The Latest Buzz with G&C Accounting

Monday, May 22, 2023

10:00 – 11:30 AM

Georgia Tech

Agenda

Topic	Presenter(s)
Welcome, Post Award Research Updates	Josh Rosenberg
Internal Audit Updates	Jodi Geary
Commitment Accounting Updates	Terryl Barnes
Project Accounting Updates	Glenn Campopiano
Backup Documentation	Douglas Feller
How to Find a New Award Line	Samuel Guzak
Cost Accounting Updates	Jonathon Jeffries
Compliance Updates	Charles Derricotte III
Workday and Reporting Updates	Amy Zhang
Training Updates	Rob Roy
Closing	Josh Rosenberg

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Post Award Research Updates

Josh Rosenberg

Exec. Director, Grants and Contracts

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RI Sponsored Programs

AWARD DATA: FY19 – 23 (YTD through Period 10: April)

AWARDS: Cumulative Report thru: APRIL					
College/Unit	FY23		FY22		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	$ 38,326,994	157	$ 27,134,292	147	41.2%
COS	$ 49,504,304	265	$ 51,812,003	283	-4.5%
DSGN	$ 12,135,810	443	$ 12,583,862	565	-3.6%
ENGR	$ 262,087,167	1,125	$ 235,830,380	1,086	11.1%
GTRI	$ 736,013,161	844	$ 676,534,925	762	8.8%
IAC	$ 8,005,666	52	$ 3,887,085	30	106.0%
OTHERS	$ 74,902,532	262	$ 59,335,526	292	26.2%
SCB	$ 943,882	9	$ 553,600	6	70.5%
Total	**$ 1,181,919,516**	**3,157**	**$ 1,067,671,672**	**3,171**	**10.7%**
Resident Instruction and Other	**$ 445,906,355**	**2,313**	**$ 391,136,748**	**2,409**	**14.0%**

Awards		
	YTD (Apr.)	Full Year
FY23	$ 445,906,355	$ 483,054,982
FY22	$ 391,136,748	$ 443,169,708
FY21	$ 346,218,389	$ 415,738,536
FY20	$ 328,276,525	$ 402,520,391
FY19	$ 340,065,776	$ 406,662,163

Key Takeaways:
- Awards for Georgia Tech totaled $1.18 billion, with the average award size at $374K.
- On the RI side, awards increased 14.0% to $446 million, which already exceeds last fiscal year's $443 million total.
- We are currently projecting 9.0% growth for RI awards relative to last year, as award growth often slows in the latter part of the fiscal year.

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RI Sponsored Programs

SPONSOR AWARD DATA: FY22 – 23 (YTD through Period 10: April)

RI NEW AWARDS (Through April)

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)	$ 87,607,423	20%	$ 77,175,484	$ 10,431,939	14%	$ 73,002,401
INDUSTRIAL SPONSORS	$ 58,057,655	13%	$ 66,083,545	$ (8,025,891)	-12%	$ 56,055,930
DHHS	$ 45,100,457	10%	$ 38,867,231	$ 6,233,226	16%	$ 39,453,262
COLL/UNIV/RES INSTITUTES	$ 44,728,083	10%	$ 39,165,678	$ 5,562,405	14%	$ 42,558,299
INDUS RES INST/FDNS/SOC	$ 40,728,199	9%	$ 45,633,597	$ (4,905,398)	-11%	$ 33,202,798
US DEPT OF COMMERCE	$ 34,433,228	8%	$ 7,653,425	$ 26,779,803	350%	$ 12,208,420
US DEPT OF ENERGY	$ 22,523,757	5%	$ 24,768,518	$ (2,244,761)	-9%	$ 22,445,900
NAVY	$ 19,180,025	4%	$ 11,862,439	$ 7,317,586	62%	$ 14,828,581
US DEPT OF DEFENSE	$ 14,376,746	3%	$ 8,891,104	$ 5,485,642	62%	$ 12,212,338
NASA	$ 13,675,790	3%	$ 15,338,957	$ (1,663,168)	-11%	$ 12,181,118
AIR FORCE	$ 13,052,139	3%	$ 6,776,625	$ 6,275,514	93%	$ 10,603,838
ARMY	$ 10,837,570	2%	$ 5,073,748	$ 5,763,822	114%	$ 6,570,407
GOVT-OWNED/CONTRACTOR OP	$ 9,933,067	2%	$ 8,484,412	$ 1,448,655	17%	$ 9,067,498
STATE & LOCAL GOVERNMENT	$ 8,566,216	2%	$ 5,477,508	$ 3,088,708	56%	$ 6,687,718
US DEPT OF TRANSPORTATION	$ 8,453,631	2%	$ 6,236,467	$ 2,217,164	36%	$ 6,067,601
Grand Total	$ 445,906,355	100%	$ 391,136,748	$ 54,769,607	14.0%	$ 372,085,286

Key Takeaways:
- Top 15 sponsor types/agencies by award dollars in FY23 listed above; totals at the bottom reflect awards from all sponsors.
- Award growth continues to be substantial over FY22 and over our 5-year averages.

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RI Sponsored Programs

EXPENSE DATA: FY19 – 23 (YTD through Period 10: April)

Expenditure Analysis: APRIL	FY23 YTD	FY22 YTD	Change
Salaries and Wages	$ 109,291,943	$ 106,769,946	2.4%
Other Direct Costs	$ 26,078,809	$ 39,745,789	-34.4%
Subcontracts	$ 46,235,376	$ 48,245,120	-4.2%
Fringe Benefits	$ 20,275,294	$ 19,883,534	2.0%
Tuition Remission	$ 28,499,614	$ 29,426,823	-3.2%
M&S	$ 24,225,815	$ 21,974,747	10.2%
Equipment	$ 11,922,939	$ 4,992,973	138.8%
Domestic Travel	$ 4,907,067	$ 1,763,748	178.2%
Foreign Travel	$ 1,173,769	$ 288,502	306.8%
Unallocated	$ (104,888)	$ 497,671	-121.1%
High Performance Computing	$ 74,973	$ 29,584	100.0%
DIRECT	**$ 272,580,712**	**$ 273,618,438**	**-0.4%**
IDC	**$ 82,332,565**	**$ 73,052,711**	**12.7%**
Total	**$ 354,913,276**	**$ 346,671,148**	**2.4%**

Expenditures - Direct		YTD (Apr.)		Full Year
FY23	$	272,580,712	$	330,920,330
FY22	$	273,618,438	$	330,920,330
FY21	$	233,399,794	$	294,248,586
FY20	$	228,998,037	$	286,744,676
FY19	$	233,823,673	$	279,599,249

Expenditures - Indirect		YTD (Apr.)		Full Year
FY23	$	82,332,565	$	100,885,676
FY22	$	73,052,711	$	93,079,082
FY21	$	67,865,487	$	86,156,912
FY20	$	69,176,444	$	84,764,909
FY19	$	68,502,317	$	86,087,217

Key Takeaways:
- Direct expenditures are down slightly YOY and indirect expenditures are up 12.7% YOY.
- The big driver of the 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 2.3% YOY.
- Subcontract expenses have continued to be down YOY (4.2%), but the decrease has slowed relative to earlier in the year.
- Domestic and foreign travel expenses have increased significantly throughout the fiscal year.

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RI Sponsored Programs

Grants and Contracts INVOICING and FINANCIAL REPORTING
FY22 – FY23 (YTD through Period 10: April)

INVOICING

Invoicing YTD FY2022 vs. FY2023 (thru April)

Invoice Types	FY23 (April)	Monthly FY23 Average	FY22 (April)
G&C GIT Standard	$ 13,135,153	$ 1,313,515	$ 1,695,775
G&C GIT Standard Certification Required	$ 1,270,522	$ 127,052	$ 306,514
G&C GTRC Custom Certification Required	$ 2,955,775	$ 295,577	$ 5,341,946
G&C GTRC Standard	$ 20,885,510	$ 2,088,551	$ 35,310,601
G&C GTRC Standard Certification Required	$ 69,989,231	$ 6,998,923	$ 60,967,887
G&C In House	$ 40,051,069	$ 4,005,107	$ 42,292,681
G&C LOC Draw	$ 141,785,948	$ 14,178,595	$ 103,008,628
G&C SF1034	$ 14,796,307	$ 1,479,631	$ 11,220,801
G&C SF 270	$ 45,017,275	$ 4,501,728	$ 59,523,315
Grand Total	**$ 349,886,789**	**$ 34,988,679**	**$ 319,668,148**
Raw Invoice Counts	**11,632**	**1,163**	**11,025**

Year over Year Invoicing Change	Dollars	Invoice Counts
YTD change in FY23 over FY22	$ 30,218,641	607
YTD percentage change	9.5%	5.5%

Bursar Related	**$ 12,917,656**
Office of G&C Invoiced	**$ 336,969,133**

FINANCIAL REPORTS

Financial Reports YTD FY2022 vs. FY2023 (thru April)

Report Types	FY23 (Apr.)	FY22 (Apr.)
Annual Financial Report	90	74
Final Financial Report	209	131
Monthly Financial Report	145	112
Quarterly Financial Report	501	555
Revised Financial Report	2	5
Semi-Annual Financial Report	52	42
TOTALS	**999**	**919**

Year over Year Invoicing Change	Report Counts
YTD change in FY23 over FY22	80
YTD percentage change	8.7%

Notes:
- G&C continues to reduce the counts of outstanding financial reports and invoices. Efficiency reports show reductions in unbilled amounts of another 17% relative to the prior month and only 3 financial reports past the April 30 due date.

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RI Sponsored Programs

Grants and Contracts: FINANCIAL ANALYSIS: FY22 – FY23 (YTD through Period 10: April)

JOURNALS BY THE ANALYST TEAM	FY23	% of Total	FY22	% of Total	% Chg FY
Journals (Total)	1130		899		26%
Appropriate Grants Management	908	80%	682	76%	
"Red Flag" Grants Management	222	20%	217	24%	

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:
- The statistics on journals show 26% year over year growth, but a continued reduction in "red flag" grants management concerns.
- Independent of journal activity through April, the analyst team managed 971 award initiations, 2,130 award modifications, 5,894 award corrections, and 273 service now tickets.

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RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS (Overspent) - as of May. 1			
Row Labels	Past-term	In-Performance	Grand Total
Financial Aid	(736,764)	(14,245,069)	(14,981,833)
General Institutional Expense	(444,336)	(244,010)	(688,347)
Mechanical Engineering	(377,224)	(1,766,141)	(2,143,364)
School of Computer Science	(357,490)	(94,339)	(451,829)
Electrical and Computer Engineering	(322,499)	(379,513)	(702,012)
GT/Emory Biomedical Engineering	(182,621)	(898,779)	(1,081,399)
Chemistry and Biochemistry	(141,300)	(573,794)	(715,095)
Chemical and Biomolecular Engineering	(100,773)	(261,728)	(362,501)
Institute for Electronics and Nanotechnology	(98,697)	(906)	(99,603)
Institute for Bioengineering & Bioscience	(96,343)	(7,694)	(104,037)
Aerospace Engineering	(65,906)	(218,910)	(284,815)
Industrial And Systems Engineering	(62,056)	(35,699)	(97,755)
Materials Science and Engineering	(59,709)	(182,110)	(241,819)
Packaging Research Center	(31,769)		(31,769)
EI2 Safety, Health, Environmental Services	(27,438)	(268,473)	(295,911)
Grand Total	(3,269,734)	(20,869,322)	(24,139,056)
Non-Financial Aid	(2,532,970)	(6,624,253)	(9,157,223)

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.

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PI Articles

PI ARTICLE: Exception Reports and the Importance of Sponsored Budget Management. (May, 2023) (PDF Download)

PI ARTICLE: Cost Transfers – Manageable Problems. (April, 2023) (PDF Download)

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

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YE Close – Dates to Note

Year-End Close Task Name	Due Date
Over 90 day salary redistributions due to G&C	6/16/2023 (Fr.)
Deadline for Written Cost Transfers < 90 days	6/20/2023 (Tu.)
Deadline - Accounting Journals to Equipment Ledger Accounts for Sponsored Projects	6/22/2023 (Th.)
Deadline - New Award Lines/Grants/Attributes	6/30/2023 (Fr.)
ASRs available electronically	7/17/2023 (M.)
Certified ASRs due to Grants and Contracts	8/31/2023 (Th.)

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Internal Audit Updates

Jodi Geary

Chief Audit Executive

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2023 Audit Plan for Sponsored Projects

- NSPM-33 Consulting Engagement- Review progress to date, identify any gaps from an audit perspective, review internal controls

- Export Control Consulting Engagement- Upon discussions with OGC, determine exact scope, planning on process reviews

- Aerospace Grants Audit- review allowable costs, cash management, equipment, procurement, reporting, etc. Items will be scoped based on materiality.

- ECE Grants Audit – scope similar to Aerospace

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Commitment Accounting Updates

Terryl Barnes
Commitment Accounting Manager

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CPFs: Key Points

Note: CPFs change the distribution of **only current and/or future** payroll expenditures- impact only **unprocessed** payrolls

- **Be sure to have complied all necessary information BEFORE trying to submit the transaction. Necessary information includes:**

  o Position Number

  o Combo Codes/Worktags for the new funding distribution

  o Effective Date/s

  o Percent of distribution for each effective date, in case there are multiple effective dates

  o Any Ad Hoc approvers who will need to be added in the approval flow, if applicable (contact **BEFORE** and FOLLOW UP)

- **Avoid causing the position to lock while entering the transaction.**

  o Remaining on the CPF page too long without submitting the transaction will cause the position to lock without a transaction number.

  o Entering the same combo code in the new distribution section more than once with the same earnings code or blank earnings code can cause the position to lock.

  o Submit ticket to OneUSG to have the position unlocked.

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Review/Approve Change Position Funding

- Are all effective date(s) beginning of a future pay period?

Effective Date: 10/1/2025

- Is the current incumbent info correct?

- Review Distribution as of change effective date (click chartfield details)

- Review new information section
  - Combo codes
  - Funding end dates (only applicable to grants)
  - Percent of distribution
  - Attachments (if needed)
  - Comments
  - Workflow/Ad-hoc approvers

EDRs: Key Points

Note: An EDR is needed to reallocate <u>past pay period </u>expenditures (processed payrolls)

- When submitting an EDR, only one row is needed and recommended if you are moving off only one partial amount to another combo code. In this case, you do not need to insert another row for the amount that is staying on the original combo code (the amount you are not moving).

- Insert another row only if you are moving off partial amounts to multiple combo codes. When inserting a row, the entire amount of the original distribution will need to be accounted for amongst the rows.

- The ECD report attached must be:
  - **From (run within) the current pay period (month), AND**
  - **The salary to be transferred must be clearly viewable as a past pay period amount (and NOT an encumbrance) on the report**.

- **Carefully select the applicable EDR justification option. This is important for audit purposes. If 'Other' is selected, please provide a detailed explanation of why the salary wasn't charged correctly to the original combo code, just stating "Reallocating to correct worktag" isn't a sufficient response.**

- **A financial approver from each of the From and To combo codes must be on the approval flow**. A list of CA approvers can be found under the Commitment Acctg menu of the Budget Office website at https://www.budgets.gatech.edu/rCmtAcctg/CAApproverList

- **Please establish cost share early and often. Over 90 day policy applies when moving salaries on to a grant worktag, including cost share.** Please note that cost share grants should have a class code and function that begins with 1. Cost share worktags with a class code beginning with 6 (Sponsored Operations) will break a Workday custom validation.

- Please note the monthly EDR approval deadline which is communicated via email at the beginning of every month. EDRs that are not fully approved by the deadline will need to be denied and reentered.

Thank you for your cooperation in submitting, reviewing, and approving CPFs and EDRs timely!

Review/Approve Express Direct Retro

- Is the employee information correct?

- Is the accounting date in the current accounting period?

- Is the current combo code outside of my department?

- Is the new combo code correct?

- Is the transfer amount correct?

- Current employee cost detail report attached?

- Appropriate cost transfer justification/Comments?

- Ad hoc approvers included?
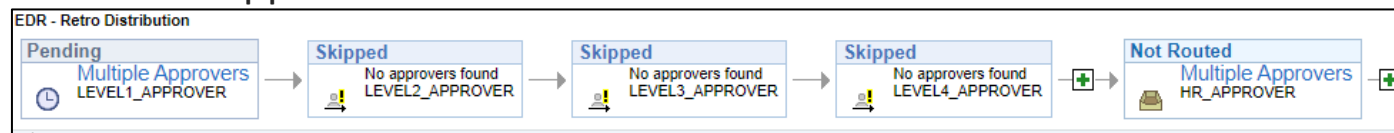
Over 90 Day Salary Cost Transfer

- **Only applies to EDRs when moving salary on <u>to</u> a grant (e.g. 03GR00000000**)

- **Complete transmittal form with detail explanations**
  - Found on [Budget Office Website](#)

- **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?](#)

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Revised Over 90 Day Salary Cost Transfer Form

- Provide detailed responses to all justification reason questions
- 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 correctly 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	F&A Rate

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

Revised 4/2022

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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 members (dept 775) listed as level 1 approvers for all departments. Don't insert them as an ad hoc approver

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Ad Hoc Approvers

Commitment Accounting Update

Year End Close Dates	
June 16, 2023	Deadline for 90 Day Late Salary cost transfer requests to externally funded sponsored projects (includes cost share)
June 26, 2023	Liquidate encumbrances post biweekly accrual
June 30, 2023	Last Day for Campus Online EDR Redistributions
July 10, 2023	Commitment Accounting Open for FY2024

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Project Accounting Updates

Glenn Campopiano

Director, Project Accounting

Project Accounting

G&C Invoicing Process Overview

G&C invoices sponsors in accordance with the terms and conditions of the contract or award. This is summarized in CIS:

Showing the billing instruction for INIT Package (latest available)

Inv Form: Georgia Tech Research Corp.

Copies:

Reserve:

Financial Reports:

Billing Schedule: Fixed Payment Schedule - Industry

Carry Forward Approval Rqd: N

Purchase Order Number:

Special Instructions:
No billing required; first payment of $200,000 already received by GTF and transferred to GTRC; second payment of $99,321 scheduled to be sent 6/30/2022.

Project Accounting

- Most awards are invoiced monthly on a cost reimbursable basis. G&C only bills for actual expenses posted we do not invoice for obligations.

- We bill the following month for the previous months expenses.

- The common forms of invoicing types:

Prepaid – sponsor pays upfront – no invoicing required.

Installment payments – sponsor makes regular payments – no invoicing required.

Installment invoice- sponsor is billed on a regular schedule for fixed amounts.

Monthly, quarterly, semi annually, annually – sponsor is billed for expenses incurred in the defined period.

Project Accounting

Government Letter of Credit – NSF, NIH and other Federal agencies allow GT to draw down funds as required to pay for expenses incurred.

We have a LOC process that groups all expenses for an agency into a large monthly draw. For example we may draw $8 million from NSF for the monthly expenses of over 500 NSF awards. Funds are usually received next business day by GTRC.

If expense are not posted in WD (SABER) we cannot invoice for them.

Project Accounting

Because of the relationship of GTRC to GT, GT is paid monthly for all the expenses on awards contracted through GTRC. GT is never waiting on invoices to be paid. GTRC waits for and receives the payments from sponsors.

A small amount of awards are contracted directly with GT. G&C bills those awards and manages the collections and postings of payments. On these awards GT must wait to be reimbursed from the sponsor and not GTRC.

Project Accounting

GT incurs expenses paid by GT funds and then GT is reimbursed for those expenses every month by GTRC – the process for awards contracted with GTRC is:

1. GTRC contacts with ABC company for a $10 research contract.
2. GT researchers perform the work and expend $10 doing so.
3. After the month ends G&C bills ABC on behalf of GTRC for $10
4. GT bills GTRC for $10
5. GTRC pays GT $10
6. GTRC waits for ABC to pay their invoice.
7. GTRC is paid by sponsor.

GT is paid every month by GTRC for its research expenditures.

Project Accounting

Where to view invoices-

So you can see invoice dates and collection dates in GTRC Sponsored Billing Activity. Under the billing tab in CIS there is a link for the report

Phone:	**Phone:**	
Fax:	**Fax:**	
Email:	**Email:**	

Click here to view Sponsor Billing Activity

Inv Form: Government
Copies:
Reserve:
Financial Reports: quarterly sf425
Billing Schedule: Monthly
Carry Forward Approval Rqd: N

Sponsored Billing Activity

Award/Fund Number: AWD-002632 (Format: A1234)   Old Project Number: ? (Format: A-1234)   Filter Type ● Award/Fund Number: ○ Old Project Number   Submit

Project Accounting

Sponsored Billing Activity

Award/Fund Number: AWD-002632 (Format: A1234)	**Old Project Number:** ? (Format: A-1234)	**Filter Type** ⦿ Award/Fund Number: ⭕ Old Project Number	Submit

Award/Fund Number: AWD-002632   **Sponsor:** US DEPT OF ENERGY/DOE/IDAHO FALLS, ID   **Start Date:** 08/01/2021
Old Project Number: **Major#:**   **Terminated:**
Project Title: INTEGRTED UNIVERSITY PROGRAM SCHOLARSHIP AND FELLOWSHIP SUPP   **Type:** MN
Contract: DE-NE0009059   **Award:** $7,500.00

Costs:	$7,500.00	Invoices:	$7,500.00
Overhead:	$0.00	Collections:	$7,500.00
Checks:	$0.00	Write Offs:	$0.00
Fees:	$0.00	AR Balance:	$0.00
FCCoM:	$0.00		
Charges:	$7,500.00		
Invoices:	$7,500.00		
WIP Balance:	$0.00		

	Expenses					Activity		
Date	**Cost**	**Overhead**	**Checks**	**Fees**	**Cost of Money**	**Invoice**	**Collection**	**Write Off**
08/31/2021	$3,750.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
09/21/2021	$0.00	$0.00	$0.00	$0.00	$0.00	$3,750.00	$3,750.00	$0.00
01/22/2022	$0.00	$0.00	$0.00	$0.00	$0.00	$3,750.00	$3,750.00	$0.00
01/31/2022	$3,750.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total	**$7,500.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$7,500.00**	**$7,500.00**	**$0.00**

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Project Accounting

- To see invoices in Workday go to the award overview page and click on the Billing & Receivables tab and then the View Sponsored Invoice for Award tab. A list of invoices will appear. To see the actual invoice drill down on the invoice number and got to the Printing Runs tab. You will find a .pdf of invoice to click on.

Project Accounting

Sponsor Award Reference Number	255609		Sponsor Direct Cost / Sponsor Facilities And Administration	11,358.00 / 6,611.00		Award Contract Dates	08/11/2021
						CFDA Number	NA -
Prime Sponsor	US DEPT OF ENERGY/DOE/IDAHO FALLS, ID						
Sponsor	IDAHO NATIONAL LAB/BEA/IDAHO FALLS						

Overview   Award Lines   Budget   Award Tasks   **Billing & Receivables**   Additional Data   Additional Reports   Set Up & History

Schedules   **View Sponsor Invoices for Award**   Award Prepayment Summary

7 items

Invoice	Invoice Status	Billing Sequence	Adjustment Reason	Invoice Type	Invoice Date	Invoice Amount	Amount Due	Currency	Due Date	Invoice Follow Date
Customer Invoice: CI-00044515	Approved			G&C GTRC Standard Certification Required	12/07/2021	2,076.79	0.00	USD	12/07/2021	
Customer Invoice Adjustment: CI-00044515CR	Approved		GTRC Invoice Adjustments	G&C GTRC Standard Certification Required	12/31/2021	(2,076.79)	0.00	USD	12/31/2021	

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Project Accounting

Billing Schedule   BILLING_SCHEDULE-3-7283

Award   AWD-002926: STRUCTURE CHARACTERIZATION OF
ELECTROCHEMICAL CELL 08/11/2021 (version 0)

Grant   (empty)

Gift   (empty)

Designated   (empty)

GTRI Charge Code (empty)

Custodial Entity (empty)

Additional Worktags   (empty)

| Invoice Lines | Receivables Distribution | Line Distribution | Attachments | Activity | Contract Lines | Business Process | Errors & Warnings | **Printing Runs** |

Turn off the new tables view ⬤

1 item

Invoice Printing	Printed Date	Print Run Type	Print Status	Delivery Type	Customer Invoice	Attachments Printed With Invoice	Run by
🔍	12/07/2021 04:09:27 PM	Final	Completed	Mail	📄 CI-00044515 2021-12-07.pdf		Glenn Richard Campopiano

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Project Accounting

- You can always reach out to the accountant for invoicing questions.
- And if that doesn't resolve your issue please contact me directly.

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New Policy on Prior Year Salary Cost Transfers

- Allowability of Prior Year Salary Cost Transfers
- **<u>Effective July 1, 2023 FY24</u>**
- Prior Year Salary Cost Transfers that will be accepted for review and processing:
    - Sponsored Grant line to Sponsored Grant line in the same Award
    - Sponsored Grant line to Designated or GTRC or GTF funds
    - Errors caused by incorrect Award set-up (by OSP or G&C)
    - 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.

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Backup Documentation

Douglas Feller

Financial Manager - Financial Administration

Georgia Tech

Backup Documentation for Invoices

- More sponsors are requiring backup documents to accompany the invoices

- Most backup documentations are added directly to the EXP or INV transactions and G&C can download

- Make sure that you have the backup documents available in case of the G&C requests a copy

- If we cannot find the backup documentation invoices can be denied or short paid

Backup Documentation for AirPlus/Travel Inc

- Concur Travel
- Trip Library
  - Should have the airfare associated with the AirPlus expense
- Backup Documentation is being requested from more sponsors (ex. DOE VIPERS)
- Sponsors short pay or deny invoices if backup documentation is missing
- No backup documentation associated with the AirPlus Expenses
- G&C does not have access to gather this information so we need the units to provide and G&C can submit the invoice

How to Find a New Award Line

- Demo by Sam Guzak
- Uploaded to the G&C website for new employees

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How to Find a New Award Line

Samuel Guzak

Financial Analyst II

Georgia Tech

How to Find a New Award Line

- Video Demo link: https://mediaspace.gatech.edu/media/How+to+Find+a+New+Award+Line+in+Workday+-+Demo+-+May+2023+Buzz/1_gw7hm8rb

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Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

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NIH Salary Cap Reminders

- Updated list of required EDRS will be sent monthly and checked frequently at year-end until CA closes

- Emails are sent to Unit Financial Managers and Grant Manager(s) on Worktag

- Dependent on Summer Salary being posted and accurate effort allocation

- Please respond when EDRs are approved and request Cost Share Grant from Grant Analyst

- **MUST** be cleared by Fiscal Close!!!

- Please help us avoid prior year journals

- Any unique situations (pay issues, etc.) please provide me documentation and calculation to support

Information about NIH Cap Available on Grants Website at
https://grants.gatech.edu/policies-and-procedures/manuals-and-notices

Effort Reporting – ASRs
(Annual Statement of Reasonableness)

- FY 23 ASR will be sent via email to employee and available on the Techwork portal for online certification on July 17th ; weekly reminders will follow

  - All Employee with effort charged to RI Sponsored Awards or related Cost Share will receive an ASR

  - The lone exception is employees 100% charged to Federal Work Study

  - ASRs deadline is August 31st – After this point the ASR is considered LATE

- We will distribute manual ASRs electronically for manual signature via email in September

- Unit Financial Manager are required to confirm ASR after employee certifies

- Send changes for department approved reviewers to help desk (easr.ask@business.gatech.edu)

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Monthly WAF and Grant Management

- Employees including GRAs and Student Assistants paid on sponsored funding(Grant Worktags) receive an WAF monthly via email

- It is GT policy that employees should review their WAF monthly!!

- Employees must report errors in their salary distribution to their Financial Staff and an EDR should be performed ASAP

- Please assist us by educating and informing employees (Faculty too) to regularly review their labor distribution monthly and report issues

- This could be part of your monthly grant management meetings

- Grant Administrators may find the Ad Hoc Salary report on LITE a useful tool to review salary information and avoid salary errors that require an EDR from happening and being discovered in the Electronic Workload Assignment Form (Waf)

- Improved salary management reduces audit risk, improves billing and reporting compliance, and avoid extra EDRs.

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Compliance Updates

Charles H. Derricotte III

Financial Compliance Program Manager

Georgia Tech

Honorariums - Key Information

- An Honorarium is….
  - One time payment for short term services
    - Short term $\leq$9 days
    - Present research/lecture
    - Reading of Papers
    - Leading workshops, seminars
    - Deliverable is not expected
  - Paid to individuals not companies or organizations

- An Honorarium is <u>not</u>…
  - To be paid to Georgia Tech employee or student employee
  - No greater payment(s) than $5,000, unless granted special exception
  - Not allowable as Participant Support
  - To be paid to some State of Georgia Employees per state law

- An Honorarium must have…
  - Official Letter or Flyer that outlines the need of service and must accompany request for payment in Workday

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Cost Transfers – Key Information

- With year end approaching please process any cost transfers over 90 days in a timely manner to ensure no delays in finalizing expenses. Cost Transfers with incomplete questionnaire and documents will be sent back to initiator.

- The request will require adequate supporting statements that clearly indicate that the costs being moved to a project are directly related to the project scope, allowable by the project budget, and incurred in a timely manner such that they benefit project activities.

- Complete the cost transfer memo section found between "change reason" and "prior worktags" for each transaction. Memo note should clearly state the charge, change reason, and where charges are being moved from and to. Note: This statement can be brief and generic by identifying budget item categories, spend categories, and grantlines in cases where numerous transaction are being made.

- Cost Transfer request should present sufficient and reliable information regarding expense to include...
  - Invoice that includes quantity, item, and total charges that matches cost transfer amount on journal entry memo line
  - Relevant email communication
    Friendly Reminders...
    - Emails with sponsor approvals should be attached as supportive documentation
    - Emails and any support provided are subject to audit so only upload relevant portion of the communication
  - Budget justification if moving equipment to a different grant/award
  - Documentation should support conclusions made in Cost Transfer Questionnaire

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Cost Transfers – Questionnaire/Do's & Don'ts

1. Why is this cost transfer required?

2. In the space below, please explain why the expense was not originally charged to the correct grant, and how the expense benefits the scope of the work on the "to" grant.

3a. Explain why the error was not identified and correctly timely (within 90 days of the original transaction)

3b. Explain what steps are in place to prevent the need for a late cost transfer going forward.

I would remove below..

1. Why is this cost transfer required?

○ 1. Clerical Error
○ 2. Original grant provided was incorrect
○ 3. Reallocation of time entered
○ 4. Reallocation of supplies not used
○ 5. New grant (grant not previously setup)
○ 6. Renewal award
○ 7. Pre-award costs
○ 8. Other

➢ Question 1.)…..

DON'Ts Examples:

- Distracted by work overload and entered wrong grantline.
- Charge parked on grantline until funds came in.

DO's Examples:

- Clerical Error
- New Grant (Grant not previously setup)

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Cost Transfers – Questionnaire/Do's & Don'ts

1. Why is this cost transfer required?

2. In the space below, please explain why the expense was not originally charged to the correct grant, and how the expense benefits the scope of the work on the "to" grant.

3a. Explain why the error was not identified and correctly timely (within 90 days of the original transaction)

3b. Explain what steps are in place to prevent the need for a late cost transfer going forward.

➤ Question 2.).....

<u>DON'Ts Examples:</u>

- This was an error. This charge should be on another grant. Charge parked on grantline until funds were received.
- New hire didn't understand how to set up participant support. Charge is for hotel.
- Moving expenses from old grant to new grant.

<u>DO's Examples:</u>

- Grantline clerical error. Intended grantline identified at financial reconciliation. Cost transferred from GR00000XXX | AWD-00XXXX.   This charge is for materials and supplies to support work effort on GR00000XXX | AWD-00XXXX.
- Grantline clerical error. Financial correction after review. Charged being moved from GR00000XXX | AWD-00XXXX to GR00000XXX | AWD-00XXXX for hotel accommodations for REU participants.
- Cost transfer from GR0000XXXX| AWD-00XXXX (5/13/2020 to 6/30/22) phase I to GR000XXXXX |AWD-00XXXX Phase II (7/22/2022 to 9/30/2023) for consultant services as recently approved by Sponsor.

Georgia Tech

Cost Transfers – Questionnaire/Do's & Don'ts

1. Why is this cost transfer required?

2. In the space below, please explain why the expense was not originally charged to the correct grant, and how the expense benefits the scope of the work on the "to" grant.

3a. Explain why the error was not identified and correctly timely (within 90 days of the original transaction)

3b. Explain what steps are in place to prevent the need for a late cost transfer going forward.

➢ Question 3a….. *Note: Include clarifying language (i.e. who identified error and why).*

DON'Ts Examples:

- Didn't catch error until after project closeout. New hire didn't understand how to set up participant support. Charge is for hotel.
- Financial administrator position was vacant, and it took OSP a long time to set up grantline.

DO's Examples:

- Cost transferred to intended grantline after closeout financial reconciliation.
- Cost transferred to intended grantline once established and received.

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Cost Transfers – Questionnaire/Do's & Don'ts

1. Why is this cost transfer required?

2. In the space below, please explain why the expense was not originally charged to the correct grant, and how the expense benefits the scope of the work on the "to" grant.

3a. Explain why the error was not identified and correctly timely (within 90 days of the original transaction)

3b. Explain what steps are in place to prevent the need for a late cost transfer going forward.

➤ Question 3b.)...... *Note: State clear proactive measure taken to prevent further late transfer occurrence.*

DON'Ts Examples:

- Review award more.
- Tell new hire to learn their job and stop using wrong grantlines.

DO's Examples:

- Personnel will perform timely grant review (quarterly, monthly, weekly, etc). Note: Risk Factors of award, length of award, complexity and POP end date should determine timing on reviews.
- Management will continue proactive training with staff on award scope & budget, grantlines, and workday functionality via regular meetings with PI and participation in BUZZ and Workday training events.

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Cost Transfers – Reason Compliance Denies Cost Transfers

Transfer does <u>NOT</u> meet any of the following 90 day exceptions

1. Initial or continuing funding is delayed > 90 days after effective date
2. Specific approval received from the receiving sponsor
3. Transfer is between grant lines on the same award or between awards that share the same core contract, e.g. new task order
4. Transfer is to a fixed price or private/industry award where cost are allowable and allocable
5. Write-off of an overrun or unallowable charge to a recognized discretionary source (GTF/State)

Staffing shortages or simply missing a correction is NOT an acceptable reason after 90 days

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Workday Reporting Updates

Amy Zhang

Application Support Analyst Lead

Georgia Tech

Workday Business Process Downtime for FY2023 Year-End Close

Functional Area	Business Process	Campus Closure FY2023	Central Office Closure FY2023	Open for FY2024
Supplier Accounts	Supplier Invoice Requests (SIRs)	6/9/2023 @ 5PM	N/A	7/3/2023 @ 9AM
Expenses	Expense Report	6/9/2023 @ 5PM	N/A	7/3/2023 @ 9AM
Procurement	Requisition	6/16/2023 @ 5PM	6/22/2023 @ 5PM	7/3/2023 @ 9AM
Supplier Accounts	Receipts	6/22/2023 @ 5PM	N/A	7/3/2023 @ 9AM
PCard	PCard Transaction Verification	6/22/2023 @ 5PM	N/A	7/3/2023 @ 9AM
Expenses	Spend Authorizations	6/22/2023 @ 5PM		7/3/2023 @ 9AM
Procurement	Purchase Orders including Facilities, Subaward & GTAA PO's	N/A	6/22/2023 @ 5PM	7/3/2023 @ 9AM
Business Assets	Asset Copy, Edit, Issue, Transfer, Assign Accounting, Registration	6/23/2023 @ 5PM	7/10/2023 @ 6PM	8/1/2023 @ 9AM
Supplier Accounts	Supplier Invoice, Ad Hoc Payment	N/A	6/23/2023 @ 5PM	7/3/2023 @ 9AM
Budget Amendments	Gift, Grant and Project Budget Amendments	6/23/2023 @ 6PM	N/A	7/3/2023 @ 9AM
Financial Accounting	Journal - Create, Adjustment, Reverse and Copy	6/28/2023 @ 5PM	N/A	7/3/2023 @ 9AM

https://controller.gatech.edu/monthyear-end

May - Aug 2023 Workday Maintenance Schedule

Column1	Downtime Begin	Downtime End	Maintenance
Weekly Planned Maintenance – NON-PROD	FRI 5/5 @ 6pm	SAT 5/6 @1pm	Quarterly
Weekly Planned Maintenance - PROD	FRI 5/5 @ 11pm	SAT 5/6 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 5/5 @ 6pm	SAT 5/6 @9am	Weekly
Weekly Planned Maintenance - PROD	FRI 5/12 @11pm	SAT 5/13 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 5/12 @ 6pm	SAT 5/13 @9am	Weekly
Weekly Planned Maintenance – PROD	FRI 5/19 @ 11pm	SAT 5/20 @1pm	Quarterly
Weekly Planned Maintenance - PROD	FRI 5/19 @11pm	SAT 5/20 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 5/19 @ 6pm	SAT 5/20 @9am	Weekly
Weekly Planned Maintenance - PROD	FRI 5/26 @11pm	SAT 5/27 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 5/26 @ 6pm	SAT 5/27 @9am	Weekly
Weekly Planned Maintenance - PROD	FRI 6/02 @11pm	SAT 6/3 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 6/2 @ 6pm	SAT 6/3 @9am	Weekly
Monthly Planned Maintenance –PROD	FRI 6/9 @11pm	SAT 6/10 @9am	Monthly
Weekly Planned Maintenance – NON-PROD	FRI 6/9 @6pm	SAT 6/10 @9am	Monthly
Weekly Planned Maintenance - PROD	FRI 6/16 @11pm	SAT 6/17 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 6/16 @ 6pm	SAT 6/17 @9am	Weekly
Weekly Planned Maintenance - PROD	FRI 6/23 @11pm	SAT 6/24 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 6/23 @ 6pm	SAT 6/24 @9am	Weekly
Weekly Planned Maintenance - PROD	FRI 6/23 @11pm	SAT 6/24 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 6/23 @ 6pm	SAT 6/24 @9am	Weekly
Weekly Planned Maintenance - PROD	FRI 6/30 @11pm	SAT 7/1 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 6/30 @ 6pm	SAT 7/1 @9am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 7/7 @ 6pm	SAT 7/8 @1pm	Quarterly
Weekly Planned Maintenance - PROD	FRI 7/14 @11pm	SAT 7/15 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 7/14 @6pm	SAT 7/15 @9am	Weekly
Weekly Planned Maintenance – PROD	FRI 7/21 @11pm	SAT 7/22 @1pm	Quarterly
Weekly Planned Maintenance - PROD	FRI 7/28 @11pm	SAT 7/29 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 7/28 @6pm	SAT 7/29 @9am	Weekly
Weekly Planned Maintenance - PROD	FRI 8/04 @11pm	SAT 8/05 @5am	Weekly
Weekly Planned Maintenance – NON-PROD	FRI 8/04 @6pm	SAT 8/05 @9am	Weekly
Monthly Planned Maintenance –NON-PROD	FRI 8/11 @6pm	SAT 8/12 @9am	Monthly
Monthly Planned Maintenance –PROD	FRI 8/11 @11pm	SAT 8/12 @9am	Monthly

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Training Updates

Rob Roy

Director of BOR Sponsored Programs

Georgia Tech

Save-the-Date

Research Administration Appreciation Event

September 25, 2023
11:30am-12pm Lunch / 12pm-2pm Event

Will be hosted in-person (lunch provided) at Dalney 180 with a virtual option to join also available.

Log in using GT credentials and register
for the event option you wish to attend.

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Be On the Lookout!

Upcoming Courses

NSF CAREER Proposal Panel Discussion

Early Career / Graduate / Postdoc Development Series

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*

Saba Quest LMS – Sign in with GT credentials and register!

Offered virtually, via Zoom, unless otherwise noted

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THANK YOU!

GRANTS.GATECH.EDU