

The Latest Buzz with G&C Accounting

Monday, January 23, 2023
1:00 – 2:30 PM



Agenda

Topic	Presenter(s)
Welcome, Post Award Research Updates	Josh Rosenberg
Project Accounting Updates	Glenn Campopiano
Sponsored Award Closeouts	Douglas Feller
Cost Accounting Updates	Jonathon Jeffries
G&C Website 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 6: December)

AWARDS: Cumulative Report thru: DECEMBER					
College/Unit	FY23		FY22		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$27,541,507	93	\$15,805,366	79	74.3%
COS	\$29,073,397	160	\$38,285,323	191	-24.1%
DSGN	\$7,320,269	268	\$8,330,189	343	-12.1%
ENGR	\$184,644,530	666	\$160,841,675	650	14.8%
GTRI	\$407,285,704	477	\$383,583,164	428	6.2%
IAC	\$5,285,363	35	\$2,952,617	18	79.0%
OTHERS	\$67,536,087	166	\$50,502,912	186	33.7%
SCB	\$638,207	5	\$358,225	3	
Total	\$729,325,063	1,870	\$660,659,472	1,898	10.4%
Resident Instruction and Other	\$322,039,359	1,393	\$277,076,308	1,470	16.2%

Awards		
	YTD (Dec.)	Full Year
FY23	\$ 322,039,359	465,328,194
FY22	\$ 277,076,308	443,169,708
FY21	\$ 227,277,784	415,738,536
FY20	\$ 206,652,450	402,520,391
FY19	\$ 217,292,232	406,662,163

Key Takeaways:

- Awards for Georgia Tech totaled over \$729 million, with the average award size at \$390K.
- On the RI side, awards increased 16.2% to \$322 million (the big driver was a large award related to the Build Back Better Program under the Department of Commerce).
- We are projecting 5.0% growth for RI awards relative to last year, as award growth often slows in the latter part of the fiscal year.

RI Sponsored Programs

SPONSOR AWARD DATA: FY22 – 23 (YTD through Period 6: December)

RI NEW AWARDS (Through December)						
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)	74,942,000	23%	65,809,698	9,132,302	14%	60,228,699
INDUSTRIAL SPONSORS	34,808,532	11%	34,094,113	714,419	2%	30,744,336
US DEPT OF COMMERCE	34,294,742	11%	6,953,744	27,340,998	393%	11,418,006
DHHS	29,702,799	9%	25,993,744	3,709,055	14%	25,604,942
INDUS RES INST/FDNS/SOC	29,596,167	9%	34,602,777	(5,006,610)	-14%	21,583,504
COLL/UNIV/RES INST	25,308,336	8%	23,986,051	1,322,286	6%	25,068,751
US DEPT OF ENERGY	20,065,194	6%	23,706,463	(3,641,269)	0%	19,731,240
NAVY	10,672,134	3%	7,764,022	2,908,112	37%	7,093,306
ARMY	9,835,781	3%	2,710,254	7,125,527	263%	4,141,811
NASA	8,731,276	3%	10,506,348	(1,775,072)	-17%	8,652,547
AIR FORCE	7,925,899	2%	4,834,512	3,091,387	64%	6,077,630
US DEPT OF DEFENSE	7,158,268	2%	2,121,418	5,036,850	237%	4,418,359
STATE & LOCAL GOVERNMENT	6,488,832	2%	2,378,690	4,110,143	173%	5,066,096
GOVT-OWNED/CONTRACTOR OP	5,580,865	2%	4,405,220	1,175,645	0%	5,208,076
US DEPT OF TRANSPORTATION	4,441,132	1%	6,149,967	(1,708,835)	0%	4,165,481
Grand Total	322,039,359	100%	277,076,308	44,963,051	16.2%	251,912,012

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 has become less concentrated in recent months.

RI Sponsored Programs

EXPENSE DATA: FY19 – 23 (YTD through Period 6: December)

Expenditure Analysis: December	FY23 YTD	FY22 YTD	Change
Salaries and Wages	67,224,156	65,540,106	2.6%
Other Direct Costs	14,209,013	25,451,112	-44.2%
Subcontracts	25,089,073	30,221,396	-17.0%
Fringe Benefits	12,793,039	12,868,167	-0.6%
Tuition Remission	16,634,943	16,258,828	2.3%
M&S	15,075,714	12,046,135	25.1%
Equipment	5,562,556	2,412,699	130.6%
Domestic Travel	3,344,635	830,274	302.8%
Foreign Travel	843,255	185,338	355.0%
Unallocated	9,504	380,655	-97.5%
High Performance Computing	34,966	13,534	100.0%
DIRECT	160,820,853	166,208,243	-3.2%
IDC	50,404,820	46,514,062	8.4%
Total	211,225,673	212,722,305	-0.7%

Expenditures - Direct		
	YTD (Dec.)	Full Year
FY23	\$ 160,820,853	334,229,533
FY22	\$ 166,208,243	330,920,330
FY21	\$ 138,384,756	294,248,586
FY20	\$ 136,929,356	286,744,676
FY19	\$ 141,013,363	279,599,249
Expenditures - Indirect		
	YTD (Dec.)	Full Year
FY23	\$ 50,404,820	99,465,767
FY22	\$ 46,514,062	93,079,082
FY21	\$ 41,567,119	86,156,912
FY20	\$ 42,955,080	84,764,909
FY19	\$ 43,393,930	86,087,217

Key Takeaways:

- Direct expenditures are down 3.2% YOY and indirect expenditures are up 8.4% 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 2.1% YOY.
- Subcontract expenses have continued to be down YOY (17.0%).
- 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 6: December)

INVOICING			
Invoicing YTD FY2022 vs. FY2023 (thru December)			
Invoice Types	FY23 (December)	Monthly FY23 Average	FY22 (December)
G&C GIT Standard	\$ 370,672	\$ 61,779	\$ 1,363,124
G&C GIT Standard Certification Required	\$ 308,361	\$ 51,394	\$ 175,413
G&C GTRC Custom Certification Required	\$ 1,919,244	\$ 319,874	\$ 3,361,007
G&C GTRC Standard	\$ 13,702,806	\$ 2,283,801	\$ 24,215,280
G&C GTRC Standard Certification Required	\$ 43,479,649	\$ 7,246,608	\$ 33,974,980
G&C In House	\$ 23,915,692	\$ 3,985,949	\$ 22,826,810
G&C LOC Draw	\$ 86,134,271	\$ 14,355,712	\$ 74,826,502
G&C SF1034	\$ 5,170,794	\$ 861,799	\$ 4,793,831
G&C SF 270	\$ 26,308,346	\$ 4,384,724	\$ 22,547,896
Grand Total	\$ 201,309,834	\$ 33,551,639	\$ 188,084,842
Raw Invoice Counts	6,645	1,108	7,360
Year over Year Invoicing Change			
	Dollars	Invoice Counts	
YTD change in FY23 over FY22	\$ 13,224,992	(715)	
YTD percentage change	7.0%	-9.7%	

FINANCIAL REPORTS		
Financial Reports YTD FY2022 vs. FY2023 (thru December)		
Report Types	FY23 (Dec.)	FY22 (Dec.)
Annual Financial Report	61	55
Final Financial Report	139	82
Monthly Financial Report	87	88
Quarterly Financial Report	261	273
Revised Financial Report	2	2
Semi-Annual Financial Report	25	18
TOTALS	575	518
Year over Year Invoicing Change		
	Report Counts	
YTD change in FY23 over FY22	57	
YTD percentage change	11.0%	

Notes:

- G&C continues to reduce the counts of outstanding financial reports and invoices. Efficiency reports show reductions in unbilled invoices of over 15% relative to the prior month.
- Invoice counts are lower primarily due to the number of LOC draws performed per month. It doesn't impact the dollars collected, but it does impact the counts.

RI Sponsored Programs

Grants and Contracts: FINANCIAL ANALYSIS: FY22 – FY23 (YTD through Period 6: December)

JOURNALS BY THE ANALYST TEAM	FY23	% of Total	FY22	% of Total	% Chg FY
Journals (Total)	726		455		60%
Appropriate Grants Management	569	78%	311	68%	
"Red Flag" Grants Management	157	22%	144	32%	

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 60% YOY, the percentage that reflect "appropriate" grants management has improved from 68% to 78%!
- Independent of journal activity through December, the analyst team managed 578 award initiations, 1,269 award modifications, 3,506 award corrections, and 215 service now tickets.

RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS (Overspent) - as of Jan. 3			
Row Labels	Past-term	In-Performance	Grand Total
School of Computer Science	(817,412)	(248,919)	(1,066,331)
Financial Aid	(736,764)	(7,561,246)	(8,298,010)
Electrical and Computer Engineering	(451,289)	(948,920)	(1,400,208)
General Institutional Expense	(444,336)	(152,132)	(596,469)
Institute for Bioengineering & Bioscience	(317,570)	(638,798)	(956,368)
Mechanical Engineering	(248,239)	(2,303,011)	(2,551,250)
School of Cybersecurity & Privacy (SCP)	(103,854)	(21,450)	(125,303)
Industrial And Systems Engineering	(84,297)	(331,907)	(416,204)
Aerospace Engineering	(61,423)	(1,821,103)	(1,882,525)
Materials Science and Engineering	(59,411)	(223,343)	(282,754)
Chemical and Biomolecular Engineering	(50,033)	(597,278)	(647,311)
GT/Emory Biomedical Engineering	(39,576)	(663,913)	(703,489)
Chemistry and Biochemistry	(38,059)	(791,267)	(829,325)
Pediatric Technology Center	(23,748)		(23,748)
Georgia Tech Manufacturing Institute	(20,121)		(20,121)
Grand Total	(3,589,072)	(18,731,599)	(22,320,672)
Non-Financial Aid	(2,852,308)	(11,170,353)	(14,022,662)

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: 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>).

Project Accounting Updates

Glenn Campopiano

Director, Project Accounting

Carry Forward of Un-obligated Budget Balances

- For some sponsors, notably NIH, the ability to carryforward unspent, unobligated budget into the next budget period is dependent on the award.
- There are 3 terms that you should be aware of and will be part of the award document. (NoA or other)
 1. Carry forward is automatic – no approval required.
 2. Carry forward is prohibited.
 3. Carry forward is restricted – it needs prior sponsor approval in order to be included in next budget period.

Carry Forward of Un-obligated Budget Balances

- Budget that has been encumbered or obligated is not part of the carry forward balance.
- Grant lines should be set up for each budget period in order to keep track of the carryforward (if any).
- If approval is required please reach out to sponsor as soon as budget period ends.
- Next slide is NIH Policy – please take time to read. Grant managers should always take the time to read the NoA or contract for important terms and conditions.

Carry Forward of Un-obligated Budget Balances

• 8.1.1.1 Carryover of Unobligated Balances from One Budget Period to Any Subsequent Budget Period

- Recipients should be aware that there is a difference between unliquidated obligations and unobligated balances. Unliquidated obligations are commitments of the recipient and are considered to be obligations and, therefore, should not be reported as unobligated balances.
- The [NoA](#) will include a term and condition to indicate the disposition of unobligated balances. The term and condition will state whether the recipient has automatic carryover authority, or if [prior approval](#) is required by the NIH awarding [IC](#). Note the authority to automatically carry over unobligated balances includes the authority to carryover from one competitive segment to another.
- Automatic carryover of unobligated balances applies to all awards except centers (P50, P60, P30, other), cooperative agreements (U), Kirschstein-NRSA institutional research training grants (T), non-Fast Track Phase I SBIR and STTR awards (R43 and R41), clinical trials (regardless of activity code), and awards to individuals. For these grants, carryover of unobligated balances requires NIH awarding [IC prior approval](#) unless otherwise noted in the [NoA](#). Other awards may be excluded from this authority through a specific term or condition in the [NoA](#).
- For awards under SNAP (see [Administrative Requirements-Monitoring-Reporting-Streamlined Non-Competing Award Process](#) for applicability), funds are automatically carried over to the subsequent budget period. However, the recipient will be required to indicate, as part of the grant's progress report, whether any estimated unobligated balance (including prior-year carryover) is expected to be greater than 25 percent of the current year's total approved budget. The total approved budget amount includes current year and any carryover from prior years of the project period. If the unobligated balance is greater than 25 percent of the total approved budget, the recipient must provide an explanation and indicate plans for expenditure of those funds within the current budget year.
- For awards that require an annual FFR, the amount to be carried over must be specified under item 12, "Remarks."
- For both SNAP and non-SNAP, when a recipient reports a balance of unobligated funds in excess of 25 percent of the total amount awarded for the budget period, plus any approved carryover of funds from a prior year(s), the GMO will review the circumstances resulting in the balance to ensure that these funds are necessary to complete the project, and may request additional information from the recipient, including a revised budget, as part of the review.
- If the GMO determines that some or all of the unobligated funds are not necessary to complete the project, the GMO may restrict the recipient's authority to automatically carry over unobligated balances in the future, use the balance to reduce or offset NIH funding for a subsequent budget period, or use a combination of these actions. The GMO also may indicate whether the balance may be carried forward to a budget period other than the succeeding one. The GMO's decision about the disposition of the reported unobligated balance will be reflected in the terms and conditions of the [NoA](#).
- All Federal agencies are required by 31 U.S.C. §1552(a) to close fixed year appropriation accounts and cancel any remaining balances by September 30 of the fifth fiscal year after the year of availability, unless otherwise authorized by Congress. In order for NIH to meet its obligation to close these accounts and cancel any remaining balances by September 30th, recipients must report disbursements on the FFR no later than August 31st of the fifth fiscal year after the year of availability. At the end of five years, the funds are cancelled and returned to the Treasury. This provision may limit the availability of funds for carryover.

Research Subjects vs. Participant Support

- Recently some grant lines were requested for participant support costs that were in fact research stipends.
- Research subjects that receive a stipend for being subject to study are not considered “participant support costs”. Those stipends are subject to IDC recovery.

Research Subjects vs. Participant Support

- Per the [Uniform Guidance](#), participant support costs (PSC) are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees in connection with conferences or training projects. Sponsor approval must be obtained before incurring participant support costs on sponsored awards.
- A **participant** is defined as the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium or other short-term instructional or information-sharing activity. Participants may include students, scholars, and scientists from other institutions, individuals from the private sector, teachers and state or local government personnel. Employees of Georgia Tech are **not** eligible to receive participant support.
- **F&A on participant support costs**
- The Uniform Guidance states that participant support costs are exempt from F&A on federally sponsored projects.

Research Subjects vs. Participant Support

- **Participant Support Costs Do Not Include the Following Types of Expenses:**
- Honoraria paid to a guest speaker or lecturer
- Expenses for project personnel or collaborators to attend meetings, conferences, or seminars including meetings to discuss a research project's progress and direction
- Payments to participants in human subject research studies
- Conference support costs such as facility rentals, media equipment rentals, or conference food and snacks
- Payments to the providers of the training
- Payments to other employers to reimburse the employer for the costs related to sending its employee to a training

Budget Overruns Effect on Invoicing & Reporting

- Budget overruns directly impact G&C to invoice sponsors accurately.
- Although we can invoice up to the funded amount WD will “chose” randomly what object class expenses are used to generate an invoice that results in a cumulative amount billed equal to the funded amount.
- These expenses may not end up being the same expenses after the department removes the overrun. When that happens the invoicing cumulative are different than the financial reporting cumulative.
- When asked please remove overruns timely so the final invoices are correct.

Sponsored Award Closeouts

Douglas Feller, CRA

Financial Manager - Financial Administration

Financial Closeout for Sponsored Projects

- Preparation for closeout should be starting 90 days prior to the award end date
- 2 CFR200.344 – Administrative Closeout
 - 120 days to closeout – direct from the Federal Agency
 - 90 days to closeout – pass through entity
- GT Policy is 90 days for all awards
- Cost Transfer Policy – 90 days after the posting date to be considered timely
- Fixed Price Awards

Department Responsibilities

- Request Incremental Funding/Extension early
 - CAR requests will documentation that increment/extension is working its way through OSP
- Remove Overages
- Remove Past Term Expenses
- Clear Obligations/Commitments
- Final Subaward Invoice Submitted within 60 days of end date

Department Responsibilities

- Equipment Fabrication/Property Control
- Fixed Price Certification Form
- Cost Share!

G&C Responsibilities

- Final Review of the Award
 - Make sure all expenses are allowable, allocable, reasonable, consistent
 - If the Department Responsibilities are not met, we have to coordinate with the Grant Manager to get them done in a timely manner
- Final Invoice
- Final Financial Report
- Refund Checks
- Other Central Office actions for sponsored projects closeout

Resources

- [Project Close-out in Grants Management System | Policy Library \(gatech.edu\)](#)
- [Cost Transfer Requests | Policy Library \(gatech.edu\)](#)
- [gc_notice_fixed_price.pdf \(gatech.edu\)](#)
- [6.5 Closeout | Policy Library \(gatech.edu\)](#)
- [Closeout | Office of Sponsored Programs | Georgia Institute of Technology | Atlanta, GA \(gatech.edu\)](#)

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

Corporate and International Contracting

Specialized Services Agreements

January 2023

Roadmap

What is an SSA?

When is it appropriate to use an SSA?

What is different about the administrative details in comparison with other contracts?

What is an SSA?

Specialized Services Agreements (SSA's) are *template* contracts for the performance of activities in *support of research* and development programs and objectives.

Examples

Economic development forecasts for GA municipality through EI²

Standard safety compliance testing of electrical equipment through NEETRAC

Facilities use: specialized performance testing of 3rd party tech through EIN

Novel testing of new systems or tech through unique expertise of a GT researcher

Differences between SSA and Research Agreements

SSA

Focus on
research
services

Results are centered
on data

Contract template contains all
research and academic supporting
terms and conditions with a simple
intellectual property section

Research Agreements

Focus on
research
investigations

Results are focused on new scientific
discoveries and intellectual property.

Contract template contains all
research and academic support
terms and conditions with a robust
intellectual property sections

All contracting activities through GTRC must be fully within the scope of GT's academic, research and economic development mission.

SSA's are no exception.

Unlike research projects, determining whether or not a proposed SSA activity is in scope requires an analysis of the facts.

SSA Compliance Analysis

Question	Analysis
Who designs the test or framework?	<p>If GT or GT in collaboration with the sponsor, and if the activity qualifies as an academic/educational activity, the SSA is valid.</p> <p>By contrast, if the design is fully dictated by the sponsor, we are arguably fully outside of GTRC's designated mission and authority to contract on behalf of GT.</p>
Who is conducting the procedure or test? Do they have intellectual input to the process?	<p>If GT or GT in collaboration with the sponsor, the activity qualifies as an academic/educational activity.</p> <p>If the work is being fully conducted by the sponsor, we are arguably fully outside of GTRC's designated mission and authority to contract on behalf of GT.</p> <p><i>Potential Problem:</i> 3rd party wants to come and use our facilities to test their own technology and do not want input or assistance from GT</p> <p><i>Solutions:</i> So long as the lab has a specific local mission to facilitate this activity (see IEN's mission to provide efficient access to resources for research innovation and commercialization of nanotechnology), then the activity is appropriate. Make sure that the contract includes clear language that requires the sponsor's employees to be fully trained and monitored by GT personnel, which connects the activity to GT's educational mission.</p>
Can any GIT personnel plan to publish or get authorship credit based on the procedure or test?	<p>If publications are planned, this activity qualifies as an academic/educational activity, which makes the SSA valid. We do not have to publish results and oftentimes there is no expectation of publication. Nonetheless, we must have the right to publish based on, at minimum, the procedure, test, meta data, etc in order to stay within our mission statement.</p>

SSA Compliance Analysis

Question	Analysis
Are any start-ups companies with an affiliation to GIT personnel or members of his/her family expected to be customers of the facility?	This question is important for two reasons. First, there is a general prohibition against GTRC and/or GT providing services that compete with locally or regionally accessible businesses. Second, GT does have a missional mandate to support the local and regional economy through its educational and research activities. So, if there is a GT-related start-up, the SSA is valid. By contrast, large companies with access to these services who are simply wishing to obtain a better price by using GT as a low cost service provider are potentially in conflict with GT's approved activities under SSA's.
Will the facility prepare materials or devices that will be used in human or animal subjects?	If yes, needs to run through GTRC and coordinated through IRB (humans) or the IACUC (animals) for diligence purposes and to ensure the inclusion of appropriate contractual obligations for sponsor.
Will any foreign nationals be customers of the facility? Will the center use any equipment that is export controlled in any of their labs or services?	If yes, the SSA needs to run through GTRC and coordinated through Export Control for diligence purposes and to ensure the inclusion of appropriate contractual obligations for sponsor.

“Sweat Test” Example

A sponsor asks GT to perform a test on mineral content of a soft drink. The sponsor gives the researcher permission to design whatever study she needs to. In response, she creates a complex procedure and testing method, including a novel suit that collects bodily fluid and conducts the test. The results of the test show the mineral content of the soft drink.

Is this an appropriate activity for an SSA?

Key SSA Compliance Questions for “Sweat Test”

Who designs the test or framework?

Who is conducting the procedure or test? Do they have intellectual input to the service?

Can the GT researcher publish or get authorship credit based on the procedure or test?

“Deeper Dive” Example

A GT affiliated startup (the “Sponsor”) wants to do research with GT to test the durability of a waterproof dive watch with unique dimensions. The Sponsor has moved from Atlanta and established headquarters in India. The Sponsor creates the testing protocol and simply wants GT personnel to run the test and submit the data. The Sponsor has access to other test providers, but wants to contract with GTRC because using GT’s services would be cost effective. The test protocol includes a human swimmer and a dog, each with the watch attached to their bodies.

Is this an appropriate activity for an SSA?

Key SSA Compliance Questions for “Deeper Dive”

Are any start-ups with an affiliation to GIT personnel or members of his/her family expected to be customers of the facility?

Will the facility prepare materials or devices that will be used in human or animal subjects?

Will any foreign nationals be customers of the facility? Will the center use any equipment that is export controlled in any of their labs or services?

What are the rates and how should they be calculated?

- SSA's follow the usual rules for calculating budgets. This includes salary, fringe, materials & supplies, and overhead.
 - Overhead follows the normal rules based on the identity of the sponsor, whether industry, non-profits and universities, state and local governments, etc.
 - Exceptions apply for GRA members (Georgia Research Alliance) and in all cases were the EVPR grants special waiver at the request of the department.
- Difference occurs if the activity involves the use of specialized equipment, space, or a repeatable process that requires the development of a rate using average costing. In these cases, contact the Cost Accounting group in the Office of Grant and Contracts Accounting.

Determining Charge Rates

- What are the expected costs?

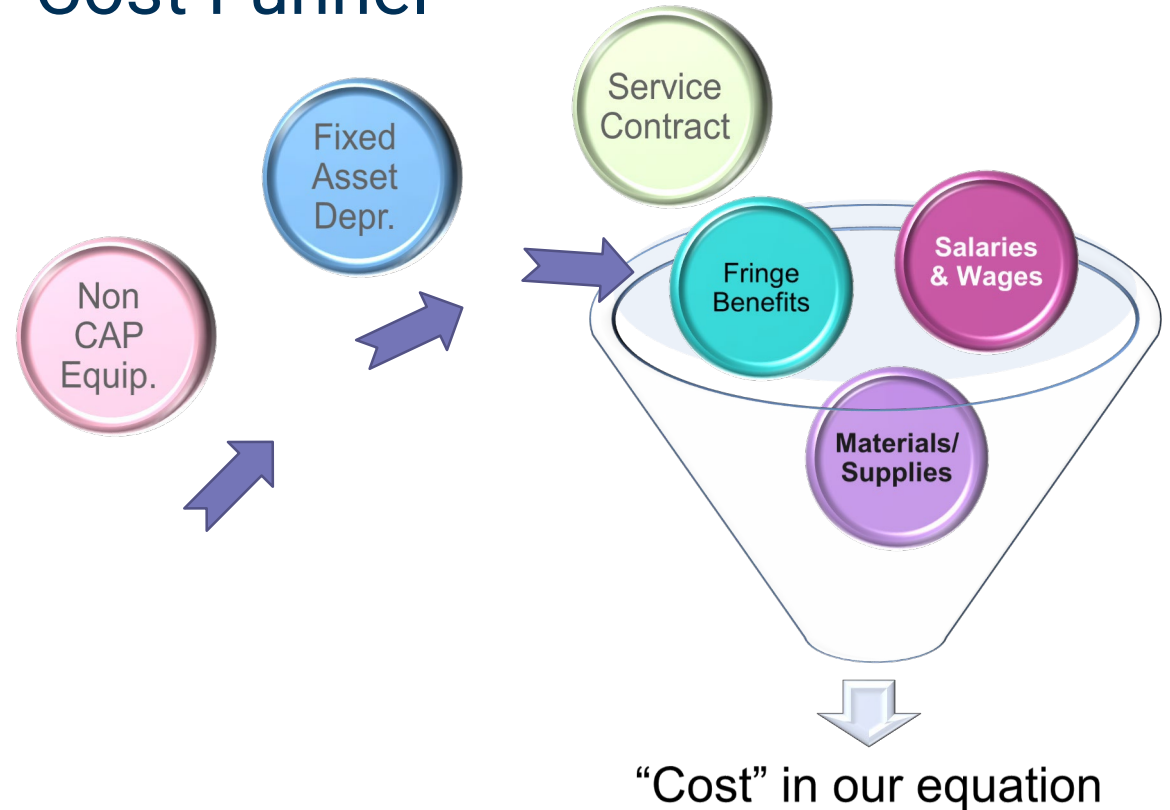
- Direct

- Salaries & Wages
- Fringe benefits
- Supplies & Materials
- Service Contracts
- Repairs & Maintenance

- Indirect (under certain circumstances)

- Equipment depreciation
- Building depreciation
- Plant Maintenance

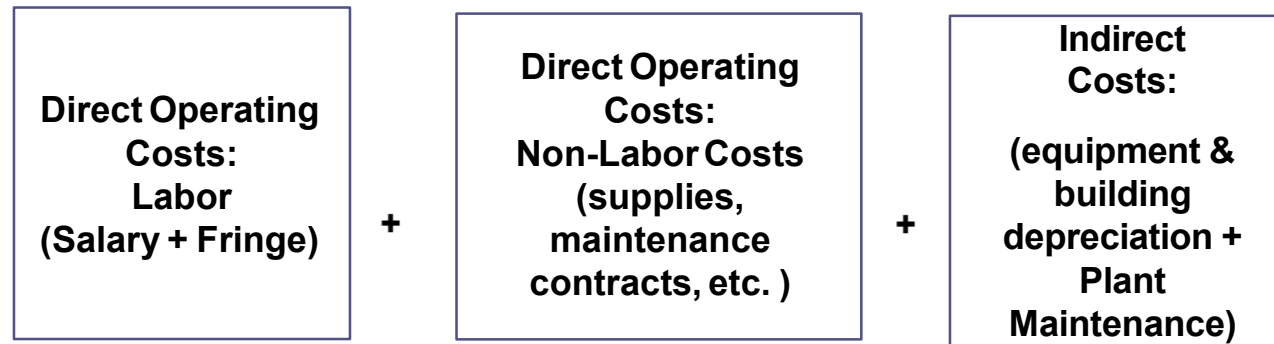
Cost Funnel



Determining Charge Rates

5. Calculate Rate

Basic Equation: $\text{Cost/Usage} = \text{Rate}$



÷ **Projected # of Goods or Services Sold**

= **“Calculated” Rate per Unit**

(may not be the same as the **Actual Charge Rate**)

Budget Example 1: GT PI is teaching a course on preparing and interpreting tissue sample slides. Slides will be prepared in an IBB service center.

	FY 20 12 (Months)				Total	
	Qty	% Time	Hours	Salary	Hours	Salary
Personnel Services						
Faculty Professor/Researchers (PI)	1	3.5%	73	\$ 14,113	73	\$ 14,113
Lecturer	4	3.1%	258	\$ 27,217	258	\$ 27,217
Lecturer / Course Developer	4	45.0%	3744	\$ 158,760	3744	\$ 158,760
Course Developers	3	45.0%	2808	\$ 141,750	2808	\$ 141,750
Faculty PS Sub-Total			6883	\$ 341,839	6883	\$ 341,839
Graduate Research Assistants						
GRA 1	1	100.0%	1019	\$ 28,800	1019	\$ 28,800
GRA PS Sub-Total			1019	\$ 28,800	1019	\$ 28,800
PS Sub-Total			7902	\$ 370,639	7902	\$ 370,639
Fringe			Rate	Cost		Cost
Faculty Professor/Researchers			32.6%	\$ 111,440		\$ 111,440
Graduate Research Assistants			5.4%	\$ 1,555		\$ 1,555
Fringe Sub-Total				\$ 112,995		\$ 112,995
PS and Fringe Sub-Total				\$ 483,634		\$ 483,634
Non-PS				Cost		Cost
Tool: Bruker AFS - 300 slides - \$50/x				\$ 15,000		\$ 15,000
Other Materials and Supplies				\$ -		\$ -
Equipment > 5000				\$ -		\$ -
Non-PS Sub-Total				\$ 15,000		\$ 15,000
Total Direct Cost						Cost
PS and Fringe + Non-PS Subtotals				\$ 498,634		\$ 498,634
Total Direct Sub-Total				\$ 498,634		\$ 498,634
Overhead			Rate	Cost		Cost
			64.60%	\$ 322,118		\$ 322,118
Overhead Sub-Total				\$ 322,118		\$ 322,118
Tuition						Cost
	per month		\$ 1,604.00	\$ 19,248		\$ 19,248
Tuition Sub-Total				\$ 19,248		\$ 19,248
Total				\$ 840,000		\$ 840,000

Budget Example 2: GT preparing and interpreting tissue sample slides only – no course taught.

Non-PS Cost			
Tool: Bruker AFS - 300 slides - \$50/x		\$	15,000
Other Materials and Supplies		\$	-
Equipment > 5000		\$	-
	Non-PS Sub-Total		\$ 15,000
Total Direct Cost			\$ 15,000
Overhead		Rate	Cost
		64.60%	\$
	Overhead Sub-Total		\$ 9,690
Total Cost			\$ 24,690

Should the Bursar or GTRC process the SSA?

- Current policy permits departments to decide whether to submit SSA activities as departmental sales and services through the Office of the Bursar or through GTRC.
 - The more factors from the SSA compliance analysis that apply, the more important it is for GTRC to process the SSA.
 - The more applicable factors, the more the SSA falls within GTRC's delegated responsibility to manage sponsor and educational activities on behalf of GT.
 - In addition, GTRC is better positioned to negotiate process and track the contracts will govern these activities.



MT

Questions?

G&C Website Updates

Amy Zhang

Application Support Analyst Lead

Life Cycle of Award Page

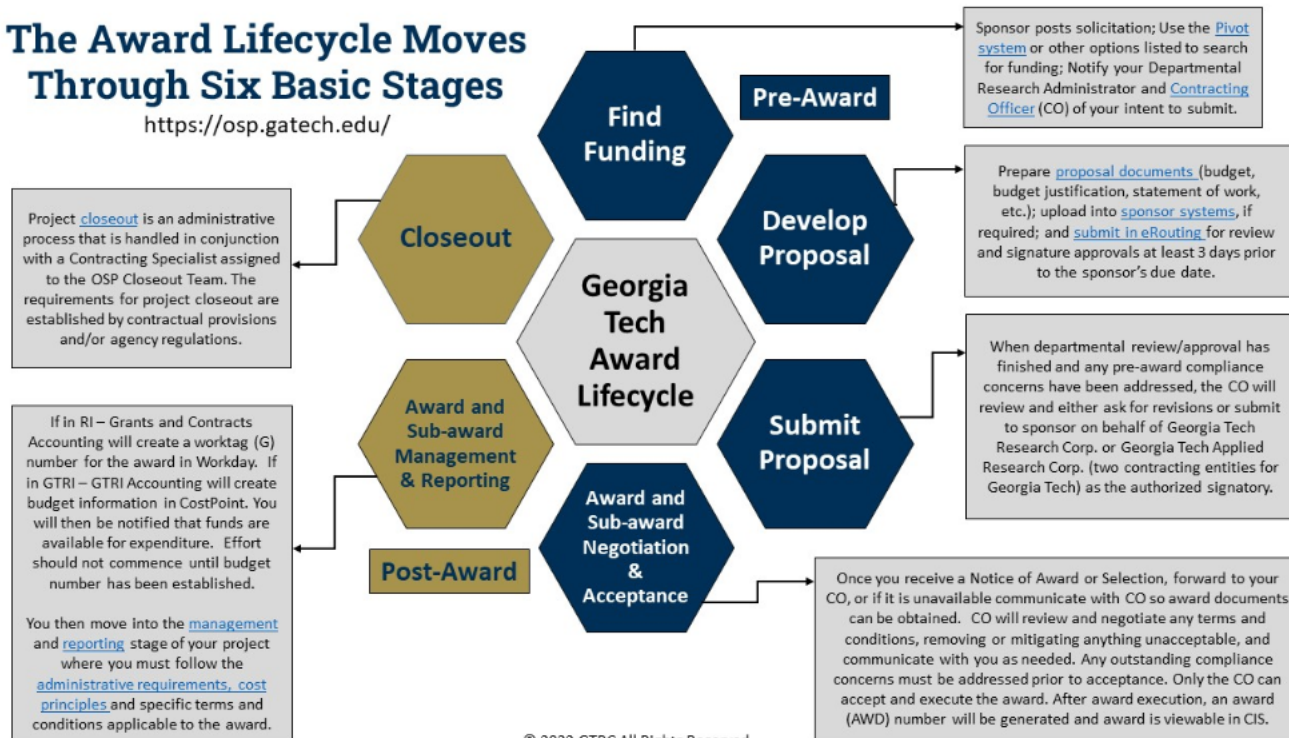
- For consistency with our training, we have updated the Life Cycle of Award page in Grants and Contracts website.
- <https://www.grants.gatech.edu/life-cycle-award>

[Home](#)

Life Cycle of Award

The Award Lifecycle Moves Through Six Basic Stages

<https://osp.gatech.edu/>



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The Latest Buzz Training Topics

- Topics of each training session and the recording start time have been updated to the latest buzz training page. You can search the topic within the page or within Grants and Contracts Site.
- <https://www.grants.gatech.edu/latest-buzz-gc-accounting>

November 29, 2022

For **Presentation Slides (PDF)**,

For **Recorded Session**,

For **Q&A**.

<i>Topic</i>	<i>Presenter</i>	<i>Recording start</i>
Research Updates and Stats, RI Sponsored Programs, PI Articles	Josh Rosenberg	0:00:20
OneUSG Connect 6.36 December 2022 Release, Supplemental Pay with Change Position Funding Transaction, Over 90 Day Salary Cost Transfer & Form	Terryl Barnes	0:09:15
Cost Share – Cost Share Certification, Carryforward	Douglas Feller	0:18:00
Grants and Contracts Closeouts: Things to look for, Past Term Expenses, Open Obligations by Company - CR, Subaward Invoices, Fixed Price Awards	David Lyons	0:24:15
Cost Accounting: General Updates, Stats	Jonathon Jeffries	0:36:45
Drill-To Report Links for Saber reports	Amy Zhang	0:43:15
Training Updates	Rob Roy	0:45:15

The Latest Buzz Training Topics

Grants and Contracts Accounting

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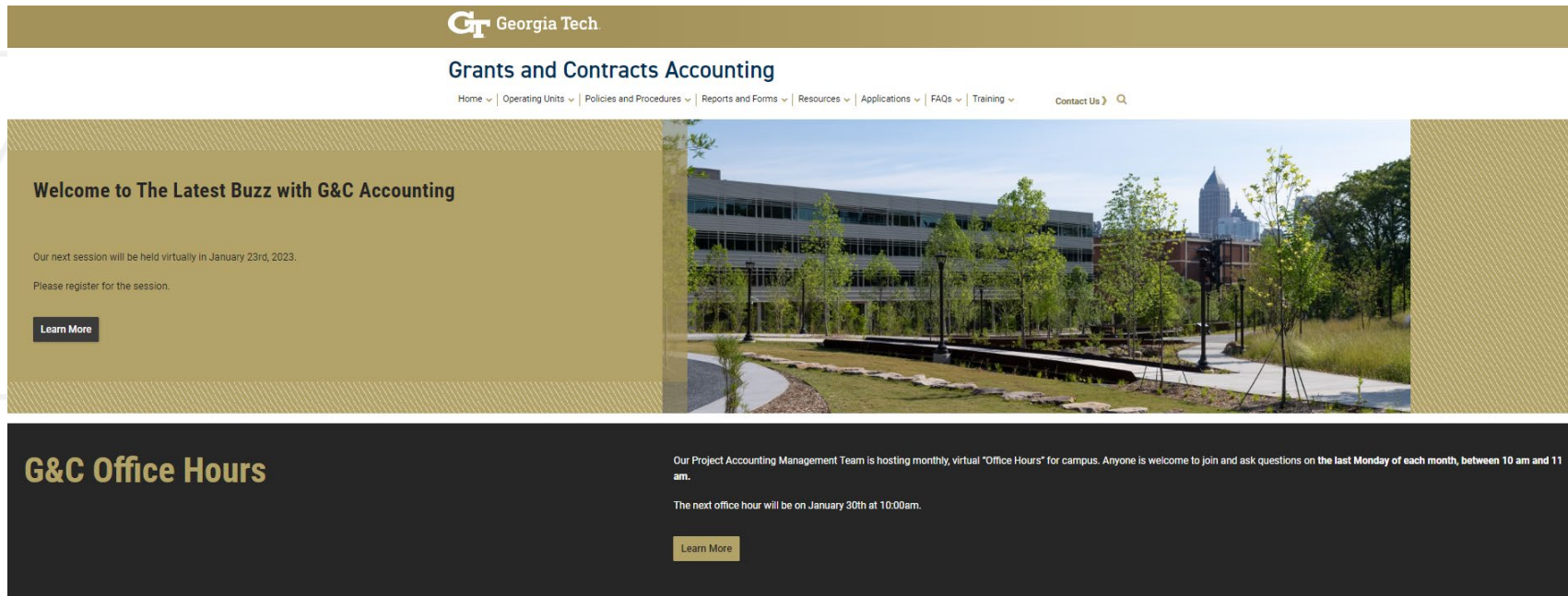
Search results

1. [Archived FY2021 Latest Buzz](#)

... 0:16:55 Year End Close, Helpful **Worklets** and Reports Amy Zhang 0:25:35 ...

Grants and Contracts Home Page

- Upgraded the website from Drupal 7 to Drupal 9.
- Latest buzz schedule , G&C office hours, and PI Articles link will be updated monthly.



The screenshot shows the Georgia Tech website header with the logo and navigation menu. The main content area features a large banner for "Welcome to The Latest Buzz with G&C Accounting" with a "Learn More" button. Below this is a section for "G&C Office Hours" with a "Learn More" button. The page also includes a "PI ARTICLE: Popular Research Metrics." section with two images: one of the Georgia Tech towers and one of people in a meeting.

GT Georgia Tech

Grants and Contracts Accounting

Home | Operating Units | Policies and Procedures | Reports and Forms | Resources | Applications | FAQs | Training | Contact Us

Welcome to The Latest Buzz with G&C Accounting

Our next session will be held virtually in January 23rd, 2023.

Please register for the session.

[Learn More](#)



G&C Office Hours

Our 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 am and 11 am.

The next office hour will be on January 30th at 10:00am.

[Learn More](#)

PI ARTICLE: *Popular Research Metrics.*



The Latest Buzz Registration Link

- Register the latest buzz using the registration link from Grants and contracts website directly.
- It is updated as soon as we have the new date available. Please check the site at the beginning of each month and register from the site.
- <https://www.grants.gatech.edu/latest-buzz-gc-accounting>

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The Latest Buzz with G&C Accounting

The Latest Buzz with G&C Accounting



Grants and Contracts (G&C) Accounting is hosting a monthly information session to provide post award research news and updates to the Georgia Tech research community. Our next session will be held virtually on January 23rd. Please register for the session [using the link below](#). If you would like to view our past session please navigate to our website: [grants.gatech.edu](https://www.grants.gatech.edu) -> Training -> The Latest Buzz with G&C Accounting. We look forward to seeing you!

[Link to Register.](#)

[December 20, 2022](#)

For [Presentation Slides \(PDF\)](#),

For [Recorded Session](#).

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

JANUARY 2023

January 24th

***Pre-Award Proposal
Preparation and Submission***
1:00PM – 3:00PM (Virtual)

January 26th

***Pre-Award Budgeting, F&A,
and Cost Principles***
10:00AM – 12:00PM (Virtual)

January 31st

***Post-Award Management &
Financial Compliance***
9:30AM – 12:00PM (Virtual)

FEBRUARY 2023

February 1st

***Post-Award Management &
Research Compliance***
12:30PM – 3:00PM (Virtual)

February 7th

2 CFR 200 Workshop
9:00PM – 4:00PM
(Dalney 180) Lunch Provided

UPCOMING EVENTS

AVPRA Get Together
February 15, 2023
Virtual
12:00PM – 1:00PM

* Email training@osp.gatech.edu for details

RAB Meeting
April 18, 2023
Dalney 180 & Virtual
11:30AM – 12:00PM Lunch
12:00PM – 1:00PM Event

ONGOING COURSES

- *NIH Proposal Preparation & Review Tips*
- *NSF Proposal Preparation & Review Tips*
- *Subawards: Request, Monitor, & Risk*
- *Pivot: Finding Funding*

THANK YOU!



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