



The Latest *Buzz* with G&C Accounting

Tuesday, Oct. 26, 2021

1:00 - 2:30PM

Agenda

Topic	Presenter(s)
Welcome, Research Updates, F&A Rates Across the Country	Josh Rosenberg
Workday Updates and Reporting Updates	Don Cochran
Commitment Accounting Update	Terryl Barnes
Project Accounting Update	Glenn Campopiano
Cost Transfers – Deep Dive	Doug Feller
Compliance and Audit Update	Cassandra Belton
Updates: Effort Reporting, Fringe Rates, Costing	Jonathon Jeffries
Training Update	Rob Roy
Closing	Josh Rosenberg

Post Award Research Updates

Josh Rosenberg

Sr. Director, Grants and Contracts

Research Trends

AWARDS: Cumulative Report thru: SEPTEMBER					
College/Unit	FY22		FY21		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$10,004,250	40	\$12,911,362	58	-22.5%
COS	\$28,143,100	119	\$24,584,387	114	14.5%
DSGN	\$5,866,284	193	\$5,578,321	185	5.2%
ENGR	\$101,145,586	389	\$94,719,004	347	6.8%
GTRI	\$260,938,998	263	\$300,888,682	289	-13.3%
IAC	\$1,367,154	13	\$2,387,783	12	-42.7%
OTHERS	\$40,619,859	100	\$17,460,156	99	132.6%
SCB	\$223,225	2	\$315,000	1	-29.1%
Total	\$448,308,456	1,119	\$458,844,695	1,105	-2.3%
Resident Instruction and Other	\$187,369,458	856	\$157,956,013	816	18.6%

Research Trends

RI Awards – Sponsor Detail: FY22 v. FY21 YOY

Federal Agency or Sponsor Type	FY22	% of RI Portfolio	FY21	22 v. 21 \$ Variance	22 v. 21 % Variance	5 Year Avg
NATIONAL SCIENCE FOUNDATION (NSF)	56,018,918	30%	38,151,602	17,867,316	47%	51,588,527
DHHS	23,118,605	12%	25,196,852	(2,078,247)	-8%	19,874,714
INDUSTRIAL SPONSORS	21,260,517	11%	13,644,110	7,616,407	56%	15,816,942
US DEPT OF ENERGY	20,487,372	11%	16,717,200	3,770,172	23%	11,010,587
US DEPT OF EDUCATION	17,337,371	9%	3,879,000	13,458,371	347%	5,075,074
INDUS RES INST/FDNS/SOC	11,698,851	6%	9,961,122	1,737,729	17%	8,671,418
COLL/UNIV/RES INSTITUTES	11,019,865	6%	15,261,566	(4,241,701)	-28%	12,444,587
NAVY	6,888,346	4%	1,245,585	5,642,761	453%	3,907,822
NASA	6,708,087	4%	3,448,739	3,259,348	95%	3,925,072
US DEPT OF COMMERCE	2,554,752	1%	3,224,000	(669,248)	-21%	2,064,461
STATE & LOCAL GOVERNMENT	1,968,178	1%	4,761,039	(2,792,861)	-59%	3,592,010
AIR FORCE	1,960,777	1%	3,802,394	(1,841,617)	-48%	4,548,632
ARMY	1,745,210	1%	2,284,362	(539,152)	-24%	1,402,563
US DEPT OF DEFENSE	1,512,127	1%	10,132,497	(8,620,370)	-85%	2,499,984
Govt-Owned/Contractor Op	1,302,780	1%	2,154,377	(851,597)	-40%	1,865,227
ENVIRONMENTAL PROTECTION AGENCY	759,980	0%	90,000	669,980		424,990
LIBRARY OF CONGRESS	479,200	0%	148,318	330,882	223%	213,828
US DEPT OF LABOR	227,198	0%	379,460	(152,262)	-40%	227,673
US DEPT OF INTERIOR	145,754	0%	456,504	(310,750)	-68%	297,122
NATIONAL FOUNDATION ON THE ARTS & HUMANITIES	99,893	0%		99,893		75,147
US DEPT OF AGRICULTURE	50,000	0%	50,000	-	0%	1,067,652
VETERANS ADMINISTRATION	20,000	0%	17,875	2,125		30,485
US DEPT OF TRANSPORTATION	5,000	0%	2,444,207	(2,439,207)	-100%	1,012,734
NATIONAL LIBRARY SERVICES FOR THE BLIND AND PRINT DISABLED	677	0%		677		677
DEPT OF HOMELAND SECURITY		0%		-		210,317
MULTILATERAL ORGANIZATIONS		0%	5,278		0%	44,340
NUCLEAR REGULATORY COMM		0%	499,927		0%	506,603
Grand Total	187,369,458	100%	157,956,013	29,413,445	18.6%	152,399,188

Research Trends

RI Expenditures: FY22 v. FY21 YOY

Expenditure Analysis: Sept.	FY22 YTD	FY21 YTD	Change
Salaries and Wages	34,939,272	32,322,489	8.1%
Other Direct Costs	21,510,045	10,378,141	107.3%
Subcontracts	18,358,333	11,657,300	57.5%
Fringe Benefits	7,450,902	7,051,506	5.7%
Tuition Remission	7,219,359	6,911,914	4.4%
M&S	5,866,043	4,254,330	37.9%
Equipment	1,401,508	1,191,305	17.6%
Domestic Travel	243,613	27,117	798.4%
Foreign Travel	98,401	14,812	564.3%
Unallocated	49,874	48,998	1.8%
High Performance Computing	5,249	-	100.0%
DIRECT	97,142,600	73,857,914	31.5%
IDC	25,373,522	22,233,741	14.1%
Total	122,516,123	96,091,655	27.5%

Invoices and Financial Reports

INVOICING			
Invoicing YTD FY2021 vs. FY2022 (September)			
Row Labels	July - Sept. 2021 (FY22)	Monthly FY22 average	July - Sept. 2020 (FY21)
G&C GIT Standard	\$ 1,154,556	\$ 384,852	\$ 374,690
G&C GIT Standard Certification Required	\$ 169,730	\$ 56,577	\$ 152,375
G&C GTRC Custom Certification Required	\$ 2,143,094	\$ 714,365	\$ 1,580,084
G&C GTRC Standard	\$ 12,474,380	\$ 4,158,127	\$ 9,342,731
G&C GTRC Standard Certification Required	\$ 19,852,693	\$ 6,617,564	\$ 12,289,159
G&C In House	\$ 7,295,397	\$ 2,431,799	\$ 12,844,646
G&C LOC Draw	\$ 40,922,853	\$ 13,640,951	\$ 37,376,306
G&C SF1034	\$ 3,577,926	\$ 1,192,642	\$ 2,188,420
G&C SF 270	\$ 12,052,728	\$ 4,017,576	\$ 11,817,789
Blank	\$ -	\$ -	\$ 71,240
Grand Total	\$ 99,643,357	\$ 33,214,452	\$ 88,037,442
Raw Invoice Counts	3,898	1,299.33	3,626
Year over Year Invoicing Change	Dollars	Invoice Counts	
YTD Increase in FY22 over FY21	\$ 11,605,916	272	
YTD percentage increase	13.2%	7.5%	
FINANCIAL REPORTS			
Financial Reports YTD FY2021			
Financial Reports (July - September 2021)	TOTAL		
Annual Financial Report	15		
Final Financial Report	51		
Financial Report Conversion	1		
Monthly Financial Report	39		
Quarterly Financial Report	123		
Semi-Annual Financial Report	2		
Revised Financial Report	1		
TOTALS	232		

F&A Rates Across the Country

NATIONAL LANDSCAPE Peers and Geography

What drives F&A differences?

- Region and Cost
- Cognizant Agency and Negotiator
- Times at the Table
- Unique Attributes of the University

U of Washington – 55.5%

Stanford – 57.4%

UCSF – 61.5%

UCLA – 56.0%

UCSD – 58.0%

Cal Tech – 68.4%

Minnesota – 55.0%

Wisconsin – 55.5%

Wash U. – 57.5%

Michigan – 56.0%

Northwestern – 60.0%

Purdue – 55.0%

Harvard – 69.0%

Yale – 67.5%

MIT – 55.1%

Columbia – 62.0%

Penn St. – 58.19%

Carnegie Mellon – 50.3%

Johns Hopkins – 63.75%

Duke – 61.0%

Chapel Hill – 55.5%

Vanderbilt – 58.5%

Ga Tech – 58.2%

Emory – 56.5%

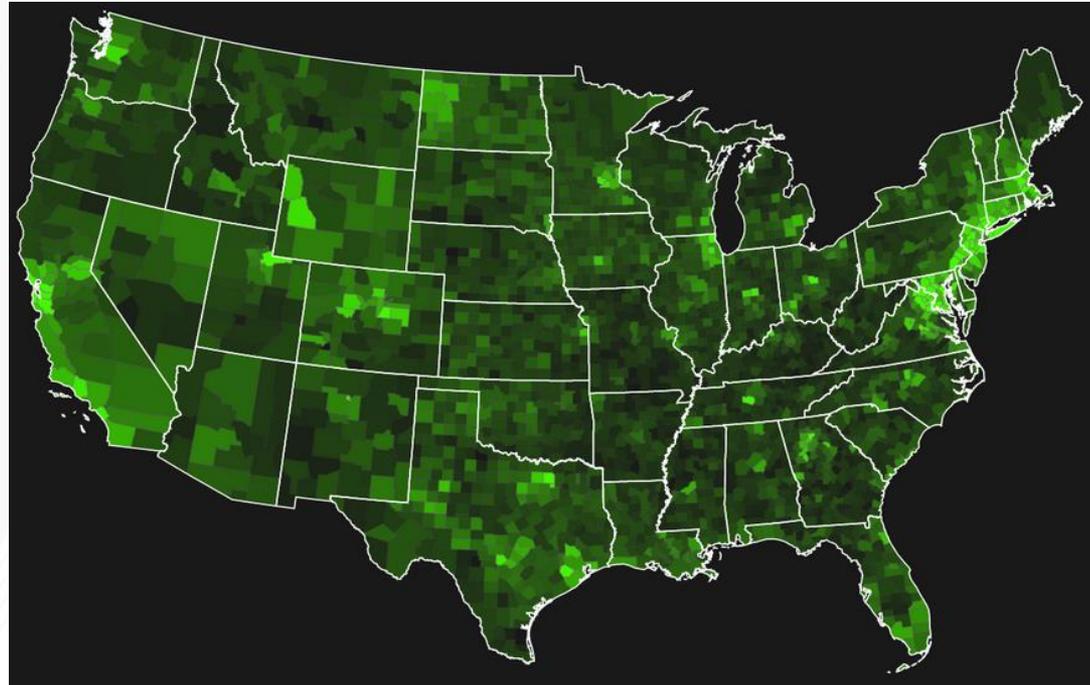
GSU – 56.0%

UGA – 51.0%

UAB – 48.5%

Oklahoma St. – 49.6%

Texas-Austin – 58.5%



Workday Updates and Reporting Updates

Don Cochran

**ERP System Analyst Lead
OIT-Enterprise App & Data**

LITE -SABER

https://gatech.service-now.com/home?id=kb_article_view&sysparm_article=KB0028364



Commitment Accounting Updates

Terryl Barnes

Commitment Accounting Manager

**Institute Budget Planning and
Administration**

Commitment Accounting Position Funding

Review FY2022 Position Funding:

- If necessary, correct FY2022 funding with a Change Position Funding (CPF) transaction. EDRs should be avoided.
- Review grants that are ending (use Workday end date). Employees paid on grants that have ended will cause funding to post to suspense and will necessitate EDRs (which are to be avoided).
- Review expenses and encumbrances on undesignated and cost overrun worktags.
 - Extend end date or transfer funding to valid funding source
 - Prorate position funding if grant ends in middle of month.
- Establish cost share as soon as possible (ASAP) to avoid over 90 day cost transfer requests.

OneUSG Funding End Dates

- Funding end dates in OneUSG apply to grant worktag only (03GR)
+ 45 days or + 90 days (central administrative review)
- Funding end dates should not be altered in OneUSG
- End dates are auto populated
- To stop funding a position on a worktag, enter a new effective date or terminate the employee

OneUSG Funding End Dates

1 of 1

Effective Date:  Incumbent data will not populate until an effective date is entered.

Current Incumbents

	Empl ID	Empl Record	Display Name	Pay Group	Comp Rate	Comp Freq
1		0				

New Distribution

| 1 of 1 | [View All](#)

Effective Date 11/01/2021

New Information

Current ||▶

	Earnings Code	Combination Code	Funding End Date	*Percent of Distribution	ChartField Details
1		03DE00000502		12.000	ChartField Details
2		03DE00000458		20.000	ChartField Details
3		03GR00011118	09/14/2023	48.000	ChartField Details
4		03DE00000491		20.000	ChartField Details

Commitment Accounting Reminders

- Review salaries allocated to your department's undesignated and suspense work tags to ensure balances posted to these work tags are cleared timely.
- Sponsor funding exceptions when moving salary over the 90-day limit:
 - In situations where initial or continuing sponsor funding is delayed beyond 90 days after the effective date, consideration for recognition of cost transfers beyond the limit will be addressed by the Grants & Contracts Accounting Office if the transfer is requested within the reporting period of the sponsored project (typically 60 -90 days after the expiration date of the project).
 - If the terms and conditions of the sponsored agreement provide for acceptance and payment of the expenses covered by the proposed cost transfer and appropriate supporting documentation is provided, the Senior Director of Grants & Contracts Accounting may approve the proposed transfer.
 - Submit over 90 requests via GT financials service now.

Commitment Accounting Reminders

- Provide detailed responses to 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 Date of Request: Days Late:

(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 25th 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 corrected 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 QSP more often. Request an advanced grant number so that expenditures are posted timely.

Project Accounting Topics

Glenn Campopiano, CRA

Project Accounting
Director of Project Accounting

Grants and Contracts Accounting

Reporting 3rd Party Cost Share on Subcontracts

Some agencies still require cost share from GT if you receive an award from them. For example US DOT/FAA ACESNT awards have a 1:1 cost share requirement. So for every Federal dollar spent a matching dollar from GT or others must be spent in support of the award.

Grants and Contracts Accounting

In SABER G&C will create a cost share grant line and if there is a subcontract their will be a grant line for that too.

Expending and posting GT cost share is just a matter of charging expenses to the cost share grant – it is almost identical to the process for spending the award funds.

Units will charge their proposed cost share expense as budgeted in the proposal routing package. G&C will load that budget in the cost share grant line.

Grants and Contracts Accounting

Follow the cost share budget plan. Try to match sponsor burn rate & cost share burn rate.

Does sub award have cost share?– If your sub awardee has cost share commitments as part of the sub award the PI and unit financial staff must monitor to see that it is met AND also report that 3rd party in-kind cost share to G&C so we can post it to the grant.

The sub will provide a statement of their in-kind usually with their invoice. This information and the G&C Cost Share Certification form must be sent to G&C Analyst.

Found here: <http://grants.gatech.edu/main/policies-procedures-and-forms/standard-forms/>

Don't approve sub invoices unless cost share is provided – good leverage to ensure compliance with meeting cost share.

Grants and Contracts Accounting

Upon request G&C can create a cost share grant line for the sub awardees cost. This is recommended practice to help you keep abreast of your cost share progress. If you have multiple subs a line can be made for each one.

Every time cost share is reported to you please report it timely to G&C, don't wait to do it all at the end. Financial reports go out and we do report out on the cost share.

Remember cost share un met will reduce your sponsor dollars proportionally and unit will bear the cost of covering the unmatched expenses.

Cost Transfer Updates

Douglas Feller

Financial Manager, Grants and Contracts

Cost Transfers with High Risk

- Prior Year SPD
- Prior Year Cost Share Certification
- Cost Overrun
- Past Term Expenses

Solutions for High Risk

- Make sure employees are checking their time sheets on a monthly basis.
- Check OneUSG to make sure SPD expense are all within term.
- Place expenses on GTF or GTRC worktags if you are expecting an NCE or additional funding
- Check SABER for final balance of the award.
- Make sure the burn rate for cost share is matching the sponsor portion.

Cost Transfers with Low Risk

- Creation of New Award or Grant
- Expenses from a GTF/GTRC to new Worktag
- Fabricated Equipement
- Tuition, Fringe, F&A corrections
- Inkind Certification Letters

Jonathon Jeffries, CPA

Director of Cost Accounting

Effort Reporting – ASRs (Annual Statement of Reasonableness)

- 610 Unconfirmed ASRs remain for FY21
- ~ 90% Complete
- 50% Student Employees GRA/GTA/Student Assistant
- ~120 Unconfirmed by UFM
- Reach out to ear@business.gatech.edu with questions
- Outstanding list will be sent to College level leadership

Effort Reporting – ASRs (Annual Statement of Reasonableness)

- **ASR Process**
- All Employees charged to Grant directly or Cost Share must certify effort annually
- Two Types of Certifications
 - 1) Electronic Via TechWorks
 - 2) Paper (Manual) ASR
- Two Types of Approvals Required
 - 1) Employee or First-Hand Knowledge of Effort
 - 2) Financial Certification

Effort Reporting – ASRs (Annual Statement of Reasonableness)

- TechWorks ASR Menu

GEORGIA Institute of TECHNOLOGY

electronic Annual Statement of Reasonableness (eASR)

<u>eASR Confirmation by Employee</u>
<u>eASR Certification by UFM</u>
<u>eASR Status Report</u>
<u>Manual ASR Form</u>

SCARV – Service Center Annual Rate Validate

- Lack of supplementary information related to space, equipment, and employee effort
- Incomplete revenue reconciliation
- Unapproved Rates; Mismatch between rates and customer type
- Inactive Worktags, Distinct Worktags for Support
- Track carry-forward and spend plan
- Questions - servicecenter.ask@lists.gatech.edu or andrew.chung@business.gatech.edu

Other Items

- Facility and Administrative Project with Maximus
- Last Cost Transfers – Effort Reports
- Legible ASRS
- ASR Helpdesk cannot help with paycheck issues
- Effort Training for Employees - CANVAS

Cassandra Belton, MBA, CPA
Cost Accounting
Financial Compliance Program
Manager

Compliance Audit Alert

Foreign Travel on Sandia National Laboratories awards

Please do not approve any Foreign Travel until the Sandia delegated representative (SDR) has notified you in writing that DOE approval for foreign travel has been granted.

- Explicit budget justification is **NOT** sufficient
- Email communication with program officer regarding trip is **NOT** sufficient unless they explicitly state DOE approval has been granted

Foreign Travel Contract Language

- “If foreign travel is required, the Sandia Delegated Representative (SDR) will ensure the Contractor has successfully completed the required training (EC100 and FCPA100), **will obtain the required DOE/NNSA advance approval of foreign travel for the Contractor using Sandia’s Foreign Travel Office**, and will ensure that the required post-travel trip report has been submitted in accordance with the requirements of ISS100.4.2, “Control of International Travel”. The SDR will maintain copies of all required documentation.”

Training



Research Administration Education & Compliance

Events

<https://training.osp.gatech.edu> – Sign in with GT credentials and register!

Offered Virtually, via WebEx, unless otherwise noted

Wednesday, October 27th
2 CFR 200 Workshop, (Virtual)
9:00am - 4:00pm

Thursday, October 28th
eRouting Proposal Module, (Virtual)
10:00am – 11:30am

Cayuse Proposal System, (Virtual)
2:00pm – 3:30pm

Wednesday, November 2nd
GT Basic Certification Workshop, (Virtual)
9:30am – 3:00pm

Wednesday, November 3rd
Internal Controls Workshop, (Virtual)
9:30am - 3:00pm

Friday, November 5th
NIH Proposal Preparation & Review Tips, (Virtual)
9:00am – 10:30am

NIH F Series-- Fellowship Programs, (Virtual)
10:45am – 11:45am

Monday, Nov 8th
What are GTRC and GTARC? (Virtual)
11am-12:30pm

Tuesday, November 9th
Post-Award & Compliance Part 3, [Advanced] (In-Person)
1:00pm - 3:00pm

November 10th, Wednesday
Post-Award & Compliance Part 1, (Virtual)
9:30am – 12:00pm

Finding Funding and Submission Process, (Virtual)
7:00pm - 8:00pm

November 11th, Thursday
Post-Award & Compliance Part 2, (Virtual)
9:00am – 11:30am

November 16th, Tuesday
Pre-Award Part 1, (Virtual)
12:30pm – 3:00pm

November 17th, Wednesday
Pre-Award Part 2, (Virtual)
9:30am – 12:00pm

The Latest *Buzz* with G&C Accounting



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THANK
YOU



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