
CWI GRANT MANAGEMENT MANUAL
PRE AWARD
FOR CWI EMPLOYEES WORKING ON GRANTS

DIRECTIONS: Always click [HERE](#) for the newest manual as policies and procedures may be updated and/or clarified.

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MANUAL DESCRIPTION: This is the first segment of a of a two-section manual. This document focuses on procedures for pre-award services—the services offered by the [Grants Office](#) to potential Principal Investigators and other staff developing projects and proposals for the College and the Foundation. The companion document focuses on procedures for post-award services and includes information to help a Principal Investigator manage a funded project.

Note: You can click on [any blue underlined](#) text to access a linked website or document.

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1.0 Context of Grants Development at CWI

This section provides approved, general language when describing the structure of the College in your proposal.

Mission

The College of Western Idaho (CWI) expands learning and life opportunities, encourages individual advancement, contributes to Idaho's economic growth, strengthens community prosperity, and develops leaders.

Until CWI began offering courses in 2009, the Treasure Valley was one of the very few US population centers of its size that did not have a publically funded community college. It took years of effort on the part of community and industry leaders in the region to bring the college into being in 2007. Considering the short time since its inception, CWI already offers a wide range of academic and career-technical courses leading to Associate of Arts, Associate of Science, and Associate of Applied Science degrees, and both academic and technical certificates. CWI also offers Basic Skills Education to help learners prepare for the GED, Dual Credit courses for high school students, and continuing education and fast-track job training for working professionals.

CWI is governed by a five-member Board of Trustees elected by the voters in Ada and Canyon Counties. While governed by a locally elected Board, CWI also communicates with the Idaho State Board of Education (SBOE) for purposes of continuity and collaboration of education across the state.

CWI is accredited through the Northwest Commission on Colleges and Universities (NWCCU). The NWCCU is a regional postsecondary accrediting agency recognized by the U.S. Department of Education and the Council for Higher Education Accreditation (CHEA).

CWI is not a research institution and does not operate a traditional university sponsored program office. Sponsored programs at CWI are not research oriented, but rather focus on improving curriculum, student experience and success and completion. Grants are a small part of college operations and currently receives a little less than \$6.6 million per year in federal, state, private grants and self-support while the operating budget exceeds \$61 million. Pre-award and post-award functions:

- Span multiple departments in different areas of the College.
- Are located in various campus locations.

The Grants Office resides in the Business Office and is in the Administration Building in the Aspen office complex in Nampa. Staff consists of a Grant Project Manager and a Grant Accountant with additional support from a Grant Team. The Grant Team has representation from accounting, budget, contracts, risk management, and program support. The Grants Office provides pre-award services including ideation, project planning, grant writing, transmittal of proposals to agencies and outreach to potential external partners. Post-award services focus on official requests for project changes (i.e., budget transfers requiring prior approval, change of PI

or Co-PI, etc.), assistance with program reports, technical assistance to Principal Investigators, and grant compliance. PI responsibilities are described in section 4.1 below.

Grants Accounting and Reporting Services are also housed in the Business Office. The Grants Accounting function provides draw-down of agency funds, monitoring and approval of invoices and expenditures, financial reporting, and final expenditure reports.

2.0 Relationship between College and the Foundation

The College is a community college organized in accordance with Idaho Code 33-2101 et seq. The Foundation was organized and incorporated in 2009 for the purpose of stimulating voluntary private support from individuals, corporations, foundations, and others for the benefit of the College. In 2009 an agreement was signed between the College and Foundation establishing the obligations and duties between the College and the Foundation. The College recognizes that the Foundation is a private 501(c)(3) corporation and a separate entity from the College.

- The [Grants Office](#) develops and submits all college proposals for project funding to agencies. Institutional proposals have a designated Principal Investigator, project narrative, timeline, and line item budget.
- The [Grants Office](#) develops and submits all proposals for the Foundation, the 501(c)(3) non-profit corporation that seeks funding from private sponsors and donors for institutional support and scholarships.

3.0 Pre-award Procedures

The Grants Office offers comprehensive services to Principal Investigators (PI). Working with potential PIs, the Grants Office manages the [Grants Life Cycle Process](#) to develop proposals that fulfill the college mission and are compliant with agency guidelines. This section outlines the pre-award procedures—the steps involved in converting an idea into a proposal submitted to a sponsor.

3.1 Grant Planning Process

CWI uses a methodical planning process to obtain external funding to advance the College's strategic plan and achieve a significant return on investment. The following table outlines the grants planning process.

Annual Grants Calendar: The Grants Project Manager keeps an annual calendar to manage application deadlines of grants the College and CWI Foundation applies for annually. The Grants Project Manager aligns annual funding opportunities with continuing projects, institutional priorities, and department priorities. Information from the calendar is used to create agendas for the executive team. If the proposed project of an annual fund is different than what was previously applied for, a new [Discovery Form](#) must be completed and submitted to the Grants Office.

- **New Funding Opportunities:** New grant opportunities will surface during the year which are not on the calendar. If a new funding opportunity is discovered, a [Discovery Form](#)

must be completed and submitted to the Grants Office. These sudden opportunities are added to ET Agendas as discovered and are presented as funding opportunities. ET determines if the opportunities warrant further exploration and application submittal.

- New Project Ideas: If you have a new project that you are interested in pursuing but do not have a funding source identified, you must complete a [Discovery Form](#). This form will be used for the Grants Office to research funding options for the project.

3.2 Cost Principles for Developing Budgets

The federal government is the largest sponsor of external program funding at CWI. For that reason, the cost principles of the federal government contained in [2 CFR 200](#) (OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), are the standard for all sponsored grant activities regardless of the funding source. For a given cost to be charged against a grant, it must meet the all of the following tests:

1. Is it reasonable?
 - Would a prudent person off the street who is not part of the project think the expense is reasonable?
2. Is it allocable?
 - Is the expense beneficial to the project?
3. Is it consistent with institutional policy?
 - Is the expense treated the same way regardless of the source of funds?
4. Is it allowable by the grantor?
 - It is in the approved budget and does the sponsor permit the expense?
5. It is available?
 - Are there sufficient funds in the line item to cover the expense?
6. Is it necessary?
 - Is the product/service necessary to operate the project?
7. If your responses are anything but yes, please contact the Grants Project Manager to discuss further.

Budgets are developed and approved at the beginning of the grant development process. The Budget Office must approve any changes after the budget is initially approved. Any subsequent changes to the budget or rebudgeting activities after an award is received must also be approved by the Budget Office prior to submission to the grantor for approval. The grants office will route all budget changes to the Budget Office for review.

3.3 Allowable and Unallowable Costs

Different funding agencies specify different items allowable in a grant budget. In general, projects funded by private sponsors (corporate foundations, local foundations) have fewer regulations than state or federal grants. Careful reviews of the specific program solicitations identify allowable and unallowable costs. The [CWI Grant Management Manual Post Award](#) has an extensive analysis of allowable and unallowable costs located in Appendix 1.

3.4 Conflict of Interest

The Grants Project Manager administers the [Grant Related Conflict of Interest Questionnaire & Disclosure Form](#). Conflict of Interest is noted as any official action or any decision or recommendation by a person acting in a capacity related to a grant-funded project, the effect of which would be to the private pecuniary benefit of the person or a member of the person's household or a business with which the person or a member of the person's household is associated (Family Member(s)/Related Parties). Related CWI Conflict of Interest policies are: [HR-210](#), [HR-270](#), [HR-280](#).

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Electronic Code of Federal Regulations: [e-CFR §200.0](#)

3.5 Cost Sharing

"Cost sharing," "matching funds," "in-kind-contributions," and "leveraged funds" are interchangeable terms to indicate the portion of total project costs provided by the College and its partners.

IMPORTANT

Principal Investigators at CWI should not commit to any type of matching funds, in-kind contributions or leveraged funds on any project without working with the Grants Office and getting appropriate approvals in the Budget department and from the VPFA.

In some cases cost sharing is required by an agency, and the College must commit to a specific amount. The amount of required cost share might be described as a ratio (1:1), or a percentage (50%) or as "significant" or "substantial."

Matching funds can be **cash** (items the College and its partners purchase or supply to the project), or **in-kind** (items the College and its partners have in place and donates toward the project). Contributions counted as cost sharing, or matching, for federal grants must meet all of the following criteria:

- Can be documented in the College's or its partner's accounting system records.
- Have not already been counted as contributions for any other grant.
- Are necessary and reasonable to accomplish project objectives.
- Are allowable costs under the circular (known as the [2 CFR 200](#) —Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).
- Are not paid under another federal award, except where authorized by federal statute to be used for cost sharing or matching.

- Are included in the approved budget when required by the awarding federal agency.

Unrecovered facilities and administrative costs (also known as “overhead” or “indirect costs”) may be included as part of cost sharing or matching with the prior written approval of the awarding federal agency, or with the approval of a federal sponsor’s section of the Code of Federal Regulations. If allowable, the proposal will calculate the difference between the College’s rate and the rate the sponsor allows. That difference may be counted as cost sharing and added to the proposal budget but only with prior approval include these costs.

3.6 Procedures for Developing Line Item Budgets

The following section defines how the CWI Grants Office develops the expenses included in line item budgets. The Grants Office has provided a [budget template](#) for your convenience.

3.6.1 Personnel Costs

Faculty Salaries & Wages

Please contact Grant Manager for more information. Policies are currently being updated.

Faculty members (both full-time and part-time adjunct) are eligible to work on sponsored programs. Most full-time faculty members have nine-month contracts. Faculty members are paid twice monthly (on the tenth and the twenty fifth) and generally receive their annual salary spread over 24 pay periods for 12 months.

During the academic year, faculty time on externally-sponsored programs is charged in credit hour increments for each semester. For example, 3 credit hours or 3/15ths of base salary which equates to 20%.

Staff (administrative, professional, support) Salaries & Wages

CWI full-time and part-time staff members are eligible to work on sponsored programs. For current full-time staff members, the Grants Office staff will request actual salary and wage rates from the budget office. Staff members can only be paid at their normal rate of pay, or in the case of a need to hire new staff, at a rate similar to comparable positions at CWI or in the local market. If needed for a proposal, the total salary for a full-time employee is divided by 2,080 hours to determine an hourly rate. If a proposal budget includes a new position to be hired, the position is aligned to an HR classification, and assigned an estimated starting salary. Staff members are paid twice monthly (on the tenth and the twenty fifth) and receive payments of their annual salary spread over 24 pay periods for 12 months, or hours reported on time cards for non-exempt staff. The actual percent of time a full-time staff member works on a project will be included in the project’s budget (for example 8 hours per week or 20% of a full-time equivalent). Part-time staff may work on a sponsored program and their actual hourly wages will be included in the project budget.

Estimating Person-Months of Effort for Employees

For any Public Health Service (PHS) grants: the National Science Foundation and the National Institutes of Health requires estimating the personnel effort on sponsored programs in person-months. Estimating the number of person-months for staff members is a straightforward

calculation (for example 8 hours per week or 20% of full time equivalent is equal to 2.4 person months [20% x 12 months]).

A “person month” is the metric for expressing the effort (amount of time) principal investigators (PIs), faculty and other senior personnel devote to a specific project. The effort is based on the type of appointment of the individual with the organization; e.g., calendar year (CY), academic year (AY), and/or summer term (SM); and the organization’s definition of such. For instance, some institutions define the academic year as a 9-month appointment while others define it as a 10-month appointment.

Conversion of percentage of effort to person months is straight-forward. To calculate person months, multiply the percentage of your effort associated with the project times the number of months of your appointment. For example:

- 25% of a 9 month academic year appointment equals 2.25 (AY) person months ($9 \times 0.25 = 2.25$)
- 10% of a 12 month calendar appointment equals 1.2 (CY) person months ($12 \times 0.10 = 1.2$)
- 35% of a 3 month summer term appointment equals 1.05 (SM) person months ($3 \times 0.35 = 1.05$)
- 10% of a 0.5 FTE 12 month appointment equals 0.6 (CY) person months ($12 \times .5 \times .1 = 0.6$)

Another example, if the regular pay schedule of an institution is a 9 month academic year and the PI will devote 9 months at 30% time/effort and 3 months summer term at 30% time/effort to the project, then 2.7 academic months and .9 summer months should be listed in the academic and summer term blocks of the application ($9 \times 30\% = 2.7$ person months; $3 \times 30\% = .9$)

3.6.2 Fringe Benefits

Fringe benefits include any nonwage payment or benefit granted to employees by employers. Examples include pension/retirement plans, vacation pay, and College-paid life, health and unemployment insurance. The College’s payments for fringe benefits are included in employee-compensation costs and therefore are not usually taxed. Fringe benefits are included at a specific percentage of an individual’s salary based upon the category of an employee (full-time or part-time).

3.6.3 Indirect Costs

Indirect costs (also known as **Facilities and Administrative [F&A] Costs** or overhead costs) are those incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular grant-funded project, an instructional activity or any other college activity. Indirect costs include two broad categories of expenses:

1. **Facilities** are defined as depreciation and use allowances, interest on debt associated with certain buildings, equipment and capital improvements, operation and maintenance expenses and library expenses.
2. **Administration** is defined as general administration and general expenses, departmental administration, grants administration, student administration and services, and all other types of expenditures not listed specifically under one of the subcategories of Facilities.

CWI is developing a proposed federally negotiated indirect cost rate. In the meantime, CWI uses the de minimus rate of 10% when allowed.

3.6.4 Travel Costs

Travel expenses necessary to support and advance the sponsored program may be included in the sponsored program budget. All travel will be consistent with the documented College Policies and Procedures except when more restrictive. Commuting expenses between the employee's residence and his/her place of employment are not reimbursable. ***Under no circumstances will employees be reimbursed for alcoholic beverages.*** Use the following link the [Travel Policy](#) for definitions to estimate travel.

3.6.5 Meeting Costs

The project budget may include reasonable and customary meeting costs that are directly related to carrying out project activities, including attending conferences for dissemination of project results, holding dissemination conferences and workshops, and holding planning sessions that include off-campus project partners. Note that on-campus planning sessions must have a legitimate business purpose including a published agenda, specific outcomes and external project partners. Costs may include room rental, facilities rental (audiovisual, Internet access, etc.), meals when traveling outside of a 100 mile driving radius, and parking fees.

3.6.6 Equipment Costs

Most agencies define equipment as tangible, nonexpendable personal property, including exempt property charged directly to the award having:

- A useful life of more than one year.
- An acquisition cost of \$5,000 or more per unit.
- The net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the item usable for the purpose for which it was acquired.

Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, should be included. The Principal Investigator will obtain **written or e-mail** quotes from external vendors for all equipment items.

Often times, federal grants will limit charging Indirect Cost Rates to Equipment. Please refer to the specific grant for regulations. Also note that federal procurement regulations and guidance can be found in the [Purchasing Policy](#) in the Special Purchasing Situations section.

3.6.7 Materials & Supplies Costs

Generally, the indirect cost rate will account for general costs of office materials and supplies (such as pens, paper clips, file folders, note pads, and ink cartridges) and classroom materials and supplies (such as file folders, pens, markers, crayons, scissors, etc.). Under some grants, program participant materials that are specific to the success of the grant such as notebooks, texts, laboratory books, workbooks, etc. are separated out into a line item on the budget as Materials and Supplies.

If Materials and Supplies are specific to Participant Costs associated with specific grants, Indirect Cost Rates cannot be applied to those items.

3.6.8 Publication Costs

The costs for publications (paper-based documents, digital e-books, and websites) must be in the approved budget and are allowable only when specifically approved by the sponsor.

3.6.9 Participant Support Costs

Participant support costs are funds to incentivize an individual to participate in grant-supported activities and include the following:

- **Stipends**—funds paid directly to participants based upon participation rather than work completed.
- **Per Diem**—during activities directly related to grant activities such as training events.
- **Lodging**—during activities directly related to grant activities such as training events.
- **Incidental equipment, supplies, and materials**—items the participant uses that support the project goal and objectives; examples of such items are safety goggles, safety gloves, training books, etc.

IMPORTANT

The participant support costs budget must be carefully developed during pre-award. The National Science Foundation requires extensive documentation and communications to move funds into and out of the Participant Support Costs line item.

The National Science Foundation rarely permits such budget transfers to or from the Participant Support Cost line item. Therefore, carefully estimate such costs during pre-award. Indirect Costs are generally not allowed on Participant Support Costs.

3.6.10 Scholarships and Financial Aid

In general, scholarships and financial aid are unallowable unless the grant is specifically designated for scholarships and/or financial aid.

3.6.11 Other Costs

When the full F&A rate is used, postage, local telephone costs, and memberships will not be included in the proposal budget.