Texas A&M International University

GRANT DEVELOPMENT

AND

GRANT ADMINISTRATION

HANDBOOK
PREFACE

In our effort to assist faculty and staff in proposal development and grant administration, the Office of Grant Resources in collaboration with the Office of Budget, Payroll, Grants and Contracts, Human Resources and Purchasing has compiled valuable information that will help grant seekers become aware of the grant development procedures both internal and external and help awardees with project administration. Additional information is provided regarding proposal funding basics.

The Grant Development and Grant Administration Handbook is a reference tool that will assist you in carrying out TAMIU’s pre-award and post-award procedures. The handbook provides you with “how to” information on proposal development and “hints” for effective and efficient grant administration.

Good luck and best wishes on your research and grant initiatives!

Texas A&M International University

Office of Grant Resources
(956) 326-3025
www.tamiu.edu/gradschool/grant/

Office of Budget, Payroll Grants and Contracts
(956) 326-2373
www.tamiu.edu/adminis/payroll/

Note: Procedures set forth in this Handbook are subject to change.
Please visit the following link for an updated version of this Handbook.

www.tamiu.edu/gradschool/grant/university_procedures.shtml

Revised 06/08
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GENERAL INFORMATION
The Office of Grant Resources (OGR), a unit within Texas A&M International University’s Office of Graduate Studies and Research (OGSR), supports faculty and staff in securing external funds from public and private agencies. Emphasis is placed on securing funds to achieve the University’s priorities. The Office supports the contract and grant-writing activities of the faculty and staff through all stages of the project -- from the initial project planning through proposal submission.

Support services provided by the Office of Grant Resources include the following:

Agency Liaison
Contacts Federal and State sources for funding information and discussion of project priorities and interests.

Consultation
Provides advice on planning projects, consults with faculty and staff on content and design of the proposal, and identifies funding sources.

Materials/Information Dissemination
Provides information, paper-based as well as electronic, about funding opportunities, proposal development tips, University policies and procedures related to contracts and grants, grant terminology, grant management, and other grant-related topics.

Grants Web Page
Develops and maintains a Grants Web Page that disseminates contract and grant information.
www.tamiu.edu/gradschool/grant/

Proposal Development Assistance
Provides general information on proposal writing and Request For Proposal/Request For Applications (RFP/RFA) guidelines; provides general descriptive information for inclusion in proposals; meets with faculty to discuss guidelines; assists with preparing budgets; edits proposals; completes forms and assurances; obtains signatures and makes copies; coordinates delivery of proposals to funding agencies; and submits proposals as instructed by the agency.

Records
Maintains copies of proposals submitted by faculty and staff and examples of past successful grant proposals.

Grants Database
Establishes and maintains a database of information about proposed and funded projects that will be used to track the University’s progress in grant activity.

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1 OGR can help secure funds from private agencies ONLY for research related projects. Other projects are handled through the Office of Institutional Advancement.
Workshops
Provides workshops on proposal preparation to faculty and staff upon request.

Evaluation
Provides information about and aid in the development of evaluation plans for inclusion in contract and grant proposals.

Programmatic Monitoring
Other functions of the OGR include assistance with programmatic monitoring of grant awards. Faculty will receive information related to records management and guidelines to comply with the University procedures and sponsoring agency regulations.

The OGR is located in the Killam Library, Room 332.

OFFICE OF BUDGET, PAYROLL, GRANTS AND CONTRACTS

The Office of Budget/Payroll/Grants and Contracts (BPGC) is located in the Killam Library - Room 159, and is responsible for providing post-award support services for contracts and grants to faculty and staff.

Support services provided by the Office of Budget/Payroll/Grants and Contracts include the following:

Preliminary Budget Review
Examines the proposed budget for accuracy prior to submission: reviews positions and salaries in the proposal; fringe benefit calculations; indirect costs or overhead rates; verifies all formulas and calculations; compares current budget to prior year budgets if the grant application is being submitted for renewal; and analyzes matching requirements.

Grant Approval Budget Review
Examines the budget following notification of grant award; reviews proposal for reasonableness and completeness of program expenditures and budget in relation to the program purpose, objectives, and governing documents; identifies potential issues, risks, or items that might have a fiscal or other impact on the University; and identifies legal or compliance issues; and conducts other reviews as necessary based on the RFA/RFP.

Establishment of Grant Accounts
Establishes an account for the awarded project, following notification of grant award, approval of the final budget, and execution of the grant agreement by the University.

Monitoring of Grant Expenditures
Reviews purchases made for the project to ensure compliance with grant guidelines and applicable cost regulations.
Monitoring of Grant Budget
Monitors grant budget and updates grant expenses on a monthly basis. Grant budget report is submitted to the Principal Investigator/Project Director via e-mail on the 10th of each month. The report provides the detailed activity and a summary of the grant account (budget, expenses, encumbrances, available balance) for the current budget period.

Database of Budget Information
Establishes and maintains a database of fiscal information that will be used to monitor a project’s budget and reporting requirements.

Drawdown/Invoicing
Requests reimbursement of grant expenditures. Dependant on the specific grant, reimbursement is obtained by processing the drawdown through on-line system or by submitting invoices, as required by the respective grant agency.

Project Fiscal Reports
Works with the Project Director to prepare and submit fiscal reports in accordance with project reporting requirements.

OFFICE OF HUMAN RESOURCES

The TAMIU Office of Human Resources (HR) is responsible for monitoring personnel appointments to grants received by the University. Support provided by HR includes the following:

Budget Development Assistance
Provides assistance in identifying appropriate positions and salaries for new positions; identifies appropriate salaries for existing positions included in the grant budget; and identifies solutions to meet staffing needs for the project.

Personnel Review
Ensures that the appropriate job description is developed and appropriate salary is assigned for each project position.
PRE-AWARD INFORMATION

A. Proposal Funding Basics

1) Funding Sources

A. Federal - The funding sources at the Federal level to which proposals from TAMIU are most frequently submitted include:

1. U.S. Department of Education (USDE)
2. U.S. Department of Health – Health Resources & Services Administration (HRSA)
3. National Science Foundation (NSF)

In most cases, funding opportunities from these and other federal agencies are announced in the Federal Register. Funding is awarded through a competitive grant process where some programs are more highly competitive than others. Proposal guidelines for Federal grants are generally very specific and must be adhered to strictly. The indirect costs that may be requested vary by funding agency. In many cases, the allowable indirect cost rate that may be requested is stated in the Request for Proposals (RFP); if it is not, it is important to contact the funding agency through the contact person listed on the RFP.

Grants.gov - Grants.gov is another source used for finding federal grant opportunities (www.grants.gov) Faculty and staff may visit this site for browsing, searching, and downloading applications. There are over 1,000 grant programs offered by all Federal grant making agencies.

Catalog of Federal Domestic Assistance (CFDA) - The Catalog of Federal Domestic Assistance online http://www.cfda.gov gives you access to a database of all Federal programs available to State and local governments. You can search for assistance programs in many ways: alphabetically by program title, type of assistance, applicant eligibility, agency, beneficiary, program deadline, among others.

State - The funding sources at the State level to which faculty and staff from TAMIU most frequently submits proposals are:

1. Texas Higher Education Coordinating Board (THECB)
2. Texas Commission for the Arts (TCA)
3. Texas Infrastructure Board Fund
4. Texas Council for the Humanities (Humanities Texas)

Infoed – SPIN Plus is a web-based subscription that allows faculty and staff to search for funding opportunities. TAMIU faculty and staff may access this paid subscription by the OGR to not only identify funding opportunities using the SPIN Plus module, but also to create a profile using GENIUS, which is a browser-based interface for capturing investigator biographical sketch details. This function of GENIUS allows faculty to view other subscribers’ research interests, which can
lead to possible collaborations. By completing your GENIUS profile, you can choose to automatically receive funding notices.

The Internet provides a wealth of information about funding opportunities at the Federal and State levels, as well as through private foundations.

**Grant Advisor Plus** - The Grant Advisor Plus provides full access to the powerful on-line features available at their web site. [www.grantadvisor.com](http://www.grantadvisor.com)

**Foundation Center** – Provides information on foundations, corporate giving and related subjects. [http://fdncenter.org/pnd/rfp/](http://fdncenter.org/pnd/rfp/)

**The Grantsmanship Center** – Provides a daily update of federally announced requests for proposals. [http://www.tgci.com/funding/resources.asp](http://www.tgci.com/funding/resources.asp)

**Internet Sites of Interest**

**Federal Agencies**

- Agriculture (USDA) [www.usda.gov](http://www.usda.gov)
- Commerce [www.doc.gov](http://www.doc.gov)
- Defense [www.dod.gov](http://www.dod.gov)
- Education [www.ed.gov](http://www.ed.gov)
- Energy (DOE) [www.doe.gov](http://www.doe.gov)
- Environmental Protection Agency (EPA) [www.epa.gov](http://www.epa.gov)
- General Service Administration (GSA) [www.gsa.gov](http://www.gsa.gov)
- Health and Human Services [www.dhhs.gov](http://www.dhhs.gov)
- Health Resources and Service Administration [www.hrsa.gov](http://www.hrsa.gov)
- Information Agency [http://dosfan.lib.uic.edu/usia/](http://dosfan.lib.uic.edu/usia/)
- Justice [www.usdoj.gov](http://www.usdoj.gov)
- Labor [www.dol.gov](http://www.dol.gov)
- National Aeronautics and Space Administration (NASA) [www.nasa.gov](http://www.nasa.gov)
- National Endowment for the Arts (NEA) [www.nea.gov](http://www.nea.gov)
- National Endowment for the Humanities (NEH) [www.neh.gov](http://www.neh.gov)
- National Institutes of Health (NIH) [www.nih.gov](http://www.nih.gov)
- National Institute of Standards and Technology [www.nist.gov](http://www.nist.gov)
- National Oceanic and Atmospheric Administration (NOAA) [www.noaa.gov](http://www.noaa.gov)
- National Science Foundation (NSF) [www.nsf.gov](http://www.nsf.gov)
- Transportation [www.dot.gov](http://www.dot.gov)
- Veterans Affairs [www.va.gov](http://www.va.gov)
2) Proposal Development

Conceptual Stage (Pre-application)

- Develop the project idea
- Document the need
- Do a literature search
- Define project goal(s) and objective(s)
- Develop a plan of action
- Draft preliminary proposal
- Get approval (department and college level)
- Research the funding sources
- Identify potential sponsors
- Identify potential collaborators/partners
- Discuss project with program officers of funding source(s)
- Select best source(s) – obtain appropriate guidelines and application forms (if required)
- Check deadlines.

Application Writing Stage

- Read the program guidelines!
- Write proposal (follow format given in the program guidelines)
- Prepare budget
- Obtain support materials
- Review, refine, rewrite proposal (follow the program guidelines!)
- Get final approval (Provost, College, and Department level)
- Submit proposal.

Post-application Stage

- Wait for agency evaluation and final selection
- Receive official notification or denied notice
- If awarded, release award notice to press with agency approval and carry out project - submit progress reports/final report
- If not funded, request peer reviews, incorporate comments, resubmit and keep trying.

Things to remember: Read the proposal guidelines carefully! Remember that if the proposal does not meet the guidelines it will not be reviewed and consequently rejected.

3) Basic Proposal Format

Proposal Components - The application generally consists of completed forms (SF 424 or an OMB-approved alternative, such as the SF 424 (R&R) which replaced the PH 398 proposal form) and additional material as outlined in the proposal guidelines.
Common components in grant applications or cooperative agreements are:

- a cover page (Standard Form 424 or similar form)
- an abstract or project summary
- a proposal narrative
- a bibliography or proposal reference section
- biographical sketch of key project personnel
- information on other support, if requested by the agency
- a budget and budget justification narrative
- resources or facilities statement
- appendices, as required or as permitted.

Cover Page
Most federal agencies specify a format for the cover page. Whether or not a form is provided, basic information on the cover page includes the following items:

- project title;
- project period;
- funding requested;
- principal investigator/project director name and title, and address; and
- spaces for signatures of the principal investigator (sometimes optional) and the authorized institutional representative (generally mandatory).

Table of Contents
If the project guidelines suggest a format, the proposal and table of contents should follow the suggested format.

Abstract
The abstract or project summary is typically a short description of the project, its goals, and projected outcomes, including significance of the project to the particular field being studied. The abstract is written in less technical language than the proposal narrative. Unless specified in the request for application or program guidelines or instructions, abstracts should not be more than one page in length. You must at all times, adhere to the program guidelines and provide all the information requested and use the formatting given!

Narrative
ALWAYS FOLLOW THE GUIDELINES! The guidelines will advise you on the number of pages and the formatting to follow when presenting the project narrative. Usually the narrative will include the following sections: 1) need for the project; 2) project goals objectives; 3) implementation plan or plan of operation; 4) quality of key personnel; 5) budget and cost effectiveness; 6) evaluation plan; 7) adequacy of resources; potential institutional impact; 8) institutional commitment and continuation; and 9) expected outcomes. Please remember to always follow the guidelines and present the information using the formatting and in the order requested in the guidelines!
**Budget**
It is important to follow instructions and use the budget forms provided in the proposal application package. All budget items should be justified. The budget justification should provide a detail on each of the budget line items, how each cost was derived, how it relates to the project activities, and the costs associated with evaluating the project (if applicable). If cost-sharing or matching funds are required, be certain to include a breakdown reflecting these funds. Budget preparation is covered in detail on pages 19-26 of this Handbook.

**Certifications and Assurances Forms**
In addition to the budget forms, the application package may include other forms that need to be submitted along as part of the application, such as Certifications and Assurances. Be sure to complete all forms and obtain the necessary signatures.

**Appendices**
*Always adhere to the program guidelines and use appendices carefully!* The guidelines will indicate if appendices are allowed and what to include as an appendix, as well as if there is a limitation in the amount of pages to be included. Keep in mind that important information should be presented in the project narrative, not as an appendix.
4) **Proposal Writing Tips**

- **Start early, and keep in mind the application due date!**

Keep informed of grant opportunities. Develop your project idea so that when the opportunity arises you will have a head start on developing your grant application. The time range from the release of the grant opportunity announcement to the application due date is usually four to six weeks. If you’re developing a proposal for a program that occurs annually, review the previous year’s announcement, since the changes to the guidelines are minor from year to year. Obtain copies of previously funded applications, and review them for ideas about successful strategies. Contact the assigned officer for the program to get additional information about the program guidelines. Identify members of the proposal development team, if you plan to use a team-approach in developing the proposal. Develop a plan for writing and submitting the application.

- **Read the guidelines carefully and be sure to follow all the instructions!**

Make your proposal fits funding requirements. Program instructions include page limitations, mode of submission, (electronically or paper), inclusion of appendices, allowable costs, formatting of the application (whether the proposal should be single- or double-spaced, font type and size to use, the number of copies to be submitted, how to bind the proposal, and color of ink to use in signing form, etc.) Applicants who do not follow the basic instructions run the risk of having their proposals rejected from the pool of eligible proposals. Go over the application checklist twice and make sure each item is addressed.

- **Be consistent and organize for clarity!**

Follow the format included in the grant application. Provide all the information using the formatting and in the order requested. Don’t make reviewers hunt for information, even if this means repeating information or referencing a previous section.
Make it easy to read and check for grammatical errors!

Review, edit and proofread your work. Paid attention to grammatical errors, reviewers get turn off when there are too many grammatical errors. Use headings, charts, and graphs to break up the narrative.

Communicate clearly and avoid jargon!

Clearly describe what you plan to do and why; how you will do it and why that is the best approach; who will be involved and why they are qualified; what the institution needs to accomplish the tasks; what the timetable will be; how you will know the goals have been met. Be realistic, accurate and specific! Use language anyone will understand and avoid jargon. Do not assume the reader will understand acronyms or abbreviations.

Get feedback from others!

Check the clarity of your writing. Have friends or family who are not familiar with your topic read the proposal; if they understand it, reviewers will understand it, too.

Justify the budget and make sure requested costs are allowable!

Account for all budget relevant items. Do not include elements in the budget that have not been discussed in the project narrative. Remember that your budget translates to the proposed activities. Carefully review the application guidelines to learn what costs are allowable and unallowable. Stay within the funding range identified by the funding agency. Make sure your budget figures agree and review the budget for rounding errors.
Meet the deadline!

Do not wait for the last minute, plan ahead and allow sufficient time for review. It is possible that the OGR will have multiple projects with the same due date. Read the guideline’s deadline information carefully. If it needs to be delivered by the deadline, do not count on overnight delivery getting it there on time. If submitted electronically, remember that technical problems can occur at the last minute or when least expected. Give yourself enough delivery time. If the Internet is down, the proposal will not get there. If it needs to be postmarked by the deadline, it requires an official postmark from the U.S. Postal Office. If the proposal is to be mailed via Postal Office, or deliver using a carrier (DHL or FedEx) always remembered to keep proof of the date of mailing and/or delivery. In addition, a return receipt should be requested to verify that the proposal has been received by the funding agency.

Note: A copy of the original proposal must be provided to the Office of Grant Resources, who will keep a record of the application.

Sources:
Aid for Education Report, April 14, 1998
*Grants and Contracts Weekly*, April 6, 1992
“Program Planning and Proposal Writing.” *The Grantsmanship Center News*, Los Angeles, CA: The Grantsmanship Center
The selected websites provide valuable information and guidance from various sources that can assist you in the development of your grant application or research project.

http://12.46.245.173/pls/portal30/CATALOG.GRANT_PROPOSAL_DYN.show
http://deainfo.nci.nih.gov/extra/extdocs/apprep.htm
http://www.ninds.nih.gov/funding/write_grant_doc.htm
http://www.ninds.nih.gov/funding/grantwriting.htm
http://grants.nih.gov/grants/writing_application.htm
http://www.theresearchassistant.com/tutorial/index.asp
http://www.wm.edu/grants/PROP/Ellens_how_to.html
http://foundationcenter.org/getstarted/tutorials/shortcourse/components.html
http://www.ed.gov/fund/grant/about/grantmaking/index.html
http://www.nebiotech.org/services_and_programs/intellectual_exchange/documents/nih_writing_three.pdf
http://www.cumc.columbia.edu/dept/gsas/ac_programs/writing.htm
http://grants.med.yale.edu/proposal_development/tips.html
http://www.pitt.edu/~offres/proposal/proposalwriting/websites.html
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<th><strong>Glossary of Grant Terms</strong></th>
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<td><strong>Accessibility Allowable Cost</strong></td>
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<td><strong>Award Letter (Notice of Grant Award - NOGA)</strong></td>
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<td><strong>Glossary of Grant Terms</strong></td>
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<td><strong>Deadlines</strong></td>
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<td><strong>Direct Costs</strong></td>
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<td><strong>Federal I.D. # or Federal Entity Number</strong></td>
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<td><strong>Duns Number</strong></td>
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<td><strong>Fiscal Year (FY)</strong></td>
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<td><strong>Full Time Equivalent (FTE)</strong></td>
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<td><strong>Grantee</strong></td>
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<td><strong>Grantor</strong></td>
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<td><strong>Indirect Cost</strong></td>
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<td><strong>Matching Funds</strong></td>
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## Glossary of Grant Terms

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<tr>
<th>Term</th>
<th>Description</th>
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<tr>
<td><strong>Non-Competitive Grant</strong></td>
<td>Federal or State dollars allocated on the basis of a formula. Receipt of the funds may or may not require submission of a proposal. These grants are often referred to as formula-driven grant funds.</td>
</tr>
<tr>
<td><strong>Pass Through Funds</strong></td>
<td>Federal funds that are received by a State or local agency for a specific purpose. The state or local agency then conducts its own grant process to award the funds to other individuals, organizations, or agencies.</td>
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<tr>
<td><strong>Pre-Application</strong></td>
<td>A preliminary screening process used by organizations to identify potential fundable projects. Pre-applications, while shorter in length than a full proposal, generally follow a prescribed format identified by the funding agency.</td>
</tr>
<tr>
<td><strong>Project Program Officer</strong></td>
<td>The individual at the Federal or State agency who is responsible for the overall administration of the program and for monitoring the project, providing technical assistance, and ensuring that the project is carried out within the framework of the program.</td>
</tr>
<tr>
<td><strong>Proposal</strong></td>
<td>An application submitted to a funding agency requesting funding for a specified period of time to carry out a specified project.</td>
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<tr>
<td><strong>RFP/RFA (Request For Proposal or Application)</strong></td>
<td>An announcement by an agency that proposals or applications will be accepted to accomplish specific goals. As a general rule, the amount of time from the release or &quot;letting&quot; of the RFP/RFA until the due date for submitting requests for funding is six weeks, but the amount of time can vary.</td>
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<tr>
<td><strong>Subcontract</strong></td>
<td>Funds received from a primary grant recipient to support the costs associated with carrying out a portion of the project. Typically, it is not necessary to submit a proposal to receive a subcontract, although submission of a budget often is necessary.</td>
</tr>
<tr>
<td><strong>Unsolicited Proposals</strong></td>
<td>Agencies may allow institutions to submit proposals for projects that are not part of the agency’s identified programs or funding priorities.</td>
</tr>
</tbody>
</table>
B. Personnel Appointments to Grants

Personnel are a key element of most grants. A section in the project narrative requires the identification of key personnel, as well as their qualifications and responsibilities. In some cases, the personnel are current employees of TAMIU whose job responsibilities will be reassigned during the period of the grant. In other cases, the personnel are to be new hires that will be employed by TAMIU and assigned to the grant project. Employees hired on grant funds are typically said to be "soft-money" or "categorically," funded, which means that their employment is for the duration of the grant.

1) Personnel Guidelines – Proposal Preparation

To include an individual who is interested in participating in the grant and who is already employed by the University in another position, you must obtain permission from the individual, the individual’s supervisor(s), and check with Office of Human Resources. Do not assume that an employee can be released from his/her other duties to carry out the duties of the grant. Permission should be obtained in writing and early in the proposal planning process.

The fringe benefits associated with the salary of each position in the grant are to be paid by the grant, and not as matching funds. The current University fringe benefits cost for full-time employment is 29% of the salary and 8% of the salary for half-time employment.

It is important that the amount of money available in the grant be sufficient to pay all the salary costs for the individual. This applies to individuals who were hired under the grant and whose salary is paid in whole by the grant. Typically, there are no other sources of funds to pay personnel who are hired to work under grants.

System policies and TAMIU rules (www.tamiu.edu/adminis/ohr/policy) govern all matters related to personnel and their employment. Job descriptions must be developed for all positions, and these job descriptions are used in determining classifications and salaries.

2) Hiring New Personnel Using Grant Funds

Your grant has been awarded and you need to hire personnel. What do you do? As hiring supervisor, you have the responsibility of selecting the best-qualified candidate for vacancies, while adhering to all applicable laws and regulations. The same hiring process that applies to regular employees at the University is used when hiring grant-funded personnel.

In general, the advertising and hiring process involves developing a job description and getting approval, advertising the vacancy, interviewing applicants, and making a selection. For guidance, you can refer to “Resources for Hiring Supervisors” from the HR Employment webpage at: www.tamiu.edu/adminis/ohr/emplopp, or you can contact the HR Employment Office for assistance.
3) **Current Personnel Assigned to Grant Funds**

Once a grant is awarded, a Personnel/Budget Action Form must be completed for any current employee of the University to reflect the time committed to the grant. It is important to generate the budget action form as soon as possible and to contact the Office of Budget/Payroll/Grants and Contracts in order to process the necessary paperwork and establish a grant account.

4) **Time Keeping Requirements for Federally-Funded Programs**

To document all time spent on grant activities, all employees fully or partially supported by grant funds are required to provide a certification through the Time and Effort module available through HR Connect. The certification of time is required by funding agencies, and auditors are required to look for this information during project audits. Completion of this information is necessary for the University to meet legal requirements.

If a portion or all of the employee’s time is being used as matching funds for a grant, the time spent on the grant as a match must be certified via the Time and Effort module within HR Connect.

If you have any questions on the Time and Effort module you can contact the Office of Budget/Payroll/Grants and Contracts.
C. Budget Preparation
The budget is the plan you have for the project’s activities articulated in the language of dollars. Many investigators find that the preparation of the budget is the most difficult task of the grant application. Budgets vary by the requirements of the agency from which you are requesting funds, the number of years the project is to be funded, and the complexity of the proposal. The Office of Grant Resources and the Office of Budget, Payroll, Grants and Contracts at TAMIU are available to provide assistance in preparing the grant application budget.

1) Budget Components A budget may include various components:

- Project or program budget: The income and expenses associated with the project for which you are seeking funding.
- Budget detail/budget narrative: A more detailed description of certain income and expense items.
- In-kind contribution budget: The value of non-cash contribution provided to the project.

Not all proposals require all of these components and the level of detail will vary from agency to agency and from project to project.

2) Budget Format
Most agencies provide either a form or a format for the budget presentation. It is important to follow the agency’s instructions. While there are differences between and among agencies, most include the same major categories for direct costs. The direct cost categories usually include the following:

- Personnel - Salaries and Wages
- Personnel - Fringe Benefits
- Supplies and Materials
- Travel
- Equipment
- Construction
- Contractual
- Other.
3) **Budget Preparation Process** When developing the budget for the project you need to:

a. **Determine the budget period.** Establish the project period and develop a budget corresponding to that length of time.

b. **Estimate expenses.** Obtain cost estimates as necessary. Begin by estimating the *direct* expenses or expenses that are directly related to the project activities. Direct expenses could include the following:
   - Program staff salaries and benefits
   - Supplies
   - Equipment
   - Program-related travel
   - Program-related rent
   - Printing.

c. **Indirect costs.** Indirect costs, often called overhead, are costs that are shared by all the programs of an organization, such as the cost of the audit, general liability insurance, the copier lease, utilities expenses, etc. Because special projects and programs benefit from the overhead of the agency, it is important to include a portion of these costs in the request for funding. There are several approaches to this “recovery of indirect costs” and the guidelines of the funding agency are the most important criteria in choosing your approach.

d. **Cost Sharing.** If the program calls for cost sharing (cash match or in-kind contribution), you need to determine the source for such contribution (i.e., physical plant, office space, supplies, equipment, personnel, etc.)

e. **Estimate anticipated revenues for the project (if applicable).** Sometimes the proposed project may be funded by more than one source. Included here could be individual contributions, a special event, or grants from other foundations and corporations. Each possible source of revenue for the project should be estimated and included in the budget.

f. **Check to be sure that the budget as a whole makes sense** and conveys the right message to the funding agency.

It is useful to prepare the budget in a format that will provide all the information you need to complete the funding agency’s budget form, as well as for setting up the budget once the project is funded.

Before submitting your budget to the Payroll, Budget, Grants and Contracts Office for review and approval, be sure to check that your budget matches your proposal narrative. For example, be sure that the position titles and time allocations in your budget correspond to what you have used in the narrative.
4) **Budget Categories**

**a. Salaries and Wages:** Salaries are calculated for all TAMIU personnel involved with the project: administrators, faculty, technicians, clerical, and students. To determine the rate of earnings for a replacement instructor or professional support staff, contact your Department Chair, Dean, and Human Resources Office ext. 2363. Rates vary according to discipline and experience. Stipends for graduate and undergraduate students can be determined by contacting your Department Chair and/or Career Planning & Placement Office ext. 2260. Checking with these sources will ensure that rates are consistent with University policies. To estimate the salary for faculty and/or other personnel calculate the rate based on contracted months. For example:

<table>
<thead>
<tr>
<th>9-month contracted personnel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Salary/9 months = monthly rate</td>
</tr>
<tr>
<td>Annual Salary/39 weeks = weekly rate</td>
</tr>
<tr>
<td>Annual Salary/39 weeks/5 days = daily rate</td>
</tr>
</tbody>
</table>

**Pay Plan calculate hourly wage in this manner:**

Annual Salary divided by 2088 hours* = Hourly rate

Example: $15,000.00 Annual Salary equates to

$1,250.00 Monthly or $7.19 Hourly

* Note: hours are based on FY 2009 calculations.

All proposals that include personnel whose salaries are to be paid by the project should include funds for salary increases. **The estimated rate for salary increases may vary.** For multi-year grants, annual step increases need to be included for personnel who are to be paid by the funding agency. In preparing a proposal budget, contact the Human Resources Office and the Office of Budget, Payroll, Grants, and Contracts for information about the estimated rate to use for step increases for each year of the grant.

**b. Fringe Benefits:** Fringe Benefits should be calculated using the established TAMIU rates. The rates for the current year are 29% for full-time employment and 8% for part-time employment. For personnel who are to be paid by the funding agency, both salary and fringe benefits should be requested from the funding agency. **In other words, do not charge salaries to the funding agency and cost share the fringe benefits.**

**c. Travel:** Since travel costs may change from the time the proposal is submitted, it is important to request the standard rate and avoid special rates in order to ensure adequate coverage of your travel costs. Also consider full costs when determining hotel or room & board expenses, especially for international travel. The University will reimburse the allowable cost (as per established State rates) for subsistence costs based on actual expenses for in-state travel. For out-of-state travel, the reimbursement rate changes from one state to other. It is important to check current travel rates when projecting travel costs. For more information about the out-of-state reimbursement rate click on [https://fmx.cpa.state.tx.us/fm/travel/out_of_state/index.php](https://fmx.cpa.state.tx.us/fm/travel/out_of_state/index.php)
Personal mileage as well as in-state lodging is also reimbursed based upon current State established rates. Please call the Business Office at 956-326-2149 for guidelines relating to travel.

d. Equipment Costs: Items of equipment (as defined by the institution’s policy and in accordance with the provisions of Federal Circulars A-110 and A-21) should be listed in detail on the budget. Both Circulars A-110 and A-21 allow an institution to set their own levels for the definition of equipment as long as the acquisition cost does not exceed $5,000 and that definition is used in the construction of the institution’s current Facilities and Administrative (F&A) costs.

Be sure to check the Request for Proposal (RFP)/Request for Application (RFA) or program guidelines to determine if equipment purchases are allowable. Also, be sure to check whether indirect costs can be charged to equipment, whether matching funds are required, and if there are restrictions for use of the equipment. Please consult with the Purchasing Department for guidelines related to HUB vendors. If your proposal includes the purchase of computers, check with the OIT Department for price quotes.

e. Supplies and Materials: This may include office supplies, software applications, laboratory and/or studio supplies.

f. Other Costs: These could include the following costs:

Participant Cost - Some projects will involve supporting participants on the project by providing stipends, travel and/or subsistence. Participants are defined as those who will participate in the project as opposed to those who plan, develop, or direct the project, i.e., teacher and/or student training personnel; guest lecturers; conference invitees. Calculating costs for participants will be based on the current reimbursement rates of the University, the funding agency's requirements and/or where the activity takes place (i.e., in the U.S. or another country).

Consultants - Many funding agencies, particularly at the federal level, have specified consultant rates, and these should be used. If no rate is specified, use rates that are reasonable and based on the going-rate for similar types of work.

Service Contract - Services provided by University employees beyond normal duties are compensated using a Service Contract. PLEASE contact the Office of Budget, Payroll, Grants and Contracts for processing instructions.

Publishing Costs - These include printing, layout, mailing, graphic design costs and other costs associated with publishing or disseminating your results. Consider the costs of printing and mailing by the piece. Our Print Shop in Secretarial Services, Ext. 2354, will provide you with estimates. If you are developing a highly sophisticated report, brochure, or document, the costs can be substantial for the graphic design, layout and printing. The Office of Public Relations, Marketing and Information Services, Ext. 2180, can assist you with estimates.
g. **Indirect Costs:** Funding sources usually indicate whether or not indirect costs are allowable. The indirect cost rate for each institution is determined by prior negotiation with an agency of the Federal Government. Our rate has been negotiated with the Department of Health and Human Services. The indirect cost rate covers all expenses incurred by the institution which cannot be directly attributable to the contract/grant (such as overhead expenses, support services and/or use of facilities).

If the funding agency allows indirect costs, use the negotiated rate in effect through August 31, 2009, which is 50% for on-campus projects and 20% for off-campus projects. This rate is calculated against the TOTAL SALARIES AND WAGES portion of a project budget.

However, a rate of 8% of TOTAL DIRECT COSTS of the project may be utilized if it is acceptable by the funding agencies.

**PLEASE KEEP IN MIND THAT ONLY ONE OF THE RATES MAY BE USED IN PREPARING THE PROPOSAL.**

5) **Budget Explanation or Narrative**

Depending on the requirements of the grant, you may need to compose a separate budget explanation. The narrative serves to explain how you arrived at the various figures in the budget and why particular items have been included. Information about step increases, mileage and lodging rates are examples of costs that would be explained in the budget narrative. Be sure to read the requirements in the RFA/RFP and follow them closely.
## SAMPLE OF A NARRATIVE BUDGET

<table>
<thead>
<tr>
<th>Year One: 2005-2006</th>
<th>Federal Funds Requested</th>
<th>Matching Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. Personnel</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Project Coordinator (100% FTE)</strong></td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td>The annual full-time salary for this position is estimated at $________ with a ___% increase each year.</td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td><strong>Counselors (2) (100% FTE)</strong></td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td>The annual full-time salary for this position is estimated at $______ with a ___% increase each year.</td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td><strong>Curriculum Specialist (1) (100% FTE)</strong></td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td>The annual full-time salary for this position is estimated at $________ with a ___% increase each year.</td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td><strong>Administrative Assistant (100% FTE)</strong></td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td>The annual full-time salary for this position is estimated at $________ with a ___% increase each year.</td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td><strong>Tutors</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 per semester x 2 semesters x $_____ /hr x 20 hrs. per week x 22 weeks</td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td><strong>Summer</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 tutors x $_____ /hr. x 20 hrs/week x 4 weeks</td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>B. Fringe Benefits</strong></td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td>Based on a ___% of salaries for full time and ___% salaries on part-time.</td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
<tr>
<td><strong>C. Travel</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Local Travel</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project Coordinator &amp; Staff. Based on ____ miles/mth x 12 mths @$.445/mile. Travel requested to meet w/sponsors &amp; consultants.</td>
<td>$________</td>
<td>$________</td>
<td>$______</td>
</tr>
</tbody>
</table>
# SAMPLE OF A BUDGET NARRATIVE

<table>
<thead>
<tr>
<th>Year One 2005-06</th>
<th><strong>Federal Funds Requested</strong></th>
<th><strong>Matching Funds</strong></th>
<th><strong>Total</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>C. Travel (cont’d)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mainland travel</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project Coordinator to attend Two sponsored workshops in Texas. Airfare $450.00, Room 3 nights x $85.00/night=$255.00, Per diem 3 days x $36.00/day = $108.00, Taxi=$120.00. $933 x 2= $1,866.00</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>D. EQUIPMENT</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Computers HP Vectra Vli Pentium III 500 MHZ SFF Case 128MB, 8.4GB, 24X Slim CD ROM, 10/100 LAN Card, 16-bit sound Card, HP Matrox MGA G200 8Mb Video Card Floppy, keyboard &amp; mouse, Windows NT 4.0, @$1,600.00 Four 71 - 17” Color Monitor @$285.00 Four HP Laser jet printer @$300.00</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>E. MATERIALS AND SUPPLIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Educational Materials</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>This includes: dictionaries, testing materials, papers, notebooks, pencils, and other educational material (based on $45 per student x 216 students)</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>Office Supplies</strong> based on $150.00/month x 12 months</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
</tr>
</tbody>
</table>
## SAMPLE OF BUDGET NARRATIVE

### Year One 2005-06

<table>
<thead>
<tr>
<th>F. CONTRACTUAL</th>
<th>Federal Funds Requested</th>
<th>Matching Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>G. OTHERS COSTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consultants and resources</td>
<td>$________</td>
<td>$________</td>
<td>$________</td>
</tr>
<tr>
<td>Production of materials, modules, duplication, graphic arts for modules, audiovisual materials</td>
<td>$________</td>
<td>$________</td>
<td>$________</td>
</tr>
<tr>
<td>Postage</td>
<td>$________</td>
<td>$________</td>
<td>$________</td>
</tr>
<tr>
<td>Telephone service ($150/month x 12 months)</td>
<td>$________</td>
<td>$________</td>
<td>$________</td>
</tr>
<tr>
<td>Equipment rental</td>
<td>$________</td>
<td>$________</td>
<td>$________</td>
</tr>
<tr>
<td>Socio Cultural Activities</td>
<td>$________</td>
<td></td>
<td>$________</td>
</tr>
<tr>
<td>Student T-shirts 2 per student $15.00 each 216 students (1TS/academic yr &amp; 1TS/summer)</td>
<td>$________</td>
<td>$________</td>
<td>$________</td>
</tr>
<tr>
<td>Accident Insurance ($10/student x 216)</td>
<td>$________</td>
<td>$________</td>
<td>$________</td>
</tr>
<tr>
<td>Student transportation (academic year and summer)</td>
<td>$________</td>
<td>$________</td>
<td>$________</td>
</tr>
<tr>
<td>In kind contributions from partners includes classrooms, equipment, laboratories, office space, personnel, conference rooms) Based on $2,000.00/month x 12</td>
<td>$________</td>
<td>$________</td>
<td>$________</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$________</td>
<td>$________</td>
<td>$________</td>
</tr>
</tbody>
</table>

### H. TOTAL DIRECT COSTS

| $________ | $________ | $________ |

### I. INDIRECT COST (8%)

| Total direct cost x .08 | $________ | $________ | $________ |

### J. TOTAL PROJECT

| $________ | $________ | $________ |
D. Grant Proposal Submission

When submitting a proposal, be sure to follow TAMIU’s grant proposal submission established procedures.

Those who wish to apply for grant funding should consult with their Department Chair and the Dean of their College (or appropriate Vice President) before beginning the process of preparing a grant application. This consultation will smooth the entire process of applying for a grant and conducting the proposed project, if and when funding is granted. Most importantly, early consultation will provide the applicant with valuable advice on the proposed project. If grant applicants wait until the mandatory approval process to inform their supervisors of their plans, the submission of the application can be placed at risk.

1. **PROVOST APPROVAL** – The first step in requesting external funding is to meet with your Chair/Dean to present your project idea/concept. A document called “TAMIU Pre-Proposal Authorization Form” must be completed as a preliminary step to submitting an application or request for external funding. Your project needs to be approved by the Department Chair, the College Dean and Provost. Without the Provost’s approval a project cannot be submitted. The TAMIU Grant Proposal Pre-Authorization form must be forwarded to the Office of Grant Resources. Support from the Office of Grant Resources in the actual writing of a proposal is contingent upon submission of this form. To obtain a copy of the form you can visit the Office of Grant Resources web page [http://www.tamiu.edu/gradschool/grant/forms.shtml](http://www.tamiu.edu/gradschool/grant/forms.shtml)

2. **AUTHORIZATION FORMS** – Once the proposal is fully developed the “TAMIU Authorization Form for Submission of Proposals for External Support” needs to be completed. This form and the original copy of the final proposal will then be forwarded to the Office of Grant Resources for further administrative approval and submission. Support from the Office of Grant Resources and Office of Budget, Payroll, Grants & Contracts is contingent upon submission of these forms:
   a. TAMIU Authorization Form for Submission of Proposals for External Support
   b. Significant Financial Interest Certification
   c. Cost Sharing Statement (if applicable).

3. **BUDGET** – The Office of Budget, Payroll, Grants and Contracts must be consulted at least **ten (10) days prior** to the sponsor’s deadline in order to review the proposed project budget. All projects must receive approval by this Office in order to obtain the President’s signature.
4. **APPROVAL & SIGNATURE** – Once the budget has been approved by the Office of Budget, Payroll, Grants and Contracts, the proposal is routed to the Office of Grant Resources for a final review. Once reviewed, the proposal is submitted for final approval and signatures.

5. **SUBMISSION** – The Office of Grant Resources will obtain final approval and signatures and will handle the submission of the proposal to the sponsoring agency. Original proposals will be submitted according to program guidelines. Proposals will be logged into the Office of Grant Resources database for System reporting. A copy of the submitted proposal will be kept in the Grant Resources file, and a copy will be provided to each principal investigator.

**INSTITUTIONAL REVIEW BOARD (IRB) APPROVAL**

If you wish to conduct a research project involving human subjects it is very important that you get approval from the IRB.

The IRB is an appropriately constituted administrative body established to protect the rights and welfare of human subjects or patients recruited to participate in research activities conducted under the auspices of the TAMIU faculty, employees, graduate and undergraduate students or when members of the TAMIU community are recruited as subjects and regardless of the source of funding. In accordance with the regulations of the Department of Health and Human Services (DHHS, i.e., the Federal Policy, and the regulations of the Food and Drug Administration (FDA), the IRB has the authority to review and approve, require modifications in, or disapprove all research activities involving humans that fall within its jurisdiction. ([www.tamiu.edu/irb](http://www.tamiu.edu/irb))

**IRB Forms**

- Protocol for Human Subjects in Research  

- Application for Research Including Pregnant Women as Research Subjects  

**IRB Board Members**  
[http://www.tamiu.edu/irb/IRB_members.shtml](http://www.tamiu.edu/irb/IRB_members.shtml)

**INSTITUTIONAL ANIMAL CARE AND USE COMMITTEE (IACUC) APPROVAL**

If you wish to conduct a research project involving animals, it is very essential that you get approval from the IACUC. At TAMIU the primary purpose of the IACUC is to oversee and evaluate all aspects of the institution's animal care and use program involving any vertebrate and to ensure the proper care, use, and humane treatment of vertebrate animals used in research, testing, and instruction at the University. The IACUC has authority that is derived from two sources: (1) the Animal Welfare Act (AWA) plus amendments, which is administered through USDA Animal Plant Health Inspection Service (APHIS), and (2) the Health Research Extension
Act (Public Health Service Act) which is administered through the Office of Laboratory Animal Welfare (OLAW) of NIH. The IACUC reviews activities involving animals for compliance with federal, state and local laws, regulations and guidelines. The IACUC also conducts semi-annual reviews of the TAMIU'S animal care and use program and facilities, and reviews and addresses concerns involving animals in research, testing, and instruction.
E. Authorization Forms

Texas A&M International University
PRE-PROPOSAL AUTHORIZATION FORM

1. Title of Proposal/Project: ________________________________

2. Name of Principal Investigator: ________________________________

3. Name of Co-PI: ________________________________

4. Name of Funding Source/Agency: ________________________________

5. Briefly summarize the purpose of the proposed project:

   ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________

6. Type of project: __Service __Research __Planning __Developmental/Training
   __ Technical

7. Details of Project/Proposal:
   
   • Total amount of grant (estimate) $________
   
   • Cost-sharing required: ___Yes ___No
   
   • Details of cost sharing:
     ____________________________________________________________

8. Term of Grant: ___________ to ___________

Signature of Investigators Affiliated with TAMU                      Date

Signature of Investigators Affiliated with TAMU                      Date

Pre-Proposal Approval Signatures: The aforementioned proposal has been discussed and approved
for further development and submission by the following institutional representatives.

Department Chair                      Date

College Dean                          Date

Provost                               Date

Note: If the proposed project contains Human Subjects, please contact IRB chair Dr. David Beck at extension 2587. If the
proposed project contains Animal Subjects, please contact IACUC representative Dr. Thomas Vaughn at ext. 2592.
Please return the Pre-Proposal Authorization form to the Office of Grant Resources, KL 332, upon approval of all parties.
TAMIU Authorization Form
Submission of Proposals for External Support

Project Summary Information

Project Title: ____________________________

Sponsor: ____________________________ Phone: ____________________________

Sponsor’s Mailing Address: ____________________________

Due Date: ____________________________ Postmarked By: ____________________________

Received by Sponsor: ____________________________ Electronic Submission: ____________________________

Check one in each appropriate line:
1. Research ☐ Instructional ☐ Other ☐
2. New ☐ Continuation ☐ Resubmit ☐

Budget Information

Award Period: ____________________________ to ____________________________

Total Support Requested from Sponsor: $ __________

Base amount for Indirect Cost calculation: $ __________ as a % of Direct Costs (DC) or a % of Salaries & Wages (S&W)

Is Cost Sharing included? ☐ No ☐ Yes (If Yes, Attach Cost Sharing Statement Form)

Is Release Time requested? ☐ No ☐ Yes / Funded ☐ Cost Shared ☐

OGR Use Only: Fed ☐ State ☐ Local ☐ Private ☐

Reviewed and approved:
Budget Director ____________________________ Date ____________________________
Director, Office of Grant Resources ____________________________ Date ____________________________
Proposal Title: ____________________________________________

PI: ___________________________ Dept: __________________________

Co-PI: _______________________ Dept: _________________________

Sponsor: _______________________

Cost Sharing is: _______ Required _______ Voluntary

**TAMU CASH COST SHARING**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
<th>Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fringe</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Please specify):</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL**

**IN-KIND/THIRD PARTY COST SHARING:**
Describe the nature and sources of all other cost sharing pledged in the proposal and attach support documentation (i.e., letters of support, quotes in support of fair market value, etc.).

________________________________________________________________________

________________________________________________________________________

**REQUIRED APPROVALS:**

PI/PII: ___________________________ Date: ____________

Department Chair: _______________________ Date: ____________

Dean: ___________________________ Date: ____________

VP Comptrollers/VP for Finance and Administration: __________________ Date: ____________
Texas A&M International University
Grant Resources Office
Phone: (956) 326-3025        Fax: (956) 326-3021

SIGNIFICANT FINANCIAL INTEREST CERTIFICATION

Investigator's Name: ________________________________________________

Department: ________________________________________________________
Proposal Number: __________________

Sponsoring Agency: ________________________________________________

Proposal Title: ____________________________________________________

Significant financial interests are:

(1) an equity interest that when aggregated for the Investigator and the Investigator's spouse and dependent
children, meets both of the following tests: Exceeds $10,000 in value as determined through reference to
public prices or other reasonable measures of fair market value, and represents more than five percent (5%)
ownership interest in any single entity; or

(2) salary, royalties or other payments that when aggregated for the Investigator and the Investigator's spouse
and dependent children over the next twelve months, are expected to exceed $10,000.

The term does not include:
• Salary royalties or other remuneration from the Texas A&M University System or its components;
• Income from seminars, lectures, or teaching engagements sponsored by public or nonprofit entities;
• Income from service on advisory committees or review panels for public or nonprofit entities.

Please check the appropriate box:

☐ I have no significant financial interest involved in this proposal that possibly could affect or
be perceived to affect, the results of the research proposed.

☐ I have significant financial interests involved in this proposal that possibly could affect, or
be perceived to affect, the results of the research proposed. I will provide confidential
supporting documentation to the Office of Sponsored Projects.

Signed: ___________________________       Date: ______________

(Investigator's original signature is required -- a "per" signature is not acceptable.)

TSMC#0106
POST-AWARD INFORMATION

Principal investigators or Project Directors must at all times adhere to the standards described in the OMB CIRCULAR A-110 to ensure compliance in the administration of grants and/or cooperative agreements http://www.whitehouse.gov/omb/circulars/a110/a110.html#1.

A. Grant Administration

The role of the Post-Award Administration is to assist the Principal Investigator (PI) or Project Director (PD) with the financial reporting requirements of grants and contracts. The following procedures are in place to assist with this process and ensure proper reporting of expenditures and compliance with all federal and state laws regarding the handling of grant funds.

- All requisitions pertaining to a grant will route through the Office of Budget/Payroll/Grants & Contracts (BPGC) for review and approval. Grant expenditures utilizing the University Pro-Card will be reviewed by BPGC prior to submission for payment.
- Principal investigators are responsible for tracking grant expenditures.
- Independent Contractor Agreements and Service Contracts that are generated to pay grant funds to third parties and employees must be approved by BPGC. Approved documents will be submitted for processing. Accounts must be monitored by the PI to ensure proper expenditure of funds. Any expenditure disallowed by the grantor will be charged to an alternate account provided by the PI.
- Semi-annual Performance Reports shall be submitted to the appropriate College Dean and/or School Director and BPGC by the Principal Investigator/Project Director.
- Upon termination of the grant or contract, final progress reports must be submitted to the grantor by the PI with a copy to BPGC. Records must be kept available in accordance with System records retention schedule, for review by the authorized personnel of the granting agency.

Once the funding agency has notified the institution that a grant has been awarded, the institution must secure the necessary approval for acceptance. **For the grant to be accepted by the University, notification from the funding agency must be received in writing.** The recipient of the written notification varies by funding agency and program. For example, the written notification may be sent directly to the project director or to the President of the institution.
Steps in the Notification of Award Process
Information about the steps in the grant acceptance process is presented below, including the timeline for completion of the approval process at each step.

<table>
<thead>
<tr>
<th>Steps</th>
<th>Process</th>
<th>Timeline</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Step 1. Award Notification</strong></td>
<td>Written notification of funding is received by the University (President, Provost or PI) and forwarded to the Office of Grant Resources.</td>
<td>Immediately after received</td>
</tr>
</tbody>
</table>
| **Step 2. Award Negotiation and Acceptance** | The Office of Grant Resources will contact the Responsible Administrator, who will conduct any necessary negotiations with the funding agency with assistance from the Office of Budget, Payroll, Grants and Contracts, as necessary. The original award notification is forwarded to the Office of Budget, Payroll, Grants and Contracts and a copy is kept in the Office of Grant Resources files.  

The Office of Budget, Payroll, Grants and Contracts: (1) verifies the match requirements; and (2) conducts other reviews as necessary based on the RFP/RFA, and required signatures are obtained for award acceptance. | Within 1 day of receipt |
| **Step 3. Account Establishment**  | Upon receipt of the fully executed Award Notification, the Office of Budget, Payroll, Grants and Contracts and the PI or Project Director will meet to discuss the post-award procedures and establish the grant account before the project is initiated.  

The PI must contact the Comptroller’s office to obtain access to the University financial system for project account management. Upon completion of this procedure the PI or Project Director is ready to begin the project administration. | Varies (dependent on start date of the grant) |
Award Contracts and Subcontracts

Since these are legal documents, the University’s Legal Counsel must review them before signature. Once reviewed by Legal Counsel the authorized personnel must sign the contract and make the necessary distribution.

Usually the cover letter received with the contracts/subcontracts will provide instructions for distribution. Typically, the original copies are mailed to the funding agency as requested and copies are provided to: Project Director or Principal Investigator, Office of Budget, Payroll, Grants and Contracts and Office of Grant Resources.

Once the original contract is signed by the funding agency and returned to the University, the original copy is given to the Office of Budget, Payroll, Grants and Contracts. Copies are distributed to the Project Director or Principal Investigator and to the Office of Grant Resources.

Internal Semi-Annual Reports

The Principal Investigator (PI) or Project Director (PD) must complete and submit the internal progress report twice per year (April-October). Please attach a copy of the proposal’s work plan or timeline to the report. A copy of the report must be submitted to the appropriate Dean, Chair, or Vice President. In addition, one copy should be provided to the Office of Budget, Payroll, Grants and Contracts and a copy should be kept on file.

The Report must contain the following:

Summary of the progress towards achieving the project’s objectives and the performance indicators – Briefly state the project’s progress towards achieving each performance indicator.

Narrative (detailed discussion) of the project’s progress in achieving each performance indicator – Provide a detailed discussion of the activities that have taken place in order to address the performance indicator, any problems that have arisen, and proposed strategies for overcoming obstacles.

Updated Activity Expenditure Report – Provide an updated report on activity expenditures. For each line item, indicate current balance and any obstacles. Indicate whether or not you are on target to spend your money. If not, explain why.

Annual Performance Report to Funding Agency

Performance Reports to funding agency must be reviewed by the Office of Budget, Payroll, Grants and Contracts or the Office of Grant Resources prior to submission. Any changes in the scope or budget must be approved by funding agency.
THINGS TO REMEMBER DURING THE GRANT ADMINISTRATION

1) **Managing the Grant** - Once the University has been awarded the grant, it is essential that the grant is managed effectively. In accepting the grant, the University has agreed to accomplish designated tasks within a designated timeframe for a designated amount of money. This requires maintaining accurate and complete records, effectively managing the budget, and providing the required accountability information and reports.

The first months of a grant are critical. This is the time to complete most of the paperwork (setting of budget, hiring personnel, adjusting timeline and objectives, etc.). Delays can cause problems through the entire grant period, resulting in needless complications and causing a negative impact on the completion of objectives. Keep in mind that a grant that starts well will run well.

2) **Records Management** - A good file system is essential for effective grant administration. The following records must be maintained on record:

- A copy of the proposal and the approved budget
- A copy of the Federal regulations that apply to the program
- Operational budgets
- Correspondence
- Time documentation records
- Personnel paperwork for individuals including contracts and time sheet copies
- Consultant contracts, invoices, and reports
- Report forms and report copies
- Files related to grant activities such as client records, publicity, evaluation, etc.
- Copies of all requisitions and invoices.

For auditing purposes, the average length of time required for maintaining all records is five years from the closing date of the grant, or from the date a final agency audit is completed. Never discard documents without first checking with the Office of Budget, Payroll, Grants and Contracts or the Education Department General Administrative Regulations (EDGAR), or the Funding Agency Regulations.

B. **Budget Management**

**Budget Reports**: The budget reports should be reviewed during each reporting period in order to check for the accuracy of expenditures and to determine unexpended funds. One method used to determine the progress of the grant is to compare the percentage of time elapsed in the grant period to the percentage of the total budget expended. If there is a significant discrepancy, a review of the budget will be necessary. Assistance from the Office of Budget, Payroll, Grants and Contracts may be obtained. Don’t be afraid to ask for help. Ignoring the problem will not help – in fact, it will make the problem worse. When managing your grant budget, it is also
important to monitor the line item expenditures. Most funding agencies do not allow you to overspend in a budget category by more than 10% without first obtaining authorization to transfer funds from one category to another. If you find that budget revisions need to be made, contact the Office of Budget, Payroll, Grants and Contracts for assistance.

C. Purchasing Procedures

The Purchasing Department can assist you with the requisitions for your project purchases. Listed below are the University purchasing procedures to guide you in this process.

- A purchase is initiated when a department submits a requisition containing desired specifications and conditions of the purchase. Requisitions are created in FAMIS (Financial Accounting Management Information System). FAMIS is an accounting system that responds to financial regulations applicable to educational institutions, in particular to the members of the Texas A&M University System (TAMUS).

- Requisitions are routed electronically to the Purchasing Department. They should be submitted in advance to allow sufficient time for preparing and advertising bid invitations, receiving and evaluating bids, awarding contracts, and permitting a normal delivery schedule.

- The Purchasing Department may require clarification of the specifications in order to obtain competitive bids. The Purchasing Department may require an additional written explanation.

- A specification is a description of a product or service that a user seeks to procure. It is also a description of what a bidder must offer to be considered for an award. Specifications are the primary means of communication between an agency and a vendor. Specifications must provide a clear and accurate description of the requirements for the product or service to be purchased.

- A bidder or contract participant may provide free technical assistance to the department. However, the University is not liable for any purchase unless an official purchase order has been issued.

- Formal bids (over $10,000) require a minimum of 12 calendar days for advertising. Bids advertised on the Electronic Business Daily (bids over $25,000) require a minimum of 14 days if the entire bid proposal is posted. A minimum of 21 calendar days is required for posting the notice.

- Large purchases may not be divided into small purchases in order to meet the specified dollar limits (V.T.C.S, Article 601b, Section 3.08e, State Purchasing and General Services Acts.)

Note: Please consult with the Purchasing Department for any updates and for guidelines regarding HUB vendors.
Follow these five major rules when purchasing goods and services for grant projects:

1. No purchases can be made until a grant account has been established.
2. Always refer to the purchasing procedures to insure you are following them.
3. All grant project purchases must be made before the grant term expires.
4. Adhere to the budget approved by the funding agency. For federal grants, any changes in expenditures from budget categories in excess of 10% may need to be approved in advance by the funding agency. Check with the Office of Budget, Payroll, Grants and Contracts or the funding agency to determine the requirements for amending the budget.
5. Maintain all records, including requisitions, receipts, and vouchers, related to all purchases made during the grant period. For audit purposes, keep these records for five years after completion of the grant.

Reporting

Funding agencies require reports at specified intervals during the grant period. These include financial reports, performance reports with detailed accomplishments, and evaluation reports. Be sure to review the grant proposal at the beginning of the award period to refresh your memory about the reporting requirements, including the timeline, type, and content of the reports. Reports should conform to funding agency guidelines. Reporting deadlines are important. Be sure to record the due dates for submitting reports, and allow sufficient time in your work schedule to prepare the reports.

Financial reports are prepared by the Office of Budget, Payroll, Grants and Contracts. Be sure to coordinate your report preparation with the Office of Budget, Payroll, Grants and Contracts and be sure to provide them with copies of all required documents.

Pay particular attention to the reports due during the closing period of the project. The quality of reports and the ability to meet deadlines can have a direct impact on the chances for future funding.

Please remember that Performance Reports must be reviewed by the Office of Budget, Payroll, Grants and Contracts or the Office of Grant Resources prior to submission to the funding agency. Any changes in the scope or budget must be approved by funding agency.

D. Property Management

The Office of Management and Budget (OMB) CIRCULAR A-110, Section ___.34 provides the standards for the management of equipment purchased with Federal funds. Listed below are the equipment standards set by this circular.

- Equipment purchased with Federal funds shall not be used to provide services to non-Federal outside organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute, for as long as the Federal Government retains an interest in the equipment.
The University should use the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds and shall not encumber the property without approval of the Federal awarding agency. When no longer needed for the original project or program, the recipient shall use the equipment in connection with its other Federally-sponsored activities, in the following order of priority: (i) Activities sponsored by the Federal awarding agency which funded the original project, then (ii) activities sponsored by other Federal awarding agencies.

During the time that equipment is used on the project or program for which it was acquired, such equipment may be used on other projects if such other use will not interfere with the work on the project for which the equipment was originally acquired. First preference for such other use shall be given to other projects funded by the Federal awarding agency that financed the equipment; second preference shall be given to projects sponsored by other Federal awarding agencies. If the equipment is owned by the Federal Government, use on other activities not sponsored by the Federal Government shall be permissible if authorized by the Federal awarding agency. User charges shall be treated as program income.

When acquiring replacement equipment, the recipient may use the equipment to be replaced as trade-in or sell the equipment and use the proceeds to offset the costs of the replacement equipment subject to approval of the Federal awarding agency.

Equipment records shall be maintained accurately and shall include the following information:

- A description of the equipment
- Manufacturer’s serial number, model number, federal stock number, national stock number, or other identification number
- Source of the equipment including the award number
- Whether title vests in the recipient or Federal Government
- Acquisition date or date received if the equipment was furnished by Federal Government and costs if purchased by the recipient
- Information that would permit the calculation of the percentage of Federal participation in the cost of the equipment
- Location and condition of the equipment, and date information was reported
- Unit acquisition cost
- Ultimate disposition data, including date of disposal.

A physical inventory of equipment must be taken with the results being reconciled against equipment records at least once every two years. The inventory process must verify the existence, current utilization, and continued need for the equipment. Any loss, damage, or theft must be promptly investigated and fully documented. In the event that the equipment is owned by the Federal Government, the recipient must notify the awarding agency promptly.
A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall be investigated and fully documented; if the equipment was owned by the Federal Government, the recipient shall promptly notify the Federal awarding agency.

Adequate maintenance procedures shall be implemented to keep the equipment in good condition.

Where the recipient is authorized or required to sell the equipment, proper sales procedures shall be established which provide for competition to the extent practicable and result in the highest possible return.

When the recipient no longer needs the equipment, the equipment may be used for other activities in accordance with the following standards. If the recipient has no need for the equipment, the recipient shall request disposition instructions from the Federal awarding agency.

Title to supplies and other expendable property shall vest in the recipient upon acquisition. If there is a residual inventory of unused supplies exceeding $5000 in total aggregate value upon termination or completion of the project and the supplies are not needed for any other federally-sponsored project, the recipient shall retain the supplies for use on non-Federal sponsored activities or sell them, but shall, in either case, compensate the Federal Government for its share. The amount of compensation shall be computed in the same manner as for equipment.

E. Reporting Requirements

Reporting and Administration
Sections .51 through .53 of OMB Circular A-110 set forth the procedures for monitoring and reporting financial and program performance. Annual reports shall be due 90 calendar days after the grant year; quarterly or semi-annual reports shall be due 30 days after the reporting period. The Federal awarding agency may require annual reports before the anniversary dates of multiple year awards in lieu of these requirements. The final performance reports are due 90 calendar days after the expiration or termination of the award.

Performance reports

The funding agency will indicate the format in which to present the performance reports. Performance reports shall generally contain, for each award, brief information on each of the following:

1. A comparison of actual accomplishments with the goals and objectives established for the period, the findings of the investigator, or both. Whenever appropriate and the output of programs or projects can be readily quantified, such quantitative data should be related to cost data for computation of unit costs.
(2) Reasons why established goals were not met, if appropriate.
(3) Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

Always remember to:

(1) Follow the instructions provided by the funding agency in regard to the submission of annual performance reports (fiscal and programmatic) and final project reports.
(2) Expend grant funds in a timely manner.
(3) Allow enough time for reports revisions and to obtain mandatory signatures.
(4) Make sure your budget conforms with the sponsors guidelines.
(5) Amendments to the budget should always be approved by the funding agency. Make sure approval is granted before making budget adjustments and before the program ends. Confirmation of approval of such amendments needs to happen before the final report due date.
F. Monitoring, Closeout and Record Retention

Monitoring

OBM Circular A-110, Section___51 provides instructions to Project Directors and the Institution related to the monitoring of grant awards. It is important to abide to the standards provided in this circular to ensure compliance. As indicated, administrative rules governing federal awards require recipients to monitor each project, program, sub-award, function, or activity supported by the award. Monitoring is the continuous collection of information by an awarding agency concerning its awardees. A guide to assist Project Directors with programmatic monitoring is presented on pages 45-49.

Closeout

A closeout of a grant involves fairly routine administrative actions completed by both the grantee and the federal awarding agency. As stipulated in OMB Circular A-110 a recipient is expected to submit all final financial, programmatic and other reports, such as a property and inventions, within 90 days after the completion of the project. OMB Circular A-110 provides for an extension of this reporting deadline, but such an extension must be requested in writing and approved in advance of the end of the 90-day period.

Generally, closeout requirements are identical across federal agencies, but the specific type of closeout procedures required will differ according to the specific award. It is important to consult the appropriate program regulations governing the award to assure that all reporting requirements are met.

All obligations must be met within the 90 days after the end of the period to correspond with the submission of the final financial reports. (Invoices from vendors, payments to consultants, and wage payments to staff involved in preparing final documents are all matters that should be resolved by the 90-day deadline. Transfers of cost appropriate to the award also must be made with the same 90-day period).

Record Retention

Grantees are legally required to retain all financial records, supporting documentation, statistical records and all other records pertinent to an award for a minimum of three years after the submission of all final reports. Records must be available for any subsequent audits.

Sources:
1) The Office of Management and Budget (OMB) Circular A-110
Atlantic Information Services, Inc.; National Association of College and University Business Officers; and National Council of University Research (May 2003)
GUIDE FOR PROGRAMMATIC MONITORING

Project Title: ____________________________________________________________

Project Type: ____________________________________________________________

Director: __________________________________________________________________

Coordinator/Sub-Director: _________________________________________________

Assigned Budget: ________________ Grant Period: _________________________

I. PROGRAMMATIC AREA:

C=Compliant  PC= Partially Compliant  N=Not compliant  N/A=Not Applicable

<table>
<thead>
<tr>
<th>Criteria</th>
<th>C</th>
<th>PC</th>
<th>N</th>
<th>N/A</th>
<th>Evidence</th>
<th>Comments</th>
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<tbody>
<tr>
<td>1. A Copy of the proposal and NOGA on file</td>
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<td>2. Dissemination of project information to stakeholders</td>
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<td>3. Selection of participants based on established criteria</td>
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<td>4. Awarded stipends to participants as described in proposal</td>
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<td>5. Achievements of the project’s objectives on file</td>
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<td>6. Project participants’ records completed and on file</td>
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<td>7. Project’s staff credentials on file</td>
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<td>8. Materials developed and used to respond to the project’s objectives</td>
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<td>9. All project activities conducted as scheduled</td>
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<td>10. Sign-in sheets provided for all project activities</td>
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<tr>
<td>Criteria</td>
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<td>PC</td>
<td>N</td>
<td>N/A</td>
<td>Evidence</td>
<td>Comments</td>
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<td>11. Record of activities’ evaluations on file</td>
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<td>12. Evaluation of activities compiled and interpreted</td>
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<td>13. Pre-test and post-test administered, if required</td>
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<td>14. Evidence of pre-test and post-test assessment</td>
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<td>15. Periodic evaluations of the Project conducted</td>
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<td>16. Evidence of project’s additional assessment tools</td>
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<td>17. Evidence of the project’s outcomes for current year</td>
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<td>18. Evidence of personnel time and effort</td>
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<td>19. Evidence of IRB documents and approval on file and secured</td>
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<td>20. Frequency of Report as required by the funding agency</td>
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</tbody>
</table>

___Annual  ___Semi-Annual  ___Quarterly  ___Monthly
II. ACTIVITIES FOR THIS PERIOD:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Evidence</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
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<td>1.</td>
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</tbody>
</table>

III. LISTING OF WORKSHOPS (IF APPLICABLE):

<table>
<thead>
<tr>
<th>Topic</th>
<th>Resources</th>
<th># of Participants</th>
<th>Evidence</th>
<th>Comments</th>
</tr>
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<tbody>
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<td>1.</td>
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</tbody>
</table>
IV. ASSURANCES AND CONTRACTS AGREEMENTS:

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Compliant</th>
<th>Not compliant</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
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<td>1.</td>
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V. MONITORING RESULTS:

**Findings:**
______________________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________

**Factors that have limited the development of the project:**
______________________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________

**Recommendations:**
______________________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________
CORRECTIVE ACTION PLAN (IF APPLICABLE):

<table>
<thead>
<tr>
<th>Areas of Non-compliance and/or Partial Compliance</th>
<th>Corrective Measurement</th>
<th>Date</th>
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<tbody>
<tr>
<td>1.</td>
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</table>

FOLLOW UP CORRECTIVE PLAN ACTION.

There will be a follow-up meeting in the next _____months to monitor the progress of the corrective actions.

Comments:
____________________________________________________________________________
____________________________________________________________________________
____________________________________________________________________________

Project Director Signature                                                        Date
____________________________________________________________________________

Monitoring Personnel                                                               Date
G. Prior Approval and Expanded Authorities

Several provisions of both the administrative and cost principles require the grantee to obtain prior approval from an awarding agency before making certain changes during the award period. Federal agencies have the right but are not required, to waive certain cost-related and administrative approvals and permit an institution to make decisions regarding these items. These waiver approvals are often referred to as the “expanded authorities.” (See Circular A-110 and Circular A-21 in the Appendix Section of this Handbook).

Understanding the expanded authorities and prior approval requirements of grants may increase flexibility for the institution and lessen the administrative burden on the Principal Investigator.

Expenditures

1. All direct costs of the grant should be recovered to the fullest extent possible.
2. Fixed charges, such as rent, should be fully recovered each year. If budgets are not adequate to recover the fixed charges, variable budget categories should be adjusted to provide sufficient funding or alternate resources should be sought.
3. Equipment purchased with grant funds can only be used for grant activities.
5. In-kind matching for one program should not be used to match any other program. The project director is responsible for documenting the in-kind match used in the project.
6. All planning related to budgeting and finding in-kind match sources for a grant should be discussed with and approved by the University administration.
7. Expenditures, such as travel, conference fees, etc., should relate to the dates covered by the grant. No expenditures should be incurred before or after the grant period.
8. Expenditures used for matching are subject to the same allowability and restrictions as grant funds.
9. The use of Program Income for expenditures is generally subject to the same terms and conditions as grant funds.

Sources:
1) The Office of Management and Budget (OMB) Circular A-110
Atlantic Information Services, Inc.; National Association of College and University Business Officers; and National Council of University Research (May 2003)
Service Contract Agreement

IT IS HEREBY AGREED THAT I, _________________________, for the period of, from: ___________ to: ___________ will provide the following services:
________________________________________________________
________________________________________________________
________________________________________________________
________________________________________________________
________________________________________________________

It is understood that this contract is for services during the above period and does not represent a continuing employment. Contract for services and travel expenses shall not exceed $ ________________.

Signature of Contractor __________________ Date ________ Social Security Number __________________

Mailing address:
Street: __________________ City: ________ State: ____ Zip: _______

Dean/Director __________________ Date ________

Appropriate V.P. __________________ Date ________

Budget/Payroll/Grants & Contracts Director __________________ Date ________

FOR DEPARTMENTAL USE ONLY:
Preparer’s Name: __________________ Account #: __________________
Date Check Needed: __________________

Business Office or Office of Budget, Payroll, Grants & Contracts
http://www.tamiu.edu/
5201 University Boulevard, Laredo, Texas 78041-1900

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Independent Contractor Agreement

IT IS HEREBY AGREED THAT I, ______________________, for the period of, from: ___________ to: ___________ will provide the following services:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

It is understood that this contract is for services during the above period and does not represent a continuing employment with TAMIU. Contract for services and travel expenses shall not exceed $ ________________.

Signature of Contractor __________________ Date ____________ Social Security # or VID # ________________

Mailing address:
Street: __________________ City: ___________ State: _____ Zip: ________

Dean/Director __________________ Date ____________

Appropriate V.P. __________________ Date ____________

Budget/Payroll/Grants & Contracts Director __________________ Date ____________

FOR DEPARTMENTAL USE ONLY:
Preparer’s Name: __________________ Account #: __________________
Date Check Needed: __________________

Business Office or Office of Budget, Payroll, Grants & Contracts
http://www.tamiu.edu/
5201 University Boulevard, Laredo, Texas 78041-1900
Attention all independent contractors,

Please be advised that in order to comply with IRS Regulations the Texas A&M International Business Office will include / consider all travel expenses incurred on behalf of a contractor traveling to Texas A&M International University as income. Thereby income in excess of $600.00 will be reported to the IRS and will generate a 1099 miscellaneous income form for that contractor. (See. 2006 Instructions for Form 1099-Misc, MISC-6) For any further question please contact the Texas A&M International University Business Office.

_________________________________________  __________________________
Signature of Contractor                            Date

_________________________________________
Social Security Number or Federal ID Number

_________________________________________  __________________________
Dean                                              Date

5201 University Boulevard, Laredo, Texas 78041-1999
EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

1. The information provided below will assist the University/Agency in determining whether the individual performing the services will be classified for federal and FICA tax purposes as an employee of the University/Agency or as an independent contractor. Complete Section I, Section II, and Section III (if necessary).

<table>
<thead>
<tr>
<th>Individual's Name</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Department</th>
<th>Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Preparer Name</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

II. Multiple Relationships with the University/Agency

A. Does this individual currently work for the University/Agency as an employee? YES (__) NO (___)

B. Is it currently expected that the University/Agency will hire this individual as an employee immediately following the termination of services? YES (__) NO (___)

C. During the 12 months prior to the date on which services commence, did the individual have an official University/Agency appointment (including temporary) and provide the same or similar services? YES (__) NO (___)

If the answer is "No" to all questions, proceed to the questions in Section III.
If the answer is "Yes" to any of the 3 questions, the individual should be classified as an employee.

III. Classification Guidelines (Complete only one of III.A., III.B., and III.C.)

A. Teacher/Lecturer/Instructor

1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)? YES (__) NO (___)

If the answer to question 1 is "Yes", then treat the individual as an independent contractor.
If the answer to question 1 is "No", then proceed to question 2.

2. a. Is the individual teaching a course for which students will NOT receive credit toward a degree? YES (__) NO (___)

b. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? YES (__) NO (___)

If the answer to both questions 2.a. and 2.b. is "Yes", then treat the individual as an independent contractor.
If the answer to either of questions 2.a. and 2.b. is "No", then go to question 3

3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual? YES (__) NO (___)

If the answer to question 3 is "Yes", then treat the individual as an independent contractor. If the answer to question 3 is "No", then treat the individual as an employee.
B. Researcher

Researchers hired to perform services for a University/Agency department are presumed to be employees of the University/Agency. If, however, the researcher is hired to perform research for a particular University/Agency employee, please indicate which one of the following relationships is applicable by placing a check mark in the appropriate blank:

**Relationship #1:** The individual will perform research for a University/Agency employee in an arrangement whereby the University/Agency employee serves in a supervisory capacity (i.e., the individual will be working under the direction of the University/Agency employee).

If the answer to question III.B.#1 is "Yes", then treat as an employee.

YES ( ) NO ( )

**Relationship #2:** The individual will serve in an advisory or consulting capacity with a University/Agency employee (i.e., the individual will be working "with" the University/Agency employee in a "collaboration between equals" type arrangement.)

If the answer to question III.B.#2 is "Yes", then treat as an independent contractor.

YES ( ) NO ( )

C. Individuals Not Covered Under Sections III.A. or III.B.

1. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business?

If the answer to question 1 is "Yes", then treat as an independent contractor.

If the answer is "No", then go to question 2.

YES ( ) NO ( )

2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise?

If the answer to question 2 is "Yes", then treat as an employee.

If the answer is "No", then go to question 3.

YES ( ) NO ( )

3. Will the University/Agency set the number of hours and/or days of the week that the individual is required to work, as opposed to allowing the individual to set own work schedule?

If the answer to question 3 is "Yes", then treat as an employee.

If the answer is "No", then treat as an independent contractor.

YES ( ) NO ( )

**DETERMINATION: EMPLOYEE / INDEPENDENT CONTRACTOR** (Circle One)

Date ___________________ Initials ___________________

Return to section **1.0 "Employee vs. Independent Contractor"**

Return to **Appendix A**
APPENDICES AND REFERENCES

405. Expanded Authorities

Revised OMB Circular A--110, published in the Federal Register of November 29, 1993, permits granting agencies to waive certain "prior approval" restrictions and expand the post-award authority of grantee institutions to: (1) incur pre-award costs, (2) extend an assistance program, or (3) carry forward un-obligated balances, unless specifically required by a Federal agency.

A number of federal agencies have implemented these revisions. A list of these agencies appears below, along with the text of subpart C ("Post Award Requirements/Financial and Program Management), section .25 ("Revision of Budget and Program Plans"), of revised OMB Circular A-110, which details these expanded authorities.

In addition, one of the expanded authorities under the Federal Demonstration Partnership (FDP) involved the ability to transfer costs among related grants. This is now codified in OMB Circular A-21 under subsection d, section C.4 ("Allocation and documentation standard"), which was added to the revised A-21 (dated July 26, 1993). The relevant portion of this subsection appears below. - February 1996

OMB Circular A-110

Subpart C: Post Award Requirements--Financial and Program Management
.25 Revision of Budget and Program Plans
(e) Except for requirements listed in paragraphs (c)(1) and (c)(4) of this section, Federal awarding agencies are authorized, at their option, to waive cost-related and administrative prior written approvals required by this Circular and OMB Circulars A-21 and A-122. Such waivers may include authorizing recipients to do any one or more of the following.

(1) Incur pre-award costs 90 calendar days prior to award or more than 90 calendar days with the prior approval of the Federal awarding agency. All pre-award costs are incurred at the recipient's risk (i.e., the Federal awarding agency is under no obligation to reimburse such costs if for any reason the recipient does not receive an award or if the award is less than anticipated and inadequate to cover such costs).

(2) Initiate a one-time extension of the expiration date of the award of up to 12 months unless one or more of the following conditions apply. For one-time extensions, the recipient must notify the Federal-awarding agency in writing with the supporting reasons and revised expiration date at least 10 days before the expiration date specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.

(i) The terms and conditions of award prohibit the extension.

(ii) The extension requires additional Federal funds.

(iii) The extension involves any change in the approved objectives or scope of the project.

(3) Carry forward unobligated balances to subsequent funding periods.

(4) For awards that support research, unless the Federal awarding agency provides otherwise in the award or in the agency's regulations, the prior approval requirements described in paragraph (e) are automatically waived (i.e., recipients need not obtain such prior approvals) unless one of the conditions included in paragraph (e)(2) applies.
Section C.4 "Allocable Costs"
d. "Allocation and documentation standard"
(3) Direct Cost Allocation Principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding subsection C.4.b., the costs may be allocated or transferred to benefited projects on any reasonable basis, consistent with d.(1) and (2). [Note: see below for subsection C.4.b. and d.(1) and (2).]
Section C.4 "Allocable Costs"
b. Any costs allocable to a particular sponsored agreement under the standards provided in this Circular may not be shifted to other sponsored agreements in order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience.

Section C.4 "Allocable Costs"
d. "Allocation and documentation standard"
(1) Cost principles. The recipient institution is responsible for ensuring that costs charged to a sponsored agreement are allowable, allocable, and reasonable under these cost principles.
(2) Internal Controls. The institution's financial management system shall ensure that no one person has complete control over all aspects of a financial transaction.

Federal Agencies That Have Implemented OMB Circular A-110

Corporation for National and Community Service
Department of Agriculture
Department of Education
Department of Energy
Department of Health and Human Services (HHS)
Department of Housing and Urban Development (HUD)
Department of Justice
Department of Labor
Department of State
Department of the Interior
Department of Transportation
Environmental Protection Agency
General Services Administration
National Archives and Records Administration
National Science Foundation (NSF)
U.S. Information Agency
405. Expanded Authorities New--February 1996
APPLICABLE REGULATIONS

The following are federal regulations and OMB Circulars, which provide guidance in meeting the requirements of federal financial award receipt.

- **OMB Circulars Applicable to All Awards**
  - OMB Circular A-21 – Cost Principles for Educational Institutions
  - OMB Circular A-129 – Managing Federal Credit Programs
  - OMB Circular A-133 – Audits of States, Local Government and Non profit organizations.

- **OMB Circulars Applicable to Financial Assistance Awards**

- **OMB Circulars Which May Impact Awards to Educational Institutions**
  - OMB Circular A-87 – Cost Principles Applicable to Grants and Agreements with State and Local Governments
  - OMB Circular A- 103 – Uniform Administrative Requirements for Grants in Aid to State and Local Governments

All above mentioned circulars can be accessed at [http://www.whitehouse.gov/omb/circulars](http://www.whitehouse.gov/omb/circulars)
GRANT ADMINISTRATION ENTAILS TEAMWORK

The following suggestions are provided to assist you with your grant administration.

**Ask questions** – When it doubt, find out! If you have any questions regarding your grant award, personnel from the Office of Grant Resources and the Office of Payroll, Budget, Grants and Contract are there to assist you. Also the Program Officer for your particular award is there to assist you with your questions. Ask early, and ask often!

**Monitor your budget** – Monitor expenditures and stay on target. Make sure that the funds are used for allowable activities as per program regulations and as presented in the grant application.

**Address problems and seek alternatives** – If problems with the administration of your grant arise, contact your supervisor, dean, or Provost, and the Office of Budget, Payroll, Grants and Contracts to find alternatives. Avoid crisis and seek help early on.

**Keep track of reporting due dates** – Reporting deadlines are very important. Be sure to record due dates for submitting reports, and build sufficient time for preparing the reports into your work schedule. Keep in mind that reports require authorized signatures, so you need to plan ahead!

**Record Keeping** – A good file system is essential for the smooth administration of your grant award. Make sure to document all the grant activities and keep records to include time and effort (both paper and electronic) for auditing purposes. Remember that once the project is completed, all records related to that award must be maintain for at least five years, or until a final agency audit is completed. Consult with the Office of Budget, Payroll, Grants and Contract before discarding records.

**Recognize the funding agency** – A credit line should appear listing the grant sponsor in all printed materials (brochures, press releases, website, etc).

**Disseminate the impact of the project** – Let the administration, faculty, staff and students know the importance and impact of your project. Share with the university community the great things that are happening as a result of the project’s funds.

Sources:
1) Aid for Education Report, April 14, 1998
2) *Grants and Contracts Weekly*: April 6, 1992
4) Office of Management and Budget (OMB) Circulars http://www.whitehouse.gov/omb/circulars/