

The Latest Buzz with G&C Accounting

Monday, March 27, 2023
1:00 – 2:30 PM



Agenda

Topic	Presenter(s)
Welcome, Post Award Research Updates	Josh Rosenberg
Commitment Accounting Updates	Terryl Barnes
Project Accounting Updates	Glenn Campopiano
24th Financial Research Administration Conference – FRA Conference	David Lyons
Cost Accounting Updates	Jonathon Jeffries
Service Center Updates	Andrew Chung
Compliance Updates	Charles Derricotte III
Workday and Reporting Updates	Amy Zhang
Training Updates	Rob Roy
Closing	Josh Rosenberg

Post Award Research Updates

Josh Rosenberg

Exec. Director, Grants and Contracts

RI Sponsored Programs

AWARD DATA: FY19 – 23 (YTD through Period 8: February)

AWARDS: Cumulative Report thru: FEBRUARY					
College/Unit	FY23		FY22		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$33,475,752	130	\$21,006,379	111	59.4%
COS	\$35,639,539	204	\$47,729,397	252	-25.3%
DSGN	\$10,218,535	343	\$9,964,240	468	2.6%
ENGR	\$219,014,393	880	\$194,504,489	848	12.6%
GTRI	\$523,328,928	635	\$579,493,333	580	-9.7%
IAC	\$5,519,056	40	\$3,393,954	24	62.6%
OTHERS	\$71,361,695	217	\$54,583,750	243	30.7%
SCB	\$730,482	6	\$553,600	6	
Total	\$899,288,379	2,455	\$911,229,142	2,532	-1.3%
Resident Instruction and Other	\$375,959,451	1,820	\$331,735,809	1,952	13.3%

Key Takeaways:

- Awards for Georgia Tech totaled almost \$900 million, with the average award size at \$366K.
- On the RI side, awards increased 13.3% to \$376 million (the big driver was a large award related to the Build Back Better Program under the Department of Commerce).
- We are currently projecting 5.0% growth for RI awards relative to last year, as award growth often slows in the latter part of the fiscal year. This may be adjusted higher depending in March activity.

Awards		
	YTD (Feb.)	Full Year
FY23	\$ 375,959,451	465,328,194
FY22	\$ 331,735,809	443,169,708
FY21	\$ 278,171,868	415,738,536
FY20	\$ 260,560,278	402,520,391
FY19	\$ 287,652,561	406,662,163

RI Sponsored Programs

SPONSOR AWARD DATA: FY22 – 23 (YTD through Period 8: February)

RI NEW AWARDS (Through February)						
Federal Agency or Sponsor Type	FY23	% of RI Portfolio	FY22	23 v. 22 \$ Variance	23 v. 22 % Variance	5 Year Avg
NATIONAL SCIENCE FOUNDATION (NSF)	81,079,955	22%	72,253,716	8,826,239	12%	66,551,727
Industrial Sponsors	47,363,164	13%	51,359,334	(3,996,170)	-8%	44,965,715
Indus Res Inst/Fdns/Soc	35,982,582	10%	40,352,932	(4,370,350)	-11%	27,683,652
Coll/Univ/Res Institutes	35,169,611	9%	29,374,583	5,795,028	20%	33,543,327
US DEPT OF COMMERCE	34,433,228	9%	7,653,425	26,779,803	350%	11,946,242
DHHS	32,467,156	9%	32,853,286	(386,130)	-1%	30,440,764
US DEPT OF ENERGY	20,406,771	5%	24,435,628	(4,028,857)	0%	20,624,945
NAVY	12,626,171	3%	7,954,740	4,671,431	59%	10,451,329
NASA	12,016,847	3%	13,759,682	(1,742,835)	-13%	10,497,906
ARMY	10,435,781	3%	3,957,442	6,478,339	164%	5,264,649
AIR FORCE	9,210,785	2%	6,021,754	3,189,031	53%	8,158,258
Govt-Owned/Contractor Op	8,433,823	2%	6,760,050	1,673,773	25%	7,516,348
State & Local Government	8,012,086	2%	3,112,706	4,899,380	157%	5,777,999
US DEPT OF TRANSPORTATION	7,971,131	2%	6,221,467	1,749,664	0%	5,527,791
US DEPT OF DEFENSE	7,308,268	2%	3,058,253	4,250,015	0%	6,051,957
Grand Total	375,959,451	100%	331,735,809	44,223,643	13.3%	308,595,813

Key Takeaways:

- Top 15 sponsor types/agencies by award dollars in FY23 listed above; totals at the bottom reflect awards from all sponsors.
- While NSF continues to be our largest sponsor, the distribution remains less concentrated than in years past.

RI Sponsored Programs

EXPENSE DATA: FY19 – 23 (YTD through Period 8: February)

Expenditure Analysis: FEBRUARY	FY23 YTD	FY22 YTD	Change
Salaries and Wages	88,365,189	85,718,650	3.1%
Other Direct Costs	24,065,710	37,053,193	-35.1%
Subcontracts	35,545,357	38,744,647	-8.3%
Fringe Benefits	16,584,250	16,241,549	2.1%
Tuition Remission	22,623,424	22,928,701	-1.3%
M&S	19,146,100	17,308,859	10.6%
Equipment	9,101,986	3,543,531	156.9%
Domestic Travel	3,983,219	1,103,857	260.8%
Foreign Travel	960,992	191,536	401.7%
Unallocated	57,593	431,162	-86.6%
High Performance Computing	61,663	23,055	100.0%
DIRECT	220,495,483	223,288,741	-1.3%
IDC	66,144,253	59,052,701	12.0%
Total	286,639,736	282,341,442	1.5%

Expenditures - Direct		
	YTD (Feb.)	Full Year
FY23	\$ 220,495,483	334,229,533
FY22	\$ 223,288,741	330,920,330
FY21	\$ 190,759,394	294,248,586
FY20	\$ 187,111,727	286,744,676
FY19	\$ 189,644,078	279,599,249
Expenditures - Indirect		
	YTD (Feb.)	Full Year
FY23	\$ 66,144,253	98,686,305
FY22	\$ 59,052,701	93,079,082
FY21	\$ 54,370,848	86,156,912
FY20	\$ 56,813,472	84,764,909
FY19	\$ 55,479,763	86,087,217

Key Takeaways:

- Direct expenditures are down slightly YOY and indirect expenditures are up 12.0% YOY.
- The big decrease in direct expenditures is due to HEERF funding (found in “Other Direct Costs”) in FY22 not occurring in FY23.
- Salaries and fringe benefits combined have increased 2.9% YOY.
- Subcontract expenses have continued to be down YOY (8.3%), but the decrease has slowed relative to earlier in the year.
- Domestic and foreign travel expenses have increased significantly with the relaxing of travel restrictions.

RI Sponsored Programs

Grants and Contracts *INVOICING* and *FINANCIAL REPORTING* FY22 – FY23 (YTD through Period 8: February)

INVOICING			
Invoicing YTD FY2022 vs. FY2023 (thru February)			
Invoice Types	FY23 (February)	Monthly FY23 Average	FY22 (February)
G&C GIT Standard	\$ 652,647	\$ 81,581	\$ 1,319,111
G&C GIT Standard Certification Required	\$ 461,032	\$ 57,629	\$ 35,677
G&C GTRC Custom Certification Required	\$ 2,622,295	\$ 327,787	\$ 3,423,923
G&C GTRC Standard	\$ 17,069,326	\$ 2,133,666	\$ 22,824,654
G&C GTRC Standard Certification Required	\$ 56,242,448	\$ 7,030,306	\$ 37,542,344
G&C In House	\$ 34,602,579	\$ 4,325,322	\$ 34,305,756
G&C LOC Draw	\$ 110,259,117	\$ 13,782,390	\$ 85,328,251
G&C SF1034	\$ 10,400,799	\$ 1,300,100	\$ 6,448,877
G&C SF 270	\$ 34,993,004	\$ 4,374,126	\$ 28,321,915
Grand Total	\$ 267,303,247	\$ 33,412,906	\$ 219,550,508
Raw Invoice Counts	8,986	\$ 1,284	7,414
Year over Year Invoicing Change			
	Dollars	Invoice Counts	
YTD change in FY23 over FY22	\$ 47,752,740	1,572	
YTD percentage change	21.8%	21.2%	

FINANCIAL REPORTS		
Financial Reports YTD FY2022 vs. FY2023 (thru February)		
Report Types	FY23 (Feb.)	FY22 (Feb.)
Annual Financial Report	79	86
Final Financial Report	173	105
Monthly Financial Report	113	111
Quarterly Financial Report	370	412
Revised Financial Report	2	4
Semi-Annual Financial Report	30	22
TOTALS	767	740
Year over Year Invoicing Change		
	Report Counts	
YTD change in FY23 over FY22	27	
YTD percentage change	3.6%	

Notes:

- G&C continues to reduce the counts of outstanding financial reports and invoices. Efficiency reports show reductions in unbilled invoices of 27% relative to the prior month.

RI Sponsored Programs

Grants and Contracts: FINANCIAL ANALYSIS: FY22 – FY23 (YTD through Period 8: February)

JOURNALS BY THE ANALYST TEAM	FY23	% of Total	FY22	% of Total	% Chg FY
Journals (Total)	940		644		46%
Appropriate Grants Management	753	80%	473	73%	
"Red Flag" Grants Management	187	20%	171	27%	

Appropriate Grants Management: F&A adjustments, accounting adjustments, in-kind cost sharing, month-end entries, audit, blank object class, tuition correction, equipment entries.

"Red Flag" Grants Management: Primarily prior year Salary and Planning Distribution (SPD) transfers, past term/overages.

Key Takeaways:

- While journals have increased 46% YOY, the percentage that reflect "appropriate" grants management has improved from 73% to 80%!
- Independent of journal activity through February, the analyst team managed 778 award initiations, 1,686 award modifications, 4,843 award corrections, and 245 service now tickets.

RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS (Overspent) - as of Mar. 1			
Row Labels	Past-term	In-Performance	Grand Total
Financial Aid	(736,764)	(14,200,433)	(14,937,197)
School of Computer Science	(630,540)	(201,181)	(831,721)
General Institutional Expense	(444,336)	(189,176)	(633,513)
Electrical and Computer Engineering	(370,165)	(578,218)	(948,383)
Mechanical Engineering	(199,818)	(1,172,624)	(1,372,443)
Chemical and Biomolecular Engineering	(158,090)	(392,444)	(550,535)
Institute for Bioengineering & Bioscience	(80,984)	(185,136)	(266,119)
Industrial And Systems Engineering	(75,231)	(112,014)	(187,244)
Materials Science and Engineering	(59,411)	(210,362)	(269,773)
Civil And Environmental Engineering	(28,515)	(213,331)	(241,846)
Chemistry and Biochemistry	(27,227)	(638,262)	(665,490)
Aerospace Engineering	(27,106)	(1,159,693)	(1,186,799)
Pediatric Technology Center	(23,748)		(23,748)
Engineering Dean's Office	(22,300)		(22,300)
Georgia Tech Manufacturing Institute	(20,121)	(557,176)	(577,297)
Grand Total	(2,992,278)	(23,696,864)	(26,689,142)
Non-Financial Aid	(2,255,514)	(9,496,431)	(11,751,945)

Key Takeaways:

- This data represents awards where actual spending plus obligations and commitments exceeds the current budget.
- The biggest risk area is dollars associated with “past-term” awards (the end date has passed).
- Each month at the beginning of the month, Grants and Contracts provides exception reports at both the award and individual grant level to unit financial managers.
- We are also now sending out a cost share exception report to help units manage cost share requirements.
- The exception dollars past-term continue to improve each month, which reduces our compliance risk considerably.

PI Articles

[PI ARTICLE: The Craft of Carryover.](#) (March, 2023) ([PDF Download](#))

[PI ARTICLE: Participant Support Costs versus Participant Incentives.](#) (February, 2023) ([PDF Download](#))

[PI ARTICLE: The Problems with Overspending on Sponsored Awards.](#) (January, 2023) ([PDF Download](#))

[PI ARTICLE: Popular Research Metrics.](#) (December, 2022) ([PDF Download](#))

[PI ARTICLE: Cost Sharing – Nuts and Bolts.](#) (November, 2022) ([PDF Download](#))

[PI ARTICLE: An Inventory of Sponsor Required Reports.](#) (October, 2022) ([PDF Download](#))

[PI ARTICLE: How do Fringe Benefit Rates work at Georgia Tech?](#) (September, 2022) ([PDF Download](#))

[PI ARTICLE: The Mysterious and Very Important F&A Cost Reimbursement Rate.](#) (August, 2022) ([PDF Download](#))

[PI ARTICLE: Subrecipient Monitoring – Roles and Responsibilities.](#) (July, 2022) ([PDF Download](#))

[PI ARTICLE: OSP and G&C – Who Does What?](#) (June, 2022) ([PDF Download](#))

[PI ARTICLE: How Much Money Do I Have?](#) (May, 2022) ([PDF Download](#))

[PI ARTICLE: Sponsored Award Management – Timeline and Tasks.](#) (Apr, 2022) ([PDF Download](#))

[PI ARTICLE: My sponsor says they haven't been invoiced.....so what do I do?](#) (Mar, 2022) ([PDF Download](#))

Notes:

- PI Articles that I will be writing and issuing each month for research faculty and unit financial staff are available on our grants and contracts website (<https://www.grants.gatech.edu/pi-articles>).

Commitment Accounting Updates

Terryl Barnes

Commitment Accounting Manager

Keys to Success: Change Position Funding

A Change Position Funding (CPF) transaction is needed to change the distribution of future (unprocessed) payroll expenditures from one funding source to another by effective date and percent.

- The home department that owns the position must initiate the transaction. The transaction will automatically route to Level 1 approvers within the department.
- **Be sure to compile all the necessary information BEFORE trying to submit the transaction. Necessary information includes:**
 - Position Number
 - Combo Codes/Worktags for the new funding distribution
 - Effective Date/s
 - Percent of distribution for each effective date, in case multiple effective dates are applicable
 - Any additional approvers who will need to be inserted in the approval workflow, as applicable.
<https://www.budgets.gatech.edu/rCmtAcctg/CAApproverList>
- **The effective date on a CPF transaction must be:**
 - **The beginning of the current pay period or a future pay period (not the employee start date or semester start date).** For monthly positions, this is the first of the month. For bi-weekly positions, please refer to the bi-weekly calendar, and note the bi-weekly pay periods begin on a **Sunday**.
To lookup as to whether a position is monthly or bi-weekly, please use the Empl Position Search tab from Quick Links on the Budget Office website.

Keys to Success: Change Position Funding

- The funding end date on combo codes pertains to grants only and is the OneUSG grant end date. Typically, 45 days are added to the Workday grant end date to arrive at the OneUSG grant end date, to permit EDRs to post to recently-ended grants during the close-out period. **The Workday end date is the official grant end date, salary should not be charged to a grant past this date even though OneUSG will allow the transaction.**
- **A Level 1 approver from each of the From and To combo codes must be on the approval workflow.** If a combo code belongs to another department, please contact a Level 1 financial approver from that department and insert them in the approval workflow **BEFORE** Level 5.
- When entering an effective date, e.g. 4/1/2023, you don't need to insert a separate tab/page for each month after April if the funding distribution is to stay the same for future pay periods.
- You will get an email notifying that the transaction has been fully approved (or denied). The transaction will be part of the next batch update process- this process (BORDBEUPD) occurs 4 times during the day: 5:00 am, 9:00 am, 1:00 pm, and 5:00 pm. Once the transaction has been processed, you will see the processed indicator checked. On denied transactions, the processed indicator will remain unchecked. If a transaction is denied, please review the comments and resubmit after making the necessary correction/s.
- Changes are reflected on reports (encumbrances recalculated) the same night that the transaction is processed.
- **Please submit/approve CPFs in a timely manner so that you avoid having to submit EDRs.** Please note the deadline for monthly positions stated in the email sent out by Commitment Accounting on the first of every month. CPFs that are not fully approved prior to payroll processing will need to be resubmitted with new effective dates, plus an EDR will be needed as well.

Workflow Approval



Transaction Initiator



Department Approvers (Level 1)



Central Approver (Level 4)



Central Approver (Level 5)



Department Approver – Must review transaction thoroughly



Ad-Hoc Approver and/or **Ad-Hoc** Reviewer can be added wherever there is a plus sign

List of Ad Hoc Approvers

- Found on Budget Office website
 - www.budgets.gatech.edu
- Required when moving salary on/off worktag from another department.
- Contact ad hoc approver before inserting them into the transaction
- ASC team listed as level 1 approvers for all department. Don't insert them as an ad hoc approver

3/27/2023


15

Navigation for Ad Hoc Approvers

Georgia Tech Home Map Directory Offices

Georgia Tech Institute Budget Planning and Administration

Budget Maintenance Calendars Reference Forms Resources Commitment Acctg CARES Act About Search



Coming Events

May	
07	BA11 (May) OPENING

Ad Hoc Approvers



List of Approvers

CA OUC Approver List

Export Visible

Download

CA OUC Approver List

Show 10 entries

Empl ID	Oper ID	Name	Dept ID	Dept Name	Group	Appr Type
1234567	1234567@030	Aalfs,David D	053	GTRI-Sensors Elec (GTRI-SEAL)	ADHOC	
1234567	1234567@030	Aaron,DeKisha M	536	Housing Office	ADHOC	GA Tech GTRI M
1234567	1234567@030	Abdallah,Chaouki Tanios	120	Executive VP of Research	ADHOC	R GA Tech Mar
1234567	1234567@030	Abernethy,Jacob D	365	School of Computer Science	ADHOC	R GA Tech Mar
1234567	1234567@030	Abikoye,Olabisi	360	Computing, College of	ADHOC	R GA Tech Mar
1234567	1234567@030	Abikoye,Olabisi	361	Graphics,Vis & Usability (GVU)	DEPT_LEVEL	LVL1
1234567	1234567@030	Abikoye,Olabisi	361	Graphics,Vis & Usability (GVU)	DEPT_LEVEL	LVL2
1234567	1234567@030	Abikoye,Olabisi	962	Computational Health Analytics	DEPT_LEVEL	LVL1
1234567	1234567@030	Abikoye,Olabisi	962	Computational Health Analytics	DEPT_LEVEL	LVL2
1234567	1234567@030	Abikoye,Olabisi	367	Computational Science & Eng	DEPT_LEVEL	LVL2

Search fields...

- ALL Fields
- Empl ID
- Oper ID
- Name
- Dept ID
- Dept Name
- Group
- Appr Type

Showing 1 to 10 of 6,427 entries

Previous 1 2 3 4 5 ... 643 Next

List of Ad Hoc Approvers: Export Visible and Download

This screenshot shows the top of a web application interface. At the top right, there are two buttons: 'Export Visible' and 'Download'. The 'Export Visible' button is highlighted with a yellow box. Below the buttons is a search bar with a right-pointing arrow. Underneath is a dropdown menu labeled 'Appr Type' with a diamond icon. The dropdown is open, showing a list of roles: 'BOR GA Tech GTRI Manager', 'BOR GA Tech Manager', 'LVL1', and 'LVL2'. The 'BOR GA Tech Manager' role is selected.

This is a close-up of the 'Export Visible' button and its dropdown menu. The dropdown menu is open, showing three options: 'Print' with a printer icon, 'Excel' with an Excel icon, and 'Copy' with a copy icon.

This screenshot shows a dialog box titled 'Download CA Approver List Report'. At the top right is a close button (X). Below the title is a text box with instructions: 'Drag which fields to include or not include in your downloaded report. You may also use the buttons below to move one or more fields (use the [CTRL] key to select multiple). Reorder your included fields by dragging fields as needed.' Below the text are two columns of fields. The left column is labeled 'Available Fields' and contains 'Empl ID', 'Oper ID', 'Dept Name', and 'Group'. The right column is labeled 'Included Fields' and contains 'Dept ID', 'Name', and 'Appr Type'. The 'Appr Type' field in the 'Included Fields' column is highlighted in blue. Between the columns are four navigation buttons: a right-pointing double arrow, a right-pointing single arrow, a left-pointing single arrow, and a left-pointing double arrow. At the bottom right are two buttons: 'Cancel' and 'Download Report'.

Over 90 Day Salary Cost Transfer

- **Only applies to EDRs when moving salary onto a grant (e.g. 03GR00000000)**
- **Complete transmittal form with detail explanations**
 - Found on Budget Office Website
 - Provide responses that will pass audit scrutiny
- **Common reasons to exceptions**
 - Initial or continuing sponsor funding delayed beyond 90 days.
 - Specific approval received by sponsored agency
 - Transfers to cost share or between grants within the same award
- Job Aid: How Do I Submit A Current Fiscal Year Late Express Direct Retro (over 90 days) Request?

Over 90 Day Salary Cost Transfer Form

- Provide detailed responses to all justification reason questions that pass audit
- Provide supporting documentation

JUSTIFICATION DETAIL

NOTE: For all changes made TO externally-funded sponsored projects**, you must choose a justification reason. If "Other" is selected, enter detailed explanation.

1. Correction of labor charges based on review by employee, PD/PI, or authorized delegate.
2. Correction of clerical error or data input identified by authorized unit financial personnel.
3. New Award costs incurred during the award period charged temporarily to other allowable funds pending establishment of a new award/fund.
4. Allowable pre-award costs (incurred prior to the award period) initially charged to other allowable funds.
5. Renewal award costs charged originally to prior sponsored increment or to other allowable funds.
6. Other: Please specify:

JUSTIFICATION FOR LATE TRANSFER (Complete this section for requests over 90 days) **

Pay Period End Date: 7/31/2021 Date of Request: 12/1/2021 Days Late: 123

(a) Explain why the expense was not originally charged to the correct project.

The reason the expense wasn't originally charged to the correct project is due to the award being set up late. Funding for the award was received November 25th however the period of performance began July 1st.

(b) Explain how the expense benefits the scope of work on the "TO" project.

This expense is for the employee that worked on the "To" grant. The employee tested lab samples and analyzed the results

(c) Explain why the error was not identified and corrected timely (within 90 days of the Pay Period End date).

This error was not identified and corrected timely because the award and funding were received late.

(d) Explain what steps are in place to prevent the need for a late cost transfer going forward.

The following steps are in place to prevent the need for a last cost transfer going forward. Follow up with PI, sponsor, and ~~OSP~~ more often. Request an advanced grant number so that expenditures are posted timely.

Cost Transfer of Charges FROM:	Project #	Fund #	Source (e.g. Sponsor Name, GTF, etc.)	Prime Sponsor/ Agency
	Start Date	End Date	Cost Share Obligation	Balance

Cost Transfer of Charges TO:	Project #	Fund #	Source (e.g. Sponsor Name, GTF, etc.)	Prime Sponsor/ Agency
	Start Date	End Date	Cost Share Obligation	Balance

PERSONAL SERVICES						
Pay End Date	Salaries	Fringe	Tuition	Subtotal	F&A	Total transfer

Revised 4/2022

Additional Resources

- Helpful queries: Enter Query name in Query viewer
 - BOR_CA_POSITION_FUNDING – view position funding
 - BOR_CA_EDR_STATUS – view status of EDR transactions
 - BOR_CA_EDR_LOCKS – Locked EDR transactions
 - BOR_HR_VACANT_POSITIONS - Vacant Positions
 - BOR_CA_CHG_FUND_LOCK - Change Position Funding Locks
- On demand training videos:
 - Media Space: https://mediaspace.gatech.edu/playlist/details/1_8lgt469g
 - HR Geniussis Training Site: <https://gatech.geniussis.com/FERegistration.aspx>

Project Accounting Updates

Glenn Campopiano

Director, Project Accounting

90 Days to Year End!

Check list for several important things to do before year end

- GRA/GTA graduating in May, terminating or going on internship. Please put in termination dates for those leaving end of semester. Let's avoid salary overpayments and adjust sponsored awards as required.
- Cost Share –please review your FY22 cost share commitments and expenses. Now is the time to adjust.
- The Undesignated worktag –please start clearing the undesignated so no one remains by close of fiscal year.
- Sponsored awards ending by June 30 –please review and true up so they can close out without issue. Any M&S purchases should all be completed by now. Close open obligations as soon as possible. Past term purchases are usually not allowable.
- Subawards –if ending soon please request final invoices. Please have sub-award monitoring documentation readily available and filed for future inquiry if requested. Document meetings, strategy sessions, emails and payment approvals to prove monitoring was in place during performance of sub award.
- •Cost share provided by subs –report third party cost share as received to G&C so it can be posted to cost share worktag.

New Policy on Prior Year Salary Cost Transfers

Allowability of Prior Year Salary Cost Transfers

- **Effective July 1, 2023 FY24**

Prior Year Salary Cost Transfers that will be accepted for review and processing:

1. Sponsored Grant line to Sponsored Grant line in the same Award
 2. Sponsored Grant line to Designated or GTRC or GTF funds
 3. Errors caused by incorrect Award set-up (by OSP or G&C)
 4. **GTF or GTRC to Sponsored Grant line for mods or initiations completed in June.**
- Requests must be complete with all required documentation or will be returned for correction. Requires G&C Cost Transfer Form-include Salary, fringe & tuition. Employee cost detail and signed revised ASR
 - All requests must go through Service Now.
 - If the requests does not meet the above conditions, it will not be processed. If you identify a salary on an award that does not meet the above criteria it will be moved to a discretionary worktag. Once you inform us it is wrong it must be fixed – no “never minds”
 - Be Sure to put June pay on GTF or GTRC worktags so they can transfer in FY24 to sponsored worktags. Don't leave the salaries on state funds!
 - Remember cost transfers from prior year state funds to sponsored are not allowed.

Project Accounting

- Reminder – please be responsive to Project Accounting emails. Let's keep the work flowing.
- When making EDR or CA changes please do not use worktags that are in inactive status. It causes the process to fail and we have to go in and make adjustments so the process can proceed. A lot of inconvenience on the back end. This happens at least once a week.
- Review your monthly Exception reports for overruns and past term charges. Both of these impact our billing process. The Cost Share exception report should help as you go into year end.

24th Financial Research Administration Conference – FRA Conference

David Lyons

Financial Analyst III

Courses Catalog

1. University Decisions that Impact the F&A Rate Calculation
2. NSF Payments and Analytics Branch - Post Award Financial Processes
3. Are you Prepared for an Agency or Single Audit
4. Fringe Benefit Primer and Panel Discussion
5. NIH Update
6. Using Metrics to Manage Risks!
7. Basics of F&A - A University Perspective
8. Defining & Documenting Financial Compliance for Complex Costs

University Decisions that Impact the F&A Rate Calculation

1. Facilities and Administrative Costs (F&A)
2. Administration is capped at 26% Rate
3. F&A are real expenditures the university incurs on behalf of Research
4. No Federal restrictions on how this is spent
5. Best use is reinvestment into the University
6. Requires many offices to complete the Calculation

NSF Payments and Analytics Branch - Post Award Financial Processes

1. Payments and Analytics Branch (PAB) Falls under Division of Financial Management at NSF
2. Awards cannot be extended to use remaining funds
3. Submit Grantee-Approved NCE at least 10 days prior to term date
4. Submit the NSF-Approved NCE at least 45 days prior to term date
5. Late requests will need strong justification
6. NSF Cancelling Appropriations –Appropriations cancel 5 years after availability
7. ACM\$ closes on 09/25/2023 at 2pm –NSF will reach out to institute

Fringe Benefit Primer and Panel Discussion

1. Allowances and services provided by employers to employees beyond regular S&W
2. 2 CFR 200.431
3. FICA, Life Insurance, Health Insurance, Retirement, etc.
4. Specific Identification – Employees actual costs are charged
5. Fringe Rates – Preferred Method
6. Different rates based on University position (Faculty, Staff, Student, etc.)
7. Rates are determined by employee group costs divided by salary
8. Submitted Annually to Cognizant Agency - ONR

NIH Update

1. On December 29th, 2022, President Biden Signed into law the Consolidated Appropriations Act, 2023 into law
2. PI's are required to notify NIH when PI or Key Personnel are removed from their position or are disciplined by institution
3. Effective January 25th, 2023 New Data Management and Sharing Policy
4. Effective May 12th, 2023, COVID emergency will be terminated
5. Effective March 30th, 2023, Xtrain module will be redesigned
6. Catalog of Federal Domestic Assistance (CFDA) is now known as Assistance Listing Numbers (ALN)

Defining & Documenting Financial Compliance for Complex Costs

1. Allowable, Allocable, Reasonable, and Consistent
2. Every situation is different
3. Document every situation
4. Could put University at risk of funding if found in Audit

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

OMB Request for Information (RFI)

- Office of Management and Budget (OMB) will be proposing revisions to title 2 of the Code of Federal Regulation (CFR) in 2023 with final updates anticipated in December 2023
- A 2/9/2023 [RFI](#) requested feedback from the general public before March 13, 2023
- Council of Government Relations (COGR) submitted a letter on behalf of its 200 public and private U.S. Research Universities and affiliated academic medical centers focused on reducing administrative burden
- High Priority Items included....
 - Strengthen language so agencies align with 2 CFR 200 versus rulemaking by guidance or policy by FAQ
 - Criteria for costs that occur after closeout printing and data management to be prepaid or charged post closeout
 - Eliminate 26% administrative cap or uncapped compliance pool among other F&A related items
 - Codification of FAQs

Service Center Updates

Andrew Chung

Cost Accountant II

FY22 Department Certifications

- The purpose of the department certification form is to inform both the unit financial managers and those with budget authority over their department (typically Dean or EVPR office) about how much their service centers under or over-recovered during FY22.
- The summary was compiled using data from the FY22 SCARVs submitted to Grants & Contracts Accounting.
- The department certification forms need to be reviewed and signed off by both the unit financial manager and someone with budget authority over the department (typically Dean or EVPR office).
- Several service centers have not yet turned in their FY22 SCARV and they were marked as “Out of Compliance”. These service centers will need to turn in their FY22 SCARVs in order to be back in compliance with GT policies.
- The department certification forms will be completed on an annual basis going forward.
- If there are any questions regarding the department certification forms, please reach out directly to Andrew Chung – Andrew.Chung@business.gatech.edu

FY22 Department Certifications

<u>Certification of Department Support for Service Centers</u>					
<u>Grants & Contracts Accounting</u>					
<u>FY22</u>					
<u>Ctrl Number</u>	<u>Name of Center</u>	<u>Revenue</u>	<u>Expense</u>	<u>Department Suppo</u>	<u>Note</u>
2	Widget Shop	\$10,000	\$12,000	(\$2,000)	
3	G&C Svc Ctr				Out of Compliance
Department Totals		\$10,000	\$12,000	(\$2,000)	
This information is provided for department and school budgetary purposes only. The information was collected via the Service Center Annual Rate Validation Form (SCARV). If a new service center rate study is required please request via email to					
Note: Negative figures represent shortfall/under-recoveries while positive figures represent a profit/over-recoveries					
<u>Reviewed by:</u>					
Financial Manager:	Name:				
	Signature:				
	Date:				
Dean/EVPR Office:	Name:				
	Signature:				
	Date:				

Service Center Accounting

Billing to a Worktag established in the Financial System

Ledger Account 471100 Quasi – Revenue

- RC471101 - Quasi/Internal DSS - State, GTF, and GTRC Funds
- RC471111 - (New Revenue Category) - Sponsored Awards

The ledger account 471100 is setup as a contra by the Controller's office to avoid duplication of revenue from Grants billing and to avoid intra-departmental transfers creating revenue

Billing to external sources without a Worktag (Bursar)

- Ledger Account 452500 – Sales Miscellaneous
- RC452590 - DSS - External to GT

Compliance Updates

Charles H. Derricotte III

Financial Compliance Program Manager

What have we done? - Sponsor

- Sandia Cost Claim Audit
- US DOJ Audit (GT Police Dept.)
- State of GA (VOCA Grant)
- HEERF Review (Internal Review)
- CMAT Review (Internal Review)
- Marcus Foundation
- OPEN to INTERNAL REVIEWS on awards where there is RISK

What are we doing? – Proactive Reviews

- Cost Transfers Reviews Quarterly
- Supplemental Pay Review (Covered today)
- Participant Support Transactions Quarterly
- Monthly Ledger Analysis of high-risk transactions
- Minimum P.I effort review (Quarterly)

Supplemental Pay– Results

- A query was generated at the end of September 2022 (FY23 Q1) that covered all Supplemental Pay transactions from the period of (May 2022 to September 2022). G&C Compliance reviewed transactions in Workday & CIS to verify if the supplemental pay was included in the budget or directly listed in the sponsor contract. If the supplemental pay was verified then the transaction was confirmed in our analysis, and the remaining supplemental pays were sent to the appropriate departments for verification.
- Total of 89 supplemental payments in the population
- 34 payments were verified in CIS/Workday/Prior Review Verification – Removed from population
- 55 payments were sent to departments for verification
- 14 (25%) were confirmed by departments as accurate
- 37 (68%) were confirmed by departments or G&C as needing removal off sponsored award
- 4 (7%) are currently pending resolution

Admin Supplemental Pay - Ret Elig - Faculty (for AFA) – (Account 516255) - Employee Awards – (Account 561400)

- Admin Supp Pay. (516255) 21 out of 28 transactions were changed (75%)
- Employee Awards. (561400) 3 out of 5 transactions were changed (60%)
- Support for confirmed transaction included: Were paid with state appropriations (Admin Supp Pay), or support was in the form of an email, memo from sponsor/department, or letter from chair of department(Both transactions).
- Scenarios where changes were noted: –Admin Pays/Employee Awards were changed by department by inquiry and removed off grant. Main issues were with input of earnings code in ONEUSG. Terryl has done several trainings and reached out to departments to minimize issues and advise campus on proper process. Hope to see a reduction in these as time moves along.

Admin Supplemental Pay - Ret Elig - Faculty (for AFA) – (Account 516255) - Employee Awards – (Account 561400)

- **Best Practices for continued oversight**

- Faculty admin-supplemental pays should have a memo or email from department chair or HR to outline additional duties for faculty member to determine allowability on grant. To ensure non research duties such as department responsibilities are not being charged to a grant unless outlined in award documentation.
- Employee awards should be called out in award or set up as an award approved by department chair/sponsor/and appropriate accounting department (Commitment/Project Accounting). Departments can implement quarterly review checks on supplemental pay accounts listed to ensure appropriateness of pays on ledger accounts.

Supplemental Pay - Non-Retirement Eligible & Retirement Eligible – (Faculty & Staff) – (Account 516XXX-526XXX)

- 27% (15 transactions) of overall population for supplemental pay
- Faculty Acct. (516XXX) 4 out of 9 transactions were changed (44%) – 3 pending/leaning towards changed decision will increase percentage.
- Staff Acct. (526XXX) 6 out of 6 transactions were changed (100%)
- Support for confirmed transaction included: Description of extra duties from Grant Manager, P.I, or HR representative. The support was in the form of an email, memo from sponsor/department, or letter from chair of department.
- Scenarios where changes were noted: – Removed by department or issues were with input of earnings code in ONEUSG.

Supplemental Pay - Non-Retirement Eligible & Retirement Eligible – (Faculty & Staff) – (Account 516XXX-526XXX)

- **Best Practices for continued oversight**

- Faculty/Staff supplemental pays should have a memo or email from department chair or HR to outline additional duties for faculty member to determine allowability on grant. To ensure non research duties such as department responsibilities are not being charged to a grant unless outlined in award documentation.
- Based on responses, departments had several posting errors and were not aware of supplemental pay being on grant. Departments can implement quarterly review checks on supplemental pay accounts listed to ensure appropriateness of pays on ledger accounts.

Supplemental Pay Accounts

LedgerAcct ID	LedgerAcct Name
127137	Receivables - Employees - Salary Overpayment (Payroll)
516101	Vacation Payout - Faculty
516110	Voluntary Separation Pay - Faculty
516150	Extra Pay - Faculty
516250	Supplemental Pay - Non-Retirement Eligible - Faculty
516251	One-Time Supplement - Faculty
516255	Admin Supplemental Pay - Non Ret Elig - Faculty (for AFN)
516300	Industry / Foundation Supplement - Faculty
526101	Vacation Payout - Staff
526110	Voluntary Separation Pay - Staff
526150	Extra Pay - Staff
526250	Supplemental Pay - Non-Retirement Eligible - Staff
526251	One-Time Supplement - Staff
526300	Industry / Foundation Supplement - Staff
527101	President Allowance
528101	Housing Allowance
529101	Subsistence Allowance
557100	Employee Tuition Reimbursement
557200	Employee Tuition Remission
561400	Employee Awards
561410	Employee Suggestion Program Awards / Incentives
561420	Goal Based Incentive
561425	Well Being Program
561426	Well Being Reimbursement
561500	Employee Car Allowance
565100	Relocation Assistance
569100	Miscellaneous Personal Services
783100	Stipends
783200	Stipends - Grant Participate Support

Relocation Assistance – (Account 565100)

- **Relocation Assistance** – 3 out of 7 transactions were changed (43%).
- Support for confirmed transaction included: Were paid with state appropriations, charged to NIH (no prior approval needed), unrestricted gift from private sponsor, or major sponsor that waives prior approval.
- Scenarios where changes were noted: – Pays for Relocation Assistance were changed by department by inquiry and removed off grant. Main issues were with input of earnings code in ONEUSG.

Relocation Assistance – (Account 565100)

- **Best Practices for continued oversight**

- Employees must be hired into a benefits eligible position for a period expected to exceed one year.
 - Employee must sign an Employment Relocation Payment Agreement with GT before such expenses are incurred.
 - The employee must work on the sponsored grant for which expenses are incurred for a minimum of 12 months.
 - Relocation expense must be allocated based on level of effort by employee. (I.e., if employee works 50/50 on two grants, then expense must be allocated similarly across those grants.) Per the Personal Services Reporting Using the Plan Confirmation System (Policy 3.2) -The payroll distribution, which is incorporated into the official records of GT, must reasonably reflect the activity for which employees are compensated by GT, and it encompasses sponsored and all other activities. Compensation for personal services covers amounts earned to date for salary and fringe benefits services of employees rendered during the period of performance under sponsored agreements or other institutional activity. Relocation expense is considered payroll/compensation and must be treated similarly to other forms

Relocation Assistance – (Account 565100)

- **Best Practices for continued oversight**

- Approval of relocation expense must be obtained from Sponsor, listed are forms of sponsor approval:
 - Included in budget justification during proposal process (Best documentation)
 - Some sponsors waive prior approval, make sure the sponsor you charge is one of those sponsors and the employee is essential to project.
 - Correspondence includes memo, letters, or direct emails with appropriate individuals from sponsor.

Workday Reporting Updates

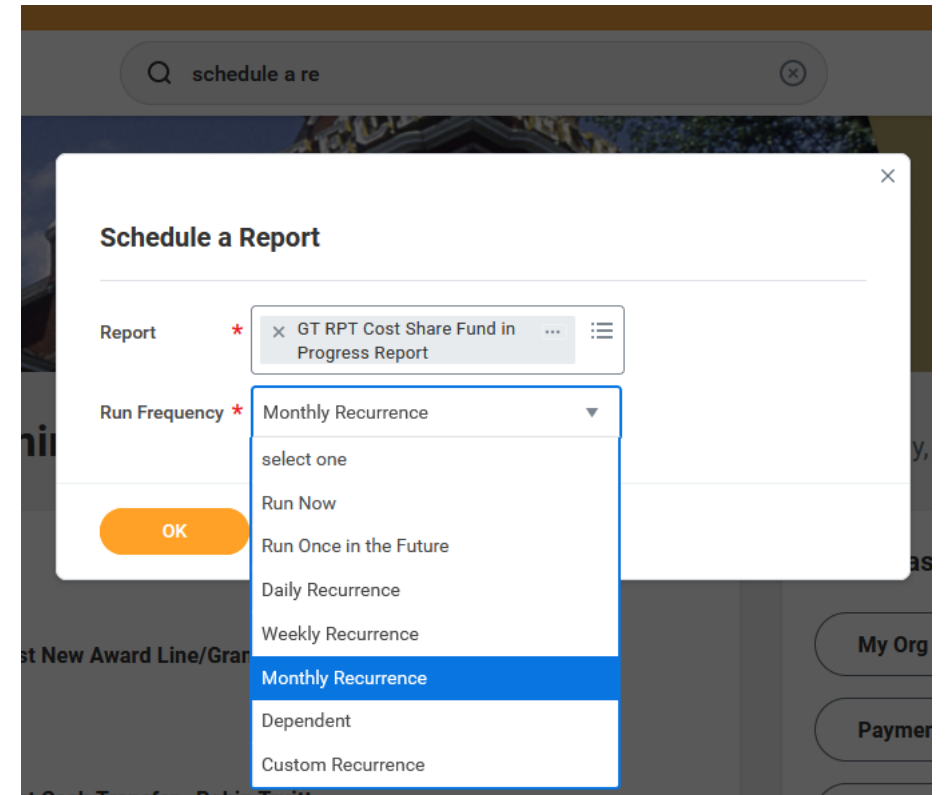
Amy Zhang

Application Support Analyst Lead

How to schedule a report in workday

Frequently-used reports can be scheduled to run on a daily, weekly or monthly basis or on a specific future date.

1. Type “Schedule a Report” into the search bar.
2. Select the name of the report to be scheduled (for example: Cost Share Fund in Progress) in the Report field.
3. Select a frequency option (for example: Monthly Recurrence) in the Run Frequency field.



How to schedule a report in workday

4. Click Report Criteria and input necessary details such as Company, Period, Award, Cost Center etc. (Ensure that you have filled out all the required fields of the report.)

Schedule a Report

Request Name * GT RPT Cost Share Fund in Progress Repo

Report Name GT RPT Cost Share Fund in Progress Report

Run Frequency Monthly Recurrence

Report Criteria Schedule Output Share

15 items

Field	Value Type	Value
<input checked="" type="checkbox"/> Company	Specify Value	× C0503 Georgia Institute of Technology ...
<input checked="" type="checkbox"/> Period	Determine Value at Runtime	× Prior Fiscal Periods ...
<input checked="" type="checkbox"/> Award	Specify Value	
<input checked="" type="checkbox"/> Grant	Specify Value	
<input checked="" type="checkbox"/> Cost Center	Specify Value	× CC000329 PHYS - School of Physics ...

OK

Cancel

How to schedule a report in workday

5. Click Schedule.

6. Fill in the frequency, day(s), start time, time zone and range of dates (For example: First day of each month at 8:00 am Eastern time)

Range of Recurrence:

Start Date: Always be the date after today

End Date: Based on the frequency of your scheduled report, I would recommend inputting a date range of either six months or one year.

Workday limits recurrence to 5 times after the end of the next calendar year.

Schedule a Report

Request Name * GT RPT Cost Share Fund in Progress Repo

Report Name GT RPT Cost Share Fund in Progress Report

Run Frequency Monthly Recurrence

Report Criteria **Schedule** Output Share

Priority

Monthly Recurrence Criteria

* Every Month Month(s)

Recurrence Type * Day(s) of the Month Day of the Week

Start Time *

Time Zone *

Catch Up Behavior *

Range of Recurrence

Start Date *

End Date *

How to schedule a report in workday

7. Click Output.

8. Select the output format. It will default to Excel, but you can change it to PDF or CSV format.

If you want the report to be saved for longer than five days, edit the File to Be Deleted After (Days) field.

Schedule a Report

Request Name *

Report Name GT RPT Cost Share Fund in Progress Report

Run Frequency Monthly Recurrence

Report Criteria Schedule **Output** Share

Output Type (empty)

* Excel
 Report (PDF)
 Text (CSV)

Report Tags

File to be Deleted After (Days) *

Do Not Output an Empty Report

Hide Prompt Values

How to schedule a report in workday

9. Click Share

10. You can choose Don't Share report output or you can share the report with your supervisor / team members

11. Click OK

Schedule a Report

Request Name *

Report Name GT RPT Cost Share Fund in Progress Report

Run Frequency Monthly Recurrence

Report Criteria Schedule Output **Share**

Specify the sharing options for the report output. Note that selecting "Share report output with other users" below, you a

Report Output Sharing Options (empty)

* Don't share report output
 Share report output with other users

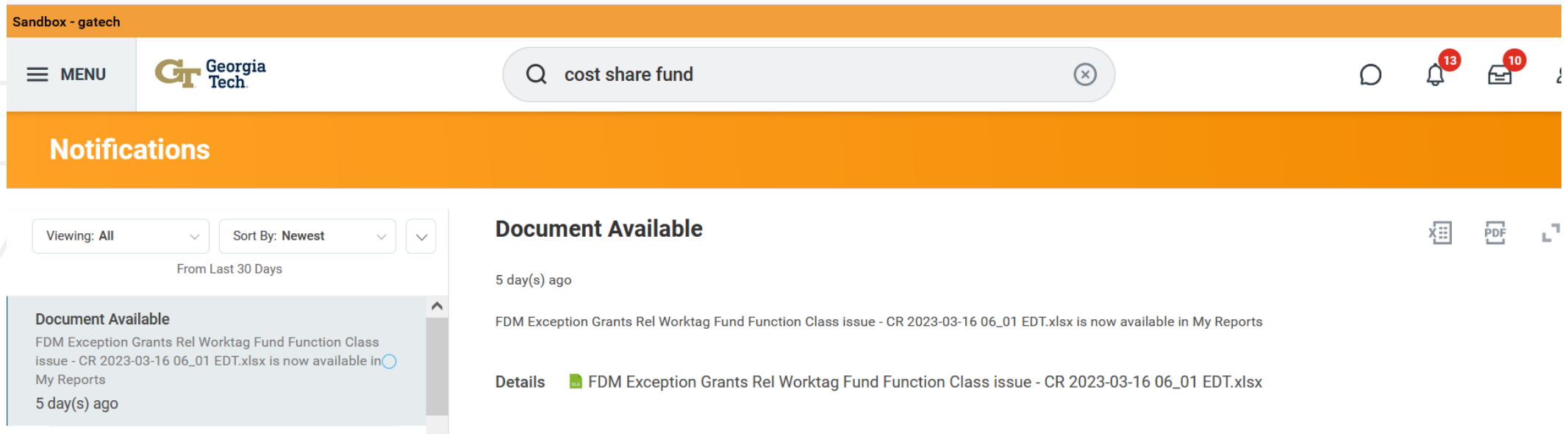
Authorized Users

Security Groups

I agree to the statement above

How to schedule a report in workday

Once the scheduled report has been executed, you can view it under the Notification section in Workday.



The screenshot shows the Workday interface for a user named 'Sandbox - gatech'. The top navigation bar includes a menu icon, the Georgia Tech logo, a search bar containing 'cost share fund', and notification icons for messages (13) and mail (10). Below the navigation bar is a large orange 'Notifications' header. On the left, there are filters for 'Viewing: All' and 'Sort By: Newest', with a 'From Last 30 Days' indicator. A notification card is visible, titled 'Document Available', with the text: 'FDM Exception Grants Rel Worktag Fund Function Class issue - CR 2023-03-16 06_01 EDT.xlsx is now available in My Reports' and '5 day(s) ago'. On the right, there are icons for grid, PDF, and expand. Below the notification card, the text 'Document Available' is followed by '5 day(s) ago' and the full notification text. A 'Details' link is provided with a small icon and the file name.

Workday Sandbox Link: <https://wd5-impl.workday.com/gatech/d/home.html>

Training Updates

Rob Roy

Director of BOR Sponsored Programs

2023 Upcoming Spring Semester Classes & Events

[Saba Quest LMS](#) – Sign in with GT credentials and register!

Offered virtually, via Zoom, unless otherwise noted

MARCH 2023

March 28th

Post Award Management & Financial Compliance

12:30PM – 3:00PM

(Virtual)

March 30th

Post Award Management and Research Compliance

9:30AM – 12:00PM

(Virtual)

ONGOING COURSES

- *Introduction to the Research Enterprise at GT*
- *NIH Proposal Preparation & Review Tips*
- *NSF Proposal Preparation & Review Tips*
- *Subawards: Request, Monitor, & Risk*
- *Pivot: Finding Funding*

APRIL 2023

April 10th

eRouting Proposal Module

2:00pm – 3:30pm

(Virtual)

April 12th

Cayuse Proposal System

9:00am – 10:30am

(Virtual)

April 17th

2 CFR 200 Workshop

9:00am – 4:00pm

(Virtual)

April 18th

Advanced Topics: Allowable & Allocable

9:00am – 11:00am

Dalney 180

April 19th

Pre-Award Activities

10:30am – 12:00pm

Dalney 355

Post-Award Activities

12:30pm-2:00pm

Dalney 355

THANK YOU!



[GRANTS.GATECH.EDU](https://grants.gatech.edu)