The Latest Buzz with G&C Accounting

Tuesday, February 27, 2024
1:00 – 2:30 PM
# Agenda

<table>
<thead>
<tr>
<th>Topic</th>
<th>Presenter(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Welcome, Research Updates</td>
<td>Josh Rosenberg</td>
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<td>Glenn Campopiano</td>
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<td>Jonathon Jeffries</td>
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<td>Compliance Updates</td>
<td>Charles Derricotte III</td>
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<td>Workday and Reporting Updates</td>
<td>Amy Zhang</td>
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<td>Training Updates</td>
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</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: FY20 – 24 (YTD through Period 7: January)**

**Key Takeaways:**
- Awards for Georgia Tech totaled $860.0 million.
- On the RI side, awards decreased 4.6% to $334.1 million.
- Increases in funding from DHHS (ARPA-H award), NASA, and colleges/universities helped to offset decreases in Department of Commerce and industry sponsor awards.
- With 5 months to go in the fiscal year, I continue to project flat award growth on the RI side and will revisit later in Q3.

### AWARDS: Cumulative Report thru: JAN.

<table>
<thead>
<tr>
<th>College/Unit</th>
<th>FY24 Awarded Amount</th>
<th>FY24 Awards</th>
<th>FY23 Awarded Amount</th>
<th>FY23 Awards</th>
<th>Award Dollar Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMP</td>
<td>$32,148,699</td>
<td>120</td>
<td>$31,123,356</td>
<td>115</td>
<td>3.3%</td>
</tr>
<tr>
<td>COS</td>
<td>$40,981,766</td>
<td>183</td>
<td>$32,499,979</td>
<td>184</td>
<td>26.1%</td>
</tr>
<tr>
<td>DSGN</td>
<td>$6,455,889</td>
<td>340</td>
<td>$8,234,639</td>
<td>306</td>
<td>-21.6%</td>
</tr>
<tr>
<td>ENGR</td>
<td>$201,406,705</td>
<td>732</td>
<td>$203,264,416</td>
<td>782</td>
<td>-0.9%</td>
</tr>
<tr>
<td>GTRI</td>
<td>$527,036,846</td>
<td>612</td>
<td>$459,076,373</td>
<td>554</td>
<td>14.8%</td>
</tr>
<tr>
<td>IAC</td>
<td>$4,647,260</td>
<td>31</td>
<td>$5,466,729</td>
<td>38</td>
<td>-15.0%</td>
</tr>
<tr>
<td>OTHERS</td>
<td>$47,954,394</td>
<td>217</td>
<td>$68,926,622</td>
<td>195</td>
<td>-30.4%</td>
</tr>
<tr>
<td>SCB</td>
<td>$540,974</td>
<td>5</td>
<td>$638,207</td>
<td>5</td>
<td>-15.2%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$861,172,551</strong></td>
<td><strong>2,240</strong></td>
<td><strong>$809,230,320</strong></td>
<td><strong>2,179</strong></td>
<td><strong>6.4%</strong></td>
</tr>
<tr>
<td>Resident Instruction and Other</td>
<td>$334,135,687</td>
<td>1,628</td>
<td>$350,153,947</td>
<td>1,625</td>
<td>-4.6%</td>
</tr>
</tbody>
</table>

### Awards

<table>
<thead>
<tr>
<th>Year</th>
<th>YTD (Jan.)</th>
<th>Full Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY24</td>
<td>$334,135,687</td>
<td>$512,798,649</td>
</tr>
<tr>
<td>FY23</td>
<td>$350,153,947</td>
<td>$512,798,649</td>
</tr>
<tr>
<td>FY22</td>
<td>$309,451,811</td>
<td>$443,169,708</td>
</tr>
<tr>
<td>FY21</td>
<td>$250,328,281</td>
<td>$415,738,536</td>
</tr>
<tr>
<td>FY20</td>
<td>$227,608,084</td>
<td>$402,520,391</td>
</tr>
</tbody>
</table>
RI Sponsored Programs

**SPONSOR AWARD DATA: FY23 – 24 (YTD through Period 7: January)**

<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>$76,742,617</td>
<td>23%</td>
<td>$78,296,593</td>
<td>$(1,553,976)</td>
<td>-2%</td>
<td>$65,859,636</td>
</tr>
<tr>
<td>DHHS</td>
<td>$43,204,108</td>
<td>13%</td>
<td>$31,358,811</td>
<td>$11,845,297</td>
<td>38%</td>
<td>$30,779,986</td>
</tr>
<tr>
<td>INDUS RES INST/FDNS/SOC</td>
<td>$34,046,683</td>
<td>10%</td>
<td>$34,254,209</td>
<td>$(207,526)</td>
<td>-1%</td>
<td>$28,491,618</td>
</tr>
<tr>
<td>COLL/UNIV/RES INSTITUTES</td>
<td>$33,641,311</td>
<td>10%</td>
<td>$28,994,402</td>
<td>$4,646,909</td>
<td>16%</td>
<td>$30,390,966</td>
</tr>
<tr>
<td>INDUSTRIAL SPONSORS</td>
<td>$28,717,700</td>
<td>9%</td>
<td>$40,416,293</td>
<td>$(11,698,593)</td>
<td>-29%</td>
<td>$37,128,680</td>
</tr>
<tr>
<td>US DEPT OF ENERGY</td>
<td>$27,960,508</td>
<td>8%</td>
<td>$20,065,536</td>
<td>$7,894,972</td>
<td>39%</td>
<td>$22,439,103</td>
</tr>
<tr>
<td>US DEPT OF COMMERCE</td>
<td>$15,554,594</td>
<td>5%</td>
<td>$34,294,742</td>
<td>$(18,740,148)</td>
<td>-55%</td>
<td>$13,848,551</td>
</tr>
<tr>
<td>NASA</td>
<td>$13,985,250</td>
<td>4%</td>
<td>$9,269,797</td>
<td>$4,715,453</td>
<td>51%</td>
<td>$10,229,051</td>
</tr>
<tr>
<td>ARMY</td>
<td>$12,385,480</td>
<td>4%</td>
<td>$10,435,781</td>
<td>$1,949,699</td>
<td>19%</td>
<td>$6,543,470</td>
</tr>
<tr>
<td>NAVY</td>
<td>$11,421,581</td>
<td>3%</td>
<td>$11,614,910</td>
<td>$(193,329)</td>
<td>-2%</td>
<td>$7,839,952</td>
</tr>
<tr>
<td>AIR FORCE</td>
<td>$7,304,986</td>
<td>2%</td>
<td>$8,820,140</td>
<td>$(1,515,154)</td>
<td>-17%</td>
<td>$6,290,048</td>
</tr>
<tr>
<td>GOVT-OWNED/CONTRACTOR OP</td>
<td>$6,698,994</td>
<td>2%</td>
<td>$7,558,170</td>
<td>$(859,176)</td>
<td>-11%</td>
<td>$6,533,804</td>
</tr>
<tr>
<td>US DEPT OF DEFENSE</td>
<td>$5,376,455</td>
<td>2%</td>
<td>$7,308,268</td>
<td>$(1,931,813)</td>
<td>-26%</td>
<td>$5,772,891</td>
</tr>
<tr>
<td>STATE &amp; LOCAL GOVERNMENT</td>
<td>$5,082,804</td>
<td>2%</td>
<td>$6,635,130</td>
<td>$(1,552,326)</td>
<td>-23%</td>
<td>$5,336,643</td>
</tr>
<tr>
<td>US DEPT OF TRANSPORTATION</td>
<td>$2,264,841</td>
<td>1%</td>
<td>$7,971,131</td>
<td>$(5,706,290)</td>
<td>-72%</td>
<td>$5,108,980</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>$334,135,687</strong></td>
<td><strong>100%</strong></td>
<td><strong>$350,153,947</strong></td>
<td><strong>$(16,018,260)</strong></td>
<td>-4.6%</td>
<td><strong>$294,336,817</strong></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.
- The biggest decrease is from the Department of Commerce ($34.3 million in awards in FY23 versus $15.6 million in FY24). DHHS, NASA, and Colleges/Universities/Research Institutes were the biggest areas of growth.
### Key Takeaways:
- Direct expenditures were up 12.9% and indirect expenditures were up 8.4% YOY.
- Relative increases in all areas except M&S.
### INVOICING

<table>
<thead>
<tr>
<th>Invoice Types</th>
<th>2023 (Jan. YTD)</th>
<th>Monthly Average</th>
<th>2024 (Jan. YTD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>G&amp;C GIT Standard</td>
<td>$13,034,390</td>
<td>$1,429</td>
<td>$10,000</td>
</tr>
<tr>
<td>G&amp;C GIT Standard Certification</td>
<td>$370,365</td>
<td>$2,237,369</td>
<td>$15,661,584</td>
</tr>
<tr>
<td>G&amp;C GTRC Custom Certification</td>
<td>$1,972,513</td>
<td>$147,843</td>
<td>$1,034,902</td>
</tr>
<tr>
<td>G&amp;C GTRC Standard</td>
<td>$15,521,329</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>G&amp;C GTRC Standard Certification</td>
<td>$47,983,566</td>
<td>$-</td>
<td>$80,678,594</td>
</tr>
<tr>
<td>G&amp;C In House</td>
<td>$24,848,117</td>
<td>$2,928,913</td>
<td>$20,502,392</td>
</tr>
<tr>
<td>G&amp;C LOC Draw</td>
<td>$99,965,013</td>
<td>$15,051,053</td>
<td>$105,357,370</td>
</tr>
<tr>
<td>G&amp;C SF1034</td>
<td>$7,570,488</td>
<td>$2,120,611</td>
<td>$14,844,275</td>
</tr>
<tr>
<td>G&amp;C SF 270</td>
<td>$30,093,365</td>
<td>$4,650,731</td>
<td>$32,555,114</td>
</tr>
<tr>
<td>Grand Total</td>
<td>$241,359,146</td>
<td>$38,663,462</td>
<td>$270,644,231</td>
</tr>
</tbody>
</table>

### Year over Year Invoicing Change

<table>
<thead>
<tr>
<th></th>
<th>Dollars</th>
<th>Invoice Counts</th>
</tr>
</thead>
<tbody>
<tr>
<td>YTD change in FY24 over FY23</td>
<td>$29,285,084</td>
<td>1,711</td>
</tr>
<tr>
<td>YTD percentage change</td>
<td>12.1%</td>
<td>22.3%</td>
</tr>
</tbody>
</table>

Bursar Related

<table>
<thead>
<tr>
<th></th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of G&amp;C Invoiced</td>
<td>$12,797,863</td>
</tr>
</tbody>
</table>

### FINANCIAL REPORTS

<table>
<thead>
<tr>
<th>Report Types</th>
<th>FY24 (Jan. YTD)</th>
<th>FY23 (Jan. YTD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Financial Report</td>
<td>68</td>
<td>66</td>
</tr>
<tr>
<td>Final Financial Report</td>
<td>131</td>
<td>156</td>
</tr>
<tr>
<td>Quarterly Financial Report</td>
<td>435</td>
<td>360</td>
</tr>
<tr>
<td>Milestone (Event Based)/Revised</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Semi-Annual Financial Report</td>
<td>30</td>
<td>28</td>
</tr>
<tr>
<td>TOTALS</td>
<td>766</td>
<td>710</td>
</tr>
</tbody>
</table>

### Year over Year Invoicing Change

<table>
<thead>
<tr>
<th></th>
<th>Report Counts</th>
</tr>
</thead>
<tbody>
<tr>
<td>YTD change in FY24 over FY23</td>
<td>56</td>
</tr>
<tr>
<td>YTD percentage change</td>
<td>7.9%</td>
</tr>
</tbody>
</table>

Notes:

- Invoiced dollars (and counts), as well as financial reports, are up significantly over the prior year.
- RPA “bots” continue to function well on both the invoicing and reporting side.
RI Sponsored Programs

Grants and Contracts: FINANCIAL ANALYSIS: FY23 – FY24 (YTD through Period 7: January)

<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>753</td>
<td>10%</td>
<td>841</td>
<td>10%</td>
<td>-10%</td>
</tr>
<tr>
<td>Appropriate Grants Management</td>
<td>571</td>
<td>76%</td>
<td>666</td>
<td>79%</td>
<td></td>
</tr>
<tr>
<td>&quot;Red Flag&quot; Grants Management</td>
<td>182</td>
<td>24%</td>
<td>175</td>
<td>21%</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 an 10% decrease relative to last year, although there is a slight increase in “red flag” journals as a percentage of the total.
- Independent of journal activity through January, the analyst team managed:
  - 714 award initiations,
  - 1,539 award modifications,
  - 3,574 award corrections, and
  - 237 service now tickets.
**RI Sponsored Programs**

**Award Dollars in Exception Status**

<table>
<thead>
<tr>
<th>Row Labels</th>
<th>Column Labels</th>
<th>Award Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Award Exceptions (Overspent) - as of February 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Column Labels</td>
<td>Past-term</td>
<td>In-Performance</td>
</tr>
<tr>
<td>Financial Aid</td>
<td>(1,469,804)</td>
<td>(30,584,922)</td>
</tr>
<tr>
<td>Electrical and Computer Engineering</td>
<td>(951,398)</td>
<td>(2,081,650)</td>
</tr>
<tr>
<td>EI2 Industry Services</td>
<td>(931,648)</td>
<td>(931,648)</td>
</tr>
<tr>
<td>Institute for Electronics and Nanotechnology</td>
<td>(639,754)</td>
<td>(6,076)</td>
</tr>
<tr>
<td>General Institutional Expense</td>
<td>(467,191)</td>
<td>(372,769)</td>
</tr>
<tr>
<td>MECHANICAL ENGINEERING</td>
<td>(215,853)</td>
<td>(2,661,439)</td>
</tr>
<tr>
<td>Aerospace Engineering</td>
<td>(185,414)</td>
<td>(1,348,500)</td>
</tr>
<tr>
<td>Center for Education Integrating Science, Mathematics &amp; Computing (CEISMC)</td>
<td>(137,632)</td>
<td>(50,034)</td>
</tr>
<tr>
<td>School of Interactive Computing</td>
<td>(113,904)</td>
<td>(252,985)</td>
</tr>
<tr>
<td>Institute for Bioengineering &amp; Bioscience</td>
<td>(95,178)</td>
<td>(7,910)</td>
</tr>
<tr>
<td>CHEMISTRY AND BIOCHEMISTRY</td>
<td>(91,162)</td>
<td>(313,394)</td>
</tr>
<tr>
<td>EI2 Venture Lab</td>
<td>(85,318)</td>
<td>(85,318)</td>
</tr>
<tr>
<td>School of Computer Science</td>
<td>(81,968)</td>
<td>(77,588)</td>
</tr>
<tr>
<td>Chemical and Biomolecular Engineering</td>
<td>(44,819)</td>
<td>(729,213)</td>
</tr>
<tr>
<td>Materials Science and Engineering</td>
<td>(35,402)</td>
<td>(99,934)</td>
</tr>
<tr>
<td>Grand Total</td>
<td>(5,676,798)</td>
<td>(43,973,454)</td>
</tr>
<tr>
<td>Non-Financial Aid</td>
<td>(4,206,994)</td>
<td>(13,388,532)</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).
- Beginning this month, I will be tracking the trends on award counts in exception.
PI ARTICLE: GT Reports for Managing Sponsored Funds, (February, 2023) [PDF Download]

PI ARTICLE: In-Kind Cost Shares, (January, 2023) [PDF Download]

PI ARTICLE: Managing Award Closeouts, (December, 2022) [PDF Download]

PI ARTICLE: The PI “Must-Knows” of Post Award Financial Management, (November, 2022) [PDF Download]

PI ARTICLE: Cost Principles – Research Administration’s Big Four, (October, 2022) [PDF Download]

PI ARTICLE: Research Proposal Submissions – Don’t Needlessly Miss Your Flight, (September, 2022) [PDF Download]

PI ARTICLE: A Celebration of Georgia Tech Research, (August, 2022) [PDF Download]

PI ARTICLE: Audits and Reviews, (July, 2022) [PDF Download]

PI ARTICLE: A Summer Salary Briefing, (June, 2022) [PDF Download]

PI ARTICLE: Execution Reports and the Importance of Sponsored Budget Management, (May, 2022) [PDF Download]

PI ARTICLE: Cost Transfers – Manageable Problems, (April, 2022) [PDF Download]

PI ARTICLE: The Craft of Carryover, (March, 2022) [PDF Download]

PI ARTICLE: Participant Support Costs versus Participant Incentives, (February, 2022) [PDF Download]

PI ARTICLE: The Problems with Overspending on Sponsored Awards, (January, 2022) [PDF Download]

PI ARTICLE: Popular Research Metrics, (December, 2021) [PDF Download]

PI ARTICLE: Cost Sharing – Nuts and Bolts, (November, 2021) [PDF Download]

PI ARTICLE: An Inventory of Sponsor Required Reports, (October, 2021) [PDF Download]

PI ARTICLE: How do Fringe Benefit Rates work at Georgia Tech?, (September, 2021) [PDF Download]

PI ARTICLE: The Mysterious and Very Important F&A Cost Reimbursement Rate, (August, 2021) [PDF Download]

PI ARTICLE: Subrecipient Monitoring – Roles and Responsibilities, (July, 2021) [PDF Download]

PI ARTICLE: OSP and G&C – Who Does What?, (June, 2021) [PDF Download]

PI ARTICLE: How Much Money Do I Have?, (May, 2021) [PDF Download]
Commitment Accounting Updates

Jason Cole
Interim Director - Commitment Accounting
> 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?
Over 90 Day Transmittal Form

Georgia Institute of Technology
OVER 90 DAYS LATE EXPRESS DIRECT RETRO (EDU) TRANSMITTAL FORM

Requested By: ____________________________

Contact/Approval Information

Approved By: ____________________________

Employee ID: ____________________________

Date: ____________________________

Email: ____________________________

Title: ____________________________

Current FY: ____________________________

Previous FY: ____________________________

Justification Details:

1. Correction of labor charges based on review by employee, PD/PI, or authorized delegate.
2. Correction of clerical errors or data input by authorized user 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 (charged prior to the award period) initially charged to other allowable funds.
5. Removal of costs charged originally to prior sponsored increment or to other allowable funds.
6. Other: ____________________________

Justification for Late Transmittal: Complete this section if financial costs were over 90 days.

Pay Period End Date: ____________________________

Date of Request: ____________________________

Days Late: ____________________________

Explain why the expense was not originally charged to the correct project.

Explain how the expense benefits the scope of work on the "TE" project. What work did the employee perform?

Explain why the error was not identified and corrected timely within 90 days of the Pay Period End date.

Explain what steps are in place to prevent the need for a late cost transmittal going forward. Include people groups involved and frequency.
Project Accounting Updates

Glenn Campopiano
Director, Project Accounting
Policy on Prior Year Salary Cost Transfers

Allowability of Prior Year Salary Cost Transfers in effect July 1, 2023

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 FY25 to sponsored worktags.
• Don’t leave the salaries on state funds!
• Remember cost transfers from prior year state funds to sponsored are not allowed!!
New NIH/DHHS Policy

Unilateral Closeout Reporting


- NIH is strengthening enforcement of longstanding closeout requirements, outlined in Section 8.6, Closeout, of the GPS.

- NIH recipients must submit a Final Federal Financial Report (FFR), Final Research Performance Progress Report (F-RPPR), and Final Invention Statement and Certification (FIS) within 120 calendar days of the end of the period of performance (project period).

- Without prior approval from the awarding Institute or Center for a delay in closeout, NIH will initiate unilateral closeout for all awards that fail to meet closeout requirements within 120 days.

- NIH will report all unilateral closeout actions as a Responsibility/Qualification (formerly FAPIIS) record in the entity’s information in the System for Award Management (SAM.gov) retroactively, beginning with all unilateral closeout actions taken since January 1, 2023.
“Parking Expenses”
A recent incident occurred where a unit described in a email – “while waiting for an award to come in we charged the salary to other awards”
Please do not do this – use discretionary worktags to allow the transfer – best practice get an advance worktag.

“Amazon Turk”
From Purchasing – “MTurk can only be used for research surveys. MTurk cannot complete the compliance requirements needed so we are unable to use them for services.”
Faculty Summer Pay

• I know the summer pay panels will be due soon and want to remind everyone that faculty cannot “bank” effort expended during the academic year on sponsored awards to create a summer paycheck.

• Effort must be reported in the month expended. This usually is a positive for the unit as charge out to sponsored unencumbers state funds.

• Also faculty are not allowed to be charged 100% to sponsored in any month. See Policy 2.1.7 Maximum Effort.

• Only effort actually expended in summer months is allowable. See PI Article “A Summer Salary Briefing” from June 2023 by Josh Rosenberg on the G&C website.

• G&C Compliance will be reviewing summer pay on awards and work with Internal Auditing on any questionable findings.
Award Close Out Process

After an award ends the unit should be making any financial adjustments in the 30 days after end date. Transactions such as:

- An EDR for the last month for payroll correction if needed.
- Posting vendor invoices for supplies received in POP.
- Remove open obligations for both payroll & purchases.
- Post sub award invoices.
- Travel expenses incurred in last month of award.
Project Accounting Update

• Ideally awards should have been reviewed in the months prior to the end date to ensure all accounting is correct as possible.

G&C is currently dealing with a unit with 3 awards from same sponsor that ended 12.31.2023 with a combination of these issues-
• Cost Share not met.
• Past term charges.
• Overrun charges.
• Open obligations

All of them have been on the exception reports for months. Prompt action is needed during the POP - not months after the end date to fix all these problems. It hampers G&C from timely closing out the awards.
Cost Accounting Updates

Jonathon Jeffries
Director - Cost Accounting
2024 Single Audit
Per 2 CFR 200 Subpart F

- **Single audit.** A non-Federal entity that expends $750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with § 200.514 except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section.

A single audit is intended to provide a cost-effective audit for non-Federal entities in that one audit is conducted in lieu of multiple audits of individual programs. (OMB Website)

The GTRC/GIT Single Audit was completed by Cherry Bekaert and is posted at https://grants.gatech.edu/reports-and-forms
2024 NIH Salary Cap

• Effective January 1, 2024

  • $221,900 per year for full-time appointment
  • $18,491.67 per month
  • Previously $212,100 or $17,675.00 per month
  • Grant and Contracts Memo

• Must be applied based on level of effort and FTE

• Applies to all subawards and subcontracts

• Grantee can re-budget funds to accommodate new cap if adequate funds available and does not negatively impact the scope of the award
2024 NIH Salary Cap Example

• Effective January 1, 2024
  • $221,900 per year for full-time appointment
  • $18,491.67 per month

Example – Monthly Rate $30,000 month
• 1 Month @100% Effort
  • Cost Share 11,508.33 (30,000 – 18,491.67)

• 1 Month @ 50% Effort
  • Cost Share 5,754.17 (15,000 – 9,245.83)
NIH Salary Cap Management

- January NIH Cap Report Analysis as February 14th of has been distributed
  - Report will show over the cap amount requiring a cost share
  - Exceptions must be cleared via Commitment Accounting by EDR
  - Please process timely and reach out with concerns
  - Please enter Summer Pay so we can get an accurate calculated
  - NIH Calculator in posted on G&C website under Resources

- To Request linked NIH Cost Share Grant
  - Submit a request via Workday
EARLY ASRs

- Terminating Employee ASR on LITE - Security based on Ad-hoc Salary Details
  - Employees must be termed in OneUSG Connect and final payroll posted
  - Any change to salary or distribution voids the signed ASR
  - Requires terminating employee signature, No First-Hand Knowledge
  - Return to easr.ask@office365.gatech.edu once signed
Monthly WAF and Grant Management

- Employees including GRAs and Student Assistants paid on sponsored funding (Grant Worktags) receive an WAF monthly via email.
- It is GT policy that employees should review their WAF monthly!!
- Employees must report errors in their salary distribution to their Financial Staff and an EDR should be performed ASAP.
- Please assist us by educating and informing employees (Faculty too) to regularly review their labor distribution monthly and report issues.
- This could be part of your monthly grant management meetings.
- Grant Administrators may find the Ad Hoc Salary report on LITE a useful tool to review salary information and avoid salary errors that require an EDR from happening and being discovered in the Electronic Workload Assignment Form (Waf).
- Improved salary management reduces audit risk, improves billing and reporting compliance, and avoid extra EDRs.
Personal Services Reporting Tutorial (Effort Training)

- New training for all employees that require effort reporting is available at QuestLMS
- 1,400 employees have completed new training since January 2024
- 3,000 employees have been enrolled but not completed the training, monthly reminders
- Training is 10 minutes total so please encourage your faculty and GRA to complete
Compliance Updates

Charles H. Derricotte III
Financial Compliance Program Manager
Quick Topics for February 2024

- Nonpersonal Services Cost Transfers
- Sponsor Best Practices for Audit Readiness
- Participant Support Reminders & New Restrictions
- Relocation Assistance Reminders
- Resources to Remember
Non-Personal Service Cost Transfers

- For every cost transfer, a valid and complete explanation is required that clearly indicates that the costs being moved to an award are directly related to the scope, are allowable by the budget, are allowable by the terms and conditions of the award and are required to complete the objectives of the sponsored agreement.

- In addition, any available supporting documentation should be attached to the request so that it will be available for subsequent audit review. At a minimum, supporting documentation means that a copy of some form of original documentation (such as a travel expense report, original invoice, etc.) will be provided.
Non-Personal Service Cost Transfers

• Cost Transfers onto sponsored worktags are not acceptable under the following circumstances:
  
  • To correct deficiencies caused by overruns;
  • To avoid restrictions imposed by law or by the terms/conditions of the sponsored award;
  • To temporarily place charges which will subsequently be transferred elsewhere.

• In addition, costs may not be transferred to a sponsored project merely because there are unexpended funds available that would otherwise be returnable to the sponsor.
Sponsor Best Practices for Audit Readiness

• Ensure all ASR’s are completed timely per institute policy. (3.2)
  • If student employees have graduated, please get P.I to sign off on student effort to ensure completeness of ASR for those individuals.
  • Reach out to Andrew Chung if you need assistance

• Ensure any financial report to be submitted to sponsor comes from Grants & Contracts Accounting’s Project Admin Group
  • Departments are not authorized to send official financial reports on behalf of GTRC or GIT.
  • G&CA would allow a unit to deliver a report only after it is vetted by a G&C accountant or management.
  • Please reach out to your financial analyst if a request like this is received from a sponsor.
Notes

• We currently have added restrictions in Workday for spend codes that are not allowable on Participant Support Grant Lines. If you have any questions or concerns reach out to your Financial Analyst or myself.

• Be aware of the roles and responsibilities of participants being paid through participant support funds.
  • Is the participant teaching or is their role attached to a deliverable?
  • If so the costs may need to be paid through the prime budget or other grant line.
  • Please be aware of sponsor & program guidelines when making participant determinations pre and post award.

Restricted Codes

<table>
<thead>
<tr>
<th>Spend Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>SC513100</td>
<td>Salaries - Summer Faculty</td>
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<tr>
<td>SC715100</td>
<td>Repairs and Maintenance</td>
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<tr>
<td>SC751108</td>
<td>Services - Honorariums / Speakers</td>
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<tr>
<td>SC751115</td>
<td>Services - Human Subjects</td>
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<tr>
<td>SC753105</td>
<td>Contracts - Sub Contract Subrecipient Grant</td>
</tr>
<tr>
<td>SC782102</td>
<td>Fellowships - Tuition &amp; Fees - GT Student</td>
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<tr>
<td>SC950999</td>
<td>GM Only Expense Transfer</td>
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<tr>
<td>SC951120</td>
<td>Sponsor Indirect</td>
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</tbody>
</table>
Employees must be hired into a benefits eligible position for a period expected to exceed one year.

Employee must sign an Employment Relocation Payment Agreement with GT before such expenses are incurred.

Relocation expense must be allocated based on level of effort by employee.

Per the Personal Services Reporting Using the Plan Confirmation System (Policy 3.2) - The payroll distribution, which is incorporated into the official records of GT, must reasonably reflect the activity for which employees are compensated by GT, and it encompasses sponsored and all other activities.
Resources to Remember

• Cost Transfer Guidance Matrix | https://www.grants.gatech.edu/Cost-Transfer-Guidance-Matrix
• PI ARTICLE: Cost Transfers – Manageable Problems. (April, 2023) (PDF Download Available)
• Cost Transfer Questionnaire Do’s & Don’ts (May 2023 Buzz at 51:52)
• Do’s and Don’ts, Questionnaire, Reason Compliance Denies Cost Transfers (December 2022 Buzz at 30:22)
• https://www.grants.gatech.edu/latest-buzz-gc-accounting
• Note: New Cost Transfer Policy is currently under review with Policy Committee.
• G&C Compliance: Conducting a review of multiple cost transfers covering late 2023 and early 2024.
Resources to Remember

- PI ARTICLE: Participant Support Costs versus Participant Incentives. (February, 2023) (PDF Download Available)
- July 2023 Starting at 41:21 is a detailed overview of Managing Participant Support Costs
- March 2023 Starting at 1:00:52 is a detailed review of Supplemental Pay
- G&C Compliance: Conducting a review of Relocation Assistance covering October 2023 through December 2023.
Workday Reporting Updates

Amy Zhang
Appl Support Analyst Lead
PI Award Health Check Report

- The PI Award Health Check Report can be found on the following sites:
  - LITE – Financials – [PI Award Health Check](#)
  - Workday -- Campus Reporting Dashboard – Sponsored Reports – External Sponsored Links -- [PI Award Health Check](#)
  - Workday – Grants Reporting –LITE and Exteral Reports -- [PI Award Health Check](#)

- Report Overview
- How to run this report
- Tips and Tricks
Report Overview

Report Header

• The report contains essential details about the award, including the Award Name, ID, PI Name, and an overview of information such as contract value, funded amount, whether it involves cost sharing, and contract start and end dates, along with elapsed time.

• Additionally, you can find an Invoicing summary and Object Class information in the report header.

Detail information section

• Grant Details
• Open Purchase Orders
• Open Sub-Award
• Individuals-Paid
PI Award Health Check Report (cont'd)

How to run this report

1. Select PI name in Person dropdown menu

2. Click ‘Click to Show Awards’ to enable the award drop down menu

3. Click one of the award you want to run
PI Award Health Check Report (cont'd)

Tips and Tricks

1. Save custom views
2. Expand or hide report sections
3. Expand or hide Award dropdown list
4. Download report data in PDF, PowerPoint and Crosstab
PI Award Health Check Report (cont'd)

Tips and Tricks (cont'd)
5. Search Award/Grant by different roles
   * For Award PIs who is also a Grant PI on another Award

6. Cost share burn rate flag:
   * If the cost share burn rate is within 10% of the award burn rate, it is considered acceptable. However, if it falls below this range by more than 20%, it will be flagged as red.

7. Grant details: Click Grant number to Open Object Class Summary

8. Open purchase order: Click PO number to Open PO in Workday

9. Individuals-Paid: Click Name to Open Ad-Hoc Salary Report
   * 0 dollar individual paid line

Open Ad-Hoc Salary Report (Payee doesn’t have any expenditures for the current FY, be sure to adjust date filters)

Special thanks to the G&C Management Team and the Enterprise Reporting Team from OIT for the efforts in designing and developing this report.
Training Updates

Rob Roy
Director of BOR Sponsored Programs
Upcoming Live/Synchronous Classes

Saba Quest LMS – Sign in with GT credentials and register!
Offered virtually via Zoom, unless otherwise noted

February 2024

Feb 29
Internal Controls Workshop
10:00am – 3:00pm

March 2024

Mar 19
Post Award Management & Research Compliance
1:00pm – 3:30pm

Mar 20
Post Award Management & Financial Compliance
10:00am – 12:30pm

Mar 25
Cayuse Proposal System
10:00am – 11:30am

Mar 26
Pre-Award Proposal Prep and Submission
10:00am – 12:00pm

Mar 27
eRouting Proposal Module
2:00pm – 3:30pm

Mar 28
Pre-Award Budgeting, F&A, and Cost Principles
1:00pm – 3:00pm
## Current Internal Professional Development Opportunities

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

Offered virtually via Zoom, unless otherwise noted

Spring courses have been published to the LMS – Check out the Calendar & Learning Catalog!

### SELF-PACED / ON-DEMAND COURSES

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<thead>
<tr>
<th>Category</th>
<th>Courses</th>
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<td><strong>What are GTRC and GTARC?</strong></td>
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<td><strong>Fun with the FAR</strong></td>
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<td><strong>DFUN with the DFARS</strong></td>
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<tr>
<td><strong>NCURA: AI in Research Administration: Unlocking Efficiency and Innovation</strong></td>
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<td><strong>NCURA: NIH Data Management &amp; Sharing Policy – Budgeting/Application Tips &amp; Tricks (or Treat?)</strong></td>
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<td><strong>NCURA: Managing SBIR/STTR Projects</strong></td>
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<tr>
<td><strong>NCURA: Get Control over Subrecipient Monitoring Controls (coming soon)</strong></td>
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<td><strong>NIH Proposal Preparation &amp; Review Tips</strong></td>
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<td><strong>NIH F Series--Fellowship Programs</strong></td>
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<td><strong>NIH Fundamentals (NCURA)</strong></td>
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<td><strong>NSF Proposal Preparation &amp; Review Tips</strong></td>
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<td><strong>Advanced Research Projects Agency for Health (ARPA-H):</strong></td>
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<td><strong>Introduction and Q&amp;A</strong></td>
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<td><strong>Budget Workshop</strong></td>
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<td><strong>Terms &amp; Conditions Workshop</strong></td>
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<td><strong>Service Centers and Best Practices</strong></td>
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<td><strong>Specialized Service Agreements</strong></td>
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<td><strong>Cost Share</strong></td>
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<td><strong>Pivot: Finding Funding</strong></td>
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RESEARCH ADMINISTRATION BUZZ

RAB MEETING

APRIL 16, 2024
DALNEY 180 & VIRTUAL
LUNCH: 11:30AM - 12:00PM
EVENT: 12:00PM - 2:00PM

CLICK HERE TO REGISTER
Click **HERE** to access the September 2023 event recording.

Click **here** to submit **FY24** recognition details for you, your colleague(s), your direct report(s), or a team.
Click **HERE** to access the recorded conference.

Email outreach@osp.gatech.edu if you or a colleague want to be added to the GRANT Conference email listserv.

For more information visit our [webpage](#).

**GEORGIA RESEARCH ADMINISTRATORS NETWORK**

**GRANT CONFERENCE**

**OCTOBER 12, 2023**

GEORGIA TECH'S DALNEY BUILDING
926 DALNEY STREET, ATLANTA, GA.
THANK YOU!

GRANTS.GATECH.EDU