

# The Latest Buzz with G&C Accounting

Tuesday, August 23, 2022

1:00 – 2:30 PM



# Agenda

Topic	Presenter(s)
Welcome, Research Updates	Josh Rosenberg
Commitment Accounting Updates	Terryl Barnes
Project Accounting Updates	Glenn Campopiano
Cost Accounting Updates	Jonathon Jeffries
Compliance Updates	Charles Derricotte III
Workday and Reporting Updates	Amy Zhang
Training Updates	Rob Roy
Closing	Josh Rosenberg

# Post Award Research Updates

**Josh Rosenberg**

Sr. Director, Grants and Contracts

# RI Sponsored Programs

*AWARD DATA: FY19 – 23 (YTD through Period 1: July)*

AWARDS: Cumulative Report thru: JULY					
College/Unit	FY23		FY22		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$4,046,850	17	\$1,364,918	9	196.5%
COS	\$6,007,550	38	\$13,143,938	49	-54.3%
DSGN	\$648,833	19	\$1,005,638	73	-35.5%
ENGR	\$23,066,670	99	\$25,071,961	106	-8.0%
GTRI	\$59,998,611	79	\$51,730,864	74	16.0%
IAC	\$539,986	5	\$147,424	3	266.3%
OTHERS	\$2,348,302	20	\$14,544,680	30	-83.9%
SCB	\$0	0	\$0	0	
<b>Total</b>	<b>\$96,656,801</b>	<b>277</b>	<b>\$107,009,423</b>	<b>344</b>	<b>-9.7%</b>
<b>Resident Instruction and Other</b>	<b>\$36,658,190</b>	<b>198</b>	<b>\$55,278,559</b>	<b>270</b>	<b>-33.7%</b>

Awards		
	YTD (July)	Full Year
FY23	\$ 36,658,190	
FY22	\$ 55,278,559	443,169,708
FY21	\$ 53,314,038	415,738,536
FY20	\$ 37,217,254	402,520,391
FY19	\$ 46,658,739	406,662,163

## Key Takeaways:

- Awards for Georgia Tech totaled over \$96 million, with the average award increasing in size from \$311K to \$349K.
- On the RI side, awards decreased 33.7% to \$36.7 million (we had a few very large NSF, Dept. of Education, and Dept. of Energy awards in early FY22).
- GTRI numbers reflect growth of 16.0% to \$60.0 million.

# RI Sponsored Programs

*SPONSOR AWARD DATA: FY22 – 23 (YTD through Period 1: July)*

<b>RI NEW AWARDS (Through July)</b>						
<b>Federal Agency or Sponsor Type</b>	<b>FY23</b>	<b>% of RI Portfolio</b>	<b>FY22</b>	<b>23 v. 22 \$ Variance</b>	<b>23 v. 22 % Variance</b>	<b>5 Year Avg</b>
NATIONAL SCIENCE FOUNDATION (NSF)	9,583,756	26%	17,767,838	(8,184,082)	-46%	12,718,315
DHHS	5,734,856	16%	8,180,807	(2,445,951)	-30%	6,868,278
INDUSTRIAL SPONSORS	5,701,357	16%	4,172,364	1,528,993	37%	4,002,822
NAVY	5,220,121	14%	2,699,377	2,520,744	93%	2,061,537
NASA	3,242,173	9%	1,963,727	1,278,446	65%	1,904,077
COLL/UNIV/RES INST	2,275,608	6%	3,698,934	(1,423,327)	-38%	3,323,356
ARMY	1,508,232	4%	476,113	1,032,119	217%	605,180
INDUS RES INST/FDNS/SOC	977,067	3%	815,384	161,682	20%	2,737,198
ENVIRONMENTAL PROTECTION AGENCY	749,999	2%	759,980	(9,981)	-1%	754,990
GOVT-OWNED/CONTRATOR OP	703,046	2%	639,047	63,999	10%	655,024
US DEPT OF ENERGY	594,874	2%	7,308,535	(6,713,661)	-92%	3,563,723
STATE & LOCAL GOVERNMENT	128,674	0%	880,273	(751,598)	-85%	726,140
AIR FORCE	125,000	0%	600,782	(475,782)	-79%	995,951
US DEPT OF COMMERCE	63,428	0%	1,306,382	(1,242,954)	-95%	478,430
US DEPT OF AGRICULTURE	50,000	0%		50,000		1,259,566
<b>Grand Total</b>	<b>36,658,190</b>	<b>100%</b>	<b>55,278,559</b>	<b>(18,620,369)</b>	<b>-33.7%</b>	<b>48,858,659</b>

## Key Takeaways:

- 97% of RI sponsored funding in July came from the top 10 agency/sponsor types listed above.
- Our largest area of growth this year continues to come from NSF awards.
- Large awards in NSF and Dept. of Energy in FY22 versus FY23 drove the variance YOY.

# RI Sponsored Programs

*EXPENSE DATA: FY19 – 23 (YTD through Period 1: July)*

Expenditure Analysis: July	FY23 YTD	FY22 YTD	Change
Salaries and Wages	13,967,670	13,411,245	4.1%
Other Direct Costs	1,348,648	1,336,455	0.9%
Subcontracts	5,505,737	6,522,145	-15.6%
Fringe Benefits	3,154,209	3,128,083	0.8%
Tuition Remission	2,165,692	2,087,210	3.8%
M&S	2,200,214	1,559,101	41.1%
Equipment	212,870	268,800	-20.8%
Domestic Travel	473,487	50,014	846.7%
Foreign Travel	138,659	15,431	798.6%
Unallocated	-9,992	14,849	-167.3%
High Performance Computing	3,023	982	100.0%
<b>DIRECT</b>	<b>29,160,215</b>	<b>28,394,315</b>	<b>2.7%</b>
<b>IDC</b>	<b>10,579,330</b>	<b>9,685,775</b>	<b>9.2%</b>
<b>Total</b>	<b>39,739,546</b>	<b>38,080,090</b>	<b>4.4%</b>

Expenditures - Direct		
	YTD (July)	Full Year
FY23	\$ 29,160,215	
FY22	\$ 28,394,315	330,920,330
FY21	\$ 22,321,311	294,248,586
FY20	\$ 24,758,446	286,744,676
FY19	\$ 23,709,361	279,599,249
Expenditures - Indirect		
	YTD (July)	Full Year
FY23	\$ 10,579,330	
FY22	\$ 9,685,775	93,079,082
FY21	\$ 8,238,531	86,156,912
FY20	\$ 8,893,567	84,764,909
FY19	\$ 8,314,641	86,087,217

## Key Takeaways:

- Direct expenditures are up 2.7% YOY and indirect expenditures are up 9.2% YOY.
- Salaries and fringe benefits combined have increased 3.5% YOY.
- For the first time in the last several years, subcontracts have decreased YOY (15.6%).
- Materials and Supplies are up over 41% YOY.
- 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 1: July)

INVOICING			
Invoicing YTD FY2022 vs. FY2023 (thru July)			
Invoice Types	FY23 (July)	Monthly FY23 average	FY22 (July)
G&C GIT Standard	\$ 14,791	\$ 14,791	\$ 117,547
G&C GIT Standard Certification Required	\$ 75,341	\$ 75,341	\$ 28,738
G&C GTRC Custom Certification Required	\$ 468,847	\$ 468,847	\$ 965,638
G&C GTRC Standard	\$ 3,238,288	\$ 3,238,288	\$ 3,943,167
G&C GTRC Standard Certification Required	\$ 7,078,625	\$ 7,078,625	\$ 6,313,301
G&C In House	\$ 1,876,772	\$ 1,876,772	\$ 1,844,685
G&C LOC Draw	\$ 8,821,645	\$ 8,821,645	\$ 13,126,131
G&C SF1034	\$ 1,559,693	\$ 1,559,693	\$ 1,539,358
G&C SF 270	\$ 3,867,569	\$ 3,867,569	\$ 4,687,904
<b>Grand Total</b>	<b>\$ 27,001,571</b>	<b>\$ 27,001,571</b>	<b>\$ 32,566,468</b>
<b>Raw Invoice Counts</b>	<b>1,069</b>	<b>1,069</b>	<b>1,395</b>
Year over Year Invoicing Change	Dollars	Invoice Counts	
YTD change in FY22 over FY21	\$ (5,564,897)	(326)	
YTD percentage change	-17.1%	-23.4%	

FINANCIAL REPORTS		
Financial Reports YTD FY2022 vs. FY2023 (thru July)		
Report Types	FY23 (July)	FY22 (July)
Annual Financial Report	43	14
Final Financial Report	17	18
Financial Report Conversion/Milestone	-	-
Monthly Financial Report	28	22
Quarterly Financial Report	144	168
Semi-Annual Financial Report	1	51
<b>TOTALS</b>	<b>233</b>	<b>273</b>
Year over Year Invoicing Change	Report Counts	
YTD change in FY22 over FY21	(40)	
YTD percentage change	-14.7%	

### Notes:

- GTRC cash position (as of Aug. 5) → largely funded through G&C invoicing: \$112.5 million.
- The number of awards that have charges to be billed as of June 30 that were not billed in July is down 46% from the previous month. The decrease in invoices YOY is in large part due to better positioning at this point versus where we were a year ago, as the unbilled amount is now the lowest it has been since we began formally tracking it in March.



# RI Sponsored Programs

## *Grants and Contracts: FINANCIAL ANALYSIS: FY22 – FY23 (YTD through Period 1: July)*

JOURNALS BY THE ANALYST TEAM	FY23	% of Total	FY22	% of Total	% Chg FY
<b>Journals (Total)</b>	106		61		74%
Appropriate Grants Management	87	82%	37	61%	
"Red Flag" Grants Management	19	18%	24	39%	

*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 74% YOY, the percentage that reflect "appropriate" grants management has improved from 61% to 82% (this is a very positive increase from a compliance standpoint).
- Independent of journal activity in July, the analyst team managed 78 award initiations, 202 award modifications, 478 award corrections, and 54 service now tickets.



# RI Sponsored Programs

## *Award Dollars in Exception Status*

<b>AWARD EXCEPTIONS (Overspent) - as of Aug. 1</b>			
Department	Past-term	In-Performance	Grand Total
Financial Aid	(11,055,422)		(11,055,422)
Institute for Bioengineering & Bioscience	(953,729)	(2,400)	(956,129)
School of Computer Science	(466,335)	(850,120)	(1,316,455)
General Institutional Expense	(444,336)		(444,336)
Aerospace Engineering	(303,939)	(1,215,854)	(1,519,793)
Electrical and Computer Engineering	(248,831)	(2,113,886)	(2,362,717)
Mechanical Engineering	(164,955)	(3,361,258)	(3,526,213)
Industrial And Systems Engineering	(161,756)	(672,987)	(834,743)
Institute for People and Technology	(138,570)		(138,570)
GT/Emory Biomedical Engineering	(126,044)	(1,200,544)	(1,326,588)
Materials Science and Engineering	(69,851)	(1,076,384)	(1,146,236)
School of Interactive Computing	(46,243)	(199,531)	(245,774)
Civil And Environmental Engineering	(35,548)	(906,053)	(941,601)
AMAC Accessibility Solutions and Research Center	(32,260)	(1,342,882)	(1,375,142)
Georgia Tech Manufacturing Institute	(20,121)		(20,121)
<b>Grand Total</b>	<b>(14,402,348)</b>	<b>(21,789,357)</b>	<b>(36,191,705)</b>
Non-Financial Aid	(3,346,926)	(21,789,357)	(25,136,283)

### 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.
- Campus now has the ability to run their own exception reports in LITE and in Workday.

# PI Articles

***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>).
- The first few are shown in the screen shot above and available online.
- These are also distributed through various list serves.

# Commitment Accounting Updates

**Terryl Barnes**

Commitment Accounting Manager

# FY2023 Position Funding

## Review FY2023 Position Funding

- Funding loaded from annual budget developed in April 2022.  
Correct FY2023 funding with a change position funding transaction to avoid submitting an EDR.
- Grants that have ended will cause funding to post to Suspense/Cost Overrun worktags.  
Extend grant end date or change funding via a CPF transaction to a valid funding source.
- Establish cost share as soon as possible to avoid over 90 day requests  
Meet with PIs early and often

# Invalid Funding Report

- The Invalid Funding Report lists errors that will cause issues during payroll processing.
- Lists all vacant and filled positions with invalid funding- **immediate action needed on filled positions.**
- Run report daily and update position funding with valid combo codes/worktags.
- If position funding is not updated before payroll processing, payroll will post to Cost Suspense/Overrun combo code/worktag.
- **Most common error messages:**
  - DBE funding does not exist or effdt > pay end dt : Position needs funding worktag added
  - Expenses will be posted to Department Suspense - Fund End Dt : Grant has ended

	A	B	C	D	E	F	G	H	I	J	K	L	
1	BEGIN DT	END DT	PAY RUN	PAY GROU	PAY GROU	DEPARTM	DEPARTM	EMPL ID	RCD#	EMPLOYEE NAME	ST	POSITION	ERROR MESSAGE
5492	03-01-21	03/31/202	13M1	03A	Salaried	102	VP Resear	1234567	0	Burdell, George	A	3000XXXXXX	DBE funding does
7551													
7552													
7553													

# 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:**
  - Position Number
  - Combo Codes/Worktags for the new funding distribution
  - Effective Date/s
  - Percent of distribution for each effective date, in case there are multiple effective dates
  - Any Ad Hoc approvers who will need to be added in the approval flow, if applicable
- **Avoid causing the position to lock while entering the transaction.**
  - Remaining on the CPF page too long without submitting the transaction will cause the position to lock without a transaction number.
  - 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.
  - Submit ticket to OneUSG to have the position unlocked.

# CPFs: Key Points

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

- **Effective date on CPF transactions 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.**

<https://hr.gatech.edu/payroll>

- The funding end date on combo codes pertains to grants only and is the OneUSG grant end date. The funding end date is auto populated. Do not enter, remove, or change the end date manually. Typically, 45 days are added to the Workday grant end date to arrive at the OneUSG grant end date to allow final close out adjustments. The Workday end date is the official grant end date to go by, and so do not charge funding after the grant has ended even if the transaction in OneUSG will allow it.
- **A Level 2 financial approver from each of the From and To combo codes must be on the approval flow.** If a combo code belongs to another department, please contact the financial approver from that department **prior** to inserting them in the approval flow.
- When submitting a CPF transaction, with an Effective Date say 7/1/2022, please note that you do **not** need to insert a separate row for each month after July if the funding distribution is to stay the same for future pay periods. You need to add a row only if the distribution will be change for another future pay period.
- The same individual cannot approve at both Level 1 and 2.
- CPF transactions must be approved and processed prior to payroll processing to be effective for monthly payroll processing. Please submit and approve these transactions timely so that EDRs are avoided.



# EDRs: Key Points

**Note: An EDR is needed to reallocate past pay period expenditures (processed payrolls)**

- While entering 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).
- You need to 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.**
- Please select carefully 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 Level 2 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 and approving CPFs and EDRs timely!

# Additional Tools

- Helpful queries:
  - BOR\_CA\_POSITION\_FUNDING
  - BOR\_CA\_EDR\_STATUS
  - BOR\_CA\_EDR\_LOCKS
- On demand training videos located on:
  - Media Space: [https://mediaspace.gatech.edu/playlist/details/1\\_8lgt469g](https://mediaspace.gatech.edu/playlist/details/1_8lgt469g)
  - HR Geniussis Training Site: <https://gatech.geniussis.com/FERegistration.aspx>

# OneUSG Connect 6.34 Release

- Scheduled for Friday September 9, 2022
- System will be down from 9/9/2022 11:15pm until 9/10/2022 12:00pm
- User Acceptance testing begins August 18, 2022 - September 2, 2022

# OneUSG Connect 6.34 Release Notes

## Commitment Accounting Updates

Express Direct Retro Update Process (BOREDRUPD)	<p><b>Issue:</b> Journal IDs being assigned incorrectly.</p> <p><b>Root Cause:</b> BOREDUPD was not assigning SEQNUM by Company in PS_GL_GEN_HISTORY table.</p> <p><b>Solution:</b> Code added in the App Engine for each company to have their own SEQNUM. Created new temp table BOR_EDR_BAT_TMP and modified code to use new temp table to pull active combo codes.</p>
Express Direct Retro Update Process (BOREDRUPD)	<p><b>Issue:</b> Unique Constraint issue when Combo Code has “I” and “A” status on same effective date.</p> <p><b>Root Cause:</b> Combo Code has “I” and “A” status on same effective date.</p> <p><b>Solution:</b> Temp Table PS_BOR_EDR_CMB_TMP created to pull in Active rows from PS_VALID_COMBO_TBL for both the original combo code and the new combo code from the EDR transaction. Inserts into PERS_SERV_BOR and HR_ACCTG_LINE tables will pull from new</p>
Enterprise Data Warehouse (BORGTEWD) – GT Only	<p><b>Issue:</b> As part of the BORGTEWD job, BOR_EDW_COMB and BOR_EDW_PROJ run to No Success, intermittently.</p> <p><b>Root Cause:</b> Database (dblink) sessions remained open, after the processes completed.</p> <p><b>Solution:</b> New Select statements added to the code, for each process, to ensure the dblink sessions are opened and closed at the end of each session.</p>

# Project Accounting Updates

**Glenn Campopiano**

Director – Project Accounting

# Sandia National Lab

As we approach the end of the Federal fiscal year (Sept. 30) Sandia's annual request for expected expenses through 9.30.22 is making its way to PI and related financial persons.

Please respond timely and include G&C in your response (Mary Balsor, Sandy Mason or Glenn Campopiano) or we can respond on your behalf if you send us the details.

Sandia has also is following strict budget periods. Spending after 9.30.22 should stop if you are out of funds. Sandia will not allow expenses until new PO is issued with a new start date. It may not be October 1<sup>st</sup>.

# The eWaf and Grant Management

- At the beginning of every new fiscal year G&C receives requests to move prior year state salary expenses to sponsored awards. As most of us know that is not allowed. Once the state books are closed there is no changing them.
- A useful tool to help financial staff keep PS loading mistakes from happening and being discovered is the Electronic Workload Assignment Form (eWaf)
- All employees paid on sponsored funding receive an eWaf monthly. It is GT policy that everyone review their eWaf monthly and retain a copy.
- Employees are to report errors in their assignments as directed on the form when they happen.
- By educating and informing employees (Faculty too) to regularly check they are being paid from the correct grant will help reduce SPD errors.
- <http://www.policylibrary.gatech.edu/personal-services-reporting-using-plan-confirmation-system>
- <https://policylibrary.gatech.edu/academic-affairs/graduate-assistantship-schedule-and-flexibility-policy>



# Cost Share

- Please review FY23 cost share commitments for sponsored research
- Ensure cost share burn rate is matching sponsored burn rate.
- Sponsors are refusing to pay invoices that do not have the cost share expenditures in step with sponsored.
- For 3<sup>rd</sup> party In-Kind be sure to send documentation and certification to G&C timely so we can book the cost share.
- Same for Sub awards with cost share – please report it to G&C when received from Sub-contractor ( it may be on their invoice)

# Carryforward (Carryover)– what does it mean?

- Carryover is **the process by which unobligated funds remaining at the end of a budget period may be carried forward to the next budget period to cover allowable costs in that budget period.** The carryover of funds enables grantees to use unexpended prior year grant funds in the current budget period.
- Some awards (especially NIH) have carryover terms:
  1. Carryover prohibited – unobligated funds do not carryover and cannot be used.
  2. Carryover allowed – no permission needed.
  3. Carryover allowed with sponsor approval – must get permission to use carryover. Best to ask before budget period ends and before next increment awarded. You must ask permission for each budget period on multiyear awards.

Failure to receive permission will result in un-allowed expenses covered by unit.






# Carryforward (Carryover)– what does it mean?

## How to manage awards with carryover restrictions in Workday

- Set up a new grant line for each budget period – especially important for awards with no carryover.
- Spend out of each grant line as appropriate. If you have approved carryover you can continue to spend out of prior grant line or move unspent budget into the new grant line for the current period.
- Be sure to request sponsor permission for each year carryover.
- Obligated or encumbered funds are not part of carryover balance.

# Carryforward (Carryover)– what does it mean?

5 items

Contract Line	Line Number	Status	Award Line Lifecycle Status	Company	From Date	To Date	Current Amount	Billed Amount	Grant	B
	1	Active	<a href="#">Central Administrative Review</a>	CO503 Georgia Institute of Technology	04/01/2020	03/31/2022	\$42,120.00	\$34,817.84	GR00012738 PRIME : CONTROL OF INTERVERTEBRAL DISC DEGENERATION VIA MATRIX MEDIATED DELIVER	B0
	2	Active	<a href="#">Central Administrative Review</a> ***	CO503 Georgia Institute of Technology	04/01/2021	03/31/2022	\$0.00	\$0.00	GR00014275 Year 2 : CONTROL OF INTERVERTEBRAL DISC DEGENERATION VIA MATRIX MEDIATED DELIVER	B0
	3	Active	Active	CO503 Georgia Institute of Technology	04/01/2022	03/31/2023	\$0.00	\$0.00	GR00014276 Year 3 : CONTROL OF INTERVERTEBRAL DISC DEGENERATION VIA MATRIX MEDIATED DELIVER	B0
	4	Active	Active	CO503 Georgia Institute of Technology	04/01/2023	03/31/2024	\$0.00	\$0.00	GR00014277 Year 4 : CONTROL OF INTERVERTEBRAL DISC DEGENERATION VIA MATRIX MEDIATED DELIVER	B0
	5	Active	Active	CO503 Georgia Institute of Technology	04/01/2024	03/31/2025	\$0.00	\$0.00	GR00014278 Year 5 : CONTROL OF INTERVERTEBRAL DISC DEGENERATION VIA MATRIX MEDIATED DELIVER	B0

# Project Accounting

## Grants and Contracts Accounting Office Hours

The Project Accounting Management Team is hosting monthly, virtual “Office Hours” for campus. Anyone is welcome to join and ask questions on **the last Monday of each month, between 10:00am and 11:00am.**

- For billing and reporting questions: **Mary Balsor, CRA - Accounting Manager** - Invoicing & Financial Reporting,
- For award set-up, modifications, grant and award line questions: **Douglas Feller, CRA - Financial Manager** - Financial Administration,
- For general G&C questions: **Glenn Campopiano, CRA - Director - Project Accounting.**

### Office hour with Glenn Campopiano

via Microsoft Teams

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### Office hour with Douglas Feller

via Microsoft Teams

**Join on your computer or mobile app**

**Click here to join the meeting**

**Or call in (audio only)**

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Phone Conference ID: 539 330 189#

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Join Office Hour with Doug

### Office hour with Mary Balsor

via Microsoft Teams

**Join on your computer or mobile app**

**Click here to join the meeting**

**Or call in (audio only)**

**+1 470-705-2566,,951280427#** United States, Atlanta

Phone Conference ID: 951 280 427#

**Find a local number | Reset PIN**

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Join Office Hour with Mary

# Cost Accounting Updates

**Jonathon Jeffries**

Director - Cost Accounting

# Annual Statement of Reasonableness

- 2,060 (33%) FY22 ASRs outstanding as of Thursday, August 18<sup>th</sup>
- 1,625 of electronically approved ASRs still require Unit Financial Manger approval (39%)
- Unit Financial Mangers updates can be made by emailing help desk at [easr.ask@business.gatech.edu](mailto:easr.ask@business.gatech.edu)
- ASRs are due by 8/31 with weekly reminders to employees
- Paper ASRs will be distributed to the department of record after this date but electronic certification is still allowed and preferred
- Manual ASRs for prior year cost transfers can be requested from the help desk or produced on the ASR page by the assigned UFM
- A revised and signed ASR is required back-up documentation for prior year journal entries



# Institutional Base Salary (IBS)

- Institutional Base Salary (IBS) represents compensation for administrative, research, and teaching activities. It does NOT include additional pay, extra pay, bonuses, or supplemental pay; it also does not include time faculty spend consulting outside of Georgia Tech. (<https://grants.gatech.edu/resources>)
- Ledger Accounts coded as non-IBS are not included on effort reports and should be monitored closely by departments when charged to grants.
- Grants Compliance Staff will assist by providing departments with select non-IBS accounts charged to Grants each quarterly for review for allowability and reasonableness

# Institutional Base Salary (IBS)

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

# Audits

- **Subrecipient Monitoring**

- Documentation of communication between Georgia Tech and Subrecipient. This could include meeting agendas, site visit logs, email, Teams chats etc.

- **Sandia National Laboratory**

- Budget Authority – Sandia does not have a clear delegation threshold for delegation of re-budgeting authority. We suggest getting approval or at least thoroughly documenting budget category changes 10% or greater and any budget category not in approved budget. Sandia will request explanations and documentation during audit.
- Foreign Travel Approval – All foreign travel on Sandia awards require approval from Department of Energy even if included in initial budget. Please request your Sandia POC provides approval from the DOE prior to the trip. The notification from the SDR needs to include the approved foreign destinations, time frames, and other applicable information.

# Compliance Updates

**Charles Derricotte III**

Financial Compliance Program Manager

# Institutional Base Salary (IBS) – Results

- A query was generated at the end of April 2022 that covered all IBS transactions from the period of (July 2021 to April 2022). G&C Compliance reviewed transactions in Workday & CIS to verify if the IBS pay was included in the budget or directly listed in the sponsor contract. If the IBS pay was verified then the items was confirmed in our analysis, and the remaining IBS pays were sent to the appropriate departments for verification.
- Total of 189 IBS payments in the population
- 96 payments were verified in CIS/Workday
- 93 payments were sent to departments for verification
- 53 (57%) were confirmed by departments as accurate
- 38 (41%) were confirmed by departments or G&C as needing removal off sponsored award
- 2 (2%) are currently pending resolution

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

- 70% (66 transactions) of overall population for IBS pays
- Faculty Acct. (516XXX) 12 out of 50 transactions were changed (24%)
- Staff Acct. (526XXX) 11 out of 16 transactions were changed (69%)
- 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: – Discovered by department before inquiry, posting error, or made aware by inquiry and removed from grant.

# 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 IBS Pay accounts listed to ensure appropriateness of pays on ledger accounts.



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

- Admin Supp Pay. (516255) 9 out of 9 transactions were changed (100%)
- Employee Awards. (561400) 4 out of 8 transactions were changed (50%)
- Support for confirmed transaction included: Pays for Employee Awards were validated by department by supplying support of award 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: – Pays for Admin Pays were changed by department by inquiry and removed off grant. Pays for Employee Awards were changed by department varied in reason. Either the pay was missed, charged to wrong department, or issued as award based on sponsor missing a deadline to issue payment.

# 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 noted in award budget or have other supporting documentation. Departments can implement quarterly review checks on IBS Pay accounts listed to ensure appropriateness of pays on ledger accounts.

# Relocation Assistance – (Account 565100), Housing Allowance – (Account 528101), Salaries -Faculty Overload –(Account 514100)

- **Housing Allowance** 1 out of 1 transactions was changed (100%)/ Housing allowance should be noted in award or approved from sponsor to reduce risk of un-allowable or questioned cost on award.
- **Salaries -Faculty Overload** – one noted in population and wrong code was used, typically should not be charged to sponsored awards unless sponsored instruction
- **Relocation Assistance** – 3 out of 8 transactions were changed (38%) – Follow GIT policies related to relocation and review award terms and conditions

# 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 should 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**

- Appropriate support for relocation expenses should include one of the following:
  - Included in budget justification or terms and conditions during proposal process
  - Included in future budget amendments with sponsor approval
  - Correspondence with sponsor such as memo, letters, or direct emails with appropriate individuals
  - At a minimum department should confirm relocation is not unallowable per the terms and condition of the award

# Workday Reporting Updates

**Amy Zhang**

Application Support Analyst Lead

# Drill-To Report Links are available for SABER-PEB

- The report links are available for Actuals
- The report links include Expense Report Lines, PCard Transaction Lines and Supplier Invoice Lines
- We have added line memo information to the supplier invoice lines.
- We are working on adding these links to other SABER reports

SABER - Sponsored Award Budget Expense Report - PEB

Period: FY23 - Aug      Include Cost Share: Yes

Award: [Redacted]

63 items

Sponsor: [Redacted]  
Prime Sponsor: [Redacted]  
Award Amount: [Redacted]

Object Class	Month	Fiscal Year
3000 Domestic Travel		
Budget	0.00	0.00
Actuals	5,351.08	6,807.54

View By

- Award PI
- Budget Reference
- Cost Center
- Grant
- Grant Manager
- Grant PI
- Journal Accounting Date
- Journal Created Date
- Ledger Type
- Object Class

[Drill-To Report Links](#)  
[Expense Report Lines](#)  
[PCard Transaction Lines](#)  
[Supplier Invoice Lines](#)

[View Details](#)  
[Export to Excel \(All Columns\)](#)  
[Export to PDF](#)

# Workday 2022 R2 release update

- Workday's next biannual release, 2022R2, will go into production on Saturday, September 10th.
- The most significant change will be in user interface, navigation, and search functionalities as well as other user experience updates.
- EADI/Workday Financial Team has published the knowledge base article in ServiceNow for a high-level overview of the changes.

[https://gatech.service-now.com/financials?id=kb\\_article\\_view&sysparm\\_article=KB0039768](https://gatech.service-now.com/financials?id=kb_article_view&sysparm_article=KB0039768)

- The video recording from EADI/Workday Financial Team on the new release is also available.

[https://gtvault-my.sharepoint.com/:v:/g/personal/nw59\\_gatech\\_edu/EUggVZ7qWrlOmgtpFRNSBUIBHGGoA24diyG0Y6Wgu6xCPRA](https://gtvault-my.sharepoint.com/:v:/g/personal/nw59_gatech_edu/EUggVZ7qWrlOmgtpFRNSBUIBHGGoA24diyG0Y6Wgu6xCPRA)

- The system team of G&C is working on testing the new release on our daily tasks.



# Training Updates

**Rob Roy**

Director of BOR Sponsored Programs

**Training**

# Upcoming Fall Semester Classes

**Events**

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

Offered virtually, via Zoom, unless otherwise noted

## AUGUST

*August 30<sup>th</sup>*

***What are GTRC and GTARC?***

1:00pm – 2:30pm **(Virtual)**

## SEPTEMBER

***September 13<sup>th</sup>***

***Intro To The Research Enterprise  
at GT (Basic Cert Workshop)***

9:00am – 1:30pm **(Virtual)**

***September 21<sup>st</sup>***

***Post-Award and Compliance  
Part 1***

09:30am – 12:00pm **(Virtual)**

***September 14<sup>th</sup>***

***Pre-Award Part 1***

12:30pm – 3:00pm **(Virtual)**

***September 22<sup>nd</sup>***

***Post-Award and Compliance  
Part 2***

12:30pm – 3:00pm **(Virtual)**

***September 15<sup>th</sup>***

***Pre-Award Part 2***

09:30am – 12:00pm **(Virtual)**

***September 27<sup>th</sup>***

***Cayuse Proposal System  
Training***

2:00pm – 3:30pm **(Virtual)**

***September 19<sup>th</sup>***

***Advanced Topics #2***

09:30am – 11:30pm **(hybrid)**

***Advanced Topics #3***

12:30pm – 2:30pm **(hybrid)**

***September 29<sup>th</sup>***

***eRouting Proposals Module***

9:00am – 10:30m **(Virtual)**

# THANK YOU!



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