

The Latest Buzz with G&C Accounting

Wednesday, August 28, 2024
1:30 – 3:00 PM



Agenda

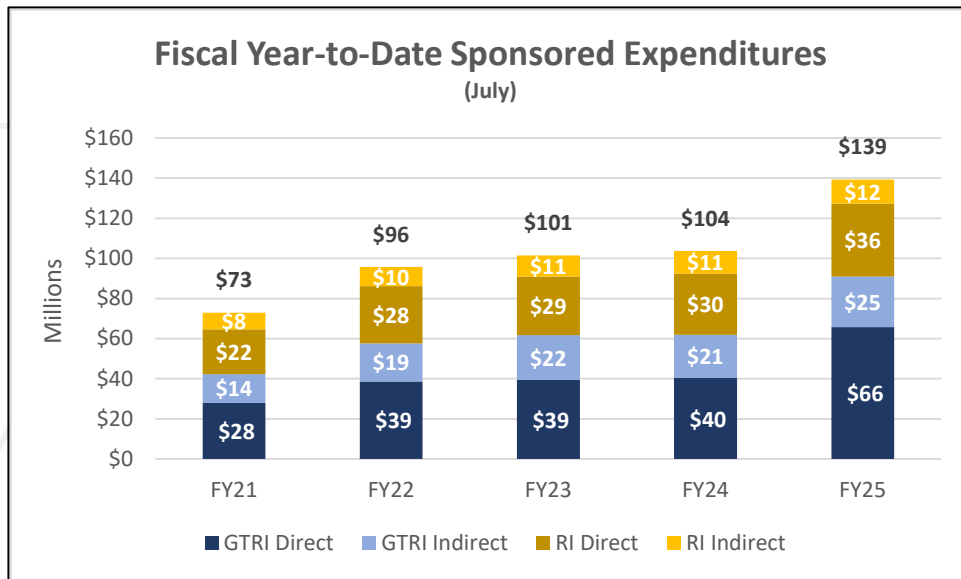
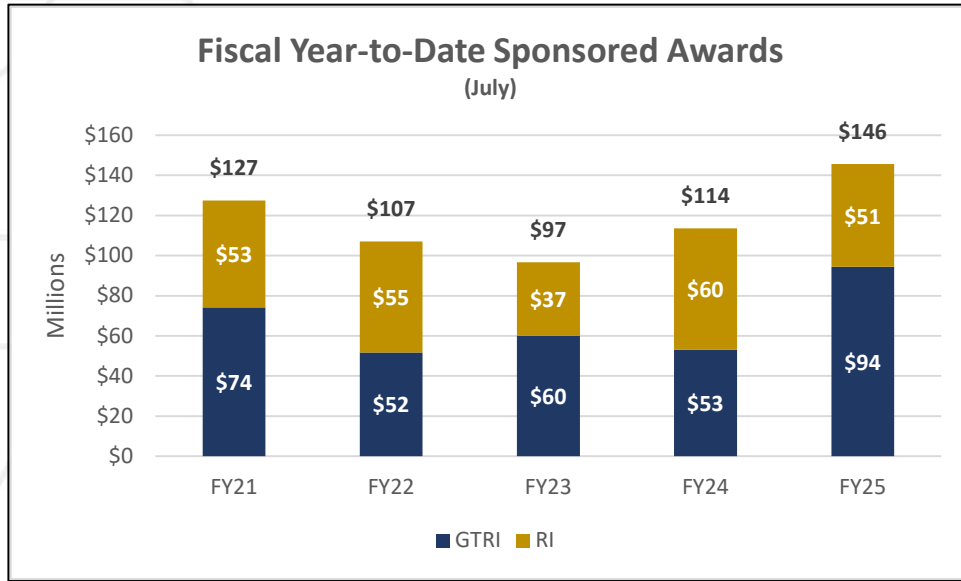
Topic	Presenter(s)
Research Updates	Josh Rosenberg
Commitment Accounting Updates	Jason Cole
Project Accounting Updates	Glenn Campopiano
Cost Share Certification Form	Douglas Feller
Cost Accounting Updates	Jonathon Jeffries
Compliance Updates	Charles Derricotte III
Workday and Reporting Updates	Amy Zhang
Training Updates	Rob Roy
Closing	Josh Rosenberg

Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

Georgia Tech Research (RI and GTRI)



Trends:

Actuals (AWARDS):

- FY25: \$145,540,293
- GTRI: up 77.9% and \$41.3 million (\$94.4 million in FY25 vs. \$53.1 million in FY24)
- RI: down 15.4% and \$9.3 million (\$51.1 million in FY25 vs. \$60.4 million in FY24)
- **GT Overall: up 28.2% and \$32.0 million (\$145.5 million in FY25 vs. \$113.5 million in FY24)**

Note: Projections will not be incorporated into this presentation until after the first quarter.

Trends:

Actuals (EXPENDITURES):

- FY25: \$139,208,351
- GTRI: up 46.8% and \$29.0 million (\$90.9 million in FY25 vs. \$61.9 million in FY24)
- RI: up 15.7% and \$6.6 million (\$48.3 million in FY25 vs. \$41.7 million in FY24)
- **GT Overall: up 34.3% and \$35.6 million (\$139.2 million in FY25 vs. \$103.6 million in FY24)**

Note: Projections will not be incorporated into this presentation until after the first quarter.

RI Sponsored Programs

AWARD DATA: FY21 – 25 (YTD through Period 1: July)

AWARDS: Cumulative Report thru: JULY					
College/Unit	FY25		FY24		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 3,773,234	17	\$ 3,785,410	17	-0.3%
COS	\$ 10,646,328	46	\$ 10,874,217	36	-2.1%
DSGN	\$ 591,230	48	\$ 178,144	16	231.9%
ENGR	\$ 30,363,263	143	\$ 22,163,560	111	37.0%
GTRI	\$ 94,416,864	79	\$ 53,067,711	79	77.9%
IAC	\$ 876,985	7	\$ 297,506	3	194.8%
OTHERS	\$ 4,814,389	37	\$ 22,766,919	46	-78.9%
SCB	\$ 58,000	1	\$ 374,049	2	-84.5%
Total	\$ 145,540,293	378	\$ 113,507,516	310	28.2%
Resident Instruction and Other	\$ 51,123,428	299	\$ 60,439,805	231	-15.4%

Key Takeaways:

- Awards for Georgia Tech totaled \$145.5 million.
- On the RI side, awards decreased 15.4% to \$51.1 million. On the RI side, the largest:
 - Biggest increases came from the Department of Defense, Department of Energy, and Industrial Sponsors
 - Biggest decreases came from NSF and the Navy.

Awards		
	YTD (July)	Full Year
FY25	\$ 51,123,428	
FY24	\$ 60,439,805	\$ 496,349,867
FY23	\$ 36,658,190	\$ 512,798,650
FY22	\$ 55,278,559	\$ 443,169,708
FY21	\$ 53,314,038	\$ 415,738,536

RI Sponsored Programs

SPONSOR AWARD DATA: FY24 – 25 (YTD through Period 1: July)

RI NEW AWARDS (Through July)						
Federal Agency or Sponsor Type	FY25	% of RI Portfolio	FY24	25 v. 24 \$ Variance	25 v. 24 % Variance	5 Year Avg
NATIONAL SCIENCE FOUNDATION (NSF)	\$ 11,588,990	23%	\$ 24,978,681	\$ (13,389,691)	-54%	\$ 14,852,340
DHHS	\$ 7,345,515	14%	\$ 6,776,219	\$ 569,296	8%	\$ 7,175,607
US DEPT OF DEFENSE	\$ 6,840,001	13%	\$ 129,683	\$ 6,710,318	5174%	\$ 2,906,827
INDUSTRIAL SPONSORS	\$ 5,898,033	12%	\$ 3,361,728	\$ 2,536,306	75%	\$ 4,615,840
US DEPT OF ENERGY	\$ 5,570,849	11%	\$ 2,825,774	\$ 2,745,075	97%	\$ 4,467,303
COLL/UNIV/RES INSTITUTES	\$ 2,635,029	5%	\$ 1,974,956	\$ 660,073	33%	\$ 2,668,883
NASA	\$ 2,456,092	5%	\$ 1,104,023	\$ 1,352,069	122%	\$ 2,102,772
INDUS RES INST/FDNS/SOC	\$ 1,939,714	4%	\$ 1,248,612	\$ 691,102	55%	\$ 2,392,776
NAVY	\$ 1,735,451	3%	\$ 2,982,128	\$ (1,246,677)	-42%	\$ 2,705,812
ARMY	\$ 1,537,750	3%	\$ 403,930	\$ 1,133,820	281%	\$ 855,205
US DEPT OF AGRICULTURE	\$ 1,296,000	3%	\$ -	\$ 1,296,000		\$ 279,200
GOVT-OWNED/CONTRACTOR OP.	\$ 883,605	2%	\$ 434,989	\$ 448,616	103%	\$ 728,663
US DEPT OF EDUCATION	\$ 875,498	2%	\$ 582,555	\$ 292,943	50%	\$ 1,019,411
STATE & LOCAL GOVERNMENT	\$ 359,952	1%	\$ 362,177	\$ (2,226)	-1%	\$ 566,636
LIBRARY OF CONGRESS	\$ 58,804	0%	\$ 128,338	\$ (69,534)	-54%	\$ 47,069
Grand Total	\$ 51,123,428	100%	\$ 60,439,805	\$ (9,316,377)	-15.4%	\$ 51,354,804

Key Takeaways:

- Top 15 sponsor types/agencies by award dollars in FY25 listed above; totals at the bottom reflect awards from all sponsors.
- NSF is down significantly due to three awards which we received in July of 2023 (FY24) relative to July of 2024 (FY25): Graduate Research Fellowship (\$6.5 million), CMat (\$4.3 million), and a Biological Security award (\$2.8 million).

RI Sponsored Programs

EXPENSE DATA: FY21 – 25 (YTD through Period 1: July)

Expenditure Analysis: JULY	FY25 YTD	FY24 YTD	Change
Salaries and Wages	\$ 15,559,376	\$ 14,670,857	6.1%
Subcontracts	\$ 8,669,723	\$ 5,460,965	58.8%
Tuition Remission	\$ 2,266,699	\$ 2,241,018	1.1%
Other Direct Costs	\$ 1,488,853	\$ 1,408,483	5.7%
M&S	\$ 2,681,737	\$ 2,047,890	31.0%
Fringe Benefits	\$ 3,572,154	\$ 3,383,478	5.6%
Equipment	\$ 1,493,977	\$ 642,514	132.5%
Domestic Travel	\$ 479,699	\$ 480,881	-0.2%
Foreign Travel	\$ 166,229	\$ 141,759	17.3%
High Performance Computing	\$ 1,146	\$ 6,694	-82.9%
Unallocated/Blank Object Class	\$ 79,313	\$ 5,467	
DIRECT	\$ 36,458,905	\$ 30,490,004	19.6%
IDC	\$ 11,879,145	\$ 11,275,786	5.4%
Total	\$ 48,338,050	\$ 41,765,790	15.7%

Expenditures - Direct		
	YTD (July)	Full Year
FY25	\$ 36,458,905	
FY24	\$ 30,490,004	\$ 371,624,622
FY23	\$ 29,173,902	\$ 337,688,551
FY22	\$ 28,394,315	\$ 330,920,330
FY21	\$ 22,321,311	\$ 294,248,586
Expenditures - Indirect		
	YTD (July)	Full Year
FY25	\$ 11,879,145	
FY24	\$ 11,275,786	\$ 111,102,607
FY23	\$ 10,579,330	\$ 103,856,777
FY22	\$ 9,685,775	\$ 93,079,082
FY21	\$ 8,238,531	\$ 86,156,912

Key Takeaways:

- Direct expenditures were up 19.6% and indirect expenditures were up 5.4% YOY.
- Relative increases in all areas except for a very small decrease in Domestic Travel and a large decrease (percentage-wise) in High Performance Computing.

RI Sponsored Programs

Grants and Contracts PROJECT ACCOUNTING STATISTICS FY24 – FY25 (YTD through Period 1: July)

INVOICING			
Invoicing YTD FY2024 vs. FY2025 (thru July)			
Invoice Types	FY25 (Jul. YTD)	Monthly FY25 Average	FY24 (Jul. YTD)
G&C GIT Standard Certification Required	\$ 442,966	\$ 442,966	\$ 58,831
G&C GTRC Custom Certification Required	\$ -	\$ -	\$ 157,454
G&C GTRC Standard Certification Required	\$ 12,218,067	\$ 12,218,067	\$ 13,007,087
G&C In House	\$ 722,113	\$ 722,113	\$ 1,683,155
G&C LOC Draw	\$ 17,653,421	\$ 17,653,421	\$ 15,214,207
G&C SF1034	\$ 1,675,843	\$ 1,675,843	\$ 2,179,362
G&C SF270	\$ 5,124,929	\$ 5,124,929	\$ 5,367,359
Grand Total	\$ 37,837,339	\$ 37,837,339	\$ 37,667,455
Raw Invoice Counts	1,244	1,244	1,290
Year over Year Invoicing Change	Dollars	Invoice Counts	
YTD change in FY25 over FY24	\$ 169,884	(46)	
YTD percentage change	0.5%	-3.6%	

FINANCIAL REPORTS		
Financial Reports YTD FY2024 vs. FY2025 (thru July)		
Report Types	FY25 (Jul. YTD)	FY24 (Jul. YTD)
Annual Financial Report	4	10
Final Financial Report	14	10
Monthly Financial Report	13	7
Quarterly Financial Report	67	93
Milestone (Event Based)/Revised	1	-
Semi-Annual Financial Report	8	3
TOTALS	107	123
Year over Year Invoicing Change	Report Counts	
YTD change in FY25 over FY24	(16)	
YTD percentage change	-13.0%	

Through July	FY25	% of Total	FY24	% of Total	% Chg FY
G&C ANALYST TEAM: JOURNALS					
Journals (Total)	128		79		62%
Appropriate Grants Management	108	84%	58	73%	
"Red Flag" Grants Management	20	16%	21	27%	

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.

Other Stats:

- Independent of journal activity through July, the analyst team managed: 96 award initiations, 294 award modifications, 411 award corrections, 138 closeouts, and 59 service now tickets.

RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS (Overspent) - as of August 1						
Row Labels	Past-term	In-Performance	Total Sum of Available Balance	1-Aug	1-Jul	
Electrical and Computer Engineering	(2,983,574)	(1,491,583)	(4,475,157)	81	44	
Financial Aid	(722,576)	(17,194,763)	(17,917,339)	5	5	
General Institutional Expense	(698,845)	(296,226)	(995,070)	16	15	
GT/Emory Biomedical Engineering	(476,653)	(1,979,687)	(2,456,340)	37	13	
Mechanical Engineering	(374,202)	(1,998,509)	(2,372,711)	59	21	
Center for Education Integrating Science, Mathen	(180,916)	(27,853)	(208,768)	3	1	
Aerospace Engineering	(171,072)	(2,155,604)	(2,326,676)	51	12	
Chemistry and Biochemistry	(161,778)	(1,291,060)	(1,452,839)	21	4	
Institute for Bioengineering & Bioscience	(103,088)	(7,276)	(110,364)	4	2	
School of City and Regional Planning	(96,319)		(96,319)	1	1	
Georgia Electronics Design Center	(95,000)		(95,000)	1	-	
Materials Science and Engineering	(94,552)	(1,820,295)	(1,914,847)	23	5	
Civil And Environmental Engineering	(44,008)	(577,989)	(621,997)	21	5	
School of Interactive Computing	(41,120)	(298,038)	(339,158)	19	9	
Chemical and Biomolecular Engineering	(36,910)	(2,871,651)	(2,908,561)	45	3	
Grand Total	(6,433,225)	(45,120,988)	(51,554,212)	535	184	
Non-Financial Aid	(5,710,649)	(27,926,225)	(33,636,873)	530	179	

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).

G&C Education & Outreach – PI Articles and The Latest Buzz

<https://www.grants.gatech.edu/pi-articles>

<https://www.grants.gatech.edu/latest-buzz-gc-accounting>

[JULY 2024 ARTICLE \(# 29\)](#)

Featured PI Article



PI ARTICLE: *Traveling on Sponsored Awards*

For many sponsored awards, travel represents a significant element of completing the aims of the award. But as with any costs charged to an award, travel costs must be reasonable, allowable, allocable, and consistent. If you will be traveling on an award and charging the sponsor, please make sure you remember the following: More PI articles are found in the [archive](#).

[Read the Article](#)

Upcoming Events

The Latest Buzz with G&C Accounting

G&C hosts a monthly information session to provide post award research news and updates to the Georgia Tech research community.



Next session (Virtual):

August 28, 2024 (Wednesday)

1:30 - 3 p.m.

[Register](#)

[View Past Session Recordings](#)

G&C Office Hours

The Project Accounting Management Team hosts 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.



Next office hours:

August 26, 2024 (Monday)

10 - 11 a.m.

[Learn More](#)

Subrecipient Monitoring

<https://osp.gatech.edu/subaward-PI-responsibilities>

PI/PD Responsibilities for Subawards

Pre-Award	Post-Award	Invoicing Review
*Identify need for Subrecipient	Request Grant Line / Charge Code from accounting representative to support Subaward transaction	Confirm invoice contain sufficient detail as required by the Subagreement
*Determine and document the appropriate relationship type: Subrecipient /Contractor (Vendor)/Consultant	Required: Provide suitable Statement of Work, Budget, a cost price analysis, Memo of Selection, and Signed Request Form	*Confirm invoiced amount is reasonable in comparison to Subrecipient's technical performance and payment of the invoice will be an allocable, allowable, reasonable, and consistently treated charge to the GT-sponsored project
Note: Documentation is to be maintained in accordance with USG record retention policy		
Request Letter of Support, Statement of Work (SoW), Budget/Justification, and/or other relevant documentation from potential Subrecipient	Submit request to OSP Subawards to issue a new Subaward	Review any detailed information required by the subaward agreement and address any issues, such as significant differences between invoiced expenditure categories and Subrecipient's budget
Determine contract type, as supported by the statement of work and the Prime award terms and conditions (to be subsequently validated by CO)	Recommended: Provide Letters of Support, Budget Justification (as applicable), Compliance Documents	Confirm the total cumulative costs incurred is listed on the invoice
Perform cost analysis or analyze costs on travel, labor and materials against Statement of Work for reasonableness	Managing project progress and documentation of applicable deliverables	Confirm the F & A amount calculated correctly on the invoice and in accordance with the Subrecipient's budget
Include Subrecipient in proposal (with required/relevant documentation)	Contact Subawards Team early with concerns about subcontractor performance and possible early termination of Subaward	If there are any cost-sharing commitments associated with this Subagreement, confirm they are included on the invoice, documented as required by the Subagreement, and meet the required commitment
Submit proposal to OSP CO / Complete relevant proposal approvals	Submit a modification to the Subawards Team for any changes in the originally agreed upon terms such as period of performance	* Final Invoice: GT PI has received and reviewed reasonably sufficient progress reports and deliverables (if required) from Subrecipient before approval
Inform Subrecipient of <u>Pre-Award Checklist for Subrecipients</u>	Communicate with Subawards Team to submit budget changes/reallocations to the sponsor for review and approval, if required	* Final Invoice: Confirm all cost-sharing requirements have been met
		* Final Invoice: Confirm the final technical, inventions, and property reports required by the prime award have been received

* These PI/PD responsibilities may **not** be delegated to supporting staff

For Subaward Support

If you require assistance with subawards, please reach out to subrecipientmonitoring@osp.gatech.edu.

For assistance with subawards invoices, please contact ospinvoices@osp.gatech.edu.

See the [Subawards and Consulting Agreements Staff Directory](#) for additional points of contact.

Two additional references (PI Articles):

- PI article from May 2024: https://grants.gatech.edu/Subrecipient_Monitoring-Invoice_Reviews_and_Processing
- PI article from July 2022: <https://grants.gatech.edu/pi-article-subrecipient-monitoring-roles-and-responsibilities>

Commitment Accounting Updates

Jason Cole

Director - Commitment Accounting

OneUSG Cost Detail Reports

Employee and Project Cost Report Update

- AD Hoc Release applied Tuesday 08/13/24
 - Navigations:
 - Employee Cost Report: BOR Customizations > BOR Commitment Accounting > Employee Cost Detail Report
 - Monthly Project: BOR Customizations > BOR Commitment Accounting > Monthly Prj Detail
- Added a CURRENT and ARCHIVE options on the Process List
 - Current is for Fiscal Years > 2022
 - Based on PS_PERS_SERV_BOR table
 - BCAR005/BCAR004
 - Archive is for Fiscal Years < 2021
 - Based on S_BOR_PERS_S_HIST
 - BCAR005A/BCAR004A

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input type="checkbox"/>	Current Empl Cost Detail Rpt	BCAR005	SQR Report	Web	PDF	Distribution
<input checked="" type="checkbox"/>	Archive Empl Cost Detail Rpt	BCAR005A	SQR Report	Web	PDF	Distribution

Commitment Accounting

- Review FY2025 Position Funding
- Funding loaded from annual budget developed in April 2024.
- Correct FY2025 funding with a change position funding transaction to avoid submitting an EDR.
- Expired Grants will cause funding to post to suspense, or cost overrun worktags.
- Extend grant end date or transfer salary to a valid funding source
- Establish cost share as soon as possible to avoid over 90 day requests
- Meet with PIs early and often

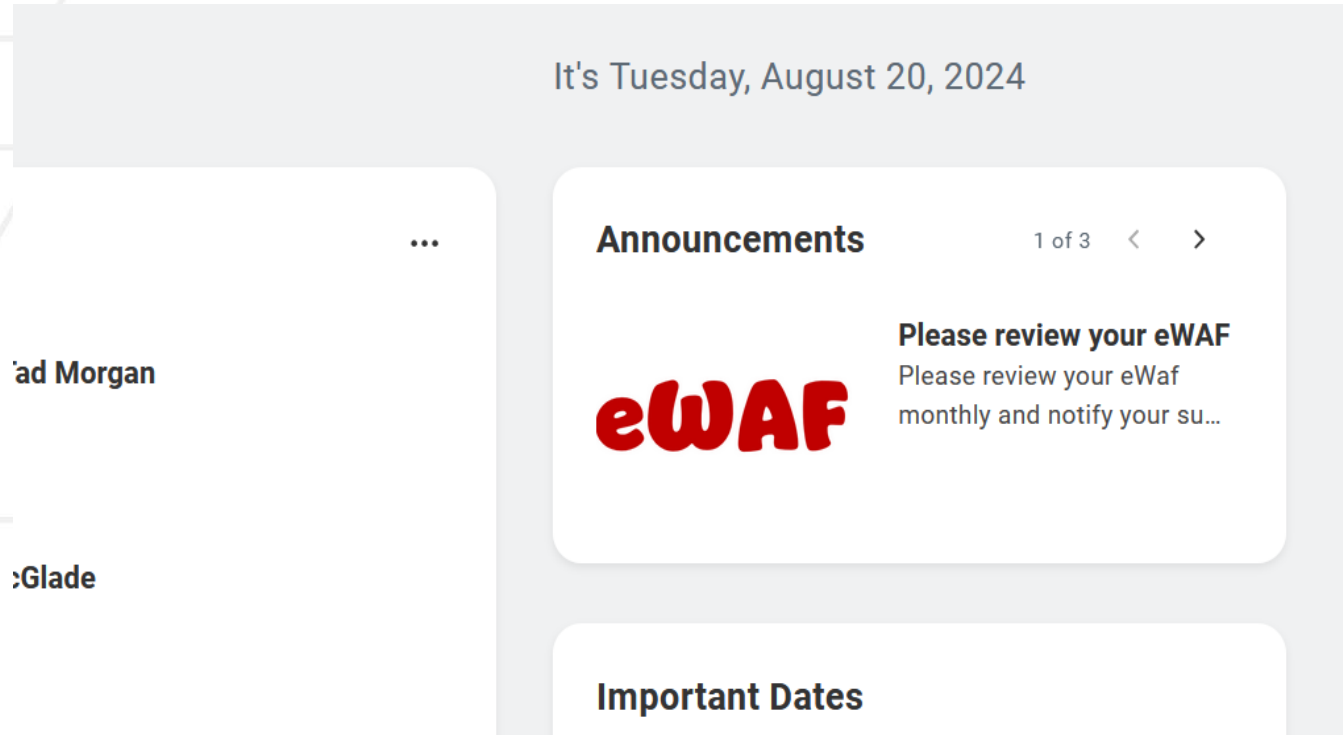
Project Accounting Updates

Glenn Campopiano

Director, Project Accounting

eWaf – New Easier Access

- I have added the eWaf icon to the WorkDay Home page in the Announcement section.



eWaf – New Easier Access

- When you click on it you get links to the eWaf login and to the job aid.

A screenshot of a web browser window showing a notification page. The page has a white background with a large red 'eWAF' logo at the top. Below the logo, the text 'Please review your eWAF' is displayed in bold black font. Underneath, there is a paragraph of text: 'Please review your eWaf monthly and notify your supervisor of any errors.' followed by two blue hyperlinks. The browser's address bar and scrollbar are visible on the right side of the screenshot.

eWAF

Please review your eWAF

Please review your eWaf monthly and notify your supervisor of any errors.

Link to eWAF: https://webapps.gatech.edu/cfeis/ewaf/ewaf_login.cfm

Link to job aid: https://grants.gatech.edu/sites/default/files/documents/main/ewaf_guide.pdf

eWaf – New Easier Access



Electronic Workload
Assignment Form

[Go to Login Page](#)

Policy Agreements

By logging into this application, I agree to adhere to the [GT Data Access Policy \(DAP\)](#) and [Computer and Network Usage and Security Policy \(CNUSP\)](#) as well as all other GT policies governing the appropriate use of Institute Resources.

Need refresher training?

Review the Personal Services & Effort Reporting Demo

[Personal Services & Effort Reporting Demo](#)

Note: Use Adobe Flash player to view Flash applications and videos, [download Adobe Flash Player](#)

If you have any questions or comments about this site, please email eamr.ask@business.gatech.edu



Note: documents in Portable Document Format (PDF) require Adobe Acrobat Reader 5.0 or higher to view, [download Adobe Acrobat Reader](#).

eWaf – New Easier Access

- It has also been moved up in the Techworks homepage to the Most Popular Applications.

Home

Home

Most Popular Applications



Concur Travel Booking &
Legacy Pcard Management



Electronic Workload
Assignment Form



LITE



OneUSG Connect

Project Accounting Updates

- Please note it is that time of year for the Sandia Labs accrual statements. If you have not done so already please reach out to Sandy Mason or Mary Balsor with your accruals as soon as possible.
- Please review your exception reports and make corrections as needed. Please be mindful of grants in deficit due to needing a budget revision. A large portion of this report is due to this easy housekeeping fix.
- Cost Share – not being in step with sponsored spending is still causing delays in payments to our invoices. Please create CS spend plans that align with sponsored spending.

Project Accounting Updates

G&C requests to units for moving off overruns, past term charges and closing open obligations on awards.

Please act on our requests within one business day. Responses to our requests when delayed prevent us from invoicing, reporting and closing out.

Best practice move past term and overruns right away to your overrun worktag and then figure out where they will eventually end up. This way G&C is free to move forward with our work and not be waiting on unit.

Take action to close open obligations on awards that are closed as soon as possible. G&C cannot report out if award still has open obligations.



Project 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

Join Office Hour with Glenn

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

Join Office Hour with Doug

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

Join Office Hour with Mary

Cost Share Certification Form

Douglas Feller

Financial Manager - Project Accounting

Georgia Tech Cost Share Certification Form via DocuSign

- We've released a new Cost Share Certification form. It is located on <https://www.grants.gatech.edu/> → Reports and Forms → Standard Forms
- The form automatically directs you to DocuSign, where you'll need to log in with your Georgia Tech user email.
- Once all required parties have signed and approved the form, it will be automatically archived in the Application Xtender server.
- Detailed instructions for using the DocuSign template are available next to the form and can also be found on the DocuSign site.
- If you need to use a third-party letterhead, please utilize the Word format.

The screenshot shows the 'Grants and Contracts Accounting' website. The navigation menu includes 'About', 'Policies and Procedures', 'Reports and Forms' (highlighted), 'Applications', 'Resources', 'FAQs', and 'Training'. The 'Home' link is also visible. The main heading is 'Reports and Forms', with a 'For Download' section containing a list of report categories: 'Sponsored Activity Reports', 'Facilities and Administrative Reports', 'Audit Reports', and 'Standard Forms' (highlighted). Below this, there are links for 'Budget Categories and Object Codes', 'Cost Accounting Standards Exception Form', 'Georgia Tech Cost Share Certification Form via DocuSign (Instructions)' (highlighted), 'Third Party External In-Kind Cost Share Certification Form (MS Word)' (highlighted), and 'Cost Transfer Form (MS Excel)'. On the right side, there is a 'GT Login Required' notification and a list of report types: 'Legacy Management Reports', 'Executive Reports', and 'Legacy Campus Reports'. At the bottom, a DocuSign interface shows the template 'Grants_Cost Share Certification Form' with a 'DocuSign Form Instruction' link. A yellow box highlights the instruction text: 'The G&C Cost Share Certification form has been updated to current terminology and to allow it to be signed digitally and sent into G&C via electronic submission. Follow these steps: Click 'USE' -> Fill out recipients (PI and G&C Analyst)-> Click 'SEND' -> Click 'SIGN NOW' -> Click 'CONTINUE' to fill out all required fields.-> Click 'FINISH'. If you have any questions please contact your Award G&C Financial Analyst.' Below the instruction are buttons for 'USE', 'EDIT', 'SHARED (3)', and 'MORE'.

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

Annual Statement of Reasonableness

- 6,303 FY24 ASRs were distributed to all employees charged to Resident Instruction Grants
- 2,155 (34%) FY24 ASRs still need employee confirmation as of Friday, August 23rd
- 2,585 (62%) of approved ASRs approved by employee still require Unit Financial Manger approval
- ASRs are due by 8/30 with weekly reminders to employees
- Paper ASRs will be distributed to the department of record after this date, but electronic certification is still allowed and preferred
- Manual ASRs for prior year cost transfers can be requested from the help desk or produced on the ASR page by the assigned UFM
- easr.ask@office365.gatech.edu for assistance

Unit Financial Manager Review of ASRs

GEORGIA Institute of TECHNOLOGY

electronic Annual Statement of Reasonableness (eASR)

eASR Confirmation by Employee
eASR Certification by UFM
eASR Status Report
Manual ASR Form
eASR Confirmation by Employee - View Only
eASR Manual Deptid Entry
eASR Administration

[Logout](#)

If you have any questions or comments about this site, please email eamr.ask@business.gatech.edu

- Log into the ASR website: https://webapps.gatech.edu/cfeis/easr/easr_login.cfm
- Alternative method to log in: Log into TechWorks. Under “General Applications” click on the “Electronic Annual Statement of Reasonableness(eASR) application
- Click on the “eASR Certification by UFM” link

Unit Financial Manager Review of ASRs

GEORGIA Institute of TECHNOLOGY

Unit Financial Manager ASR Departmental Certification

Name: Jeffries, Jonathon G

Check All		Review ASR Certifications to Date					
Certify	Emplid	DeptID	Paygroup	Employee Name	Total Salary	Confirmed UserId	Confirmed Timestamp
<input type="checkbox"/>	[REDACTED]	210	03B	[REDACTED]	\$104,611.42	[REDACTED]	08/22/2024,12:08:52
<input type="checkbox"/>	[REDACTED]	210	03F	[REDACTED]	\$283,981.33	[REDACTED]	08/22/2024,12:08:36
<input type="checkbox"/>	[REDACTED]	210	03F	[REDACTED]	\$373,480.50	[REDACTED]	08/22/2024,12:08:38

- Employees can be reviewed individually and certified either in bulk or individually
- UFM's are expected to review for reasonableness of total salary and effort
- UFM's are not expected to know the exact effort of each employee

Institutional Base Salary (IBS)

- Institutional Base Salary (IBS) represents compensation for administrative, research, and teaching activities. It does NOT include ledger accounts coded as extra pay, bonuses, or supplemental pay (non-retirement eligible); it also does not include time faculty spend consulting outside of Georgia Tech. (<https://grants.gatech.edu/resources>)
- Ledger Accounts coded as non-IBS are not included on effort reports and should be monitored closely by departments when charged to grants. The assumption is that departments have documentation to justify the extra compensation to the sponsored award and are monitoring ledgers.
- The Grants Compliance Team will continue to assist by providing departments with select non-IBS accounts charged to Grants each quarterly to review for allowability and reasonableness

Institutional Base Salary (IBS)

LedgerAcct ID	LedgerAcct Name
127137	Receivables - Employees - Salary Overpayment (Payroll)
516101	Vacation Payout - Faculty
516110	Voluntary Separation Pay - Faculty
516150	Extra Pay - Faculty
516250	Supplemental Pay - Non-Retirement Eligible - Faculty
516251	One-Time Supplement - Faculty
516255	Admin Supplemental Pay - Non Ret Elig - Faculty (for AFN)
516300	Industry / Foundation Supplement - Faculty
526101	Vacation Payout - Staff
526110	Voluntary Separation Pay - Staff
526150	Extra Pay - Staff
526250	Supplemental Pay - Non-Retirement Eligible - Staff
526251	One-Time Supplement - Staff
526300	Industry / Foundation Supplement - Staff
527101	President Allowance
528101	Housing Allowance
529101	Subsistence Allowance
557100	Employee Tuition Reimbursement
557200	Employee Tuition Remission
561400	Employee Awards
561410	Employee Suggestion Program Awards / Incentives
561420	Goal Based Incentive
561425	Well Being Program
561426	Well Being Reimbursement
561500	Employee Car Allowance
565100	Relocation Assistance
569100	Miscellaneous Personal Services
783100	Stipends
783200	Stipends - Grant Participate Support

<https://grants.gatech.edu/resources>

Personal Services Reporting Tutorial (Effort Training)

- Required training for employees with effort charged to RI sponsored awards
 - Personal Service Tutorial Module
 - Responsible & Ethical Conduct of Research (RECR) Awareness (module)
 - https://gtri.sabacloud.com/Saba/Web_spf/NA7P1PRD132/common/ledetail/RA-AWARENESS-COURSE
 - Employees are only required to take the training once in their career at GT
- As of August 23rd, 60% compete for FY25 employees
- Expect LOTS of new enrollments as GRA hiring is processed
- Emails are being sent to employees at enrollment and to UFM's each month to assist with communications to the individual employees in their unit
- Please send any inquiries regarding the new training to the helpdesk email (easr.ask@office365.gatech.edu)

Additional Reminders

- FY24DHHS/NIH Salary Cap
 - A final review was performed and departments with cap situation have received an email. The final correction journal was processed directly in Workday.
- FY24 Single Audit
 - Annual audit of GTRC/GTARC/GIT financial statement and compliance with Federal Award requirements. Audit is performed by external audit firm Cherry Bekaert and includes Principal Investigator interviews and subrecipient monitoring compliance.
 - Deadline for completion has moved up this year due to Institute accreditation with SACSCOC. Please turn around requests as questions as possible
- Service Center Annual Rate Validation (SCARV)
 - Expected timeline is late September, process allows G&C to provide a high-level review of service center rate accuracy, review is only as good as the data provided

Compliance Updates

Charles H. Derricotte III

Financial Compliance Program Manager

Topics for August 2024

- **Risk: Cost Transfers from Non-Sponsored to Sponsored**
 - Accounting Adjustments vs Journal Entries
 - Required documentation for Journal Entries
 - Policies as it relates to Journal Entries
 - Allowable Cost Matrix
 - Examples of Unallowed and Allowable Costs
 - Example of Sponsor Unallowed Costs (Dept.of Energy)
 - Resources

Risk: Cost Transfers from Non-Sponsored to Sponsored

- Cost Transfers are separated into two types:
 - Accounting Adjustment - adjust the accounting on an operational journal associated to a paid or completed supplier invoice, expense report, or p-card verification transaction
 - Journal Entry - creates an accounting journal to redistribute transactions posted to expense and revenue accounts.
 - Sometimes used to move multiple expenses across worktags (reduces cost transfer count)
 - Recently a review of Journal Entries by G&C Compliance has noted the following:
 - Lack of Supporting Documentation
 - Questioned Costs

Risk: Cost Transfers from Non-Sponsored to Sponsored

- Please pay attention to the following when processing a Cost Transfer (More specifically a Journal Entry) into Workday
 - Required Documentation: Make sure all forms and correspondence internal or external related to transactions are attached.
 - Group Meal Forms
 - Include all required support per GT Policy 5.2.1.9
 - Include sponsor communications that confirms allowability of the costs
 - Emails, budget justifications
 - Conference Agenda
 - Include statements on how conference benefits the award
 - Include Operation Transaction detail (Invoice, Expense Report, Machine Shop)
 - Detail can be provided in Memo Line (Transaction number: INV-XXXXX) or the actual support attached to the transaction

Risk: Cost Transfers from Non-Sponsored to Sponsored

- Policies: Make sure cost conform to institute policies regarding allowability
 - Group Meals (Non-Sponsored)
 - Events using custodial or GTF funds do not require this form.
 - Events processed directly through the GT Foundation or GTRC do not require this form.
 - Group Meals (Sponsored)
 - As the Institute must comply with federal cost accounting standards, which require consistency in the treatment of costs, the Institute typically cannot use sponsored funds for business related entertainment since Institute state accounts do not specifically allow the purchase of business-related entertainment.
 - Group Meal Form Required: Must specify each participant on the Food/Group Meal Documentation form
 - 4 hour minimum is required

Risk: Cost Transfers from Non-Sponsored to Sponsored

- Allowable Cost Matrix

- The Allowable Cost Matrix is a tool created to assist accounting and finance staff with making decisions related to Institute expenses. The matrix provides a vehicle to determine if certain expenses are allowable on certain fund types.
- The Allowable Cost Matrix should be used anytime an accounting or finance staff member is trying to determine if a certain expense is allowable on a certain type of fund. The user should review the “Type of Expense” on the matrix and match it up with the Fund Group to determine if the cost is allowable.
- The Institute did a thorough job of including all known expenses on the matrix. However, from time to time, there will be an expense that is not listed explicitly. In that case, the user should search for the expense or search for similar or like expenses. If they still cannot find the expense on the matrix, they should enter a ServiceNow request
- Updated Annually to ensure recent changes are captured

Risk: Cost Transfers from Non-Sponsored to Sponsored

- Examples of cost unallowed on restricted grant funding but allowable on department of gift funding sources
 - Alcohol
 - Reference Campus Alcohol Policy as it relates to this processes and procedures for charging these costs.
 - Credit Card Fees
- Examples of cost allowed on restricted, yet requires sponsor approval and/or budget justification
 - Computer Charges
 - Conference Registrations
 - Entertainment / Performance related to Academic or Student Program
 - Honorariums
 - Group Meals
 - Printing & Copying Services



Risk: Cost Transfers from Non-Sponsored to Sponsored

- Be aware of sponsor terms and conditions for allowable and unallowed costs
- Keep guides related to the sponsors you have awards with and the FDP Prior approval matrix
- Key Sponsors
 - NSF
 - NIH
 - Department of Energy
 - Sandia National Labs

Cost Principles: Generally Unallowable Costs

- Alcoholic beverages
- Entertainment
- Meals in your home town/not traveling, including working lunches
- Unauthorized airfare upgrades
- Auto expenses, when already being reimbursed for mileage
- Car washes
- Most expenses for which receipts are not provided
- Pre-award costs not previously approved in writing by DOE Contracting Officer
- Cost of fines paid
- Cost overruns incurred on other Federal awards
- Contributions or donations, including cash, property, and services
- Goods or services above market prices
- Fee or profit for award recipients
- Direct Expenses not related to the Federal project
- Expenses not ordinary and necessary for the performance of the Federal award



Risk: Cost Transfers from Non-Sponsored to Sponsored

- Resources to remember before you submit
 - [Georgia Tech Allowable Cost Matrix - Interactive Table | Controller's Office \(gatech.edu\)](#)
 - [fdpmatrix.xls \(live.com\)](#): Link included on ***PI ARTICLE: Traveling on Sponsored Awards.***
 - [Cost Transfer Requests | Policy Library \(gatech.edu\)](#)
 - [Proposal & Award Policies & Procedures Guide \(PAPPG\) for NSF Awards - \[https://www.nsf.gov/publications/pub_summ.jsp?ods_key=pappg\]\(https://www.nsf.gov/publications/pub_summ.jsp?ods_key=pappg\)](#)
 - [14.10 Allowable and Unallowable Costs \(nih.gov\)- \[https://grants.nih.gov/grants/policy/nihgps/HTML5/section_14/14.10_allowable_and_unallowable_costs.htm\]\(https://grants.nih.gov/grants/policy/nihgps/HTML5/section_14/14.10_allowable_and_unallowable_costs.htm\)](#)
 - [Cost Principles and Special Terms and Conditions for DOE Financial Assistance Recipients \(energy.gov\)- \[https://www.energy.gov/sites/prod/files/2014/02/f7/gtp_2012peerreview_financial_assist.pdf\]\(https://www.energy.gov/sites/prod/files/2014/02/f7/gtp_2012peerreview_financial_assist.pdf\)](#)
 - [Sandia Allowable Cost Guide: \[https://www.sandia.gov/files/working-with-sandia/current-suppliers/terms/cr/SF%206432-CR_11-15_SAND2015-10071%20PR.pdf\]\(https://www.sandia.gov/files/working-with-sandia/current-suppliers/terms/cr/SF%206432-CR_11-15_SAND2015-10071%20PR.pdf\)](#)

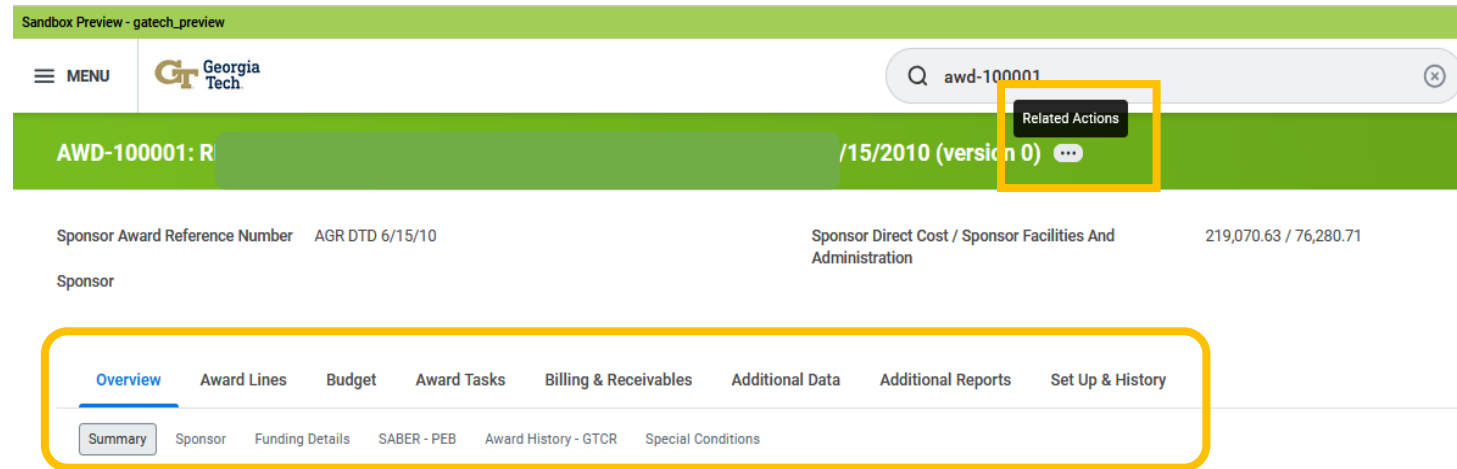
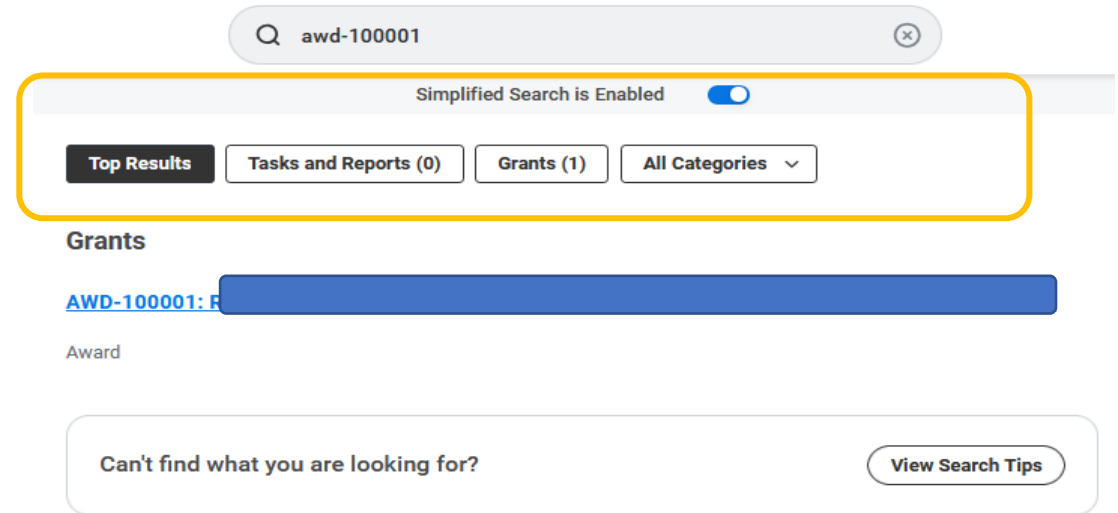
Workday Reporting Updates

Amy Zhang

Application Support Analyst Lead

Workday 2024 Release 2

- Sandbox Preview Link: https://wd5-impl.workday.com/gatech_preview/d/home.html
- Release Items will be available in production on September 21.
- The G&C system team will test all award and grant-related tasks and reports from now until the release date to ensure all functionalities work correctly.
- Notable Changes in the New Release:
 - Simplified Search option in the Workday search bar.
 - Improved contrast between the main menu and submenus on the Award page.
 - Added tooltips for enhanced user guidance.



Workday 2024 Release 2

- Freeze Report Columns
select **Grid Preferences**, and drag and drop columns to freeze on the report

SABER - Sponsored Award Budget Expense Report    

Period **FY25 - Aug** Only Include Awards Ending in 90 Days **No**
Award **AWD-100001:** Exclude Inactive Awards **No**

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

3 items

Grant	Award	Actuals	Obligations (Direct)	Commitments (Direct)	Estimated F&A for Obligations and Commitments	Available Balance	Percent Remaining	Award Sponsor	Award PI	Award Lifecycle Status
GR10002536	AWD-100001: RICHOH	\$27,905.64	0.00	0.00	0.00	\$0.00	0.00%			
GR10004814 PRIME	AWD-100001: RICHOH	\$104,208.97	\$0.00	\$0.00	\$0.00	\$163,236.73	61.04%			
Total		\$132,114.61	\$0.00	\$0.00	\$0.00	\$163,236.73				

Click to view/edit grid preferences


▲ [Move to top](#) ×

▲ [Move up](#)

▼ [Move down](#)




▼ [Move to bottom](#)

Hide Column

Freeze Column 

Column Preferences
Show/hide, freeze and reorder

Frozen Columns

- Grant  
- Award  ...
- Original Budget ...
- Amendments ...
- Current Budget ...

[Apply](#) [Reset](#)

Workday 2024 Release 2

- Other changes related to Grants Management (G&C Internal)
 - Redesign Grants Management tasks and reports.
 - Create Invoices for Cost Reimbursable Award Transactions
 - Maintain Billing Status for Cost Reimbursable Award Transactions
 - Bill Sponsors Outside Award Line Dates (Set up required)
This feature eliminates the need for workarounds to invoice sponsors for billable expenditures that fall outside award line dates, saving you time and improving auditability

Training Updates

Rob Roy

Director of BOR Sponsored Programs

Upcoming Live Professional Development

[Saba Quest LMS](#) – Sign in with GT credentials to register!

Offered virtually, via Zoom, unless otherwise noted

August 2024

- Cayuse Proposal System
(8/27, 2pm-3:30pm)
- eRouting Proposal Module
(8/29, 10am-11:30am)

September 2024

- Pre-Award Proposal Prep and Submission
(9/3, 1pm-3pm)
- Pre-Award Budgeting, F&A, and Cost Principles
(9/5, 10am-12pm)
- Post-Award Management and Financial Compliance
(9/9, 10am-12:30pm)
- Post-Award Management and Research Compliance
(9/10, 1pm-3:30pm)
- 2 CFR 200 Workshop
(9/16, 9am-4pm)
- Cayuse Proposal System
(9/25, 10am-11:30am)
- eRouting Proposal Module
(9/25, 2pm-3:30pm)
- Internal Controls Workshop
(9/26, 10am-3pm)

October 2024

- Mentor Panel & Networking
(10/10, 2:30pm-3:30pm)
(Hybrid: Dalney 180/Virtual)
- Cayuse Proposal System
(10/21, 10am-11:30am)
- Pre-Award Budgeting, F&A, and Cost Principles
(10/21, 1pm-3pm)
- Post-Award Management: Research Compliance
(10/22, 10am-12:30pm)
- Post-Award Management: Financial Compliance
(10/22, 1pm-3:30pm)
- Pre-Award Proposal Prep and Submission
(10/23, 10am-12pm)
- eRouting Proposal Module
(10/23, 2pm-3:30pm)
- Advanced Topics: Rethinking the Status Quo
(10/24, 1pm-3pm)
- Advanced Topics: Salary
(10/28, 10am-12pm)
- Pre-Award Activities
(10/29, 1pm-3pm)
- Post-Award Activities
(10/30, 11am-1pm)

November 2024

- Cayuse Proposal System
(11/11, 2pm-3:30pm)
- Advanced Topics: Effort
(11/12, 1pm-3pm)
- eRouting Proposal Module
(11/13, 10am-12:30pm)
- Advanced Topics: Allowable/Allocable
(11/13, 12pm-2pm)
- Advanced Topics: Advanced Budgeting
(11/14, 10am-12:30pm)



Current Professional Development Opportunities

[Saba Quest LMS](#) – Sign in with GT credentials and register!

Other courses have been published to the LMS – Check out the [Calendar & Learning Catalog!](#)

SELF-PACED / ON-DEMAND COURSES

- *Introduction to the Research Enterprise at GT*
- *What are GTRC and GTARC?*
- *Fun with the FAR*
- *DFUN with the DFARS*
- *NCURA: AI in Research Administration: Unlocking Efficiency and Innovation*
- *NCURA: Avoid “Returned without Review....” An In-depth Look at Agency RFPs*
- *NCURA: NIH Data Management & Sharing Policy – Budgeting/Application Tips & Tricks (or Treat?)*
- *NCURA: Managing SBIR/STTR Projects*
- *NIH Proposal Preparation & Review Tips*
- *NIH F Series--Fellowship Programs*
- *NIH Fundamentals (NCURA)*
- *NSF Fundamentals (NCURA)*
- *NSF Proposal Preparation & Review Tips*
- *NSPM-33 Compliance (NCURA)*
- *Advanced Research Projects Agency for Health (ARPA-H):*
 - *Introduction and Q&A*
 - *Budget Workshop*
 - *Terms & Conditions Workshop*
- *Service Centers and Best Practices*
- *Specialized Service Agreements*
- *Subawards - Request, Monitor, Risk*
- *Effort Reporting*
- *Contract Information Systems (CIS)*
- *Cost Share*
- *Cost Transfers*
- *Pivot: Finding Funding*
- *ORCID iD*

GT Certification Contact Hours & CEU credit



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





Georgia Tech
Research

RESEARCH ADMINISTRATOR

APPRECIATION

EVENT

Professional Recognition

SEPTEMBER 24, 2024

11:30AM - 12:00PM
LUNCH & NETWORKING

12:00PM - 2:00PM
HYBRID EVENT

CLICK [HERE](#) TO REGISTER

CLICK [HERE](#) TO SUBMIT RECOGNITION DETAILS FROM FY24

KEYNOTE SPEAKER

ARI GUNZBURG

SPEAKER | AUTHOR | HUMORIST

AUTHOR OF
THE LITTLE BOOK OF GREATNESS

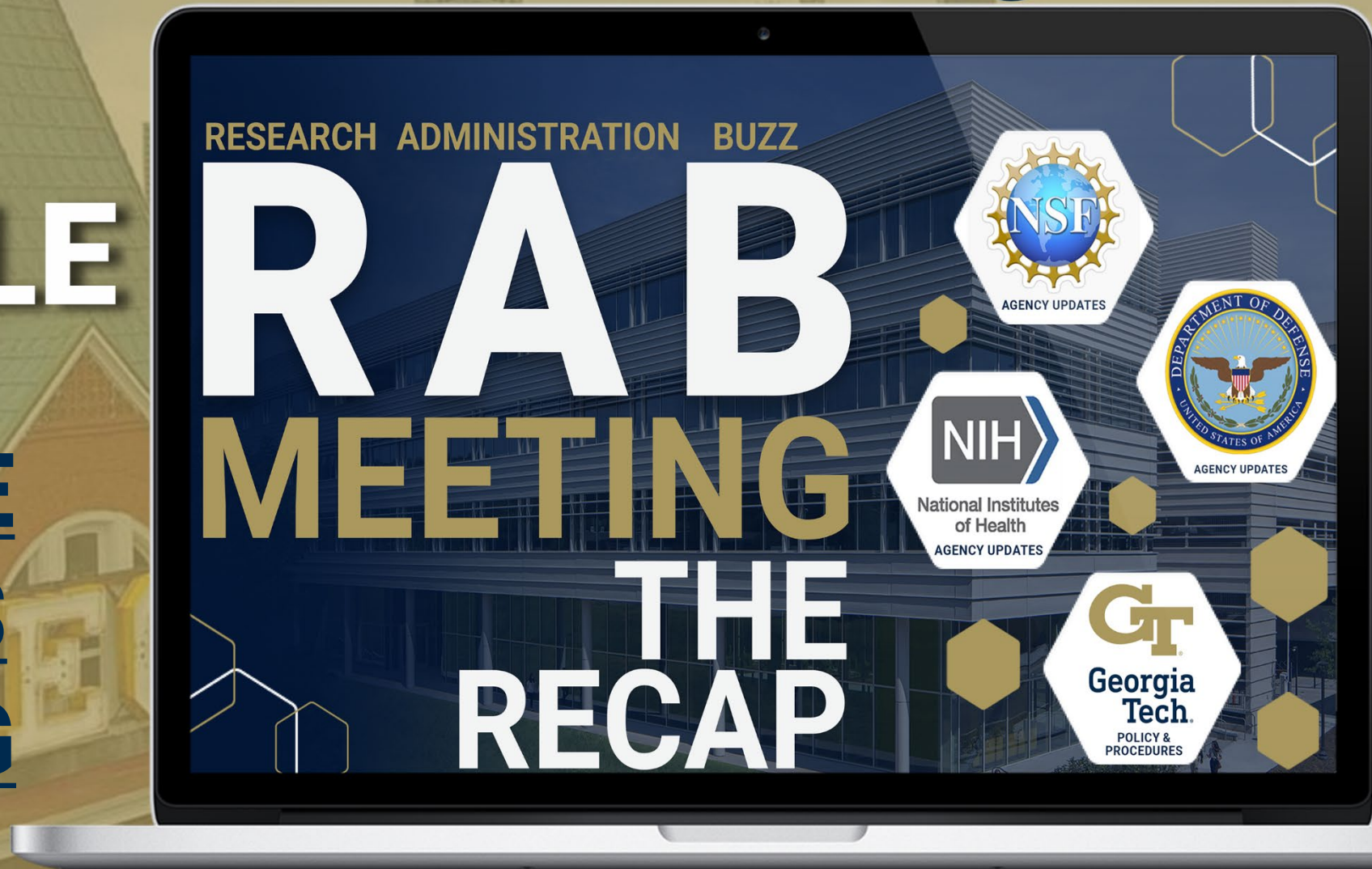
TO LEARN MORE
ABOUT OUR SPEAKER
[CLICK HERE](#)



July RAB Recording

**NOW
AVAILABLE**

**CLICK HERE
TO ACCESS
RECORDING**



RESEARCH ADMINISTRATION BUZZ

RAB MEETING

OCTOBER 10, 2024

DALNEY 180 & VIRTUAL

LUNCH: 11:30AM - 12:00PM

EVENT: 12:00PM - 2:00PM



CLICK [HERE](#) TO REGISTER FOR IN-PERSON OR VIRTUAL



LEADERSHIP UPDATE

Timothy Lieuwen has been appointed interim executive vice president for Research (EVPR) by Georgia Tech President Ángel Cabrera, effective September 10.



- Search firm has been selected to fill the permanent position
- Nationwide search
- Interim is eligible to apply for the permanent position
- Search Committee has been formed
- Susan Lozier, Dean of the College of Sciences, is the Chair

[Link to News Article](#)

LEADERSHIP UPDATE

Cindy Hope named the new Director of Costing and Financial Compliance (CFC) for the Council on Governmental Relations (COGR)



- Search for **Interim** moving fast – selected 3 people to interview
 - Tanta Myles is Chair
 - Vannessa, Roberta and Sophia are on the search committee
- Goal is to have an Interim AVPRA announced by the end of the month

An email announcement was sent out via our RAB email listserv and posted on our GT Research Admin Network Team and [OSP website](#).

THANK YOU!



GRANTS.GATECH.EDU