



*An APEX Accelerator*

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# Emerging Issues:

**The critical role your accounting system plays in SBIR/STTR success**

**November 21 | 11:00 am - Noon**

**Presented by:**

**Marc Violante, Wisconsin Procurement Institute**



# Webinar Etiquette

## PLEASE

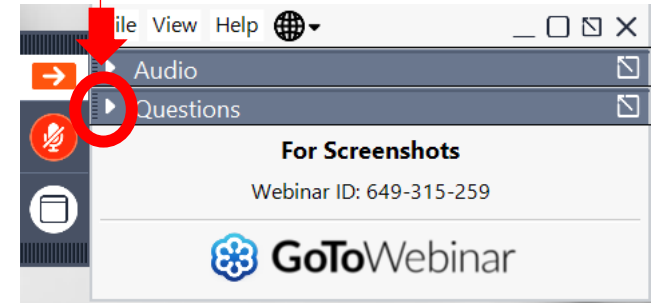
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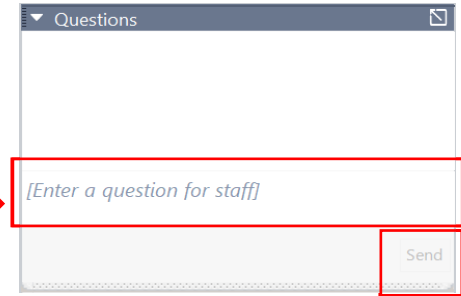
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*Assisting Wisconsin businesses compete in the government marketplace.*

### **WPI is Wisconsin's APEX ACCELERATOR**

The APEX Accelerators program, under management of the Department of Defense (DOD) Office of Small Business Programs (OSBP), plays a critical role in the Department's efforts to identify and engage with a wide range of businesses entering and participating in the defense supply-chain. The program provides the education and training that all businesses need to participate to become capable of participating in DOD and other government contracts.

### **WPI provides services to all of Wisconsin's 72 counties**

- Individual counseling at our offices, client's facility or virtually
- Small group training – webinars and workshops
- Conferences including one on one buyer meetings – Marketplace, The Contracting Academy, Small Business Academy, Wisconsin Federal Contractor Forum, Acquisition Hour, Cyber Fridays, DOD Roadmap series, Government Opportunities Business Conference, End of Year Federal Contractor Update, Annual DOD Contract Management Update, Evening FAR sessions and more.....

[www.wispro.org](http://www.wispro.org)

# WPI OFFICE LOCATIONS

## ■ MILWAUKEE

- *Technology Innovation Center*

## ■ MADISON

- *FEED Kitchens*
- *Dane County Latino Chamber of Commerce*
- *Wisconsin Manufacturing Extension Partnership (WMEP)*
- *Madison Area Technical College (MATC)*

## ■ CAMP DOUGLAS

- *Juneau County Economic Development Corporation (JCEDC)*

## ■ EAU CLAIRE

- *Western Dairyland*

## ■ FOND DU LAC

- *Envision Greater Fond du Lac*

## ■ GREEN BAY

- *NWTC Startup Hub*

## ■ LACROSSE

- *Veterans in Professions*

## ■ MANITOWOC

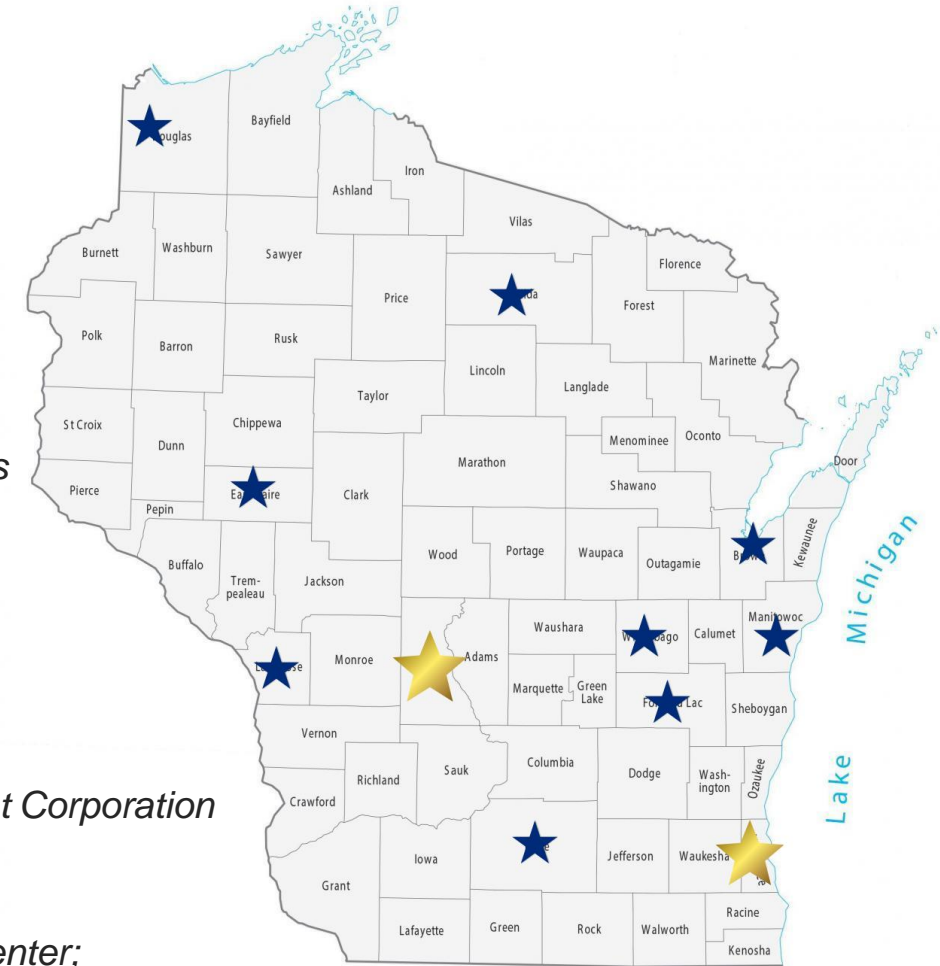
- *Progress Lakeshore*

## ■ OSHKOSH

- *Greater Oshkosh Economic Development Corporation*

## ■ SUPERIOR

- *Small Business Dev Center; UW Superior*



# APEX ACCELERATORS

WISCONSIN APEX ACCELERATOR

## UPCOMING EVENTS

- APR 1:00 pm - 2:00 pm  
**16** Acquisition Hour: SAM.gov – Tools for Contracting
- APR 9:00 am - 12:00 pm  
**24** Government Certification Workshop – State Certifications – Madison, WI
- APR 12:00 pm - 1:00 pm  
**24** Acquisition Hour: Overview of the Contractor Performance Assessment Reporting System (CPARS)
- APR April 30, 2024 - May 3, 2024  
**30** Lieutenant Governor's Small Business Academy
- MAY 8:00 am - 4:00 pm  
**16** 10th Annual DoD Contract Management Update — Appleton, WI

# The critical role your accounting system plays in SBIR/STTR success

Marc N. Violante

Wisconsin Procurement Institute

November 21, 2024

# SBIR/STTR - Mission

The mission of the SBIR/STTR programs is to support scientific excellence and technological innovation through the investment of Federal research funds in critical American priorities to build a strong national economy.

The program's goals are to:

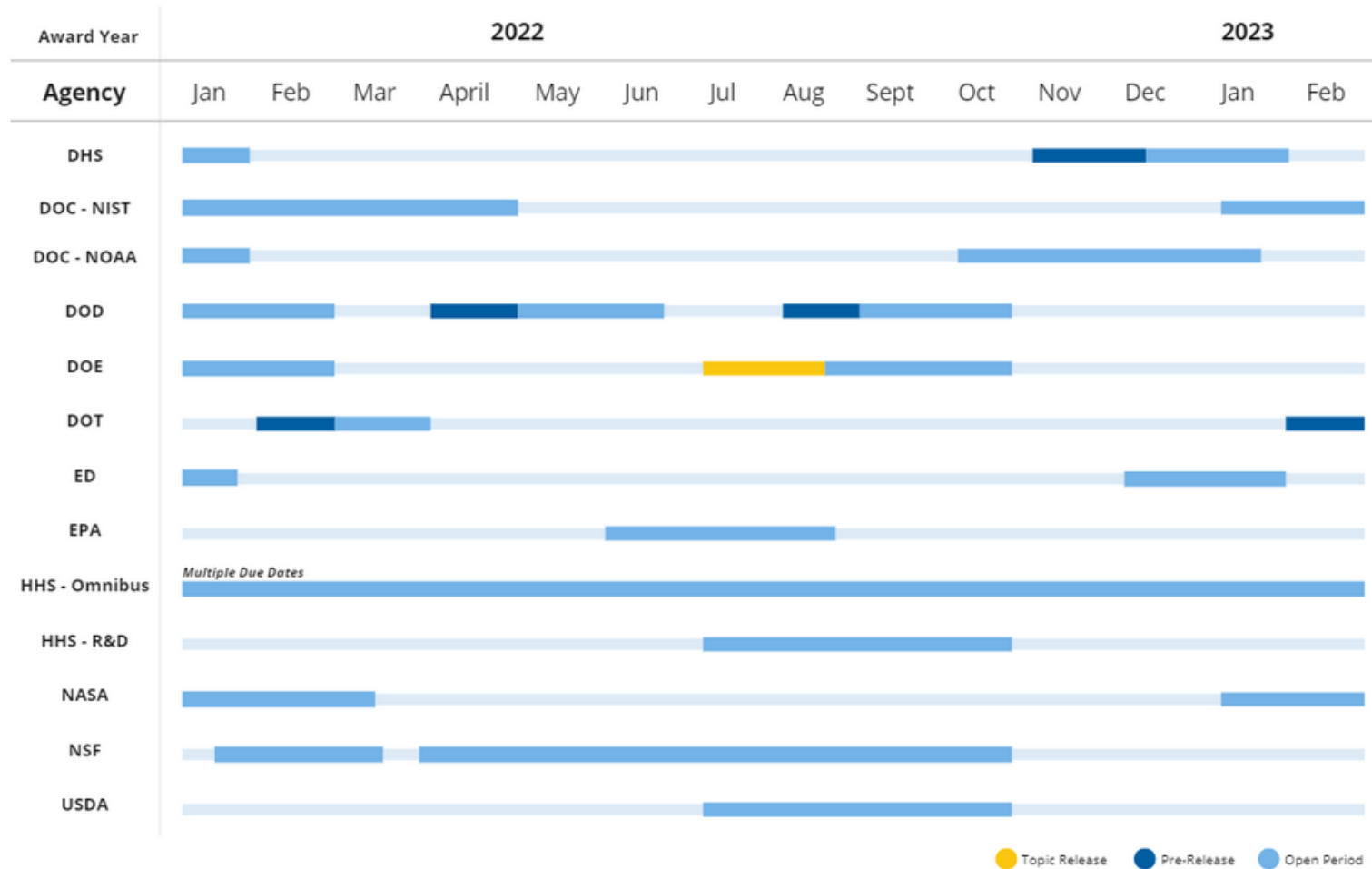
- Stimulate technological innovation.
- Meet Federal research and development needs.
- Foster and encourage participation in innovation and entrepreneurship by women and socially or economically disadvantaged persons.
- Increase private-sector commercialization of innovations derived from Federal research and development funding.

In addition, the STTR program aims to:

- Foster technology transfer through cooperative R&D between small businesses and research institutions.

<https://legacy.www.sbir.gov/about>

# Agency Calendar - General



● Topic Release
 ● Pre-Release
 ● Open Period

# Agency Participation v. Agreement Type

Agency	SBIR	STTR	Contracts	Grants
USDA	Yes	Yes	No	Yes
Commerce	Yes	No	No	Yes
DoD	Yes	Yes	Yes	No
Energy	Yes	Yes	No	Yes
Education	Yes	No	No	Yes
HHS	Yes	Yes	No	Yes
DHS	Yes	No	Yes	No
DOT	Yes	No	Yes	No
EPA	Yes	No	Yes	No
NASA	Yes	Yes	Yes	No
NSF	Yes	Yes	No	Yes

<https://www.sbir.gov/participating-agencies>

# SBIR/STTR – Award Types

- Contracts
- Grants
  
- \*\*Agency dependent
- Also impacts communication, access and deliverables

# SBIR/STTR awards

- Phase I – FFP, in many cases
- Phase II –
- Phase III – No SBIR funds, commercialization
- Governed by Federal Acquisition Regulations & Agency Supplements
- Deliverables

# Eligibility

- Proposal must clearly identify that R&D will take place.
- This is not an acquisition program.
  - Non-starters
    - Offering a new product
    - Stating that the issue is solved
- Other requirements
  - Size
  - Ownership
  - Foreign Affiliation
  - ...

# R&D defined

- Research and experimental development activities are defined as creative and systematic work undertaken in order to increase the stock of knowledge —
  - including knowledge of people, culture, and society
  - and to devise new applications using available knowledge

The Office of Management and Budget defines R&D as (see Circular A-11, Section 84, Schedule C)

# Five characteristics of Research and Development

Novel  
Creative  
Uncertain  
Systematic  
Transferable  
and/or reproducible



R&D must have each of 5 characteristics; page 8, PSC Manual  
Image MS Copilot

# SBIR/STTR

\$

Phase I

Feasibility Study

\$\$\$

Phase II

Development

0

Phase III

Commercialization

As of October 2024, agencies may issue a Phase I award (including modifications) up to \$314,363 and a Phase II award (including modifications) up to \$2,095,748 without seeking SBA approval. Any award above those levels will require a waiver.

<https://www.sbir.gov/about>



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# Accounting Systems

**COURSE 8  
ACCOUNTING AND  
FINANCE**

**TUTORIAL 2  
WHAT ARE THE  
REQUIREMENTS OF AN  
APPROVED  
ACCOUNTING SYSTEM?**



<https://legacy.www.sbir.gov/tutorials/accounting-finance/tutorial-2>

# DCAA Preaward Survey

- Assess Company financial stability
- Confirm suitability of the accounting system
- Evaluate indirect rates
- Current on payroll tax deposits



<https://legacy.www.sbir.gov/tutorials/accounting-finance/tutorial-2>  
[https://www.dcaa.mil/Portals/88/AccountingSystemRequirementsPreAwards\\_1.pdf](https://www.dcaa.mil/Portals/88/AccountingSystemRequirementsPreAwards_1.pdf)  
Image MS Copilot

# DCAA Accounting System Requirements (10)

1. Proper segregation of direct costs from indirect costs.
2. Identification & accumulation of direct costs by contract.
3. Logical & consistent method for allocating indirect costs.
4. Accumulation of costs under general ledger control.
5. A timekeeping system.
6. A labor distribution system charging direct and indirect labor appropriately.
7. Interim determination of costs charged to a contract.
8. Exclusion of unallowable costs.
9. Identification of cost by contract line item.
10. Segregation of preproduction from production costs.

SF 1408 - <https://www.gsa.gov/reference/forms/preaward-survey-of-prospective-contractor-accounting-system>

<https://legacy.www.sbir.gov/tutorials/accounting-finance/tutorial-2#>

# Total Contract Costs

- DFARS 252.242-7006(c)(2) requires proper segregation of direct costs from indirect costs.
  - Direct Cost is any cost that is identified specifically with a particular final cost objective.
  - Indirect cost means any cost not directly identified with a single, final cost objective, but identified with two or more final cost objectives or an intermediate cost objective

\*This clause is not typically a part of SBIR awards. However, there is a need to be able to identify and segregate these costs.

\*\* The SBIR submittal will require an indirect rate

# Cost - criteria

- Three basic ideas
  - Allowable
  - Allocable
  - Fair and Reasonable

# Documentation

- **31.201-2 Determining allowability.**
- (d) (c) When contractor accounting practices are inconsistent with this [subpart 31.2](#), costs resulting from such inconsistent practices in excess of the amount that would have resulted from using practices consistent with this subpart are unallowable.
- (d) A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The *contracting officer may* disallow all or part of a claimed cost that is inadequately supported.

# Indirect rate development - example

COSTS	Total	Direct	Indirect	Unallowable	Comments
Labor	\$300,000	\$175,000	\$125,000		Include paid time off in indirect
Payroll taxes	49,050		49,050		\$300K* (SSN+SUTA+FUTA)
Rent	24,000		24,000		\$2K/month
Office Supplies	6,000		6,000		\$500/month
Telecommunications	6,000		6,000		\$500/month
Consultants	15,000	10,000	5,000		Project related (\$10K) and mngt. consultant (\$5K)
R&D Subcontractors	45,000	45,000			All working on projects
Travel	12,000	4,000	7,000	1,000	\$4K for project, \$7K marketing, \$1K (1st class airfare)
Insurance	950		950		Corporate liability @\$100/month
Independent R&D	10,000			10,000	Allowability depends on agency
Equipment/Furniture Depreciation	5,000		5,000		From Depreciation schedule of company equipment and furniture
<b>TOTAL</b>	<b>\$473,000</b>	<b>\$234,000</b>	<b>\$228,000</b>	<b>\$11,000</b>	<b>\$473,000</b>

**Indirect rate: Indirect as % of all direct costs 98%**  
**Indirect rate: Indirect as % of only direct labor 130%**

<https://www.sbir.gov/sites/all/themes/sbir/dawnbreaker/img/documents/Course8-Tutorial3.pdf>

# Profit - contracts

- **Question:** *How much profit should I ask for?*
- Answer: First, realize that most SBIR/STTR agencies don't call it "profit," but instead use the term "fee" (and NSF sometimes calls it "residual funds"). All agencies are required, by law to allow you a "reasonable" profit/fee on your SBIR/STTR project, **but you have to ask for it in your cost proposal**. The range is typically 7 to 11%. However, with the various budget constraints that have been experienced over the past several years, today the most commonly accepted fee is 7% .
- A common mistake is to not ask for the maximum profit/fee, but just ask for a "gap filler" amount between your combined direct and indirect costs, and the total amount the agency will consider. For example, let's say your direct and indirect costs add up to \$145,000, and the agency allows a maximum Phase I request of \$150,000.

[Tutorial 1: Frequently asked questions regarding budgeting Basics | SBIR.gov](#)

# Profit - grants

- A reasonable profit or fee may be paid to an SBC receiving an award under Phase I or Phase II of the SBIR and STTR programs. However, this profit or fee must be included in the budget request at the time of application. The profit or fee is not considered a "cost" for purposes of determining allowable use, program income accountability, or audit thresholds. The profit or fee may be used by the SBC for any purpose, including additional effort under the SBIR/STTR award. It is intended to provide a reasonable profit consistent with normal profit margins for for-profit organizations for R&D work; however, the amount of the profit or fee normally will not exceed seven (7) percent of total costs (direct and F&A) for each phase of the project. The profit or fee should be drawn from PMS in increments proportional to the drawdown of funds for direct and F&A costs.

[https://grants.nih.gov/grants/policy/nihgps/HTML5/section\\_18/18.5.4\\_allowable\\_costs\\_and\\_fee.htm](https://grants.nih.gov/grants/policy/nihgps/HTML5/section_18/18.5.4_allowable_costs_and_fee.htm)  
F&A Facilities & Administrative (Indirect Costs)

# Fair and Reasonable – general ideas

- Data other than certified cost or pricing data means pricing data, cost data, and judgmental information necessary for the contracting officer to determine a fair and reasonable price or to determine cost realism. Such data may include the identical types of data as certified cost or pricing data, consistent with Table 15-2 of 15.408, but without the certification. The data may also include, for example, sales data and any information reasonably required to explain the offeror's estimating process, including, but not limited to—
  - (1) The judgmental factors applied and the mathematical or other methods used in the estimate, including those used in projecting from known data; and

# Fair and Reasonable - 1

- (1) *Adequate Price Competition*. Provide data showing the degree of competition and the basis for establishing the source and reasonableness of *price* for those *acquisitions* (such as *subcontracts*, *purchase orders*, material order, etc.) exceeding, or expected to exceed, the appropriate threshold set forth at FAR [15.403-4](#) priced on the basis of adequate *price* competition. For interorganizational transfers priced at other than the cost of comparable competitive commercial work of the division, subsidiary, or affiliate of the contractor, explain the *pricing* method (see FAR [31.205-26\(e\)](#)).

# Fair and Reasonable - 2

- B. Direct Labor. Provide a time-phased (e.g., monthly, quarterly, etc.) breakdown of labor hours, rates, and cost by appropriate category, and furnish bases for estimates.
- C. Indirect Costs. Indicate how you have computed and applied your indirect costs, including cost breakdowns. Show trends and budgetary data to provide a basis for evaluating the reasonableness of proposed rates. Indicate the rates used and provide an appropriate explanation.

# Grants

- Grants are not contracts
- Federal Acquisition Regulations (FAR) do not apply
- 2 CFR regulations generally apply
- Why generally?
  - FAR generally applies to acquisition contracts
  - Exceptions: GPO, USPS and FAA as examples

# Proposal Preparation

DSIP provides a structure for providing the following proposal volumes:

- a. Volume 1: Proposal Cover Sheet
- b. Volume 2: Technical Volume
- ➔ c. Volume 3: Cost Volume
- d. Volume 4: Company Commercialization Report
- e. Volume 5: Supporting Documents
- f. Volume 6: Fraud, Waste and Abuse Training
- g. Volume 7: Disclosures of Foreign Affiliations or Relationships to Foreign Countries

Defense SBIR/STTR Innovation Portal (DSIP)

# Inferred Accounting requirements

- a. Proposing SBC must meet eligibility requirements for Small Business Ownership and Control (see 13 CFR § 121.702).
- b. The proposing SBC must conduct a minimum of two-thirds of the Phase I research and/or analytical work. For Phase II, the proposing SBC must perform no less than 50 percent of the research and/or analytical work. The work percentage is measured via direct and indirect costs. Occasionally, deviations from these SBIR requirements may occur with the Funding Agreement officer's written approval after consultation with the agency SBIR/STTR program manager/coordinator. For more information on the percentage of work calculation during proposal submission, refer to section 3.7.

[https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD\\_SBIR\\_2025\\_P1\\_C4&documentType=FULL\\_BAA](https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD_SBIR_2025_P1_C4&documentType=FULL_BAA), page 2

# Deviations or Changes ...

- c. For both Phase I and II, the principal investigator's primary employment must be with the proposing SBC at the time of the award and during the conduct of the proposed effort. Primary employment means that more than one-half of the principal investigator's time is spent with the small business (based on a 40-hour work week). Primary employment with an SBC precludes full-time employment at another organization. Deviations from this requirement or changes to the principal investigator are subject to the Funding Agreement officer approval. \_ \_ \_ \_ \_

[https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD\\_SBIR\\_2025\\_P1\\_C4&documentType=FULL\\_BAA](https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD_SBIR_2025_P1_C4&documentType=FULL_BAA), page 2

# Required Certifications

At the time of proposal submission, each SBC must certify via the Cover Sheet of the proposal that it meets the size, ownership, and other requirements of the SBIR Program. In addition, the Policy Directive includes certification requirements set forth in the SBIR and STTR Extension Act of 2022 (Public Law 117-183). SBCs are required to certify that they are meeting the Program's requirements during the life cycle of the funding agreement: at the time of the Phase I and Phase II award, prior to final payment on the Phase I award, prior to receiving 50 percent of the total Phase II award amount, and prior to final payment on the Phase II award.

[https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD\\_SBIR\\_2025\\_P1\\_C4&documentType=FULL\\_BAA](https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD_SBIR_2025_P1_C4&documentType=FULL_BAA), page 7

# Time and Effort – tracking/documentation

1. List all key personnels' names and include their individual hours dedicated to the project as direct labor.

[https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD\\_SBIR\\_2025\\_P1\\_C4&documentType=FULL\\_BAA](https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD_SBIR_2025_P1_C4&documentType=FULL_BAA), page 14

# Time and Effort

- Timecards v. Creative type
- May not work normal hours
- May think/do creative work outside of the normal work environment and standard business hours
- Issue – nature of / work habits v. need to document

# Time and Effort – general example

Daily Time and Effort Tracking Form					
Employee Information:					
Name:					
Department:					
Date:					
Project Name	Funding Source	Start Time	End Time	Total Hours	Description of Work Performed
Project A	SBIR	8:00 AM	12:00 PM	4	Brief description
Project B	Customer A	1:00 PM	3:00 PM	2	Brief description
Admin	Internal Funding	3:00 PM	4:00 PM	1	Brief Description
Project C	Internal Funding	4:00 PM	5:00 PM	1	Brief description
Certification: I certify that ...					
Employee Signature: _____ Date: _____					
Supervisor Signature: _____ Date: _____					

# Budget

- Budgeted items
- Profit – must request, budget line item
- Segregation of costs
- Formal process
- Award/regulation requirements

# Cost Volume Content (Volume 3)

Complete the cost volume using the DSIP cost volume form. Some items in the cost breakdown may not apply to the proposed project. There is no need to provide information on each individual item; make sure to provide enough information for evaluators to understand the requested funds' planned use if a contract is awarded.

[https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD\\_SBIR\\_2025\\_P1\\_C4&documentType=FULL\\_BAA](https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD_SBIR_2025_P1_C4&documentType=FULL_BAA), page 14

# Property considerations

While special tooling and test equipment and material cost may be included under Phase I, equipment and material inclusion will be carefully reviewed relative to need and appropriateness for the work proposed. Special tooling and test equipment purchases must, in the Service/Component contracting officer's opinion, be advantageous to the U.S. Government and should relate directly to the specific topic. These may include such items as innovative instrumentation or automatic test equipment. Title to property the U.S. Government furnished or acquired with government funds will be vested with the DoD Service/Component, unless it is determined that title transfer to the contractor would be more cost effective than the DoD Service/Component equipment recovery.

[https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD\\_SBIR\\_2025\\_P1\\_C4&documentType=FULL\\_BAA](https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD_SBIR_2025_P1_C4&documentType=FULL_BAA), page 14

# Detailed Records and Supporting Documentation

3. Cost for travel funds must be justified and related to the project needs.
4. Cost sharing is permitted for proposals under this BAA; cost sharing is not required, nor will it be an evaluation factor in the Phase I proposal consideration.
5. A Phase I option (if applicable) should be fully costed separately from the Phase I (base) approach.
6. All subcontractor costs and consultant costs, such as labor, travel, equipment, materials, must be detailed at the same level as prime contractor costs. Provide detailed subcontractor costs substantiation in your cost proposal. Supporting Documents (Volume 5) may be used if additional space is needed.

[https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD\\_SBIR\\_2025\\_P1\\_C4&documentType=FULL\\_BAA](https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD_SBIR_2025_P1_C4&documentType=FULL_BAA), page 14

# Further Documentation requirements

If a proposal is selected for negotiation and possible award, you must be prepared to submit further documentation to the Service/Component contracting officer to substantiate costs (e.g., a cost estimates explanation for equipment, materials, and consultants or subcontractors). For more information about cost proposals and accounting standards, see visit [DCAA's website](#).

[https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD\\_SBIR\\_2025\\_P1\\_C4&documentType=FULL\\_BAA](https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD_SBIR_2025_P1_C4&documentType=FULL_BAA), page 14

# Phase II Accounting requirements

## **3.8.2 Phase II Adequate Accounting System**

To reduce the small business's risk and avoid potential contracting delays, companies interested in pursuing Phase II SBIR contracts and other contracts of similar size with the DoD, must have an adequate accounting system in place per General Accepted Accounting Principles, Generally Accepted Government Auditing Standards, Federal Acquisition Regulation (FAR) and Cost Accounting Standards. The Defense Contract Audit Agency (DCAA) will audit the accounting system. See DCAA's website for requirements and standards, the [audit process overview](#), and a pre-award [system adequacy checklist](#).

[https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD\\_SBIR\\_2025\\_P1\\_C4&documentType=FULL\\_BAA](https://www.dodsbirsttr.mil/submissions/api/public/download/solicitationDocuments?solicitation=DOD_SBIR_2025_P1_C4&documentType=FULL_BAA), page 18

# Grant FOA Budget Requirements

- A Budget Justification for the cost estimates included in the budget **is an application requirement**. Applicants should identify, itemize, and justify the costs requested as detailed in the table below. If the application includes a **sub-award, a separate budget justification will need to be submitted for that budget as well**. If using the DOE SBIR/STTR provided template, insert "N/A" or "Not Applicable" for any categories on the budget justification form for which you do not have expenses. Note that applicants may use their own format as long as the required information below is provided.

<https://pamsexternalhelp.science.energy.gov/display/ST/Section+L%3A+Budget+Justification>

# Grant Budget categories

- A/B. Senior/Key Person & Other Personnel
- C. Equipment
- D. Travel
- F. Other Direct Costs
  - F.1. Materials & Supplies
  - F.2. Publication Costs
  - F.3. Consultant Services
  - F.4. ADP/Computer Services
  - F.5. Subawards/Consortium/Contractual/RI Costs
  - F.6. Equipment or Facility Rental/User Fees
  - F.7. Alterations & renovations (machining & fabrication)
  - F.8. Other/Miscellaneous
- H. Indirect Costs

<https://pamsexternalhelp.science.energy.gov/display/ST/Section+L%3A+Budget+Justification>

# Indirect Costs (a)

- Indicate the total amount for this category.
- State the rate(s) and base(s) proposed in your budget. The base should be described (for example, “Total Direct Costs”) and listed as a dollar amount.
- Are the rate(s) and base(s) provided above approved by a Federal agency for the period of performance proposed for this award?
- If yes, identify the source of approval and provide a copy of the agreement.

# Indirect Costs (b)

- If no, state whether the amount requested is based on a rate(s) and base(s) which have been accepted for estimating purposes by DOE or another Federal agency for the period of performance for this award. If so, identify the agency, and office, and provide any correspondence indicating acceptance and/or contact information for the agency. (Note: DOE will have to determine whether this is a sufficient basis for accepting your proposed rate(s) and base(s). More information may be required, possibly including the information requested under 3. below.)

# Indirect Costs (c)

- If the rate(s) and base(s) proposed in your budget are not approved by a Federal Agency or accepted by a Federal Agency for estimating purposes, state the basis for the amount requested. Provide documentation supporting the computation of the rate(s) proposed. (Please see the “Guidance for Indirect Rate Submission” (Guidance Ind. Rate.doc) and model indirect rate proposal (Ind. Rate Model.xls) provided to you for guidance.)

# Subawards ... Contractual ...

- State the amounts of time to be devoted to the project, and the costs that will be charged to this award.
- For professional services contracts, state the number of hours to be devoted to the project, and the costs that will be charged to this award.
- A budget and budget support documentation, formatted in the same or similar manner as your own, must be obtained from the research institution or other subcontractors. Submit the research institution or other subcontractor documentation together with your written review comments confirming your determination of the reasonableness and acceptability of each element of the proposed budget.

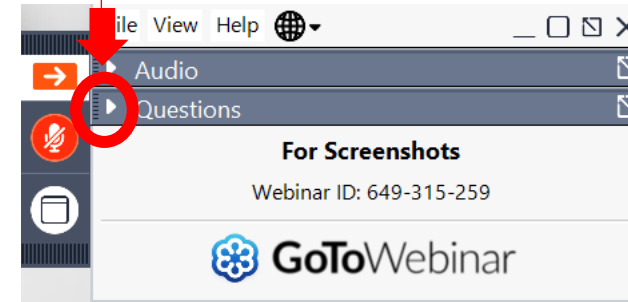
<https://pamsexternalhelp.science.energy.gov/display/ST/Section+L%3A+Budget+Justification>

# QUESTIONS?



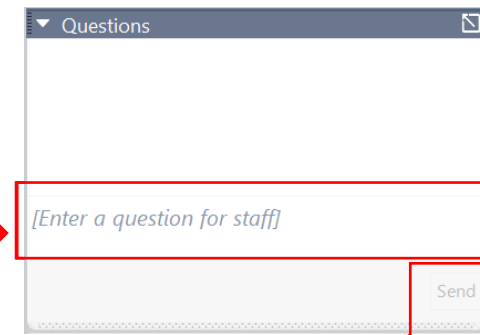
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## USING THE QUESTIONS BOX

Type questions  
here at any time  
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Click Send when ready to submit a question



# UPCOMING TRAINING - EVENTS

# ACQUISITION HOUR LIVE WEBINAR SERIES

The Acquisition Hour webinar series covers a range of topics from market entry, sales growth, small business certifications, compliance, and more. Attendees receive 1 CPE credit for attending.

- ~~November 19 – Understanding SBA and DOD Mentor Protégé Programs (MPP)~~
- **November 22** – CMMC Update – November 2024
- **December 20** - CMMC Update – December 2024

# CYBER FRIDAY LIVE WEBINAR SERIES

Cyber Friday is a series of one-hour webinars focusing on critical topics for DOD contractors and subcontractors in cyber security, data security, and CMMC. Attendees receive 1 CPE credit for attending.

- ~~October 18, 3.1.7 System Maintenance Policy~~
- **November 22, 3.1.8 Media Control Policy, Media Destruction Policy and Personnel Security**
- **January 24, 3.1.11 Risk Assessment Policy, Security Assessment Reports**

**- Save the Date -**



**The  
Contracting  
Academy**

*Developing and Growing  
Government Contractors*

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# Dec 10

*Virtual | 9:00 am - 4:00 pm*

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The Contracting Academy (TCA) is an opportunity for businesses to grow their technical knowledge of contracting with Federal Government, State/Local Government, and Government Prime Contractors. The series of workshops will benefit established businesses looking to grow and develop their government sales.

**...More information and registrations at [wispro.org/events](https://wispro.org/events)**



# Dec 11-12

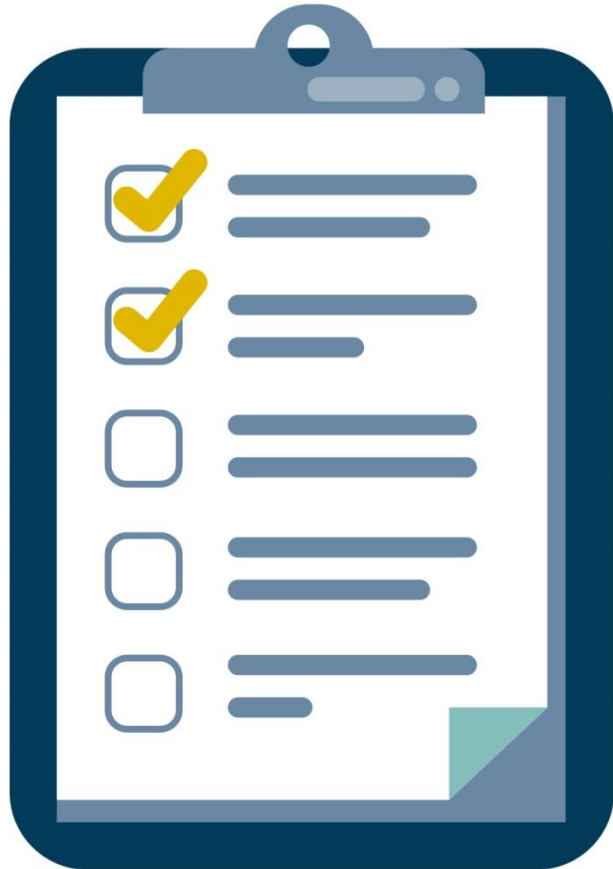
*The Baird Center*

*400 W Wisconsin Ave. Milwaukee WI 53203*

Presented by the Wisconsin Economic Development Corporation, MARKETPLACE is the Governor's Annual Conference on Diverse Business Development. This event connects business owners from across Wisconsin seeking to do business with state, federal and local governments as well as the private sector. The conference provides the opportunity for established minority-, woman-, veteran- and LGBTQ+-owned businesses and small businesses to learn from and connect with resource providers, government representatives, corporate buyers and business professionals to lay a foundation for new partnerships and business opportunities.

***[MarketplaceWisconsin.com](http://MarketplaceWisconsin.com)***

# SURVEY



November 21, 2024

# CONTINUING PROFESSIONAL EDUCATION



This webinar is eligible for 1 CPE credit.  
For a certificate of this credit please contact:

**Neelu Patil**

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# PRESENTED BY

Wisconsin Procurement Institute (WPI)

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