



## Administrative Policies and Procedures

Procedure Number	Subject	Effective Date	Revised Date
BU-1.1.06	A-21 Compliance	07/01/2007	

**Fiscal Compliance** is a term that encompasses a number of issues in administering an award. The obvious ones have been mentioned in a number of other areas. They deal with sponsor, federal, state, local and university rules and regulations which govern expenditures made against sponsored awards. Below you will find listed some areas of compliance with additional detail. This list is in no way exhaustive. It simply outlines the more common areas that are of concern when administering the financial component of any sponsored award. You are encouraged to familiarize yourself with these areas and determine which apply to your award and adhere to them. If any guidance is required, staff is available to advise you.

Federal guidelines are usually quite broad covering the majority of federal agencies, but each agency could have more restrictive requirements depending on the type of the award. By in large, most federal awards will require compliance with OMB Circulars A-110, and A-21. Their circulars can be found at <http://www.whitehouse.gov/omb/grants/> and should be referred to for answers to such questions as disallowed costs, budget revisions, no cost time extensions and the allowability of balance carryforwards.

In many instances, state, local and private sponsors will utilize these same circulars in addition to any specific requirement they may have. Each individual award may be different even if it comes from the same sponsor. It could be that a sponsor, such as the American Heart Association, has categorized its awards with different regulations for each category. Project specific regulations should be outlined in the award documentation and should be reviewed to see which are applicable to the award.

In addition to the sponsor requirements, the State of Georgia and Bainbridge College have their own regulations to which projects must adhere. Many of the regulations for the University System of Georgia are found in the Board of Regents Policy Manual located at <http://www.usg.edu/admin/policy> and are available for review.

Other links to Federal web pages include:

National Science Foundation <http://www.nsf.gov>

U. S. Dept. of Education <http://ocfo.ed.gov/grntinfo/edgar.htm>

National Institutes of Health <http://www.nih.gov>



NASA <http://www.nasa.gov>

U.S. Information Agency <http://usia.gov>

U.S. Dept. of Energy <http://www.energy.gov>

U.S. Agency for International Development (USAID) <http://www.usaid.gov>

U.S. Dept of Health and Human Services (DHHS) <http://www.dhhs.gov>