The Latest Buzz with G&C Accounting

Tuesday, April 25, 2023
1:00 – 2:30 PM
<table>
<thead>
<tr>
<th>Topic</th>
<th>Presenter(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Welcome, Post Awards Research Updates</td>
<td>Josh Rosenberg</td>
</tr>
<tr>
<td>Subaward Invoicing</td>
<td>Sheree Posey / Candice Gray</td>
</tr>
<tr>
<td>Commitment Accounting Updates</td>
<td>Teryl Barnes</td>
</tr>
<tr>
<td>Project Accounting Updates</td>
<td>Glenn Campopiano</td>
</tr>
<tr>
<td>Cost Accounting Updates</td>
<td>Jonathon Jeffries</td>
</tr>
<tr>
<td>Workday and Reporting Updates</td>
<td>Amy Zhang</td>
</tr>
<tr>
<td>Training Updates</td>
<td>Rob Roy</td>
</tr>
<tr>
<td>Closing</td>
<td>Josh Rosenberg</td>
</tr>
</tbody>
</table>
Post Award Research Updates

Josh Rosenberg
Exec. Director, Grants and Contracts
RI Sponsored Programs

AWARD DATA: FY19 – 23 (YTD through Period 9: March)

Key Takeaways:

- Awards for Georgia Tech totaled almost $1.05 billion, with the average award size at $370K.
- On the RI side, awards increased 14.9% to $414 million. The year over year increase has been pretty consistent throughout the fiscal year.
- We are currently projecting 8.0% growth for RI awards relative to last year, as award growth often slows in the latter part of the fiscal year.

<table>
<thead>
<tr>
<th>College/Unit</th>
<th>FY23 Awarded Amount</th>
<th>FY22 Awarded Amount</th>
<th>Award Dollar Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMP</td>
<td>$36,852,579</td>
<td>$23,658,148</td>
<td>55.8%</td>
</tr>
<tr>
<td>COS</td>
<td>$43,452,214</td>
<td>$49,593,396</td>
<td>-12.4%</td>
</tr>
<tr>
<td>DSGN</td>
<td>$10,763,041</td>
<td>$11,806,259</td>
<td>-8.8%</td>
</tr>
<tr>
<td>ENGR</td>
<td>$242,734,599</td>
<td>$214,153,434</td>
<td>13.3%</td>
</tr>
<tr>
<td>GTRI</td>
<td>$634,372,800</td>
<td>$631,688,656</td>
<td>0.4%</td>
</tr>
<tr>
<td>IAC</td>
<td>$6,933,156</td>
<td>$3,496,801</td>
<td>98.3%</td>
</tr>
<tr>
<td>OTHERS</td>
<td>$72,484,070</td>
<td>$57,087,919</td>
<td>27.0%</td>
</tr>
<tr>
<td>SCB</td>
<td>$730,482</td>
<td>$553,600</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$1,048,322,941</td>
<td>$992,038,213</td>
<td>5.7%</td>
</tr>
</tbody>
</table>

| Resident Instruction and Other | $413,950,141 | 2,088 | $360,349,557 | 2,209 | 14.9% |

Awards

<table>
<thead>
<tr>
<th></th>
<th>YTD (Mar.)</th>
<th>Full Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY23</td>
<td>$413,950,141</td>
<td>478,623,285</td>
</tr>
<tr>
<td>FY22</td>
<td>$360,349,557</td>
<td>443,169,708</td>
</tr>
<tr>
<td>FY21</td>
<td>$314,433,140</td>
<td>415,738,536</td>
</tr>
<tr>
<td>FY20</td>
<td>$296,630,435</td>
<td>402,520,391</td>
</tr>
<tr>
<td>FY19</td>
<td>$305,358,429</td>
<td>406,662,163</td>
</tr>
</tbody>
</table>
RI Sponsored Programs

**SPONSOR AWARD DATA: FY22 – 23 (YTD through Period 9: March)**

### RI NEW AWARDS (Through March)

<table>
<thead>
<tr>
<th>Federal Agency or Sponsor Type</th>
<th>FY23</th>
<th>% of RI Portfolio</th>
<th>FY22</th>
<th>23 v. 22 $ Variance</th>
<th>23 v. 22 % Variance</th>
<th>5 Year Avg</th>
</tr>
</thead>
<tbody>
<tr>
<td>NATIONAL SCIENCE FOUNDATION (NSF)</td>
<td>83,438,518</td>
<td>22%</td>
<td>73,344,647</td>
<td>10,093,871</td>
<td>14%</td>
<td>5,527,791</td>
</tr>
<tr>
<td>Industrial Sponsors</td>
<td>51,535,364</td>
<td>13%</td>
<td>57,132,635</td>
<td>(5,597,271)</td>
<td>-10%</td>
<td>10,497,906</td>
</tr>
<tr>
<td>Coll/Univ/Res Institutes</td>
<td>41,242,170</td>
<td>10%</td>
<td>36,536,803</td>
<td>4,705,367</td>
<td>13%</td>
<td>27,683,652</td>
</tr>
<tr>
<td>Indus Res Inst/Fdns/Soc</td>
<td>39,325,095</td>
<td>9%</td>
<td>42,711,072</td>
<td>(3,385,977)</td>
<td>-8%</td>
<td>10,451,329</td>
</tr>
<tr>
<td>DHHS</td>
<td>37,441,883</td>
<td>9%</td>
<td>33,752,265</td>
<td>3,689,618</td>
<td>11%</td>
<td>11,946,242</td>
</tr>
<tr>
<td>US DEPT OF COMMERCE</td>
<td>34,433,228</td>
<td>9%</td>
<td>7,653,425</td>
<td>26,779,803</td>
<td>350%</td>
<td>736,020</td>
</tr>
<tr>
<td>US DEPT OF ENERGY</td>
<td>21,381,456</td>
<td>5%</td>
<td>24,435,628</td>
<td>(3,054,172)</td>
<td>-12%</td>
<td>651,541</td>
</tr>
<tr>
<td>NAVY</td>
<td>15,841,689</td>
<td>3%</td>
<td>9,785,722</td>
<td>6,055,966</td>
<td>62%</td>
<td>6,051,957</td>
</tr>
<tr>
<td>US DEPT OF DEFENSE</td>
<td>14,251,746</td>
<td>3%</td>
<td>7,698,281</td>
<td>6,553,465</td>
<td>85%</td>
<td>1,284,334</td>
</tr>
<tr>
<td>NASA</td>
<td>13,043,835</td>
<td>3%</td>
<td>14,549,647</td>
<td>(1,505,813)</td>
<td>-10%</td>
<td>7,516,348</td>
</tr>
<tr>
<td>AIR FORCE</td>
<td>11,999,734</td>
<td>2%</td>
<td>6,121,754</td>
<td>5,877,980</td>
<td>96%</td>
<td>66,551,727</td>
</tr>
<tr>
<td>ARMY</td>
<td>10,596,513</td>
<td>2%</td>
<td>4,773,748</td>
<td>5,822,765</td>
<td>122%</td>
<td>44,965,715</td>
</tr>
<tr>
<td>Govt-Owned/Contractor Op</td>
<td>9,269,020</td>
<td>2%</td>
<td>7,752,218</td>
<td>1,516,802</td>
<td>20%</td>
<td>20,624,945</td>
</tr>
<tr>
<td>State &amp; Local Government</td>
<td>8,519,570</td>
<td>2%</td>
<td>5,018,840</td>
<td>3,500,730</td>
<td>70%</td>
<td>1,631,952</td>
</tr>
<tr>
<td>US DEPT OF TRANSPORTATION</td>
<td>8,453,631</td>
<td>2%</td>
<td>6,221,467</td>
<td>2,232,164</td>
<td>36%</td>
<td>122,745</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>413,950,141</strong></td>
<td><strong>100%</strong></td>
<td><strong>360,349,557</strong></td>
<td><strong>53,600,584</strong></td>
<td><strong>14.9%</strong></td>
<td><strong>308,575,813</strong></td>
</tr>
</tbody>
</table>
Key Takeaways:
- Direct expenditures are down slightly YOY and indirect expenditures are up 12.9% 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 2.7% YOY.
- Subcontract expenses have continued to be down YOY (6.7%), but the decrease has slowed relative to earlier in the year.
- Domestic and foreign travel expenses have increased significantly with the relaxing of travel restrictions.
RI Sponsored Programs

Grants and Contracts INVOICING and FINANCIAL REPORTING
FY22 – FY23 (YTD through Period 9: March)

INVOICING

Invoicing YTD FY2022 vs. FY2023 (thru March)

<table>
<thead>
<tr>
<th>Invoice Types</th>
<th>FY23 (March)</th>
<th>Monthly FY23 Average</th>
<th>FY22 (March)</th>
</tr>
</thead>
<tbody>
<tr>
<td>G&amp;C GIT Standard</td>
<td>13,418,544</td>
<td>$1,490,949</td>
<td>1,600,258</td>
</tr>
<tr>
<td>G&amp;C GIT Standard Certification Required</td>
<td>620,810</td>
<td>$68,979</td>
<td>289,710</td>
</tr>
<tr>
<td>G&amp;C GTRC Custom Certification Required</td>
<td>2,856,886</td>
<td>$317,432</td>
<td>4,792,591</td>
</tr>
<tr>
<td>G&amp;C GTRC Standard</td>
<td>18,726,125</td>
<td>$2,080,681</td>
<td>32,371,981</td>
</tr>
<tr>
<td>G&amp;C GTRC Standard Certification Required</td>
<td>61,500,337</td>
<td>$6,833,371</td>
<td>55,075,402</td>
</tr>
<tr>
<td>G&amp;C In House</td>
<td>37,308,693</td>
<td>$4,145,410</td>
<td>37,689,323</td>
</tr>
<tr>
<td>G&amp;C LOC Draw</td>
<td>125,801,030</td>
<td>$13,977,892</td>
<td>98,768,370</td>
</tr>
<tr>
<td>G&amp;C SF 1034</td>
<td>12,781,771</td>
<td>$1,420,197</td>
<td>8,021,048</td>
</tr>
<tr>
<td>G&amp;C SF 270</td>
<td>40,787,452</td>
<td>$4,531,939</td>
<td>47,597,111</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>313,801,648</strong></td>
<td><strong>34,866,650</strong></td>
<td><strong>286,205,795</strong></td>
</tr>
</tbody>
</table>

Raw Invoice Counts                   | 10,308       | 1,145               | 10,177       |

Year over Year Invoicing Change

<table>
<thead>
<tr>
<th>Report Types</th>
<th>FY23 (Mar.)</th>
<th>FY22 (Mar.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Financial Report</td>
<td>82</td>
<td>87</td>
</tr>
<tr>
<td>Final Financial Report</td>
<td>195</td>
<td>120</td>
</tr>
<tr>
<td>Monthly Financial Report</td>
<td>124</td>
<td>117</td>
</tr>
<tr>
<td>Quarterly Financial Report</td>
<td>378</td>
<td>415</td>
</tr>
<tr>
<td>Revised Financial Report</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Semi-Annual Financial Report</td>
<td>33</td>
<td>25</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>814</strong></td>
<td><strong>769</strong></td>
</tr>
</tbody>
</table>

Year over Year Invoicing Change in Report Counts

| YTD change in FY23 over FY22          | 45           |
| YTD percentage change                 | 5.9%         |

Year over Year Invoice Counts

| YTD change in FY23 over FY22          | 27,595,854   |
| YTD percentage change                 | 9.6%         |

Bursar Related

| Bursar Related                        | 12,862,685   |

Notes:

- G&C continues to reduce the counts of outstanding financial reports and invoices. Efficiency reports show reductions in unbilled amounts of 23% relative to the prior month.
Grants and Contracts: FINANCIAL ANALYSIS: FY22 – FY23 (YTD through Period 9: March)

Key Takeaways:
- While journals have increased 37% YOY, the percentage that reflect “appropriate” grants management has improved from 74% to 81%!
- Independent of journal activity through March, the analyst team managed 890 award initiations, 1,925 award modifications, 5,371 award corrections, and 258 service now tickets.

<table>
<thead>
<tr>
<th>JOURNALS BY THE ANALYST TEAM</th>
<th>FY23</th>
<th>% of Total</th>
<th>FY22</th>
<th>% of Total</th>
<th>% Chg FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journals (Total)</td>
<td>1039</td>
<td></td>
<td>761</td>
<td></td>
<td>37%</td>
</tr>
<tr>
<td>Appropriate Grants Management</td>
<td>837</td>
<td>81%</td>
<td>562</td>
<td>74%</td>
<td></td>
</tr>
<tr>
<td>&quot;Red Flag&quot; Grants Management</td>
<td>202</td>
<td>19%</td>
<td>199</td>
<td>26%</td>
<td></td>
</tr>
</tbody>
</table>

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.

RI Sponsored Programs
## Award Dollars in Exception Status

### 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.

### Award Dollars in Exception Status - as of Apr. 3

<table>
<thead>
<tr>
<th>Row Labels</th>
<th>Past-term</th>
<th>In-Performance</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Aid</td>
<td>736,764</td>
<td>14,230,961</td>
<td>14,967,725</td>
</tr>
<tr>
<td>School of Computer Science</td>
<td>656,093</td>
<td>218,677</td>
<td>874,770</td>
</tr>
<tr>
<td>Electrical and Computer Engineering</td>
<td>483,627</td>
<td>355,919</td>
<td>839,545</td>
</tr>
<tr>
<td>General Institutional Expense</td>
<td>444,336</td>
<td>220,945</td>
<td>665,282</td>
</tr>
<tr>
<td>Mechanical Engineering</td>
<td>387,997</td>
<td>1,184,173</td>
<td>1,572,170</td>
</tr>
<tr>
<td>Aerospace Engineering</td>
<td>287,048</td>
<td>722,553</td>
<td>1,009,600</td>
</tr>
<tr>
<td>GT/Emory Biomedical Engineering</td>
<td>210,872</td>
<td>820,259</td>
<td>1,031,130</td>
</tr>
<tr>
<td>Chemistry and Biochemistry</td>
<td>114,412</td>
<td>679,909</td>
<td>794,321</td>
</tr>
<tr>
<td>Institute for Bioengineering &amp; Bioscience</td>
<td>(96,343)</td>
<td>(321)</td>
<td>(96,664)</td>
</tr>
<tr>
<td>Chemical and Biomolecular Engineering</td>
<td>(85,472)</td>
<td>(354,592)</td>
<td>(440,063)</td>
</tr>
<tr>
<td>Industrial And Systems Engineering</td>
<td>73,995</td>
<td>106,873</td>
<td>180,868</td>
</tr>
<tr>
<td>Materials Science and Engineering</td>
<td>59,709</td>
<td>214,223</td>
<td>273,932</td>
</tr>
<tr>
<td>School of Cybersecurity &amp; Privacy (SCP)</td>
<td>27,783</td>
<td>192,729</td>
<td>220,512</td>
</tr>
<tr>
<td>EI2 Safety, Health, Environmental Services</td>
<td>27,438</td>
<td>1,210,675</td>
<td>1,238,112</td>
</tr>
<tr>
<td>Pediatric Technology Center</td>
<td>23,748</td>
<td>(23,748)</td>
<td>(23,748)</td>
</tr>
<tr>
<td>Grand Total</td>
<td>3,889,348</td>
<td>21,944,524</td>
<td>25,833,872</td>
</tr>
<tr>
<td>Non-Financial Aid</td>
<td>3,152,584</td>
<td>7,713,563</td>
<td>10,866,147</td>
</tr>
</tbody>
</table>
PI Articles

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. (April, 2022) (PDF Download)

PI ARTICLE: My sponsor says they haven’t been involved….so what do I do? (March, 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).
Subaward Invoicing

Sheree Posey
Financial Compliance Program Manager
Subawards Finance Team

Sheree Posey
Fin Compliance Prog Mgr
Subawards Finance Manager

Candice Gray
Financial Admin III
Subaward Invoicing

Madelyn N. Conn
Financial Analyst III
Subaward Purchase Orders
Subaward Numbers

• New Awards
  • 2020 – 406 New Award $192M in Subcontract Value
  • 2021 – 421 New Awards $198M in Subcontract Value
  • 2022 – Over 475 New Awards Nearing $400M in Subcontract Value

• Modifications
  • 2020 – 988 Mods
  • 2021 – 998 Mods
  • 2022 – Roughly 1,200 mods

• Finance
  • Total number of invoices processed in 2022: Over 5,000
Process Flow of Subawards

1. Send Contract/Mod to Subawardee
   - Subawardee Approvals
   - OSP Approvals

2. Create/Amend Supplier Contract
   - Approval Required
   - Ready for Purchase Order

3. Create/Edit Purchase Order
   - Approvals Process
   - Ready to Invoice
Invoicing Process

Invoice submitted to Workday by OSP

- Basic requirements must be met on invoice before entry into Workday or invoice will be rejected.

Approvals Process

- Cost Center Manager
- Grant Manager
- Principal Investigator
- AP Data Entry Specialist

Payout to subawardee

- Once approved, AP will authorize payment to the sponsor in the medium setup by the supplier: check, ACH/EFT, wire

- An Invoice can be sent back at any point in the process if an issue is found. Once this occurs, the process restarts and the invoice enters “draft” status.
CHECKLIST FOR REVIEWING SUBRECIPIENT INVOICES

1. Is the subagreement or modification fully executed?
   - If NO, verify status in Webwise or contact subcontracts manager or contracting officer for further clarification.

2. Does the subrecipient invoice identify the GIT subagreement #?
   - If NO, contact subrecipient to provide written confirmation and request inclusion on future invoices.

3. Does the invoice contain sufficient detail as required by the subagreement?
   - If NO, request revised/corrected invoice from subrecipient.

4. Are the invoice expenditures within the performance period of the subagreement?
   - If NO, contact subrecipient for clarification and certification that charges occurred during subagreement period. Attach confirmation to this checklist and the invoice.

5. Are the invoice expenditure categories consistent with the subrecipient’s budget?
   - If NO, contact subrecipient for clarification and justification of the expenditures.

6. Are the incurred costs allowable, allocable, and reasonable under the subagreement per 2CFR200.403, 200.404, and 200.405.
   - If NO, contact subcontracts manager or contracting officer for assistance and subrecipient for clarification and justification of expenditures.

7. Are the total cumulative costs incurred listed on the invoice?
   - If NO, contact subrecipient for revised and corrected invoice showing cumulative costs as well as current costs.
   - If YES, be sure cumulative amount invoiced is less than or equal to the total award amount and in accordance with subrecipient’s budget and performance period.

8. Is the F & A amount calculated correctly on the invoice and in accordance with the subrecipient’s budget?
   - If NO, contact subrecipient for clarification or a revised invoice.

9. Does the invoice contain a certification statement as to the truth and accuracy of the invoice and is the invoice signed by an institutional official?
   - If NO, contact subrecipient for a revised invoice.

10. If there are any cost sharing commitments associated with this subagreement, are they documented on the invoice and do they meet the required commitment?
    - If NO, contact subrecipient for explanation or revised invoice.

FINAL INVOICE REVIEW

11. Has GT PI received progress reports and deliverables (if required) from subrecipient?
    - If NO, GT PI should contact subrecipient PI to resolve and payment should be withheld until such time reports are received and deliverables satisfied.

12. Is the invoice clearly marked FINAL?
    - If NO, contact subrecipient to provide written confirmation that it should be considered FINAL. Attach copy of confirmation to invoice.

13. Have all cost sharing requirements been met?
    - If NO, contact subrecipient for revised invoice with required/corrected amounts.

14. Have the final technical, inventions and property reports required by the prime award been received? (To be processed by the Close-Out Team)
    - If NO, contact subrecipient for required reports, notify GT PI.
What OSP Checks:

1. Is the subagreement or modification fully executed?
   If NO, verify status in Webwise or contact subcontracts manager or contracting officer for further clarification.

2. Does the subrecipient invoice identify the GIT subagreement #?
   If NO, contact subrecipient to provide written confirmation and request inclusion on future invoices.

4. Are the invoice expenditures within the performance period of the subagreement?
   If NO, contact subrecipient for clarification and certification that charges occurred during subagreement period. Attach confirmation to this checklist and the invoice.

7. Are the total cumulative costs incurred listed on the invoice?
   If NO, contact subrecipient for revised and corrected invoice showing cumulative costs as well as current costs.
   If YES, be sure cumulative amount invoiced is less than or equal to the total award amount and in accordance with subrecipient’s budget and performance period.

9. Does the invoice contain a certification statement as to the truth and accuracy of the invoice and is the invoice signed by an institutional official?
   If NO, contact subrecipient for a revised invoice.

FINAL INVOICE REVIEW

12. Is the invoice clearly marked FINAL?
   If NO, contact subrecipient to provide written confirmation that it should be considered FINAL. Attach copy of confirmation to invoice.
What the Department/PI checks:

3. Does the invoice contain sufficient detail as required by the subagreement?
   If **NO**, request revised/corrected invoice from subrecipient.

5. Are the invoiced expenditure categories consistent with the subrecipient’s budget?
   If **NO**, contact subrecipient for clarification and justification of the expenditures.

6. Are the incurred costs allowable, allocable, and reasonable under the subagreement per 2CFR200.403, 200.404, and 200.405.
   If **NO**, contact subcontracts manager or contracting officer for assistance and subrecipient for clarification and justification of expenditures.

8. Is the F & A amount calculated correctly on the invoice and in accordance with the subrecipient’s budget?
   If **NO**, contact subrecipient for clarification or a revised invoice.

10. If there are any cost sharing commitments associated with this subagreement, are they documented on the invoice and do they meet the required commitment?
    If **NO**, contact subrecipient for explanation or revised invoice.

FINAL INVOICE REVIEW

11. Has GT PI received progress reports and deliverables (if required) from subrecipient?
    If **NO**, GT PI should contact subrecipient PI to resolve and payment should be withheld until such time reports are received and deliverables satisfied.

13. Have all cost sharing requirements been met?
    If **NO**, contact subrecipient for revised invoice with required/corrected amounts.

14. Have the final technical, inventions and property reports required by the prime award been received? (To be processed by the Close-Out Team)
    If **NO**, contact subrecipient for required reports, notify GT PI.
Helpful Tip - Workday Inbox Filter

Workday Inbox filters are customizable filters that allow you to quickly sift through all of the items in your Workday Inbox to parameters you have set.

HOW TO CREATE AN INBOX FILTER

- Step 1: Log in to Workday and go to your Inbox.
- Step 2: Select the “Viewing: All” dropdown menu
• Step 3: Select “Edit Filters.”

• Step 4: Select Create Inbox Filter
• Step 5: Setup the Filter
  • Description – Create a meaningful description
  • Maximum Row – Controls how many records at a time will return. Do not change.
  • View Definition –
    • Business Process Type(s)
    • Supplier Accounts Match Event
    • Supplier Invoice Event
    • Supplier Invoice Request Event
  • Tasks
    • Approvals
• Step 6: Select “Ok”
• Step 7: Your Inbox filter is not set up yet, select “Done”

• Step 8: Test the filter is working over time. The new filter should now capture any invoice items requiring your Approval.
  
  • In your Workday queue go to your new Inbox filter
• You should now be able to view old and new invoices awaiting your approval or action.

<table>
<thead>
<tr>
<th>Actions</th>
<th>Archive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Viewing: Supplier Inv..</td>
<td>Sort By: Newest</td>
</tr>
</tbody>
</table>

- **Supplier Invoice Request**: INVREQST-046411, UPS Supply Chain Solutions Inc on 01/24/2023 for $26.11, 21 day(s) ago
- **Supplier Invoice Request**: INVREQST-046305, FedEx Trade Networks on 11/17/2022 for $6,960.35, 22 day(s) ago - Due 01/25/2023
- **Supplier Invoice**: INV-1516599, Progeny Systems Corporation on 01/15/2023 for $52.71, 24 day(s) ago - Effective 01/16/2023
- **Supplier Invoice**: INV-1515980, Washington State Univ on 01/12/2023 for $21,237.66, 25 day(s) ago - Effective 01/12/2023
- **Supplier Invoice**: INV-1511414, Helbling Technik Wil
Thanks for Listening

For Invoices and Invoicing Questions, please use VPR OSPInvoices at ospinvoices@osp.gatech.edu.

For PO Closeout, please use VPR SubawardPOClose at subawardpoclose@osp.gatech.edu.
Commitment Accounting Updates

Terryl Barnes
Commitment Accounting Manager
Over 90 Day Salary Cost Transfer

- Only applies to EDRs when moving salary on to 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?

4/25/2023
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 23rd 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.

PERSONAL SERVICES

<table>
<thead>
<tr>
<th>Pay End Date</th>
<th>Salaries</th>
<th>Fringe</th>
<th>Tuition</th>
<th>Subtotal</th>
<th>F&amp;A</th>
<th>Total transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Revised 4/2022
Commitment Accounting Update

• Reduce burden at fiscal year end

• Positions funded to undesignated worktags will be funded to cost overrun for the remainder of FY2023.

• Submit Change Position Funding (CPF) transactions to fund positions appropriately before payroll processing

• Avoid transferring funding back to undesignated worktags.
  • A CPF/EDR transaction would have been needed to transfer salary from undesignated.
Commitment Accounting Update

Review Salaries Posted to Undesignated Worktags
  • All charges must be cleared by 6/30/2023
  • Includes credits / negative amounts
  • Charges remaining after the 6/16/2023 will be moved to cost overrun

EDR Year-end Approval Deadline
  • 6/30/2023 4:45 pm NO EXCEPTIONS
  • Coordinate with members in the approval workflow
  • Make sure someone is available to approve transaction before adding them to approve (financial approver)
## Year End Close Dates

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 16, 2023</td>
<td>Deadline for 90 Day Late Salary cost transfer requests to externally funded sponsored projects (includes cost share)</td>
</tr>
<tr>
<td>June 26, 2023</td>
<td>Liquidate encumbrances post biweekly accrual</td>
</tr>
<tr>
<td>June 30, 2023</td>
<td>Last Day for Campus Online EDR Redistributions</td>
</tr>
<tr>
<td>July 10, 2023</td>
<td>Commitment Accounting Open for FY2023</td>
</tr>
</tbody>
</table>
Project Accounting Updates

Glenn Campopiano
Director, Project Accounting
2 CFR 200 Definitions of Budget Period and Period of Performance.

In late 2020 a revised definition took effect.

From 2 CFR 200 Definitions (Current as of April 19, 2021) - https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=1&SID=3cbe437ffe224ebb0af8609bd8cc2c42&ty=HTML&h=L&mc=true&r=PART&n=pt2.1.200#se2.1.200_1308

- **Budget period** means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to expend the funds awarded, including any funds carried forward or other revisions pursuant to §200.308.

- **Period of performance** means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the period of performance in the Federal award per §200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period.
Project Accounting


• Subpart A—Acronyms and Definitions

• Period of Performance, Budget Period, and Renewal

• The definition of period of performance and renewal was revised to help clarify that the term period of performance reflects the total estimated time interval between the start of an initial Federal award and the planned end date, and that the period of performance may include one or more budget periods, but the identification of the period of performance does not commit funding beyond the currently approved budget period. The definition of budget period was edited to clarify that recipients are authorized to expend the current funds awarded, including any funds carried forward or other revisions pursuant to 2 CFR 200.308. Further, recipients may only incur costs during the first year budget period until subsequent budget periods are funded based on the availability of appropriations, satisfactory performance, and compliance with the terms and conditions of the award.
Project Accounting

• Be aware that spending past a budget period end date without the next increment of funding MAY put you at risk of having those expenses not being allowed if the funding arrives at some future date and the agency does not recognize the spending whilst you had no funding in place. Sandia has already enforced this policy.

• Spending past the budget period end date with unspent funds should be OK if carryforward is allowed or granted. Be sure you are aware of any carryforward restrictions on your award.
Project Accounting

Award close out timeline-

• 90 days before award end date review for errors and omissions. Make corrections in the POP.

• Review Cost Share commitments and adjust as necessary.

• Restrict M&S purchases at this time to only those needed to complete research and arrive before end date.

• Review any travel requests pending to ensure it occurs within POP.

• Make sponsored required budget revisions if needed.

• If a no cost extension is needed now is time to request.
Award close out timeline-

- At end date if you reviewed during last 90 days of POP everything should be OK.

- If not, the 30 days after end date is your window to make EDR and JE corrections. Remember any past term charges or overrun delays final billing and financial reporting by G&C so please correct ASAP.

- Remove any future payroll via commitment accounting to prevent past term charges. Ideally this would have been done in the POP.

- 60 days past end date is deadline for most subaward invoices to be processed so G&C can bill sponsor for reimbursement. Late sub award invoices run risk of not being able to be reimbursed by sponsor.
Award close out timeline:
- 60-90 days is for Project accounting to review and submit final invoice and financial report – units should not be making adjustments now.
- 90-120 days Project Accounting closes and inactivates award.

Best practice:
- Act timely on exception reports sent by G&C every month.
- Run SABER monthly for your awards and review those 90 days to close first.
- Communicate regularly with PI on awards.
- Cost share needs to be in step with sponsored spending.
Project Accounting

Year End Close

• Review FY23 cost share commitments especially for awards ending before June 30.

• Please make your commitment accounting entries before end of year – move effort onto GTRC or GTF funds if there is a pending award starting in June if you have to do a prior year cost transfer in July.

• Terminate leaving GRAs paid on sponsor to prevent salary overpayments.
New Policy on Prior Year Salary Cost Transfers

• **Allowability of Prior Year Salary Cost Transfers**

• **Effective July 1, 2023 FY24**

• Prior Year Salary Cost Transfers that will be accepted for review and processing:
  • 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.
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
Join on your computer or mobile app
Click here to join the meeting
Or call in (audio only)
+1 470-705-2566,23697690# United States, Atlanta
Phone Conference ID: 236 976 90#
Find a local number | Reset PIN
Learn More | Help | Meeting options

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)
+1 470-705-2566,539330189# United States, Atlanta
Phone Conference ID: 539 330 189#
Find a local number | Reset PIN
Learn More | Help | Meeting options

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
Learn More | Help | Meeting options
Cost Accounting Updates

Jonathon Jeffries
Director - Cost Accounting
Fringe Rates (4) at Georgia Tech

• **Full Benefits** – Regular full-time faculty and Staff, Part-time Employees at least 75%
  - Social Security, $25,000 Life Insurance, Health Insurance, Retirement (ORP or TRS), Non-Payroll Fringe (which includes Terminating Vacation Payouts, Retiree Health and Life Benefit, Workers Compensation, Unemployment Insurance and payments to ERS)
  - Retiree Benefits, Workers Compensation, and Unemployment are allocated to GTRI and paid quarterly
  - Campus Transportation Costs (GTRI portion included in GTRI Admin Study)
  - Note: GTRI includes a miscellaneous fringe component for Employee Recognition, Relocation, and Tuition

• **Limited Benefits** - Part-time Employees at least 50%, but less than 75%
  - Includes all benefits in Full Rate except Health and Life Insurance

• **Partial Benefits** (Medicare Only) – Part-time Employees less than 50% and Non-Retirement eligible Supplemental Pay Accounts

• **Graduate Student Health Benefit** – GRA and GTA Only
  - Health Insurance Subsidy provided by the Institute

Graduate Assistance and Student Employees – No benefits provided
Fringe Rate Proposal Process

• Resident Instruction (RI) and GTRI submit two fringe proposals annually
  • RI submits an Actuals Study by September 30th
  • GTRI submits an Actuals Study by December 31st
  • Both submit a Projected Study by April 30th
  • DCAA audits each proposal for RI annually

• Quarterly Analysis is done to track projected rates during the Fiscal Year
  • RI has Fixed with Carryforward Rates and includes an over/under recovery from a prior closed Fiscal Year
  • GTRI is required to have rates track within 5% of projection or rates are adjusted at year-end
  • Budget Office uses analyses to track Institute required funding, GTRI uses to pay shared benefits

• Projections are prepared using 3rd quarter data and any additional information
  • When possible actual rates from the last closed fiscal year (FY22); this allows for an approval from ONR in a timely manner to meet the first payroll of the new Fiscal Year
  • Adjustment may be made for changes in TRS rates, known changes in health premium, or components that are not tracking to a trend
  • Costs are determined by applying projected rates to projected salary but focus is on the rate, not dollars
**Resident Instruction Full Fringe Rate Comparisons**

<table>
<thead>
<tr>
<th>Fringe Benefits</th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY 2022</th>
<th>FY 2023</th>
<th>FY 2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Security</td>
<td>6.62%</td>
<td>6.76%</td>
<td>6.85%</td>
<td>6.76%</td>
<td>6.75%</td>
</tr>
<tr>
<td>Life Insurance</td>
<td>0.23%</td>
<td>0.21%</td>
<td>0.21%</td>
<td>0.21%</td>
<td>0.21%</td>
</tr>
<tr>
<td>Health Insurance</td>
<td>8.69%</td>
<td>8.54%</td>
<td>8.27%</td>
<td>8.48%</td>
<td>8.10%</td>
</tr>
<tr>
<td>Retirement</td>
<td>14.36%</td>
<td>13.29%</td>
<td>13.85%</td>
<td>14.00%</td>
<td>13.93%</td>
</tr>
<tr>
<td>Transportation</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.13%</td>
<td>0.17%</td>
<td>0.13%</td>
</tr>
<tr>
<td>Non-Payroll Fringes, Termination Vac Leave</td>
<td>2.55%</td>
<td>2.52%</td>
<td>2.72%</td>
<td>2.52%</td>
<td>2.72%</td>
</tr>
<tr>
<td>Plus (Over)/Under Recovery of Fringe Benefits</td>
<td>32.45%</td>
<td>31.31%</td>
<td>32.03%</td>
<td>32.14%</td>
<td>31.85%</td>
</tr>
</tbody>
</table>

**ACTUALS**

- Social Security – Decrease due to FY22 rate being outlier
- Health Insurance – Decrease based on FY23 Q3 Analysis, premium expenses growing slower than salary increases
- Retirement - TRS Rate flat FY23 to FY24 (19.98%), used FY23 Q3 Analysis
- Other Components based on FY22 Actual Rate
Grad health premiums growing faster than salary base

- Majority of increase due to flip from over-recovery in FY22 to under-recovery in FY23

### Resident Instruction Grad Health Rate Comparisons

<table>
<thead>
<tr>
<th>Graduate Student Health</th>
<th>Actuals FY 2020</th>
<th>Actuals FY 2021</th>
<th>Actuals FY 2022</th>
<th>Projected FY 2023</th>
<th>Projected FY 2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projected Graduate Student Health Insurance</td>
<td>5.29%</td>
<td>5.49%</td>
<td>6.51%</td>
<td>6.41%</td>
<td>6.91%</td>
</tr>
<tr>
<td>Plus (Over)/Under Recovery of Fringe Benefits</td>
<td>-0.68%</td>
<td>0.42%</td>
<td>5.7%</td>
<td>7.3%</td>
<td></td>
</tr>
</tbody>
</table>
• The Exchange of Services/Admin Study is prepared annually to identify the projected cost of administrative and support services to be provided to Georgia Tech Research Institute (GTRI) by units and offices funded by the Georgia Institute of Technology, Resident Instruction budget (Fund 10000) during each fiscal year.

• The Exchange of Services/Admin Study is completed each Spring for the following fiscal year by looking at the most recently closed fiscal year’s actual costs and allocation of costs.

• For example, the FY24 study was completed with the starting point being FY22 actual costs and allocations. A “true up” of FY22 actual costs compared to the original study (over or under recovery) will be added to FY23 totals for GTRI to only charge our government sponsors for actual costs.
### GT/GTRI Exchange of Services/Admin Study

<table>
<thead>
<tr>
<th>Service Type</th>
<th>Actual 2022 Charges</th>
<th>Projected 2023 Charges</th>
<th>Projected 2024 Charges</th>
<th>% Change 2022 Actuals to 2024 Projections</th>
</tr>
</thead>
<tbody>
<tr>
<td>General &amp; Administrative Provided by RI</td>
<td>17,835,923</td>
<td>19,227,073</td>
<td>21,656,622</td>
<td>21.4%</td>
</tr>
<tr>
<td>Research Services Provided by RI</td>
<td>11,740,595</td>
<td>13,670,106</td>
<td>12,954,590</td>
<td>10.3%</td>
</tr>
<tr>
<td>Total Services Provided by RI</td>
<td>29,576,518</td>
<td>32,897,179</td>
<td>34,611,213</td>
<td>17.0%</td>
</tr>
<tr>
<td>Adj for Prior Year (Over)/ Under Recovery (combined)</td>
<td>2,276,878</td>
<td>4,987,709</td>
<td>80,934</td>
<td></td>
</tr>
<tr>
<td>Total Net RI Chgs after Prior Year (Over)/Under</td>
<td>31,853,396</td>
<td>37,884,888</td>
<td>34,692,147</td>
<td></td>
</tr>
<tr>
<td>GTRI Charges for Services Provided</td>
<td>(4,144,991)</td>
<td>(4,460,210)</td>
<td>(6,552,529)</td>
<td>58.1%</td>
</tr>
<tr>
<td>Net Amount owed by GTRI to RI</td>
<td>33,424,678</td>
<td>28,139,618</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increased Budget support in FY24</td>
<td></td>
<td></td>
<td>(5,285,061)</td>
<td></td>
</tr>
</tbody>
</table>

- Administrative Service Center (ASC) and Reorg of Talent Management (TMD) from GTRI to RI included in increase of G&A Services to RI
- GTRI charges to RI driven by change in allocation of Research Security Costs that is more allocable to actual effort of staff
- Decreased FY24 Budget Support due to FY22 Under-Recovery
FY 24 F&A Rate Proposal

<table>
<thead>
<tr>
<th>F&amp;A (Indirect) Cost Pool</th>
<th>Allocated By</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building &amp; Equipment Depreciation</td>
<td>Space</td>
</tr>
<tr>
<td>Interest</td>
<td>Space</td>
</tr>
<tr>
<td>Operations &amp; Maintenance</td>
<td>Space</td>
</tr>
<tr>
<td>General Administration</td>
<td>MTDC</td>
</tr>
<tr>
<td>Department Administration</td>
<td>MTDC</td>
</tr>
<tr>
<td>Sponsored Project Administration</td>
<td>MTDC of Grants</td>
</tr>
<tr>
<td>Library</td>
<td>Population/FTE</td>
</tr>
</tbody>
</table>

F&A Costs Allocated To:

- Instruction and Departmental Research
- Organized Research
- Other Sponsored Activities
- Other Institutional Activities

Distribution Base:

- MTDC Instruction & Departmental Research
- MTDC Organized Research
- MTDC Other Sponsored Activities

F&A Cost Rates

\[
\text{MTDC} = \% \\
\text{MTDC} = \%
\]
**FY 24 F&A Rate Proposal**

* FY24 Rates Not approved by ONR

<table>
<thead>
<tr>
<th>Cost Grp</th>
<th>FY 24 Proposal</th>
<th>FY 20 Proposal</th>
<th>FY22 to FY20 Chg</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Base</td>
<td>Rate</td>
<td>Base</td>
</tr>
<tr>
<td>General Admin</td>
<td>197,871,388</td>
<td>6.01</td>
<td>177,973,915</td>
</tr>
<tr>
<td>Dept Admin</td>
<td>197,871,388</td>
<td>20.17</td>
<td>177,973,915</td>
</tr>
<tr>
<td>Sponsored Admin</td>
<td>197,871,388</td>
<td>7.96</td>
<td>177,973,915</td>
</tr>
<tr>
<td>GTRC</td>
<td>197,871,388</td>
<td>1.04</td>
<td>177,973,915</td>
</tr>
<tr>
<td>Building Depr</td>
<td>196,202,045</td>
<td>5.89</td>
<td>177,574,172</td>
</tr>
<tr>
<td>Equipment Depr</td>
<td>196,202,045</td>
<td>3.21</td>
<td>177,574,172</td>
</tr>
<tr>
<td>Interest</td>
<td>196,202,045</td>
<td>0.67</td>
<td>177,574,172</td>
</tr>
<tr>
<td>Operation &amp; Maint</td>
<td>196,202,045</td>
<td>20.17</td>
<td>177,574,172</td>
</tr>
<tr>
<td>Utility Cost Adjustment</td>
<td>196,202,045</td>
<td>0.45</td>
<td>0.65</td>
</tr>
<tr>
<td>Library</td>
<td>196,202,045</td>
<td>0.96</td>
<td>177,574,172</td>
</tr>
</tbody>
</table>

|               | 31.35 | 31.35   | 32.15 | 32.15 | -0.80 | -0.80 |
| Building Depr  | 66.5  | 57.4    | 64.6  | 58.2  | 1.9   | -0.80 |

- Increased sponsored expenditures has driven up overall base
- No new research buildings to increase “F” expenses
- Increased compliance costs in both Department and Sponsored Admin
- Rates **should not** be used until approved by ONR and formally announced
Workday Reporting Updates

Amy Zhang
Application Support Analyst Lead
Descriptions for SABER Reports

Tasks and Reports

**SABER - Sponsored Award Budget Expense Report**

Report

Use this SABER report to view the financial status of an award at both a high level and a detailed transaction drill down level, with each associated Grant shown as a separate line. This report provides information on budget, actual expenditures, obligations and commitments (along with estimated F&A), and available balance. The **SABER** can also be used to view all awards by cost center, PI, and grant manager.

**SABER - Sponsored Award Budget Expense Report - PEB**

Report

This report is useful for seeing budget, actual expenditures, obligations, commitment, and available balance by object class for the overall award. The information is presented for the current month, current fiscal year, and life to date.

**SABER - Sponsored Award Budget Expense Report - SubAward**

Report

This report is similar to the regular SABER report, but only includes subawards. It will help users monitoring their subawards, especially when there are budgets, but no actual expenses on the subaward. Use this SABER report to monitor subaward grants to ensure the accuracy of budgets, obligations (POs), and actual expenditures (subawardee invoices paid).

**SABER - Sponsored Award Budget Expense by Object Class**

Report

This report takes all of the information for an individual award from the SABER and sorts it by grant and by object class (e.g., salaries and wages, fringe benefits, materials and supplies, etc.) within each grant.
Grants & Contracts Cost Share Exception Report (LITE)

- In LITE -> Financials -> Grants & Contracts Cost Share Exception Report

https://lite.gatech.edu/lite_script/dashboards/grants_contracts_cost_share_exception.html

- This report identifies awards where the cost share spend rate is less than the sponsor spend rate by more than 10%. Please use this report as a starting point for departmental review and action to ensure cost share is being met per the terms of the award. Sponsors may reject our invoices if the rate of cost sharing is not aligned with the rate of spending on the award. Note: this report does not take into consideration (1) obligations/commitments, (2) non-linked awards that are providing cost share or (3) third party in-kind cost share which is not posted.

- It is an EDW report. For real time data, please refer to GT RPT Cost Share Fund in Progress Report in Workday.
Grants & Contracts Cost Share Exception Report (LITE)

<table>
<thead>
<tr>
<th>Award Sponsor</th>
<th>GC Financial Analyst Name</th>
<th>Manager For Grant</th>
</tr>
</thead>
<tbody>
<tr>
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<table>
<thead>
<tr>
<th>Cost Center Long Name</th>
<th>Award PI</th>
<th>Award Role Filters</th>
<th>Grant Role Filters</th>
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</tbody>
</table>

Download Crosstab
Select a sheet from this dashboard
Select Format:
- Excel
- CSV
Download Report
Sponsor Expenditure Profile Report (LITE)

- In LITE -> Financials -> Sponsor Expenditure Profile Report
  https://lite.gatech.edu/lite_script/dashboards/sponsor_expenditure_profile_report.html

- This report provides a comprehensive overview of RI (resident instruction) expenditures from FY20 to the current fiscal year by sponsor type and by sponsor. The report contains a sponsor summary that provides expenditures by each sponsor and can be drilled down to show detailed award information. The report also provides links to the CIS and Workday systems so that users can easily navigate back to the system when needed.
## Sponsor Expenditure Profile Report (LITE)

### Sponsored Expenditures Amounts

<table>
<thead>
<tr>
<th>Sponsors</th>
<th>Fiscal Month</th>
<th>RI/GTRI</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADES SCOTT COLLEGE, DECATUR, GA</td>
<td>24622</td>
<td>38</td>
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<tr>
<td>ALABAMA A&amp;M UNIVERSITY RESEARCH INSTITUTE, NORMAL, AL</td>
<td>29996</td>
<td>37</td>
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<tr>
<td>ALBANY STATE UNIVERSITY/ALBANY, GA</td>
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<tr>
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<td>945</td>
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<table>
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<tr>
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<th>RI/GTRI</th>
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Sponsor Expenditure Profile Report (LITE)

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<th>2020</th>
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**Affiliations**

**Project Directors/Principal Investigators**

**Award**

**Principal Research Scientist**

**Dir. Services & Learning**
### Sponsor Profile Report (LITE)

**Sponsors**

<table>
<thead>
<tr>
<th>Sponsor Name</th>
<th>Fiscal Month</th>
<th>R2/GTRI</th>
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</thead>
<tbody>
<tr>
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<td>(A1)</td>
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<tr>
<td>ADA AEROSPACE/ALBUQUERQUE, NM</td>
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<td>NEW YORK STATE ENERGY RESEARCH AND DEY ALBANY, NY</td>
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<td>OSAKI ENERGY LLC/ALBUQUERQUE, NM</td>
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<td>STATE LINES OF NEW YORK/ALBANY, NY</td>
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<td>US DEPT OF ENERGY/ALBQUERQUE, NM</td>
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<tr>
<td>VERSUS RESEARCH/ALBUQUERQUE, NM</td>
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</table>

**Grand Total**

ALBANY STATE UNIVERSITY/ALBANY, GA

*Note: (A1) indicates primary sponsor and (A2) indicates secondary sponsor.*

Additional sponsors not listed:
- ADEOMER WATER TECHNOLOGIES/ALBANY, GA
- ADOBE SYSTEMS INC/ SAN JOSE, CA
- ADV/A/VOROS, GA
- ADVANCED CONDUCTOR TECHNOLOGIES/BOULDER, CO
- ADVANCED MATERIALS SCIENTIA LLC/BOQUHEL, WA
- ADVANCED REGENERATIVE MANUFACTURING INSTITUTE/MANCHESTER, NH
- ADVANCED STORAGE TECHNOLOGY CONSORTIUPE/SAN JOSE, CA
- ADVANCED TACTICS INC/TORRANCE, CA
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

UPCOMING COURSES

April 26th
ARPA-H Workshop
10:00am – 2:00pm
Virtual

ONGOING COURSES

• Introduction to the Research Enterprise at GT
• NIH Proposal Preparation & Review Tips
• NSF Proposal Preparation & Review Tips
• Subawards: Request, Monitor, & Risk
• Pivot: Finding Funding
THANK YOU!

GRANTS.GATECH.EDU