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FORWARD

The purpose of this document is to provide guidance to designated project directors for those projects funded by the U.S. Department of Education Title III program. These funds are provided to the University of the Virgin Islands by the U.S. Department of Education through the *Strengthening Historically Black Colleges and Universities Program* (Title III, Part B). Since 1968, the University of the Virgin Islands has utilized Title III funds to provide student services, improve its technology and telecommunications capability, develop members of faculty, and support academic programs.

The U.S. Department of Education established the *Strengthening Historically Black Colleges and Universities Program* to offer financial assistance to “establish or strengthen the physical plants, financial management, academic resources, and endowments of historically black colleges and universities (HBCUs).” It is a formula program, meant to strengthen HBCUs so they may continue their unique role of educating black, educationally disadvantaged, and low-income students. It is also intended to facilitate a decrease in reliance on government financial support and to encourage reliance on endowments and other private sources of funding.

Financial assistance is made available in five-year cycles, with eligible projects from qualified institutions being approved annually by the U.S. Department of Education. A listing of eligible institutions is published in the Federal Register.

RESPONSIBILITIES

At the University of the Virgin Islands, the President is the Principal Investigator for the overall Title III program. Within federal and Title III program guidelines, the President determines which projects will be supported with the UVI Title III authorization, designates Project Directors, and plays a primary decision-making role with regard to Title III funds.

Individual Activity Directors, assigned by the President to lead each funded project, are responsible for the programmatic goals of their project, for reporting as required to the UVI Title III Office, and for budget management within UVI, federal, and Title III program guidelines.

The Title III Office, reporting to the Director of Sponsored Programs, is responsible for ensuring compliance with applicable UVI, federal, and Title III program guidelines, for overall program coordination and administration, for communication with the federal program officer, and for reporting activities for all projects.

This manual presents a practical source of information for UVI personnel seeking to apply for Title III funding. It is also meant to assist project directors by providing a
description of the policies and procedures applicable to the management of Title III-funded projects.

DEFINITIONS

1) **Activity Director**—the person responsible for coordinating all activities and preparing progress and other applicable reports for any project funded in whole or in part by federal funds under the Title III program.

2) **CFR**—the Code of Federal Regulations.

3) **Equipment**—tangible nonexpendable personal property charged directly to the Title III grant having a useful life of more than one year and an acquisition cost of $2,500 or more.

4) **UVI Policy Manual**—the manual prepared by the University of the Virgin Islands’ Human Resources Department and available online at http://hrweb.uvi.edu/policymanual/index.html.

5) **Project Director**—the person responsible for programmatic performance for all projects funded in whole or in part through the federal funds awarded to the University of the Virgin Islands under the Title III program.

6) **Secretary**—the Secretary of the US Department of Education or his designee.

7) **Title III Coordinator**—the person in the Office of Sponsored Programs responsible for the management of federal funds awarded to the University of the Virgin Islands under the Title III program.

8) **Title III Office**—the unit within the Office of Sponsored Programs, the responsibility of which is to manage federal funds awarded to the University of the Virgin Islands under the Title III program.

PROGRAM FOCUS AREAS

The University of the Virgin Islands has identified six focus areas as the institution’s priorities as a part of its 2012-17 strategic plan. The Title III Comprehensive Development Plan translates these six areas of institutional attention to the four focus areas covered by the Title III grant program.

1) **Academic Quality**—Continued enhance the institution’s academic programs through more investment in technology, more research initiatives, and having the right faculty and staff in place to implement these improvements.

2) **Student Services**—In keeping with the institution’s “students first” approach, improving those services which directly and indirectly impact on student success.

3) Institutional Management—Improvements to the institution’s student services, improvement of institutional policies and practices, and data-driven decision making will be fueled by enhancement and expansion of the technological infrastructure.
(4) Fiscal Stability—Through support from the Title III program, improvements in functionality will allow the institution to serve new client bases, thereby expanding its funding base.

APPLICABLE REGULATIONS

The following regulations apply to those projects funded in whole or in part by the Title III program:


APPLICABLE POLICIES

(1) All UVI employee policies articulated in the UVI Policy Manual are applicable to each employee whose salary is paid in whole or in part by federal funds under the Title III program.

(2) The purchase of goods and services is governed by the Financial Policy Manual, approved by the Board of Trustees of the University of the Virgin Islands on June 9, 2012.

(3) The governing policy regarding conflicts of interest and time is the policy adopted by the Board of Trustees of the University of the Virgin Islands on June 19, 2004.

(4) Copyright and patent rights are governed by the intellectual property policy approved by the Board of Trustees of the University of the Virgin Islands on October 16, 2004.

APPLICATION PROCEDURES

The President of the University of the Virgin Islands serves as the Principal Investigator on the UVI Title III program. The President establishes a programmatic theme, based on the University’s Strategic Plan. Before the commencement of each five-year cycle, and during each year of the cycle, faculty and staff are invited to submit project pre-proposals consistent with the theme and the overall objectives of the Title III program. The invitation to submit will describe the program theme and the deadline by which pre-proposals must be submitted to the Office of the President.

Members of faculty and staff are required to conform to the internal review requirements of their respective departments/units. Proposals submitted to the President will not be
considered if they have not been approved by the Division Chair or Unit Head, Vice Provost for Research and Public Service or Component Head, and the Office of Sponsored Programs and Title III.

The UVI President, based on his/her review of the consistency of the submittals with the selected theme, determines which projects will be incorporated into the institution’s application to the U.S. Department of Education. The Title III office will notify the project directors for each of the selected projects, invite them to prepare full proposals for consideration by the U.S. Department of Education, and provide them with instructions for doing so and with technical assistance. Project proposals may not be accepted for consideration if received by the Title III office after the established deadline.

Model proposals, depicting the proposal format(s) that should be utilized, and all necessary forms are available from the Title III Coordinator at the Office of Sponsored Programs. The project proposals must contain the following:

- a Title Page,
- an introduction to the proposal,
- a project or program description,
- a description of the project objectives (described in a manner that may be measured) and performance indicators (see Attachment D),
- an Individual Narrative form (Attachment A),
- an Implementation Strategy and Timetable Form (Attachment B),
- a quantitative description of the baseline conditions to be improved or addressed by the project,
- a listing of the specific tasks to be completed,
- a detailed Individual Activity Budget (Attachment C); and
- CV of the Activity Director.

Draft proposals may be submitted to the Office of Sponsored Programs, not later than ten (10) working days prior to the deadline to enable review, revision, and preparation of the full UVI proposal prior to the federal deadline.

POST-AWARD PROCEDURES AND POLICIES

Upon receipt of the notice of award from the U.S. Department of Education, the Title III office requests from each Project Director, a listing of all personnel whose salaries are to be paid in whole or in part by Title III program funds. The Title III Coordinator also requests from the Accounting Department that restricted accounts be established for each of the approved Title III projects. With the commencement of the fiscal year, the Title III office notifies all project directors of the status of their projects and project accounts and provides information regarding approved budgets. The Title III Coordinator issues a Notice to Proceed, as soon as all accounts have been established at the Accounting Department.
At the commencement of the fiscal year (which runs concurrently with the grant cycle), the Title III office will provide project directors with an orientation regarding Title III project management requirements. The Title III Coordinator will provide project directors with all needed report forms and will arrange for training with appropriate financial and project management software to ensure that all project directors and designated staff are capable of tracking progress and expenditures from their budgets and are able to compile all needed information for timely submittal of reports.

PERSONNEL POLICIES AND REQUIREMENTS

Title III project directors are required to identify each salaried, hourly or student employee position, the salary of which is paid in whole or in part by federal funds under the Title III program, and, in addition to all other required approvals, submit personnel requisitions to the Title III office for approval. Each employee, whose salary is paid in whole or in part by federal funds under the Title III program, is subject to the human resources policies articulated in the University of the Virgin Islands Policy Manual, available online at http://hrweb.uvi.edu/policymanual/index.html.

Each employee, whose salary is paid in whole or in part by federal funds under the Title III program, must also submit a completed Time & Effort Report to the Title III office each semester, certified by the supervisor of the employee and/or the project director. Time and Effort forms shall be submitted by the fifteenth (15th) calendar day after the end of each quarter and should match the level of Title III support. In no event will charges to Title III, irrespective of the basis of computation, exceed the proportionate share of the base salary for that period.

Funds provided to the University through the Title III program may not support any service, program, or position that was supported by University resources prior to receipt of the Title III award. Consequently, personnel paid by University funds cannot be moved to Title III funding for performance of the same duties and responsibilities that were University funded.

REPORTING REQUIREMENTS

At the commencement of each fiscal year, the Title III office will distribute to all project directors, a reporting schedule, indicating the deadlines by which all reports must be submitted. Each project director will be responsible for ensuring that all reports are submitted to the Title III office on or before the established deadlines. Required reports include, but are not necessarily limited to:

- Financial Report—depicting the quarterly expenditures of Title III funds on the approved project, and project income, if applicable;
- Quarterly Progress Report—(submitted to the Title III office within 15 calendar days after the end of each reporting period) explaining the steps that have been taken during the reporting period to advance the project objectives, successes in achieving stated objectives and challenges that delayed or prevented the
realization of stated objectives (including a description, by objective, of the proportion of objective that has been accomplished). A copy of this report is available in Attachment I;

- Time and Effort—(submitted to the Title III office within 15 calendar days after the end of each quarter) a delineation of the time (as a percentage of total effort) that each employee who is funded in whole or in part by Title III funds has spent toward each project during the reporting period. The time and effort report should describe the work accomplished by the employee during the reporting period, as it relates to the project objectives, and should estimate the percentage of time allocated to each program or project. Each person with multiple assignments requires an accounting of all (100%) of employment time. If a person’s salary is divided among the federal grant and other responsibilities (such as teaching or administration), there must be a clear accounting of all of the person’s time. A copy of this report is available in Attachment E.

The Title III office will convene a quarterly meeting of the President and Title III project directors, and the Director of Sponsored Programs, at which each project director will be expected to provide an oral report regarding progress on his/her project, and the extent to which expenditures are consistent with the project budget and spending plan. These meetings will afford the President, as Principal Investigator, the opportunity to identify any challenges that may impede the realization of project objectives, and provide the opportunity for all project directors to receive ongoing feedback on their projects.

PROCUREMENT PROCEDURES AND POLICIES

The purchase of goods and services is governed by the policies established by the University of the Virgin Islands Purchasing Department and outlined in the Financial Policy Manual (available online at http://www.uvi.edu/sites/uvi/Documents/Board%20of%20Trustees/Resolutions%20and%20Actions/2012%20Index%20of%20Resolutions%20and%20Actions/June_2012_07a.pdf). Procurement that is pursued in a manner that is inconsistent with these policies will be disallowed by the Title III office.

All Professional Service Agreements, Travel Authorizations, Interdepartmental Service Requisitions, Purchase Requisitions, Check Requisitions or other expenditure forms are initiated by the activity making the request and must be supported by appropriate documentation (i.e. invoice or quote). All requisitions for equipment shall include: a full description of the items being purchased; the intended purpose of the equipment, and the location where the equipment will be housed. The Activity Director is required to provide his/her signature on the respective document.

Requests for purchase are then routed to the Title III office for review by the Title III Coordinator, who must approve the purchase of all goods and services utilizing funds made available through the Title III program. If no changes are needed, requests are then forwarded to the Accounting Department or, in the case of Requests for Travel
Authorization, to the office of the Provost or Vice Provost, as appropriate. If changes are needed and cannot be applied by the Title III office, the document is returned to the originator for correction.

The Title III Coordinator and Activity Directors shall not contract with or provide sub-awards to parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. A listing of such parties may be found at https://www.epis.gov/.

Prior written approval from the Title III Coordinator is required for purchases made on an institutional procurement card.

The Title III Coordinator, in collaboration with each Activity Director is responsible for ensuring that costs charged to a project funded by the Title III award are consistent with the UVI financial management system and that no one person has complete control over all aspects of any financial transaction.

**TRAVEL**

(1) Travel authorizations must be submitted to the Title III office for approval for all travel that utilizes Title III funding. All travel authorizations must be received by the Title III office in advance of proposed travel dates. Paperwork for travel that has already occurred will not be processed. Travel authorizations should reflect only the dates spent on official travel, and should exclude any personal time that may be used on the trip.

(2) Persons traveling on Title III funds are entitled to the following costs in advance of the journey:
   a. full cost of the ticket (which may either be purchased through a local travel agent via Purchase Order, or online with UVI or personal credit card, which cost is reimbursed to the traveler);
   b. full cost of projected ground transportation;
   c. 75% of projected food and lodging costs; and
   d. 100% of any applicable registration fees, providing that a check requisition payable to the vendor is accompanied by supporting documentation.

(3) The cost of the ticket should reflect the cost of the travel on the authorized dates. The traveler is responsible for any increase that results from the addition of personal time to a trip.

(4) All persons who travel outside the U.S. Virgin Islands utilizing funds made available through the Title III program may be reimbursed for meals and other expenses incurred during travel. Meal costs are capped at $51.00 per day.

(5) All persons who travel outside the U.S. Virgin Islands utilizing funds made available through the Title III program are required to complete and submit a *Title III Travel Report Form* (Attachment H) within ten (10) working days of returning. A Travel Voucher, documenting trip expenditures, must also be submitted to the Accounting
Department (and copied to the Title III Project Administration office) within the same time frame.

(6) International travel requires prior approval by the federal program officer at the US Department of Education. Activity Directors are cautioned to ensure that appropriate lead time is planned in order to secure this approval.

CONSULTANTS

(1) The PSA Form in Attachment F and the Title III Model Contract in Attachment G shall be utilized in the hiring of any consultant to perform work that is funded in whole or in part by funds made available through the Title III program.

(2) Activity Directors may not hire consultants to perform tasks included in the approved Title III work program unless:
   a. there is a need in the project for the services of that consultant; and
   b. the Activity Director cannot meet that need by using an employee rather than a consultant.

(3) In procuring the services of a consultant, Activity Directors are directed to comply with the requirements for competition as stipulated in the UVI Financial Policy Manual. An Activity Director shall not avoid the competition requirements of the Purchasing Manual by submitting piecemeal agreements with the same consultant for the same or related project.

(4) Employees of the University of the Virgin Islands may not be paid a consultant’s fee except in unusual circumstances, and only if:
   a. the work performed by the consultant is in addition to his or her regular departmental load; and
   b. the consultation fee is across departmental lines or the consultation involves a separate or remote operation.

(5) Upon presentation of appropriate itemized receipts or other detailed documentation, consultants may be reimbursed for meals and other expenses incurred during travel. Meal costs are capped at $51.00 per day.

PROGRAM INCOME

Program income includes income from fees for services performed, from the use or rental of real or personal property acquired with Title III funds, and from the sale of commodities or items fabricated under an approved project. Program income does not include interest on grant funds, rebates, credits, discounts, refunds, etc. and interest earned on any of them. Except provided for otherwise, program income may be used in one of the following ways:

(1) added to funds committed to the project by the US Department of Education and used to further eligible project or program objectives;
(2) to finance the non-Federal share of the project or program; or
(3) deducted from the total project or program allowable cost in determining the net allowable costs on which the Federal share of costs is based.
ALLOWABLE AND UNALLOWABLE ACTIVITIES

Pursuant to the Higher Education Act of 1965, Part B, Section 323 (a), the following activities may be conducted under Title III in support of approved projects:

1. Purchase, rental, or lease of scientific or laboratory equipment for educational purposes, including instructional or research purposes;

2. Construction, maintenance, renovation, and improvement in classroom, library, laboratory, and other instructional facilities, including purchase or rental of telecommunications technology equipment or services;

3. Support of faculty exchanges, faculty development and faculty fellowships to assist these faculty members in attaining advanced degrees in their fields of instruction;

4. Academic instruction in disciplines in which Black Americans are underrepresented;

5. Purchase of library books, periodicals, microfilm, and other educational materials, including telecommunications program materials;

6. Tutoring, counseling, and student service programs designed to improve academic success;

7. Funds and administrative management, and acquisition of equipment for use in strengthening funds management;

8. Joint use of facilities, such as laboratories and libraries;

9. Establishing or improving a development office to strengthen or improve contributions from alumni and the private sector;

10. Establishing or enhancing a program of teacher education designed to qualify students to teach in a public elementary or secondary school in the Territory that shall include, as part of the program, preparation for teacher certification;

11. Establishing community outreach programs that will encourage elementary and secondary students to develop the academic skills and the interest to pursue postsecondary education; and

12. Acquisition of real property in connection with the construction, renovation, or addition to or improvement of campus facilities.

13. Education or financial information designed to improve the financial literacy and economic literacy of students or the students' families, especially with regard to student indebtedness and student assistance programs under title IV.

14. Services necessary for the implementation of projects or activities that are described in the grant application and at are approved, in advance, by the Secretary, except that not more than two percent of the grant amount may be used for this purpose.
(15) Other activities that it proposes in its application that contribute to carrying out the purpose of this part and are approved by the Secretary as part of the review and acceptance of the application.

A grantee may not carry out the following activities under Title III:

(1) Activities that are not included in the grantee's approved application;

(2) Activities described in sub-paragraph (15) above that are not approved by the Secretary of the Department of Education;

(3) Activities that are inconsistent with any State plan of higher education that is applicable to the institution;

(4) Activities that are inconsistent with a State plan for desegregation of higher education that is applicable to the institution;

(5) Activities or services that relate to sectarian instruction or religious worship; and

(6) Activities provided by a school or department of divinity. For the purpose of this section, a “school or department of divinity” means an institution, or a department of an institution, whose program is specifically for the education of students to prepare them to become ministers of religion or to enter upon some other religious vocation, or to prepare them to teach theological subjects.

ALLOWABILITY AND ALLOCABILITY OF COSTS

In addition to the legislatively allowable activities and prohibitions described above, the Education Department General Administration Regulations (34 CFR Part 74) references the Office of Management and Budget Circular A-21 for determining the allowability of specific items of cost.

In determining whether costs may appropriately be assigned to the Title III program, Activity Directors and the Title III Coordinator are to utilize the following tests of allowability:

(1) they must be allocable to the project under the principles and methods provided in OMB Circular A-21; Costs are considered allocable if:
   (a) they are incurred specifically for the approved project;
   (b) they benefit both the award and other work and can be distributed in reasonable proportion to the benefits received; or
   (c) they are necessary to the overall operation of the activity, although a direct relationship to a particular cost objective cannot be shown.

(2) they must be necessary and reasonable for proper and efficient performance and administration of the grant; The following factors should be considered in determining reasonableness:
   (a) The costs are of a type generally recognized as ordinary and necessary for project performance.
(b) The costs reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.

(c) Appropriate restraints or requirements such as generally accepted sound business practices, arms-length bargaining, federal and territorial laws and regulations, and award terms and conditions have been imposed.

(d) The cost is comparable to market prices for similar goods and services.

(e) The individuals concerned have acted with prudence in the circumstances, considering their responsibilities to the University of the Virgin Islands.

(f) The cost did not involve significant deviations from the University’s established practices that might unjustifiably increase costs charged to the Title III award.

(3) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances;

(4) they must represent the net of all applicable credits (i.e. discounts for early payment or mail-in rebates);

(5) they must not be included as a cost or used to meet the cost-sharing or matching requirements of another federal award;

(6) they must be adequately documented;

(7) they must be authorized or not prohibited under Virgin Islands laws and regulations;

(8) they must conform to any limitations or exclusions set forth in OMB Circular A-21, the Education Department General Administrative Regulations (EDGAR), or the award of Title III funds to the University of the Virgin Islands as to types or amounts of cost items; and

(9) they must be consistent with the UVI’s policies, regulations, and procedures that apply to federal awards and other UVI activities.

The table in Attachment J may be used as a guide in determining the allowability of specific items of cost.

**FOOD AND MEETING EXPENSES**

Food costs are generally considered to be a category of entertainment and are generally unallowable; however, in certain instances, the purchase of food using federal funds may be considered allowable. Any purchase of food is required to be approved in advance by the Title III office. Only that food which has been authorized in advance may be purchased.

Title III funds are not to be spent for meals or coffee breaks for intramural meetings of an organization or any of its components, including, but not limited to, laboratories, departments and centers.
When certain meals are an integral and necessary part of a meeting (e.g., working meals where business is transacted), grant funds may be used for such meals. Grant funds may also be used for furnishing a reasonable amount of snacks, hot beverages or soft drinks to conference participants and attendees during periodic coffee breaks.

In making a request to purchase food, Activity Directors should submit a short narrative which responds to the following questions and concerns.

1. How is the meeting integral to achieving the purposes of the grant?
2. Is the meeting intramural or extramural?
3. Why is it necessary to have food in order to have the meeting? (i.e. Is it in order to maintain continuity of the meeting?) Document the agenda, and begin/end times of the meeting. If scheduled at meal time, explain why.
4. If meeting is at a restaurant, or other non-university location, the venue needs to be explained; a restaurant venue could be read to imply that the meal (or entertainment) took precedence over the actual meeting.
5. The costs should be reasonable. (They should reflect the “prudent person” test stated in (2) (b) of the previous section.)
6. A list of invitees should be attached. After the meeting, a sign-in sheet, documenting the attendees should also be provided. Unless obvious, the relationships of the attendees to the project should be noted.

EQUIPMENT

The requirements of 34 CFR Part 74 are applicable to the management and disposition of equipment purchased in whole or in part with funds made available through the Title III program. The policies and procedures outlined in this section are excerpted from those requirements and meant to provide some guidance to Title III Activity Directors.

1. Unless otherwise indicated, title to equipment purchased with Title III funds vests with the University of the Virgin Islands.
2. Equipment acquired with Title III 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.
3. Equipment acquired with Title III funds shall be used the 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 Title III funds and may not encumber the property without approval of the Secretary. When no longer needed for the original project or program, the Activity Director shall use the equipment in connection with any other federally-sponsored activities, in the following order of priority:
   a. activities sponsored by the US Department of Education; and then
   b. activities sponsored by other Federal awarding agencies.
4. When acquiring replacement equipment, the Activity Director may use the equipment to be replaced as trade-in or may sell the equipment and use the
proceeds to offset the costs of the replacement equipment subject to the approval of the Secretary.

(5) The property management standards for equipment purchased with Title III funds includes maintaining records that incorporate:
   (a) a description of the equipment;
   (b) manufacturer’s serial number, model number, Federal stock number, national stock number or other identification number;
   (c) source of the equipment, including the award number;
   (d) identification of whether title vests with the University or the Federal government;
   (e) unit acquisition cost;
   (f) location and condition of the equipment and the date the information was reported;
   (g) ultimate disposition information, including the date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the US Department of Education for its share.

(6) Not less than every two years, the Coordinator and each Activity Director shall conduct a physical inventory of equipment. Any differences between quantities determined by physical inspection and those shown in the accounting records shall be investigated to determine the cause of the difference. The Coordinator and Activity Directors, in conducting the inventory are required to verify the existence, current utilization and continued need for the equipment.

(7) Each Activity Director is responsible for maintaining a current inventory listing of project equipment, utilizing the forms provided by the Project Administration office. A copy of such listing shall be provided to the Project Administration office after each update, but not less than once each grant year.

(8) In addition to the listing of new equipment purchased, changes in condition or location of the equipment shall be considered reasons for updating the inventory listing.

(9) Each Activity Director is responsible to ensure that adequate safeguards are in place to prevent loss, damage, or theft of equipment purchased with Title III funds.

(10) In the event that equipment is stolen, the Activity Director shall file a report with the University of the Virgin Islands Security Department and the Virgin Islands Police Department. Copies of both reports shall be submitted to the Title III Office and the Purchasing Department, along with inventory data (i.e. Item description, model, serial number, date of purchase, etc.) that will allow modification of the inventory records.

(11) When an approved project no longer needs the equipment, the equipment may be used for other activities in accordance with the following standards:
   (a) For equipment with a current per unit fair market value of $5,000 or more, the Activity Director may retain the equipment for other uses.
provided that compensation is made to the US Department of Education;  
(b) For equipment with a current market value of less than $5,000, the University may use the equipment for any purpose.

The Title III office will provide an inventory spreadsheet and identification tags to Activity Directors in order to facilitate management of equipment records for each project funded through the Title III program.

PUBLICATIONS

(1) Activity Directors may, subject to internal institutional policies and to any specific requirements that apply to the Title III grant, decide the format and content of the project materials that he/she publishes or arranges to have published.  
(2) Activity Directors shall ensure that any publication that contains Title III project material contains the following statements:

The contents of this (insert type of publication [i.e. book, brochure, report, film]) were developed under a grant from the US Department of Education. However, those contents do not necessarily represent the policy of the Department of Education, and you should not assume endorsement by the Federal Government.

MONITORING

The Title III office monitors all activities that receive Title III funds, and utilizes a variety of mechanisms to ensure that programmatic objectives are realized and budgeted dollars are spent within the time frame allotted. These mechanisms include:

(1) Monitoring of project expenditures in comparison to stated objectives and timelines;  
(2) Utilizing quarterly progress reports to monitor progress on objectives and specific tasks as stated in the project descriptions submitted to the Title III office;  
(3) Systematic consultation with Activity Directors to identify issues that result in slow expenditure rates or delays in meeting programmatic objectives;  
(4) Scheduled semi-annual site visits with Activity Directors to assess “on-the-ground” progress; and  
(5) Quarterly meetings with the President and all Activity Directors to discuss project status, accomplishments, and barriers to successful realization of objectives.

CLOSEOUT PROCEDURES

(1) Unless the U.S. Department of Education has granted an extension, each Activity Director must liquidate all obligations incurred under the award not later than 45
calendar days after the funding period or the date of completion as specified in the terms and conditions of the award.

(2) Activity Directors are required to submit, within 45 calendar days after the date of completion of the award, all financial, progress, time and effort, and other reports as required by the terms and conditions of the award and/or the Title III office. A model report and appropriate forms may be obtained from the Title III Coordinator at the Office of Sponsored Programs.
## ATTACHMENT A—INDIVIDUAL NARRATIVE FORM

### INDIVIDUAL NARRATIVE

<table>
<thead>
<tr>
<th>1. Name of Applicant Institution:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Activity Title:</td>
</tr>
</tbody>
</table>

3. Activity Number

4. Provide Narrative
**ATTACHMENT B—IMPLEMENTATION STRATEGY AND TIMETABLE FORM**

**IMPLEMENTATION STRATEGY AND TIMETABLE FORM**

<table>
<thead>
<tr>
<th>1. Name of Applicant Institution:</th>
<th>2. Activity Title:</th>
</tr>
</thead>
<tbody>
<tr>
<td>University of the Virgin Islands</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## ATTACHMENT C—INDIVIDUAL ACTIVITY BUDGET

### INDIVIDUAL ACTIVITY BUDGET

1. Name of Institution: University of the Virgin Islands

2. Activity Title:

3. Activity Number

4. Roster of personnel and salaries
   a. List of personnel (use position titles)
   Personnel:

   b. Salary amount for each position

<table>
<thead>
<tr>
<th>Personnel</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total for personnel</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fringe</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Equipment</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies</td>
<td></td>
</tr>
<tr>
<td>Contractual</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Training</td>
<td></td>
</tr>
</tbody>
</table>

| Training Stipends |  |

<table>
<thead>
<tr>
<th>Total</th>
<th></th>
</tr>
</thead>
</table>
ATTACHMENT D—MEASURABLE OBJECTIVES AND PERFORMANCE INDICATORS*

An OBJECTIVE is a single statement that contains:
1. A quantifiably measurable outcome
2. A completion date
3. A baseline.

OPTIONAL components of an objective include:
- The person, department or component responsible for accomplishing the objective
- Any applicable special conditions

A PERFORMANCE INDICATOR is a single statement that identifies a marker for determining successful implementation of the objective. A performance indicator includes:
1. The quantified performance level sought in relation to the projected outcome and baseline data presented in the objective;
2. Assessment/Evaluation method(s) and date(s)—Instrumentation/methods used to measure or determine achievement of projected performance outcomes and levels at various stages of implementation.
3. Title, date, and location of documentation—Observable/tangible evidence of achievement of projected outcomes.

NOTE: An objective may (and often does) have more than one performance indicator.

<table>
<thead>
<tr>
<th>WRITING MEASURABLE OBJECTIVES AND PERFORMANCE INDICATORS</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAMPLE</td>
</tr>
<tr>
<td>Objective</td>
</tr>
<tr>
<td>By September 30, 2017, the Division of Access and Enrollment Services will have increased enrollment of full-time students by 10% over the fall 2010 full-time enrollment of 1,655.</td>
</tr>
</tbody>
</table>

Baseline Data: Fall 2010 Enrollment; Source: 2010 Fact Book; Institutional Research and Planning

*Adapted from the Dawson Group of Virginia, Inc. grant training materials*
**ATTACHMENT E—TIME AND EFFORT REPORT**

**Title III Strengthening Historically Black Colleges & Universities**

**TIME AND EFFORT REPORT FOR EMPLOYEES**

<table>
<thead>
<tr>
<th>Quarter &amp; Year</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Name:</td>
<td></td>
</tr>
<tr>
<td>Emp. ID No.</td>
<td></td>
</tr>
<tr>
<td>Position Title:</td>
<td></td>
</tr>
<tr>
<td>Program</td>
<td></td>
</tr>
</tbody>
</table>

**Percent of Time Devoted to grant operation as stated in Plan of Operation:**

<table>
<thead>
<tr>
<th>University</th>
<th></th>
</tr>
</thead>
</table>

**Account No.**

<table>
<thead>
<tr>
<th>Account No.</th>
<th></th>
</tr>
</thead>
</table>

**Major Work Performed:**

<table>
<thead>
<tr>
<th>Descriptive Task</th>
<th>Estimated % of Time</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>%</td>
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<td>%</td>
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<td>%</td>
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<td></td>
<td>%</td>
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<tr>
<td></td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>%</td>
</tr>
<tr>
<td>Total</td>
<td>0 %</td>
</tr>
</tbody>
</table>

I certify that the above information is correct.

______________________________
Employee

______________________________
Activity Director or Supervisor
**ATTACHMENT F—PROFESSIONAL SERVICES AGREEMENT FORM**

<table>
<thead>
<tr>
<th>Date:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Person:</td>
<td></td>
</tr>
<tr>
<td>Title:</td>
<td></td>
</tr>
<tr>
<td>Social Security or Tax ID Number</td>
<td></td>
</tr>
<tr>
<td>Address:</td>
<td></td>
</tr>
<tr>
<td>Telephone/Fax:</td>
<td></td>
</tr>
<tr>
<td>Duration of Agreement:</td>
<td>See Attachment</td>
</tr>
<tr>
<td>Description of Service:</td>
<td>See Attachment</td>
</tr>
<tr>
<td>Amount of Payment of Honorarium:</td>
<td>$</td>
</tr>
<tr>
<td>Account Chargeable:</td>
<td>________________ Contracted Services __________________________</td>
</tr>
<tr>
<td>Account Number:</td>
<td>__________________________________________________________________</td>
</tr>
</tbody>
</table>

__________________________ ________________________  
Division/Department Head Consultant  

__________________________ ________________________  
Component Head President  

*Title III Policies and Procedures  
Page F*
A. SERVICES TO BE PROVIDED BY NAME OF PERSON OR BUSINESS (NOP)

DESCRIBE SERVICES HERE OR ATTACH SEPARATE PAGE(S). INCLUDE ANY TIMELINES OR DELIVERABLES

B. REPRESENTATIONS AND WARRANTIES

(NOP) will use its best efforts to provide the services described in this Agreement and all Services will be performed in a timely fashion. (NOP) warrants that:

1. He/she/it has the experience, ability and expertise to perform the Services described in this Agreement;
2. the services will be performed in a quality, professional and workmanlike manner in accordance with the terms and conditions of this Agreement and in accordance with all federal and territorial laws, rules, and regulations; and
3. the services provided hereunder will be suitable for the purpose for which they are sought.

C. COMPENSATION

UVI agrees to pay (NOP) the sum of one thousand dollars ($1,000.00), payable upon receipt of invoice upon completion of satisfactory work as described in Section A.

(Optional) UVI will reimburse travel expenses for travel needed to perform the services described in Paragraph A. These expenses include airfare, lodging, and up to $50 per day for meals.

OR

UVI agrees to pay (NOP) the sum of one thousand dollars ($1,000.00), payable pursuant to the schedule below:

$200 upon execution of this agreement;
$300 upon receipt of (draft deliverable); and
$500 upon receipt of (final deliverable).

(Optional) UVI will reimburse travel expenses for travel needed to perform the services described in Paragraph A. These expenses include airfare, lodging, and $50 per day for meals.

D. DURATION OF THIS AGREEMENT

This agreement will commence upon signing the Professional Services Agreement by all of the parties and will end upon completion of the described services by (NOP) or by (Date), whichever comes first. UVI and (NOP) agree that time is of the essence in performing the duties established in Paragraph A of this Agreement.

E. LIABILITY

(NOP) is considered an independent contractor who is responsible for all forms of health and accident insurance, as well as payment of all local and federal taxes. (NOP) is solely responsible and liable for any accident or damages resulting from this contractual agreement and for any payment due any government on behalf of (NOP).

(NOP) shall indemnify, defend and hold harmless UVI, its trustees, officers, employees, agents and students from all claims arising out of (NOP’s) performance under this Professional Services Agreement, including attorneys’ fees and costs, except to the extent caused by the negligence or intentional wrongdoing of UVI, its trustees, officers, employees, agents and students.

F. INSURANCE

(NOP) certifies that he/she/it has procured and shall, at his/her/its own expense, maintain in place automobile liability insurance (if applicable) and general liability insurance.

OR

(NOP) certifies that it has procured and shall, at its own expense, maintain in place comprehensive general liability insurance (and/or malpractice insurance) at all times during the term of this Agreement, naming the University as a named insured, as its interest may appear.

G. CHOICE OF LAW/VENUE
It is mutually understood and agreed that this Professional Service Agreement shall be governed by the laws of the United States Virgin Islands. Any and all suits for the enforcement of this agreement or arising for any breach of this agreement shall be instituted and maintained in a court of competent jurisdiction in the United States Virgin Islands.

H. TERMINATION

This Professional Services Agreement may be terminated upon 30 days’ written notification if:

1. UVI and (NOP) mutually consent to termination;
2. UVI determines that (NOP) has defaulted on his/her/its obligations under this agreement and that he/she/it has failed to remedy such default within five days after written notification by UVI;
3. circumstances beyond the control of either party prevail, making continuation of the agreement impractical or impossible; or
4. UVI determines that continuation of the agreement is impossible, impractical or inconvenient.

I. REMEDIES

1. If this Agreement is terminated prior to completion of the contractual period pursuant to Paragraph H (1), (3) or (4), (NOP) shall cease performance of the work and take action to cancel any commitments in order to mitigate damages. Not less than 60 days after notice of termination, (NOP) shall submit a detailed claim for all costs incurred in the performance of the work, and non-cancelable commitments. If payments are less than the termination costs, UVI shall pay (NOP) the balance within 30 days. If payments already made exceed the termination costs, (NOP) shall refund the balance to UVI within 30 days.
2. If this Agreement is terminated pursuant to Paragraph H (2), UVI shall have any remedy available to it at law or in equity.

J. ACCESS TO RECORDS

(NOP) shall maintain books, records, documents, and other evidence and accounting procedures sufficient to reflect properly all costs of whatever nature claimed to have been incurred and anticipated to be incurred in the performance of this contract. The University of the Virgin Islands, the US Department of Education, and the Comptroller General of the United States and/or their duly authorized representatives shall have access to any books, documents, papers and records of (NOP) which are directly pertinent to this agreement for the purpose of making audits, examinations, excerpts and transcriptions.
K. KEY PERSONNEL (optional)

UVI considers (person(s) from company) to be key personnel in the performance of this assignment. Any change in key personnel must be approved in writing by UVI.

L. NO ASSIGNMENT

(NOP) shall not assign any of its rights or obligations under this Agreement without the prior express written consent of the University.

M. ENTIRE AGREEMENT

This written agreement contains the entire agreement between the parties and no oral statement or representations or prior written matter not contained in this instrument or incorporated herein by reference shall have any force or effect. To the extent there are any discrepancies between this Agreement and the incorporated exhibits attached hereto, the terms of the Agreement shall supersede. This agreement shall not be modified in any way except by a writing executed by both parties.

N. INTERPRETATION

It is agreed that if any provision of this agreement shall be determined to be void by any court of competent jurisdiction such determination shall not affect any other provision of this agreement, all of which other provisions shall remain in full force and effect. It is the intention of the parties hereto that if any provision of this agreement is capable of two constructions, one of which would render the provision void and the other one of which would render the provision valid, then the provision shall have the meaning which renders it valid.

O. FORCE MAJEURE

Neither UVI nor (NOP) shall be held responsible for delay or default caused by fire, riot, acts of God, terrorist acts, or other acts of political sabotage, or war, where such cause was beyond, respectively the University or (NOP’s) reasonable control. (NOP) shall, however, make all reasonable efforts to remove or eliminate such a cause of delay or default and shall, upon the cessation of the cause, diligently pursue performance of his/her/its obligation under this agreement.
P. FEDERAL CONTRACTUAL REQUIREMENTS

The source of funding for this agreement is federal grant dollars from the US Department of Education. Consequently, (NOP) is required to adhere to the applicable contract provisions in 2CFR215 Appendix A, incorporated herein by reference. These requirements may be found at http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=1abd2b5188f7739923094c09f39380eb&rgn=div9&view=text&node=2:1.1.2.10.2.4.15.5.5&idno=2.

Q. NOTICE

Notice regarding any matters arising from this agreement shall be served to the following addresses:

UNIVERSITY OF THE VIRGIN ISLANDS
(Activity Director)
University of the Virgin Islands
No. 2 John Brewers Bay
St. Thomas, VI 00802

CONSULTANT
(NOP)
Address
City, State, Zip Code
ATTACHMENT H—TITLE III TRAVEL REPORT FORM

TITLE III TRAVEL REPORT FORM

This form should be completed and returned to the Title III Office within two working days after returning from a conference, workshop, or model site.

Name of Participant:

Title of Workshop/Conference:

Dates of Workshop/Conference:

Location of Workshop/Conference:

Major topics addressed:

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Benefits you attained by attending:

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

SIGNATURES:

________________________________________________________________________
Traveler                                                        Date

________________________________________________________________________
Activity Director                                          Date

________________________________________________________________________
Title III Project Director                          Date

Title III Policies and Procedures
Page L
ATTACHMENT I—TITLE III QUARTERLY REPORT FORM

TITLE III QUARTERLY PROGRESS REPORT

Report for the Quarter ____________________ Fiscal Year ____________

Activity ______________________________________________________

Activity Director ________________________________________________

This report is to be submitted to the Title III office within fifteen (15) calendar days after the end of the quarter identified above.

1a. For each objective and/or strategy identified in your project description, indicate the level of accomplishment by percentage, as of the end of the quarter. Objectives or strategies completed in prior quarters need not be reported in this section.

Objective # _________ Percent of Completion _______ %
Objective # _________ Percent of Completion _______ %
Objective # _________ Percent of Completion _______ %
Objective # _________ Percent of Completion _______ %
Objective # _________ Percent of Completion _______ %
Objective # _________ Percent of Completion _______ %

1b. Provide explanation, with quantitative measures of progress, for each objective with a percentage of completion greater than zero (i.e. number of classrooms wired for internet, number of tutors hired, number of faculty trained, number of books purchased).

1c. Explain the status of any objective not achieved with reason for the delay, and identify a new reporting period for completion.

1d. Describe any changes in objectives or strategies, indicating revisions in budget,
personnel, or timeframe for completion.

2. Describe any problems you are experiencing in making progress toward meeting program objectives.

3. Describe purchases of equipment or software ($1000 or more per item) made during this time period.

4. Summarize all travel paid with Title III funds for this reporting period. Discuss any training provided, if applicable, and indicate how the training is expected to impact the duties of the person(s) trained.

5. Summarize the activity of consultants this reporting period. Attach supporting documentation, if not previously submitted.

6. Describe any cooperative efforts with other Title III programs, or other units of the University.

7. Describe any building construction or renovation activity during the reporting period, providing quantitative information where appropriate (i.e. number of square feet of classroom or research laboratory space constructed or renovated).
8. Describe any new academic programs developed to provide academic instruction in disciplines in which Black Americans are underrepresented.

Activity Director’s Signature

Date submitted
# ATTACHMENT J—ALLOWABILITY OF SPECIFIC ITEMS OF COST

<table>
<thead>
<tr>
<th>#</th>
<th>Item of Cost</th>
<th>A-21</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Advertising and public relations costs</td>
<td>AR</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Advisory councils</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Alcoholic beverages</td>
<td>U</td>
<td>Just don’t do it!</td>
</tr>
<tr>
<td>4</td>
<td>Alumni/ae activities*</td>
<td>U</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Audit and related services (Required and Other)</td>
<td>AAAR</td>
<td>Required audit costs are allowable. Other audit cost are allowable if part of indirect costs, or with advance approval.</td>
</tr>
<tr>
<td>6</td>
<td>Bad debts</td>
<td>U</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Bonding costs</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Commencement and convocation costs</td>
<td>U</td>
<td>Exception in F.9 of A-21</td>
</tr>
<tr>
<td>9</td>
<td>Communication costs</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Compensation for personal services</td>
<td>AR</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Contingency provisions</td>
<td>U</td>
<td>Exceptions in each circular for self-insurance reserves, pension funds and severance pay reserves.</td>
</tr>
<tr>
<td>12</td>
<td>Deans of faculty and graduate schools</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement</td>
<td>UAAP</td>
<td>Unallowable when grantee is clearly at fault. Costs of resolved proceedings may be allowable with written permission of the grantmaking agency. Cost associated with proceedings of state, local or foreign government may be allowable with restrictions and written agency permission.</td>
</tr>
<tr>
<td>14</td>
<td>Depreciation and use allowances</td>
<td>AR</td>
<td>Must use either depreciation or use allowance method, not a combination of the two.</td>
</tr>
<tr>
<td>#</td>
<td>Item of Cost</td>
<td>A-21</td>
<td>Remarks</td>
</tr>
<tr>
<td>----</td>
<td>--------------------------------------------------</td>
<td>------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>15</td>
<td>Donations and contributions</td>
<td>U/AR</td>
<td>Donations rendered in form of cash, property or services made by organization, regardless of recipient, are unallowable. Donated services received are allowable with restrictions.</td>
</tr>
<tr>
<td>16</td>
<td>Employee morale, health, and welfare costs</td>
<td>A</td>
<td>Losses on food services under A-21 are allowable if provided on a break-even basis.</td>
</tr>
<tr>
<td>17</td>
<td>Entertainment costs</td>
<td>U</td>
<td>Don't even think about it.</td>
</tr>
<tr>
<td>18</td>
<td>Equipment and other capital expenditures</td>
<td>AAP</td>
<td>Capital expenditures for general-purpose equipment, buildings and land requires advance written permission. Special-purpose equipment costing less than $5,000 is allowable and items $5,000 or more require advance approval. Capital improvements that increase value are unallowable unless permission is obtained. Equipment and other capital expenses are generally unallowable as indirect costs.</td>
</tr>
<tr>
<td>19</td>
<td>Fines and penalties</td>
<td>U</td>
<td>In specified narrow situations, a grantmaking agency may allow these costs, but only with written advanced permission</td>
</tr>
<tr>
<td>20</td>
<td>Fundraising and investment costs</td>
<td>U</td>
<td>There are exceptions for certain investments and pension situations.</td>
</tr>
<tr>
<td>21</td>
<td>Gains and Losses on depreciable assets</td>
<td>AR</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>General government expenses</td>
<td>X</td>
<td>The chief executives of tribal governments and councils of governments who administer grants are exempt.</td>
</tr>
<tr>
<td>23</td>
<td>Goods and Services for personal use</td>
<td>U</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Housing and personal living expenses</td>
<td>U</td>
<td>These costs are unallowable for grantee organization's officers and directors, either as indirect or fringe. These costs are allowable with advance written permission when the costs are necessary and directly benefit a sponsored grant or agreement.</td>
</tr>
<tr>
<td>25</td>
<td>Idle facilities and idle capacity</td>
<td>U/AR</td>
<td>These costs for idle facilities are generally unallowable. Cost for idle capacity is allowable with restrictions.</td>
</tr>
<tr>
<td>26</td>
<td>Insurance and indemnification</td>
<td>A/AR</td>
<td>Required insurance pursuant to the award is allowable. Other insurance is allowable with restrictions.</td>
</tr>
<tr>
<td>#</td>
<td>Item of Cost</td>
<td>A-21</td>
<td>Remarks</td>
</tr>
<tr>
<td>-----</td>
<td>---------------------------------------------------------------</td>
<td>------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>27</td>
<td>Interest</td>
<td>UIAR</td>
<td>Interest on borrowed capital is unallowable. Interest on certain debt to replace or acquire capital assets after Sept. 29, 1995 and used in support of federal programs is allowable with restrictions. The restrictions are complicated.</td>
</tr>
<tr>
<td>28</td>
<td>Labor relations costs</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Lobbying</td>
<td>UIAR</td>
<td>Lobbying to influence legislation and legislative outcomes is unallowable. However, there are special exceptions to otherwise unallowable lobbying costs. Technical and factual presentations directly related to a grant are allowable. Lobbying costs to reduce program costs or remove barriers to performing under a grant are allowable. Activities authorized by law to be undertaken with grant funds are allowable. There are strict documentation requirements for allowable costs.</td>
</tr>
<tr>
<td>30</td>
<td>Losses on other sponsored agreements or contracts</td>
<td>U</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Maintenance and repair costs</td>
<td>A</td>
<td>If costs substantially increase value and otherwise allowable they must be treated as capital costs (see #18 above).</td>
</tr>
<tr>
<td>32</td>
<td>Material and supplies</td>
<td>A</td>
<td>If used in connection with grant.</td>
</tr>
<tr>
<td>33</td>
<td>Meetings and conferences</td>
<td>A</td>
<td>Entertainment (#17) unallowable.</td>
</tr>
<tr>
<td>34</td>
<td>Memberships, subscriptions and professional activity costs</td>
<td>AU</td>
<td>Memberships in business, technical and professional organizations are allowable, as are related periodicals. Membership dues for civic and community organizations require advance written approval. Dues for country clubs and social clubs are unallowable.</td>
</tr>
<tr>
<td>35</td>
<td>Organization costs (Incorporation and reorganization fees)</td>
<td>X</td>
<td>Unless advance approval is given by funding source.</td>
</tr>
<tr>
<td>36</td>
<td>Page Charges in professional journals</td>
<td>X</td>
<td>If grant-related.</td>
</tr>
<tr>
<td>37</td>
<td>Participant support costs</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>#</td>
<td>Item of Cost</td>
<td>A-21</td>
<td>Remarks</td>
</tr>
<tr>
<td>----</td>
<td>------------------------------------------</td>
<td>------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>38</td>
<td>Patent costs</td>
<td>A/U</td>
<td>Costs are allowable when required by award or when title will be held by funding source. Disclosures and reports not required by award are unallowable. Costs of filing or prosecuting foreign or U.S. patents when not required by terms of award are unallowable.</td>
</tr>
<tr>
<td>39</td>
<td>Plant and homeland security costs</td>
<td>A</td>
<td>Must be reasonable and necessary.</td>
</tr>
<tr>
<td>40</td>
<td>Pre-award costs</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Pre-agreement costs</td>
<td>AAP</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Professional service costs</td>
<td>AR</td>
<td>Costs must be necessary, reasonable and directly related to project activities.</td>
</tr>
<tr>
<td>43</td>
<td>Proposal costs</td>
<td>U</td>
<td>Unallowable under the Title III Program.</td>
</tr>
<tr>
<td>44</td>
<td>Publication and printing costs</td>
<td>A</td>
<td>If identified with an approved program.</td>
</tr>
<tr>
<td>45</td>
<td>Rearrangement and alteration costs</td>
<td>A/AAP</td>
<td>Ordinary situations are allowable. Special situations require advance approval from funding source.</td>
</tr>
<tr>
<td>46</td>
<td>Re-conversion costs</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Recruiting costs</td>
<td>AR</td>
<td>Color and large ads are unallowable. Ads to raid talent from elsewhere are unallowable. Relocation costs must be refunded to federal awards where such costs were charged and the employee left voluntarily within 12 months of being hired.</td>
</tr>
<tr>
<td>48</td>
<td>Rental costs of buildings and equipment</td>
<td>AR</td>
<td>Generally allowable if reasonable and necessary. Special restrictions on &quot;sale and lease-back&quot; transactions, &quot;less-than-arms-length&quot; transactions, and rentals treated as capital leases.</td>
</tr>
<tr>
<td>49</td>
<td>Relocation Costs</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Scholarships and student aid costs</td>
<td>AAP/AR</td>
<td>Allowable with advance approval if related to grant-sponsored training. Scholarships are otherwise allowable if beneficiary is conducting activities associated with grant or agreement.</td>
</tr>
<tr>
<td>#</td>
<td>Item of Cost</td>
<td>A-21</td>
<td>Remarks</td>
</tr>
<tr>
<td>----</td>
<td>--------------------------------------------------</td>
<td>------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>51</td>
<td>Selling and marketing</td>
<td>U</td>
<td>Generally unallowable unless qualifying as a public relations or proposal cost.</td>
</tr>
<tr>
<td>52</td>
<td>Specialized service facilities</td>
<td>AR</td>
<td>Must be charged directly to a particular award with an approved charging methodology.</td>
</tr>
<tr>
<td>53</td>
<td>Student activity costs</td>
<td>U</td>
<td>Unallowable unless terms of award permit otherwise.</td>
</tr>
<tr>
<td>54</td>
<td>Taxes</td>
<td>A</td>
<td>Generally allowable unless exemptions are available. Special assessments on land representing capital improvements are unallowable as taxes otherwise chargeable.</td>
</tr>
<tr>
<td>55</td>
<td>Termination costs applicable to sponsored agreements</td>
<td>AR</td>
<td>Generally speaking, termination costs are allowable when the termination is initiated by the funding source and the recipient is not at fault. Special guidelines apply to recovering termination costs.</td>
</tr>
<tr>
<td>56</td>
<td>Training costs</td>
<td>A</td>
<td>These costs are generally allowable if program-related and for beneficiaries; or job-related for benefiting employees of the recipient organization. Contributions and donations are unallowable for cost charging.</td>
</tr>
<tr>
<td>57</td>
<td>Travel costs</td>
<td>AR</td>
<td>Costs must be reasonable, necessary and grant related. Recipients must use Federal travel rules and rates if their policies are unacceptable to funding source.</td>
</tr>
<tr>
<td>58</td>
<td>Transportation costs</td>
<td>A</td>
<td>If identifiable to program, charge direct. Otherwise charge as indirect.</td>
</tr>
<tr>
<td>59</td>
<td>Trustees</td>
<td>A</td>
<td></td>
</tr>
</tbody>
</table>

The chart above is based on an analysis of the revised circular. Source: The Grantsmanship Center Magazine, Issue No. 53.

* Supported by Title III Program

A indicates that the item is fully allowable, without restrictions

AR indicates that the item of cost is allowable, but that certain restrictions or limitation apply.
AAP indicates that the item of cost is allowable with advance approval.

U indicates that the item of cost is unallowable and cannot be charged to a grant.

X indicates that the item of cost does not appear in the circular.

The "Remarks" section contains special information and describes notable exceptions as to whether a cost is allowable or unallowable.