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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 Project 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

2. **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 $1,000 or more.
3. **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](http://hrweb.uvi.edu/policymanual/index.html).
4. **Principal Investigator**—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.
5. **Project 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.
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 GOALS

The following institutional goals serve as the major foci of the University of the Virgin Islands Title III program for the five-year period, October 1, 2002 through September 30, 2007.

1. Determine and evaluate courses of study based on quality, cost competitiveness, client demand and value to the development of the Territory.
2. Expand the use of technologies to improve teaching, research and learning, to disseminate knowledge and to improve operational efficiencies.
3. Provide high quality instructional programs and student services to attain a competitive advantage to recruit and retain target student populations.
4. Implement and maintain infrastructure in support of the expanded use of technologies, the increasing demands on physical space, and response to planning for natural disasters.
APPLICABLE REGULATIONS

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

1. The Department of Education General Administrative Regulations (EDGAR) as follows:
   b. 34 CFR part 77 (Definitions that Apply to Department Regulations).
   c. 34 CFR part 79 (Intergovernmental Review of Department of Education Programs and Activities).
   d. 34 CFR part 82 (New Restrictions on Lobbying).
   e. 34 CFR part 85 (Governmentwide Debarment and Suspension (Nonprocurement) and Governmentwide Requirements for Drug-Free Workplace (Grants)).
   f. 34 CFR part 86 (Drug-Free Schools and Campuses).

2. The regulations in CFR part 608 (Strengthening Historically Black Colleges and Universities 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 policies established by the University of the Virgin Islands Purchasing Department and outlined in the Purchasing Policy Manual available from the Purchasing Department.
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.

APPLICATION PROCEDURES

The University of the Virgin Islands President 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,
Chancellor or Vice Provost for Research and Public Service, the Office of Sponsored
Programs and Title III, and the Provost.

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 are not 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 and anticipated results,
- 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,
- and a detailed Individual Activity Budget (Attachment C).

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 semester 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 25 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);

• Time and Effort—(submitted to the Title III office within 15 calendar days after the end of each semester) 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 require 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 D.

The Title III office will convene a quarterly meeting of the President and Title III project directors, 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 Purchasing Policy Manual (available from the Purchasing Department). Procurement that is pursued in a manner that is inconsistent with these policies will be disallowed by the Title III office.

In addition to all other required approvals, the Title III Coordinator must approve the purchase of all goods and services utilizing funds made available through the Title III program. Thus, all requisitions, Professional Service Agreements, Travel Authorizations, Interdepartmental Service Requisitions, Purchase Requisitions or other expenditure forms are to be routed through the Title III office before being sent to the Accounting Department.

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.
The Title III Coordinator, in collaboration with each project 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.

(2) Persons traveling on Title III funds are entitled to the following costs in advance of the journey:
   a. full cost of the ticket;
   b. full cost of projected ground transportation;
   c. 75% of any applicable registration fees; and
   d. 75% of projected food and lodging costs.

(3) 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 E) within thirty (30) days of returning.

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) 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 (12) 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, project 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;
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 F may be used as a guide in determining the allowability of specific items of cost.

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 Project Director 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 causes of the difference. The Project Director 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 to ensure that adequate safeguards to prevent loss, damage, or theft of equipment purchased with Title III funds.

(8) 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.

**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 time lines;
(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 project directors to identify issues that result in slow expenditure rates or delays in meeting programmatic objectives;
(4) Scheduled semi-annual site visits with project directors to assess “on-the-ground” progress; and
(5) Quarterly meetings with the President and all project 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 project 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) Project 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

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<th>1. Name of Applicant Institution:</th>
<th>2. Activity Title:</th>
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3. Activity Number

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

**IMPLEMENTATION STRATEGY AND TIMETABLE FORM**

1. **Name of Applicant Institution:**
   University of the Virgin Islands

2. **Activity Title:**

3. **Specific Tasks to be Completed**

4. **Primary Participants**

5. **Methodologies Involved**

6. **Tangible Results**

7. **Timeframe**

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*Title III Policies and Procedures*

*Page B*
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

   Total for personnel
   Fringe
   Travel
   Equipment
   Supplies
   Contractual
   Other
   Training
   Training Stipends

   Total
ATTACHMENT D—TIME AND EFFORT REPORT

TIME AND EFFORT REPORT FOR EMPLOYEES

Semester & Year____________________

Employee: ____________________________________  Soc. Sec. No._____________________

Position Title:  _________________________________________________________________

Program: _____________________________________________________________________

Percent of Time Devoted to grant as stated in Plan of Operation: IAP________________ University_______________________

(Account #_________________________________ ) Account #______________________

Major Work Performed:000

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<th>Descriptive Task</th>
<th>Estimated % of Time</th>
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TOTAL

I certify that the above information is correct.

_____________________________________________
Employee

_____________________________________________
Program Director

_____________________________________________
Title III Project Coordinator

Title III Policies and Procedures
Page D
ATTACHMENT E—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: _____________________________________________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

(Attach additional pages as needed)

SIGNATURES:

Activity Director                          Date

Title III Project Director                Date
## ATTACHMENT F—ALLOWABILITY OF SPECIFIC ITEMS OF COST

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<th>A-21</th>
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<tbody>
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<td>Advertising and public relations costs</td>
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<td>2</td>
<td>Advisory councils</td>
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<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>A/AAR</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>U/AAP</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>
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<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>AIU</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>
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<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>A\IDC</td>
<td>Allowable as part of indirect costs. Allowable as college F&amp;A costs but only for current accounting period. May not be charged as a direct cost by colleges under A-21</td>
</tr>
<tr>
<td>44</td>
<td>Publication and printing costs</td>
<td>A\AIDC</td>
<td>If not identifiable with a program, all recipients must charge as indirect.</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>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>52</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>53</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>54</td>
<td>Student activity costs</td>
<td>U</td>
<td>Unallowable unless terms of award permit otherwise.</td>
</tr>
<tr>
<td>55</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>56</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>57</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>58</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>59</td>
<td>Transportation costs</td>
<td>A</td>
<td>If identifiable to program, charge direct. Otherwise charge as indirect.</td>
</tr>
<tr>
<td>60</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.
AIDC indicates that the item of cost is allowable as part of indirect costs.
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.