



Proposal Development Process

Contracts and Grants Accounting Policies and Procedures Introduction

Contracts and grants are important to Iona College. Although the paperwork associated with contracts and grants often seems complex, all reports and other accounting documents need to be handled promptly and properly. These records are crucial to the College, to the Sponsoring Agency providing the contract or grant, and to all people involved in administering the agreement. Accountability, making sure that money is spent correctly and on time, is an essential element of contract and grant management.

All contracts and grants must be carried out within budgetary and other guidelines that the Sponsoring Agency and the College have approved. That is especially important since any unreimbursed expenditures will have to be paid by the department, school or college involved in the project. Expenditures need to be closely monitored and well documented.

The Office of Sponsored Grants and Programs (OSGP) will assist you in researching potential Sponsoring Agencies and find the right "match" for your project/program. They will also ensure that your application isn't submitted at the same time as another proposal to the same Sponsoring Agency when not allowed. Where there are competing interests, institutional priorities take precedent over all other proposal ideas.

The Finance Office will assist in managing the financial aspects of contracts and grants. The staff is also ready to answer any questions you might have, so please call the Finance Office when you need assistance.

If your proposal results in a request for a site visit from the Sponsoring Agency, Director of Sponsored Grants and Programs (Director) will provide substantial resources to ensure that your site visit is a success. The Director will assure the Sponsoring Agency meets the right people and receives a concise and illuminating site visit guide that will further advocate for your success. Once a grant has been awarded, the Director will assist you in completing the final paperwork, processing grant checks, and meeting deadlines for required reports. The stewardship of corporate, foundation and government donors ensures that Iona can maintain a long-term relationship.

FIND FUNDING

The OSGP offers direct links to various internal and external funding sources and opportunities that support faculty, staff, and students who are engaged in research and program development. They also provide assistance in locating funding sources for your project/program.

DEVELOP PROJECT IDEA

Before starting a search for funding opportunities, clarify your project. Draft a brief statement (a 2-3 page outline) of the project using the outline below. It does not require a detailed description, and can be used to more effectively search for funding opportunities. Engage the OSGP and discuss your preliminary plans with potential co-investigators, collaborators, dean/director and department chair.

Problems, Needs, Knowledge

Identify a problem/need/gap in services for a project you want to accomplish. Sponsoring Agencies most often offer support for projects that best match their organizational interests and priorities. The problem presented in your project indicates why this project is essential.

Proposed Solutions

Goals. A vision of what will be accomplished by this project in terms of what you have identified as the problem/need/gap.

Objectives. The essential steps you will take to achieve your goal(s). Objectives start with words such as "To increase..." "To decrease..." and "To reduce..." Objectives should be specific and measurable, serving as the basis for an evaluation of a project's success.

Approach & Methodology. Activities that you will undertake to achieve each of your objectives. Remember, just as objectives flow naturally from the problem statement, so do methods follow from the objectives. Again, for purposes of your outline, keep it simple.

Product(s) and Impact. The outcome(s) of the project in terms of a specific product(s) or impact. Examples include a product and/or process, book, play or painting; implementation of a new program, course or activity; publication of findings in a professional journal; conducting a conference with publication of proceedings and results. How will the results of your project/product be disseminated?

Resources Available/Needed. Sponsoring Agencies often restrict the type of support, e.g., personnel, equipment, travel, etc., and the total amount that is available for any project. What resources (people/expertise, partners, equipment, etc.) do you need to accomplish the objectives(s) of your proposed project? What resources are already available to you? The difference is what will need to be requested from a Sponsoring Agency. How much will you need, \$1,000, \$50,000 or \$500,000?

Time Frame. How much time will it take to complete the project objectives? Sponsors often limit the length of time they will offer funding for a given project. Do you need 3 months, 1 year, 5 years? If you need a longer time frame than is allowed by a Sponsoring Agency, can your project/program be phased?

Keywords. One of the most efficient ways to search for funding is through electronic databases which depend on the selection of keywords that best reflect your interests. To assist in searching for funding opportunities, select general (Category) and specific terms (Keywords) that best match with the concept you have developed.

FIND FUNDING SOURCES

Many corporations and foundations, and virtually all federal and state agencies support projects conducted in higher education institutions. Funding can be awarded in the form of grants, contracts, and fellowships. In addition, Iona can participate in multi-organizational projects where the primary awardee is another College, nonprofit entity, or company. Funding sources include federal, state and municipal government agencies, foundations, and companies. Federal agencies typically release specific funding opportunities through Grants.gov, and the federal sponsor (NIH, NSF, NEH, NEA, etc.) web sites.

Corporations and businesses also fund college projects. In most cases, these projects address a specific need of the company and may include applied research, training, or service-oriented activities. Funding is typically provided through contacts at the corporation.

The OSGP web site contains a listing of common external funding sources and potential Sponsoring Agencies. It lists common government and potential corporate sponsors can also be sourced on this site.

Be sure to consult with the Director, who is here to help you be successful in securing grant funding for your project/program.

CHECK THAT YOU QUALIFY

After you have identified potential funding sources, it is important to assure that you qualify. Go to each foundation, corporate or government web site to assure you meet their specific qualifications.

BEGIN TO DEVELOP PROPOSAL

When you identify a potential funding opportunity, proceed by ensuring you meet the necessary requirements for that opportunity. If you are not eligible, return to your search. If you are eligible, and you would like to submit your proposal to that opportunity, then begin the proposal preparation process.

Make sure you qualify

The primary considerations of the funding announcement you must address are:

- **Announcement.** A Sponsoring Agency's requirements will vary even within a single agency; if you fail to comply with the guidelines, your proposal will likely be rejected without further review. Throughout the proposal development process, remember the following:
 1. Adhere to the Sponsoring Agency's guidelines.
 2. Determine if the submission date is a postmark or a receipt date.
 3. Determine the correct mailing address; some Sponsoring Agencies require proposals mailed to different locations.
 4. Adhere to page limitations, font size, margins, and other format requirements.
 5. Determine if the proposal will need to be submitted electronically, in hard copy, or both.
 6. Know the number of copies required for submission.

Guidelines. It is critical that you read the Sponsoring Agency's guidelines and follow them explicitly. If there are various sources for program announcements, be sure to conduct an exhaustive review of these various sources, so as to receive a complete picture of the requirements and instructions. OSGP is available to help you throughout this process. You must "think and feel" like the Sponsoring Agency. You must put yourself in their shoes and consider what the Sponsoring Agency wishes to fund, and not what you yourself would like to have funded. If you can think like the Sponsoring Agency, and determine the Sponsoring Agency's priorities, then you will have a better chance of receiving funding for your project or program.

Principal Investigators (PI) are encouraged to contact the Sponsoring Agency's program officers to clarify any questions you may have. Guidelines include the following topics: Submission deadlines and Eligibility, Proposal format: award levels, margins, spacing, evaluation process and restrictions on the number criteria of pages, etc. Review timetable, Budgets, Funding Goals and Priorities, and Primary Contact, Geographic restrictions, and other submission requirements.

Limitations. PI must understand the current guidelines to ensure that there are compatible interests between the Sponsoring Agency's interests and that of the College. Questions to ask are:

1. What are the Funding limitations that will affect the scope of the research?
2. As the PI, are you a U.S. Citizen or a permanent resident? Does your field of expertise cover

- the research focus? Some opportunities are explicitly for new faculty members and require that your Ph.D. was received within the last five years. Do you qualify?
3. Are there realistic costs – Direct Costs, Facilities & Administration (F&A) Costs, equipment needs, etc.
– as well as rights to the research at the conclusion of your grant that will affect the successful implementation of the project?
 4. How about administrative costs? If you are seeking federal support, remember that OMB Circular A- 21 prohibits most administrative costs from being directly charged to grants and contracts. Will this affect your budget and thus your proposal?
 5. How about the use of consultants? Some Sponsoring Agencies may cap fees or establish what constitutes “consultant costs”.
 6. Have you looked at compliance issues? For example, if there are potential export control issues, will the research limit you in fundamental research?
 7. Does the opportunity indicate that the institution be a Minority or Hispanic-serving institution or land-grant institutions? Iona does not qualify.
 8. Are there geographic limitations based on state or country? How about population type or ethnicity within the research focus?
 9. Does your research/service interest fit into the types of support the Sponsoring Agency covers? Examples are building/renovation, continuing support, equipment, program development, research, etc.

Feasibility. Various factors concerning feasibility should be addressed before you can start writing your proposal. These are:

1. Time: Will there be sufficient time to prepare a strong and competitive proposal with the necessary collaborative agreements, equipment, matching funds, and approvals, in order to meet the funding deadline?
2. Cost Sharing: Will cost sharing or matching funds be required? Can your department chair/dean/director agree to the requested commitments? Or is this something for which the College will be required to make a commitment; in this case, your proposal must be reviewed by Cabinet.
3. Compliance: Every federal agency will require regulatory compliance based on the research/service being accomplished. Can you and your fellow researchers comply with human subjects (IRB), animal care and use (IACUC), etc.? If not, is there sufficient time to process your application?
4. Facilities: The project calls for sufficient laboratory and/or classroom space? Does Iona have capacity, or will other space need to be acquired or rented?
5. Facilities and Administrative (F&A) Costs: Iona’s current indirect cost rate is 33.4% (as of 2014) unless the Sponsoring Agency otherwise restricts the recoverable costs to a specific amount or percentage (or does not allow for F&A to be charged to the grant). Please note that F&A (also known as Indirect Costs), are costs that refer to those incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project (*source: Office of Management and Budget standards; OMB Circular A-21*). The F&A rate applies to federal and non-federal grants and cooperative agreements unless the Sponsoring Agency in question specifically indicates in writing other terms and conditions that restricts or relinquishes the use of Iona’s F&A rate.
6. For salaries and wages that are attributed to the grant (excluding student wages), the College currently charges 30.6% fringe benefit rate, on full-time, part-time and temporary employees. If this is not allowed to be charged to the Sponsoring Agency, then your

- department must subsidize your project for the difference or full amount.
7. Collaborative Partners: Is there sufficient time to gather the required data, authorization, matching funds required by grant collaborators?
 8. The mission of the institution: Do the funding guidelines support the mission and the academic focus of your institution?
 9. Responsible Conduct of Research: Are there areas for possible conflict of interests, be it financially, research, or technology transfer issues with partners?
 10. Travel: Does the funding opportunity present problems of travel that will intrude on your other scholarly work? Do you require release time from your research activities?
 11. Other Research: Do you have other research, service, or projects that you are leading that may cause disruption in your time and effort of this new project? Could there be conflicts within your existing research, service, or projects?

Required Expertise. There will be times when your expertise is insufficient and thus the research will require a collaborative effort from a broad cross-section of researchers from various disciplines and/or institutions. Co-Principal Investigators (Co-PIs) may also be required to accomplish the work. It is important to determine whether the Co-PIs will have adequate time and can effectively do this work. Typically the Co-PIs must also provide Iona and the Sponsoring Agency with a summary of their present research work. Be sure to determine whether their current work causes a conflict of interest. If you do not use Co-PIs to do the work, are you considering subcontracts, vendors, or consultants for support? These additional items must be considered in the budget and outlined in the budget justification. They will also affect the size of the proposed budget required.



DEVELOP PROPOSAL

The Principal Investigator (PI) is responsible for the proper technical conduct of the project or program; compliance with the terms and conditions of the agreed-upon terms of the research/project; management of funds within the approved budget; and administration of the project according to the agreement/contract and award guidelines.

If you plan to write a grant proposal, please contact OSGP. The office will assist in the project and proposal development, and can assist with identifying potential funding sources. Plan your project and write your proposal well in advance of Sponsoring Agency's deadlines. Follow the Sponsoring Agency's guidelines.

The OSGP contains links to Iona's Review Board (IRB) if your research involves human subjects.

THOROUGHLY READ GUIDELINES

Get to know your Sponsoring Agency

Conduct thorough research to learn more about the Sponsoring Agency's program priorities and the kinds of projects they fund and which have been funded previously. Determine how much they will invest in your project; again look to past funding received by others – which can be found on the 990s or the *Foundation Online Directory*. Identify budget requirements and whether or not the funding is for one or more years. Get to know the Sponsoring Agency's program officer or key contact person. You will need his or her help to determine whether your project is a good fit for their organization and to answer questions that you may have as you develop your proposal.

In a Request for Proposal (RFP), a Request for Quote (RFQ), or a Funding Opportunity Announcement

(FOA), guidelines can be very detailed with specific forms accompanying the proposal text. Within the guidelines you will find instructions providing guidance on things such as page limits/length, typography size/font, title length, and supporting documents that are required.

Typical Proposals include

- **Cover Page.** This should always accompany your proposal. It should include the signatures of the Primary Investigator and College Authorized Official and contain items such as proposal title, PI name, submitting College(s)/Department(s) or center/institute, total funds requested, and period of performance. Always identify a problem, need, or gap in services for the project you want to perform.
- **Page Format.** It is essential to adhere to the Sponsoring Agency's formatting standards. Page numbers are essential. A Table of Contents can also help the reviewers navigate a proposal.
- **Abstract.** An abstract accompanying the proposal should be concise and complete. Sponsoring Agencies often use abstracts in their annual reports. Your abstract should summarize the purpose, scope, and methods used to arrive at the reported study. It is a slightly expanded table of contents in sentence and paragraph form.

- **Proposal Contents.** The following should be contained in the contents of the proposal:
 1. Summary Page (statement of the project goals & objectives)
 2. Project Description
 3. References
 4. Biographical Sketch
 5. Budget
 6. Budget Justification
 7. Current & Pending Support

- **Budget Justification.** The Budget Justification should include all supporting information for all budget categories, including an explanation of the need for unusual or large expenses such as personnel, equipment, travel, or facility use. *For all personnel, the College requires that a 30.6% fringe be charged.* If this is not allowed by the Sponsoring Agency, this will need to be approved by the department chair/dean/director, and paid for out of their budget pool. For guidance concerning the application of fringe benefits, student salaries, or Facilities & Administrative (F&A) rates consult the Finance Office.

CONTACT SPONSORING AGENCIES

Contact the Sponsoring Agency's Program Officer

Perhaps the most important part of successfully achieving a grant award is the personal exchange between the Sponsoring Agency's program officer and the PI. Prior to contacting the program officer, formulate ideas about your proposal and develop questions you may have that require review and are not immediately answered in the Sponsoring Agency's FAQ online or in the proposal guidelines. Sketch a proposal draft according to the Sponsoring Agency's guidelines. Note project budgetary needs alongside these notes. **Be sure to connect with the Director before proceeding with this step.** Call, email, or visit the Sponsoring Agency to ask questions and to discuss the project.

Consider the following:

1. Think of the Sponsoring Agency as a resource and partner.
2. Identify a program officer who will address your questions. As the PI, you are the best source for what the research and project will entail.

3. Some Sponsoring Agencies offer technical assistance, others do not. Ask for assistance, including a review of proposal drafts. You might be surprised to find that they are extremely open to helping you be successful.
4. Inquire about how proposals are reviewed and how decisions are made.
5. Inquire about budgetary requirements and preferences. Are matching funds required? Is in-kind institutional support acceptable as matching funds? What may be counted as in-kind, and how might it be applied? Learn about payment processes on grant awards.

IDENTIFY REQUIREMENTS

Begin to arrange project commitments such as course release time, etc. Begin the process to obtain special College clearances such as IRB or IACUC review. The OSGP can assist you in this process.

Project Commitments

1. Identify critical resources such as personnel. What expertise do you need to complete your project? Obtain commitments from personnel whether they are internal or external resources.
2. Determine if you need to purchase equipment to conduct your project. If so, does the Sponsoring Agency/sponsor require matching dollars? If so, obtain necessary approval from your department chair/dean/director.
3. Identify the type of space needed to conduct your project (e.g., office, laboratory, classrooms, and supplies that are essential for the project).
4. Use a team approach to develop your proposal. Team members will need to agree on the project concept and that the project is a match with the Sponsoring Agency's priorities and interests.
5. Obtain commitments from project participants (e.g., participants' time and effort and cost-sharing/matching resources – in-kind, cash, personnel, facilities, equipment, etc.). Get necessary authorizations in writing; *the Director will assist in this process.*
6. Assign tasks to team members (e.g., gather data, contact potential project participants, write sections of the proposal, review drafts of the proposal, etc.).
7. Establish a schedule and give yourself enough time to organize a proposal development team, solicit a volunteer review team, refine your project idea, gather supporting information, secure external partners, obtain written commitments from partners, write sections of the proposal, review and edit proposal drafts, and obtain all necessary authorizations before moving forward.

ROUTE FOR PROPER APPROVAL

Once you have completed your final review of the proposal, it requires review and approval by the appropriate deans, directors, department chairs, and senior vice president.

A Grants and Contracts Authorization and Budget Summary form (formerly known as the Green sheet) is to be completed to received approval for submission of a grant proposal. The form can be accessed at the link below. The OSGP will work with you to secure the approvals.

<http://www.iona.edu/Home/Faculty-Staff/Grants/Green-Sheet.aspx>

To incentivize further success by making additional resources available that enhance research, teaching and student or grant activities, research activities that generate F&A of more than 5%, the College will distribute a portion of recovered F&A from external sponsors per the allocation on the Authorization sheet.

Please plan well in advance to obtain these authorizations, especially when your proposal, grant or contract requires the signature of the College's president.

Finally the Provost will serve as the Authorized College Official when signing and submitting your grant application to the Sponsoring Agency. OSGP will package your application, along with any required attachments, and submit or upload to the Sponsoring Agency.

Approval is also required for all submissions to external organizations where funding is sought for fellowships, travel funds, and other types of support for individual faculty, staff, and students where the College is to be the recipient of the funds.

DEVELOP PROPOSAL & BUDGET

Table of Contents

The Table of Contents would typically include the following:

- Title of Proposed Project
- Project Summary
- Project Duration
- Organization Background and Information
- Statement of Need
- Project Description
- Goals and Objectives
- Project Design
- Management of Project
- Evaluation
- Budget and justification of requests

Page Formatting

Nearly all proposals are reviewed electronically now. Proposals should use a standard, single-column format for the text. Avoid using a two-column format since it can cause difficulties when reviewing the document electronically.

Guidelines typically clearly define any directives with regard to page and text formatting.

- ⓪ Margin and/or Line spacing (single-spaced, double-spaced, etc.)
- ⓪ Established page limits per sections (e.g., 25 pages for the project description)
- ⓪ Text type and Type size (Times New Roman, 12 pt.)

Small type size makes it difficult for reviewers to read the proposal; consequently, use of small type not in compliance with the above guidelines may be grounds for the Sponsoring Agency to return the proposal without review. Adherence to type size and line spacing requirements is also necessary to ensure that no proposer will have an unfair advantage by using smaller type or line spacing to provide more text in the proposal.

Abstract or Project Summary

The proposal must contain a summary of the proposed activity suitable for publication, not more than one page in length. It serves as a critical piece of the proposal and is often the reviewer's first impression. It should not be an abstract of the proposal, but rather a self-contained description of the activity that would result if the proposal were funded. The summary should be written in the third person and include a statement of objectives and methods to be employed. It must clearly address in separate statements (within the one-page summary):

- ⓪ the intellectual merit of the proposed activity; and

the broader impacts resulting from the proposed activity.

It should be informative to other persons working in the same or related fields and, insofar as possible, understandable to a scientifically or technically literate lay reader. While this is a requirement on NSF grants, this is not always a requirement on all grants. Consult the Director and Sponsoring Agency contacts about whether this is an important piece of your proposal.

Project Description/Program Narrative

The project description is the main body of the proposal and should include the following elements:

- ① **Statement of Need or Problem to be Addressed.** This section is the background and rationale for the project. It should establish the need and importance of the project and provide an adequate perspective in which to evaluate the impending objectives, procedures, and methods of evaluation and dissemination.
- ① **Objectives.** Indicate the expected outcomes of the project, preferably in measurable terms.
- ① **Project Design or Methodology.** This is the *plan of action* for how the objectives will be achieved. In non- research-related projects, this section usually begins with a description of the overall approach, its relevance, effectiveness, and how it is innovative. Then it provides details on methodology, the population being addressed, and how anticipated problems will be managed. In research projects, the design, population sample, instrumentation, statistics, and data analysis must be outlined. Also, if human or animal subjects will be used, plans for their use and care must be detailed, as well as reasons for why they are needed.
- ① **Evaluation.** This section outlines the procedures you will use to assess the project's outcomes. This section may specify the kinds of data to be collected and the methods by which it will be analyzed, disseminated and utilized.
- ① **Dissemination.** Funding agencies want their grants to produce maximum impact. This section specifies how the project products or results will be disseminated to others – maximizing the impact of their investment.
- ① **Facilities.** This section is not appropriate in some proposals but essential in others. This section specifies facilities required and how they will be provided. Special equipment necessary for the project may be identified in this section.
- ① **Personnel.** This section outlines the ability of the grantee to successfully complete the project. Exhibit prior relevant experience, and describe the grantee's access to necessary facilities, labs, and equipment that are important to the project's success. Most importantly, list all key personnel who will work on the project and include their curriculum vitae. Also mention any consultants who will work on the project, and provide evidence (a letter or e-mail) of support and participation.
- ① **Timeline.** To assist in the reviewer's comprehension of how your project will evolve, include a well-developed timeline for project activities. Describe how long (days, months) specific tasks or components of the project will take to complete.

Project Management

- ① **Organization Structure.** A well-planned project will be more successful. Be sure to think through the management of the project, the responsibilities of those involved, and how the services rendered will be delivered. Include an organizational chart(s) illustrating how the organizational structure for the person responsible for the project will interact with the organizational structure for the services rendered. Each area of responsibility should be distinguishable, and should include the title and name of the responsible person(s).
- ① **Work Breakdown Structure.** Present a work breakdown structure for providing the Services. The

work breakdown structure should be presented with sufficient detail to determine the reliability of schedule and costs presented by Respondent elsewhere in the Proposal Documents.

- ① **Assurance Programs.** Briefly describe any of the Programs that might be in place at your facility and how they will be applied to the services provided.
- ① **Project Schedule.** Provide information regarding proposed scheduling of the services. The milestones specified in the table should correspond to the work breakdown structure.

Timeline

Create a realistic timeline to complete writing the proposal (in weeks or months). List essential tasks in the first column and identify when they will be accomplished on the timeline. This will assure you maintain focus and stick to deadlines as you develop your project's proposal. Be sure to plan ahead and submit your proposal before the deadline. Many Sponsoring Agencies now require online proposal submission, and occasionally their sites are overwhelmed and/or down when the deadline rolls around. If you plan to mail your proposal, be sure to allow enough time for it to reach the Sponsoring Agency. Work with the Directors to facilitate the submission of your proposal. They can also overnight a proposal on your behalf. Be sure to schedule around weekend and/or holiday deadlines and scheduled interruptions of mail delivery. A deadline is a deadline, even if it falls on a Sunday.

Budget

An accurate and comprehensive budget is a necessity for the success of a proposal. A budget lacking sufficient detail may indicate to the sponsor that you have not completely anticipated the resources needed for your project. Many Sponsoring Agencies will be able to judge your probable needs from reading your narrative. If your budget seems too high, they may conclude that you are trying to secure more funding than you actually need which may lead to a negative conclusion. On the other hand, if you significantly underestimate your needs, the Sponsoring Agency may conclude that you don't really understand the full dimensions of your project. Be as accurate, reasonable and detailed as possible. The Director can answer any questions and help itemize budgets in line with the Sponsoring Agency's specifications.

In general, a project budget contains three elements: direct costs, F&A (indirect costs), and total costs.

- ① **Direct Costs** are those which can be easily attributed to a particular project. Examples include salaries, wages, and fringe benefits of those who will work on, and be paid from, the grant. Project costs, such as supplies and materials, travel, equipment, consultants and evaluators, and other items that directly relate to the project are other examples.
- ① **Facilities and Administration (F&A)** commonly referred to as "indirect" costs are those that the College incurs for common or joint objectives that cannot be easily identified within a particular project. Examples of F&A costs are: maintaining and operating a physical plant, utilities, general administration, the library, use of capital assets, and staff services such as for purchasing, payroll, and accounting. These costs are typically expressed as a percentage of components of the direct costs. Iona uses an F&A indirect cost rate (33.4% as of 2014) of the total direct costs. *It is Iona College policy to recover the full indirect cost rate on all projects, unless there are specific requirements by the Sponsoring Agency that disallow indirect costs be charged to the grant, in which case this should be shown as part of the College's contribution to the project.*
- ① **Total Costs** are direct costs plus F&A costs. In preparing your budget you should attempt to recover all costs –both direct and F&A – for your proposed project.

Appendices

If allowed, appendices may be included with the proposal. Appendices may include CVs, letters of support, charts, photos, graphs, and other supplemental materials that are clearly relevant to a complete presentation of the proposed project. If any item is not clearly relevant, it should not be included.

Supplemental materials may include:

- ① Background Data
- ① CVs of Key Personnel
- ① Previous Relevant Project Results/Publications
- ① Letters of Support/Commitment
- ① Large/Complex Diagrams
- ① Brochures or Other Publications

Be sure the program guidelines allow for the above information.

Proposal Writing Dos

- ① You must understand the mission and area of project interest of the agency, foundation and program for which you are applying. Sponsoring Agencies don't fund projects outside their area(s) of interest.
- ① Thoroughly read and adhere to the application guidelines.
- ① Contact the Director early in the process. *Use them as a resource!*
- ① Touch base with the Sponsoring Agency's program officer prior to proposal submission to discuss your project and to ask questions. This is perhaps the most important step in securing your grant award.
- ① Seek to pursue original research or project ideas. By providing a well focused research plan your research will not wander from the primary purpose.
- ① Be clear and concise.
- ① Use font, spacing, and typeface as indicated by the guidelines.
- ① Address possible problems and how you will provide solutions.

Proposal Writing Don'ts

- ① Don't be unnecessarily wordy. Eliminate the use of jargon and acronyms. Make your writing understandable to the lay person, unless the Sponsoring Agency's reviewers have technical expertise in your area of research.
- ① Don't collaborate with Co-PIs that have little relevant and applicable experience needed to support the project.
- ① Don't request personnel, equipment, supplies or any other items that have no relevance to the research or project. Reviewers will immediately see through this.
- ① Don't conduct research that is already being performed elsewhere. Do a thorough literature review to ascertain whether this research is already being done elsewhere. The project idea should be innovative and unique. Be sure to list key references.
- ① Don't deviate from the guidelines. Stay within the specified page limits, margins, line spacing and font size.
- ① Don't be overly ambitious. Plan a realistic project and a reasonable amount of work.

REVIEW AND EDIT

Use a two-step process when reviewing and editing your proposal:

1. **Self-Editing** is an important step in writing your proposal. Be sure the first draft accurately reflects your understanding of the review criteria and that all the requirements of the announcement are met. Confirm that your budget is reasonable and the benefits of the project have been well described. Demonstrate that you are aware of what else is being done and why your solution is the best.

After you've finished the proposal and completed a spell-check, put it aside for awhile. Re-read it,

and read it again. Spelling and grammatical errors can significantly count against you.

2. **Volunteer/Peer Reviewers** have no stake in your project and will provide an impartial review of your proposal.

Be sure to provide your volunteer reviewers with adequate time to review your final draft and give them a concrete deadline for submitting their comments. Also help them understand the program priorities and review criteria. Your reviewers should be technical experts, scientific experts, and other qualified persons. Finally, submit your final draft for a full review by the Director who can provide a thorough proof-reading of your proposal.

Convincing the Reviewers: What Your Proposal Says about You and Your Project

Title. The first thing a reviewer sees is the title. Does it accurately describe who you are or what you want to do?

Abstract. The second thing a reviewer reads is the abstract. Does it grab his/her attention? Does it concisely paint a picture of your project in a clear manner?

Background/Justification. The background/justification should demonstrate the need for the project. Does the data support the need, importance, and timeliness of your project?

Plan of Operation. Is your approach or methodology appropriately outlined and detailed enough that someone else could implement the project from the plan as you describe it?

Staffing Plan. Does it show that your project team is credible and has the expertise to complete the project?

Budget. Does it show that you are efficient and fiscally responsible?

Timetable. Does it show careful attention to details and planning?

Evaluation Plan. Does it show you will be accountable for the project by monitoring its progress and results?

Results/Dissemination. Does this section show the impact of your project?

Remember: Perfect writing does not exist; effective writing does. Use a flexible approach to your writing; each phase of writing overlaps others. Professional writers have editors correct their work; use the Director to check yours.

COMPLIANCE REVIEW

The OSGP considers research and program risks policies designed to protect humans, animals, and the environment from potential hazards and provides support for federally mandated review committees including the Institutional Review Board (IRB). The OSGP supports the College in promoting ethical conduct of research and educating Iona College students, faculty, and staff regarding research regulations.

All contract proposals require the College to certify that Federal regulations (compliance) is met at the College. *This requirement is for proposals resulting in contracts.* Non-compliance with the regulations will result in stiff fines and penalties. One area of focus is individuals and vendors suspended, debarred or otherwise excluded from participation in Federal spending. It is the responsibility of the Grant recipient to make sure that no Federal funds flow out to an excluded person or organization.

How do I check for suspension and debarment?

Grant recipients can find out who is excluded from participation by checking the Excluded Parties List System (EPLS). The EPLS is the comprehensive list maintained by the Federal Government containing names of individuals, organizations and governmental units that are prohibited from participating in Federal procurement and non-procurement transactions. This list is updated continuously by various

Federal Agencies. To check the Excluded Parties List System, go to www.EPLS.gov. There you will be able to query on both simple searches and advanced searches.

For example, you can search on:

- 1) Individual Name
- 2) Organization Name
- 3) Taxpayer identification number, also known as T-I-N
- 4) Other Criteria

An easy way to document your due diligence is to print the results of the query from your web browser. This will show both the date stamp and the query criteria. File the supporting documentations in a safe place.

Intitutional Review Board

Research conducted by Iona College using human participants is overseen by Iona College's Institutional Review Board (IRB). Its purpose is to facilitate human subjects research and to ensure the rights and welfare of human subjects are protected during their participation.

What is the IRB's Mission?

Iona College upholds the highest standards in the ethical conduct of research, including the protection of human participants, while enabling its faculty, staff and students to conduct research in a timely and efficient manner. The primary mission of the Iona College Institutional Review Board (IRB) is to facilitate those objectives by reviewing, approving, modifying or disapproving research protocols submitted by Iona College researchers. The IRB process is based on rules and regulations for federally funded research, primarily the provisions of Protection of Human Subject in the Code of Federal Regulations (45 CFR 46), and supporting materials such as the Belmont Report. The Iona College IRB strives to create on campus a culture of respect for, and awareness of, the rights and welfare of human research participants, while advancing knowledge and facilitating the highest quality research.

What needs IRB approval?

All Human Subjects Research must receive approval from the IRB. Therefore, if your research meets the definitions of both research and human subjects, you must complete the IRB process. To view the definitions based on federal guidelines. The IRB has determined that most classroom research, many oral history projects, and some review of preexisting data will not require IRB approval.

Meeting Schedule and Deadlines

All completed protocols are reviewed as they are received. Most protocols will be reviewed for exemption or fall under expedited review. Protocols requiring Full Board review must be received two weeks prior to a meeting.

PREPARE FOR SUBMISSION

Once you have your final proposal and accompanying documentation, submit to OSGP, they will assist you in submitting the proposal electronically or will make the appropriate copies and mail the proposal via an overnight courier.

Once submitted, the proposal will be reviewed according to Sponsoring Agency's criteria and merit. The length of the process varies greatly from Sponsoring Agency to Sponsoring Agency (typically in the case

of Foundations). If you have questions or concerns, do not hesitate to contact the Director.

Processing Your Proposal

Please note that the order of the steps outlined below is typical. In some cases faculty are encouraged to first consult with the OSGP.

Step 1: Schedule a meeting with the Director for a final review of the proposal and project budget. It is also a good idea to develop your proposal timeline with the end-date in mind.

Step 2: Submit a draft electronically to the Director for review and editing against Sponsoring Agency guidelines. This can be done more than once, time permitting.

Step 3: Work with the Director to secure all of the necessary approvals and signatures (PI, Co-PI, Department Chair, Dean/Director). In some cases, additional signatures, or that of the president, may be required. Only Iona College Officers (i.e., the President, SVP Finance & Admin or his/her designee) can legally bind the College to grant/contract agreements. The PI, department chair, and dean/director are NOT authorized to sign for the College.

Step 4: Submit the original proposal package to your OSGP at least five (5) days before the proposal is to be mailed or submitted electronically. Once the proposal is reviewed, there may be recommended changes. If the proposal is submitted as a hard copy, it will be sent *standard overnight* by FedEx. Electronic proposal submissions are coordinated by the Director. After the proposal is submitted, a signed copy will be sent to the PI electronically or in hard-copy format.

Step 5: Electronic Submission for federal funding is usually handled through the Federal Government's web site, Grants.gov which manages all federal funding requests and then channels applications to the various federal agencies. The Grants.gov web site also provides a *Track My Application* service allowing the researcher to follow their application through the process.

RECEIVE AWARD

A substantial percentage of grant awards go through some degree of negotiation and revision before the award is made. When a Sponsoring Agency decides to support a project, it may fund the project at a different level from that requested. The Sponsoring Agency may also request changes in the proposed work or in the services provided by the project.

AWARD NOTIFICATION

Your grant application has been reviewed by the Sponsoring Agency's review panel and a decision to accept or deny the application has been made. The Sponsoring Agency may contact you directly to let you know whether you have received a grant and that an official word of that decision is being mailed.

For Federal Grants, you can track your application on the Grants.gov web site. After the review of the proposal has been completed, here is what funding agencies may do.

Declined Proposal

First-time applications are generally less successful than second, third, or subsequent applications. This is particularly true for submissions to such agencies as the National Science Foundation or the National Institutes of Health. Establishing a successful research history is very important to these agencies. You may need to perform funded research through private foundations and/or corporations before these agencies will fund your proposal.

If a proposal is turned down by a Sponsoring Agency, OSGP will work with you to:

- ⌚ Revise the proposal. Often the Sponsoring Agency's program officer will provide constructive feedback on how to strengthen your proposal.
- ⌚ If you are able to obtain the reviewers' comments, make suggested changes to your proposal based on their feedback.
- ⌚ The Director will assist you in reviewing and editing a submission to another Sponsoring Agency or to the same Sponsoring Agency in a different funding cycle if that is deemed acceptable to do.
- ⌚ If you resubmit the proposal, it is important to respond specifically to the reviewers' comments in the narrative of the revised proposal; highlight changes made in the areas judged to be weak and clarify any information that may have been misinterpreted in the initial review.

Approved Proposal

When you receive notification of a successful award, it will be processed as follows:

1. The Director will email or send an award notification to the PI.
2. In some cases if it is contracted research, the OSGP will work in collaboration with the PI, to negotiate the final contract.
 - The Sponsoring Agency may notify the College to negotiate an award agreement. At that time, the OSGP in cooperation with the principal investigator, will contact the negotiator for the funding organization. This negotiation session can be accomplished via telephone in most cases.

- If the Sponsoring Agency wants a minor budget change, the OSGP in conjunction with the PI will agree in writing to the change. If the budget change is major, a corresponding reduction in the scope of work may be required, necessitating revisions to the proposal and the budget.
- 3. The OSGP will work establish a grant cost center with the Finance Office.
- 4. All contracts must be reviewed and approved by the College's legal counsel.
- 5. Once a cost center is established, a notification will be sent to you and your dean/director and departmental administrator electronically.

Please note that all funding awards are received by Iona College on behalf of the PI. Typically the Sponsoring Agency's protocol will be to notify the College and the PI, but in some cases, the Sponsoring Agency may only notify the PI. If the PI receives an award notice from a Sponsoring Agency, he or she should contact the Director, and immediately forward a copy of the award notice.

PROJECT MANAGEMENT MEETING

If there are problems or questions with the award, such as with the administration of the project, unreasonable time expectations for delivery of results, budget reductions, changes needed in College policies, etc. it may be advisable to assemble a project management meeting where these things are deliberated and the award is ultimately negotiated.

The Office of Research, in collaboration with the PI/team (e.g., Technology, Finance, Accounting, co-PIs, etc.), will assess these issues and determine the proper course of action. The project management meeting may include a discussion of the contract details, reporting expectations, fiscal management, and timeline scheduling of your project.

REVIEW, SIGN & RETURN AGREEMENT/CONTRACT

You are now prepared to accept the conditions of the award. The OSGP, in collaboration with the PI and the accounting office (if necessary), will negotiate the final contract and agree upon the conditions and changes if any. *Private Sponsoring Agencies (foundations and many corporations or corporate foundations) do not typically exercise contracts as part of their award notification and acceptance, so negotiating the "contract" is not an issue.*

When all steps in the coordination process are completed, the award agreement is presented to the authorized College Officer for signing.

If the document has previously been signed by the Sponsoring Agency, the award is then fully executed and the Director distributes copies to all offices that require notification on campus, and returns a copy to the Sponsoring Agency. The process is not complete, however, until the Sponsoring Agency has signed the award document and sent a copy back to the College.

ESTABLISH GRANT COST CENTER

When a new research project has been funded, the OSGP gathers together the relevant documents and presents them to the Finance Office so that they can establish a cost center. These documents include the full proposal and budget for the project, and the letter or email of agreement or contract. Whenever possible, signed agreements are preferred. When the Finance Office has received these documents, a cost center for the project will be established. Once established, this cost center is the means by which payments are made for personnel, equipment, supplies and other costs, and all expenditures are tracked. Financial reports on these expenditures can then be created. PIs are encouraged to track their expenses

independently on a spreadsheet and reconcile their accounts with the Finance Office on a quarterly basis.

Notice of funding comes to us in a variety of ways. With NSF grants, for example, no letter of award arrives. The agency tells us of the award by email, and then the 'contract' is confirmed when we draw down the first payment. With foundations a letter arrives for the President, and copies are sent to OSGP and the awardee.

PI should work closely with Finance to present the appropriate documents. The Finance Office will:

- ① Prepare financial reports when requested.
- ① Perform audits and close the account at the end of the grant period. The close of the account indicates that all other narrative progress and final reports have been submitted to the Sponsoring Agency.

Accounts Payable in the Business Office will:

- ① Issue refunds when requested.

Note: The PI has primary responsibility for ensuring that funds received from these external Sponsoring Agencies are spent in compliance with the Sponsoring Agency's regulations as well as College policies. The Budget Office provides a monthly report of grant expenditures.

Work with the Director to submit interim and final reports. They will also work with you to balance accounts and assure what you have in your records is reconciled with the accounting office's records.

START PROJECT

Start Date

The College is not authorized to spend funds prior to the official start date as outlined in your proposal. This date is predicated upon acceptance of all terms of the award by both parties.

Effective dates for grants are usually set by the award's Sponsoring Agency. Faculty members have access to the funds as soon as the cost center is issued by the Finance Office. *Contracts are not as predictable; in some cases the start date is specific and in others it is determined by the final signature date. The final signatory may be the College or the sponsor, depending on the contract. All contracts must be reviewed and approved by the College's legal counsel.*

Expenditures

The College's Finance Department will prepare and submit standard financial reports to the Sponsoring Agency as required. Some Sponsoring Agencies have granted Iona expanded authority for changes without seeking prior approvals. Changes in the budget that have been approved by the Sponsoring Agency must be submitted to the grant accountant and grants officers.

Cost centers may be granted prior to an award's receipt when there is a solid commitment from the Sponsoring Agency. However, you should know that the PI's department assumes ALL risk in covering expenditures in advance of receipt of the award.

Allowable Costs

For grants the expense must be related to the accounts function and must honor the terms and conditions of the funding source.

For an allowable charge to be posted to a grant the cost (expenditure) must meet the following standards:

- Must be incurred during the award period
- Must be reasonable
- Must be allocable
- Must be treated consistently

Must be incurred during award period:

Costs posted to grants must have occurred during the award period. The cost must be a business expense that is needed to complete the project from the grant.

Must be reasonable:

A cost is considered reasonable if a 'prudent person' would have purchased this item for this price. Some considerations that should be done before purchasing the item is: 1) was this cost necessary; 2) did cost meet certain factors such as arm's-length bargaining, did it comply with federal and state laws and regulations and did it meet the sponsors agreement terms and conditions; 3) did the individual exercise prudence under the circumstance; 4) did the individual act in accordance with institutional policies and practices and sponsored agreements.

Must be allocable:

A cost for goods or services is allocable if it can be assigned to the activity on some reasonable basis. A cost is allocable to a sponsored agreement if 1) the cost is incurred solely to advance the work or 2) the cost benefits both the sponsored agreement and other work of the institution, in proportions that can be reasonably estimated; 3) under indirect cost recovery a cost is assignable in part to sponsored projects if it is necessary to the overall operation of the institution.

Must be treated consistently:

Costs incurred for the same purpose in like circumstances must be treated the same. This is important when classifying expenses as either direct or indirect costs.

Important Reminder:

In accordance with requirements of OMB Circular A-21, costs must be allowable, allocable and reasonable/necessary. Costs cannot be shifted to other sponsored agreements in order to meet deficiencies caused by overruns. Additionally, costs cannot be transferred to an account with an unexpended balance during the last months of a project simply to deplete the balance of funds.

Unallowable Costs

For grants, the expense must meet additional criteria that have been established by the grant agency. In following policies and procedures of the College and the granting agency there may be costs that do not qualify or have additional requirements. The following is a sample list of expenses that may have special requirements or may be unallowable in some or all circumstances:

- Cash advances from purchasing cards are not allowed
- No firearms or weapon purchase allowed
- No Illegal drugs, narcotics or controlled substances allowed
- Items for personal use are not allowed
- Dues, membership fees, subscriptions
 - In general, dues and subscriptions related to business, technical and professional organizations should not be charged to federal awards, although these costs may be appropriate on other College accounts and may be allowable for purposes of indirect cost recovery.

- Membership fees for private clubs or social organizations should not be charged to federal grants.
- Gifts to other non-profit organizations or charities not allowed on federal grants and contracts
- Costs for cell phones and internet connections at home
 - Generally not allowed under grant.
- Alcoholic beverages are not allowed for grants
- Bad debts are not allowed for grants

This list is not all inclusive and so with any questioned cost, you will need to contact the Business Office for clarification.

Purchasing policies & procedures:

A debarment certification is required. This is a written certification from vendors receiving a purchase order or commitment of \$25,000 and over and made with Federal funds that they have not been debarred (prohibited) from doing business with the Federal Government

General requirements and 5 methods for procurement must be followed to meet the specific procuring of goods compliance. Here are the methods:

1. Micro purchase – aggregate dollar amount does not exceed \$3,000, when practical distribute equitably among qualified suppliers, no competitive quotes required if price is determined is reasonable
2. Small purchase – purchases up to the simplified acquisition threshold of \$150,000, informal procedures acceptable, price or rate quotes must be obtained from an adequate number of sources
3. Sealed bids – acquisition of > \$150,000, formal solicitation required
4. Competitive proposals - acquisition of > \$150,000, formal solicitation required
5. Noncompetitive proposals – may be used when one or more of the following apply:
 - a) The item is available only from single source
 - b) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation

Faculty Responsibilities

- ① The first step a PI should take is to create a [Personnel Action Form\(s\)](#) for all College faculty, staff, and student assistants who will be compensated from the externally funded grant or contract. These forms will be submitted to Human Resources. *Note that all positions must be approved by cabinet prior to applying for the grant, which is why you will work directly with the Director to obtain this approval.*
- ① The PI is responsible for the management and conduct of research activities, including reporting activities. The Director happy to assist in this process.
- ① All technical, interim and final reports and project deliverables are the full responsibility of the PI.
- ① The PI must initiate, in cooperation with the Finance Office, correspondence with the Sponsoring Agency’s administrative or program officer to request programmatic or budgetary changes if necessary.
- ① All approved budgetary changes must be submitted to the Finance Office.
- ① The PI must initiate requests to Accounts Payable in the Business Office to issue subawards for collaborations with external entities. *W-9s are required.*

Contractors/Subcontracts

Funding requested for external organizations that are participants in the project (e.g., other universities, nonprofit organizations, individuals, or companies), should be well-defined. Iona College requires that the proposed partners confirm their commitment to the project in writing, signed by an authorized representative of the organization. All contracts must be reviewed and approved by the College’s legal counsel. Consult with Accounts Payable in the Business Office for vendor status.

Subrecipient

A subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a Federal program.

If Iona is the subrecipient, we provide:

- ① Budget and budget justification
- ① Biographical information on key personnel
- ① Work scope description
- ① Indirect cost rate agreement
- ① Signed teaming agreement or equivalent document

Equipment and Supplies

Equipment purchases should include requests for funds for maintenance and repairs that might be anticipated over the course of the project. If equipment is requested, the PI should:

- ① Demonstrate that the equipment is essential to the project
- ① Demonstrate that the equipment is not likely to be funded by the department
- ① Determine that the equipment is not available for use elsewhere on campus
- ① Describe possible continued uses for the equipment upon completion of the project

Travel

In most cases, Iona College's policies and procedures will determine the reimbursement for travel. Maximum reimbursements for lodging, per diem, and local mileage rates may differ from those available at other institutions or from the federal government. Check with Accounts Payable in the Business Office for specific reimbursement and per diem rates.

High Value Expenditures (over \$5,000)

For capital items over \$5,000, or large contracts, a purchase requisition is required. The requisition must include

the PI's signature, along with details on the expected purchase. If a contract is necessary, then the College's legal counsel must review and approve the contract before the requisition may be submitted. It may also require the signature of the Dean or Provost.

Iona College also requires a competitive bidding/quotation process for higher value expenditures. Typically, three bids are sought from contractors for services, or vendors for equipment purchases. It is customary for the College to retain the same vendors/contractors for similar requests as they are accustomed to working with us and this process keeps them competitive. If a specific contractor/vendor is decided upon, it is customary to still obtain two to three additional bids and negotiate with that contractor/vendor to leverage the best possible price.

RECONCILE ACCOUNTS AND WRITE/SUBMIT REPORTS

Financial Reports

- ① Is used to identify expenditures by task or sub-project
- ① Project spending by individuals
- ① Identify cost sharing expenditures on accounts

All the above aids in the financial reporting you will make to the Sponsoring Agency.

Effort Reports

Federal and College Requirements

The College receives federal funding for sponsored projects and is required to comply with OMB Uniform Guidance 2 CFR §200 and OMB Circular A-21, Cost Principles for Educational Institutions for funding effective before December 26, 2014), collectively referred to as Federal Guidance. The Federal Guidance addresses 'Standards for Documentation of Personal Expenses' by requiring that the College have a system of internal control which provides reasonable assurance that charges are accurate, allowable and properly allocated.

Explanation of the Effort Reporting Process

The effort reports must account for 100% of an employee's total effort. Total Effort includes research, teaching, administration, clinical activity and any other activity for which an individual receives compensation of salary, wages, supplementary salaries and overloads (but not bonuses) from the College. Activity within Total Effort must be reasonable, allowable and allocable in order to be properly charged and verified to a sponsored project.

Effort on sponsored projects is expressed as a percentage distribution of Total Effort. Each percentage must reasonably agree with actual effort devoted to each activity in relation to the employee's Total Effort. The verified effort report documents the allocability of payroll charges for each activity listed on the effort report for the period being verified.

Frequency of Reports

Iona has quarterly effort reporting periods: January 1st through March 31st, April 1st through June 30th, July 1st through September 30th, and October 1st through December 31st.

Each effort report must be confirmed and signed by the employee, the PI, the department chair, or another responsible official using suitable means of verification that the work was performed. "Suitable means of verification" means that the reviewer has used appropriate due diligence to confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period.

Actual effort should be monitored closely throughout the life cycle of each sponsored project and significant changes to planned effort distributions should be updated on an ongoing basis to reflect any significant changes in work distribution as they become known.

Signing the Effort Report

To fulfill federal requirements, the College requires that effort reports be completed by employees who are compensated in whole or in part by sponsored project or whose compensation is cost shared on a sponsored project. These reports are used to confirm the percentages of total effort allocable to sponsored projects and to non-sponsored activities, recognizing that within the academic setting, teaching, research, service, and administration are often inextricably intermingled and reasonable estimates are permitted.

Principal Investigators (PIs) are also responsible for ongoing monitoring of the level of effort expended by others on all sponsored projects under their purview.

In addition to the primary certifier, the Dean or Provost must review and approve time and effort of the primary certifier.

The quarterly effort report should be certified as soon as the quarter ends no more than 30 days after the end of the quarter. Here is sample of effort certification report:

FEDERAL FUNDING COMPLIANCE: EFFORT CERTIFICATION REPORT																																	
Instruction: Anytime an employee is paid using federal funds, a monthly time and effort log is required to ensure the budgeted time and effort is equivalent to the actual time and effort worked on the program.																																	
Employee Name :		John Smith										Months and Year of Activity																				Nov-15	
Employee ID:		XXXXXXXX										Department:																				Chemistry	
Funding Source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total Hours	Nature of Service/Activities
NSF-Collaborative Sciences		7	5	7	5	6			7	5	5	5	6			7	5	7	5	6			2	5	2	3			7		107	Research	
Teaching		3	5	2	5	3			2	5	2	5	3			2	5	2	5	3			6	5	1	1			3		68	Teaching	
Administration		2	2	3	2	3			3	2	1	2	3			3	2	3	2	3			4	2	0	0			2		44	Administration	
Other																															0	Other	
Total Hours Worked for Day		12	12	12	12	12			12	12	8	12	12			12	12	12	12	12			12	12	3	4			12		219	Total Hours Worked	
Total Hours	0	12	12	12	12	12	0	0	12	12	8	12	12	0	0	12	12	12	12	12	0	0	12	12	3	4	0	0	12	0	219		
SUMMARY																																	
Funding Source	Cost Center	Total Hours	Effort %	Salary Charges																													
NSF-Collaborative Sciences	XXXX	107	49%	\$ -																													
Teaching		68	31%	\$ -																													
Administration		44	20%	\$ -																													
Other		0	0%	\$ -																													
Total Hours Worked		219	-	\$ -																													
TOTAL		219	100%	\$ -																													
I, as employee, certify that the information reported herein by the undersigned is accurate and represents the % of the actual effort expended for the period identified above.																																	
Employee Signature :		<i>John Smith</i>										Date:																				1/15/2016	
Dean's Signature :		<i>Tom Clay</i>										Date:																				1/18/2016	
Provost's Signature :												Date:																					

Please see end of document for additional coverage and example of time and effort.

Audit Reports

All contract and grant funds awarded to the College are subject to audit. This audit can be performed by any one or combination of the following people:

- ① College or Sponsoring Agency Internal Auditors
- ① Office of the State Auditor
- ① Federal Auditors
- ① Public Auditors
- ① Independent Public Accountants

Areas of Risk that will cause audit concern include:

Cost Transfers. Effective grant management eliminates the need for excessive [cost transfers](#) (moving costs from one code to another) being processed during a project.

Last Minute Spending. This may indicate that the grant has not been managed effectively throughout the year or that you are trying to use unspent funds on activities that are not directly related to the project's scope of work. The Sponsoring Agency may question the need for the expense if it was only requested near the conclusion of the study.

Over- and Under-spending. A pattern of significant over-spending could indicate that funds are being used inappropriately or that the next year's budget funds are being spent in advance and could imply that the grant will run out of funds before the work is completed. In this case, the PI's department will have to cover the overage on the project. A pattern of significant under-spending may indicate the research is not being completed or the "good faith estimate" in the original proposal was overstated.

Cost Sharing or Matching. Cost sharing or matching funds are defined as committed resources that are *not* budgeted in a sponsored research agreement. Common examples include salary costs in excess of the NIH salary cap, or committed but unpaid effort (e.g., if a PI has 50% effort on a grant and only 30% is funded by the grant; 20% is cost shared. This 20% is typically paid by the department or through a discretionary account.)

Late Reporting. The department and PI are responsible for ensuring that all project costs are accurately recorded in a timely manner so that the Finance Office can submit financial status reports to the Sponsoring Agency. It is important that you be in contact with OSGP and Finance Office during the closeout of a project. In addition to the financial reports, PI's are responsible for submitting timely and accurate progress reports according to agreed-upon deadlines or no later than 30 days after the end of each specified reporting period for quarterly and semi-annual reports. Late time & effort reporting will be a cause for a finding in the audit. Late reporting shows poor project management and may raise questions to an auditor about overall management of the project.

Project Changes

It is important to prepare the necessary paperwork to hire consultants, contractors, and other personnel as needed for your project.

To establish subcontracts you must have the necessary documentation from that organization or person who will be supporting the work of your project.

Ensure that you purchase the necessary equipment, materials, and supplies and other needed things that will be used throughout the life of the project. Be vigilant as to what equipment is purchased based on the agreed-upon terms, as well what is equipment is not really considered materials or supplies. Any changes to personnel and equipment must be based on the agreement/contract. Check with the grant accountant as to the specifics.

Project Management

Your proposal is your project guideline. If you stated in the proposal that you will hire a director to oversee the management of your project, then you must follow through on hiring this person. You cannot change the proposal specifications by instead using a student or not hiring anyone for project management, unless you formally contact the Sponsoring Agency and agree upon this change in writing. *Please consult with the Director should you need to revise your project in this way, and they will assist you in this process.*

As the PI, you are the primary person to oversee or guide the technical and management progress of the any internal personnel/contractors hired to work on the project. These include:

- ⦿ Co-PI's, staff, graduate and undergraduate students
- ⦿ Subcontractors and consultants

If there are any unexpected project issues that involve personnel, financing or reporting of the grant that affect the scientific and educational progress of your project, you must immediately communicate with the Finance Office and the Sponsoring Agency. *Remember, the Sponsoring Agency views themselves as a partner in the implementation of your project and it is important to keep them apprised of the progress and necessary changes as your project is implemented.* If you do not maintain contact with your Sponsoring Agency on such issues, you may risk the College ever receiving a grant from this Sponsoring Agency again.

Other Changes to be Addressed

Other project changes for which you will want to keep your Sponsoring Agency informed include:

- ① **Technical Changes.** You may discover as your project progresses that you need additional staffing or equipment in your study group.
- ① **Financial Changes.** The scope of the project may change and require a cost extension
- ① **Administrative Changes.** Occasionally you may lose a major leader or partner (PI, Co-PI, or collaborator) or need to add a new subcontractor that will affect the success of your project.
- ① **Travel Changes.** You may discover that your research takes you to places not originally anticipated in your project's original design.
- ① **Re-budgeting.** Based on the above changes, you may need to reallocate approved money to different areas of your budget. This must be approved first by the Sponsoring Agency. *Work with the Director to obtain this approval.*
Refer to the sample [budget revision form](#).
- ① **Cost transfers and no-cost extensions.** You may require a cost transfer or no-cost extension to complete your research. Again, this must be approved first by the Sponsoring Agency.
- ① **Leave of Absence, Termination, or Departure.** The PI may transfer to another College, leave academia, retire, or be terminated by the College. The Sponsoring Agency must be consulted on these types of changes to determine whether the project will move with the PI to a different College, whether another faculty member will continue the research at Iona, or whether the project will be terminated and any unused resources will be returned to the Sponsoring Agency.

CLOSE GRANT ACCOUNT

Project Closing Options

As the project period comes to a close, ask yourself:

- ① What options do I have?
- ① Can I continue with the project? Who do I have to contact to make aware of my plans?
- ① What about no-cost extensions to continue working on the project? Are there requirements and permissions needed to request a no-cost extension?
- ① Can I request additional funds from the Sponsoring Agency to continue my research? Are other Sponsoring Agencies interested in supporting my research?

Project Closeouts

As your project nears completion, you should start planning ahead as to the various things necessary for the project's end. Who needs to be contacted? What reporting requirements are needed (Financial and Research/Project report)? Is a continuation needed, and what kinds of information are required to submit to the Sponsoring Agency?

Policy to Facilitate Final Billing and Reporting for Contracts and Grants

Finance department in conjunction with the responsible department and/or principal investigator are responsible for the preparation and submission of invoices and financial reports to the agencies that provide funding for sponsored projects. These financial documents are prepared based on information in the College's accounting records and on special requirements of the sponsors. After the expiration date of a sponsored project, the College has a specified number of days to submit the final invoice or final financial report. A late submission could result in a loss of money to the College. The deadline for final reporting on Federal grants normally is 90 days from expiration. For contracts (Federal or non- Federal)

the specific deadline for final financial reporting is given in the agreement; common deadlines are 30 days, 45 days, 60 days, or 90 days from expiration. The deadlines for cost share accounts are the same as for the sponsored accounts.

- a) If the final financial reporting deadline is 90 days after expiration, all project costs must be processed through the accounting system with 60 days after expiration.
- b) If the final financial reporting deadline is 60 or 45 days after expiration, all project costs must be processed through the accounting system within 30 days after expiration.
- c) If the final financial reporting deadline is 30 days after expiration, all project costs must be processed through the accounting system within 2 weeks after expiration.

In order to comply with sponsors' financial reporting deadlines in an orderly and efficient manner, recipient departments should pay all bills promptly, particularly near the end of the project. The financial manager in each department should be aware of the expiration dates and deadlines for each sponsored project in the department and should make any needed adjustments in a timely manner. If any orders are placed near the end of the project, the department should notify the vendor of the deadlines involved to ensure delivery of the products and receipt of the invoice within the time available. (Normally, all products should be delivered while the sponsored project is still in process; otherwise, the costs could be disallowed since they were not received in time to benefit the project.) If salaries and wages are being charged to the contract/grant account, the departments should ensure that steps are taken to reassign employee salaries and wages to other accounts, as appropriate, when the project is over.

Under this policy, Finance Department is authorized to submit final invoices and financial reports based on the deadlines noted above for processing projects costs through the accounting system. It is, therefore, critical that the recipient departments pay all project costs within these deadlines to ensure that the College is reimbursed for all allowable project costs. Please note that unreimbursed project costs must be covered by the College/school/department involved.

IONA COLLEGE POLICY AND PROCEDURES ON PROGRAM INCOME ASSOCIATED WITH SPONSORED PROJECTS POLICY STATEMENT

It is the policy of Iona College to use program income to support the program which produced the income (in compliance with OMB Circular A-110). Expenditure of program income will be for costs that further the objectives of the project for which the award was made and which are in accordance with the financial policies and procedures of Iona College. A separate account will be established for processing the receipts and disbursements of program income for each sponsored project which has program income. Except for royalty income, program income is not to be mixed with other College funds.

DEFINITION OF PROGRAM INCOME

According to OMB Circular A-110, program income means income earned by the recipient that is directly generated by a supported activity or earned as a result of the award. Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federally-funded projects, the sale of commodities or items fabricated under an award and, under certain circumstances, license fees and royalties on patents and copyrights.

TREATMENT OF PROGRAM INCOME

Program income earned during the project period shall be retained by the recipient and, in accordance

with federal awarding agency regulations or the terms and conditions of the award, shall be used in one or more of the ways listed in the following.

1. Additive. Added to funds committed to the project by the federal awarding agency and recipient and used to further eligible project or program objectives.
 2. Deductive. Deducted from the total project or program allowable cost in determining the net allowable costs on which the federal share of costs is based.
 3. Cost Sharing or Matching. Used to finance the non-federal share of the project or program.
- For RESEARCH projects, the ADDITIVE method automatically applies unless the agency specifies otherwise.

Closeout Requirements:

- ① All reports (project and financial) should be reviewed by the PI and submitted to the Sponsoring Agency by the deadline or within 90 calendar days. They must be reconciled with the cost center report distributed monthly before submitting them to the Sponsoring Agency. A copy of the submitted documents must be forwarded to the grant accountant to close Iona College's account.
- ① If there are outstanding reimbursable expenses, you should submit your final reimbursement request to the Sponsoring Agency.
- ① Unused funds should be returned to the Sponsoring Agency, unless, the Sponsoring Agency approves one of two options: Option one, the Sponsoring Agency may approve a request from the PI to use the remaining funds for a similar purpose at the College. In this case, the grant accountant in the Accounting Department will require written confirmation of this agreement and will move the funds to a predetermined account for this purpose. Option two, the PI may request that the Sponsoring Agency extend the term of the grant/project. In this case, the grant accountant in the Accounting Department will require written confirmation of the extension.
- ① Be advised, the Sponsoring Agency has the right to recover [unallowable expenses](#).

Note that Federal agencies require recipients to submit the SF-269 or SF-269A forms (original and no more than two copies) before 30 days after the end of each specified reporting period for quarterly and semi-annual reports, and 90 calendar days for annual and final reports. These forms can be found on the Grants.gov web site. Extensions of reporting due dates may be approved by the Federal agency upon request of the recipient. In the case of federal grants, see OMB Circular A-21 for [Financial Status Reporting requirements](#).

Record Retention

The College retention policy for grants is six years plus current fiscal year after the grant has been closed.

Please note that the Finance Office will keep these files. The OSGP may also keep a copy of these files in their office.

Grant Closeout

The PI, OSGP, and Finance Office all have specific responsibilities with regard to closing out your grant.

PI Responsibilities

- ① Complete project within timeline specified/agreed upon, including all experiments, surveys, data analysis, and other final reports.
- ① Complete all Interim/Final Reports. These are performed according to the schedule determined by the Sponsoring Agency
or on a quarterly basis and at the end of the project.
- ① Submit all final technical reports and any other deliverables (contracted research).

- ⦿ Work with the Finance Office to assure the accuracy of all financial transactions/reporting.
- ⦿ Assure that all records are accounted for and filed for historical purposes with both Finance and OSGP

Office of Sponsored Grants and Programs

- ⦿ Work with PI and Finance Office to reconcile accounts
- ⦿ Work with PI on editing/submitting all required reports
- ⦿ Work with public relations office to disseminate grant information (if deemed necessary)

Finance Department

- ⦿ Responsible for financial closeout of account based on the contracted agreements
- ⦿ Ensure all financial records are accounted for and filed for historical purposes
- ⦿ Saves records for audit purposes which can occur several years after the account is closed, so is it very important that accurate records are kept and archived
- ⦿ Normal billing to the sponsors are handled by Finance Department

Adjustments and Continuing Responsibilities

It is important to consider the stewardship of a donor post-award. Keeping them apprised of your research progress can have an affect on future awards made to your project or to the College.

In the case of federal awards, a relationship created may be modified or ended in whole or in part with the consent of the awarding agency and the recipient, provided the responsibilities of the recipient do not affect any of the following:

- ⦿ The right of the Federal awarding agency to disallow costs and recover funds on the basis of a later audit or other review.
- ⦿ The obligation of the recipient to return any funds due as a result of later refunds, corrections, or other transactions.
- ⦿ Audit requirements
- ⦿ Property management requirements, and
- ⦿ Records retention as required including those for property management as applicable, are considered and provisions made for continuing responsibilities of the recipient, as appropriate.

Intellectual Property

Creative works or ideas embodied in a form that can be shared or can enable others to recreate, emulate, or manufacture them are considered by the College as “Intellectual Property.” There are four ways to protect intellectual property: patents, trademarks, copyrights or trade secrets. [Reference: [United States Patent and Trademark Office](#), Glossary of Terms].

Contact OSGP to explore the possibility of developing such a document executed between or among collaborating institutions that sets forth the rights and responsibilities of each institution pertaining to the intellectual property that may be created during the term of the collaboration. The College’s legal counsel is likely to be involved as well.

An Intellectual Property Agreement will address the rights associated with intellectual property that are created jointly by the collaborating researchers as well as intellectual property created independently by each.

Invention Disclosure

To the extent practical and at the earliest possible time, the inventor (PI) should discuss with the OSGP, with reasonable specificity, the preferred utility and possible applicability of the invention and the nature of the

industry that might be in the position to make beneficial use of the invention.

This will enable all parties to begin discussion with a patent attorney, so as to perform a proper patentability search, evaluate the search, and to be prepared and ready to pursue the patent application.

Any discovery or invention must be disclosed promptly to the Provost by means of an [Invention Disclosure Form](#), available in the Provost's Office. After this form is submitted, the College or its designate will make an evaluation in order to decide whether to apply for a patent. The College will notify the inventor in writing in a timely manner of its final decision. If it fails to do so within six months of receiving a properly executed disclosure, or if it decides not to pursue a patent application, the invention will become the property of the inventor subject to the rights of any outside sponsor, if applicable.

Technology Transfer

Technology transfer is the process of exchanging or sharing knowledge, skills, processes, or technologies across different organizations to facilitate new products, processes, applications, materials or services. [Reference: [National Science Foundation](#), Research and Development Glossary].

The PI must receive approval from the Office of Research before transferring College technologies to the market to generate benefits for the College, the community, and the general public.

This process can cover:

- ⓪ Disclosure Facilitation
- ⓪ Patenting and Other Protections
- ⓪ Licensing
- ⓪ Legal Support, and
- ⓪ Decision Support

Effort Reporting Example:

How is Faculty Effort Determined?

NOT based on 40 hour work week

Based on 100% of faculty activities

- Sponsored project activities

- Non-sponsored project activities

Administration (including duties as chair, dean, etc)

Instruction

Clinical activities

Research w/o external funding

For Example:

If you work 60 hours a week, 30 hours represents 50% effort

If a graduate student works 20 hours a week, 20 hours represents 100% effort.

Estimate of weekly hours spent on sponsored project % Effort

_____ = on
Total hours in an average work week Sponsored Project

Components of 100% Effort

Examples: Sponsored Project Activities

- Effort on Federal grants or contracts (e.g. NIH, NSF, DOD)
- Effort on non-federal research projects (e.g. a foundation grant or industry sponsored award)

Effort for a specific funded sponsored project:

Writing progress reports; holding a meeting with lab staff, presenting research results at a conference; reading journals to keep up to date with the latest advances in the project topic area even if the project work is not completely paid for by sponsor (e.g. salary cost sharing)

Helpful Hints to Determine a Reasonable Estimate of Actual Effort A variety of resources may be useful in jogging one's memory:

- clinical time reports and schedules
- teaching schedules
- outside activity forms
- "other support" forms
- leave reports
- calendars
- correspondence

Who Certifies My Time and Effort

Each individual is responsible for the certification of his/her own Time and Effort Report Federal requirements are that anyone certifying effort for another individual must credibly have first hand knowledge of the individual's actual effort.

Iona College requires Time and Effort Reports to have 2 signatures

- The individual performing the work
- And the project director

The project director must get his/her own Time and Effort report certified by his/her direct supervisor (e.g. department chair, dean)