



ROCKY MOUNTAIN COLLEGE

**Sponsored Projects
Policies and Procedures Manual**

**Rocky Mountain College Grants Office
Revised August 2020**

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Mission of the Rocky Mountain College Grants Office

The mission of the Rocky Mountain College Grants Office is to encourage, facilitate, and provide administrative services for sponsored projects at Rocky Mountain College (RMC).

Sponsored projects at RMC are primarily grants from both public and private sources, although sponsored projects may include other non-grant, outside-funded activities. Faculty and staff interested in pursuing a sponsored project should contact the Grants Office to review resource material, discuss proposal activities, or request information.

Responsibilities of RMC Personnel on Sponsored Projects

Responsibilities of the Grants Office

The Grants Office serves the RMC community by providing the following services:

- Assists faculty and staff in finding sources of external funding for their projects;
- Assists with proposal development and preparation;
- Helps ensure proposals meet sponsor requirements;
- Reviews proposals for submission to sponsors;
- Assists in routing proposals for required institutional approvals;
- Submits completed proposals to funding agencies;
- Keeps files of all proposals;
- Negotiates the terms and conditions of funding awards (with the Principal Investigator and appropriate supervisor);
- Assists in making post-award budget changes;
- Prepares various administrative reports to sponsors;
- Monitors financial administrative tasks for sponsored projects to ensure they are completed correctly and in a timely manner;
- Monitors reporting processes to ensure timely progress reports and final reports for sponsored projects; and
- Coordinates RMC's efforts in sponsor-initiated compliance requirements.

The Grants Office has primary college signature authority for proposals—all sponsored project proposals must be submitted through the Grants Office—and secondary signature authority for funding awards. At times, the Grants Office may interact with sponsors in post-award administration. The Grants Office, in collaboration with the Business Office, also monitors sponsored project budget activity to ensure compliance with RMC and sponsor requirements/regulations, although **compliance is primarily the responsibility of the Principal Investigator**.

Responsibilities of the Principal Investigator

The Principal Investigator (PI) (sometimes call the Project Director) holds primary responsibility for many sponsored projects tasks, although the Grants Office and Business Office can provide assistance with many of these tasks.

The only pre-award involvement the PI is *required* to have with the Grants Office is submission of the proposal, along with the required Notification of Intent to Apply for Funding (Attachment E), by the required Grants Office deadline. However, the Grants Office can provide assistance in every phase of proposal development.

The PI performs the following sponsored project tasks:

- Develops project, including objective, methodology, timeline, budget, etc.;
- Writes the proposal narrative;
- Provides all required supplementary documentation (i.e., letters of support, prior grant information, curriculum vitae)
- Obtains required written permissions for proposal, including budget, through the form Notification of Intent to Apply for Funding (Attachment E);
- With Grants Office and supervisor input, negotiates the terms and conditions of funding awards if necessary;
- Conducts the project funded by the external sponsor;
- Initiates expenditures to be charged against the grant or contract account;
- Supervises expenditure of grant or contract funds to ensure
 - a. Funds are used only for purposes directly related to the activity supported
 - b. Expenditures are consistent with all special terms, conditions, or limitations that apply to expenditures under the particular grant or contract
 - c. Expenditures do not exceed the total funds authorized for a given period under the grant or contract, as well as budget category or line item limits if applicable;
- Assumes accountability for deficits or disallowances that occur under a grant or contract account;
- With Grants Office, makes any necessary post-award budget changes;
- Notifies the Grants Office of any proposed changes in the scope of the project, changes in budget, period of performance, etc.;
- With Grants Office, gets prior approval from the sponsor for project changes, when required;
- Ensures that cost-sharing or matching commitments for the project are fulfilled in a timely manner and reported to the Grants Office;
- Ensures all sponsored project expenditures are made for the intended purpose of the project and in accordance with sponsor requirements, RMC policy and procedures, and any local, state, and federal regulations;
- Reviews the monthly financial reports provided by the Business Office to ensure correct recording and reporting;
- Ensures compliance with the technical requirements of the award, including submitting all required progress reports and final reports;
- Oversees others who contribute to the project, including RMC employees and consultants; and
- Completes time and effort reports as required by RMC policy.

Responsibilities of the Business Office

The Business Office coordinates among RMC administrative offices, the Grants Office, and the Principal Investigator all accounting and fiscal matters related to sponsored projects. The Business office performs the following sponsored project tasks:

- Reviews and approves proposal budgets before they are submitted to ensure compliance with RMC fiscal priorities and constraints;
- Assigns sponsored project account numbers;
- Handles all financial transactions related to the project, including cash drawdowns, deposits, and disbursements;
- Reviews sponsored project expenditures ONLY to ensure they are coded to the appropriate cost categories within the correct project(s);
- Consults with PI or Grants Office on specific questions about the propriety of a given expenditure, on budget monitoring techniques, and on other such matters;
- Provides principal investigator with monthly grant budget summary reports, and detailed reports of grant or contract expenditures and encumbrances as needed;
- Prepares and submits all financial reports required by the sponsor;
- Keeps copies of all financial aspects of grants;
- Coordinates all audits performed by RMC’s independent auditors, federal agencies, and other sponsoring agencies; and
- Prepares and negotiates the federal indirect cost rates.

Responsibilities of the Institutional Research Office

The Institutional Research Office is responsible for providing institutional data and information required for sponsored project applications and reports, such as student enrollment numbers and demographics.

The Development Office

The Grants Office works closely with the Development Office in finding private sources of funding for RMC projects and endowments. However, the Development Office has primary responsibility for all gifts, while the Grants Office has primary responsibility for all sponsored projects. For an explanation of the difference between sponsored projects and gifts, see the Grants Office “Guidelines for Classification of Sponsored Projects and Gifts” (Attachment A).

For more information on the fiscal responsibilities of different RMC offices regarding sponsored projects, see “Fiscal Responsibilities on Sponsored Projects” (Attachment B).

The Sponsored Project Life Cycle

This section provides information on how to find external funding for your project and policies and procedures for applying and using external funding. **Bolded statements indicate actions that you, as PI, must complete in the sponsored project life cycle.**

Seeking, obtaining, and using funding for a sponsored project (in RMC's case, most likely a grant) involves the following major pre- and post-award activities:

1. **Define your project;**
2. **Identify potential funding sources;**
3. **Determine which grant program to pursue;**
4. **Get institutional approval to seek grant;**
5. **Develop proposal;**
6. **Submit proposal;**
7. **Receive award;**
8. **Conduct and manage sponsored project; and**
9. **Close out award.**

Pre-Award Activities

1. Define your project

Before you can effectively select funding sources, you need to have a clear idea of what your project will accomplish, why this project needs to be accomplished, how you will conduct the project, how much it will cost and how long it will take. **The “Grant Proposal Development Worksheet” (Attachment C) will help you answer these questions and is required by the Grants Office if you request assistance in finding funding sources.**

While no institutional approval is required on the Grant Proposal Development Worksheet, the Grants Office will submit a copy to the Academic Vice President / Provost (or other appropriate vice president) to ensure the project fits within the overall mission and current educational and fiscal priorities of RMC.

2. Identify potential funding sources.

Grant funding sources can be public (federal, state, or local governments) or private (primarily foundations and corporate giving programs). Most funding sources have defined grant programs with clearly stated interest areas, approved project types, budget caps, and timeline requirements. Knowing your project's goal(s), methodology, budget and timeline is essential to identifying appropriate funding sources. On average, 10% or less of grant applications are funded, so carefully choosing funding sources and grant programs is essential to maximize your project's likelihood of receiving funding.

Information on funding sources can be found on the RMC Grants Office website (<http://rocky.edu/faculty-staff/grants/LinksFundingOrganizations.php>), which contains hyperlinks to a number of funding programs and program search websites.

The Grants Office also subscribes to an online database service that provides search

capacity for thousands of private funding sources. The Grants Office can assist anyone interested in seeking funding in a database search. The Grants Office will also forward funding opportunities to staff and faculty on a regular basis.

The Grants Office will begin an earnest search for funding for your project when you submit the Grant Proposal Development Worksheet (Attachment C). The worksheet will guide you in clarifying your project goals, methodology, and budget, while also providing the Grants Office with essential information for a funding source search.

3. Determine which funding program(s) to pursue.

Once you have identified one or more potential funding sources for your project, you should contact the sponsoring agency directly. The purpose of this initial contact is to confirm your project fits the areas of interest of the sponsor. In addition, the sponsor's representative (Program Officer) can give you valuable guidance and assistance in preparing the proposal according to the requirements of their organizations.

Funding agencies have varying requirements for making initial contacts regarding funding of sponsored projects. These guidelines frequently specify the exact requirements for initial contact (e.g., by letter, telephone, email, or pre-proposal). Once you have identified one or more potential funding sources, the Grants Office can assist you with finding and understanding these guidelines.

Following these guidelines exactly, you should then contact the agency. You should be prepared to discuss the following basic questions with the Program Officer:

- What you intend to do;
- Why you want to do it;
- How you will do it;
- What you estimate the project will cost;
- When and where you will do it;
- Who you are and what your qualifications are; and
- Who will benefit from this work.

The Grants Office will also inform you of any other RMC funding proposals that have been submitted or are in the process of being submitted to the potential sponsors.

4. Develop draft funding proposal.

Before you can get institutional approval to seek funding for your proposal, you need to have a clear idea of what you hope to do, how you will do it, what the project will cost, and what RMC resources will be required for the grant. Building on the work you've already done in completing the Grant Proposal Development Worksheet and taking into consideration the information you've obtained from funding agencies, **you should develop a detailed project outline, timeline, and budget.** The "Grant Development Proposal Guidelines" (Attachment D) will help you in this. The guidelines include detailed questions to guide you through the project planning process.

5. Get institutional approval to seek funding.

Once you've developed a clear project plan that includes a timeline, budget, and required RMC resources, you are ready to get institutional permission to apply for funding. All sponsored projects at Rocky Mountain College are legally binding agreements made between RMC and the sponsor. Therefore, any grant application is ultimately the responsibility of the institution. Therefore, NO applications may be submitted by any representative of the college without written approval from the designated institutional authorities. These authorities are the Director of Grants, the appropriate Division Chair, the Chief Financial Officer, and the appropriate Vice President.

These permissions are granted through the “Notification of Intent to Apply for Funding” (Attachment E), which you must complete before submitting any grant or other type of sponsored project application. Fill out the required information, obtain all required signatures, and then turn in to the Grants Office.

6. Develop final proposal.

In preparing proposals for submission to external sponsors, you must pay careful attention to the program application materials provided by the sponsor. **Be sure to acquire the most recent version of sponsor guidelines. Follow application guidelines exactly in preparing the proposal.** These organizations will return proposals without a review if they do not conform to the directions given in the application guidelines.

Sometimes sponsors request a **preliminary or shorter proposal** before asking for a complete final proposal. Take the same care and effort with pre-proposals as you would with the final proposal.

Guidelines usually specify the following:

- (1) Page length and margins of the proposal;
- (2) Allowable typeface, font size, and line-spacing;
- (3) Page limitations for résumés or other appendices;
- (4) Submission deadline time and date;
- (5) If the submission is hardcopy, the exact number of copies of proposal to be submitted;
- (6) Certifications or assurances to be sent with proposal; and
- (7) Instructions for online submissions, if allowed.

7. Submit Proposal.

All grants and other sponsored project applications must be submitted through the Grants Office according to the following deadlines:

- For COMPLETE proposals using online submission: **three (3) working days prior to sponsor deadline.**
- For COMPLETE proposals using mailed hard copy submissions: **five (5) working days prior to sponsor deadline.**

- INCOMPLETE proposals—those that need editing, extensive formatting, substantial revisions or additions, etc.—will not be accepted at these deadlines.

These deadlines provide the Grants Office with sufficient time to ensure that all RMC approvals are in order and that there is sufficient time to make any needed changes to the proposal. It is the responsibility of both the PI and Grants Office to assure that all proposals are complete and accurate.

To avoid missed deadlines or poorly written funding proposals, the Grants Office strongly encourages PIs to begin working with the Office well in advance of any deadlines.

A note on multiple submittals: You may have the option of submitting identical proposals to more than one sponsor at a time. This depends on sponsor guidelines. The Grants Office will help you determine if this is allowable and, if so, the correct procedures for doing so.

All proposals must have the following:

a. RMC Review and Approval

The Grants Office reviews the proposal to assure that it complies with federal regulations and RMC policies and procedures, and that the proposal adheres to the requirements/guidelines of the funding agency.

b. Signatures and Authorizations

Proposals must be accompanied by the “Notification of Intent to Apply for Funding” form (Attachment E), which is available from the Grants Office in hardcopy, via email, or on the Grants Office website. That form specifies RMC approval of certain project parameters, including:

- Faculty release time;
- Additional space for the project;
- Cost-sharing (allocation of RMC funds or in-kind contributions); and
- F&A rate allowances.

The Notification form also requires general information regarding the proposal, such as type of project, Principal Investigator's name, PI's department, title of project, funding agency, period of project, and anticipated costs (both direct and indirect) of the project. **You will provide this form to the Grants Office with the signatures of the Division Chair (for faculty), Chief Financial Officer, and appropriate Vice President already obtained.**

c. Required Copies of the Proposal

The Grants Office requires a complete copy of the proposal to retain in its files. The number of copies necessary for the submission to sponsors is often noted in the sponsor's guidelines. If your submission is electronic, you may give the Grants Office electronic copies of your submission and the Grants Office will print any necessary hard copies.

Online submissions increasingly require Adobe Acrobat platform documents. The Grants Office maintains a current copy of Adobe Acrobat Professional software, with the ability to create, integrate, and modify documents with ease. The Grants Office will be responsible for converting files to the appropriate format.

Post-Award Activities

This section addresses policies and procedures for handling awards granted for sponsored projects—the post-award activities in the sponsored project life-cycle. Gifts, which are handled through the Development Office, are handled differently and must be processed through Development.

8. Receive award.

If your project is selected for funding, the sponsor will notify the institution of the award (usually through the Grants Office). The Grants Office will then forward the award documents to you as PI and to the Chief Financial Officer.

The Grants Office, in conjunction with the PI, is responsible for reviewing all terms and conditions of an award prior to acceptance by the RMC. The Grants Office is responsible for assuring that sponsor requirements are compatible with RMC policies, consistent with applicable government-wide regulations, and reflect the understandings agreed upon prior to the award. The Grants Office has the prime responsibility for resolving any differences between RMC and the sponsor with regard to terms and conditions of new awards, as well as modifications or amendments to existing awards.

Some major concerns in reviewing the terms and conditions include rebudgeting restrictions, mandatory prior approval on certain transactions, ability to extend the term of the award, unreasonable reporting requirements, appropriate payment terms, and restrictions on patents and publishing. The Grants Office, in collaboration with the PI and with the advice of the Chief Financial Officer, will determine the appropriateness of the terms and conditions and suggest alternatives to be negotiated with the sponsor.

The terms and conditions of the award are not finalized until the PI, the CFO, and the Grants Director approve them. Once approved, the award document is signed by the authorized representative(s) of RMC, indicating acceptance, and returned to the sponsor to be fully executed. The individuals authorized to sign sponsored agreements on behalf of RMC are the President, Chief Financial Officer or other relevant vice president, and the Director of Grants.

If your application is denied, you may be able to see reviewer comments to find out why it was denied. You should contact the sponsor directly to obtain reviewers' comments, although many public agencies will provide reviewer comments with the letter of notification. The Grants Office staff will assist faculty in reviewing these comments and in making suggestions for revising the proposal for resubmission to the same agency or to another possible external sponsor.

Even if your application is denied, the Grants Office will keep a copy for future reference.

9. Conduct and manage your sponsored project.

You, as the Principal Investigator of the project, have the responsibility of conducting the work funded by the award in a proper and timely manner. Whether your award is a research grant, equipment grant, or a scholarship fund, you have primary responsibility to ensure the money is spent as agreed to in the award documents.

In addition, you as the PI have the primary responsibility for managing your sponsored project, which involves maintaining accountability for post-award transactions, as well as assuring compliance with applicable sponsor rules, regulations, and/or terms and conditions of award. The majority of effort in managing a sponsored project (beyond the sponsored activity itself) is usually in budget administration and in preparing required reports. **The PI is responsible for assuring compliance with sponsor's requirements.**

However, the Grants Office shares the responsibility of award administration with the PI, including monitoring budget transactions, verifying and enforcing sponsor terms and conditions, processing administrative reports, and implementing changes mandated by both Federal and private agencies. The Business Office also shares responsibility for accurate and timely financial reporting to the sponsor.

The Grants Office and the Business Office will also provide guidance and assistance to the PI and to departmental administrators in fulfilling their responsibilities to the sponsor.

At the beginning of a sponsored project, the PI and the Grants Office will agree upon who will be the primary contact with the sponsoring agency. **If the Grants Office is the primary contact, the PI must submit a written request and justification for any deviations to the approved budget and/or exceptions/changes to the terms and conditions.** The Grants Office will then contact the funding agency relative to the PI's requests and clarify any questions raised.

If you as PI are the primary contact, you are required to notify the Grants Office and the Business Office of any deviations to the approved budget and/or exceptions/changes to the terms and conditions of the award. This can be done by copying the appropriate persons in relevant email, faxed, or regular mail communications with the sponsoring agency.

Changes to project requiring prior sponsor approval

The following items are the changes that occur most frequently in the conduct of sponsored projects. The explanation for each item pertains to situations in which RMC has *not* been delegated approval authority. **In all instances, regardless of whether or not the approval may be obtained within RMC, approvals should be obtained by the PI before the actual expenditure is incurred.** Questions about particular transactions should be directed to the Grants Office.

Rebudgeting: Many sponsors place restrictions on the use of project funds. In this regard, some budget revisions (i.e., transfer of funds from one category to another) require the prior approval of the sponsor. Requests for these budget revisions should be submitted to the Grants Office with proper justification well in advance of when they are needed. This will allow Grants Office sufficient time to obtain the necessary approval from the sponsor and make the revision.

Change in key project personnel: Changing a PI must be approved by the sponsor. Requests must be submitted through the Grants Office and approved by the Division Chair and the Provost.

Change in the statement of work: Changes which significantly redirect the original statement of work must be approved by the sponsor. Such changes should be discussed with the sponsor's program officer and documented in a letter to the sponsor. Written requests to the sponsor must be submitted through the Grants Office and approved by the Division Chair and the Provost.

Extra Compensation: Salary charges to sponsored projects are allowable at the approved RMC base salary rate. Extra compensation over and above the approved base salary rate is not allowed except in unusual cases where there is consultation across departmental lines or is performed at a remote location and the work performed is in addition to regular departmental responsibilities. Such consulting arrangements must be specifically provided for in the award agreement and are approved in writing by the sponsor and appropriate dean.

Stipends and scholarships: Any changes in proposed stipend and/or scholarships require written prior approval by the sponsor. Requests for changes must be submitted to the Grants Office with justification and approval of the Division Chair and Provost.

No-Cost Extensions: No-cost extensions are requests to extend the termination date of a project without additional funds. If additional time is required to complete the project, a request should be submitted to the Grants Office with an explanation of the work-related need for the time extension and how available funds will be used. The request should be submitted at least 30 days before the scheduled termination date. As a general rule, no-cost extensions cannot be approved after the termination date.

Essential steps in managing your sponsored project:

The following is an outline of steps to establishing accounts, using award funds, and preparing reports.

a. Establish a project number with the Business Office.

Once an award has been accepted by RMC, the Grants Office will send copies of the award documents, the grant application, and any other pertinent information to the Business Office. The Business Office will establish a project number for the award. The project is set up in accordance with the approved budget and the sponsor's specified terms and conditions. The project has subcodes which reflect the cost categories of the approved budget. These subcodes are defined by RMC's accounting system. The Business Office will notify you, as PI, of the project number, the subcodes (cost categories), and budget period.

As noted above, the Grants Office will send the PI copies of the specified terms and conditions and reporting requirements and of a fully-executed copy of the award agreement. **It is the responsibility of the PI to ensure that the funds are expended in accordance with the award agreement.**

Varying degrees of flexibility are provided by sponsors with regard to budget revisions, allowable expenditures, and changes in the statement of work. In some instances, prior approval by the sponsor is required.

b. Process expenditures according to existing RMC business practices.

The Business Office reviews purchase orders, payroll requisitions, travel advance requests, expense reports, and cost transfers to ensure compliance with RMC financial policies and procedures. The Business office does not monitor transactions to ensure compliance with sponsor requirements beyond those established by Federal and state financial management requirements. The RMC financial accounting system provides a reasonable basis for sponsored project accounting according to federal grant management requirements. **It is the responsibility of the PI to ensure that purchases are allowable within the grant guidelines and to ensure that expenditures do not exceed award amounts (including cost category allocations).**

The Business Office will distribute monthly budget reports for each sponsored project at RMC. **It is the PI's responsibility to review these reports to ensure they are correct and accurately represent sponsored project budget activity.**

For more information on the mechanics of processing award expenditures, such as payrolls or purchase orders, please directly contact the Business Office and, in the case of personnel issues, Human Resources.

c. Manage project activities and budget according to RMC policy and procedures and applicable government regulations. The following instructions cover the most common budget activity categories in sponsored agreements:

Allowable costs: In general, the following regulations apply to sponsored project costs:

- a. They must be reasonable. A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved, reflects the action that a prudent person would have taken under the same circumstances.
- b. They must be allocable to sponsored agreements under the following principles and methods:
 - If it is incurred solely to advance the sponsored work;
 - If it benefits both sponsored work and other work of the institution in proportions that can be reasonably determined; and
 - If it is necessary to the overall operation of the institution and, in light of the principles provided in the Code of Federal Regulations (CFR) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Specifically, regarding allowable costs, see Subpart E at <https://www.ecfr.gov/cgi-bin/text-idx?SID=b9a971d4690a07c5610ccdb58a988e9c&node=pt2.1.200&rgn=div5#sp2.1.200.e>.

Costs may not be shifted to other sponsored agreements in order to meet deficiencies caused by overruns or other fund considerations. Any sponsored agreement budget overruns will be charged to the PI's department.

- c. They must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances.
- d. They must conform to any limitations or exclusions set forth in these principles or in the sponsored agreement as to types or amounts of cost items. Specific award terms and conditions override general policy and conditions.

Unallowable costs for federal grants: CFR Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards details a list of unallowable costs for federal grants. Common unallowable costs are listed below.

- Contributions;
- Donations;
- Alcoholic beverages;
- Goods or services for personal use;
- Fines and penalties (including late fees), except when incurred as a result of compliance with specific provisions of an award or instructions in writing from the awarding agency;
- Pre-agreement costs, which are costs incurred prior to the effective date of the sponsored agreement, unless specifically allowed by the sponsoring agency;
- Student activity costs, unless specifically allowed by the sponsoring agency;
- Institution-provided automobile costs for personal use; and
- Airfare travel costs in excess of the lowest available commercial discount airfare or customary standard coach airfare.

In-kind or matching funds: Matching funds can be cash or non-cash RMC support for a sponsored project. This support may consist of any type of expenditure (e.g., personnel, travel, supplies, space, furniture, and equipment).

Regulations require that well-documented records be kept for all matching funds. Unless such records are kept, RMC runs the risk of having expenditures disallowed because of inability to support contributions to a program. Every salaried employee who works on a grant must submit a Time and Effort report every semester (see “RMC Time & Effort Reporting Form and Policy,” Attachment F).

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, the costs may be allocated or transferred to benefit projects on any reasonable basis.

Consultants: Before you pay someone for work performed, you must determine whether the individual should be paid as a consultant or as an employee. The most important criterion for a consultant is that the nature of the work performed is unique, that is, not offered at RMC and not performed for a sustained period of time. The detailed I.R.S. guidelines can be obtained from the Business Office or Human Resources.

If the individual is determined to be a consultant, you must provide the following documentation to the Business Office:

- a. A signed invoice from the consultant, which must include the consultant's full name, home address, social security number, a brief description of work performed, hours or days worked, rate of pay, and total amount due. This invoice must be submitted with each request for payment. A W-9 can be provided in lieu of the SSN on the invoice.
- b. A signed memo from the PI of the sponsored project to be charged (the PI is ultimately responsible for any and all expenditures). This memo must contain a description of work performed, how the work relates to the project, how the work benefits the project, and the total to be paid. This memo must be submitted prior to the first request for payment. This documentation is necessary in order to provide a record for the I.R.S., showing that the individual qualifies as a consultant and to support the payment of the individual as a consultant using sponsored project funds.

Each consultant situation is reviewed individually. In some cases, additional documentation may be required. If you have any questions regarding the procedures outlined above, please contact the Business Office.

Travel: You must follow RMC’s travel policy as established by the Business Office when charging travel costs to a sponsored project account unless otherwise specified in the sponsored project award documents. Allowable travel

costs include transportation using the most direct and economical means to travel to and from the destination; lodging for overnight travel to any location more than 50 miles farther than home than from the employee's normal place of work; meals, either actual cost or per diem, within the limits of policy guidelines; and incidental expenses. Non-reimbursable costs include personal life insurance while traveling, travel expenses for family members, and movie rentals.

Sponsor terms and conditions must be followed with regard to foreign travel. Many sponsors require prior approval for foreign travel whether or not it is included in the approved budget. Such requests should be submitted with a detailed justification to the Grants Office to be forwarded to the sponsor. **Requests for foreign travel should be made PRIOR to taking the trip and at least 30 days in advance.**

For complete guidelines on travel, please see "Travel Policy and Procedures," Attachment G.

Equipment: Equipment is defined as having a unit cost of \$1,000 or more and a useful life of greater than one year. Equipment to be purchased usually must be approved by the sponsor in advance and listed in the proposal. **If you wish to purchase equipment not listed in the proposal or if there is a change in what is to be purchased or the cost of the equipment exceeds the amount budgeted, you must receive prior approval through the Grants Office.** The purchase of general purpose equipment (for example, office equipment and furnishings, reproduction and printing equipment, or computers) is allowable only if the equipment is primarily used to carry out project activities and the purchase has been approved by the sponsor.

Some sponsors require that they retain approval rights, while some have delegated the approval right to grantees, and others have no approval requirements at all. Always consult with the Grants Office to prevent any misunderstandings in this regard.

Procurement: The Code of Federal Regulations (CFR) Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards requires compliance with strict procurement standards. These standards include the categories of Micropurchases (\$10,000 or less), Small Purchases (\$10,001 - \$250,000), Sealed Bids or Competitive Proposals (for purchases over \$250,000), and Sole Source vendor purchases. Specific guidance can be found at https://www.ecfr.gov/cgi-bin/text-idx?SID=b9a971d4690a07c5610ccdb58a988e9c&node=pt2.1.200&rgn=div5#sg2.1.200_1316.sg3

Rocky Mountain College uses more restrictive thresholds for purchases as follows:

- **\$0 - \$9,999.99** - Purchase order is required, but no bids are needed.
- **\$10,000 - \$24,999.99** - Obtain three (3) bids before completing a requisition for the selected vendor. Attach the Bid Summary Form listing the vendors and prices to the requisition (or send to the Business Office); include reasons for selecting a price other than the lowest (see considerations below).
- **\$25,000 and above** - Obtain three (3) written bids, and attach them, with a

completed Bid Summary Form, to the requisition for the selected vendor; include reasons for selecting a price other than the lowest. Send Bid Summary Form to the Business Office.

For purchases involving any computer or IT software or hardware, the PI consults with the Academic Computing Department to determine what is needed. That department then submits the purchase order to the Business Office.

Property Management: RMC policy guidelines require that all non-expendable property having an acquisition cost of \$1,000 or more and having a useful life greater than one year is subject to property control. Property control includes the maintenance of property records, the tagging of equipment items, and periodic physical inventories (every two years).

A representative from Central Operations will physically tag and inventory all non-IT equipment items (for grant-purchased items, with the assistance of the PI). The Academic Computing Department handles property management for all IT equipment, including computers. **The PI is held responsible for the location of the equipment, as well as the maintenance.** The information on record, which is necessary for the maintenance of the property inventory file, is as follows:

- Purchase order number;
- RMC Business Office project number(s);
- Description of item;
- Manufacturer;
- Cost;
- Building and room location;
- Model and serial numbers if applicable;
- Workstation number if applicable; and
- Acquisition date.

Personnel: The Human Resources Department administers all personnel transactions, including position advertising and hiring functions. Any personnel actions concerning RMC employees, RMC student workers, etc., are handled through HR, including grant-funded transactions.

However, the PI is responsible for collecting and filing time and effort reports for grant-funded personnel. This reporting is required on a semester basis, three times a year, and is submitted to and maintained by the Grants Office.

Facilities and Administrative (a.k.a. Indirect) Costs: F&A Costs are costs that are incurred for common or joint objectives. Therefore, these costs cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. They are usually calculated by applying an indirect cost rate. The Business Office is responsible for negotiating RMC's indirect cost rate(s) with the cognizant federal agency (for RMC, the Department of Health and Human Services).

The indirect cost components are classified under two major cost categories: Facilities and Administration. Facilities costs include depreciation, interest on debt associated with

certain buildings, equipment and capital improvements, operations and maintenance (physical plant) expenses, and library expenses. Administration costs include the costs associated with general RMC administration and expenses, departmental administration, sponsored projects administration, student administration and services, and all other types of expenditures not listed specifically under Facilities.

Cost Transfers: Cost transfers are occasionally needed to correct errors in original charges. Usually, cost transfers can be avoided simply by reviewing the original charge to see that it is set up correctly. **The PI should take care to charge the appropriate account and cost category for each grant.**

There is the potential of audit disallowance on cost transfers which are poorly documented and/or not completed in a timely fashion. Some problems with cost transfers could be not doing them in a timely fashion; not providing documentation that adequately explains why the transfers were made; or not getting approval by the PI or other responsible program official of the grantee organization.

When requesting a cost transfer through the Business Office, written documentation, signed by the PI, must be provided that includes the reason for the transfer, the account originally charged, as well as the purchase order or check requisition number. All cost transfers that take place more than 90 days after the original charge must be supported by written justification for the lateness of the transfer, as well as the documentation discussed above.

Carrvoer of Funds: Sponsors have varying policies regarding the disposition of unspent funds at the end of the budget period. **At least 45 days prior to the end of the budget period where it appears that there will be residual funds, the PI should contact the Grants Office to determine appropriate procedures.**

Financial Reports: Financial reports which are required by the sponsor on sponsored programs are the responsibility of the PI and of the Grants Office with the assistance of the Business Office. Financial reports are to be submitted by RMC to sponsors in a timely manner and must contain complete and reliable information.

It is the responsibility of the PI to ensure that all transactions for the budget period are completed and expensed against the sponsored project account by the end of each budget period. Any balance not obligated on a sponsored program will be returned to the sponsor unless the sponsor has authorized that the unexpended funds may be retained by the RMC or carried over for use in continuing years of the project.

Audits: Federal awards are subject to annual audits by the RMC's independent auditors as dictated by the CFR Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This audit is performed to ensure that the RMC is managing its Federal awards in compliance with applicable laws and regulations. The audit includes tests of internal control systems affecting all Federal awards as well as tests of individual transactions.

In addition to the annual audit, RMC is occasionally subject to audits of individual awards.

These audits are typically conducted by the sponsoring agency. There are often changes that occur in the conduct of sponsored projects that require prior approval. In many cases, sponsors require that approval be obtained from them. Some Federal sponsoring agencies, under what is frequently termed the "expanded authorities," have delegated approval rights to RMC. The PI should review and contact the Grants Office for those approval requests that fall within the federal expanded authorities.

d. Report on your sponsored project.

The PI is responsible for submitting interim program/progress reports to the sponsor within the specified time frame and format indicated by the sponsor in the award document.

The PI and Grants Office, in conjunction with the Business Office, are responsible for responding to all requests for financial reports on sponsored projects, as well as submitting those financial reports required under the terms of the award.

10. Close out your sponsored project.

Upon termination of the project, you as PI are responsible for submitting the final technical report to the sponsor within the time frame specified. Information concerning filing reports is received with the grant award documents. Failure to submit this report in a timely manner could jeopardize future funding by the sponsor. A copy of the final report should be submitted to the Grants Office.

The PI, Grants Office or Business Office will submit necessary final financial reports.

Many sponsors require that other administrative reports are submitted to officially closeout an award. The Grants Office is responsible for submission of these reports. The Grants Office will check with the PI before filing the report to ensure the accuracy of the financial records.

Acknowledgments

Several existing sponsored project policy and procedure manuals contributed to this edition of Rocky Mountain College's "Sponsored Projects Policies and Procedures Manual," primarily Boston College's 2002 "Principal Investigator's Handbook," various of the University of Washington's Grants Information Memoranda, and Rocky Mountain College's undated "Grants and Contracts Procedures Manual."

Rocky Mountain College
Sponsored Projects Policies and Procedures Manual
ATTACHMENT A

Guidelines for Classification of Sponsored Projects and Gifts **Rocky Mountain College Grants Office**

These guidelines describe standards to be used to classify external support and identify appropriate administrative procedures for accepting and processing such support. For purposes of these guidelines, “External support” is anything of economic value provided by a third party (either the “sponsor” in the case of sponsored projects or the “donor” in the case of gifts) for use in a project conducted by or at Rocky Mountain College (RMC).

Correct classification of external support and use of appropriate procedures is intended to assure RMC’s ability to: (i) comply with requirements specified by the sponsor or donor; (ii) satisfy audit reporting requirements; (iii) properly recover its costs, both direct and indirect; (iv) monitor the nature and extent of sponsored project activity; and (v) assure compliance with applicable laws, regulations and RMC policies.

The distinction between a grant and a gift is not always a clear one, but they are usually defined in terms of deliverables. Gifts are normally given without expectation of return. Grants and contracts, on the other hand, involve a quid pro quo: some service is rendered in exchange for the money.

Another distinction has to do with the taxability of the transaction. As a general rule, both grants and gifts are deductible as charitable contributions or business expenses, but any profits made as a result of the transaction are taxable.

The following guidelines are to be used in determining the classification of external support by all RMC personnel.

I. General Guideline

All sponsored projects shall be acknowledged and tracked by the Grants Office, and all gifts shall be acknowledged and tracked by the Development Office. The Director of Grants is the authorized contact for grants and contracts on behalf of RMC, while the Vice President of Development is the authorized contact for gifts.

II. Sponsored Projects

For purposes of these guidelines, a “sponsored project” is any project receiving external support (including research, scholarly work, training, workshops, and services) that has defined performance requirements.

The following criteria shall be used for classifying sponsored projects:

- A. **Governmental External Support.** A project receiving either direct or indirect external support from any federal, state, local, foreign, or other governmental entity shall be considered a sponsored project at the time the support is committed or paid.
- B. **Non-Governmental External Support.** A project receiving external support from a non-governmental entity shall be considered a sponsored project if the project is subject to any of the following conditions at the time the support is committed or paid:
 - 1. The project involves any of the following: human subjects, vertebrate animals, radioactive materials, recombinant DNA, human body substances, infectious agents, or third-party proprietary materials.
 - 2. The external support is subject to any of the following conditions:
 - a. Delivery of specific goods, services, or other deliverables by RMC ;
 - b. Performance milestones;
 - c. Transfer of intellectual property, ownership, or related rights;
 - d. Insurance, indemnification, or warranty;
 - e. Restrictions on publication of research results; or
 - f. Audit requirements.
 - 3. The provider of the external support may withhold or seek a refund of the support if the project fails to meet performance requirements or project objectives, including certain research outcomes.
 - 4. External support is provided for research-related patient care services or the routine cost of care delivered as part of research studies.
 - 5. External support is provided by a sponsor for the testing or assessment of the sponsor's products or services.

III. Gifts

For purposes of these guidelines, a gift is the voluntary provision of external support by a donor to RMC without any requirement for receipt of any economic or other tangible benefit in return.

Gifts shall normally meet the following criteria:

- A. The external support does not meet the criteria for a sponsored project as described in Section II of these Guidelines.
- B. The external support is irrevocable, providing the gift is used in accordance with any valid restrictions accepted by RMC.
- C. No goods, services or deliverables are offered or exchanged in consideration of receipt of the external support.

- D. The donor provides the support to RMC without expectation of direct economic benefit or other tangible benefit. Indirect benefits such as tax advantages or business or personal goodwill derived from close association with RMC and the miscellaneous benefits derived from donor status do not negate gift intent.

- E. Financial reporting or accounting for use of external support is not required, although it shall be acceptable for the donor to request information from RMC about use and/or impact of the external support, including expenditures and fund balances.

Contributions to endowments and nongovernmental contributions for capital projects would normally be classified as gifts.

The standards described in these guidelines are applicable to all external support provided to RMC. Final determination of all questions arising under these guidelines relating to the classification and processing of external support shall be made by the Chief Financial Officer in collaboration with the Vice President of Development.

Rocky Mountain College
Sponsored Projects Policies and Procedures Manual
ATTACHMENT B

Fiscal Responsibilities for Sponsored Projects

Rocky Mountain College Grants Office

This document describes Rocky Mountain College (RMC) policy for fiscal responsibilities on sponsored projects.

Grants and contracts are awarded to RMC, not to individual investigators or departments. Acceptance of a grant or contract by RMC signifies RMC's willingness to assume responsibility for the administration of the funds in accordance with the terms specified by the awarding agency.

This responsibility is shared within the institution by the investigator, his or her supervisor, the Grants Office and the Business Office. All work to see that the terms of the award are observed and that expenditures during a given period are not in excess of funds awarded.

Each person's role is as follows:

A. Principal Investigator

1. Develops an over-all plan for the commitment of grant and contract funds, working with his or her supervisor and consulting other RMC officers as appropriate.
2. Initiates expenditures to be charged against the grant or contract account.
3. Supervises expenditure of grant or contract funds to ensure
 - a. Funds are used only for purposes directly related to the activity supported.
 - b. Expenditures are consistent with all special terms, conditions, or limitations that apply to expenditures under the particular grant or contract.
 - c. Expenditures do not exceed the total funds authorized for a given period under the grant or contract. In many cases the grant or contract may also specify expenditure limits by budget category or line item.
4. Assumes accountability for deficits or disallowances that occur under a grant or contract account.

B. Supervisor

1. Establishes systematic procedures for supervision of grant and contract accounts.
2. Provides reasonable coordinated administrative support for the management of grant or contract accounts.
3. Consults with principal investigator concerning the resolution of a deficits or disallowances incurred on a grant or contract account and fix responsibility for settling the problem quickly.

C. Grants Office

1. Provides principal investigator with information about any special terms, conditions, or limitations that apply to each grant or contract account.
2. Monitors financial administrative tasks for sponsored projects to ensure they are completed in a timely manner.
3. Consults on specific questions about the propriety of a given expenditure, on budget monitoring techniques, and on other such matters.
4. Monitors grant-related transactions on a sampling basis to assure consistency with sponsor and RMC policies.

D. Business Office

1. Reviews and approves proposal budgets to ensure compliance with RMC fiscal priorities and constraints.
2. Assigns account numbers according to standard RMC financial management procedures and approves expenditures if expenses fit budgeted categories. No other review.
3. Handles all financial transactions related to the project, including cash drawdowns, deposits and disbursements per the requirements of 2 CFR 200.305 (https://www.ecfr.gov/cgi-bin/text-idx?SID=b9a971d4690a07c5610ccdb58a988e9c&node=pt2.1.200&rgn=div5#se2.1.200_1305) RMC requests drawdown of funds on a post-expenditure basis, minimizing the time period between expenditure and drawdown to within 30 days in most cases.
4. Reviews sponsored project expenditures ONLY to ensure they are booked to appropriate cost categories.
5. Provides principal investigator with detailed monthly report of grant or contract expenditures and encumbrances.
6. Consults on specific questions about the propriety of a given expenditure, on budget monitoring techniques, and on other such matters.
7. Prepares and submits all financial reports required by the sponsor.
8. Coordinates all audits performed by RMC's independent auditors, federal agencies, and other sponsoring agencies.
9. Prepares and negotiates the federal indirect cost rates and fringe benefit rates
10. Keeps copies of all financial aspects of grants.

If a deficit or disallowance occurs under a grant or contract account, the principal investigator, in consultation with the supervisor, is to advise the Grant and Business Offices as to the appropriate disposition. RMC does not budget funds for covering grant or contract deficits or disallowances so alternative sources must be found by the principal investigator. In the absence of specific advice, the Business Office will charge the departmental budget.

Questions relating to accounting matters, or requests for assistance in the establishment of record-keeping systems for monitoring grant and contract expenditures, should be directed to the Business Office.

Rocky Mountain College
Sponsored Projects Policies and Procedures Manual
ATTACHMENT C

**Grant Proposal Development Worksheet
Rocky Mountain College Grants Office**

Project Director: _____

Department: _____

Who will author proposal? _____

Have you discussed this Project with your Department/ Division? Yes _____ **No** _____

Brief description of the project for which you are seeking funding (see next page for guidelines):

Brief description of your academic program (see next page for guidelines):

Budget

Provide an estimated project cost. If multi-year project, provide estimated annual amounts as well.

Total Project Cost: _____ **Number of Years for Project:** _____

Average Annual Costs: _____

Potential Funding Sources:

Will project require funding beyond expected grant period? Yes _____ **No** _____

If so, how do you plan to fund the program beyond the expected grant period?

Date received by Grants Department: _____

RMC Grant Proposal Development Worksheet

Purpose: This Grant Proposal Development Worksheet serves two purposes:

1. Give the Department of Grants sufficient information to effectively seek funding sources for your project.
2. Guide you in articulating your project and laying the basis for your grant application.

For assistance in completing the form, please call the Department of Grants (657-1110) to schedule a consultation. The Department of Grants will begin a search for potential funding sources for your project when we receive the project description and estimated budget for the project.

Project Description Guidelines

1. Please provide a brief project description, including the following:
2. Project goal(s) - What do you want to accomplish with this project? What problem or need does the project address?
3. Methodology and evaluation - How will you address the problem/need? How will you know you've succeeded?
4. Number of students/faculty impacted, benefits to the students.
5. Percentage (%) of your time that will be required to do this project.
6. History and/or experience relevant to this project (e.g. prior planning, related teaching or research projects, community activities, and other grants).

Academic Program Description Guidelines

Please provide a general description of your academic program, including the following:

1. Area of study (e.g. biology, anthropology) and areas of emphasis in program (e.g. health science, evolution/ecology).
2. Total number of students taught each year and number of students in each area of emphasis, if applicable.
3. Essential knowledge and skills your program gives to your students, how it prepares them for post-college careers, etc.
4. Program goals: Future plans, why, who will benefit.
5. Your professional development goals: What you'd like to do in the future, and why, and who will benefit.
6. Past program accomplishments, such as collaborations with other schools, community groups or industry; performances; exhibits; awards; study abroad; and prior grants.
7. Other faculty involved in this project.

Budget Guidelines

1. Please provide an estimated budget for your total project, as well as annual estimates for multi-year projects. A detailed budget is not necessary at this stage, but when estimating your budget, consider the following:
2. Percentage of your salary, if any, to be paid by grant.
3. Salary or stipends for additional personnel.
4. Equipment needs.
5. Supply needs.

6. Facilities costs.
7. Services, including outside contractors or consultants.
8. Travel costs.
9. Publication/Publicity costs.
10. Any student costs, such as stipends, uniforms, lodging, dues, conference registrations, etc.

A major issue for many grant-funded projects is sustainability. If your project will extend beyond the expected grant period (usually 1 to 5 years), you must have a viable plan for sustainability in order to receive funding.

Also, please list any potential grant sources you've already identified. Also list any professional organizations you are involved in, that may have an interest in your project, etc.

Rocky Mountain College
Sponsored Projects Policies and Procedures Manual
ATTACHMENT D

Notification of Intent to Apply for Funding

Completing this form indicates that you are interested in pursuing a specific funding opportunity and request College support in the application process.

Name of Project Director _____

Department _____

Who will author proposal? _____

Have you discussed this Project with your Department/ Division? _____ Yes _____ No

Funding Opportunity

Name of Funding Organization _____

Name of Proposed Project _____

Amount Requested _____

RMC Match Required, if any _____

Proposal Due Date _____

For Rocky to sponsor and support a search for funding for the above project the respective departments/division must be notified. Furthermore, written approval is required from the appropriate Vice President and from the Budget Office.

I acknowledge that notification of intent to pursue a specific funding opportunity as outlined above was given:

Grants Dept.

Div/Dept. Chair

Authorization Required

Budget Office

Vice President

Note -- Without prior notification of an intent to apply for funds, the College reserves the right not accept or administer any awards.

Information: (1) It is expected that certain information may change as the project evolves, such as the title and budget amount. It is not necessary to complete a new form indicating any changes. (2) If your notification is disapproved, you will be informed of the reasons in writing. The following options are available to you: alter your project to address the reasons it was disapproved and submit a new notification form; ask for reconsideration of the original form in writing explaining why you disagree with the disapproval; contact the Grants Department for suggestions of alternate funding sources; devise a new project. (3) A notification form may be disapproved for a number of reasons, including but not limited to the following: Conflicts with the guidelines of the funding organization, a pre-existing application or strategy for a particular funding organization, college policy and/or strategic plan differences, matching fund or time commitment constraints.

The Budget office must first review and approve any budget that requires matching funds prior to the submittal of an application.

**Rocky Mountain College
Sponsored Projects Policies and Procedures Manual
ATTACHMENT E**

ROCKY MOUNTAIN COLLEGE

TIME AND EFFORT REPORT

Name: _____

Department: _____ Phone: _____

Academic Period Reporting: _____

(If grant period covers less time than an academic semester, list start and end dates for the period this report is covering)

Activity	Grant Number	Grant Name	Distribution of Time
----------	--------------	------------	----------------------

Grants

Grant 1			%
Grant 2			%
Grant 3			%
Teaching			%
Administrative			%
Fundraising			%

Leave

Sick			%
Vacation/annual			%
Other			%
Other (Specify)			%

Total: 100 %

To the best of my knowledge, the above is a true statement of the percentage of effort given in each category.

Employee's Signature _

Date: _

Supervisor's Signature

Date: _

**Rocky Mountain College
Sponsored Projects Policies and Procedures
Manual ATTACHMENT F**

**Travel Policy (From RMC Administrative Policy
Manual Policy Number A-002-01-0001)**

I. PURPOSE

The College recognizes that employees may be required to travel while conducting College business. College employees are eligible for reimbursement of necessary and appropriate travel expenses incurred during authorized travel. The College's travel policy and procedures follow the IRS Standards for an "Accountable Plan" which requires that each expense be substantiated with proper documentation.

II. POLICY

BEFORE TRAVEL

1. When planning your travel, please obtain appropriate travel approval from your supervisor.
2. The Business Office will pay expenses prior to your trip as follows:
 - a. *For direct payment to a vendor for travel expenses* such as conference fees, hotel deposits and airline tickets:
Submit an approved purchase order or check request form to the Business Office, with the externally generated supporting documents attached. Note in the Special Instructions box on the purchase order that a check is needed.
 - b. *To request a travel advance*, submit an approved Travel Advance form to the Business Office at least seven (7) business days prior to the date you need the funds. Travel advances for reasonable amounts are available for employees who are not authorized to have an RMC credit card.
 - c. *To get reimbursed for any allowable travel expenses you paid personally in advance*, file an Expense Report with original receipts attached.

TRAVEL ADVANCE

A travel advance is the College's means to provide an employee with funds to pay for approved travel expenses in advance of travel.

Requests for travel advances are made by filling out the Travel Advance Request Form.

This form is available on the Business Office webpage. Requests must be submitted as early as possible prior to travel and at least seven (7) business days prior to departure.

Travel advance policies:

1. The travel advance amount may be up to the anticipated total cost of travel less any prepaid expenses, or expenses covered by a purchase order.
2. Travel advances may be issued only to active College employees.
3. Employees who have an RMC credit card should use it for expenses during the trip. A modest travel advance may be issued for items not easily paid by credit card.
4. Travel advances will not be issued to an employee who has a travel advance outstanding.
5. *Within ten (10) business days of the end of travel, the employee must submit an itemized accounting of travel funds on an Expense Report form.*
 - If travel expenses exceed the travel advance, a College check will be issued payable to the employee.
 - If travel expenses are less than the amount of the travel advance, bring the unspent amount to the Business Office upon your return. Attach the receipt for the repayment, along with your original expense receipts, to your expense report.
 -
6. If a travel advance is not settled timely, the full amount received from the College will be deducted from the employee's paycheck.

ALLOWABLE TRAVEL COSTS

1. **TRANSPORTATION** – An employee will be reimbursed for actual costs incurred for the most direct and economical means of transportation to and from the destination(s). No reimbursement will be made for tickets purchased with frequent flyer miles or personal flight/travel credits.
2. **AUTOMOBILE EXPENSE**
 - a. When using any vehicle, whether privately owned or owned or leased by the College, for College business, the employee must have a valid driver's license, carry automobile liability insurance, and be an authorized driver (see c. below).

When renting a vehicle, it is mandatory that the extra liability coverage on the vehicle, also called loss/damage waiver, be purchased. Failure to purchase the additional insurance may leave the renter and/or the College open to massive charges in case of damage to the rented vehicle.

- b. *Personal vehicle use:* The College will reimburse employees for personal vehicle mileage at the College's approved mileage rate (currently \$.40 per mile). Out-of-state mileage reimbursement will be limited to the lesser of actual miles driven or comparable airfare (coach/economy class). Employees will not be reimbursed for gasoline purchases when using a personal vehicle.
- c. *Authorized driver list:* Anyone driving any vehicle for RMC business must be included on the authorized driver list. To do this, submit a completed copy of the Motor Vehicle Report Release Form, available on the Human Resources web page at rocky.edu, to the Human Resources office. Allow at least a few days before your first planned trip for processing time.

3. LODGING

- a. Before your trip:
 - * Find out if the hotel/motel will take a purchase order; if so, submit one.
 - * Call the Business Office (1013) to see if we can get the sales tax waived in your destination state.
- b. An employee will be reimbursed for lodging when overnight travel for College purposes exceeds 50 miles from the employee's normal place of work.
- c. Lodging expenses should be the least costly available while providing for the safety and comfort of the traveler. When attending a conference, employees are required to stay either in the designated hotel with which the conference has negotiated a reduced lodging rate, or in a nearby hotel where the rate is comparable to or lower than the rate of the designated hotel.
- d. The original lodging receipt showing the establishment's name, street address, telephone number, the actual dates of lodging, and the daily room charges is required for reimbursement.

4. MEALS – An employee uses one of the following two methods when requesting reimbursement for expenses for meals: Travelers may not combine the “actual costs” and the “per diem” method on any single trip; that is, choose *one method only* for each overnight trip.

- a. Actual Costs: The employee is required to submit original detailed receipts that itemize expenses for meals consumed (a credit card receipt showing only the total amount or a monthly statement is not adequate). The actual costs of meals must be reasonable. Tips are not to exceed 20%. If persons other than employees are included in the meal, their names and the business purpose must also be included on the expense report.
- b. Per Diem Meal Rate: The per diem meal rate is a flat-rate allowance (currently \$39.00 per day). Under the per diem meal rate, the employee is not required to provide receipts to substantiate the cost of the meals.

c. Partial Day Per Diem Rates: breakfast \$8, lunch \$12, dinner \$19.

Per diem is available only for trips with an overnight stay. For a day trip, submit actual meal receipts for reimbursement.

The employee cannot claim per diem for meals that are purchased by others (e.g., conference meals and vendor-sponsored meals).

5. **INCIDENTAL EXPENSES** – Incidental expenses are miscellaneous expenses incurred while traveling for College business. Examples include laundry, internet access fees, metered parking, local bus fare, emergency phone calls, business phone calls, reasonable tips.

The College will reimburse the employee for the actual, reasonable expenses if receipts are provided. Instead of using actual expenses and providing receipts, an employee may claim a \$3 per day incidental expense per diem.

NON-REIMBURSABLE EXPENSES

Expenses that are not reimbursable are personal in nature and not directly associated with College business. The following are examples: costs for personal life insurance while traveling, travel expenses for family members, movie rentals.

1. Purchases of alcoholic beverages are also not reimbursable unless (i) they occur with dinner and are moderate, or (ii) the employee is using the per diem method for meals. Federal grants can never be charged for alcoholic beverages.
2. Expenses that exceed reasonable guidelines may be determined by the supervisor authorizing the travel, or by management, to be inconsistent with the College's travel policy. In such a case, the traveler must pay the difference between the actual costs and the amount of costs that were necessary.
3. An expense not substantiated by an original receipt will not be reimbursed. A line item on a credit card statement does not constitute adequate documentation; nor does a credit card slip or online checkout receipt showing just the total without a list of individual items purchased.

AFTER TRAVEL

To get reimbursed for allowable travel expenses that you paid personally or to account for the expenses paid for with funds received from your travel advance, and to determine the remaining amount due either to you or to the College, file an Expense Report.

Expense Report forms are available on the Business Office webpage.

Submit the Expense Report within ten (10) business days of completing your travel.

Attach these items to your expense report:

- Original detailed receipts for all items that were paid from your travel advance or that you paid for and for which you wish to be reimbursed.

- If your allowable travel expenses were less than your travel advance, your receipt from the cashier for cash you returned.

Obtain the signature of your Division Chair or Vice President before submitting the report to the Business Office. In some cases, a department manager signature is also required. An incomplete or unsubstantiated Travel Expense Report will delay reimbursement of expenses.

Note: If you have an RMC Master Card, please follow the separate procedures for online expense reports.

Don't let IRS regulations affect you! A timely, accurate and fully substantiated Expense Report can prevent this.

1. If a travel advance has not been properly accounted for to the College within 30 days after return from the trip, the full advance amount is taxable income and will be added to the employee's W-2.
2. An expense paid for by the employee must be appropriately accounted for to the College within 60 days after being incurred in order to be reimbursed. If the related Expense Report is not timely received, the expenses paid are not reimbursable to the employee, and not deductible on the employee's personal return.

Please note: These IRS consequences are in addition to the possible effects that would result from failure to adhere to College policies as stated above.

III. REVIEW AND RESPONSIBILITIES

Responsible Parties: Chief Financial Officer

Review: As deemed as appropriate

**Rocky Mountain College
Sponsored Projects Policies and Procedures Manual
ATTACHMENT G**

**Conflict of Interest Policy (From RMC Administrative
Policy Manual Policy Number A-001-02-0006)**

I. PURPOSE

Although Rocky Mountain College depends upon the integrity and discretion of its staff with respect to actual or apparent conflict of interest, all employees are subject to the prohibitions of this policy.

II. POLICY

A. Definition

Conflict of interest is the use of one's position and/or employment at Rocky Mountain College to obtain unauthorized privileges, benefits, or items of value for oneself or others.

B. Guidelines

1. It is the burden of the potential employee to disclose any potential conflict of interest to their immediate supervisor. All employees will be required to sign a conflict of interest form as per the attached.
2. No employee shall solicit, accept, or agree to accept any privilege, benefit or item of value for the exercise of his or her discretion, influence or powers as an employee except as allowed by law.
3. No employee shall accept any privilege, benefit or item of value that might influence him or her in the discharge of his or her duties as an employee.
4. No employee shall use his or her position to secure special privileges or exemptions for himself or herself or others, except as allowed by law.
5. Any employee who is an officer, agent, employee or member of, or owns a significant interest in any entity doing business with Rocky Mountain College must disclose such relationship in writing to his or her immediate superior and the Human Resource Department.
6. No employee shall accept employment or engage in any business or professional activity which foreseeably might require or induce him or her to disclose confidential information acquired by reason of his position.

7. No employee shall disclose confidential information gained by reason of his or her position nor shall he or she otherwise use such information for his or her personal gain or benefit.
8. No employee shall transact any business for Rocky Mountain College with any entity of which he or she is an officer, agent, employee, or member, or in which he or she owns a significant interest.
9. No employee should make personal investments in any enterprise which foreseeably might create a substantial conflict between his or her private interests and the interest of Rocky Mountain College in the performance of their duties without prior discussion with and consent by the Human Resource Department.
10. No employee shall accept other employment which might impair his or her independence or judgment in the performance of his or her Rocky Mountain College duties.
11. No employee who exercises discretion in connection with contracts, purchases, payments, claims or other pecuniary transactions shall solicit, accept or agree to accept any benefit from a person or entity the employee knows, or should know, is or is likely to become financially interested in such transactions.
12. Any financial transaction, i.e. sales, purchases, investments, etc. between an employee and the College must have written approval of the Human Resource Department before consummation.

C. Enforcement

Failure of an employee to comply with the foregoing shall constitute grounds for discharge or other disciplinary action.

III. REVIEW AND RESPONSIBILITIES

Responsible Parties: Human Resource Department
Review: As deemed as appropriate