
12.1 Regents Overall Policy

In section 600 of the Board of Regents Policy Manual, the general policy is stated as:

The Board of Regents of the University System of Georgia shall continue efforts to provide through state appropriations and other outside sources adequate funds for increased research programs of the highest quality at the institutions of the University System of Georgia (BR Minutes, 1964-65, p. 287).

12.2 Regents Policy on Intellectual Properties

During the course of many research grants, intellectual property is generated as a result of the grant's operation. These properties may be:

- Patentable inventions and materials
- Copyrighted materials
- Trademarks
- Software
- Trade Secrets

The determination of ownership of these intellectual properties is complex, and subject in some cases to the terms of the sponsored grant itself. The ownership will be determined in accordance with the terms of the grant and the specific policies outlined in Board of Regents Policy Section 600. The determination of ownership will be documented as required in said policy.

12.3 Application Process for the New Grant

Normally, the person that will become the Principal Investigator will complete the grant application with assistance from the Office of Grant and Contract Programs Coordinator, using whatever forms and procedures are provided by the granting agency. It is imperative that appropriate management levels of the institution are kept informed and that they approve of the application prior to it being submitted to the granting agency. The sections below are provided to assist the reader in finding the information at Clayton State University that will allow the flow of information to appropriate sources, and to assist in obtaining the proper approvals for the new grant. The Office Grants & Contract Programs has additional forms and approval requirements that must be completed or met before the grant request can be submitted.

12.3.1 Services Available From the Office of Grant & Contract Programs

The Office of Grant & Contract Programs, located in the Library room 134, supports Clayton State University faculty and staff in their pursuits of external funding for research and sponsored programs. The office also serves as the central coordination point for all research and sponsored program grants. The office phone is (678) 466-5053.

The Office of Grant & Contract Programs provides a wide range of support and assistance to the researcher and will assist in all activities related to proposal preparation

and administration. The web site at <http://www.clayton.edu/grantcontractprograms> also has some information about Grant Writing and Funding Resources.

12.3.2 Sources of Funding

The process of locating possible grants is beyond the scope of this manual. The Grants Coordinator can assist in locating potential sponsors. A quarterly notice of funding opportunities is also available from the web site at <http://www.clayton.edu/grantcontractprograms>.

12.3.3 Interpretation of Policies, Regulations, and Guidelines

The Grants Coordinator will assist the Principal Investigator in the interpretation of policies, regulations, and guidelines applicable to particular projects. The Grants Coordinator Grants may be contacted at (678) 466-5053 or via email at RhondaGibson@Clayton.edu.

12.3.4 Approval of Grant Applications

All management levels above the Principal Investigator must approve of the grant application prior to it being submitted to the granting agency. The final administrative approval at Clayton State University will be the Office of the President. At each approval level, the administrator will carefully review the benefits and the negative impacts of the grant upon the overall operation of the university. The approval should be granted only if the awarding of the grant will provide a positive benefit to the institution.

Budget Approval of the Grant Application

The Grants Coordinator and the Budget and Finance staff will assist in budget preparation prior to obtaining full approval for the proposal submission.

All budgets, along with the proposal, must be approved by the Office of Grants and Contract Programs Coordinator, the Director of Grant Accounting & Compliance, and receive full administration approval in the 'sign-off' process.

No proposal shall leave the CSU campus without full approval of the budget and a full review and approval of CSU commitment in the activity. Failure to obtain such approval

could result in the refusal of CSU to accept an award. It is recommended that the PI prepare early to allow for time needed to obtain approvals.

Routing Approval Required

The **Grant Application Submittal Process** form is available from the Grants and Contracts web site at <http://www.clayton.edu/grantcontractprograms>, and must be used for the approval process. The form requires approval at the following levels:

- Department Head, Associate Dean, or Director
- Dean or Vice President
- Provost and Vice President for Academic Affairs
- VP for Business & Operations/Director of Grant and Accounting and Compliance
- President

12.4 Acceptance of Funds

The President of the university formally accepts all sponsored projects funds/awards. Normally, award notices from federal agencies are directed to the President, with a copy to the Principal Investigator. In some instances, the notice may go only to one or the other. However, the President of the university is always the individual authorized to accept the award by signing the appropriate forms just as the President was the authorized signature allowing submission of the proposal.

When a grant award notification is received, the Principal Investigator should examine the document for possible administrative errors or omissions. The Principal Investigator should immediately send a copy of the award letter to the Office of Grant accounting and Compliance in Budget & Finance and to the Office of Grants and Contract Programs. This award letter is the key to starting the process of obtaining a CSU account, without which funds cannot be spent by the Principal Investigator.

At all steps in the process of acceptance, account set-up, and reporting, the Budget and Finance - Grants and Contracts Office staff will assist the Principal Investigator as needed. Any questions about any part of the procedure may be directed to the office staff for clarification or assistance. The Director of Grant accounting & Compliance will assist the Principal Investigator in account management and will maintain up to date fiscal records of all awards.

12.5 Establishing Accounting Procedures for the New Grant

12.5.1 Grant Services Provided by the CSU Budget and Finance - Grant Accounting & Compliance Office

The Budget and Finance – Grant Accounting and Compliance Office provides support to Grant Principal Investigators by:

- Maintaining fiscal accountability
- Providing assistance for grant management
- Providing post-award financial administration of contracts, grants, cooperative agreements, and other binding documents
- Acts as the liaison with federal, state, local, and private funding sources concerning related fiscal issues

The Grants Accountant assists in the post-award process. The budget prepared by the Principal Investigator, often with the assistance of Grants and Contracts staff, becomes a part of the files in the Grant Accounting and Compliance office and is used to verify all expenditures related to the award. The Grant Accounting & Compliance office assists the Principal Investigator in obtaining a CSU account number and will track the Facilities and Administrative (F & A) recovered costs for the President, Vice President for Business and Operations, the Provost and Vice President for Academic Affairs, the Deans of the various colleges and others needing this information. Effective July 1, 2003, F & A funds may be carried over into the next fiscal year.

12.5.2 Project Number Assignment

After the grant award is completed, a signed contract documenting the official award must be delivered to the Grant Accounting & Compliance Office. Along with the signed contract, a completed **Request for Grant Account Number** form must be provided. Upon receipt of the signed contract and the completed **Request for Grant Account Number** form, a department number and project number will be assigned to the project. These department and project numbers will be provided to all academic/administrative offices involved with the grant.

The Principal Investigator must have a CSU-assigned project number before committing any of the grant funds. Regardless of the funding source of any grant, all expenditures

must comply with the guidelines of the sponsor and with those existing for the university, the Board of Regents, and relevant state policies. Any anticipated variances with established policy must be discussed with the Director of Grant Accounting & Compliance in detail and must be approved by the Provost and Vice President for Academic Affairs, and the Vice President for Business & Operations.

12.5.3 Recording Project Details/Account Number Assignment

The project details are recorded into the financial accounting system to allow proper review and processing of accounting information. The project details that are recorded are:

- The 7 digit project number
- Name of Principal Investigator
- Project title
- Start and end dates of the project
- Indirect Cost Rate (IDC)
- Cost Share Information
- CFDA number, where applicable (Catalog of Federal Domestic Assistance)
- Funding Source (Federal, State, Local, or Private)
- Sponsor and billing address
- Billing frequency

12.5.4 Grants Budgeting

Sponsored grants do not always conform to the fiscal year utilized by Clayton State University. If the grant has already been established when the original budget is being developed, then the budget amounts for the grant will be part of the CSU original budget. If the grant is awarded after the original budget is developed, the grant will be incorporated into the current fiscal year budget utilizing the budget amendment process. Grant budgets are incorporated into the CSU budget through a cooperative process between the grant's Principal Investigator, and the Grant Accounting & Compliance Director.

12.5.5 Grant Expenditures

The Project Investigator is the only individual that has authority to sign off on grant expenditures. The Project Investigator is solely responsible for the financial management of his/her project. Department Head's and Dean's signatures should only be used when a

secondary signature is required. If the Project Investigator will be on leave for an extended period of time, then someone can be delegated to sign on behalf of the Principal Investigator. A memo or email must be sent to the Grant Accounting & Compliance Office to delegate signature authority. Note that equipment costs in excess of \$5,000 must also receive prior approval from the Grant Accounting & Compliance Office.

12.6 Project Invoicing

Most grants will reimburse the institution for actual expenses after those expenses have occurred. As part of the monthly review process, the Grant Accounting & Compliance Office requests funds from sponsors to reimburse Clayton State University for each month's expenditures. Invoices for federal, state, local, and private sponsored projects are prepared by the Grant Accounting & Compliance Office on a monthly or quarterly basis, depending on the terms of the grant contract.

12.7 Reporting

12.7.1 Time and Effort (T&E) Reporting

Federal regulations require Clayton State University to maintain an effort reporting system to ensure that salaries and wages charged to grants accurately reflect the level of effort expended on grant activities. CSU uses an “after the fact” certification process in which the proportion of the employee’s salary charged directly to the grant or committed as cost-share is calculated as a percent. The employee is then asked to certify that this percent salary distribution is a reasonable representation of his/her total effort performed for CSU during the reporting period.

The **Time & Effort (T&E) Report Certification** form is available from the Contracts and Grants web site at <http://www.clayton.edu/grantcontractprograms>. Faculty are required to complete T&E reports no later than the end of each semester. Non-faculty are required to complete T&E reports at the end of each month. Completed T&E report certification forms should be submitted to the Payroll Office.

12.7.2 Periodic Reporting

The Principal Investigator is responsible for reviewing expenditures in the PeopleSoft Financial System to verify accuracy. The Principal Investigator should keep his/her own records of expenditures to compare to monthly reports to insure that all grant expenditures are directly related to the project and are necessary to meet project goals and objectives.

As required by contract, the Office of Grant Accounting & Compliance is required to submit periodic financial statements to the granting agency concerning performance of the grant or contract. Often, these periodic financial statements must be submitted on a specific form or statement format specified by the sponsoring organization. Copies of these reports are provided to the grant’s Principal Investigator, and to other administrative personnel as required.

12.7.3 Final Reporting

In addition to the periodic reporting to the sponsoring organization, most grants also require a formal final report. Often the format of the final report is specified by the sponsoring organization. The Grant Accounting & Compliance office assists the grant’s Principal Investigator in producing the accounting aspects of the final report required by the sponsoring organization.