

SECTION 3, COMPREHENSIVE STANDARD 3.10.5

The institution maintains financial control over externally funded or sponsored research and programs.

JUDGMENT OF COMPLIANCE

Compliant

Partially Compliant

Noncompliant

RATIONALE FOR JUDGMENT OF COMPLIANCE

The following paragraphs are derived from the mission statement of the "Principal Investigator's Handbook of Sponsored Program Policies" [1] concerning Sponsored Programs at NGCSU, "North Georgia College & State University's Department of Sponsored Programs is a service unit of the University operating within the Office of Academic Affairs. This department will continuously seek to provide assistance to the faculty and staff of North Georgia College & State University in all phases of externally funded project development to support research and other activities. Support includes locating funding sources, preparation of proposals, processing and obtaining appropriate sign-off and post-award administration.

The Department of Sponsored Programs shall strive always to support and encourage increased activity in obtaining external funding for research and program development at North Georgia College & State University and to support the Mission and Goals of the Office of Academic Affairs and of North Georgia College & State University.

The Department of Sponsored Programs seeks to provide the necessary support to faculty and staff interested in preparing competitive proposals for external funding. The department facilitates administrative review and approval of all proposals for competitive sponsored projects in research, institutional and faculty development activities from the initial planning phase through award and administration. Post-award activities, fiscal arrangements, and grant implementation are the shared responsibility of the researcher or principal investigator, the Office of Business and Finance, and the Department of Sponsored Programs."

Post Award/Project Management

The Office of the Comptroller administers the financial management of grants. According to NGCSU policy number 716.5 [2], the policy states "Upon receipt of notification of a contract or grant, the following steps must be taken in order to expense funds:

- Forward a copy of the grant or contract to the Director of Student Accounts and Grants Manager and complete the grant budget form for either non-personal services [3] or for personal services [4] in consultation with this office. The budget is then forwarded to the supervising institutional Vice President and then forwarded to the Vice President for Business & Finance for final approval and entry into the accounting system.
- The Office of the Comptroller will assign an account number for the grant or contract and notify the project director of the grant account number.
- If personnel services are part of the grant or award budget, one of the following items must be forwarded to the Human Resources Office:
 - Extra Compensation form with approvals
 - Personal Action Notice form with appropriate signatures
 - Summer School Appointment form with appropriate signatures

Expenditures will only be made according to the grant. Any deviation must be approved in writing and forwarded to the Director of Student Accounts and Grants Manager prior to the expenditure being made.

It is the responsibility of the project director to insure that funds are properly spent and there are no over-expenditures. Expenditure audit and control is maintained by the Director of Student Accounts and Grants Manager. Any discrepancies are recorded in writing and forwarded to the Vice President for Business & Finance.

The Director of Student Accounts and Grants Manager will maintain official financial records and documentation of use of funds with copies provided to granting agency as required and to the grant recipient. Receipt of grant funds are determined by granting agency and typically are electronic transfer. The procedure is established by the Director of Student Accounts and Grants Manager and fully functional prior to disbursement of any funds."

Records are maintained in the Director of Student Accounts and Grants Manager's office for at least one year following final invoice. Grants are then recorded in the Comptroller's Office Records Management system and transferred to the record management area for the Comptroller's Office until

time of destruction. All records are maintained according to the time period determined from the Board of Regents Record Retention Regulations [5].

Document Reference:

Number	DB Num	Document Title	Resource
1		NGCSU Principal Investigator's Handbook of Sponsored Program Policies	http://www.ngcsu.edu/sacs/Reference_Room/documents/NGCSU_documents/Sponsored_Programs_Policy.pdf , p. 3 in PDF.
2		NGCSU Policy and Procedure Manual, Contracts and Grants/Grants and Contracts Budgeting	http://www.ngcsu.edu/sacs/Reference_Room/documents/NGCSU_documents/716-5_Grants_Contracts_Budgeting.pdf , p. 1 in PDF.
3		NGCSU Grant Budget Requests Form, Non-Personal Services	http://www.ngcsu.edu/sacs/Reference_Room/documents/NGCSU_reports/Finance/budget_sheet_nonpersonal_svc.pdf
4		NGCSU Grant Budget Requests Form, Personal Services	http://www.ngcsu.edu/sacs/Reference_Room/documents/NGCSU_reports/Finance/budget_sheet_personal_services.pdf
5		Board of Regents, Records Management, Records Retention Series A, Administration & Finance	http://www.usg.edu/usgweb/busserv/series/search.phtml?Action=ShowSection&Series=A