

OFFICE OF RESEARCH AND SPONSORED PROGRAMS

Grant Manager's Manual



NORTHWEST
INDIAN COLLEGE
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INTRODUCTION

Northwest Indian College encourages faculty and staff to seek grants from public and private agencies, foundations, corporations and individuals that support the educational objectives outlined in the Colleges Strategic Initiatives. Institutional Assessment and Planning is key in determining if it is necessary or appropriate to seek external funds for research or sponsored programs. Grant proposals should be justified by how it fits with the Mission of Northwest Indian College and the current College Strategic Initiatives.

Acceptance of a grant award or contract imposes legal and administrative responsibilities on both the College and the Grant Manager. The purpose of this manual is:

1. To provide an overview of general College policies and federal regulations as they relate to grants.
2. To describe the major administrative responsibilities of the Grant Manager.
3. To provide the basic information needed to complete the forms and reports required of the Grant Manager in fulfilling the grant obligations.

For additional information please contact:

Barbara Roberts, Vice President
Office of Research and Sponsored Programs
OR

Wendy Swedelius, Grants Accountant
Business Office

This Grant Manager's Manual should be used along with the Financial Handbook and the Personnel Policies and Procedures Manual as a guide to acceptable practices in managing a grant.

GENERAL GUIDELINES

A grant is an award of funds given to the College for the purpose of carrying out an approved program or activity. In accepting a grant, the College assumes legal and financial responsibilities; both to make certain the funds are used in accordance with the terms specified, and to ensure the performance of the grant-supported project. This responsibility is shared by the Grant Manager as the individual designated to direct the project.

A grant is a legal contract with unique terms and conditions which must be adhered to. Some awarding agencies are quite restrictive in defining allowable actions, while others are more lenient. Violation of the conditions of the grant may cause the awarding agency to refuse to reimburse the College for related expenditures and may jeopardize future awards.

Authorization to Pursue Funding Resources

Every proposal submitted for external funding to any agency or organization must receive administrative approval by the College before it is submitted. The Authorization to Pursue Funding Resources form shall be submitted to the Office of Research and Sponsored Programs and attach a proposal abstract inclusive of general goals and objectives, performance outcomes, and proposed budget. Approval by the College President must be obtained before further action is taken. Furthermore, once a grant application has been completed it must be submitted to the Office of Sponsored Programs at least 3 days prior to the agency due date for administrative review and approval for authorization to submit the application. Technical assistance with writing grant proposal is available upon request.

Responsibility and Authority

The Grant Manager is accountable to the College for the proper management of the grant-sponsored project or program. He or she maintains all program records and makes certain that all expenditures are reasonable, ordinary, and necessary in the performance of the grant-sponsored activity. The Grant Manager is responsible for monitoring the InfoMaker budget reports at least once per month and is also responsible for promptly notifying the Office of Research and Sponsored Programs should any problems arise. In addition, the Grant Manager is responsible for the timely preparation and submission to the granting agency of any non-financial reports required, as well as sending copies of these reports to the Office of Research and Sponsored Programs. These may include, but are not limited to time-effort reports, progress reports, and final performance reports.

The Grants Accountant Office is responsible for maintaining the official record of grant expenditures. This responsibility involves protecting the interests and reputation of Northwest Indian College and includes monitoring the legality of expenditures and other transactions,

clearing up overdrawn accounts, periodic billing on contracts, and preparing expenditure reports to the granting agency.

All commitments for goods or services must be initiated by the Grant Manager and co-authorized by the Grants Accountant. All purchase requisitions, travel authorizations, travel reports, personnel actions, and personal service contracts must be signed by the Grant Manager and then sent to the Grants Accountant for signature. The Grants Accountant will promptly forward the documents to the proper office for further processing.

General Definitions

Project Period-is the total time for which support of a project has been approved, including any extensions thereof. This usually does not exceed five (5) years. Approval of a project does not necessarily commit funds for the total period. Each year's budget may require separate approval by the granting agency.

Budget Period-The interval of time (usually 12 months) into which the grant project period is divided for budgetary and reporting purposes.

Grant Award Notification-is the official authorization by the granting agency defining the grant amount and budget period.

Most grants are awarded for a specific period of time. Funds may not be committed or expended prior to the start of the grant or after the termination of the grant without **specific** written permission from the granting agency. Recent federal and private audits have indicated a need for strong institutional control to ensure that the purchase of goods or services with grant funds is in accordance with conditions of the award. Under good management practices the costs charges to grants must meet the required tests of allowability (e.g. necessary and reasonable, allocable, consistently applied), or expenditures may be disallowed through audit. Additionally, a **90-day standard** is applied to grants and contracts. It is reasonable to expect all expenditures to be posted to a fund within 90 days of occurrence, although the preferred practice is to have costs immediately assigned to the proper funding source. It is important to record costs in a timely fashion since it improves the accuracy and audibility of the records.

Cost Principles

The U.S. Office of Management & Budget (OMB) Publications A-110 "Uniform Administrative Requirements" and the A-21 "Costs Principles for Educational Institutions" govern all federal awards and most state awards. Some of the items that may require prior written approval from the granting agency include:

- Pre-award costs.
- Changes in scope, objectives, or grant manager/principal investigator.

- Using amounts budgeted for training allowances (direct payments to absorb increases in direct costs).
- Consulting fees or compensation of a faculty member at a base rate higher than the regular academic appointment level.
- Travel-any foreign travel, or domestic travel in excess of \$500 or 25% over the original budgets amount, whichever is greater.

Purchases Made at the End of a Budget Period

Because of the bidding procedures required by law and institutional policy, requisitions for equipment must be received by Purchasing at least 60 days prior to the expiration of the budget period. Certain equipment (such as computers or fabricated pieces) may require a longer lead time. Large orders of supplies also require written bids. Consequently, the Purchase Office should be contacted if there are any questions about sufficient lead time.

Open orders, maintenance agreements, and services such as telephone and office machine rental must specify the services or goods required and the period of time covered in order to be a valid commitment. Open-order types of services must be canceled with the service vendor by the Grant Manager at the end of the grant term.

Repository of Official Grant Documents

All documents of an official nature are to be retained in the grant file located in the Office of Research and Sponsored Programs. This would include, but not be limited to, original signed contracts and agreements, contracts, copies of requests for budget revisions or extensions and the original signed response from the granting agency, copies of progress and/or final performance reports, and other documents which would related to the terms, conditions, and compliance with the grant/contract provisions.

SETTING UP A NEW GRANT

When official written notification of the grant award has been received by the Office of Research and Sponsored Programs the budget will be forwarded to the Grants Accountant Office to set up the funding code for the new account. The grant award notice must have the original signatures and contain such information as the starting and ending date of the award, the budget figures, and any special terms and conditions of the award. If the original award notice is sent to the Grant Manager, Grants Accountant or any other office it should be immediately forwarded to the Office of Research and Sponsored Programs.

Fund Code

After the award has been received, a separate fund code is created in the (Jenzabar) accounting system to track all allotments, actual expenditures, open purchase orders, and funds remaining for the grant budget and an approved budget modifications. A packet of information will be sent to the Grant Manager, which will include the grant award notification, fund code to access the grant information in the InfoMaker budget tracking system. Any forms, special terms or conditions required by the grant agency will also be included in the packet to the Grant Manager. A list of available fund codes can be found in the appendix.

The Grant Manager should use only the assigned budget codes for expending funds from the grant. The account code consists of six components.

<i>Component</i>	<i>Description</i>	<i>Use No.</i>
<i>1</i>	A two digit number which identifies the funds as belonging to NWIC	01
<i>2</i>	A one-digit number that identifies the fund as unrestricted (1) or restricted (6). Grants are always considered restricted.	6
<i>3</i>	A five digit number assigned to identify a specific grant. The first three number of this component is the grant number and the last two numbers indicate the fiscal year the grant started.	*
<i>4</i>	Three digit number assigned by the location of the grant activity	*
<i>5</i>	A five digit number identifies the NWIC department that grant is assigned to.	*
<i>6</i>	A four-digit number that identifies budget categories for expenditures from the grant.	*

**Assigned by the Grants Accountant*

NOTE: Contact the Office of Research and Sponsored Programs if you have any questions about the appropriate code to use or if you need to make changes to the budget charge codes. Permission from the granting agency may also be needed to make changes. To initiate changes to the budget the "Budget Transfer Form" must be completed by the Grant Manager and submitted to the Office of Research and Sponsored Programs. If the request includes an adjustment to the salaries category, the form must also be signed by the President.

FISCAL MONITORING OF THE GRANT

Regular monitoring of grant expenditures for correctness and timeliness is the responsibility of the Grant Manager. The Northwest Indian College InfoMaker Program is available to Grant Managers to assist with this process. There are several InfoMaker Reports available on the college's computer network, which is accessible 24 hours per day. The Budget Manager should review the "Actual versus Budget" at least on a monthly basis. This report compares the actual expenditures as well as open purchase orders to the grant budget. Budget detail reports and payroll detail reports are also available. Training on how to use the InfoMaker reporting program is available by appointment.

The Grant Manager should report any discrepancies in the budget reports to the Grants Accountant immediately.

Below is a sample "Actual vs. Budget" report

Northwest Indian College
Comparison of Actual Revenues and Expenditures with Budgets Accounts
Starting with July 2005 and Ending with June 2006

1/9/2005 12:05:45

Grant 21003 Title III

Department 60225 Office of Research and Sponsored Programs

Location 100 Main Campus

			Actual	Open PO	Budget	Difference
Account	5110	Salaries-Admin FT	1066940	0.00	24366.00	13696.60
Account	5130	Salaries-Staff FT	3410.00	0.00	12557.00	9147.00
Account	5210	Fringe Benefits	3308.22	0.00	8492.00	5183.78
Account	7520	Travel	750.00	24.50	2400.00	1625.50
Account	7695	Supplies	252.39	22.65	500.00	224.96
Total for ORSP			18390.01	47.15	48315.00	29877.24

An alternative to the report software is a specialized spreadsheet created specifically to meet the tracking and reporting needs of individual grants. Expenditures are queried from the Jenzabar database queried by a connection through the spreadsheet, and only require a simple one mouse-click updating upon opening the spreadsheet. According to the administrative needs of a grant, individually designed tables are created that can track progress by a number or ways; reporting periods, indirect base expenses, grant or college fiscal year, etc. These spreadsheets are located in a folder that is shared with the grants accountant so that it can be adjusted as requested by the grant manager. *(See the Grants Accountant to have these created)*

Monitoring

Monitoring of grant expenditures is conducted by at least two employees; the grant manager and the grants accountant. The grant manager has the option of using the Infomaker report software and/or their individualized spreadsheet. While the onus is on the grant manager to observe the accumulation of expenses for a grant, the grants accountant has a master spreadsheet of all grants that is updated and checked every morning. Different columns in this spreadsheet indicate information such as funds remaining and days left in the grant, allowing the accountant to recognize such things like if a grant is overspent or if it is well under spent with a few days remaining. The grants accountant is charged with communicating with a grant manager if it is deemed a problem exists that needs to be corrected. The procedure with dealing with cost overruns is dealt with in the next section (Cost Transfers and Expenditure Reclassifications).

OMB Circular A-21, Section C, states that “The recipient institution is responsible for ensuring that costs charge to a sponsored research agreement are allowable, allocable, and reasonable ...” Determination of the allowability, allocability, and reasonableness of costs charged to a grant is the responsibility of the grant manager. Potential expenditures must be evaluated against these three concepts. The manager is required to fully understand the grant standards for proper evaluation.

Cost Transfers and Expenditure Reclassifications

Requirements for either transferring costs to another sponsored grant or reclassifying existing actual expenditures requires cooperation specifically between the grant manager (or assistant) and the grants accountant, regardless of who identified the need. The following is required for making a transfer or reclassification of an expense:

1. The transaction date of the expense must be within the current fiscal year of the college.

2. The transaction date must not be in a period that has been already reported to the funding agency.
3. The expenses must be (using an r_actual Infomaker report) indicated on the report, have the destination account written (and, if destination account is not under authorization of grant manager, must be signed by appropriate authority), and a description of the reason.

The Finance Director will not post the transaction unless these three requirements are met.

Requests to transfer expenditures incurred more than 90 days (due to extenuating circumstances) in the past must include an explanation of why the transfer request was delayed, in addition to the normal explanation and justification. However, ninety days has emerged as the standard used by government and business auditors to determine whether costs are reasonably assigned to their proper funding source. It is a reasonable expectation that costs can be properly assigned within 3 months of their occurrence.

Direct and Indirect Expenses

The grant manager has the overall responsibility for expensing direct costs that are allowable, as well as for monitoring the indirect cost calculations of the grants accountant. Continuous inspection of expenditures must be routine for grant managers for ensuring that such costs are allowed by the grant parameters. If a question exists, the grant manager must call their funding source contact for clarification. If doubt still exists after this the expense will not be charged to the grant. Grant managers should complete a final examination of all recorded costs before any period or final reporting is completed and submitted. (If costs are deemed unallowable, see *Cost Transfers and Expenditure Reclassifications*)

In order to correctly calculate for indirect costs, grant managers should make extensive use of different accounting components so that a correct and clearly identifiable base of direct costs can be calculated to obtain the indirect cost charge.

Accounts Payable Documentation

Requirements for making payment for the majority of goods and services are basic in nature, and include:

1. Document to pay/reimburse
 - a. Invoice from vendor for goods/contractor for services

- b. Receipts for reimbursements to employees
- c. Credit card statement with related receipts for payment/reimbursement
2. Authorized signature of receiving clerk indicating goods have been physically received or services have been rendered with dates received, either on invoice or packing slip.
3. Purchase requisition indicating vendor, goods or services ordered, amount to pay, account code to expense, and authorized signature for the account code.
4. If purchase order was used, this must be included in the payment document packet.

Payroll Documentation

The Time & Effort Reports are supplemental payroll documentation required of the Grant Manager. The purpose of the time and effort reporting procedure is to substantiate salary payments to personnel from grant funds. They are used in conjunction with the College's payroll records (refer to InfoMaker br_wages report) to help satisfy audit requirements for time and effort reporting. Grant Managers are responsible for reviewing and approving the Time & Effort reports on each employee paid from their grant. Each employee paid from a grant shall submit a Time Certification Report to the payroll office on a bi-monthly schedule.

COST SHARING (Matching Funds)

Some grants require the active financial participation of the College in the funding of the grant project. This cost sharing requirement is usually stipulated as a percentage of total project costs to be borne by the College. In order to be counted as cost sharing, the cost must:

1. be verifiable from our records;
2. not be used as cost sharing for another grant;
3. not have been paid with Federal funds; and
4. be an allowable cost to the grant.

Definitions Used in Cost Sharing

Project Costs

All allowable costs incurred by the performing organization, including cash expenditures and the value of any in-kind contributions to the organization or by third parties. If the granting agency is a federal agency, only non-federal third party contributions may be counted. It is acceptable to use BIA funds based on Indian Student Count for cost sharing/matching.

Cost Sharing or Match

Cost sharing or match is the portion of the total project costs not borne by the granting agency. It may consist of both cash and in-kind contributions.

Cash Contributions

The recipient's cash outlay including the outlay of money contributed by third parties for the grant.

In-Kind Contributions

The value of non-cash contributions, including charges for real or personal property (i.e. office space, computer usage), or donated time and materials. If full overhead is not charged on a grant, the amount that could have been charged and was not is counted as in-kind match.

DOCUMENTATION

Costs counted as cost sharing are subject to the same audit criteria as all other costs of the grant. Each quarter the Grant Manager must complete and return to the Office of Research and Sponsored Programs the Northwest Indian College Cost Sharing Form documenting the sources and amounts of cost sharing for that quarter. Any back-up documentation supporting the costs listed (such as signed statements of donated hours) should be submitted with these forms. The back-up documentation is retained in the Grant Accountant's files and is retained for a minimum of five years after the termination of the grant.

Modifications to Grant Accounts

Modifications or adjustments of costs affecting grant accounts are subject to stringent federal policies and guidelines. The policy on transfers as outlined by the DHHS Grants Administration Manual, Chapter 6.05 specifies that:

1. Transfers of cost which represent corrections of clerical or bookkeeping errors must be made **promptly** after the errors are discovered. The transfer must be supported by documentation which contains a full explanation of how the error occurred and a certification of the correctness of the new charge. For example, an explanation which merely state that the transfer was made "to correct error" or "to transfer to correct project" is not sufficient.
2. When closely related work is supported by more than one funding source, a cost transfer may be made provided that the transfer meets all of the following conditions:
 - a. The cost is a proper and allowable charge to the account.

- b. The transfer is supported by documentation which contains a full explanation and justification for the transfer and a certification for the propriety of the transfer by the principal investigator, project director or other responsible program official of the grantee organization.
- c. The transfer is reviewed and approved by a responsible financial or administrative official of the organization.

REPORTING REQUIREMENTS

Complete and accurate reporting on grant-funded projects is an important responsibility assumed by anyone who receives grant support. The grant manager is responsible for submitting time/effort reports on all employees paid from the grant he/she manages to the Business Office. Most grants also require quarterly or semi-annual reports and an annual and/or final narrative report. Expense and Revenue reports, either detailed or summarized according to the reporting requirements, from the Infomaker reporting software are printed for the records and, if required, are submitted with the official reporting form.

The Grants Accountant maintains a calendar of grant report due dates and a list of the responsible grant managers. The Grants Accountant will send out a reminder to the grant manager of upcoming due dates for required reports. The Grant Manager shall submit a copy of the grant report to the Office of Research and Sponsored Programs at least three days prior to the date it is due to the funding agency.

CLOSE-OUT OF THE GRANT ACCOUNT

Grants are considered closed when all the work has been performed to the granting agency's satisfaction or upon the termination date specified in the award. Approximately 90 days prior to the termination date, notices are sent to the Grant Manager indicating the anticipated termination date. If the work cannot be completed prior to the termination date, the Grant Manager must submit a written request for extension or continuation to the granting agency. A copy of a request to an agency must be sent to the Office of Research and Sponsored Programs. Most agencies require such requests be made at least 90 days prior to the termination date.

The Grant Manager may be required (as part of the close-out process) to complete additional forms or reports. These may include equipment inventory verification, performance reports, or other reports. Copies of any reports submitted by the Grant Manager must be sent to the Office of Research and Sponsored Programs for reference. The Grants Accountant will submit any necessary financial reports.

It is the Grant Manager's responsibility, at the end of the grant award, to notify the Office of Research and Sponsored Programs of:

1. Any necessary adjustments (subject to the 90-day standard)
2. Of any open purchase orders or charges not yet paid
3. To clear petty cash and travel advances
4. To cancel services such as cell phone or equipment rental.

It should be kept in mind that time needed to discontinue services from vendors (it may take more than one month for the changes to go into effect).

Some grant agencies allow for "one-time extension of the project period" (sometimes referred to as a "no-cost extension). Grant Managers must submit in writing to the grant agency contact supporting reasons for extension and the revised expiration date. Grant agencies do not grant extensions for the following reasons:

1. merely for the purpose of exhausting unexpended funds.
2. require the need for additional funds.
3. change the scope or objectives of the project.

Requests for extending grants must be submitted no later than 10 days before the end of project period. Some grants may require notification earlier than 10 days.

PROPERTY MANAGEMENT

Northwest Indian College will tag equipment with an individual value of \$5,000 or greater and will record assigned numbers in the property control system.

Inventory records will include:

1. A description of the item
2. Model Number
3. Serial Number
4. Date of Purchase
5. Purchase Price

6. Location of equipment on campus and/or individual responsible for the equipment

Management of other types of property can be found in the NWIC Financial Manual, Section 800.

AUDITS

All grants are subject to periodic audits. These may be conducted by the granting agency or its designated agent, the external agency the College contracts with for the Annual Financial Audit, or our own internal audit. All records or back-up documentation should be on file in the Office of Research and Sponsored Programs. On occasion the Grant Manager may be requested to assist if there are program or performance questions the Office of Research and Sponsored Programs is not able to answer. Program records relating to the grant are normally retained by the Grant Manager and should be kept for six (6) years following the termination of the award. Any expenditure disallowed by the audit must be paid back to the agency. In the event of disallowance or over-expenditures the Grant Manager will be notified and asked to assist the Office of Research and Sponsored Programs as to the appropriate disposition.

OTHER

Related Policies and Procedures can be found in the Financial Manual or Personnel Policy Manual.

Contact the Office of Research and Sponsored Programs with any grant related questions you may have.

APPENDIX

1. Authorization to Pursue Funding	P. 15
2. Time & Effort Certification Form	P. 16
3. Cost Sharing Forms	
a. Instructions for Match/Cost Sharing Forms	P. 17
b. Time Analysis Report	P. 18
c. Support from Non-Project Funds	P. 19
d. Direct Expenditures from Non-Project Funds	P. 20
4. Budget Transfer Form	P. 21
5. List of Fund Codes	P. 22
6. Equipment Inventory Form	P. 23
7. Strategic Plan	P. 24
8. Salary Schedules	P. 28

AUTHORIZATION TO PURSUE FUNDING RESOURCES

Purpose of this form is to acquire Administrative approval/authorization to begin preparation of a grant/contract proposal on behalf of Northwest Indian College

If you identify a grant/contract funding opportunity that you would like to apply for please complete this form and return to the Office of Research and Sponsored Programs to request administrative approval.

DATE: _____ Project Director: _____
Department/Program: _____
Notice of Funds Available
Name of Grant Agency _____ Funding Opportunity Number _____
Due Date for submitting grant _____
Purpose of Funding Opportunity: _____
(Attach abstract)

How will project activities be continued after the grant ends?

- Will apply for continuation grant
- Will apply for new grant funds
- Institutional commitment needed for grant to continue
- Does not apply, project terminates after funding period ends

Duration of Project: _____ Potential Award Amount: _____

Number of (FTE) employee positions to be paid from this grant:
Faculty _____ Staff _____ Exempt _____ Administrative _____

Indirect Cost Applicable: YES NO (explain why not)

Amount of Matching Funds Required: \$_____ cash; and/or \$_____ In-kind

Required: Signature of the Vice President for your area _____

SEND COMPLETED FORM TO

Barbara Roberts, VP Office of Research and Sponsored Programs

Date Received: _____

THIS BOX IS FOR OFFICE OF RESEARCH AND SPONSORED PROGRAM USE ONLY

President Approved: Circle YES or NO Signature: _____
Date _____

Notify: Proposed PI _____ Vice President _____ ORSP Grant Writer _____

Time/Effort Certification Report

This report is required of all employees whose salary is derived wholly or in part through grants.

Employee Name: _____

Date of Payroll Period—Beginning: _____ Ending: _____

Account Code:	% Time	\$ Amount Paid
01-06-00000-100-0000-0000		

I hereby certify that the amount listed above are true and correct charges for the employee listed for time expended toward accomplishment of the goals and objectives of the grant(s) for the specified payroll period.

By: _____
Employee Signature

Date

By: _____
Principle Investigator/Grant Manager Signature

Date

Grant Activities/objectives accomplished (use back if necessary):

Percent of Effort:

INSTRUCTIONS FOR MATCH/COST SHARING FORMS

Below are the three forms used to document college support to grants. It is the Grant Manager's responsibility to complete these forms and return to the Office of Research and Sponsored Programs promptly each quarter.

1. **TIME ANALYSIS REPORT:** This form is used to report time worked on the Grant which is paid for by a source other than the grant.
 - a. **List:** all persons working on a grant who are not paid by the Grant, but are paid from non-federal sources; and any person whose time worked on the grant has been paid by both Grant funds and other sources of funds. List with the appropriate percentages of Grant work performed and Grant funds used.
 - b. **Do Not List:** any person whose grant work had been paid fully by Grant funds; any person paid from federal funds for time worked on your grant; or Work Study students.
2. **REPORT OF OTHER SUPPORT FROM NON-PROJECT FUNDS:** This form is used to report materials, space, and services donated to the grant or paid for by sources other than the grant.
 - a. **Project Material Usage:** List items and/or supplies on the grant but not purchased with grant funds. (Cannot be property of your Grant).
 - b. **Space, Furnishings and Equipment Usage:** List building and room number, time used in hours per week and number of weeks. For Special equipment (such as projectors, video or digital cameras, telephones, computers, etc.) list number of hours used per week and number of weeks, or the percentage of time used each month.
 - c. **Other Support:** List donated time and/or services, indicating what it would have cost had the time/services been paid for. Some examples would be space donated in locations other than the college (i.e. meeting room at public library), professional services such as counseling or computer programming donated. Other entries would be donated physical goods not previously listed under Project Material donated.
3. **REPORT OF DIRECT PROJECT EXPENDITURES FROM NON-PROJECT FUNDS:** Direct expenditures include the cost of supplies and materials, equipment, contracted services, and travel that are used partially or wholly by the Grant but paid for by some other source. Identify each expenditure by a document number, (purchase order number or check number), the vendor purchased from, a short description, the total amount paid, and the percentage of use applicable to the project.

It is necessary that everything listed on these forms be verifiable. Payroll records to back up time worked, copies of receipts for purchases, time sheets for counseling, records for room usage, etc. These backup records will facilitate auditing of accounts.

NORTHWEST INDIAN COLLEGE COST SHARING

TIME ANALYSIS REPORT

For Period Beginning _____ For Period Ending _____

Grant Number _____ Grant Title _____

Date of Submission _____

Signature of Grant Manager: _____

Record time below in hours

Provide Name & Salary Fund Source	Total Time	1 Time Spent on Project	2 Time Spent "Other"	3 Grant funded project time	Column 1 less 3
Faculty or Admin.					
Classified Staff					
Exempt Mgt. Staff					
Part-time/temporary					

Sent completed from to Office of Research and Sponsored Programs

NORTHWEST INDIAN COLLEGE SHARED COSTS

REPORT OF OTHER SUPPORT FROM NON-PROJECT FUNDS

For Period Beginning _____ For Period Ending _____

Grant Number _____ Grant Title _____

Signature of Grant Manager _____ Date _____

Project Material Usage (supplies and materials used by or for the project but not purchased with grant funds)

Description of Item	Number of items	Computed Costs

Space, Furnishings & Equipment Usage (Do not list classroom or general office furnishings, but include special non-project owned equipment used such as computer, projectors, etc.)

Description of Building or Room Number	Space & Furnishings	Special Equipment
	Average hours used per week	% of Month Used

Other Support (Institutional services such and counseling or technical Information Services)

Description	Value

Send completed form to Office of Research and Sponsored Programs

NORTHWEST INDIAN COLLEGE SHARED COSTS

REPORT OF DIRECT EXPENDITURES FROM NON-PROJECT FUNDS

For Period Beginning _____ For Period Ending _____

Grant Number _____ Grant Title _____

Signature of Grant Manager _____ Date _____

LIST EXPENDITURES APPLICABLE TO PROJECT BUT NOT PAID FROM PROJECT FUNDS

(Note: Federal Grants or contracts may not support other federal grants and contracts)

Document Number	Vendor or Payee	Description	Amount	% Appl. To Project

Grant Budget Transfer Form

Date of Request _____
Printed Name of Grant Manager (PI) _____
Signature of Grant Manager _____
Vice President/President* Approval _____
**President Approval required for Salary Transfers* _____

ACCOUNT BUDGET IS TO BE TAKEN FROM

AMOUNT TO REMOVE

01-6-
01-6-
01-6-
01-6-

TOTAL TO BE TAKEN OUT OF BUDGET:

ACCOUNTS BUDGET IS TO BE ADDED TO:

AMOUNT TO ADD

01-6-
01-6-
01-6-
01-6-

TOTAL TO BE ADDED:

INSTRUCTIONS: You may only use each account number one time on this form. The total to be taken out and the total to be added in must equal each other. If the form is not properly signed, it will be returned to the originator. Please use only whole dollars.

This form is for internal transfers only as allowed by the granting agency.

Budget Modifications that require prior approval of the funding agency must be accompanied by written justification for the modification from the grant manager and written approval by the funding agency.

FUND CODES FOR BUDGET CATEGORIES

Grant: _____ Amount: _____

5100 Salary-Exempt FT	_____	8510 Rental/Off Campus	_____
5110 Salary-Administrative FT	_____	8515 Equipment Rental	_____
5120 Salary-Faculty FT	_____	8520 Vehicle Lease	_____
5125 Salary-Faculty PT	_____	7650 Library Materials	_____
5130 Salary-Staff FT	_____	7675 Postage	_____
5135 Salary-Staff PT	_____	7685 Misc.	_____
6255 Honorariums (non-payroll)	_____	7690 Student Materials	_____
6310 Contracted Services-general consulting	_____	7695 Supplies	_____
6320 Contracted Services-Specialists	_____	8610 Repairs	_____
6420 Professional Services-staff development	_____	8625 Maintenance Contract-Software	_____
7510 Travel	_____	8920 Office Furnishings (under \$5000)	_____
7638 Hospitality	_____	8955 Small Equipment (under \$5000)	_____
7540 Education & Training	_____	8960 Capitalized Equipment (over \$5000)	_____
7545 Fees & Tuition	_____		_____
7630 Printing	_____		_____
7810 Dues & Subscriptions	_____		_____
8130 Student Activities	_____		_____
8310 Telephone	_____		_____

Northwest Indian College Strategic Plan 2004-2009

Mission: Through education, Northwest Indian College promotes indigenous self-determination and knowledge.

Strategic Initiative One

NWIC strengthens individual and tribal prosperity through excellent and culturally relevant academic and vocational education, research and training.

Implementation Goal One: High Quality Academic and Vocational Programs

1. Offer outstanding educational programs in certificate and associate degrees.
2. Increase instructional services by improving distance learning and site-based access for all NWIC students.
3. Enhance institutional assessment directed at improved services.
4. Develop baccalaureate degree programs in areas of high priority to tribal communities in the NWIC service area.

Implementation Goal Two: Support for Tribal Prosperity

1. Promote training opportunities for vocational skills and professional development for tribal and community program employees.
2. Implement training opportunities that support workforce development and enterprise efforts of tribal nations.
3. Develop a Human Resources Inventory Database of tribal communities for economic and workforce development initiatives.
4. Collaborate with the Lummi Nation and other northwest tribal nations on the implementation of NWIC's land grant and research strategic plans.
5. Form partnerships with tribal nations and community development agencies to address economic conditions of our communities.
6. Provide financial education services to tribal citizens.

Implementation Goal Three: Increase Student Participation and Expand Qualified College Personnel

1. Implement a proactive, high quality marketing and recruitment plan to attract students to NWIC.
2. Provide services, growth opportunities and educational content designed to empower students by increasing their cultural competencies and resiliency.

3. Maintain a climate of student service and support through college bridge programs, internships, mentorships and service learning opportunities.
4. Ensure the practice of teaching and learning at NWIC is grounded in traditional knowledge and the use of contemporary best practices.
5. Provide a supportive, well-funded employment environment toward retention of staff and opportunities for staff to improve academic qualifications.
6. Widely recruit qualified Native persons to join the College's team.
7. Improved entry level academic counseling services to new and returning students.

Strategic Initiative Two

Northwest Indian College Increases Resources to Fulfill Its Mission

Implementation Goal One: Ensure Adequate Financial Resources to Support Strategic Initiatives

1. Institutionalize Resource Development Planning and Processes.
2. Ensure institutional programs and grant efforts fit the mission and goals of the College as well as tribal strategic plans.
3. Conduct a comprehensive campaign toward capital and operating fund acquisition.
4. Increase student financial aid resources through scholarships.
5. Improve long-term fiscal health of the College through endowments and good financial practices.

Strategic Initiative Three

NWIC enhances the living values of our tribal communities and embraces bringing traditional ways into living contact with contemporary society.

Implementation Goal One: Develop Coast Salish Institute as a Model for Tribal Teaching, Research and Development.

1. Create a climate for lifelong learning in support of tribal community initiatives and creation of cultural opportunities for students and families.
2. Build the organizational structures needed to support change and encourage ceremony in the College's daily life.
3. Develop Lummi Philosophy of Education as a guide for a health organizational climate and a health educational environment.
4. Collaborate with other Tribal National on the development of tribal specific philosophies.

Implementation Goal Two: Develop Core Native Studies Degree, Course Offerings and Training Programs.

1. Promote acquisition and sharing of tribal knowledge
2. Native Studies degree program central to NWIC academic programs.
3. Ensure voice of native people in all teaching throughout academic and vocational programs.
4. Provide for integration of tribal knowledge throughout academic and vocational programs.
5. Create opportunity for Native student presentations to learn appropriate presentation of native identity and knowledge.

Implementation Goal Three: Revitalize Native Languages through Preservation, Instruction and Community Language Development.

1. Develop language teacher endorsement.
2. Create birth to elder Lummi language programs for community and school use.
3. Partner with extended campus sites to develop tribally specific language programs and curricula.

Strategic Initiative Four

NWIC builds sustainable tribal communities and people through promotion of healthy living, leadership development and community development

Implementation Goal One: Promote health and wellness opportunities at the College and with Tribal Communities.

1. Offer competitive and cooperative recreational and sports activities.
2. Promote increased access to more effective health care including mental and physical health services for College community.
3. Collaborate with health and wellness related programs and services to provide program specific educational services.
4. Offer variety of educational services in health and wellness based in cultural knowledge and literacy.

Implementation Goal Two: Provide leadership, management and board and committee training services specific to tribal needs.

Implementation Goal Three: Provide educational economic services focused on workforce development, entrepreneurship and community development.

1. Through a vocational advisory process, ensure appropriate, timely workforce programs and services are provided to tribal communities.
2. Provide a community based financial education program to promote financial literacy and entrepreneurship.
3. Provide community based strategies to support grassroots participation in decision making processes.
4. Support development of community based enterprise initiatives.
5. Provide technical assistance and training services to small businesses and home-based enterprises.
6. Provide job finding, workplace skills, and career education services.