Grant Fiscal Responsibilities

POLICY STATEMENT

Grant financial management is a shared responsibility between the Principal Investigators ("PI"), ND Research Administration ("NDRA") and Research and Sponsored Programs Accounting ("RSPA"). For the purpose of this policy, the terms Project Director and PI will be used synonymously.

The PI has primary responsibility for the management of sponsored projects. Compliance with all pertinent laws, regulations, policies, and award terms are duties associated with this role. The PI has an obligation to plan and manage each project with diligence, to adhere to all terms and conditions of the award, to maintain an appropriate expenditure level, and to charge only those costs that are allowable, allocable and reasonable to a particular sponsored project. In addition, the PI is responsible for the following:

1. Ensuring all spending meets award terms and is relevant and necessary to the project purpose, reasonable in amount, and in compliance with all laws, regulations, University policies, and sponsor guidelines.
2. Charging only those expenses which are allowable as defined by the Office of Management and Budget ("OMB") and included as part of the appropriate *Code of Federal Regulations Sections* and specific terms and conditions of the award.
3. Avoiding over-expenditure of award funds, and promptly identifying an alternative source of funds for any inadvertent excess spending.
4. Ensuring that goods and services are received during the project period.
5. Certifying that expenditures made for personnel services are in direct proportion to the time and effort expended on sponsored awards.
6. Complying with sponsor requirements for progress and final performance reports. It is not uncommon for final payment to be withheld until the sponsor receives the final progress/performance report.
7. Obtaining prior approval, when required, for actions or expenditures such as those listed below. The PI must contact ND Research Administration in a timely fashion, normally 30 days prior to the desired date, so they can determine if the change can be authorized internally or if the request must be referred to the sponsoring agency for approval.
   a. Pre-award expenditures
   b. Budget modifications
   c. Equipment purchases
   d. International travel
   e. No-Cost Extensions
   f. Change of scope
8. Reviewing account transactions, via GLez, the ND Research PI Portal or financial reports provided by ND Research Administration on at least a monthly basis in order to:
   a. Ensure expenditures are within the project's budget.

b. Ensure costs are consistent with the project schedule and incurred between the project's start date and expiration date.
c. Identify and resolve potential erroneous postings.

Post Award Grants Research Administrators in ND Research Administration have primary responsibility for the following:
1. Facilitate and secure approval for pre-award spending/advance accounts
2. Establish award budgets and request new funds for grant expenditures
3. Communicate terms of award and requirements to research team
4. Review to ensure appropriate compliance approvals are in place for expenditure of funds
5. Approve or forward to sponsor for approval, re-budget requests, no-cost extensions, or changes of scope or PI.
6. Develop account projections/internal financial reporting for PIs to monitor and plan for grant expenditures
7. Address questions about sponsor terms and requirements, allowability of charges, etc.
8. Assist with purchasing (buyND, Procard, or other procurement methods)
9. Provide support for reimbursement for travel and other financial transactions
10. Serve as liaison for researchers with central University business offices
11. Prepare journal vouchers, payment requests and other business documents
12. Provide support for hiring and payroll transactions
13. Create position descriptions, and assist a department with appointment needs
14. Provide support for the iLab Core Facility Management ("iLab") system, the core facility ordering and reporting software application

Please refer to the ND Research Administration website for preaward/proposal preparation, contracting and other services provided by ND Research Administration.

Research & Sponsored Programs Accounting Administrators have primary responsibility for financial reporting, account billing and draws, and making adjustments to the financial system as appropriate. Responsibilities span the life of the award—from fund establishment through transaction processing and compliance review, cash management, financial reporting, and fund closeout procedures. Specifically, RSPA will:
1. Establish a fund number and enter awarded budget in the University's financial system
2. Provide training and materials to researchers outlining University policies and procedures
3. Assist in compliance reviews of expenditures and complete approvals in accordance with University guidelines
4. Complete periodic transactional testing to ensure compliance
5. Prepare and submit required billings/financial reports to the sponsor
6. Monitor and pursue collection of all unpaid receivables
7. Perform the financial closeout and termination of sponsored projects
8. Coordinate all audits conducted by external audit agencies and Audit and Advisory Services and provide information required during reviews