipient and closeout of the grant with the funder.

Appendices

Appendix I: Classification of Collaborators, Other Institutions, Contractors, Consultants, and Vendors

A research project may include relationships with collaborators, contractors, consultants, and Subrecipient. The pass-through entity (PTE), which receives the grant directly from the grantor, holds the responsibility for deciding whether an arrangement constitutes a Subaward (carrying out an intellectually significant portion of the Federal award) or a contractor agreement (obtaining goods and services, also referred to as a vendor agreement or a procurement relationship).

Flow of Award Funds

Determining the appropriate relationship at the proposal stage is critical to ensure appropriate accounting for costs and compliance requirements. Misclassification may result in delays in subaward processing, inaccurate calculation of costs (such as failure to include or exclude indirect costs), and time to request approval for project changes.

When preparing your proposal budgets, the Grants Office and Grant Accountant can offer additional guidance in classifying whether an activity is a subaward or a contractor agreement. If a subrecipient is a foreign organization or an organization which has not previously handled federal awards, we will need additional proposal development time to ensure that all requirements are met.

Typically, the nature of the relationship with the other institution will be determined in the proposal preparation and submission process.

Contractor

According to [2 CFR, § 200.1](#), a contractor is an entity that receives a contract-- a legal instrument by which a non-Federal entity purchases property or services needed to carry out a project or program under a Federal award.

A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor.

Characteristics of a procurement relationship are when the contractor:

- Provides goods and services within normal business operations.
- Provides similar goods or services to many different purchasers.
- Normally operates in a competitive environment.
- Provides ancillary or advisory support that is not integral to the actual completion of statement of work deliverables in the application.

If programmatic decision-making remains entirely with the pass-through entity, the transaction is a procurement transaction, and the other institution is a contractor (vendor, consultant). Agreements that include these characteristics are not subject to the full compliance requirements of the federal program because of the nature of the agreement, though similar requirements may apply for other reasons. For more information on procurement relationships, refer to Grinnell College's [Procurement Policy](#).

Subrecipient

According to [2 CFR § 200.1](#), a Subrecipient is a non-Federal entity that receives a Subaward from a pass-through entity to carry out part of a Federal program.

A Subaward is for the purpose of carrying out a portion of a Federal award, and the Subrecipient has responsibility for programmatic decision-making, thus creating a Subaward (Subrecipient) relationship.

Characteristics that support the classification of a Subrecipient include:

- Subrecipient's performance is measured in relation to whether objectives of the funded project were met.
- Subrecipient has responsibility for programmatic decision making
- Subrecipient uses the Subaward funds to carry out program for a public purpose specified in the proposal as opposed to providing goods or services for the benefit of the pass-through entity.

In order to be a Subrecipient, the Subrecipient must be performing tasks or deliverables that adhere to the work as identified in the statement of work and work plan. Agreements that include these characteristics are subject to applicable Federal program requirements specified in the federal award.

Subaward (with Grinnell College as Prime Recipient)

Pre-Award

When Grinnell College is the Pass-Through Entity (the entity which receives funds directly from the sponsor and passes them through to a Subrecipient), Subaward material should be received well in advance of the proposal deadline to allow for a review and incorporation into the proposal, because Grinnell College is charged with determining the reasonableness of all costs and assessing risks posed by the Subrecipient.

Risk Assessment:

- Assessment should be done prior to the issuance of a Subaward and annually thereafter.
- Assessment may include

- Subrecipient’s prior experience with similar Subawards.
- The results of previous audits
- Changes in systems or personnel of Subrecipient
- Program complexity
- Percentage passed through
- Dollar amount of awards

The recommended minimum information needed from a Subrecipient for inclusion in the proposal includes:

- A statement of work to be performed under the Subaward.
- A detailed budget.
- CVs or biographical sketches of Subrecipient personnel involved in the project.
- Completed representations and certifications, if required at the time of proposal submission.
- A letter of commitment signed by the authorized official of the Subrecipient, signifying the collaborator’s commitment to carrying out the project if funded.
- Completed Risk Assessment Questionnaire and most recent audited financial statements, including the single audit, if applicable.

Additional information may be needed if the Subrecipient is based outside the U.S. or if the total dollar amount of the subawards requested in the proposal is greater than the amount requested for Grinnell College.

The statement of work should clearly indicate what Grinnell College and each Subrecipient will be responsible for. When reviewing a statement of work, the following items should be clear and well-defined:

- A detailed description of the work to be performed (including, if applicable, the number of times actions are to be performed—e.g., the number of subjects the subrecipient is expected to interview) and whether travel will be involved.
- The period of performance (start and end dates for the work).
- A list of deliverables, including a timeline of major deliverable due dates, and a list of milestones that will enable Grinnell College to monitor the Subrecipient’s progress and ensure that the quality of the work is as expected. This should clearly define what constitutes completion of a deliverable or milestone.
- Payment terms: options include tying payments to milestones or deliverables, reimbursing costs based on invoices, or providing a lump sum at the end of the project.

Post-Award

When the award is made, a Subaward agreement must be prepared. At this time, the PI should confirm that the following information from the proposal is still accurate:

- Subaward PI and institution
- Budget (including any revisions made since the submission of the proposal).

- Scope of work, including any revisions made since the submission of the proposal.

The Grant Accountant will use this information to draft a Subaward agreement, which must be signed by an authorized organizational representative of Grinnell College and the subrecipient institution.

Once the Subaward has been fully executed by both institutions, if applicable, the award is subject to FFATA (Federal Funding Accountability and Transparency Act) reporting. Subawards subject to FFATA are first-tier (made directly by the prime recipient to a subrecipient), greater than \$30,000, and are identified as being subject to FFATA in the Notice of Award or Award letter. The Grant Accountant will file any FFATA reporting requirement.

During the performance period of a Subaward, modifications or corrections may need to be made. If a modification or correction is necessary, please send the Grants Office and the Grant Accountant the information (scope of work, budget, performance period, deliverables, additional terms, etc.) as soon as possible. Modifications to Subawards may require sponsor approval.

Closeout of the Subaward occurs when the scope of work has been completed, funding has been exhausted, or the performance period of the agreement has come to an end. Closeout of the Subaward includes:

- Receipt and approval of the final invoice.
- Receipt and approval of all required reports
- Completion of documentation on patents and inventions, federally funded equipment, and effort reporting.

Once closeout documents are received from the Subrecipient and determined to be satisfactory by the Grant Accountant and the Grants Office, the PI can use the information in the final grant report and final payment to the Subrecipient is initiated.

PI Roles and Responsibilities:

- Communicate with Subrecipient to ensure project is on schedule and budget.
- Monitor Subrecipient technical progress and performance.
- Monitor and approve invoices and review that expenses align with technical progress and all reports are received.
- Verify compliance approvals are current with Statement of Work (human subjects, animal subjects, biosafety).
- Plan for timely closeout and obtain no cost extension, if needed.
- Promptly alert the Grants Office and the Grant Accountant when problems arise (inability to obtain satisfactory invoice, non-performance).

Appendix II: Time and Effort Reporting

All personnel on grants need to have their effort certified by the Principal Investigator (PI) to confirm that charges on federal grants are reflective of effort paid.

Grinnell College Time and Effort Reporting Policy

The principal investigator (PI) is responsible and accountable for compliance with all Federal regulations associated with sponsored projects awarded under their supervision. Effort certification is a compliance requirement of accepting Federal awards. Employees receiving compensation from a Federal award (e.g., summer salary) must document their effort during the period of time for which they are being compensated.

Effort is not based on a 40-hour work week, nor is it based on full-time equivalent (FTE). Effort is an employee's total activity within their College appointment and includes all research, teaching, and administrative duties. Effort is comprised of all elements for which an employee is compensated by Grinnell College. This excludes any income that an individual is permitted to earn outside of duties for the College (e.g., outside contracting). Effort is expressed in percentage terms and must total 100 percent.

The individual signing an effort report confirms that the percentage distribution of activity on the report represents a reasonable estimate of the work performed by the listed employee for the documented period.

In preparing effort reports, employees are encouraged to refresh their memories by consulting available resources documenting their activities during the period. These documents may include leave reports for the period, calendars, schedules, correspondence, telephone logs, meeting documentation, journals, etc. These items are also resources that external auditors or other reviewers may consult to help resolve effort report questions, if they arise.

Federal regulations require the individual who certifies effort to have first-hand knowledge of the employee's activities. This requirement is met by requiring that the employee sign his or her own effort report, except in pre-approved and clearly documented circumstances that warrant a departure from the standard procedure, e.g., the individual is on leave of absence. The individual's supervisor (or, in the case of faculty members, their department chair) is also required to sign. If a PI is the chair of their own department (or has a conflict of interest with the department chair such as being the chair's spouse), the immediate past chair (or most recent available past chair) will sign.

Timely certification and return of effort reports by Grinnell College-established deadlines is a Federal compliance requirement. Sometimes there are legitimate reasons to modify the effort on a project subsequent to certification. These modifications are referred to as retroactive adjustments. Legitimate reasons DO NOT include manipulating funds for budget purposes or to charge one grant or contract to cover work activity actually

expended for another project or work-related duty. Any request for a retroactive adjustment requires a Letter of Justification (LOJ) that clearly sets forth why previous effort was erroneously certified, and why the requested change is more appropriate within the context of law, Federal requirements, or College policies and procedures. LOJs are submitted to the Grant Accountant. Retroactive adjustments requested via a LOJ must occur within 90 days of recording the expenditure for which a reclassification is requested.

Federal requirements generally allow up to 90 days after the project period end date for final reporting. Final effort reporting and any retroactive adjustments must be completed before the final reporting deadline.

Background on Federal Requirements for Time and Effort Reporting

Per [CFR § 200.430](#), charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. They must also:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- Be incorporated into the official records of the non-federal entity.
- Reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities.
- Encompass both federally assisted, and all other activities compensated by the non-federal entity on an integrated basis but may include the use of subsidiary records as defined in the non-federal entity's written policy.
- Comply with the established accounting policies and practices of the non-federal entity.
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Budget estimates, or estimates determined before the services are performed, alone do not qualify as support for charges to federal awards. Proper documentation of personnel compensation is very important to properly administer federal grants. Please contact the Grant Accountant with any questions you may have.

Other Important Considerations

Grinnell College uses NOVAtime to certify all hourly student and staff effort. To satisfy this requirement, grant PIs must approve student and staff timesheets within NOVAtime, following Grinnell College policies and procedures. It is the PI's responsibility to ensure that students and staff are entering their hours worked during the current pay period in the College timekeeping system.

Some agencies have restrictions on how much effort a PI may claim on a given grant; for example, the National Science Foundation indicates that PIs may normally draw no more than two months of support per year from all NSF grants combined.

Regardless of a funder's limits on effort compensation, Grinnell College limits all summer compensation to faculty (from any source paid through the College's payroll, including both external grants and internal funds) to no more than 2.5 months of salary. (For example, a faculty member may receive two months of salary from a federal grant plus a workshop stipend, since that would not add up to 2.5 months of salary, but a faculty member receiving 2.5 months of salary from a federal grant cannot also receive a workshop stipend.) This will ensure that faculty members are not put in the position of receiving more salary than they can account for in time and effort reporting.

In cases in which faculty members are receiving summer salary from an external grant to conduct research with MAP students, faculty will not receive institutionally-funded MAP stipends on top of their summer salary, since this would effectively compensate them twice for performing the same work.

Leave benefits are allowable expenses on grants. Please be sure to contact the Grant Accountant to ensure terminated employees' benefits are handled appropriately. This is common when fully grant-funded positions end as a result of the grant ending.

Appendix III: Cost Principles – Including Grant-Funded Travel

The Principal Investigator (PI) is the responsible party for monitoring ALL expenditures on a grant. When charging expenses to a grant, the most stringent option of funder policy or Grinnell College policy must be followed.

When charging expenses to a grant, it is important to ask yourself the following questions:

- Does the amount of this expenditure exceed the amount a prudent person would have spent under the same circumstances and at the time the decision was made to purchase the item?
- Will this expense be fully utilized before the end of the grant period? Purchases should be used or occur during the grant period noted in the award letter. For example, if supplies are purchased, all of the purchased supplies must be used before the end of the grant period. If airfare and lodging is purchased, the travel must occur before the end of the grant period. Grant funds, like College funds, are recorded when expenses are incurred, regardless of when purchases are made.
- Should this expense be allocated in accordance with the relative benefit received by the activity? Expenses should be charged to a grant in realistic proportion to the benefit provided to the funded project, not out of convenience or to use up available funds. Any shared costs should be prorated among the applicable accounts at the time the costs are incurred to the maximum extent possible. Charging costs to one sponsored project with the intention of repaying that sponsored project when another award is received is also not appropriate.
- Is this expense treated consistently with other costs incurred for the same purpose in like circumstances?
- Is this expense allowable? All expenses charged to a grant should be directly related to the grant project and research. While this list is not exhaustive and PIs should always refer to a funder's specific guidelines, below are examples of allowable and unallowable expenses on federal grants (private funders may have more or less stringent requirements):
 - Allowable:
 - Materials and supplies (other than general administrative items)
 - Consultant services
 - Publications
 - Exchange rate fluctuations
 - Memberships, subscriptions, and professional activity costs in business, technical, professional organizations, and periodicals.
 - Unallowable:
 - Alcohol and alcoholic beverages
 - Food (other than when traveling)
 - First or business class airfare

- Foreign air carrier fare (regardless of lower cost, except as allowed by the Fly America Act or the funder's regulations)
- Entertainment costs
- General administrative equipment and supplies
- Most advertising, public relations, and marketing costs unless specifically approved in the grant budget
- Lobbying costs
- Fines and interest
- Memberships, subscriptions, and professional activity costs in country club, social or dining clubs, or organizations whose primary purpose is lobbying. Costs related to civic or community organizations require prior written approval of the awarding agency.

Expense Reimbursements

Grinnell College follows an accountable plan for reimbursements for institution funds along with grant funds; to be reimbursed for expenses incurred you must have original and detailed receipts for all charges. Daily or trip per diems are not allowed. The College's preferred method of payment for all grant expenses, wherever possible, is a Grinnell College-issued credit card.

Cost Transfers

It is expected that the Principal Investigator (PI) or their delegate will review the fiscal status of their sponsored project accounts regularly (monthly review via Financial Management within Colleague Self-Service is recommended) and promptly correct expense transactions that are incorrectly recorded. Grants should never be used to "juggle" funds. Make every effort to classify costs correctly initially.

When a transaction has been incorrectly recorded, cost transfers should be accomplished within 90 days of the effective date of the original entry. The 90-day time limitation applies when transferring expenses on to a grant account. If a particular sponsor policy on cost transfers is more restrictive than 90 days, the more restrictive policy will apply. No time limit exists for removing expenditures from a grant account. If inappropriate expenditures are discovered on a grant account, they must be moved to a departmental account without regard to time limits.

Cost transfers made only for the intention of spending down grant project funds or as a matter of convenience are not allowed.

Expense Justification

Expenses transferred onto a grant account are very prone to audit and must be clearly supportable. Be prepared to justify every expenditure. Consider how the spending would look if covered in the local or national news.