RMBL Grant Administration Manual

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Sponsored Projects

Sponsored projects are projects for which the RMBL receives funding from an external agency such as the National Science Foundation or the US Department of Agriculture to conduct research. Most commonly these funds are the results of a grant proposal written by a scientist to support a specific project. In such circumstances, both the scientist who is overseeing the project and the RMBL share responsibility in ensuring that the scope of work outlined in the proposal is fulfilled, that all of the terms and requirements of the sponsor are met, and that sponsor-required reporting is done in a timely fashion.

This manual provides information that scientists need to know to oversee grants administered by the RMBL. The manual is not necessarily exhaustive, however, and PI's should review relevant materials from the institutions sponsoring the grant. If PI's are uncertain about what information they should be reviewing, they should consult with the Business Manager and/or the Executive Director. For the NSF, relevant documents include the "Proposal and Award Policies and Procedures Guide" (PPP Guide, available at https://www.nsf.gov/publications/pub_summ.jsp?ods_key=papp), which provides substantial information about the grant proposal and administration process. Additionally, the federal Office and Management Budget (OMB) Circular 122 describes general principles about what can be charged to federal grants and OMB Circular 110 provides information on administration of federal grants.

Procedures for Submitting a Proposal

Getting started

The PPP Guide provides substantial information about how to submit a proposal. For NSF proposals, you will need a FastLane account to get started. You can create an account at https://www.fastlane.nsf.gov. If you do not have one the Business Manager can set one up.

Why submit a proposal through the RMBL?

There are three good reasons for submitting a grant through the lab. First, it is generally much easier to submit a grant through RMBL than at large institution. We keep the bureaucracy to a minimum and we will do everything we can to make the process painless for you. Second, the RMBL receives revenue from the NSF when you run a grant through the lab as a percentage of the grant as overhead. This revenue helps fund operations of the lab, including building maintenance and computer facilities, and keeps user costs lower than they would otherwise be. In most cases, RMBL's indirect rate will be substantially lower than what you will find at universities. The final advantage of running a grant through the lab is that if there is a crunch for space, we will prioritize research groups with grants run through the lab. Running a grant does not guarantee extra space. But, all other things being equal, we will give priority to the research group with a grant run through us.

RMBL approval and review

All proposals to do work through the Lab need to be approved by the RMBL Executive Director (ED) before submitting them. Approval to do work at RMBL will

ultimately be contingent upon review and approval by the RMBL's research committee. The ED can determine, however, if there are likely to be any issues.

The ED should be informed of the intent to submit a proposal as soon as possible, ideally at least a month in advance. If the ED is informed of the proposal two weeks in advance, there is a chance the ED will be on vacation and unable to make arrangements to review the proposal before submission.

A draft of the actual proposal needs to be submitted to the ED at least one week before the grant is due. The draft need only have an outline of the experiments planned. You should also submit your budget to the ED and Business Manager (BM) one week ahead of time. The budget should be close to your final budget. RMBL will review your budget to ensure that the indirect revenue for the lab is sufficient to cover the costs of administering the grant. If the indirect is not sufficient to justify the cost of administration of the grant, we will not accept the grant. We will also determine whether the expenses generated by use of RMBL facilities are approximately correct.

Unless alternative arrangements have been made, the proposal will need to be ready to submit online at least 48 hours before the proposal is due. This will give us a chance to deal with any last-minute problems, including glitches with the electronic submission process.

If you miss these deadlines we will do everything we can to get your grant submitted. However, we cannot guarantee that we will have sufficient time to deal with any problems that arise. We encourage you to keep us informed if you miss our deadlines so we can be ready to deal with the grant when it is ready for review and submission.

<u>International personnel</u>

RMBL has only limited abilities to help with visas for personnel working through a funded proposal. Additionally, depending upon the situation, it may take over a year to handle visa issues. You should assume that the RMBL will not handle visas unless you have made prior arrangements with the Chief Operating Officer.

<u>Worker Classification</u>

When grant funds are paid directly to an individual (as opposed to an institution or company), RMBL will determine whether individuals paid through the grant are contractors or employees for IRS purposes. Responsibility for this determination will lie with the Chief Operating Officer.

If you expect that funds will be paid directly to an individual as part of your grant budget, please visit with the Chief Operating Officer in advance of submitting the proposal to ensure RMBL can meet your program needs while complying with all applicable laws and regulations.

<u>Budgets</u>

Room, board, lab space, and station fees

PI's need to budget for any user costs associated with working at RMBL. Fees, including laboratory or office space, are not waived when you run a grant through RMBL, though we do provide a 25% discount on fees paid off of a grant run through us and generating overhead at a rate of at least 25%. RMBL generally posts fees in October

for the upcoming year. To project future fees, add a 5% increase for each year in the future you need to project.

Salaries

NSF will cover salaries for time spent by personnel working directly on the project and for time compensated by other sources. Grant funds can not be used to increase the salary scientists receive for working fulltime elsewhere. The salary must be consistent with salary ranges at RMBL and must be approved by the ED. If the PI has a partial-term appointment at another institution, or has recently had one, that salary should serve as the basis for the budgeted salary.

Fringe

PI's must include 7.65% of any salary to cover workmen's compensation, Social Security, and Medicare. Additionally, 5% must be included for retirement for any employee who is working 1,000+ hrs/yr after 1 year of employment at that level at RMBL. Finally, for undergraduate and graduate students working at a PI's institution, funds to cover tuition and related fees can be included, based on costs for attending the PI's institution.

Additionally, for employees working full-time, year-round, you will need to budget $400/month (in 2018, check with the Director of Operations for future years) for group health care.

Equipment

Items that have an expected life expectancy of greater than one year and whose purchase cost is more than $5,000 are classified as "equipment". Indirect should not be taken on equipment.

Participant Support Costs

Costs of transportation, per diem, stipends and other related costs for participants or trainees (but not employees) in connection with NSF-sponsored conferences, meetings, symposia, training activities and workshops should be budgeted under participant support costs. Indirect should not be taken on indirect. Additionally, funds approved by NSF for participant support costs cannot be moved to other categories. Receipts for all participant support costs must be submitted within a timely manner (generally 30 days) to the Business Manager.

Unallowable costs

Following OMB Circular A21, sections J2 and J3, the NSF does not fund entertainment, alcohol or meals for intra-institutional meetings. Additionally, RMBL funds, irrespective of their initial source, should not be used by scientists for lobbying and personal goods/services. If additional information is needed on unallowable costs, please contact the Chief Operating Officer. Scientists will not be reimbursed for unallowable costs and will be personally liable for such costs. If you have any questions about whether an expense is unallowable, please contact the Chief Operating Officer prior to incurring the expense.

Indirect costs

The RMBL has a 50% indirect cost rate that it has negotiated with the NSF, and which should be used as the rate for all federal agencies that fund indirect costs. Unless prior arrangements are made RMBL will take two-thirds of that (or 30% of direct costs) for administering the grant. The remaining one-third (or 20% of direct costs) will be placed in a held fund controlled by the PI and which can be used for research or education costs (not necessarily RMBL-related costs). At times it may be necessary for RMBL to raise the rate for administering the grant. Such determination will be made by the ED prior to the PI submitting the proposal.

Cost-sharing

Some programs require cost-sharing. Any proposal that involves the RMBL committing funds as a cost-match will require written permission from the RMBL ED.

Onsite versus offsite proposals

Currently we do not make a distinction between offsite and onsite proposals. Any extra costs, such as office space and communications infrastructure incurred for working offsite will need to be built into the proposal budget.

Subcontracts

Significant components of research or substantive effort under an NSF grant may only be contracted or otherwise transferred to another organization with prior NSF authorization. The intent to enter into such arrangements must be disclosed in the proposal, and a separate budget should be provided for each subawardee, if already identified, along with a description of the work to be performed. Otherwise, the disclosure should include a clear description of the work to be performed, and the basis for selection of the subawardee. The Chief Operating Officer can provide assistance in budgeting subcontracts.

Typically, the RMBL issues subcontracts, or enters into subcontracts, when there are PI's from multiple institutions, some of whom need to work through their home institution, or when there are aspects of proposals that are best handled by separate institutions. For example, a PI may want to run salary through his/her own institution to minimize confusion with payroll and benefits, but have fees at the RMBL for their research assistants run through the Lab. In no situation shall the RMBL serve as the primary contractor and then subcontract RMBL fees out to another institution.

RMBL takes the full indirect rate on subcontracts run through the Lab. However, as per NSF guidelines, Lab takes indirect only on the first $25,000 on the subcontract.

If the RMBL is awarded a contract with another institution as a subcontractor, the subcontract will be required to enter into an agreement with the RMBL for management of the funds. Contact the Chief Operating Officer for any questions about the terms associated with such subcontracts.

Post-award administration

Role of Finance Staff

The finance staff are responsible for purchasing, payroll, establishing Tascflex health care accounts, and reimbursements. The BM is responsible for maintaining

budgetary control and assuring that expenditures comply with the approved budget. S/he assists the PI/PD in reviewing expenditures to assure appropriateness and correctness, as well as with all business aspects of project management including compliance with the terms and conditions of the award, including retaining all appropriate grant documentation such as receipts, for three years (or longer if needed) after the grant has closed. Finance staff are responsible for providing timely updates on the financial status of grants.

Roles of PI

The PI/PD has primary responsibility for accomplishing the technical goals of the project, while also complying with the financial and administrative policies and regulations associated with the award. While the finance staff will assist them with the management of project funds, the ultimate responsibility for the management of the sponsored research project work and funds rests with the PI/PD. In order to carry out their responsibilities effectively, PIs should meet with their business offices to review charges in a timely manner. The fundamental responsibilities of the PI/PD during the post-award phase of a sponsored research project include:

· Executing the project as outlined in the funded proposal, using sound management techniques.
· Authorizing only those expenditures that are reasonable and necessary to accomplish the project goals and are consistent with the sponsor's terms and conditions.
· Spending no more than the amount authorized by the sponsor for the project period.
· Carrying out the project's financial plan as presented in the funded proposal, or make changes to the plan following a prescribed set of policies and procedures.
· Reporting project progress as outlined in the terms of award.
· Reviewing expenditures in a timely fashion to assure their appropriateness and correctness.
· Complying with all RMBL policies and procedures, including personnel practices;
· Complying with all applicable sponsor rules, regulations and/or terms and conditions of the award.

General principles for spending federal money

The federal government has established four principles, all of which must be met, in order for spending on a federal grant to be justified. Spending must be reasonable, allocable, consistent, and allowable. It is the responsibility of both the PI and the BM to ensure that all expenditures meet these standards. These terms are defined as:

Reasonable: The nature of the expenditure and the amount must reflect an action that a prudent person would take under the circumstances.

Allocable: The expenditure must provide a direct benefit to the project (i.e., the cost of a piece of equipment that is required to accomplish the work of two projects may be proportionately shared by those projects).

Consistent: Costs incurred for the same purpose in like circumstances must be treated consistently as direct or indirect (F&A) costs across the institution.

Allowable: Costs must conform to any limitations or exclusions as set forth in OMB Circular A-21 (Cost Principles for Educational Institutions).

Financial Oversight

The finance staff are responsible for notifying PI's if budget categories are approaching zero funds. In conjunction with the RMBL finance staff, PI's must review the financial status of their grant at least once/year to ensure funds are being spent appropriately. If budget revisions are needed, the PI is responsible for handling budget revisions according to the RMBL budget revision policy.

Changes in Scope

According to NSF policy, neither the phenomena under study nor the objectives of the project stated in the proposal or agreed modifications thereto should be changed without prior NSF approval. Such changes should be proposed to the cognizant NSF Program Officer by the PI/PD. If approved by NSF, the Grants and Agreements Officer will amend the grant.

Absence of PI

Following NSF policy, in the event the PI/PD or co-PI/co-PD will be away from the project for a period greater than three months (e.g. sabbatical leave) but intends to return, arrangements for oversight of the project shall be sent electronically to NSF for approval. This information must be provided at least 30 days before departure or as soon as practicable after the prospective absence is known. The NSF Program Officer will provide written approval to the grantee if the arrangements are satisfactory, but no formal amendment to the grant will be made. If the arrangements are not satisfactory to NSF, the grant may be terminated.

For absences associated with other federal agencies, please consult with the BM to determine if the policy differs.

Budget Revisions

Budget revisions involve moving funds from one budget category to another within a funded grant. The extent to which budget revisions are allowed depends upon the specific granting agency. For the NSF, as long as budget revisions do not involve a change in scope or significant reductions in PI effort, budget revisions are allowed. However, money cannot be moved from participant support or training costs without prior approval from the NSF.

To the extent that granting agencies allow budget revisions, the RMBL allows them. However, any proposed budget revision (or cumulative budget revisions such as monthly salary changes) involving at least $10,000 or 10% (or greater) change in the overall budget, should be requested in writing to the RMBL Executive Director at least 7 days before the budget revision is should be needed. The request should briefly describe the scope of the project and explain how the budget revision will further the ability of the research team to accomplish the scope of the project.

Extensions

Grants are awarded with specific dates within which funds must be spent. NSF allows a one-time extension of up to 12 months if additional work needs to be accomplished in order to ensure completion of the scope of work. Extensions are not granted simply to run down grant balances. PI's must request no-cost extensions through

FastLane at least 10 days before the expiration of the grant. These are typically awarded without review.

If additional time is needed, the NSF will review extension requests. The request must explain the need for the extension and include an estimate of the unobligated funds remaining and a plan for their use. Such requests must be made at least 45 days in advance.

Cost transfers

Cost transfers are transactions that move funds or charges from one grant or funding source to another. Transfers are only allowed with prior approval from the granting institution. Such a request must be made in writing to the RMBL ED 90 days before the transfer needs to be made. If the RMBL ED and the granting institution, such as NSF, both approve the transfer, then funds will be transferred. PI's should be aware that cost transfers to cover cost overruns or to spend down a grant are not allowed by the NSF.

If an expenditure is inappropriately billed to the wrong grant or fund, the cost must be transferred within to the correct grant/fund within 90 days of discovering the error or within 120 days of the transaction date, whichever is sooner. Cost transfers must be approved by the RMBL ED.

Transferring Grant

Transfers of grants either from the RMBL or to the RMBL need to be discussed with the RMBL ED. When a PI leaves an organization, the organization has the right to nominate a new PI to carry out the work. If all institutions agree, the grantor, the new institution, and the former institution, the grant can be transferred, though an agreement will need to be executed.

Reduction of person-months spent on project

When a PI or co-PI reduces the time allocated to a project 25% or more in time he/she should consult with appropriate officials of the grantee organization or with the NSF Program Officer. If either determines that the reduction of effort will substantially impair the successful execution of the project, several courses of action may be taken, including replacing the individual, terminating the project or modifying the grant.

Purchasing

The BM will handle all purchases. Occasionally individuals may make expenditures on grants for which they request reimbursement. They need to be authorized by the PI to make such expenditures. Additionally, all expenditures need to be documented by physical or digital receipts. Credit card statements do not count as receipts and will not be reimbursed.

For NSF grants, expenditures can be made on a grant up to 90 days before the award letter is issued. The individual making the purchase is ultimately responsible, however. If the award letter is not issued, or the grant budget is modified to exclude the purchase, the individual making the purchase will need to provide funds for the purchase.

Equipment

Unless alternative arrangements have been made with the grantor, equipment purchased as part of a grant administered by the RMBL is owned by the RMBL. Upon purchase, the BM needs a description of the equipment, the purchase price, and appropriate identifying information (e.g., serial number). Property shall not be sold or transferred without written permission from the Executive Director. Sales shall take advantage of competitive procedures to maximize the value of the sale.

If the equipment valued at more than $5,000 is no longer needed, it can be utilized for other uses with written permission from the Executive Director, upon payment of appropriate compensation to the awarding agency.

Vehicles

Currently RMBL will only accept vehicles purchased through grants run through the RMBL. Vehicles purchased made from grants belong to the RMBL. According to NSF, the vehicles are for the exclusive use of the PIs during the period of the grant. Except under unusual circumstances, the PI will have exclusive use of the vehicle as long as they are conducting research at the RMBL.

PIs must receive permission from the RMBL Director before purchasing a vehicle. The PIs will be responsible for all costs associated with the vehicle, including parking fees at the RMBL, insurance and maintenance costs. The PI controls who uses the vehicle and where they can drive it, though the vehicle should be used solely for research-related purposes. PIs can keep vehicles at their home institutions during the winter.

The RMBL is ultimately responsible that the vehicle is operated safely. That means the RMBL reserves the right to ensure that drivers receive adequate training, that the vehicles are properly maintained, and that drivers can operate the vehicle safely. If the RMBL has concerns over the safety of operation, it will approach the PI to work out issues. If problems cannot be worked out to satisfaction of RMBL, the ED can take such measures as require that certain individuals not operate the vehicle, require that the vehicle be appropriately maintained before being used, have the RMBL take over control of the vehicle, or have the RMBL transfer ownership of the vehicle to another non-profit or University. The PI is responsible for ensuring that the vehicle is insured whenever the vehicle is operated. PIs need to take out complete liability coverage, as determined by the BM, and for vehicles less than 6 years old they need to take out collision coverage. Additionally, they need to provide RMBL with the names of all drivers, a copy of their drivers licenses and proof that the drivers are approved to drive the vehicle under the applicable insurance policy Please contact the Director of Operations for assistance in getting coverage. If the RMBL determines that a vehicle has been operated without insurance, this will be grounds for RMBL assuming control over the vehicle.

Once a PI is no longer conducting research at RMBL, or using the vehicle for research purposes RMBL, control of the vehicle will revert to the RMBL. At that time the RMBL can use it for any purpose. The RMBL will not, and legally cannot, simply transfer ownership of the vehicle to an individual for less than fair market cost.

Decisions on expenditures/multiple bids of high value items

Both the RMBL and granting agencies have a vested interest in ensuring that funds are spent efficiently. PI's must follow the policy identified in the Finance Policy and Operation Manual. You can obtain a copy of this policy from the Director of Operations.

Procurement

When purchasing supplies, expendable property, equipment, real property, or other services with federal funds, grant recipients must avoid purchasing unnecessary items, either as a result of direct purchases from a grant or as a result of contracting for goods or services. When appropriate, an analysis of the cost effectiveness and practicality of leasing versus purchasing should be made and inform the final decision on whether to purchase or lease an item. Additionally, as appropriate, solicitations for goods and services should include (From OMB Circular A-110):

1. A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features which unduly restrict competition.
2. Requirements which the bidder/offeror must fulfill and all other factors to be used in evaluating bids or proposals.
3. A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics of minimum acceptable standards.
4. The specific features of "brand name or equal" descriptions that bidders are required to meet when such items are included in the solicitation.
5. The acceptance, to the extent practicable and economically feasible, of products and services dimensioned in the metric system of measurement.
6. Preference, to the extent practicable and economically feasible, for products and services that conserve natural resources and protect the environment and are energy efficient.

Document retention

Physical receipts and contracts associated with goods and services purchased under the auspices of a grant must be provided to the RMBL. Failure to appropriately document expenditures may result in charges not being billed to a grant. In such circumstances the RMBL reserves the right to bill PI's to cover such expenses.

The Lab maintains a document retention policy. It can be found at http://rmbl.org/home/index.php?module=htmlpages&func=display&pid=167. Documents, including all receipts, expenditures, vouchers, invoices and any other pertinent documents shall be retained by the BM for at least five years after the close of the grant.

Credit Cards

Credit cards may be provided to research groups for procurement at the discretion of the Chief Operating Officer. Utilizing a RMBL-issued credit card is a privilege, and it is imperative that the person to whom the card is issued provide receipts to the BM on at

least a monthly basis. Failure to comply with this rule may result in a revocation of the credit card.

Travel

Travel can be reimbursed from a grant if appropriate documents are provided and if the travel is directly tied to the activities of the grant. A succinct, written description of the nature of the travel with an explanation relating that to the activities of the grant should be provided to the RMBL BM at the time reimbursement is requested. PI's may request pre-approval before initiating travel if there is any question about whether the travel is reimbursable.

Project Reports

Granting agencies typically have reporting requirements. The schedule for completing reports and format are outlined in the sponsor's notice of award or in the agency general terms and conditions. The NSF requires annual and final reports.

Data sharing

Different grantors have varying requirements for data sharing. The NSF requires PI's to share with other researchers, at no more than incremental cost and within a reasonable time, the data, samples, physical collections, and other supporting materials created or gathered in the course of the work. Individual programs within NSF may require more aggressive data sharing. For example, the Long-Term Environment Biology program requires specific management plans for data-sharing. The RMBL maintains a data management system and we encourage PI's to use our system to fulfill their data sharing requirements or objectives.

As part of our data management system, citations for published papers must be submitted to the online database. Additionally, either 3 hard copies of the paper must be provided to the Science Director, or a PDF must be submitted.

Page charges

Unless prior arrangements have been made, or money has been budgeted in the grant, the RMBL will not cover page charges to publish papers.

Acknowledgement of support

Check the terms of grant agreements to determine acknowledgement policies. NSF support needs to be acknowledged in any publication, including webpages, when the material is based on or developed under the umbrella of a funded project. The standard language is: "This material is based upon work supported by the National Science Foundation under Grant No. (NSF grant number)." Additionally, NSF support must be orally acknowledged during all news media interviews, including popular media such as radio, television and news magazines. PIs are also responsible for assuring that every publication of material (including World Wide Web pages) based on or developed under NSF awards, except scientific articles or papers appearing in scientific, technical or professional journals, contains the following disclaimer: "Any opinions, findings, and conclusions or recommendations expressed in this material are those of the author(s) and do not necessarily reflect the views of the National Science

Foundation."

The RMBL should also be listed in the acknowledgements.

Personnel

Personnel handbook

RMBL maintains a personnel handbook. Descriptions of personnel policy in this document are simply a summary of policies. If there are discrepancies between this document and the personnel handbook, the personnel handbook shall take priority. For policies of particular interest, the personnel handbook should be referred to.

This handbook contains information on benefit policies, including eligibility for retirement and health care. The handbook, along with additional information for staff, can be found at http://rmbl.org/home/index.php?module=htmlpages&func=display&pid=167.

Equal Opportunity Employer

The Lab's policy, as established in its Articles of Incorporation, is that the RMBL, its trustees, officers, agents, and employees shall not discriminate against any trustee, officer, member, agent, employee, student, researcher, investigator or visitor on the basis of gender, sexual orientation, color, race, ethnic or institutional origin, nationality, religion, class, or disability (provided that such disability can be reasonably accommodated and that medical opinion concurs that physical harm to the person will not likely occur as a result of living and working at Gothic, Colorado). The corporation affirms that its members, students, faculty and staff have the right to be free from sexual harassment or unequal treatment by any person of the corporation's community as a result of gender or other characteristics listed herein. Grants administered by the RMBL are subject to this policy.

Assigning employee hours to grants/payroll

Effort certification is required by federal agencies for all compensation costs billed to federal grants and contracts. Because of this, the RMBL is required to have a system in place for certifying the allocation of salaries and wages associated with sponsored agreements as well as segregating fringe benefits. Principal Investigators who are responsible for sponsored projects must review and ensure accurate accountability of their own effort and the effort of their staff in a prompt and timely manner. The RMBL currently uses an online time and effort system (Paychex) to record employee hours. The RMBL requires that all employees complete and submit accurate timesheets via Paychex prior to processing paychecks. Employees paid via grant funds must properly and contemporaneously document the segregation of their time between grant activities and other employment activities. Certifiers must have suitable means of verification regarding the effort expended on the activities they are certifying.

Principal Investigators are responsible for understanding and complying with sponsor requirements for notifications regarding changes in personnel and effort. The Principal Investigator is responsible for ensuring commitments of effort to awards are met within the flexibility allowed in the sponsor's guidelines and in a timely manner. The federal government guidelines acknowledge that, in an academic setting, teaching, research, service, and administration are often inextricably intermingled. A precise

assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance is placed on estimates in which a degree of tolerance is appropriate. However, the percentage of compensation charged to a federal award during a reporting period can never exceed the percentage of total effort associated with the award.

For these reasons the RMBL needs to both document employees which receive compensation from the Lab as well as be able to allocate expenditures to grants, as appropriate. All employees working on a grant through RMBL should have either a contract, or written statement from the PI of the grant indicating pay rate, as accepted by the Director of Operations. If there are any remaining questions, please contact the BM.

Salaried employees

All salaried employees need to have contracts establishing their pay rates. The contract should be signed by the employee, the PI, and the RMBL ED. RMBL's standard contracts should be used. Any departures from the standard contract must be approved in advance by the RMBL ED. Copies of contracts, along with additional information that needs to be supplied to employees, can be obtained from the OM.

Salaried employees who are being paid by an NSF grant, or whose time is being used as cost match for an NSF grant, must complete bi-monthly time and effort reports via the Paychex system. These must be approved by the employee and the employee's supervisor.