



13.1 Application of Staff Benefits

Policy Statement

Salary amounts contained in contract and grant proposals and awards should use the published staff benefit rates to estimate the amount of benefits to budget in the proposals and awards.

Reason for policy

The purpose of this policy and procedure is to provide guidance on the proper use and application of staff benefits rates. The Post Award Accounting Department publishes an annual list of estimated staff benefit rates which are to be applied to salary amounts included in contract and grant budget proposals and awards.

Procedures

At the beginning of each calendar year, new staff benefit rate percentages are published by Post Award Accounting for the purpose and use in budget documents during proposal development. Staff benefit rates are sent out by departmental memo to Deans, Directors, and Department Heads. A composite of the rates within this memo may be found at the following web site: [Staff Fringe Benefit Rates](#)

Please note that these percentages are estimates only, derived from the complete University of Georgia financial records. Staff benefits are charged to sponsored accounts at actual monthly rates that will likely vary from these estimates. The proposed rates are designed to minimize the effect of these variances, which result from the rather wide range of salaries that are included in proposal requests.

When awards are accepted which provide reimbursement for less than, or for only a portion of, the actual staff benefit amount charged by the University, the benefitting college/department is responsible for providing funds to cover the difference. Transferring staff benefit charges for any shortage in staff benefits in a sponsored account must be provided, at least, on a fiscal year basis and no later than one month after the project ends. The journal voucher (JV) should identify each expenditure object code and the amount to be transferred from the sponsored account to the unrestricted (non-sponsored) source. For assistance, please contact your unit's Post Award Accounting representative. The completed journal voucher should be submitted to Post Award Accounting for review and approval.

Typically, if no staff benefits can be charged to the sponsor, a relationship can be established in the accounting system to charge the related benefits to a departmental (non-grant sponsored) designated account.

When awards are accepted which provide reimbursement for more than the actual staff benefit amount charged by the University, please review and check the terms and conditions of the award. In many cases, sponsors may provide budgeting flexibilities that permit these balances to be transferred to budget lines where the funds may be utilized for project needs. The department may submit the budget request to Post Award Accounting for review and approval.

Forms/Instructions

[Human Resources](#)

[Payroll](#)

[Office for Sponsored Programs \(OSP\)](#)

Additional contacts

[Human Resources](#)

[Payroll](#)

Office for Sponsored Programs (OSP)

Policy definitions

Fringe Benefits-Compensation in addition to direct wages or salaries, such as medical and life insurance, FICA, and retirement contributions that is paid by UGA. Fringe benefits are charged based on the actual rates in effect at the time salary is paid, as these rates fluctuate from month to month. They are charged in such a manner that each paying account pays its prorated share of the actual costs based on the payroll distribution.

Responsibilities

Responsible University Senior Administrator: Vice President for Finance & Administration

Responsible University Administrator: Associate Vice President for Finance Division

Policy Owner: Post Award Accounting

Policy Contact: Gail Chester

Phone Number: 706-542-9230

Record Retention

This series provides a record of the establishment and administration of individually sponsored grant and contract restricted funds accounts, documents compliance with fiscal reporting requirements, and includes billing information for accounts receivable from sponsoring agencies and from departments for gift account fees. Grants may be federal, state, corporate, or private. This series may include but is not limited to: project summaries; grant authorizations; contract documents; project budget change and adjustment forms; invoices; receipts; cashier's receipts; equipment purchase orders; prior approval request forms; account request forms; vendor telephone contact logs; subcontracts; sponsored programs post award accounting monthly budget summary statements; institution billings balance sheets; reports for sponsored programs post award accounting that are operating on direct payments; final financial reports; property reports; patent/invention reports; contractor's release report; assignment of refunds and rebates documents; equipment disposition reports; and related documentation and correspondence.

Record Copy: Institutional Archives; Post Award Accounting;

Retention: Contracts, patents, and agreements for use of research outcomes: Permanent. All other accounting records: 7 years after final financial report is submitted and the account is closed, unless otherwise specified as longer by the terms of the contract

Citation or Reference: OMB Uniform Guidance; [BOR Research Grant Records 0472-09-006](#)

Policy Appendices

[Staff Fringe Benefit Rates](#)

[◀ Post Award Accounting](#) | [Committed Effort ▶](#)

Policy Dates

Effective Date:

Date Last Updated: 06/13/2017

Date of Last Review:

Date of Approval:

Previous Version of Policy: