

**PI ARTICLE: OSP and G&C – Who Does What?**

A common source of confusion around campus involves differentiating between the Office of Sponsored Programs (OSP) and the Office of Grants & Contracts Accounting (G&C). At Georgia Tech, OSP reports up through the Office of the Executive Vice President for Research. G&C reports up through the Office of the Executive Vice President for Administration and Finance.

There are fundamental differences between the two offices that extend beyond the high-level distinctions of pre-award versus post-award. The table below may be used to differentiate the tasks assigned to each office:

Office of Sponsored Programs (OSP)	Grants and Contracts Accounting (G&C)
<b>Proposal Review:</b> Provide guidance in identifying and reviewing relevant sponsor requirements and Institute policies to ensure compliant proposals and cost estimates and assist with the preparation of the business portion of proposals.	<b>Award Set-Up:</b> Create GR (grant) worktags for new awards and to track participant support, subawards, cost share, etc.; process modifications finalized by OSP. (All sponsored awards must be initiated with OSP prior to establishment in the GT accounting system).
<b>Proposal Submission:</b> Oversee the submission of all proposals and applications from GTRC, GTARC, and the Georgia Institute of Technology for funding for research, instruction and other sponsored activities.	<b>Invoice Preparation and Submission:</b> The Billing and Reporting team within G&C is responsible for submitting invoices to sponsors for expenditures charged to grants.
<b>Award Negotiation:</b> Contracting Officers (COs) serve as the sponsor’s point of contact for business matters, including negotiation of awards and other agreements, such as MOUs.	<b>Financial Report Preparation and Submission:</b> The Financial Administration team within G&C is responsible for submitting required interim and final financial reports to sponsors.
<b>Award Acceptance &amp; Execution:</b> COs and/or GTRC/GTARC officers (e.g. OSP Director) execute the resulting negotiated agreement.	<b>Award Close-Out:</b> G&C is tasked with the financial close out of grants/awards.
<b>Award Management:</b> All post-award contractual contact with the sponsor should be handled through OSP including no-cost extensions, project changes (modifications) and deliverable questions.	<b>Federal Government Rate Calculations and Negotiations:</b> Prepare, submit, and negotiate of fringe benefit rates, F&A rates, and GSTRP rates with the Federal government
<b>Closeout:</b> The Closeout Team will ensure that all required closeout documents are submitted to the sponsor (i.e., final invoice, disclosures on patents and inventions, property, and security).	<b>Service Center Rates:</b> Service centers are operations within GT that provides goods/services to other users inside and outside of GT. G&C assists with the preparation and review of cost center rates.
<b>Education and Outreach:</b> Provide educational opportunities in research administration to the campus community (faculty and staff).	<b>Education and Outreach:</b> Management level reporting related to Grants and educational outreach initiatives and training in coordination with OSP.
<b>Subaward Negotiation and Management:</b> Perform award negotiation and management for outgoing subawards and sponsored project consulting agreements. Provide oversight of our subrecipients’ compliance with agreement requirements and processing of subawardee invoices.	<b>Effort reporting</b> – To ensure the attestation of personal services charges on grants, G&C manages the monthly electronic Workload Assignment (eWAFs) process and the annual effort certification (ASRs) process.
<b>Exchange Agreement Negotiation and Management:</b> Draft and negotiate Non-Disclosure Agreements (NDAs), Material Transfer Agreements (MTAs), and Data Use Agreements (DUAs) related to research discussions. These agreements may be needed pre-award or during performance.	<b>Sponsored Program Financial Compliance Activities:</b> Manage the responses to Federal, State, and Sponsor audits, as well as desk reviews and site visits; review/approval of certain high risk cost transfers and budget revisions.

Please contact Josh Rosenberg at [josh.rosenberg@business.gatech.edu](mailto:josh.rosenberg@business.gatech.edu) with questions regarding this article.