

Georgia Institute of Technology
Principal Investigator Award Management Reference Manual
Financial Management of Extramural Sponsored Programs

Executive Summary

- Policies and procedures for sponsored programs at Georgia Tech apply regardless of sponsor type.
- Georgia Tech relies on its system of internal controls to meet sponsor requirements – these internal controls are inherent within the policies and procedures.
- Principal Investigators have responsibility for reviewing and monitoring expenditures to their sponsored awards.
- Costs charged to sponsored programs must be allowable, allocable, reasonable, and consistently treated.
- Charges should be generally consistent with the approved budget.
- There are several central offices available to support Georgia Tech researchers.

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Financial Management of Extramural Sponsored Programs

Introduction

This manual provides information regarding the basis of the Georgia Institute of Technology (Georgia Tech) sponsored programs policies and procedures along with some key considerations for (1) developing a budget and budget justification, and (2) managing awards.

Regardless of funding source (Federal, State, Industry, Non-profit, or other), as an institution of higher education qualified to receive Federal funding for research, Georgia Tech is subject to and must comply with applicable Federal Cost Principles and Cost Accounting Standards. These principles and standards require that costs be:

- Allowable
- Allocable
- Reasonable, and
- Treated consistently

Georgia Tech's Policies and Procedures for all sponsored funds are designed to reinforce these requirements, and provide the Principal Investigator (PI) an environment to effectively manage the fiscal component of their funded activities.

The Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards at [2 CFR 200](#) (UR) set forth requirements for Institutions of Higher Education related to financially administering and managing federally sponsored programs. Guided by the UR **risk management framework**, which is a key tenet of the UR, Georgia Tech relies heavily on its *internal controls* for administration of its sponsored activities. The Georgia Tech policies and procedures in place for sponsored funding are a component of the *internal controls* for sponsored activity administration and are applicable to all grants, cooperative agreements and contracts ([§200.303](#)). Georgia Tech utilizes these principles for all sponsored programs to ensure that its systems, procedures and practices meet baseline federal requirements. Individual sponsored awards may contain terms and conditions that are more specific and that are either more or less restrictive than the UR. In these cases, the individual award/agreement is used to determine the allowability of expenses posted directly to the associated award(s). In all cases, expenses must be accounted for in accordance with applicable Georgia Tech operating procedures.

Principal Investigator Responsibilities

The Principal Investigator (PI) is responsible for the legal, ethical, programmatic and financial management of awards. PIs must hold a title of Academic Faculty or Research Faculty at Georgia Tech [[OSP Policy 2.1](#)] and are stewards of Georgia Tech resources. Each Georgia Tech PI is responsible for effectively overseeing and managing his/her awards based upon his/her knowledge of the field of study and his/her capabilities to conduct the awards in an efficient and productive manner. *Financial management of sponsored programs* is demonstrated by performing the following:

1. **Review** - The PI is responsible for reviewing all expenditures on an award, confirming that they meet Cost Accounting Standards by being:
 - Allowable – ([§200.403](#)) necessary and reasonable for the performance of the award
 - Reasonable - ([§200.404](#)) an amount a prudent person would pay, and
 - Allocable – ([§200.405](#)) are clearly assignable to the award with relative benefits received

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2. **Verify** – The PI is responsible for verifying that the expenditures are in direct support of the goals and objectives as stated in the award or contract.
3. **Approve** – The PI or qualified professional designee (those granted approval authority in campus financial systems) must approve expenditures; this approval must be part of the official record, documented in Georgia Tech systems and supporting documentation.
Note: Approvals provided by designated administrative or financial personnel satisfy basic workflow-based financial approval requirements for campus systems. However, these approvals do not satisfy all requirements included in this section.
4. **Monitor** – The PI is responsible for monitoring expenses to ensure that costs are consistent with the approved budget and actual work performed to date. All compliance requirements are passed down to, or also apply to, the sub-awardee.
5. **Confirm and document** consistent programmatic and financial progress. The PI is responsible for documenting that the aggregate expenditures are in line with the programmatic progress of the award. This can be accomplished by performing and documenting periodic reviews (typically every 30-90 days) of programmatic progress and summary expenditures compared to the approved budget.

UR principles [§200.308](#) require that the award’s expenditures be consistent with the approved budget and budget justification as submitted and awarded or amended and approved by the sponsor. Sponsors typically view significant changes in the budget as a change in the scope of work and require agency prior approval for such changes. Therefore, any significant changes must be approved by both the agency program officer and agency contract officer. Although specific sponsor or award rules do vary, Federal sponsors typically consider re-budgeting significant when expenditures in a single direct cost budget category deviate (increase or decrease) from the categorical direct cost commitment level established for the budget period by 25 percent or more.

PIs, lab staff and departmental research support staff should be aware of any special terms and conditions that are particular to a specific award and to be aware of the additional sponsor requirements that apply (see the Additional Resources section of this Manual for more detail on these requirements). Should you have any questions about terms and conditions, please contact a contracting officer in the Office of Sponsored Programs ([OSP](#)) or the Office of Industry Engagement ([OIE](#)) for assistance.

Central Offices Supporting Extramural Sponsored Programs

Georgia Tech provides the PI with resources to support award management from the Offices of Sponsored Programs ([OSP](#)) and Grants and Contracts Accounting ([GCA](#)).

OSP provides research faculty with full-service “cradle to grave” support and administration for all contracts and grants at Georgia Tech. Services include:

- Review and interpretation of contract and grant requirements
- Determination of appropriate terms and conditions
- Establishment of pre-contract agreements
- Establishment of award in Contracting Information System (CIS)
- General monitoring of active contracts and grants to support and augment PI award-level monitoring activities, including modification of existing agreements where necessary

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Contracting Officers within OSP review proposals and cost estimates for compliance with sponsor requirements and Institute policies, and prepare the business portion of proposals. They also serve as the sponsor’s point of contact for business matters, and negotiate terms of the contract or grant.

GCA, a unit of Financial Services, provides fiscal and administrative support regarding the Institute’s awards, including meeting billing and financial reporting requirements. This office also conducts special studies relating to indirect costs, fringe benefits, and cost centers, as well as audit liaison related to external audits. The GCA is responsible for ensuring that the Institute's effort reporting system complies with the UR. GCA provides PIs and Research Administrators assistance in the interpretation and implementation of regulations, policies, and procedures related to sponsored programs accounting and financial reporting.

Other key support offices include:

- The Office of Industry Engagement ([OIE](#)). OIE provides services specific to PIs with industry funding and includes Innovation Commercialization and Translational Research (ICTR), Industry Collaborations and Affiliated Licenses (ICAL), and International Contracts and Technology Transfer (ICTT).
- Procurement & Business Services ([P&BS](#)). P&BS manages and provides service support for the “Procure-to-Pay” process and related systems. These activities support the procurement and payment of goods and services of Georgia Tech's instructional, research, and public service programs. Procurement & Business Services includes Purchasing (including P-Card), Accounts Payable, Travel, Insurance & Claims, Property Control, Logistics, and Surplus.
- The Georgia Tech Research Corporation ([GTRC](#)). GTRC facilitates the awards made in response to proposals submitted by the resident instruction faculty of Georgia Tech. Most awards to PIs in Georgia Tech resident instruction (non-GTRI) units are contracted in the name of GTRC.

Budget Development and Management

A well-crafted grant, cooperative agreement or contract budget and budget justification are key components of Georgia Tech’s *internal controls* – recall that proper internal controls are a requirement of the UR. PIs should be aware of the following information when developing the proposal budget and in managing the financial aspects of the sponsored award throughout the period of performance: (also see [Policy Library 3.4](#) “Allowable Expenses”).

- I. **Direct Costs – ([§200.413](#))** Direct costs are those costs that **can be identified specifically with a particular goal or objective** of a grant, cooperative agreement or contract; the costs can be directly assigned to specific sponsored activities relatively easily with a high degree of accuracy. These direct costs fall into the typical categories of Personal Services, Materials and Supplies, Travel, Subcontracts or Sub-awards, Tuition Remission, Equipment, Other Direct Costs, and Participant Support.

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- a. **Personal Services – (§200.430)** Compensation for personal services includes all remuneration for services of employees rendered during the period of performance of the award, including but not necessarily limited to **wages, salaries and fringe benefits**. Costs of compensation are typically allowable when the total compensation for individual employees is reasonable for the services rendered and conforms to the established policies of the Institute. Compensation for personal services is typically the largest component of expense for any sponsored program; therefore, attention is often focused here and the associated requirements are particularly important.

Georgia Tech uses the Plan-Confirmation System as the basis for its distribution of salaries and wages for most faculty, classified staff, and graduate assistants. Under this system, the distribution of salaries and wages is based upon budgeted, planned, or assigned work activity based on the initial annual budget and updated throughout the year to reflect any significant changes in work distribution. The system relies on the following:

1. **Training and Acknowledgement** - Applicable employees, including graduate student employees, complete “Personal Services Reporting” training and acknowledge an understanding of their individual responsibilities.
2. **Review and Timely Correction** – Monthly Workload Assignment Forms (WAFs) are provided to each employee to report the distribution of paid and planned monthly salary amounts during the fiscal year. Employees have an obligation to review and confirm the effort allocations and to report workload changes to his/her supervisor so that proper and timely adjustments can be made.
3. **Certification** - At the end of the fiscal year, employees confirm and certify effort for the full year via the Annual Statement of Reasonableness (ASR) form.

For additional information, visit: [Policy Library 3.2](#) “Personal Services Reporting Using the Plan Confirmation System” (please note responsibilities 8.2-8.3) and take advantage of the [Personal Services & Effort Reporting Training Tutorial](#).

Notes:

- Salary and/or effort percentages charged to awards should generally match those approved in the proposal budget. Significant changes require sponsor prior approval. Please contact the OSP Contracting Officer or GCA if you are unsure of the significance of a particular change.
- **Reserved for bi-weekly effort reporting**
- Be aware of the NIH salary caps and NSF effort limits, when applicable, and budget accordingly. For additional information, visit: [NIH Salary Cap](#) and [NSF effort limits](#).
- Georgia Tech uses a pooled Fringe Benefit (FB) rate that is audited and approved by the Office of Naval Research.(ONR) The FB rate changes at the start of each fiscal year, so budget accordingly. For additional information visit: [Facilities & Admin, Other Approved Rates](#) and [Policy Library 3.16](#) “Fringe Benefits Cost Rates.”

- b. **Materials and Supplies (§200.453)** – Materials and supplies (M&S) used for the performance of a sponsored award may be charged as direct costs. Supplies must be allowable (§200.403), reasonable (§200.404), and allocable (§200.405). *Allowable* M&S costs must be necessary and reasonable for the performance of the award. A cost is *reasonable* if the amount does not exceed that which would be incurred by a prudent person and the cost is comparable to that paid for

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goods or services for the geographic area. A cost is *allocable* to a particular award if the goods or services involved are chargeable or assignable to that award with relative benefits received.

Notes:

- General purpose costs such as office supplies (toner cartridges, pens, paper, etc.), postage, local telephone and similar costs are not to be charged as direct cost as these costs are considered Facilities & Administrative (indirect) costs (discussed in Section III of this document).
 - In the specific case of computing devices, charging as direct costs is generally allowable for devices that are essential and allocable to the performance of the award, even if they are not solely dedicated to the award. Be sure to delineate computing devices in the budget and budget justification when preparing the proposal. Purchased materials and supplies must be charged at their actual prices, net of applicable credits.
 - the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States ([§200.322](#))
 - Telecommunication costs and video surveillance costs may be allowable ([§200.471](#)) but be aware of the limitation regarding specific vendors ([§200.216](#)) Prohibition on certain telecommunications and video surveillance services or equipment.
 - Never contract with the enemy -Federal awarding agencies and recipients are subject to the regulations implementing Never Contract with the Enemy in 2 CFR part 183. The regulations in 2 CFR part 183 affect covered contracts, grants and cooperative agreements that are expected to exceed \$50,000 within the period of performance, are performed outside the United States and its territories, and are in support of a contingency operation in which members of the Armed Forces are actively engaged in hostilities ([§200.215](#)).
 - Charges and transfers during the last several months of an award receive significant audit scrutiny and must be justified as appropriate at that phase in the award. Also, keep in mind that there are limits on the timelines for making cost transfers, particularly at the end of an award. Please see “Accounting Corrections and Cost Transfers” later in this document.
- c. **Travel – ([§200.475](#))** Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees and non-employees who are in travel status on official business of the Institute. Travel expenses must comply with Georgia Tech’s written travel reimbursement policies ([Policy Library 6.1](#)). Standard rules to remember include the following:
1. Travelers must use Georgia in-state rates for in-state travel.
 2. Unless clearly stated or approved in the Federal award, commercial air travel costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would require circuitous routing, require travel during unreasonable hours, excessively prolong travel, resulting in additional costs that would offset the transportation saving, or offer accommodation not reasonably adequate for the traveler’s medical needs and;
 3. Foreign travel for Federal awards must be specified in the budget and budget justification and approved and must be on an American Flag carrier to comply with the [Fly America Act](#).

Notes:

- Although exceptions do exist, when charging travel to an award, the traveler should typically also have personnel effort charged in support of the award for the travel period.
- To maintain Allowable, Reasonable, Allocable standards, travel must be directly related to the goals and objectives of the award.

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- d. Subcontracts – ([§200.331](#))** A subcontract (sub-award) is given to a subrecipient for the purpose of carrying out a significant portion of an award and creates a Federal assistance relationship with the subrecipient. Subrecipients act as collaborators, could be considered key personnel and have technical oversight over their portion of the scope of work.

Subrecipients are separate and distinct from vendors. A vendor contract is given for the purpose of obtaining goods and services for the Institute’s own use and creates a procurement relationship

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with the contractor. The contractor usually provides these services to the general public as part of the vendor's regular business operations and would have no technical oversight of the award. Additional characteristics that support either classification can be found at the link provided below. It is important to budget this relationship correctly as there is a significant difference in the F&A costs charged to subcontract agreements exceeding \$25,000.

PIs have primary responsibility for monitoring subrecipient invoices to ensure that costs are consistent with the approved budget and actual work performed to date. This includes:

1. Monitoring of subrecipient programmatic and financial activities related to the sub-award
2. Reviewing technical/performance reports as required
3. Verifying the subrecipient work is conducted in a timely manner and that the results delivered are in line with the proposed statement of work
4. Reviewing and approving subrecipient invoices
5. Maintaining regular contact with the subrecipient

Notes:

- When considering an individual contractor it may be more appropriate to hire the individual as a Georgia Tech employee as there are significant tax and labor laws consequences of misclassification. For more information, please see [Consultants vs. Employees](#), and Procurements: [Employer or Independent contractor](#) (see the checklist for determination).
- All applicable compliance requirements also apply to the sub-awardee. For additional information, visit: [OSP Policy 5.3](#) "Subrecipient Monitoring."

- e. **Tuition Remission – ([§200.466](#))** Costs of scholarships, fellowships, and other programs of student aid at the Institute are allowable only when the purpose of the award is to provide training to selected participants and the charge is approved by the sponsor. However, tuition remission paid to students performing necessary work are allowable provided that:

1. The individual is conducting activities necessary to the award;
2. Tuition remission and other support are provided in accordance with established Georgia Tech policy and is consistently provided in a like manner to students in return for similar activities conducted under awards as well as other activities;
3. During the academic period, the student is enrolled in an advanced degree program at Georgia Tech and the activities of the student in relation to the award are related to the degree program;
4. The tuition or other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work.

Note: Georgia Tech uses a standard Graduate Student Tuition Remission (GSTRP) rate that is audited and approved by the Office of Naval Research. The GSTRP rate typically changes at the start of each fiscal year. For additional information visit: [Policy Library 3.17](#) and [Facilities & Admin, Other Approved Rates](#).

- f. **Equipment – ([§200.439](#))** Equipment purchased with federal funds must be made available to other federally funded awards and there are disposition requirements that must be adhered to at the end of an award. The following are some of the rules of allowability that must be applied to equipment and other capital expenditures (please follow the link above for the complete listing):

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1. General-purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the sponsor or pass-through entity. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems that are not essential to the performance of an award or approved in the award budget, air conditioning equipment, reproduction and printing equipment, and motor vehicles ([General Purpose Equipment](#)).
2. Special purpose equipment is allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the sponsor or pass-through entity.
3. Improvements to land, buildings, or equipment, which materially increase their value or useful life, are unallowable as a direct cost except with the prior written approval of the sponsor, or pass-through entity.

- g. Participant Support ([Participant Support Costs](#))** costs mean direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of the participants or trainees (but not employees) in connection with conferences or training awards. These funds are highly restricted by Federal sponsors and are therefore budgeted and monitored separately in the Georgia Tech Financial management system. Any adjustment in the budgeted amount for Participant Support funds must be approved by the sponsoring agency. Participant Support expenses are not burdened with F&A expense.

Note: Graduate Research Assistants (GRAs) supported on awards are employees and should be budgeted under Personnel and Tuition Remission, not Participant Support.

- h. Other Direct Cost** includes those costs that are not appropriate to include in other cost categories discussed in this section or as requested by the sponsor's budget form. Generally, such costs include services-human subject honoraria, honorariums for speakers, advertising- employee recruitment, computer time, software maintenance, repair and maintenance - contracts and service charges, consultants, rental-real estate, non-employee stipends, participant support-subsistence, construction/renovation costs.

- II. Cost-sharing – ([§200.306](#))** Cost sharing or matching is the portion of the overall award costs not funded by the sponsor or paid from sponsored funds. Voluntary cost sharing is discouraged at Georgia Tech. Mandatory cost sharing may be considered for approval if the request complies with awarding agency regulations and is specified in a notice of funding opportunity. When cost sharing is proposed as part of an award, the source of funds must be identified and approval obtained from a Georgia Tech official with authority to commit the funds. Cost sharing expenses, including approved third party in-kind contributions, must meet the following criteria:

1. Are verifiable from Georgia Tech records (separate documentation required for third party in-kind contributions);
2. Are not included as contributions for any other Federal award;
3. Are necessary and reasonable for accomplishment of award or program objectives;
4. Are allowable under UR (noted above) - ([§200.403](#)) ([§200.404](#)) ([§200.405](#));
5. Are generally not paid by the Federal Government under another Federal award;
6. Are provided for in the approved budget when required by the awarding agency.

Notes:

- Researchers will need to pay very close attention to the solicitation issued by the Federal sponsoring agency. Cost sharing may not be considered during the proposal's review and any requirement for cost sharing requires agency head approval. In short, do not propose cost-

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- share unless it is required (mandatory) in the solicitation.
- All the terms, conditions and rules of allowability, allocability, and reasonableness that apply to the sponsored funds also apply to the cost share funds.
 - As the cost share funds are viewed as necessary to meet the goals and objectives of the award, the sponsor generally expects the cost share funds to be expended at the same rate as the sponsor's funds throughout the life of the award.
 - Voluntary cost sharing should not be proposed.
 - For additional information, visit: [OSP Policy 2.5](#) "Cost Sharing" and [Policy Library 3.9](#) "Cost Share Expenses."

III. Facility and Administrative (F&A) Costs – ([§200.414](#) and [Appendix III to Part 200](#)) Indirect costs or F&A costs are those incurred for the common or joint objectives and therefore, cannot be identified readily and specifically with a particular award, an instructional activity, or any other institutional activity. Facility costs include:

- Depreciation on buildings, equipment and capital improvements
- Interest on debt associated with certain building, equipment and capital improvements
- Physical Plant operations and maintenance expenses

Administrative expenses include central administration, departmental administration, student services administration, and awards administration expenses. Additional information related to F&A rates is available on the GCA website and in the Georgia Tech Policy Library. For additional information, visit: [Policy Library 3.15](#) "Facilities & Administrative Cost Rates."

Notes:

- General purpose costs such as office supplies, postage, computing devices that are not essential to the performance of an award or approved in the award budget, local telephone, membership costs, and general-purpose equipment (including computing devices) are considered F&A costs. ([Appendix III to Part 200](#) section 6(b)(2)).
- A portion of Georgia Tech's total facilities and administrative costs are recovered via the F&A rate applied to awards.
- Georgia Tech's Federal F&A rate is audited and approved by the Office of Naval Research. For most federal awards, the F&A rate in effect at the beginning of the award will remain in place throughout the performance period.
- Other F&A rates are subject to change at the start of each fiscal year. For additional information visit: [Facilities & Admin, Other Approved Rates](#).

Award Management

It is important to maintain consistency between the proposal budget, as awarded or modified and approved by the agency, and the actual expenditures. This is particularly important with the effort provided/reported for key or senior personnel. Below are key considerations for managing a Georgia Tech sponsored award:

Re-budgeting: ([Policy Library 3.19](#) Award Budget Revisions)

The Georgia Tech financial system provides functionality that facilitates changes in an award budget to be made by the research unit. Remember that it is the responsibility of the PI when requesting a change in budget to know what budget changes are allowable without sponsor approval – An OSP Contracting Officer is available to assist the PI should any questions arise. Keep in mind, significant (~25%) changes in the amounts budgeted, by category, are often seen as a change in scope and would therefore require prior

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approval from both the agency program officer and agency contract officer. To know for certain what re-budgeting thresholds require approval/documentation, refer to the individual sponsor's guidelines as well as terms and conditions of the award. PIs and support personnel may also contact the OSP Contracting Officer or GCA to help make this determination.

Accounting Corrections and Cost transfers:

When making charges against an award mistakes will happen, but these mistakes must be corrected as soon as possible, typically within 30 days. After 90 days, you will be able to transfer expense errors off the award but you may not be able to apply them to another extramural award. These charges must be applied to other internal/departamental funds. For additional information, visit [Policy Library 3.6](#) "Cost Transfer Requests" and [Policy Library 3.5](#) "Unbillable Sponsored Costs."

Closeout: (§200.344) and [Policy Library 3.11](#) "Award Close-out")

Closeout of an award can be very straightforward assuming:

- Expenditures are consistent with the approved budget and within the award term;
- Expenditures are in line with programmatic progress;
- Programmatic and financial progress of any sub-awards are monitored throughout the term of the award; and
- Approved equipment and supplies are purchased at appropriate points in the award.

A **no-cost extension (NCE)** is an option with many awards but there are often deadlines you cannot exceed when you plan to request a NCE. Most sponsors only allow 90 days post award term to complete final invoicing and final financial reporting activities; some sponsors impose stricter closeout deadlines.

Fixed-price sponsored awards are managed and closed in accordance with the terms and conditions of the sponsored award agreement and in the same manner as standard cost-reimbursable awards. Although additional risks and additional flexibilities are inherent in fixed-price contracts, the same basic rules of allowability, allocability, reasonableness, and consistency apply (see "Introduction" of this document). Additionally, and in accordance with [200.201\(b\)\(3\)](#) of the UR, written certification that the award or activity was completed or the level of effort expended is required at closeout. If the required level of effort or activity was not carried out, the award amount must be adjusted. For additional information visit: [Fixed Price Awards-Additional Guidance](#) or contact GCA at <https://gatech.service-now.com/home> .

Audits can occur at any time during the life of an award and, in cases of Federal programs, up to 3 years after the submission of the final financial report (2 CFR 200, Section [200.334 – 200.338](#)). Other documentation should be retained up to 7 years based on Georgia Tech and University System of Georgia record retention policies. Please keep any supporting departmental documents that are not in the Georgia Tech financial systems through this period. The sponsoring agency, the state of Georgia, Georgia Tech internal audit or the annual UR mandated single audit ([Section F](#) of 2CFR 200) can initiate audits of awards under your responsibility can be a part. For additional information, visit: [Policy Library 3.20](#) "Record Retention."

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Contact Information and Additional Resources

Georgia Tech

OSP: <http://www.osp.gatech.edu/>; [OSP Policies](#)

GCA: <http://www.grants.gatech.edu/>; [GCA Policies](#); [GCA Manuals & Notices](#)

Procurement and Business Services: <http://www.procurement.gatech.edu/>; [Complete Business & Finance Policies](#)

OIE : <http://industry.gatech.edu/>; [Researcher Toolkit](#)

Federal

NIH: https://archives.nih.gov/asites/grants/05-29-2015/grants/managing_awards.htm

NSF: https://www.nsf.gov/publications/pub_summ.jsp?ods_key=nsf16001

US DOEd: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

DOE: <http://science.energy.gov/grants/policy-and-guidance/>

NASA: <https://www.nssc.nasa.gov/grants>

DOD: Grants: each branch and solicitation tend to be unique please reference each solicitation

Questions related to this Manual? Contact Grants and Contracts Accounting at Service Now at <https://gatech.service-now.com/home>