The Latest Buzz with G&C Accounting

Monday, November 27, 2023
1:00 – 2:30 PM
## Agenda

<table>
<thead>
<tr>
<th>Topic</th>
<th>Presenter(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Welcome, Post Award Research Updates</td>
<td>Josh Rosenberg</td>
</tr>
<tr>
<td>Commitment Accounting Updates</td>
<td>Jason Cole</td>
</tr>
<tr>
<td>Project Accounting Updates</td>
<td>Glenn Campopiano</td>
</tr>
<tr>
<td>Compliance Updates</td>
<td>Charles Derricotte III</td>
</tr>
<tr>
<td>F&amp;A Reports Demo</td>
<td>Justin Yoo</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
Key Takeaways:

• Awards for Georgia Tech totaled $603.7 million.

• On the RI side, awards decreased 2.7% to $245.2 million.

• The biggest difference year over year on the RI side was from the Department of Commerce, with approximately $11 million more in funding in FY23 than in FY24.

• With 8 months to go in the fiscal year, I will project flat award growth on the RI side and will revisit in Q3.

<table>
<thead>
<tr>
<th>College/Unit</th>
<th>Awarded Amount</th>
<th>Awards</th>
<th>Awarded Amount</th>
<th>Awards</th>
<th>Award Dollar Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMP</td>
<td>$18,922,871</td>
<td>70</td>
<td>$22,937,804</td>
<td>67</td>
<td>-17.5%</td>
</tr>
<tr>
<td>COS</td>
<td>$32,744,725</td>
<td>125</td>
<td>$23,094,439</td>
<td>125</td>
<td>41.8%</td>
</tr>
<tr>
<td>DSGN</td>
<td>$3,801,606</td>
<td>225</td>
<td>$4,357,029</td>
<td>184</td>
<td>-12.7%</td>
</tr>
<tr>
<td>ENGR</td>
<td>$141,823,595</td>
<td>451</td>
<td>$141,194,426</td>
<td>481</td>
<td>0.4%</td>
</tr>
<tr>
<td>GTRI</td>
<td>$358,552,582</td>
<td>365</td>
<td>$320,792,987</td>
<td>355</td>
<td>11.8%</td>
</tr>
<tr>
<td>IAC</td>
<td>$4,302,476</td>
<td>23</td>
<td>$4,986,191</td>
<td>30</td>
<td>-13.7%</td>
</tr>
<tr>
<td>OTHERS</td>
<td>$43,087,024</td>
<td>153</td>
<td>$54,657,561</td>
<td>126</td>
<td>-21.2%</td>
</tr>
<tr>
<td>SCB</td>
<td>$480,966</td>
<td>3</td>
<td>$638,207</td>
<td>5</td>
<td>0.0%</td>
</tr>
<tr>
<td>Total</td>
<td>$603,715,847</td>
<td>1,415</td>
<td>$572,658,645</td>
<td>1,373</td>
<td>5.4%</td>
</tr>
<tr>
<td>Resident Instruction and Other</td>
<td>$245,163,264</td>
<td>1,050</td>
<td>$251,865,657</td>
<td>1,018</td>
<td>-2.7%</td>
</tr>
</tbody>
</table>
### Key Takeaways:

- Top 15 sponsor types/agencies by award dollars in FY24 listed above; totals at the bottom reflect awards from all sponsors.
- As noted earlier, the biggest decrease is from the Department of Commerce ($25.6 million in awards in FY23 versus $14.7 million in FY24). DHHS and the Department of Energy were the biggest areas of award growth.

### SPONSOR AWARD DATA: FY23 – 24 (YTD through Period 4: October)

<table>
<thead>
<tr>
<th>Federal Agency or Sponsor Type</th>
<th>FY24</th>
<th>% of RI Portfolio</th>
<th>FY23</th>
<th>24 v. 23 $ Variance</th>
<th>24 v. 23 % Variance</th>
<th>5 Year Avg</th>
</tr>
</thead>
<tbody>
<tr>
<td>NATIONAL SCIENCE FOUNDATION (NSF)</td>
<td>$71,475,731</td>
<td>29%</td>
<td>$70,337,584</td>
<td>$1,138,147</td>
<td>2%</td>
<td>$59,874,445</td>
</tr>
<tr>
<td>DHHS</td>
<td>$38,597,514</td>
<td>16%</td>
<td>$25,938,293</td>
<td>$12,659,221</td>
<td>49%</td>
<td>$26,948,025</td>
</tr>
<tr>
<td>US DEPT OF ENERGY</td>
<td>$25,175,255</td>
<td>10%</td>
<td>$17,968,437</td>
<td>$7,206,818</td>
<td>40%</td>
<td>$19,876,847</td>
</tr>
<tr>
<td>INDUSTRIAL SPONSORS</td>
<td>$17,353,030</td>
<td>7%</td>
<td>$25,561,173</td>
<td>$(8,208,143)</td>
<td>-32%</td>
<td>$21,006,549</td>
</tr>
<tr>
<td>COLL/UNIV/RES INSTITUTES</td>
<td>$15,970,828</td>
<td>7%</td>
<td>$16,676,116</td>
<td>$(705,288)</td>
<td>-4%</td>
<td>$17,009,245</td>
</tr>
<tr>
<td>US DEPT OF COMMERCE</td>
<td>$14,671,594</td>
<td>6%</td>
<td>$25,602,436</td>
<td>$10,930,842</td>
<td>-43%</td>
<td>$11,454,543</td>
</tr>
<tr>
<td>NASA</td>
<td>$11,265,143</td>
<td>5%</td>
<td>$5,811,330</td>
<td>$5,283,813</td>
<td>88%</td>
<td>$7,826,068</td>
</tr>
<tr>
<td>INDUS RES INST/FDNS/SOC</td>
<td>$8,998,641</td>
<td>4%</td>
<td>$13,510,919</td>
<td>$(4,512,277)</td>
<td>-33%</td>
<td>$11,793,895</td>
</tr>
<tr>
<td>ARMY</td>
<td>$8,456,691</td>
<td>3%</td>
<td>$9,379,296</td>
<td>$(922,605)</td>
<td>-10%</td>
<td>$4,743,526</td>
</tr>
<tr>
<td>NAVY</td>
<td>$8,249,072</td>
<td>3%</td>
<td>$9,552,109</td>
<td>$(1,303,037)</td>
<td>-14%</td>
<td>$6,092,525</td>
</tr>
<tr>
<td>AIR FORCE</td>
<td>$6,222,568</td>
<td>3%</td>
<td>$7,505,573</td>
<td>$(1,283,005)</td>
<td>-17%</td>
<td>$4,532,739</td>
</tr>
<tr>
<td>US DEPT OF DEFENSE</td>
<td>$3,752,298</td>
<td>2%</td>
<td>$1,548,730</td>
<td>$2,203,568</td>
<td>142%</td>
<td>$3,561,677</td>
</tr>
<tr>
<td>GOVT-OWNED/CONTRACTOR OP</td>
<td>$3,619,034</td>
<td>1%</td>
<td>$2,977,218</td>
<td>$641,816</td>
<td>22%</td>
<td>$3,098,452</td>
</tr>
<tr>
<td>ENVIRONMENTAL PROTECTION AGENCY</td>
<td>$2,123,000</td>
<td>1%</td>
<td>$749,999</td>
<td>$1,373,001</td>
<td>183%</td>
<td>$930,745</td>
</tr>
<tr>
<td>STATE &amp; LOCAL GOVERNMENT</td>
<td>$1,686,883</td>
<td>1%</td>
<td>$5,400,181</td>
<td>$(3,713,298)</td>
<td>-69%</td>
<td>$3,993,970</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>$245,163,265</strong></td>
<td><strong>100%</strong></td>
<td><strong>$251,865,657</strong></td>
<td><strong>$(6,702,392)</strong></td>
<td><strong>-2.7%</strong></td>
<td><strong>218,087,426</strong></td>
</tr>
</tbody>
</table>

**RI NEW AWARDS (Through October)**

- NATIONAL SCIENCE FOUNDATION (NSF): $71,475,731, 29% of RI Portfolio
- DHHS: $38,597,514, 16%
- US DEPT OF ENERGY: $25,175,255, 10%
- INDUSTRIAL SPONSORS: $17,353,030, 7%
- COLL/UNIV/RES INSTITUTES: $15,970,828, 7%
- US DEPT OF COMMERCE: $14,671,594, 6%
- NASA: $11,265,143, 5%
- INDUS RES INST/FDNS/SOC: $8,998,641, 4%
- ARMY: $8,456,691, 3%
- NAVY: $8,249,072, 3%
- AIR FORCE: $6,222,568, 3%
- US DEPT OF DEFENSE: $3,752,298, 2%
- GOVT-OWNED/CONTRACTOR OP: $3,619,034, 1%
- ENVIRONMENTAL PROTECTION AGENCY: $2,123,000, 1%
- STATE & LOCAL GOVERNMENT: $1,686,883, 1%
- **Grand Total: $245,163,265, 100%**
Key Takeaways:

- Direct expenditures were up 10.1% and indirect expenditures were up 9.6% YOY.
- Relative increases in all areas except M&S.

### Expenditure Analysis: OCT.

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>FY24 YTD</th>
<th>FY23 YTD</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Wages</td>
<td>$49,105,760</td>
<td>$46,610,718</td>
<td>5.4%</td>
</tr>
<tr>
<td>Subcontracts</td>
<td>$24,552,255</td>
<td>$19,416,334</td>
<td>26.5%</td>
</tr>
<tr>
<td>Tuition Remission</td>
<td>$10,759,690</td>
<td>$10,573,078</td>
<td>1.8%</td>
</tr>
<tr>
<td>Other Direct Costs</td>
<td>$14,672,937</td>
<td>$12,205,384</td>
<td>20.2%</td>
</tr>
<tr>
<td>M&amp;S</td>
<td>$9,432,374</td>
<td>$9,776,894</td>
<td>-3.5%</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>$10,011,902</td>
<td>$9,256,356</td>
<td>8.2%</td>
</tr>
<tr>
<td>Equipment</td>
<td>$3,551,437</td>
<td>$3,230,056</td>
<td>9.9%</td>
</tr>
<tr>
<td>Domestic Travel</td>
<td>$2,351,335</td>
<td>$2,122,210</td>
<td>10.8%</td>
</tr>
<tr>
<td>Foreign Travel</td>
<td>$746,444</td>
<td>$643,240</td>
<td>16.0%</td>
</tr>
<tr>
<td>High Performance Computing</td>
<td>$39,457</td>
<td>$30,425</td>
<td>29.7%</td>
</tr>
<tr>
<td>Unallocated</td>
<td>$151,573</td>
<td>$1,582</td>
<td>9478.3%</td>
</tr>
<tr>
<td><strong>DIRECT</strong></td>
<td><strong>$125,375,166</strong></td>
<td><strong>$113,866,278</strong></td>
<td><strong>10.1%</strong></td>
</tr>
<tr>
<td><strong>IDC</strong></td>
<td><strong>$38,101,145</strong></td>
<td><strong>$34,775,970</strong></td>
<td><strong>9.6%</strong></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$163,476,311</strong></td>
<td><strong>$148,642,248</strong></td>
<td><strong>10.0%</strong></td>
</tr>
</tbody>
</table>

### Expenditures - Direct

<table>
<thead>
<tr>
<th>Year</th>
<th>YTD (Oct.)</th>
<th>Full Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY24</td>
<td>$125,375,166</td>
<td>$345,961,315</td>
</tr>
<tr>
<td>FY23</td>
<td>$113,866,278</td>
<td>$337,688,551</td>
</tr>
<tr>
<td>FY22</td>
<td>$119,924,365</td>
<td>$330,920,330</td>
</tr>
<tr>
<td>FY21</td>
<td>$96,643,049</td>
<td>$294,248,586</td>
</tr>
<tr>
<td>FY20</td>
<td>$91,947,517</td>
<td>$286,744,676</td>
</tr>
</tbody>
</table>

### Expenditures - Indirect

<table>
<thead>
<tr>
<th>Year</th>
<th>YTD (Oct.)</th>
<th>Full Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY24</td>
<td>$38,101,145</td>
<td>$109,610,172</td>
</tr>
<tr>
<td>FY23</td>
<td>$34,775,970</td>
<td>$103,856,777</td>
</tr>
<tr>
<td>FY22</td>
<td>$32,354,840</td>
<td>$93,079,082</td>
</tr>
<tr>
<td>FY21</td>
<td>$28,926,852</td>
<td>$86,156,912</td>
</tr>
<tr>
<td>FY20</td>
<td>$29,963,459</td>
<td>$84,764,909</td>
</tr>
</tbody>
</table>
## INVOICING

### Invoicing YTD FY2023 vs. FY2024 (thru Oct.)

<table>
<thead>
<tr>
<th>Invoice Types</th>
<th>FY24 (Oct. YTD)</th>
<th>Monthly FY24 Average</th>
<th>FY23 (Oct. YTD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>G&amp;C GIT Standard</td>
<td>$10,000</td>
<td>$2,500</td>
<td>$303,576</td>
</tr>
<tr>
<td>G&amp;C GIT Standard Certification Required</td>
<td>$8,435,848</td>
<td>$2,108,962</td>
<td>$177,179</td>
</tr>
<tr>
<td>G&amp;C GTRC Custom Certification Required</td>
<td>$719,402</td>
<td>$179,850</td>
<td>$1,411,180</td>
</tr>
<tr>
<td>G&amp;C GTRC Standard</td>
<td>$-</td>
<td>$-</td>
<td>$9,780,038</td>
</tr>
<tr>
<td>G&amp;C GTRC Standard Certification Required</td>
<td>$47,493,695</td>
<td>$11,873,424</td>
<td>$28,503,597</td>
</tr>
<tr>
<td>G&amp;C In House</td>
<td>$7,590,744</td>
<td>$1,897,686</td>
<td>$18,492,446</td>
</tr>
<tr>
<td>G&amp;C LOC Draw</td>
<td>$60,830,059</td>
<td>$15,207,515</td>
<td>$59,212,348</td>
</tr>
<tr>
<td>G&amp;C SF1034</td>
<td>$7,449,677</td>
<td>$1,862,419</td>
<td>$4,406,097</td>
</tr>
<tr>
<td>G&amp;C SF 270</td>
<td>$19,578,677</td>
<td>$4,894,667</td>
<td>$19,247,454</td>
</tr>
<tr>
<td>Unspecified</td>
<td>$-</td>
<td>$-</td>
<td>$307,514</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>$152,108,093</strong></td>
<td><strong>$38,027,023</strong></td>
<td><strong>$141,841,430</strong></td>
</tr>
</tbody>
</table>

| Raw Invoice Counts                   | 5,280           | 1,320                | 4,203           |

### Year over Year Invoicing Change

<table>
<thead>
<tr>
<th>Invoicing Change</th>
<th>Dollars</th>
<th>Invoice Counts</th>
</tr>
</thead>
<tbody>
<tr>
<td>YTD change in FY24 over FY23</td>
<td>$10,266,663</td>
<td>1,077</td>
</tr>
<tr>
<td>YTD percentage change</td>
<td>7.2%</td>
<td>25.6%</td>
</tr>
</tbody>
</table>

### Notes:
- Invoicing and financial report submission trends follow trends in spending.
### RI Sponsored Programs

**Grants and Contracts: FINANCIAL ANALYSIS: FY23 – FY24 (YTD through Period 4: October)**

<table>
<thead>
<tr>
<th>G&amp;C ANALYST TEAM: JOURNALS</th>
<th>FY24</th>
<th>% of Total</th>
<th>FY23</th>
<th>% of Total</th>
<th>% Chg FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journals (Total)</td>
<td>428</td>
<td>74%</td>
<td>462</td>
<td></td>
<td>-7%</td>
</tr>
<tr>
<td>Appropriate Grants Management</td>
<td>317</td>
<td>74%</td>
<td>377</td>
<td>82%</td>
<td></td>
</tr>
<tr>
<td>&quot;Red Flag&quot; Grants Management</td>
<td>111</td>
<td>26%</td>
<td>85</td>
<td>18%</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.

**Key Takeaways:**
- The statistics on journals show a 7% decrease relative to last year, although there is an increase in “red flag” journals as a percentage of the total.
- Independent of journal activity through October, the analyst team managed 461 award initiations, 918 award modifications, 2,074 award corrections, and 151 service now tickets.
## RI Sponsored Programs

### Award Dollars in Exception Status

<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>(1,479,804)</td>
<td>(23,192,239)</td>
<td>(24,672,043)</td>
</tr>
<tr>
<td>Electrical and Computer Engineering</td>
<td>(674,879)</td>
<td>(2,339,740)</td>
<td>(3,014,619)</td>
</tr>
<tr>
<td>General Institutional Expense</td>
<td>(467,191)</td>
<td>(282,785)</td>
<td>(749,977)</td>
</tr>
<tr>
<td>E1Z Safety, Health, Environmental Services</td>
<td>(369,627)</td>
<td>(369,627)</td>
<td></td>
</tr>
<tr>
<td>Mechanical Engineering</td>
<td>(265,400)</td>
<td>(2,921,925)</td>
<td>(3,187,325)</td>
</tr>
<tr>
<td>Aerospace Engineering</td>
<td>(261,901)</td>
<td>(998,030)</td>
<td>(1,259,931)</td>
</tr>
<tr>
<td>Center for Education Integrating Science, Mathematics &amp; Computing (CEISMC)</td>
<td>(216,538)</td>
<td>(216,538)</td>
<td></td>
</tr>
<tr>
<td>Chemistry and Biochemistry</td>
<td>(140,736)</td>
<td>(655,641)</td>
<td>(796,376)</td>
</tr>
<tr>
<td>School of Computer Science</td>
<td>(114,006)</td>
<td>(203,349)</td>
<td>(317,354)</td>
</tr>
<tr>
<td>School of Interactive Computing</td>
<td>(101,441)</td>
<td>(418,243)</td>
<td>(519,684)</td>
</tr>
<tr>
<td>Institute for Bioengineering &amp; Bioscience</td>
<td>(96,506)</td>
<td>(7,910)</td>
<td>(104,415)</td>
</tr>
<tr>
<td>Industrial And Systems Engineering</td>
<td>(73,847)</td>
<td>(244,235)</td>
<td>(318,082)</td>
</tr>
<tr>
<td>Materials Science and Engineering</td>
<td>(60,603)</td>
<td>(888,627)</td>
<td>(949,230)</td>
</tr>
<tr>
<td>GT/Emory Biomedical Engineering</td>
<td>(37,874)</td>
<td>(1,786,931)</td>
<td>(1,824,805)</td>
</tr>
<tr>
<td>Chemical and Biomolecular Engineering</td>
<td>(34,956)</td>
<td>(1,120,215)</td>
<td>(1,155,170)</td>
</tr>
<tr>
<td>Grand Total</td>
<td>(4,534,345)</td>
<td>(40,860,422)</td>
<td>(45,394,767)</td>
</tr>
<tr>
<td>Non-Financial Aid</td>
<td>(3,054,541)</td>
<td>(17,668,183)</td>
<td>(20,722,724)</td>
</tr>
</tbody>
</table>

### 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).
- The three exception reports are for awards, grants, and cost sharing. This information is now being provided in three ways:
  - Each month at the beginning of the month, Grants and Contracts provides them to unit financial managers AND now to department chairs.
  - The reports are available on LITE.
  - Our Exception Report BOT is now in place, where PIs and grant administrators are automatically emailed twice a month to inform them about the exceptions and for them to review (and take action if needed).
PI Articles

PI ARTICLE: Research Proposal Submissions – Don’t Needlessly Miss Your Flight. (September, 2023) (PDF Download)
PI ARTICLE: A Celebration of Georgia Tech Research. (August, 2023) (PDF Download)
PI ARTICLE: Audits and Reviews. (July, 2023) (PDF Download)
PI ARTICLE: A Summer Salary Briefing. (June, 2023) (PDF Download)
PI ARTICLE: Exception Reports and the Importance of Sponsored Budget Management. (May, 2023) (PDF Download)
PI ARTICLE: Cost Transfers – Manageable Problems. (April, 2023) (PDF Download)
PI ARTICLE: The Craft of Carryover. (March, 2023) (PDF Download)
PI ARTICLE: Participant Support Costs versus Participant Incentives. (February, 2023) (PDF Download)
PI ARTICLE: The Problems with Overspending on Sponsored Awards. (January, 2023) (PDF Download)
PI ARTICLE: Popular Research Metrics. (December, 2022) (PDF Download)
PI ARTICLE: Cost Sharing – Nuts and Bolts. (November, 2022) (PDF Download)
PI ARTICLE: An Inventory of Sponsor Required Reports. (October, 2022) (PDF Download)
PI ARTICLE: How do Fringe Benefit Rates work at Georgia Tech? (September, 2022) (PDF Download)
PI ARTICLE: The Mysterious and Very Important F&A Cost Reimbursement Rate. (August, 2022) (PDF Download)
PI ARTICLE: Subrecipient Monitoring – Roles and Responsibilities. (July, 2022) (PDF Download)
PI ARTICLE: OSP and G&C – Who Does What? (June, 2022) (PDF Download)
PI ARTICLE: How Much Money Do I Have? (May, 2022) (PDF Download)
PI ARTICLE: Sponsored Award Management – Timeline and Tasks. (Apr, 2022) (PDF Download)

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 latest articles:

PI ARTICLE: The PI “Must-Knows” of Post Award Financial Management. (November, 2023) (PDF Download)
PI ARTICLE: Cost Principles – Research Administration’s Big Four. (October, 2023) (PDF Download)
Commitment Accounting Updates

Jason Cole
Interim Director - Commitment Accounting
Keys to Success: Change Position Funding

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

- The home department that owns the position must initiate the transaction. The transaction will automatically route to Level 1 approvers within the department.

- Be sure to compile all the necessary information BEFORE trying to submit the transaction. Necessary information includes:
  - Position Number
  - Combo Codes/Worktags for the new funding distribution
  - Effective Date/s
  - Percent of distribution for each effective date, in case multiple effective dates are applicable
  - Any additional approvers who will need to be inserted in the approval workflow, as applicable

https://www.budgets.gatech.edu/rCmtAcctg/CAApproverList

- The effective date on a CPF transaction must be:
  - The beginning of the current or a future pay period (not the employee start date or semester start date). For monthly positions, this is the first of the month. For bi-weekly positions, please refer to the bi-weekly calendar, and note the bi-weekly pay periods begin on a Sunday.

  To lookup as to whether a position is monthly or bi-weekly, please use the Empl Position Search tab from Quick Links on the Budget Office website.
EDR Processing

• Any EDRs that are saved but not submitted post GL-processing will be deleted overnight.

• Once an EDR is approved by all level approvers, it is ready to be processed.

• BORDBEUPD (EDR update process) process posts funding changes to the Department Budget Table and Job Data and releases the lock on the record.

• Process runs in batch daily during the following times:
  • 5:00 a.m.
  • 9:00 a.m.
  • 1:00 p.m.
  • 5:00 p.m.
Please carefully select the applicable EDR justification option. This is important for auditing purposes.

**Funding Src**: EDRs that correct a recent position funding change should have a matching CPF submitted as well.

**Other**: Requires detail. "To correct an error" or "To transfer to correct project" or "Per PI" are not sufficient and will result in the transaction being denied.
> 90 Day EDR Justification

• 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?
Project Accounting Updates

Glenn Campopiano
Director, Project Accounting
Project Accounting Updates

Robotic Process Automations (RPA)

- Invoices
- Cost Share Reports
- Sponsor Financial Reports
- Federal SF-425 Financial Reports
- Back up documentation for sponsor

Future RPA process?
- Close out
- Award setup, Mods, NCE
Exception Reports in Relation to Close Out of Awards

- G&C has greater than 1,000 awards in closeout status that need to be inactivated.
- Roughly 466 Grant lines are in exception status on closed awards that need to be cleared before G&C can inactivate awards to finalize the close out process.
- Possible large one-time journal to move unallowable, past term and overruns to unit overrun worktags to clean up any award 120+ past term.
- Please address exception reports issues timely.
Project Accounting Updates

Other issues delaying closeouts

• As Josh reported “red flag” JE are 25% of all JE coming into G&C, these take up more time and effort from the analyst team.

• Open obligations for both purchases and sub awards – purchase obligations should be closed by the end date of award, sub-awards no later than 60 days after end date or per T&C’s.

• Awards receiving no cost extensions after term date. Best practice is to ask for NCE as soon as possible so that it comes in before original POP ends. This keeps award in active status and not have to deal with it going into closeout status.

• Remember – Manage awards during the POP not after they end.
Project Accounting Updates

Contract Information System (CIS)
- OSP announced CIS will be replaced by E-Routing
- G&C is involved providing input on the requirements it needs from E-routing as it is expanded to serve as the CIS replacement.
- We are hoping for some WD integrations that will eliminate double entry of info into WD – like budgets.

Monthly Office Hours
- Be sure to visit Doug, Mary or Me on the last Monday of month at 10AM for any questions or conversation you may have. (TEAMS)
Compliance Updates

Charles H. Derricotte III
Financial Compliance Program Manager
What have we done? – Sponsor & Other

• Marcus Foundation Sponsor Audit

• Annual Single Audit FY23

• Annual Sandia Cost Claim (Component of future audits)

• Department of Education Monitoring Review

• Bill and Melinda Gates Sponsor Audit (Possible Uptick in Private Sponsored Audits)
What are we doing? – Proactive Reviews

- Cost Transfers Review Quarterly
- Supplemental Pay Review Quarterly
- Participant Support Transactions Review Quarterly
- Semi-Annual Sub-Recipient Review (Risk Based)
- Ledger Analysis as needed (Mod. Risk spend codes on sponsored awards)
- OPEN to INTERNAL REVIEWS on awards where there is RISK
Overview of Sub-Recipient Monitoring: What is a subaward?

• A subaward According to OMB Uniform Requirements (2 CFR 200), a subaward is defined as "an award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient."

• A subrecipient means the legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided.

• A subaward may be required if part of the research effort under a sponsored project is to be performed by an outside organization or institution.
Overview of Sub-Recipient Monitoring: What is a subaward?

- Under **a subaward**, a subrecipient generally performs tasks that are considered substantive programmatic work and is responsible for programmatic decision making.

**Defining“ substantive programmatic work”**

- The collaboration is substantial enough that the collaborating **individual** or **organization** will participate in preparation of results, publications, presentations or other collaborative participation beyond routine analytical work. **Note: Includes fellowships and other agreement contracted as a subaward through the office of sponsored programs.**
Overview of Sub-Recipient Monitoring: Roles and Responsibilities: Office of Sponsored Programs

• OSP is responsible for the oversight of subrecipient monitoring and ensuring that the Institute’s subrecipient monitoring procedures are compliant with federal and other applicable regulations.

• Identifying the federal award information (e.g., Assistance Listing number, award name, name of federal agency) and applicable compliance requirements, including any appropriate flow-down provisions from the prime agreement.

• Annually reviewing all active subawards for which monitoring is mandated.
Overview of Sub-Recipient Monitoring: Roles and Responsibilities: Principal Investigators (PI)

• Monitor/Review of subrecipient’s technical and programmatic activities related to the subaward.

• Verifying that the subrecipient work is conducted in a timely manner and that the results delivered are in line with the proposed statement of work.

• Reviewing and approving subrecipient invoices, including expenditures to ensure the charges are allowable, allocable, reasonable, and within the period of performance.

• **Maintain regular contact with the subrecipient** – *Frequency is dependent on program deliverables yet should be at a minimal annually every fiscal year. This component is regularly tested by external auditors.*
Overview of Sub-Recipient Monitoring: Roles and Responsibilities: Financial Departmental Administrators

• Reviewing invoices from subrecipients to ensure invoices are within the parameters of the subaward budget and questioning expenditures if necessary*

• Requesting clarification from the subrecipient regarding any unusual or excessive charges invoiced by the subrecipient*

• Maintaining copies of all invoices that provide evidence of the regular review of invoices by the PI*
  • “Evidence” can be in the form of authorized signature by the PI or his/her designee, PI’s initials, e-mail communications, or notes of meeting between the PI with the department administrator.

• **Maintaining documentation of monitoring efforts (copies of e-mails, phone log, etc.)**

*Tested by Grants & Contracts Compliance Group Semi-Annually
Hello Charles,

The team is supervising two students on this project. The team has participated in about six teleconferences, contributed to two reports, and participated in the two-day in-person review meeting. The students also participated in a monthly student-led seminar series, giving one of the seminars in Spring 2023. In

A link to their slides from the review meeting is here: https://www.dropbox

The annual report is attached.
Hello Charles,

I have pasted 11 screen shots of my email box for this project under Research Discussion, showing the frequent email communications among people who have been working on this project: myself, my admin, my lab manager, Research Scientist II, postdoc, PhD student, and the Sub PI, his admin, and his postdocs covering the period from Jan 20 2023 to Oct 19 2023. I have also attached three attachments of some of these emails, including a meeting summary and two data pptx presentations.

**Best Practice** – Keep confirmations of meeting invite by the Sub-Recipients and respond via email after the meeting has taken place. Response can be a quick summarization of meeting or add other details based on discussions. **Make sure appropriate senior personnel are cc’d on all emails (P.I, Senior Researcher, other). Both GIT and Sub-Recipient.**
### Example 3 – In Person Meeting Agenda & Attendee Listing

#### Day 1: Georgia Tech

<table>
<thead>
<tr>
<th>Start time</th>
<th>Duration</th>
<th>What</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:15 AM</td>
<td>30 minutes</td>
<td>Visitors staying in midtown, meet at Georgia Tech Hotel for transportation to GT CoVE</td>
</tr>
<tr>
<td>8:45 AM</td>
<td>45 minutes</td>
<td>Arrive at GT CoVE for breakfast and networking</td>
</tr>
<tr>
<td>9:30 AM</td>
<td>30 minutes</td>
<td>Welcome, introductions, review of project goals and structure</td>
</tr>
<tr>
<td>10:00 AM</td>
<td>10 minutes</td>
<td>Opening remarks from NASA (if any)</td>
</tr>
<tr>
<td>10:10 AM</td>
<td>20 minutes</td>
<td>Student training overview</td>
</tr>
<tr>
<td>10:30 AM</td>
<td>15 minutes</td>
<td>Break</td>
</tr>
</tbody>
</table>

#### Attendee List

- PI
- Deputy Project Manager
- Undergraduate
- Research Faculty
- Co-PI
- EARB
- Graduate Student
- Co-PI
- Graduate Student
Best Practice – Create a standing meeting with the sub-recipient to show regular communications through the fiscal year. Keep a meeting agenda and consider a follow-up email to summarize discussions from the meeting. Make sure all appropriate senior personnel are included on meeting invite and on all monitoring emails (P.I, Senior Researcher, other). Both GIT and Sub-Recipient.
Example 5 – Phone Calls

• Can be used to show appropriate sub-recipient monitoring if:

  • P.I or responsible party sends an email to sub-recipient detailing the discussions and the sub-recipient confirms discussion details.

  • Discussion **must** involve award deliverables, invoicing, or other key information related to the award/grant.
Sub-Recipient Resources

- https://osp.gatech.edu/subawards
  - Overview of the Subaward cycle
  - Meet OSP Subaward team

- https://osp.gatech.edu/subaward-support-workday/
  - Training links for Workday
  - Frequently Asked Questions
  - Video Support

- https://www.grants.gatech.edu/pi-articles
  - PI ARTICLE: Sponsored Award Management – Timeline and Tasks. (April 2022)
  - PI ARTICLE: Subrecipient Monitoring – Roles and Responsibilities. (July 2022)

  Note: P.I Articles are available via pdf download to print personal copy
F&A Reports

Justin Yoo
Cost Accountant II
F&A Reports Video link

https://mediaspace.gatech.edu/media/F%26A+Reports+Demo+-+November+2023+Buzz/1_63mwr47m
Workday Reporting Updates

Amy Zhang
Application Support Analyst Lead
We have added two prompts to Saber reports.

90 days and Exclude inactive awards prompts.

We recommend that when you check the 90-day prompt, please input another parameter, such as cost center or grant manager, so you are able to see all awards that are ending within the next 90 days within the specific cost center or under the responsibility of the designated grant manager.

These two prompts are available in SABER, SABER by Object Class and Saber-Subaward reports.
Award History tab under Award Overview

• Award history tab is now available under Award Overview.

• Special thanks to our OIT-Enterprise App and Data team, especially Chris Cho; without their help, we wouldn't have these cool features.
Training Updates

Rob Roy
Director of BOR Sponsored Programs
2023 Upcoming Fall Semester Classes

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

Offered virtually, via Zoom, unless otherwise noted

November & December 2023

November 28th
Pre-Award Activities
10:00am – 11:30am (Virtual)

November 28th
Post-Award Activities
12:30pm – 2:00pm (Virtual)

December 4th
eRouting Proposal Module
10:00am – 11:30am (Virtual)

December 4th
Cayuse Proposal System Training
2:00pm – 3:30pm (Virtual)

SELF-PACED / ON-DEMAND COURSES

- Introduction to the Research Enterprise at GT
- What are GTRC and GTARC?
- NIH Proposal Preparation & Review Tips
- NIH F Series--Fellowship Programs
- NIH Fundamentals (NCURA)
- NSF Proposal Preparation & Review Tips
- Advanced Research Projects Agency for Health (ARPA-H): Introduction and Q&A
- Advanced Research Projects Agency for Health (ARPA-H): Budget Workshop
- Advanced Research Projects Agency for Health (ARPA-H): Terms & Conditions Workshop
- Service Centers and Best Practices
- Specialized Service Agreements
- Subawards - Request, Monitor, Risk
- Effort Reporting
- Cost Share
- Cost Transfers
- Pivot: Finding Funding
- Newly Added: Contract Information Systems (CIS)
RESEARCH ADMINISTRATION BUZZ

R A B

MEETING

January 8, 2024
Dalney 180 & Virtual

Lunch: 11:30am - 12:00pm
Event: 12:00pm - 2:00pm

Saba Quest LMS – Sign in with GT credentials and register!
GT Certification Contact Hours & CEU credit

Approved by RACC to use for your CRA, CPRA, CFRA recertification hours!
THANK YOU!

GRANTS.GATECH.EDU