



MAA

MATHEMATICAL ASSOCIATION OF AMERICA

**PRINCIPAL
INVESTIGATOR
MANUAL**

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OVERVIEW

The Mathematical Association of America relies on members and committees to carry out special projects that are supported by external funding from federal agencies and private foundations. This manual provides guidelines for individuals wishing to serve as the Principal Investigator (PI) or co-Principal Investigator (co-PI) on a grant under the auspices of the MAA.

The guidance provided in this Manual is not in any way meant to supersede or contradict federal regulations. Rather, the intent is to provide more information specific to MAA, and share direct access to basic grant-management principles that are most relevant to MAA PIs and co-PIs. A fuller explanation of applicable regulations is contained in Title 2 (Grants and Agreements) of the Code of Federal Regulations, part 200, "[Uniform administrative requirements, cost principles, and audit requirements for federal awards](#)".

There are fundamental differences in leading an externally supported project for the MAA and being the principal investigator on a project residing at a university or college. When a principal investigator heads a project for which the funding goes to their own institution, they may work in relative isolation to fulfill both personal professional advancement and the greater goals of the university in promoting research. Such a PI may be funded for a project that has implications for the department or whole institution and may be working with a committee and administrators to further departmental and institutional goals.

External funding to the MAA is different because the projects should benefit MAA members and the larger community of stakeholders. The PI is the project leader, but since they are leading an MAA program, whether funded or not, they must work within the governing structure of the MAA. The MAA is not simply a fiscal agent for an individual or group effort. The MAA retains executive oversight over the life of the program as well as intellectual property that is a direct outcome of the project.

Commitment to Diversity, Equity and Inclusion (DEI)

In 2018 the Mathematical Association of America introduced inclusivity as one of its core values. In doing so, MAA

- advocates inclusivity and celebrates diversity by promoting mathematics for all, and
- broadens access to mathematics through initiatives to engage diverse audiences.

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In our efforts to uphold this core value, we challenge our partners to create meaningful projects that include a focus on diversity, equity and inclusion in their overall project goals. Below are some ways that programs can ensure that their project is inclusive:

- Identify underrepresented target audiences that will be directly impacted by your work
- Diversify the project team to include perspectives from various backgrounds
- Be thoughtful with your advisory board selection in terms of gender, race, ethnicity, type of institution, and disciplinary perspectives.
- When working with various institutions, reach out to include HBCUs, HSIs and Tribal Colleges.
- If your project includes events/workshops, ensure that advertising and marketing is strategic to include diverse backgrounds.
- Include an evaluation component of your project to receive feedback from project participants.
- Review all communications including reports, newsletters, graphics, photos, and media with a DEI lens. For example, we want to represent mathematics being done by a diverse collection of individuals, but we don't want to misrepresent reality by vastly over-representing certain groups.

MAA will vet project proposals to confirm that there is a DEI focus in all proposed programs. Our goal is to offer programs that are inclusive and intentionally promote diversity, equity and inclusion in various facets of the program life cycle.

PRE-AWARD

In order for a project to be funded through the MAA, it must pass through several pre-award stages. The step-by-step process is explained in detail below.

Prospectus Brief



The MAA will review the prospectus brief to appraise whether the aims and goals of the project are consistent with the mission, goals, and priorities of MAA. Please contact the MAA Programs Staff for help in writing this prospectus.

A prospective PI should first present a brief (1-3 page) prospectus of his/her project to the MAA Programs staff along with a copy of the grant program solicitation. This prospectus should include:

- possible funding agency (and solicitation if identified)
- background and rationale
- description of the proposed project and its activities
- which members of the MAA community will be interested in and reached by the work
- what evidence or other programs the project builds on
- what continuing or new contributions the project will make
- who would likely be on the project team
- what will be the metrics of success and how that information can be collected

A budget of estimated expenses should also be submitted. Be sure to include costs for MAA staff time and services as well as the MAA indirect cost rate and fringe benefits, which are calculated annually during the MAA audit review. Please note that the MAA staff time and services may be adjusted after the proposal is finalized. A prospectus template is available [here](#) to guide your writing.

The prospectus form is completed and sent to MAA Programs staff for distribution to key internal MAA staff. The designated MAA Staff Principal Investigator (S-PI) and other MAA leadership will review for approval.

The prospectus should be submitted to the MAA as early as possible in the grant proposal process to allow for meaningful feedback so that the MAA leadership can make a timely decision as to whether the PI should continue to work on a full proposal. The **optimum lead-time is at least three months** before the grant agency's proposal deadline.



The MAA HQ staff will consider the project's fit with the mission, scope, and strategic priorities of the MAA; the fit of the proposal with the funding agency's solicitation; and an assessment of the program within the criteria for comparability used to evaluate all new MAA programs. Once the prospectus is approved, **the PI works with the S-PI to prepare a full draft proposal** (see next section) in accordance with the granting source's requirements. Optimally, this should be done at least 10 weeks prior to the funding source's deadline. The MAA HQ staff will work with the PI and the MAA Board to revise the proposal in time for the application deadline. If the PI has worked closely with the S-PI throughout the proposal development process, this part of the process will go more smoothly and quickly.

The Board of Directors will need to approve full proposals for all federal grants. In addition, the related budgets are approved by the Board Treasurer. Subsequently, the Programs staff represents the MAA in the submission and negotiation of grants with the granting agency on behalf of the MAA. All interaction with the funding agency should be through MAA or with MAA's approval and with the S-PI's inclusion. PIs may request to reach out to a funding agency on behalf of MAA to gain more insight on project ideas and processes, however, the PI must alert MAA Programs staff first and follow-up with next steps.

Forming Project Teams

The PI and Co-PIs of an externally-funded MAA project are MAA members and at least one is an MAA staff member. If the PI and/or Co-PIs are not currently members, they should contact MAA's membership team to obtain or renew their membership. The MAA staff member serves as a member of the project leadership team to ensure smooth operation as well as financial and managerial accountability. Whether the staff member is recognized in the grant as PI or co-PI, they are referred to as the *MAA Staff Principal Investigator*, or S-PI.

For consistency, MAA will mirror project team titles as assigned by a funder. For example, for federal grants such as NSF, MAA uses the term PI for anyone, staff or volunteer, in charge of a grant or a project managed operationally or fiscally by the MAA. Other common project team titles for federal grants are Co-PIs, who serve alongside the PI, and senior personnel, who are included in the leadership team of a project. Leadership roles outside of federal projects include project manager, project director, etc. MAA will confirm the roles and responsibilities of all project team members in the pre-award phase of all projects.

Grants and projects under the auspices of the MAA often are initiated by an MAA committee and have a minimum of one volunteer willing to organize and coordinate the writing of the grant proposal and the management of the funded project. This person, who usually later serves as PI or co-PI, identifies one or

more funding sources for the project with the help of the committee, other MAA volunteers, and/or staff.

The MAA Executive Director selects the appropriate staff member to act as S-PI, who lends support to the PI in the management of the entire process from initial synopsis to final report. The status of the proposal and grant are reported by the S-PI quarterly to the Board of Directors of the MAA.

PIs usually have project team members in mind when proposing a project to MAA. Keep in mind that in reviewing all project teams, the MAA will consider the diversity of the members, including the expertise and perspectives they bring to the project. MAA may also recommend potential project team members, should there be someone who MAA believes will bring expertise to the project.

All federally-funded grants project teams must include an evaluator. The evaluator should be selected prior to drafting the proposal. The evaluator should share a logic model or an outline of the evaluation plan, which is approved by all team members and shared with MAA. Every project must have an evaluation report at the end of the grant term, regardless of if it is required by the funding agency.

Documentation

For each proposal/program, a master set of files is created and maintained at the MAA headquarters. The MAA holds all original documents pertaining to the project with the exception of some information in the external evaluation. Anyone, PI or MAA staff member, who originates or receives any document or correspondence concerning the grant should send the original to programs@maa.org or the S-PI for distribution to the master file and all appropriate staff and volunteers. Documents include:

- the synopsis
- original full proposal, award letters, and reports
- requests for extensions and additional supplemental support
- letters responding to these requests
- data and media
- other pertinent materials and correspondence

MAA staff will monitor access to the project files via Google Drive, ensuring that proper permissions are in place for team members. Once the project is complete, MAA adheres to federal regulations pertaining to document retention. When appropriate, PIs and project team members may request project documents for their professional files.

Full Draft Proposal



The MAA vetting process is outlined in Appendix A: *Criteria for Review of New and Existing Programs*. Each proposal will go through this process.

The PI gathers information about the granting source requirements and proposal format. Before working with the S-PI, the PI should have received full support from their institution to partner with MAA on this grant. MAA will need contact information so that staff can work in tandem with the PI's grant office, to ensure both entities are following proper protocol for a successful proposal submission. The PI should work with the S-PI during the grant proposal development stage. This collaborative effort will speed the approval process. The PI should **submit the completed full proposal to the S-PI** according to the optimal schedule in Appendix B if at all possible. A proposal submitted with less time before the deadline may not be able to clear the editing process and final approval in time or risk missing the submission deadline.

Items to be included in the entire package depend on the specifications in the program solicitation and usually include:

- Cover letter or sheet
- Abstract
- Narrative
- CVs in correct form for funder
- Completed subcontracts and accompanying documentation
- Evaluation Plan (an external evaluator and evaluation plan is required for all MAA projects)
- Letters of support and/or acceptance from:
 - subcontracting organizations
 - individuals
 - other organizations
- Budget and budget justification including the results of any competitive bidding process that is required by the funding agency

Proposals to NSF must be prepared in Research.gov. PIs and co-PIs who are contributing to the preparation of the proposal should get registered in Research.gov by their institution. Those PIs who are not affiliated with an institution can get registered in Research.gov by contacting the S-PI.

If the proposal includes subcontracts, a letter of commitment from the subcontracting organization or a full subcontract proposal should be submitted with the full proposal and the subcontract budget should be a part of the full budget. The process of getting a letter of agreement should usually begin at least 4 weeks prior to the deadline. Some funding agencies may require that the subcontract be submitted at the

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same time as the proposal; others permit the completion of the subcontract after the grant is awarded. If a full subcontract proposal is to be submitted with the proposal, the timeline for development and approval by MAA is the same as for the main proposal. NSF requires the subcontractor to submit the subcontract as a part of the FastLane submission of the grant proposal.

The PI, MAA staff, and Board will review and revise the proposal package until all issues are resolved.



The PI completes the final documents including all forms and documents required by the granting agency. Once finalized, the full proposal package is given to the Executive Director a minimum of two weeks prior to the deadline. The Executive Director will not make any significant changes to the proposal or the budget without consulting with the PI.

The Executive Director or S-PI **officially submits it to the funding agency on behalf of MAA.**

If the funding agency, prior to awarding the grant, requires modifications that result in changes to the project activities and/or budget, the S-PI will work with the PI to expedite approvals as needed.

The granting agency will determine whether to award or decline the funds and will send notification by mail or email. Whoever receives this notification - most often, MAA staff, but sometimes the PI - must send the original to the S-PI and programs@maa.org for distribution, tracking, and reporting.

If the budgeted amount of any subaward/contract for goods or services is in excess of \$3,000 per item and is not part of the original submission to the federal agency, the PI must resubmit all related documentation.

The S-PI distributes copies of a full draft proposal package to the appropriate Board members and MAA leadership. The S-PI will make every effort to respond to the PI at least one week before the funder's deadline. The PI will then have adequate time to make revisions as required by this review.

Budgeting



The PI should work with the S-PI in constructing the budget. Budget items must conform to the stipulations of the funding agency and MAA financial operations. All budgetary items, both requested and offered as cost sharing by any agency or individual, must be documentable expenditures. During the operation of the grant-supported activities, this documentation must be provided in a timely basis to the MAA. These considerations may affect budgetary items to be included in the budget. Consultant fees must be explained in detail, with a daily or hourly rate and the number of days or hours to be supported. The rate cannot exceed the allowable rate specified by the funding agency.

Anyone compensated by project funding who is not a staff member must be paid either through their employer or through a contract or Memorandum of Understanding (MOU) from the project. In the first case, the compensation must represent a portion of salary equivalent to the time devoted to the project. In the second case, compensation must be supported by a formula included in the proposed budget that shows days to be devoted to the project and the daily rate of pay. Consultants must report their days devoted to the project in order to receive compensation in a timely manner. All consultant payment requests must be submitted within the same year of the logged hours. No reimbursements can be made after a grant has been closed. For grant proposals with multi-year funding for PI compensation, each budget may be developed with a reasonable annual percentage increase.

Subawards & Subcontractors

Grant proposals that include pre-determined subawardees should have letters of commitment from the subaward institution. In addition, the person who will direct that subaward should submit to the S-PI and the PI a statement of the work to be performed, a budget with a budget justification, and confirmation of current indirect cost rate. Note that subaward costs in excess of \$25,000 per subaward are excluded from the calculation of MAA Facilities and Administration Costs per the indirect cost rate agreement negotiated by MAA.

If the project is funded, the MAA staff will prepare the subaward agreement and forward copies to be signed to the appropriate official of the subaward institution. If a subaward needs to be added after the project is funded, prior approval from the Federal awarding agency must be received.

Subawardees on NSF grants must provide one copy (or web link) of the Subawardee's annual Single Audit Report to MAA Accounting-Grants Management, in accordance with Audit Requirements of 2 CFR 200.501. In addition, the subaward agreement will include the following general provisions:

- Any Special Terms and Agreements of the award
- NSF Grant General Conditions, GC-1
- NSF Grant Policy Manual
- The Research Terms and Conditions (RTC) and NSF RTC Agency Specific Requirements

The subawardee must recognize that all work products produced under this agreement are the property of the MAA, and the MAA is required to meet its obligations to NSF under its Prime Award.

The subaward agent will be reimbursed for expenses upon submission of appropriate documentation, invoices and/or receipts. Reimbursement requests for work under a subaward should be sent directly to the S-PI. Subaward agencies must comply with the same grant general terms and conditions as the MAA.

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The MAA must monitor all subawardees, subcontractors, and subrecipients. Monitoring procedures include: verifying that the subawardee hasn't been debarred or suspended, collecting and reviewing audit reports, receiving updates of indirect costs rates, reviewing invoices, completing annual desk audits, and having access to subawardee financial records. Additional monitoring procedures appropriate to each project may be included in the subcontract agreement or memorandum of understanding.

The MAA treats sub-award costs in excess of \$25K per subaward to be excluded from the calculation of F&A per the negotiated indirect cost rate agreement. The current indirect cost rate for MAA is 34.16%.

POST-AWARD PROGRAM MANAGEMENT

Upon receiving notification of funding from the granting agency, the Executive Director sends a copy of the award letter to the S-PI, PI, and programs staff. The project is assigned a grant identification number by the Finance Department, and if appropriate will be announced via press release through MAA's Communications Department.

Beginning Implementation of the Program

Once the project has been funded, it joins the MAA's list of programming, and will henceforth be referred to as a "program" of the MAA. For the duration of the program, MAA will be involved in providing general oversight to ensure that it adheres to the proposal and MAA's mission. The S-PI will have a kick-off call with the PI and project team members to discuss implementation, financials, and program norms. Regular check-ins (usually monthly) with the PI, S-PI, and project team will be mandatory. The PI and S-PI can agree on how often the check-ins will need to occur.

Understandably, there may be course corrections that are required to ensure appropriate outcomes of the program. Course corrections should be identified as soon as possible, so that appropriate MAA staff and the funding partner can be apprised. MAA will be the lead for any conversations with the funder. The S-PI will plan and prep with the PI and S-PI should we need to contact the funder regarding course corrections and requesting approvals. Further information on grant and budget modifications are detailed below.

Initial Financial Setup

In addition to assigning a grant identification number, the Finance department will set up a program budget that will be able to be tracked and monitored throughout the grant term. PIs will receive a monthly report that will show updates to the program's spending. The S-PI will share a grant expense form that is specific to your program and should be used for all reimbursement requests. The S-PI will also draft up all MOUs, subawards and contracts for project team members and participants.

Marketing and Communication of the Program

MAA will lead all marketing, advertising and development of resources to share through our networks. During the regular check-ins, PIs should ensure that MAA is aware of all upcoming newsletters, webinars, workshops, etc. well in advance (ideally a month or more). These events will need to be strategically planned through our Communications Department to ensure proper branding and ideal

marketing procedures. Internal MAA staff will work with the project team to design resources and plan how they are communicated with the relevant audiences. A program logo will be created for all newly awarded programs and should be included in all marketing products. A media toolkit will be shared with the project team during the kick-off meeting and uploaded in their respective Google Drive project folder.

For workshops and events, MAA is able to handle advertising and registrations. One-off meetings will be held to specifically plan and map out how these events will be created and implemented in concert with the Communications team. MAA will create the event announcement, share it with networks, set-up registration site, track applicants, and share with the project team. MAA will respond to applicant requests and loop in project team members when needed. Post-event management includes disbursing reimbursements and assistance with collecting post meeting evaluations.

MAA Branding Standards

The PI will have access to an MAA media toolkit to ensure correct branding and marketing of program materials. All such program materials should be approved by the MAA Communications Team. If a new program is created, a lock-up MAA logo will be created and will need to be included on all external marketing. MAA staff are happy to work with project leaders to ensure that all materials are on brand and aligned to the MAA Style Guide.

Reporting

For projects funded by the National Science Foundation, the PI and S-PI will be notified when the annual report is due within 90 days. PIs will draft the interim/final report in concert with the project team. The evaluator should determine what data and/or assessment updates need to be included in the reports. The PI will then notify the S-PI when it is ready to be reviewed. The S-PI will share feedback and edits for the PI to finalize. PIs should submit reports within 45 days after notification to ensure that pending MAA proposals are not held up due to outstanding reports.

PIs should plan to submit project narrative reports using the format that the funding agency stipulates when the grant is awarded. For NSF, all project reports are submitted through FastLane, using the portal commands on format and narrative to submit. For other funding agencies, the S-PI will share reporting guidelines and format at the beginning of the grant and as a reminder closer to reports due dates.

Grant Modifications and Extensions

Any significant changes in activities or scope during the implementation stage must be approved by the S-PI and/or MAA executive staff. Any requests for additional or supplemental support must be approved by the Treasurer subsequent to the following:

1. The PI ascertains the granting source requirements and format for a request, writes the request, and submits it to the S-PI for distribution to appropriate staff and project team members for review and approval. The S-PI will determine if the request should be reviewed by officers. Requests should be made at least 60 days prior to the granting source's deadline and can be made in the following areas depending upon the granting source:
 - a. Extensions: the S-PI can request an extension (either funded or unfunded) of the annual or final deadline if the work is not completed. It should be noted whether the request is for an extension of payments or just more time to complete the project activities. Note: the NSF deadline for requests for funded extensions and notifications of no-cost extensions is 45 days before the grant termination date.
 - b. Supplemental Support: the S-PI can request supplemental support from the granting agency to continue or extend the activities of the project.
 - c. Budget revisions: the S-PI can request major revisions in budget line items based upon changes made in the activities needed to complete the project.
2. The granting agency will either award or decline the requested modification and should send notification by mail or email. Most often, it will be sent to MAA staff; sometimes it is sent to the PI. Whoever receives it will send the original to the S-PI for distribution, tracking, and reporting.

Whistle Blower Policy

The Whistle Blower policy is designed to provide a mechanism for grant personnel to raise good faith concerns regarding suspected violations of law, grant federal regulations, or MAA policy; to facilitate cooperation in any inquiry or investigation by any court, agency, law enforcement, or other governmental body; and to protect individuals who take such action from retaliation or any threat of retaliation by any other employee or agent of the MAA. Below is the policy and procedure that all PIs should review and use when appropriate. You can find MAA's full Whistle Blower policy [here](#).

Policy

The MAA is committed to maintaining a work environment where personnel are free to raise good faith concerns regarding MAA's business practices. Both MAA and non-MAA grant personnel should be

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encouraged to report suspected violations of the law or federal policies on the part of the MAA; to identify potential violations of relevant federal policies; and to provide truthful information in connection with any official inquiry or investigation. The MAA expressly prohibits any form of retaliation, including harassment, intimidation, adverse employment actions, or any other form of retaliation, against project personnel who raise suspected violations of law, cooperate in inquiries or investigations, or identify potential violations of federal policies. Any MAA employee who engages in retaliation will be subject to discipline, up to and including termination.

Procedure

Reports of suspected violations of law or policies and reports of retaliation will be investigated promptly and in a manner intended to protect confidentiality. If non-MAA project personnel have knowledge of or a concern of illegal or dishonest fraudulent activity, they should take the following steps:

- Report to the S-PI, unless S-PI is involved.
- Report any non-financial violation to the MAA Sponsored Programs staff, unless they are involved.
- Report any financial violation to the MAA grants accounting staff, unless they are involved.
- Report to the MAA Executive Director, unless the ED is involved, in which case report to the President (chair of the Board).

Should the MAA executive staff be involved or should the non-employee project personnel wish to appeal a previous investigation by the MAA staff, they should contact the MAA compliance officer.

Equipment

It is MAA policy not to purchase equipment as part of federally funded projects. However, in the case that this policy is overridden, equipment will be treated in accordance with 2 CFR 200.313 - 316 to address bi-annual inventory requirements, tagging of equipment in the name of the sponsoring agency that provided the funding, and that depreciation is unallowable to be charged to a federal grant either as a direct charge or indirect allocation when the equipment in question is federally acquired, except for special purpose equipment, per 2 CFR 200.436 and 200.439.

FINANCIAL MANAGEMENT

Budgets

The PI of any externally funded project is welcome to contact the S-PI, the Executive Director, or the MAA Grant Accountant for financial assistance or advice. As soon as notification is received from the funding agency that the grant has been awarded and the final budget approved, the MAA Finance Office will assign a grant number to the project. The grant number and appropriate forms, including the Consultant's Activity Log Form and Expense Reporting form will be uploaded into the project folder on Google Drive. The S-PI is responsible for and has control over expenditures in each line item and is generally more familiar with where certain expenditures fit into the grant budget. The Grant Accountant will send financial reports at the beginning of every month to the PI, which will show the actual expenditures compared to the approved budget. The PI will be able to review and approve all grant expenditures. If the PI notices any inconsistencies within the financial report, they should immediately notify the S-PI for further review and to make any necessary changes.

For many externally-funded projects, there are classes of expenses which are a routine part of the project (e.g. travel expenses for a group of workshop or conference participants, all subject to the same guidelines) that may be pre-approved by the PI through a standing agreement with the S-PI. Once a PI-approved request for an expenditure or reimbursement under the grant arrives at the MAA offices, staff under the direction of the S-PI will add internal MAA accounting codes to the documentation and forward to the Grant Accountant.

Although the PI is responsible for assigning expenses to appropriate grant budget categories, the Grant Accountant will review all expenses submitted against the grant budget. The Grant Accountant ensures:

- The expense is allowable per the funding agency
- The expense has been coded to the appropriate budget line item per the approved budget
- The appropriate budget line item has a sufficient balance to cover the expense.

If there are any questions or problems with the expenditures submitted, the Grant Accountant will contact the PI to resolve the matter.

If the PI finds more funds have been spent than anticipated in the budgeted amount for a specific task, the PI may request that funds be transferred from another line item provided the proper approval has been obtained from the funding agency if prior approval is necessary. Budget transfer requests should be

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made to the S-PI and Grant Accountant. The Grant Accountant, in coordination with the S-PI, will amend and update the budget with the approved transfers.

Budget Changes/Readjustments

The PI may request the MAA Grant Accountant to readjust budget lines within federal guidelines.

To adjust budget line items that require federal approval, the PI must work with the S-PI to seek that approval prior to any expenditure being incurred that would exceed the current budget levels. Any departure from this procedure must be rectified within 30 days of the submission of the expenditure to the Grant Accountant by request of the Grant Accountant.

Adjustments to the budget as a result of 1a. or 1b. (Grant Modifications and Extensions) will be reflected in the next monthly report.

In the event that an expenditure would exceed current budget levels and federal approval is not granted for an adjustment, the MAA will not charge that portion of the expenditure that exceeds the approved amount to the grant and that amount becomes the PI's responsibility.

Reimbursements

Expenditures

MAA disburses all grant funds on a reimbursement, direct billing, or direct payment basis. This means that an expense has to have been incurred before reimbursement can be requested. The PI is required to authorize all submitted expenses. Policies for processing payments of authorized expenses will be developed by the PI, S-PI, and Grant Accountant. The appropriate forms consist of the [MAA Grant Expense Reporting Form](#) (always needs to be submitted) and the [MAA Grant Personnel Activity Form](#) (submitted in addition to the Grant Expense Reporting Form only when requesting any type of time-based compensation). Compensation such as stipend or honoraria based on specific deliverables do not require submission of the Personnel Activity Form.

All requests for reimbursement or payment of expenses are to be submitted on an MAA Grant Expense Reporting Form. The Form should be filled out completely, signed by the requestor, and then sent to the S-PI. Proper documentation (W-9, receipts, invoices, etc.) is needed for all expenses of \$25 or more and must accompany the MAA Grant Expense Reporting Form.

For travel, actual expenses are reimbursed but per diem may be used if budgeted and approved as such by the funding agency. Airplane flights should always be booked at coach rate and reimbursement requests should include the passenger receipt ticket showing the airfare, flight class, and airline carrier.

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The current government mileage reimbursement is the current federal rate. Any international travel must be approved in advance if required by the funding agency and is subject to U.S.-flag carrier regulations.

Salaries & Personnel

Anyone compensated by project funding who is not a staff member must be paid either through their employer as part of their salary or as a consultant on the project. In the first case, the employer will bill the MAA for reimbursement. In the second case, the MAA Grant Personnel Activity Form must be filled out completely, signed by the requestor and the PI, then sent to the S-PI to authorize payment to any personnel whether stipend or honorarium. Compensation must adhere to the formula included in the project, and use the contracted rate of pay. Consultants must report days worked on the project in a timely manner (within a month after completion) and no later than one month after the close of the grant year. No reimbursements can be made after a grant has been closed.

The S-PI is responsible for verifying that each person compensated under the grant did, in fact, attend the meeting or did perform the agreed-upon service. Government auditors expect to have contracts or letters of agreement for every honorarium/stipend that is paid, even if only for one day. For amounts of \$3,000 or less, a letter of invitation with terms of agreement is acceptable. For amounts greater than \$3,000, a full consultant agreement is required. When payment is requested, all available letters of invitation or announcements of meetings should be attached to demonstrate that the honorarium/stipend to each person was agreed upon as part of attending a meeting or other function, and that it is part of the grant budget.

Financial Reporting

The MAA shall submit all financial reports to the funding agency in a timely manner on the basis of reporting schedules and requirements. Financial reports will be submitted after close of the reporting period.

Due Dates

The schedule of due dates will be made on the basis of award agreements, the funding agency's reporting requirements, and report submission dates.

For National Science Foundation: Reports are due by the 30th day following the end of each quarter (i.e. January 30, April 30, July 30, and October 30). All FFRs must be submitted electronically using either Research.gov or SF-270 as a primary financial reporting form, due by the date given in the award agreement. (Standard due dates the same as NSF reporting deadlines).

Reporting Formats

SF-270 – Financial reporting form – NSF and other federal agencies require financial reports in SF-270 format. (It can be submitted in paper format as well as electronically.)

Reporting Program Income

Program income is gross income received that is directly generated by the federally-funded project during the grant period. Program income includes, but is not limited to, income from fees for services performed, meeting registration fees, the use or rental of real or personal property acquired with grant funds, the sale of commodities, or items fabricated under a grant agreement.

All Program income earned during the life of the project must be reported using the appropriate financial reporting forms (e.g., SF-270).

Cash Request - Reimbursements for Federal Award Expenditures

Final cash request amounts should reflect earned program income during reporting period (if applicable).

CLOSING OUT THE PROGRAM

Final Report

For the final report, PIs should follow the same reporting and submission instructions as the interim report. The final report is significant as it explains to the funder the return on investment. The PI should ensure that the final report clearly includes:

- The problem/issue that the project was created to address
- The activities planned and implemented to address the problem/issue
- Any challenges/course corrections
- Final outcomes and clearly state how the problem was impacted by the project
- Post-award funding plans for the project
- An evaluation report that shares the impact, final outcomes and useful data

Final Submission of Financials

All obligations incurred under the award are liquidated and all required reports are submitted to funding agencies within 90 days after the grant end date.

Record Retention

Financial records, supporting documents, statistical records and all other records pertinent to federal grants are retained for a period of three years from award financial closeout, except as noted in 2 CFR § 200.333. Permissions to the Google Drive that holds all project documentation will also cease 90 days after grant end date, however MAA will continue to house all files. If there are documents you wish to keep from the project, please ensure you download them before the permissions cut-off date.

CRITERIA FOR REVIEW OF PROPOSED AND EXISTING PROGRAMS

MAA has established criteria against which all programs are measured as decisions about funding new initiatives and general allocation of resources are made. This provides a process for analyzing programs against a predetermined set of financial and non-financial criteria, thus assisting the MAA in utilizing its valuable resources for programs that are most beneficial to the MAA and its mission. This process does not specify fundraising methodologies or objectives; rather, it provides a structure for objective analysis of the overall worth of existing and proposed programs, which can then be used to make decisions about establishing, maintaining, expanding, or eliminating programs.

The criteria to be used are as follows.

1. Mission, values, & goals centrality
 - a. Is the program in line with the MAA's organizational mission?
 - b. Does the program support the MAA values?
 - c. Does the program incorporate a focus on diversity, equity, and inclusion?
 - d. In what ways does the program aid in achieving MAA strategic goals?
2. Financial viability
 - a. To what extent does the program cover MAA costs of delivery?
 - b. Does the program tap into sources of funding not leveraged by other MAA programs?
 - c. Does the program provide fundraising opportunities? If so, is matching or in-kind funding required?
 - d. Can indirect rates be charged against this program?
3. Internal impact
 - a. Does the program require organizational infrastructure that may not have residual use?
 - b. Do other MAA programs depend on this program? If so, which ones, and how?
4. External impact
 - a. Does the program enhance public perception of the MAA or further name recognition of the organization?
 - b. What evidence is there of current and future demand for the program?
 - c. In what ways is the program meeting the needs of the MAA membership, broader mathematical community, general public, or other constituencies?
 - d. Does the program reach markets not reached by other MAA programs?

Proposed new programs should be reviewed using these criteria in order to determine whether they merit support by the MAA. Existing programs should be reviewed according to a timeline that coincides with the MAA strategic planning process.

MAA PROPOSAL TIMELINE



PURCHASING OF GOODS & SERVICES FOR FEDERAL GRANTS

Policies

All item purchases or sub-awards are subject to PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS.

Procedures

Sufficient documentation must be submitted by the PI to enable the MAA to ensure that all federal procurement policies are met including:

- The most economical and practical goods and/or services are being solicited;
- The goods and/or services being solicited are necessary for the successful completion of the program;
- A clear and accurate description of the technical requirements for the goods and/or services is being provided.
- Every effort should be made to get the lowest cost for all purchases without sacrificing utility. The procuring agent should keep in mind that the MAA is exempt from DC sales tax for purchases which would normally be subject to sales tax.
- The S-PI may approve a sole source justification for goods and services as a substitute for competitive bidding, where competitive bidding is impractical or impossible (see Sole Source Justification form in PI toolkit).
- Budgeted items falling within the scope of this policy, and for which a sole source justification is not being sought, must be accompanied by written quotes obtained from businesses/persons who normally provide such goods or services.
- If the quotes were solicited based on an RFP, that document should also be submitted.
- The competitive pricing process is initiated by the PI in conjunction with the S-PI. The PI may also submit an accompanying memo addressing the programmatic and financial strengths and weaknesses of the respondents, and his/her resulting preferences. Once the request is reviewed, decided and approved by the S-PI or their designees, all related documentation becomes a permanent part of the grant record and will become part of the budget submittal to the funding agency as appropriate.

APPENDIX C

- Transactions between the MAA and outside contractors should be arms-length transactions with no favoritism towards parties having any financial interest in the transaction. Any actual or perceived relationship between any of the parties involved must be disclosed.
- *Small purchase* means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the small purchase threshold. Small purchase procedures comprise a subset of a MAA's purchase procedures. The MAA uses such procedures in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. The small purchase threshold is set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 (Definitions). It is \$3,000 except as otherwise discussed in Subpart 2.1 of that regulation, but this threshold is periodically adjusted for inflation.

ADDITIONAL PROCEDURES FOR GRANTS FINANCIAL MANAGEMENT

Program Income Treatment Policy

Program income is gross income earned by the grantee that is directly generated by a supported activity or earned as a result of the grant. Program income includes, but is not limited to, income from fees for services performed, meeting registration fees, the use or rental of real or personal property acquired under the grant, the sale of commodities or items fabricated under the grant, license fees for, and royalties on, copyrights, and interest on loans made with grant funds. Interest earned on advances of Federal funds is not program income. Program income does not include the receipt of principal on loans, rebates, credits, discounts, etc., or interest earned on any of them.

The MAA's treatment of program income on federal awards is guided by the requirements of the funding agency. Similarly, non-federal sponsors may have terms and conditions that govern the treatment of program income. However, MAA policy requires that all program income be used to support the project generating the income, thereby increasing the total funds available to support the project. As noted in Section 3.4, estimated project revenue will be considered during project (proposal) development, and specific intentions for use of such revenue to support the project will be outlined in the proposal.

Program income earned during a project period shall be retained by the MAA and will be reported to the funding agency in a manner consistent with that entity's guidelines. In particular, program income will be used to offset expenses incurred during the reporting period in which it was generated, and thus reduce any reimbursement request for that period.

PIs on MAA projects should consider whether any program income will be generated during the project period and develop the proposal budget according to funding agency guidelines, including sources and estimates of revenue and how these funds will be used to support the project.

MAA policy requires that project revenue generated after the close of any grant period be used to carry out or extend appropriate elements of the project, e.g., dissemination of project results. However, all program income earned after the end date of a project is under no obligation to the sponsor, unless the funding agency regulations or the terms and conditions of the award provide otherwise.

Total program income received should be reported to funder in accordance with the terms of the grant agreement.

Consultants and Sub-awardees: Selection Procedures

All grant proposals being considered for federal funding are reviewed by the MAA Board.. Proposed grant project budgets must have the approval of the MAA Treasurer prior to submission. This review includes a review of all consultants being considered for critical roles in the project. Prior to EC review, any project under consideration is assigned a Director who, if the project proceeds, will serve as the MAA S-PI (included as co-PI on NSF grants, and analogous designation for other funding agencies).

The S-PI provides preliminary review of the project concept/proposal, makes recommendations to the Executive Director of the MAA and the Board as to whether the project should be pursued, and, if a positive determination is made, works with the PI to develop and submit a full proposal.

The review process has many elements. In particular, the following elements are critical:

Mission: Any project considered must be in line with MAA’s mission, and should be assessed according to Appendix A: *Criteria for Review of New and Existing Programs*. The MAA S-PI will discuss the concept with the originator of the program prospectus and encourage or discourage the idea, based on MAA’s assessment of the merit of the idea and its alignment with the MAA mission.

Credentials and history of performance: Potential PIs, consultants, and sub-awardees (also referenced subsequently as consultant for the sake of brevity) of MAA federally-funded programs must have demonstrated professional familiarity with the technical subject matter of the MAA project under review. The consultant’s history of performance will also be a factor in their selection. For a project that could result in a grant with a significant budget, the consultant should have prior experience in administering federal grants. For small projects that become funded, the MAA will ensure that the consultant receives appropriate instruction in administering a federal grant and that they have access to all resource materials needed to ensure compliance on pertinent federal guidelines and regulations. See also section IV.E Sub-awards of the MAA Manual for PIs.

Availability: The consultant should be able to demonstrate that their schedule will allow for the completion of the work within the designated time frame being considered. An academician or other professional who cannot demonstrate that their schedule will allow sufficient time to enable completion of the project in a timely manner should not be considered for a critical role in the project.

Ability to Mobilize Math Community: Many grants have a significant outreach or participant component. For those projects that are being considered that do have such a component, the consultant must be able to demonstrate that they have access to participants and/or to the broader community who are necessary for the fulfillment of the project’s outreach objectives.

Additional technical considerations are managed primarily by the MAA’s Chief Financial Officer.

System for Award Management (SAM): Prior to any consultant being hired to conduct a federally funded project of the MAA, the MAA verifies that the consultant is not listed on the SAM, which would indicate that the consultant is not entitled to receive remuneration from a federal source.

Conflict of Interest: As part of any Memo of Understanding or other agreement, consultants will be provided the MAA Conflict of Interest policy. Any consultant indicating that they have or will have a conflict of interest with any aspect of the work to be conducted within the project will not be considered an appropriate candidate for work on that project. The Conflict of Interest policy is available [here](#).

Participant Support Costs: Policies and Procedures

Definition

Participant Support Costs are “direct costs for items such as stipends, honoraria, or subsistence allowances, travel allowances, and registration fees paid to, or on behalf of, participants, trainees, (but not employees) in connection with workshops, meetings, conferences, symposia, or training projects. These costs are allowable with the prior approval of the awarding agency.” In order for non-employee travel to be classified as Participant Support Cost, the sole purpose of the trip must be to participate in a workshop, meeting, conference, symposia, or training project.

Background Information

According to NSF requirements, in general, participants are the recipients of service or training provided at a workshop, conference, seminar, symposia, or other short-term instructional or information sharing activity.

Participants may include students, national scholars and scientists, private sector representatives, agency personnel, teachers, and others who attend and participate in the conference, workshop, or training activity. Unless specifically provided for in the award document, MAA staff members are not eligible for participant support.

Purpose

The purpose of this policy is to comply with federal regulations, ensuring that funds provided for participant costs are separately accounted for, and expended for appropriate and intended objectives.

Procedures and Accounting for Participant Support Cost

Budgeting for Participant Support Cost

Whenever Participant Support Costs are proposed in a budget, a justification document is required that describes the purpose for the costs and the way in which they will directly benefit the proposed project's scope of work.

Accounting for Participant Support Cost

When an award provides funding for participant support, the MAA Finance Department will establish separate coding to ensure that participant support expenses are tracked independently.

Monitoring a Project with Participant Support Cost

The Principal Investigator, Staff Principal Investigator, and Program Officer, in collaboration with the Grants Accountant and Chief Financial Officer, will ensure that:

- Participant support costs are paid to (or on behalf of) participants or trainees (but not employees) in connection with formal meetings, workshops, conferences, symposia, or training programs.
- All transactions categorized as Participant Support Costs are allowable.
- Each transaction has sufficient supporting documentation.
- Participants must sign an attendance log sheet to justify attendance at a workshop or other grant-funded venue.
- Participant Support Costs are only used as specified in the approved budget and in accordance with the statement of work.