WHITMAN COLLEGE

GRANTS POLICIES AND PROCEDURES MANUAL

Office of Grants and Foundation Relations

revised October 2026

INTRODUCTION

Whitman College encourages and supports faculty who are interested in applying for funding from external sources. We encourage you to apply for individual grants to support your research or scholarship, as well as suggest ideas for institutional grants for programs that advance the academic mission of the College.

At Whitman College, the **Office of Grants & Foundation Relations (GFR)** is responsible for overseeing all grants that are submitted on behalf of the College – this includes private, state, and federal proposals, and also institutional and individual faculty and staff proposals. Importantly, the GFR Office serves as a clearinghouse for all proposals being submitted by Whitman College. Detailed information on Whitman College procedures for applying for external grants can be found at the Office of Grants & Foundation Relations website.

The **Office of Grants & Foundation Relations** manages research development, submission, and management for both pre-award (prior to submission) and post-award (after the grant is awarded) processes, including progress reports and grant compliance. GFR helps faculty and staff with researching funding opportunities, developing proposals, creating budgets according to College guidelines, submitting proposals, maintaining positive relations with funding agencies, and assisting with writing and editing proposals, if desired. Once a grant is awarded, **GFR** helps manage the grant in collaboration with the **Grants Accountant (GA)** in the **Office of Accounting and Business Services (ABS)**. Post-award responsibilities include preparing contract and subaward paperwork, tracking spending, balancing grant accounts, processing reimbursements from federal agencies, ensuring accurate budget management, and assisting in completing financial and narrative reports.

The **Office of Grants & Foundation Relations** and the **Office of Accounting and Business Services** are together responsible for ensuring **financial and research compliance** with all requirements involved in research supported by external grants. These requirements apply primarily to grants from **federal** sources (e.g., National Science Foundation, National Institutes of Health, National Endowment for the Humanities). For grants from private sources (e.g., Research Corporation, M.J. Murdock Trust), the requirements may be different. GFR can help you figure out the compliance regulations that apply to your grant.

I. PRE-AWARD CONSIDERATIONS

Registering for Online Grant Submission

Grants to the National Science Foundation (NSF) must be submitted via NSF's research.gov portal. Principal Investigators must register with research.gov in order to submit a grant proposal. Contact Rachna Sinnott, Whitman College's Senior Director of Grants & Foundation Relations (GFR Director), for assistance in obtaining your login and password.

Grants to the National Institutes of Health (NIH), National Endowment for the Humanities (NEH), the Department of Education, and other federal agencies use the government's Grants.gov system for online submission. Organizational grants submitted by Whitman College (e.g. NIH R15 AREA or NEH Public Humanities) are submitted by Whitman College, which is already registered with Grants.gov. Contact Rachna Sinnott for assistance in submitting institutional grants through Grants.gov.

Individual fellowships to NEH (e.g., Fellowships and Summer Stipends) must be submitted by the Principal Investigator. You must register with Grants.gov as an individual. Visit Register | GRANTS.GOV for directions on registering as an individual.

Proposal Preparation

Detailed guidelines for preparing a proposal for submission on behalf of Whitman College can be found at the Office of Grants & Foundation Relations website. While the guidelines on the GFR website and those outlined below are meant to help you understand the procedures, the GFR Office is happy to guide you through the process. Please contact them early on in the process.

Pre-Award Compliance

Role of the Principal Investigator: The Principal Investigator is responsible for ensuring that all institutional policies and procedures are followed. This includes notifying the Office of GFR of their intent to submit a proposal at least one month prior to the submission deadline, securing departmental, divisional, and Provost Office approval of a proposal, and obtaining approval of the grant budget from ABS. The Principal Investigator must submit any proposal that requires the signature of an officer of the College to the GFR Office for preliminary review before the institutional signature is affixed. In addition, the Principal Investigator is responsible for remaining within the bounds of any and all rules or regulations attached to receipt of an award.

Role of GFR: The GFR office assists the Principal Investigator with all aspects of grant submission listed above and serves as the "steward" of proposals through all institutional processes. The GFR Office helps develop grant budgets that are in line with grantor requirements and institutional policies, ensures that fringe benefit and indirect cost rates have been correctly applied, and makes sure that all pre-award compliance requirements have been met. The GFR Office must provide final approval of a proposal prior to enabling submission.

Role of ABS: The Assistant Vice President (AVP) for Finance and Controller is the official

Authorized Organizational Representative for Whitman College. This means that they have been designated by the Board of Trustees as "authorized and empowered to sign any other documents necessary to carry the administrative functions of the College." The AVP for Finance and Controller is authorized to certify that the College is complying with all required certifications for grant submission. The AVP for Finance and Controller (and in their absence, the Vice President for Finance and Administration or VPFA) are the only persons authorized to submit grant requests on behalf of Whitman College.

ABS is also responsible for negotiating Whitman College's Indirect Cost Rate with the Department of Health and Human Services and for renegotiating that rate when necessary. The AVP for Finance and Controller is also responsible for the implementation of College, sponsor, or regulatory agency policies as they pertain to the financial transactions of the College.

Role of the Provost: The Provost must approve all requests for course release time, cost-sharing, and matching funds. Within the Provost's office, the Associate Dean for Faculty Development serves as the primary contact for faculty interested in applying for external grants. Please contact the Provost's office prior to starting your grant preparations. The GFR Office can facilitate this connection.

Other campus offices who should be involved in your grant preparations include:

Human Resources (HR): The Office of Human Resources is responsible for recruitment of new employees; administration of College-provided benefit plans; acting in an advisory capacity in compensation issues, employee relations, and staff development; administration of the College's affirmative action plan; and compliance with all applicable state, federal, and local employment laws. All personnel paid for through a grant (except currently enrolled students at Whitman College who must be processed through Financial Aid) must follow the normal employment procedures of the College and be processed through HR.

Library: The Director and staff of Penrose Library are responsible for assisting faculty in selecting and offering access to diverse print and digital collections. Faculty preparing grant applications should consult with Whitman College Technology Services (WCTS) to discuss the inclusion of funds to add needed resources to the Penrose Library collection.

Technology Services: Whitman College Technology Services (WCTS) is responsible for assisting faculty, staff and students in their computing work. The staff offers: assistance in the evaluation and purchase of hardware and software, training and written documentation, troubleshooting and repair. Faculty preparing grant applications for projects that involve computer purchase or usage must consult with WCTS to discuss the inclusion of equipment funding requests, budgeting for Internet-accessed computing resources, expert consulting service (purchased outside the College), and to ensure compatibility of proposed equipment with institutional equipment planning. WCTS also supports the College's non-instructional computing activities. Information processed in this domain is controlled by the various administrative offices of the College.

Department and Division Chairs: Department and Division Chairs are responsible for fostering and promoting research and scholarly activities within their departments. Department and Division chairs should review research proposals to ensure that proposed commitments for research space, research assistants, equipment, etc., are compatible with department needs and priorities.

To ensure that a grant proposal meets all requirements for submission, the following issues must be addressed (if applicable):

- The Proposal Development Form (a checklist to make sure all procedures have been followed), signed by your Department and Division chairs, and the Associate Dean for Faculty Development, must be submitted and approved before we can proceed with grant preparation and submission.
- A Matching Funds Request Form must be submitted to the Office of GFR if the grant proposal will require matching funds from the College (e.g., for building renovations, equipment maintenance contracts, staff support, course reduction). You must include a budget request and a rationale indicating how this grant would serve to advance the academic mission of the College. The Provost, along with the Committee of Division Chairs (if necessary) will make the final decision.
- Use of Animal Subjects in Research: If your research proposal involves vertebrate animals, your research protocol must be approved by the Whitman Institutional Animal Care and Use Committee (IACUC).
- Use of Human Subjects in Research: If your research proposal involves human subjects, your research protocol must be approved by Whitman's Institutional Review Board (IRB).
- Data Management Plan: All NSF proposals must include a Data Management and Sharing Plan that describes the Principal Investigator's plans for managing data and sharing the products of research, or shows that such plans are not needed.
- The Whitman College Faculty Handbook contains information on faculty grants from external sources, including guidelines on student/faculty research.

Developing Budgets

The budget of a proposal must be as accurate as possible and should be based on estimated costs, some of which may change prior to notice of award. When a project is expected to extend over more than one year, the budget for each additional year should be increased at the standard "cost of living" rate, determined by ABS or HR. The components of a grant budget are the DIRECT COSTS (those directly attributable to the project), and the INDIRECT COSTS (those that cover general management and support charges). Indirect costs are usually only charged to federal grants, unless the guidelines for a private (foundation) grant allow inclusion of indirect costs (also referred to as overhead). Except for cases where indirect costs are not acceptable or are specifically set by the funding agency, proposals must include indirect costs based on Whitman's federally negotiated rate. All budget items should be in accordance with the Uniform Guidance (UG) Federal Regulations 2 CFR 200, Subpart D 200.300, Subpart E 200.400 and Subpart F 200.500-521.

Make an appointment with the GFR Director for assistance in preparing your budget. The

following items are typically included in a grant budget:

A. DIRECT COSTS

1. Salaries and Wages – List faculty, staff, and student salaries. Estimated time committed to the project by each should be clearly stated. Summer salaries and academic year salaries should be listed separately.
    a. Applications incorporating supplemental pay for research effort can include up to 2.5 months of effort during the summer, depending on what is allowed by the sponsor. One month's summer salary is equal to 1/9th of the annual institutional base salary (IBS) for the prior academic year.
    b. Applications incorporating academic year effort must be approved by the PI's department chair and the Provost. Course release(s) will be calculated based on current institutional rates/policies and the cost will be charged to the grant.
    c. Benefits – Fringe Benefits (Other Personnel Expenses or OPE) should be calculated for all salaries or wages to be expended. Rates differ for summer versus academic year, and for faculty versus full-time staff (depending on if it is part of their normal job). Current rates for all positions can be found on the GFR website. Benefits charged to grants are made up of the College portion of charges attached to salary (i.e., social security, Medicare, retirement, unemployment, medical and dental insurance, etc.). When an individual requests salary support from a funder, they must also request benefits.
2. Supplies – Identify as specifically as possible any and all consumable supplies needed for the project. Estimated costs for these should be obtained from the appropriate campus office.
3. Equipment – List the estimated costs of specific equipment necessary to the project. If computers or software are necessary to the proposed costs, Whitman College Technology Services must be consulted.
4. Renovations – Costs for building alterations, power consumption, etc., must be verified by the Chief Financial Officer, the Director of the Physical Plant, and other appropriate officials and the chair of the department originating the proposal.
5. Travel – All travel attributable to the project should be itemized. Travel expenses should be subdivided for domestic travel and foreign travel. Travel costs should be obtained from a travel agency or travel website.
6. Participant Support Costs – These include stipends, travel, tuition, subsistence, and any other costs necessary for certain types of projects, such as training grants. Federal regulations prohibit diversion of these costs to other categories and the costs must be separately tracked.
7. Computer Time – Computer time and support services can sometimes be charged to a project. This does not apply to the use of personal computers, but may apply to mainframe use at institutions other than Whitman. Computer time at Whitman cannot be charged to a grant as that is part of the indirect costs.
8. Consultants – State the total amount for such services and how the total was calculated. Obtain a statement from the consultant detailing hourly charges.
9. Publication – Include all costs attendant to any publication that is expected to result from the project. This might include purchasing the right to pictures of other material

to be included in the book, or the cost of including color prints in the manuscript.

10. Miscellaneous – Items such as duplication, telephone, mail, equipment maintenance, etc. can either be added together under this single category or listed separately.
11. Subcontracts – Federal agencies require that both the contractor and subcontractor adhere to Office of Management and Budget requisites regarding accounting and audit procedures. It is the responsibility of the Principal Investigator to obtain assurance from the subcontractor that compliance with federal regulations will be maintained. Failure to do so makes the primary contractor liable. Subcontracts on federal grants may not be issued to any person or entity appearing on the U. S. Government Terrorist Exclusion list.

B. INDIRECT COSTS

1. Negotiated Indirect Cost Rate – The College has a negotiated Indirect Cost Rate to be used in the calculation of indirect costs. The rate is applied to salaries and wages and differs for on-campus and off-campus project time. Consultant fees should not be included as salaries and wages. The current Indirect Cost Rate is found at the GFR website.
2. Limited Indirect Cost Rate – Some funding agencies limit indirect costs or disallow them entirely. The program guidelines will detail the applicable regulations.

C. COST-SHARING

Some federal agencies may require the institution to demonstrate its participation through the contribution of a portion of the funds required for the overall project. Faculty salary, related fringe benefits, the difference between the College's negotiated indirect cost rate and the cost rate allowed by the funder, and other non-federal grant support are often proposed for cost sharing. General supply and expense items should not be included in the cost share line.

Federal Grant Compliance Policies

The following Whitman College policies are based on federal guidelines and can be found on the GFR website.

Financial Conflict of Interest (FCOI) – The federal government requires that all institutions receiving federal funding establish and administer a financial disclosure policy and a program for training investigators in that policy. A Financial Conflict of Interest occurs when there is a convergence of an individual's private interests and his or her professional obligations to the College such that an independent observer might reasonably question whether the individual's professional actions or decisions are determined by considerations of personal gain, financial or otherwise. During the post-award meeting, the GFR Director will explain the College's FCOI training procedure. Principal Investigators will be required to sign an FCOI form indicating that they have undergone the required training.

Responsible and Ethical Conduct of Research (RECR) – All students, technicians, postdoctoral researchers, and faculty who are conducting federally-funded research are required to undergo training in the responsible and ethical conduct of research (RECR). During the post-award meeting, the GFR Director will provide information on accessing

Whitman College's online RECR training program. The Principal Investigator will be responsible for ensuring that their students have taken the online RECR training, and for providing documentation of compliance. The GA will maintain records of RECR training and compliance.

Research Misconduct Policy and Procedure for NIH-funded research - Whitman College is committed to upholding the highest standards of scientific rigor in research. Research misconduct is contrary to the interests of Whitman College, the health and safety of the public, the integrity of research, and the conservation of public funds. Both the institution and its institutional members have an affirmative duty to protect those funds from misuse by ensuring the integrity of all research conducted on behalf of Whitman College. Whitman College has established policies and procedures for responding to allegations of research misconduct. These policies and procedures for addressing allegations of research misconduct meet the requirements of the PHS Policies on Research Misconduct (42 CFR Part 93).

Research Security - Whitman College is committed to ensuring that all research on campus is conducted in compliance with federal, state, local, funder, and institutional requirements. This policy implements federal agency requirements related to mandatory research security training and certifications for institutions receiving federal research and development funding, including but not limited to the National Science Foundation (NSF) and the National Institutes of Health (NIH). This policy complies with federal regulations and guidelines aimed at safeguarding U.S. science and engineering through clear, actionable research security policies, in alignment with the CHIPS and Science Act of 2022 (P.L. 117-167), National Security Presidential Memorandum-33 (NSPM-33), and the July 29, 2024 Office of Science and Technology Policy (OSTP) memorandum on Guidelines for Research Security Programs at Covered Institutions.

NSF/NIH Sexual Harassment Policy – Both NSF and NIH are committed to fostering safe research and learning environments. Organizations that are recipients of funding from these agencies are required to certify that they will follow agency guidelines for monitoring and reporting incidents of sexual harassment.

NSF Safe and Harassment-Free Working Environments for Off-Campus or Off-Site Research - It is NSF policy to foster safe and harassment-free environments wherever science is conducted. NSF's policy recognizes that a community effort is essential to eliminate sexual and other forms of harassment in science and to build inclusive scientific climates where people can learn, grow, and thrive. Accordingly, for each proposal that proposes to conduct research off-campus or off site (such as fieldwork and research activities on vessels and aircraft), the AOR must complete a certification that the organization has a plan in place for that proposal that describes how the following types of behavior will be addressed.

Effort Reporting Policy – Effort reporting is a process mandated by the federal government to verify that direct labor charges to, or cost shared on, sponsored projects are accurate, timely, and reflect the actual level of work performed. All employees who are paid from federal grants are required to complete effort reports, and will be instructed on the process

by the GFR Office. Effort reporting forms will be retained by ABS.

Other important requirements to be aware of include:

NIH and NSF Publication Policies – NIH policy requires that all peer-reviewed articles based on NIH funded research must be available free of charge through PubMed. NSF policy requires that peer-reviewed articles based on NSF-funded research are deposited in NSF's Public Access Repository.

Records Retention Policy - Financial records, supporting documents, statistical records and other records pertinent to a grant will be retained by Whitman College for a period of four years from submission of the final project and expenditure reports. This procedure is in accordance with the procedures described in NSF's records retention schedule, NIH's record retention policy, and the IRS's retention requirement of employment tax records per Publication 15.

For federal grants, electronic copies of records will be kept on the College's secure drive. Electronic copies of records will be retained according to the following schedule:

Financial records and supporting documents	4 years after filing final grant report
Statistical and other pertinent documents	4 years after filing final grant report
All copies of interim and final reports delivered to the granting agency	4 years after filing final grant report
All requests for reimbursement	4 years after filing final grant report

II. POST-AWARD CONSIDERATIONS

Upon notification and approval of a grant award, the GFR Director and GA will schedule a meeting with the Principal Investigator to review relevant post-award administrative procedures, required training, budget management, and information on financial compliance.

Role of GFR: The Office of GFR is responsible for 1) ensuring overall compliance with federal, institutional, and grantor requirements policies, including managing effort reporting, financial conflict of interest reporting, and responsible conduct of research training; 2) working with the PI in preparing and submitting any interim and final financial reports required by the granting agency; 3) ensuring accurate budget spending and management; and 4) submitting reimbursement requests from granting agencies.

Role of ABS/GA: The GA is responsible for 1) requesting a new grant G/L account upon receipt of a new grant award; 2) reviewing the financial progress of the project; 3) preparing and obtaining signatures for contracts with grant partners; 4) processing invoices and payments from grants; 5) calculating allowable indirect costs, interest, and reimbursements from granting agencies; 6) providing monthly reports to Principal Investigators showing budget details for the month and a summary of the project expenditures to date.

Role of ABS/AVP for Finance and Controller: The AVP for Finance and Controller is responsible for ensuring compliance with all audit requirements per the Office of Management and Budget Compliance Supplement that is issued annually and includes, but is not limited to the following: maintaining adequate internal controls and oversight of the College's federal programs, preparation of the Schedule of Expenditures of Federal Awards and related notes, preparation of supplementary schedules of financial responsibility ratios required by the Department of Education, preparation of schedules required for the annual audit conducted in accordance with the Uniform Guidance, and completion of the Data Collection Form and submission of the audited financial statement package with the Federal Audit Clearinghouse and the Department of Education.

Grants Management and Administration

- Award Notification – When a proposal has been approved for support by a sponsor, the Principal Investigator is notified. Often, the GFR Office or AVP for Finance and Controller/AOR is also notified, but the Principal Investigator should forward the notice to the GFR Office. In some cases, the notification of award requires a signature by an institutional official (usually the AVP for Finance and Controller); the GFR Office can make sure this is done.
- Establishing an Account – After a grant is determined to be acceptable, the GA secures a budget number using the appropriate college budget categories through ABS. A copy of that budget, together with the terms of the award, should then be forwarded to the Principal Investigator. It is occasionally necessary to confer with the Principal Investigator regarding the distribution of funds within the budget, particularly if the sum awarded does not match the sum requested.
- Hiring Employees with Grant Funds – When hiring personnel (staff or students) to

be paid from a grant, the following employment-related guidelines should be considered:

- All new employees must report to HR on the first day of employment or before to complete the necessary tax forms and employment cards.
- All employees who work .74 FTE or more are eligible for medical, dental, life, and long-term disability benefits. Benefits information for employees who work less than .74 FTE can be obtained from Human Resources.
- Faculty salary increases occur in August. Budgets should be adjusted appropriately for multi-year grants.
- Staff salary increases occur yearly at the beginning of the fiscal year (July 1). Budgets should be adjusted for multi-year grants.
- Faculty and staff are paid on the last day of the month. Students are paid on the 18th of the month (or the nearest business day).
- All students, faculty, or staff who will be paid from a grant must provide valid documents showing they are authorized to work in the United States.
- Once a grant has been funded, the Principal Investigator is responsible for submitting the following information to the GA 30 days prior to the starting date of new grant employees. This will ensure timely payment of salary:
  - Name of employee, grant number, budget object number, beginning date and termination date of employment, number of hours to be employed, hourly wage or monthly salary, full or part-time status, total amount of money to be paid. The grant hiring form should be used for this purpose.
- In the event of a no-cost extension or a non-competing continuation grant, it is the responsibility of the Principal Investigator to inform the GFR Office and GA when employees charged against the grant are to be paid past the initial termination date. In addition, for continuation grants the Principal Investigator must submit a new request for all personnel and dates of employment to be charged to the new grant year. This should be done prior to the starting date of the continuation so that salaries can be properly applied against the correct budget number.
- Additional information regarding employee hiring can be obtained from Human Resources.

- Subcontracts – All subcontractors must state in writing that they will abide by the federal regulations governing grants. A subcontract agreement will be drawn up by the Principal Investigator's institution, and a signature of a cognizant subcontracting official must be affixed to the agreement. Subcontractors submit bills to the Principal Investigator who then routes the statements through the GFR Office for processing. Subcontracts may not be issued to anyone or any organization on the U. S. Government Terrorist Exclusion List.
- Drawing on the Account – Once the award has been assigned a budget number, the Principal Investigator may draw on the account. If, during the project, reallocation of monies between budget objects is required, the Principal Investigator should request such fund movement from the GA, who will make the necessary adjustments. All charges against the account must be routed through GFR and ABS

for approval.

- Budget Account Management – Budget and expenses are monitored monthly by the GA and balanced to the Whitman College General Ledger. Further monitoring is accomplished through regular communication between the GA and PI. Based on the letter of award, any costs deemed unallowable by the GA or ABS will be rejected and will be the responsibility of the Principal Investigator. No Federal funds may be spent on alcoholic beverages.
- Federal Drawdown Reimbursement Procedure – Whitman College will request reimbursement for funds expended on its federal grant activity on a quarterly basis. To guard against any potential overaward, the College will only request reimbursement for grant expenses incurred prior to the end of the quarter. To determine payment, the GA will run a report, G/L Budget to Actual from the institutional general ledger, and balance it to the detail pulled from the G/L Trial Balance and entered into the grant tracking spreadsheet for each grant. The GA will then calculate and apply the appropriate Indirect Costs to each grant via spreadsheet calculation form and journal entry (JE) to the institution's accounting system. Once that JE is posted, The GA will re-run the G/L Budget to Actual reports and verify that the totals match the expected totals from the IDC calculations. The GA will then prepare a Federal Reimbursement Request detailing the funds to be drawn down and send it to the AVP for Finance and Controller along with the general ledger back up. The AVP for Finance and Controller will review, edit and approve the Federal Reimbursement Request via signature. The GFR Director will certify and submit the duly authorized Federal Reimbursement Request via the cognizant federal payment management system.
- Expenditure of Funds – Any charges made against a grant must be allowable, allocable, reasonable, and consistent (see federal Cost Principles, below), and must follow the College's Travel and Business Expense Policy as well as any additional requirements outlined in the award letter from the granting agency. The following internal controls are in place to ensure accurate financial accounting:
  - For Invoices, Journal Entries, Travel/Meal/Entertainment (TME) Expenses:
    - The GFR Director must review and approve all charges to ensure they are in compliance with the requirements associated with the grant.
    - All charges must be signed by the grant's Principal Investigator (usually a faculty member or, for institutional grants, the Provost's Office)
    - All TMEs or any invoice containing any one item costing over $10,000 requires a signature from the Provost's Office.
    - Any invoice containing any one item costing over $75,000 requires a signature from the AVP for Finance and Controller or VPFA.
  - For College Credit Card Charges:
    - The grant's Principal Investigator and the Department/Division chair should review and approve the charges in Emburse, indicating their approval of the charges.

- The GFR Director must review and approve all credit card charges to ensure they are in compliance with the requirements associated with the grant.
- All TME charges or any one charge over $10,000 requires a signature from the Provost's Office.
- Any one charge over $75,000 requires approval from the VPFA.

- Indirect Costs – Whitman's policy states that the indirect costs will be divided as follows: 50% will be allocated to provide grant matching funds, 35% will be allocated to support the salary of the Grants Accountant in ABS, and the remaining 15% will be placed into an account to be used by the Principal Investigator (PI) or program who was awarded the grant.
- Over Expenditures - The GA should be advised immediately of any over expenditure. They will then work with the Principal Investigator, their Department, and the Provost to redistribute those charges. In some instances, the Principal Investigator may be responsible for the fund deficiency.
- Retroactive Cost Transfers – No cost transfers can be made unless the expenditures are applicable to the account against which they are to be charged. All cost transfers must be approved by the Associate Controller.
- Sponsor Payment – Normally, payment is made on a billed basis. In some cases, however, a private funder may make pre-payment in the form of a check mailed to the Principal Investigator. Checks received in this manner should be forwarded to the GFR Office to determine whether it should be recorded as a gift.
- Changes in the Scope of the Project – Any change in the scope of the project requires that the Principal Investigator notify the award sponsor in writing and obtain written approval from that sponsor for the changes. A copy of the request should be submitted to the GFR Office.
- Change of Principal Investigator or Project Personnel – If there is to be a change in the Principal Investigator or Principal Investigator's effort, or Project Personnel, approval for such a change must be obtained from the award sponsor. The GFR Office must be notified of any such change and will take the steps necessary for the change to occur.
- Budget Revisions – Some changes require prior sponsor approval and others do not; please check with the agency guidelines and/or the GFR Office with specific questions. Please note that changes *may* require that the College provide the sponsor with written notification and/or obtain written approval from the sponsor for the changes. The GFR Director will determine whether your requested changes can be approved internally or if the sponsor's approval is required. In some cases, a grant budget may be modified from its proposed form to meet unanticipated needs and to make other types of post-award changes. This must be approved by ABS and GFR Office if the requested change is allocable and reasonable and within the funding agency specifications. For sponsors that do not allow the re-budgeting of funds without prior approval, the GFR Director will formally submit a request to the sponsor on behalf of

the PI.

- No-Cost Extensions – If a no-cost extension is required to complete the grant's scope of work, and is allowed by the sponsor, the Principal Investigator will work with the GFR Director to notify the funding agency of such extensions. It is the responsibility of the Principal Investigator to instigate a no-cost extension request within the timeframe required by the funding agency.

- Purchase of American-Made Equipment – Prior to purchase of any equipment, efforts shall be made to determine whether the equipment is American made. Equipment purchased on federal grants should be American made "where practical." Equipment paid for by a federal grant and costing more than $250,000 must be purchased using a competitive bidding process in accordance with UG Subpart F 200.500-521.

- Ownership of Grant-Funded Equipment – College policy is that all equipment purchased with funds from an institutional or personal research grant is owned by Whitman College. Only under exceptional circumstances will a departure from that rule be considered by the Provost. When a departing faculty member makes such a request, the College will consider the release of equipment to the other institution concerned on an individual basis and in accord with the following guidelines:
  - The equipment is critical to the investigator's research;
  - It will not or cannot be supplied by the institution to which he or she is going;
  - It is not critical to faculty research at Whitman;
  - The conditions under which the equipment or funds used to purchase it were secured do not preclude disposition. "Critical" equipment is defined as equipment essential to research personally conducted or directed by the faculty member. The individual requesting the equipment has the responsibility for demonstrating to the College his or her need for that equipment for the continuation of his or her personal research.

- Travel Regulations – U.S.-flag air carrier service must be used for U.S. Government-financed commercial foreign air travel if service provided by U.S.-flag air carriers is available. In determining availability of a U.S.-flag air carrier, the following scheduling principles shall be followed unless their application would result in the last or first leg of travel to or from the United States being performed by a foreign-flag air carrier:
  - U.S.-flag air carrier service available at point of origin shall be used to destination or, in the absence of direct or through service, to the final interchange point on a usually traveled route.
  - When an origin or interchange point is not served by a U.S.-flag air carrier, foreign-flag air carrier service shall be used only to the final interchange point on a usually traveled route to connect with U.S.-flag air carrier service.
  - When a U.S.-flag carrier involuntarily routes the traveler via a foreign-flag air carrier, the foreign-flag air carrier may be used notwithstanding the availability of alternative U.S.-flag air carrier service.

- Suspension and Debarment – Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded

under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed $25,000 or meet certain other criteria as specified in 2 CFR section 180.220. This verification may be accomplished by checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at SAM.gov | Home (click on Search Record, then click on Advanced Search-Exclusions). A screenshot of the search results is required to be printed and saved electronically by the GA prior to a payment being made to any vendor from a federal grant as proof for audit that the vendor was not suspended or debarred. No payment may be made to any organization or individual listed on the U.S. Government's Terrorist Exclusion list.

- Purchasing Guidelines Based on Thresholds – These guidelines must be followed when purchasing goods and services with federal grant funds. The threshold amounts refer to the total cost of the purchase. For example, purchasing three $900 laptops is considered to be a $2,700 purchase, not three separate items. A $90,000 equipment purchase with a $5,000 delivery/set-up fee and $8,000 in ancillary parts constitutes a purchase over $100,000.
  - Micro-Purchase Threshold ($10,000 or Less) – The acquisition of supplies or services, the aggregate dollar amount of which is $10,000 or less. Micro-Purchases can be awarded "without soliciting competitive quotations" if the price is reasonable. To the extent practicable, purchases must be distributed equitably among qualified suppliers. The use of a Whitman credit card for such transactions is encouraged. For any micro-purchases, following College guidelines should be sufficient.
  - Small Purchase Threshold ($10,000.01 to $250,000) – The acquisition of supplies, services or equipment in the range of over $10,000 to $250,000. Small Purchases require "relatively simple and informal procurement methods". Written price or rate quotations must be obtained from a minimum of three qualified sources prior to making a purchase (see below). Documentation can include screenshots from websites, copies of published price lists and advertised pricing in established magazines or journals. A Whitman credit card may be used if the purchase is under$250,000.
  - Sealed Bids / Competitive Proposals (Over $250,000) – For acquisitions costing more than $250,000, bids are publicly solicited and a firm fixed price contract is awarded to the responsible bidder whose bid is the lowest price. Competitive proposals are for acquisitions costing more than $250,000, conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program with price and other factors considered.
  - Procurement Documentation – Documentation must be submitted with the appropriate Federal Funds Vendor Selection Form that is sufficient to detail procurement history:
    - $10,000.01 to $250,000
    - Over $250,000
    - Noncompetitive Bidding (Sole Source)

A quotation must also be submitted. A quotation is a written statement from a vendor regarding the price for a specific good or service. Quotes and bids should include specifications and qualifying characteristics considered by the vendor/contractor including delivery and time frame, scope of work, references, and other relevant specifications.

Procurement and service contract records must contain at least three elements:

- Basis for the vendor/contractor selection: Information showing how the College arrived at the decision to award the contract to that particular vendor/contractor.
- Justification for lack of competition when competitive bids or offers are not obtained: A departure from the "free and open competition" standard imposed by the federal government requires justification. Unique capacity or ability on the part of the contractor (such as specialized research services from a skilled party) is frequently sufficient justification. Nevertheless, because the action represents a departure from normal practice, it is one that is likely to receive close scrutiny in audits or other reviews conducted by awarding agency officials.
- Basis for the award cost or price: the cost and price analysis should be documented to establish that the institution obtained a fair price.
- Noncompetitive Proposals (Sole Source) – Procurement through solicitation of a proposal from only one source. If the purchase is over $10,000, an explanation must be submitted using the Federal Funds Vendor Selection Form: noncompetitive bidding (sole source) by the PI documenting reason(s) that vendor or contractor is the only source for the item(s) or service(s) being purchased, and the form must be submitted with the invoice before payment can occur.
- Additional specific requirements are as follows:

Amount of Purchase	**Specific Requirements**
$10,000 or less	No competitive cost estimates required.
$10,000.01 to $250,000	Three or more detailed cost estimates, printed from Internet search and/or written quotation from vendors with specifications clearly delineated.
$250,000.01 or more	Three or more sealed bids (formal advertising) or competitive proposals must be solicited from potential vendors/contractors. Must be in compliance with OMB 2 CFR 200.320.

Cost Principles and Allowable Expenses

To be allowable under federal awards, costs must be 1) allocable; 2) reasonable; 3) consistent. Allowability must be determined in accordance with generally accepted accounting principles. Determination of allowability, allocability, and reasonableness of a given expense is based on specific sponsor guidelines as well as federal cost principles. These rules are based on the Office of Management and Budget's Uniform Guidance 200.400 Subpart E- Cost Principles.

- A cost is allowable when:
  - It serves a necessary business purpose, including instruction, research, and public service
  - It is permissible according to College policy and federal regulations, regardless of whether it is a sponsored project
  - It is permissible for a sponsored project according to the terms and conditions of the sponsored agreement
- A cost is allocable:
  - For a sponsored project when the cost provides "benefit" to the project
  - For a gift when it corresponds to the intent of the donor
- A cost is reasonable if a prudent person would purchase the item at that price. Determine whether a cost is reasonable by considering whether:
  - The cost is necessary for the performance of the activity
  - Incurrence of the cost is consistent with established College policies and practices
- A cost is consistent when like expenses are treated in the same manner under like circumstances. For sponsored projects, consistency means that sponsors pay for costs either as a direct charge or as an indirect cost, not both.
- Federal regulations set forth additional principles for allowability:
  - The cost is not included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
  - The cost is adequately documented.

Unallowable Expenses – Both activities and transactions could be considered unallowable due to regulations put in place by the federal government or other sponsor. Unallowable costs may also be identified in the specific terms and conditions of a sponsored project. These can be more specific than those outlined in the federal regulations. For example, if a sponsor specifies that international travel costs cannot be charged to a particular project, then those costs may not be charged to that project, even though College and federal regulations may allow them.

The following costs are listed as not allowable:

- Alcoholic Beverages
- Alumni Activities
- Bad Debt
- Commencement and Convocation Costs
- Contingency Provisions
- Costs of Criminal and Civil Proceedings
- Donations and Contributions
- Entertainment Costs
- Fines and Penalties (failure to comply with federal, state or local laws & regulations)
- Fundraising and Investment Costs
- Goods or services for personal use of college employees
- Housing and personal living expenses
- Interest
- Lobbying
- Meals, other than budgeted travel costs
- Student Activities, unless specifically provided for in the sponsored agreement
- Travel: airfare costs in excess of the customary standard commercial airfare (coach or equivalent) are not allowed except under very specific conditions such as the medical needs of the traveler. These conditions must be documented.