

The Latest Buzz with G&C Accounting

Tuesday, December 17, 2024
1:00 – 2:30 PM



Agenda

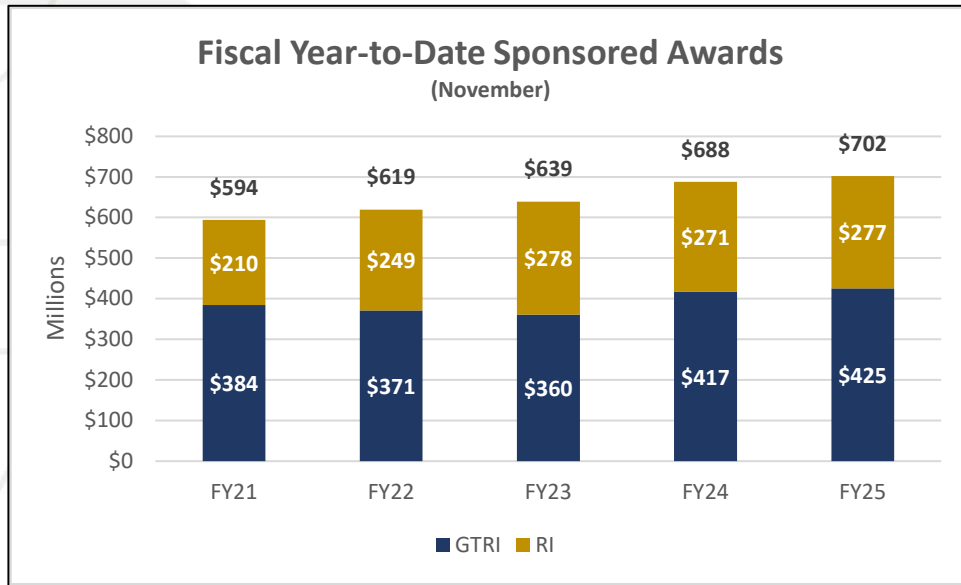
Topic	Presenter(s)
Research Updates, Recording GIT Award Payments	Josh Rosenberg
Commitment Accounting	Jason Cole
Project Accounting Updates	Glenn Campopiano
Cost Accounting Updates	Jonathon Jeffries
Cost Accounting Updates	Andrew Chung
Compliance Updates	Charles Derricotte III
Workday and Reporting 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)

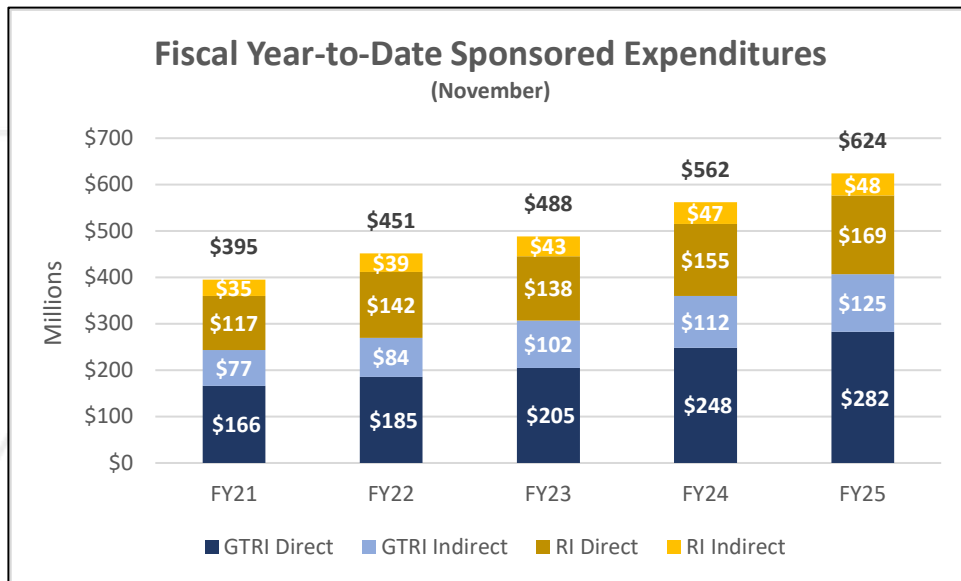


Trends:

Actuals (AWARDS):

- FY25: \$702,212,115
- GTRI: up 1.9% and \$8.1 million (\$425.5 million in FY25 vs. \$417.4 million in FY24)
- RI: up 2.3% and \$6.1 million (\$276.7 million in FY25 vs. \$270.6 million in FY24)
- **GT Overall: up 2.1% and \$14.2 million (\$702.2 million in FY25 vs. \$688.0 million in FY24)**

Projections Note: GTRI (3.5% growth), RI (flat growth).



Trends:

Actuals (EXPENDITURES):

- FY25: \$623,977,474
- GTRI: up 13.2% and \$47.5 million (\$407.1 million in FY25 vs. \$359.6 million in FY24)
- RI: up 7.2% and \$14.6 million (\$216.9 million in FY25 vs. \$202.3 million in FY24)
- **GT Overall: up 11.1% and \$62.1 million (\$624.0 million in FY25 vs. \$561.9 million in FY24)**

Projections Note: GTRI (14.9% growth), RI (5.5% growth).

RI Sponsored Programs

AWARD DATA: FY21 – 25 (YTD through Period 5: November)

AWARDS: Cumulative Report thru: NOVEMBER					
College/Unit	FY25		FY24		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 21,146,561	82	\$ 21,273,879	85	-0.6%
COS	\$ 35,843,758	176	\$ 35,923,020	153	-0.2%
DSGN	\$ 3,734,230	95	\$ 4,745,388	256	-21.3%
ENGR	\$ 165,159,866	638	\$ 159,409,090	544	3.6%
GTRI	\$ 425,471,206	411	\$ 417,334,832	451	1.9%
IAC	\$ 3,343,888	24	\$ 4,423,945	27	-24.4%
OTHERS	\$ 47,042,317	159	\$ 44,334,769	173	6.1%
SCB	\$ 470,289	7	\$ 540,974	5	-13.1%
Total	\$ 702,212,115	1,592	\$ 687,985,897	1,694	2.1%
Resident Instruction and Other	\$ 276,740,910	1,181	\$ 270,651,065	1,243	2.3%

Key Takeaways:

- Awards for Georgia Tech totaled \$702.2 million.
- On the RI side, awards increased 2.3% to \$276.7 million. On the RI side, the:
 - Biggest increases came from the Department of Defense, Colleges/Universities/Research Institutes, and Industrial Sponsors
 - Biggest decreases came from NSF and the Army.

Awards		
	YTD (Nov.)	Full Year
FY25	\$ 276,740,910	\$ 496,349,867
FY24	\$ 270,651,065	\$ 496,349,867
FY23	\$ 278,374,834	\$ 512,798,650
FY22	\$ 248,616,643	\$ 443,169,708
FY21	\$ 209,532,905	\$ 415,738,536

RI Sponsored Programs

SPONSOR AWARD DATA: FY24 – 25 (YTD through Period 5: November)

RI NEW AWARDS (Through November)						
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)	\$ 63,181,074	23%	\$ 74,187,985	\$ (11,006,911)	-15%	\$ 62,944,030
US DEPT OF ENERGY	\$ 42,416,959	15%	\$ 25,385,785	\$ 17,031,174	67%	\$ 26,751,512
DHHS	\$ 35,050,421	13%	\$ 40,675,542	\$ (5,625,121)	-14%	\$ 31,868,781
INDUSTRIAL SPONSORS	\$ 29,677,950	11%	\$ 20,605,763	\$ 9,072,188	44%	\$ 26,040,061
COLL/UNIV/RES INSTITUTES	\$ 28,565,718	10%	\$ 23,550,162	\$ 5,015,556	21%	\$ 22,751,523
US DEPT OF COMMERCE	\$ 12,857,721	5%	\$ 14,671,594	\$ (1,813,873)	-12%	\$ 13,101,579
NASA	\$ 12,071,598	4%	\$ 12,020,612	\$ 50,986	0%	\$ 9,681,705
INDUS RES INST/FDNS/SOC	\$ 11,985,576	4%	\$ 13,461,108	\$ (1,475,532)	-11%	\$ 15,980,638
US DEPT OF DEFENSE	\$ 11,414,450	4%	\$ 4,576,568	\$ 6,837,883	149%	\$ 6,654,557
NAVY	\$ 5,872,047	2%	\$ 8,524,572	\$ (2,652,525)	-31%	\$ 6,672,421
GOVT-OWNED/CONTRACTOR OP	\$ 5,067,633	2%	\$ 4,670,586	\$ 397,047	9%	\$ 4,268,858
STATE & LOCAL GOVERNMENT	\$ 3,829,147	1%	\$ 2,263,246	\$ 1,565,900	69%	\$ 3,932,436
ARMY	\$ 2,931,117	1%	\$ 9,178,463	\$ (6,247,345)	-68%	\$ 5,360,467
US DEPT OF AGRICULTURE	\$ 2,815,718	1%	\$ 1,576,476	\$ 1,239,242	79%	\$ 1,175,120
AIR FORCE	\$ 2,403,133	1%	\$ 6,666,339	\$ (4,263,206)	-64%	\$ 4,865,748
Grand Total	\$ 276,740,910	100%	\$ 270,651,065	\$ 6,089,845	2.3%	\$ 256,775,271

Key Takeaways:

- Top 15 sponsor types/agencies by award dollars in FY25 listed above; totals at the bottom reflect awards from all sponsors.
- Approximately half of our funding comes from NSF, the Department of Energy, and DHHS.

RI Sponsored Programs

EXPENDITURE DATA: FY21 – 25 (YTD through Period 5: November)

Expenditure Analysis: November	FY25 YTD	FY24 YTD	Change
Salaries and Wages	\$ 62,859,037	\$ 60,365,393	4.1%
Subcontracts	\$ 36,493,259	\$ 30,109,278	21.2%
Tuition Remission	\$ 13,368,511	\$ 13,840,395	-3.4%
Other Direct Costs	\$ 20,546,561	\$ 16,570,866	24.0%
M&S	\$ 12,041,368	\$ 12,265,651	-1.8%
Fringe Benefits	\$ 12,771,087	\$ 12,069,457	5.8%
Equipment	\$ 4,329,116	\$ 6,093,764	-29.0%
Domestic Travel	\$ 2,622,203	\$ 2,991,136	-12.3%
Foreign Travel	\$ 1,118,275	\$ 863,701	29.5%
High Performance Computing	\$ 32,101	\$ 41,375	-22.4%
Unallocated/Blank Object Class	\$ 3,062,702	\$ 138,822	
DIRECT	\$ 169,244,220	\$ 155,349,835	8.9%
INDIRECT (IDC)	\$ 47,659,993	\$ 46,948,861	1.5%
Total	\$ 216,904,213	\$ 202,298,695	7.2%

Expenditures - Direct		
	YTD (Nov.)	Full Year
FY25	\$ 169,244,220	\$ 394,593,980
FY24	\$ 155,349,835	\$ 371,624,622
FY23	\$ 138,257,298	\$ 337,688,551
FY22	\$ 141,934,130	\$ 330,920,330
FY21	\$ 116,750,805	\$ 294,248,586
Expenditures - Indirect		
	YTD (Nov.)	Full Year
FY25	\$ 47,659,993	\$ 114,459,355
FY24	\$ 46,948,861	\$ 111,102,607
FY23	\$ 42,748,028	\$ 103,856,777
FY22	\$ 39,484,764	\$ 93,079,082
FY21	\$ 35,081,791	\$ 86,156,912

Key Takeaways:

- Direct expenditures were up 8.9% and indirect expenditures were up 1.5% YOY.
- Increases in our two biggest object class categories (salaries and subcontracts) are driving the big increase in direct expenditures.
- Indirect Cost Recovery (IDC) has been following a slowing growth trend over the past year.

RI Sponsored Programs

EXPENDITURE DATA: FY21 – 25 (YTD through Period 5: November)

EXPENDITURES: Cumulative Report thru: NOVEMBER			
College/Unit	Expenditures - FY25	Expenditures - FY24	Variance
COMP	\$ 16,401,814	\$ 16,762,429	-2.2%
COS	\$ 27,175,061	\$ 26,455,814	2.7%
DSGN	\$ 4,386,883	\$ 4,385,029	0.0%
ENGR	\$ 123,034,096	\$ 117,542,267	4.7%
GTRI	\$ 407,073,261	\$ 359,579,083	13.2%
IAC	\$ 3,021,666	\$ 2,816,978	7.3%
OTHERS	\$ 42,386,714	\$ 33,900,806	25.0%
SCB	\$ 497,980	\$ 435,373	14.4%
Total	\$ 623,977,474	\$ 561,877,778	11.1%
Resident Instruction and Other	\$ 216,904,213	\$ 202,298,695	7.2%

RI Sponsored Programs

Grants and Contracts PROJECT ACCOUNTING STATISTICS FY24 – FY25 (YTD through Period 5: November)

INVOICING			
Invoicing YTD FY2024 vs. FY2025 (thru November)			
Invoice Types	FY25 (Nov. YTD)	Monthly FY25 Average	FY24 (Nov. YTD)
G&C GIT Standard Certification Required	1,778,017	\$ 355,603	\$ 775,243
G&C GTRC Custom Certification Required	349,705	\$ 69,941	\$ 803,364
G&C GTRC Standard Certification Required	64,666,571	\$ 12,933,314	\$ 59,347,198
G&C In House	10,656,679	\$ 2,131,336	\$ 12,680,940
G&C LOC Draw	93,754,501	\$ 18,750,900	\$ 80,832,560
G&C SF1034	8,398,335	\$ 1,679,667	\$ 8,993,747
G&C SF270	24,926,208	\$ 4,985,242	\$ 24,216,152
Bursar Billed	272,521	\$ 54,504	\$ 7,717,775
Grand Total	\$ 204,802,537	\$ 40,960,507	\$ 195,366,979
Raw Invoice Counts	6,587	1,317	6,806
Year over Year Invoicing Change			
	Dollars	Invoice Counts	
YTD change in FY25 over FY24	\$ 9,435,558	(219)	
YTD percentage change	4.8%	-3.2%	

FINANCIAL REPORTS		
Financial Reports YTD FY2024 vs. FY2025 (thru November)		
Report Types	FY25 (Nov. YTD)	FY24 (Nov. YTD)
Annual Financial Report	45	48
Final Financial Report	67	86
Monthly Financial Report	40	78
Quarterly Financial Report	174	279
Milestone (Event Based)/Revised	3	1
Semi-Annual Financial Report	79	16
TOTALS	408	508
Year over Year Reporting Change		
	Report Counts	
YTD change in FY25 over FY24	(100)	
YTD percentage change	-19.7%	

Through November	FY25	% of Total	FY24	% of Total	% Chg FY
G&C ANALYST TEAM: JOURNALS					
Journals (Total)	581		552		5%
Appropriate Grants Management	437	75%	416	75%	
"Red Flag" Grants Management	144	25%	136	25%	

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 November, the analyst team managed: 491 award initiations, 1,220 award modifications, 2,194 award corrections, 949 closeouts, and 207 service now tickets.

RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS - AS OF DEC. 1					
Row Labels	Past-term	In-Performance	Total Sum of Available Balance	2-Dec	1-Nov
Financial Aid	(722,576)	(10,590,866)	(11,313,442)	5	5
General Institutional Expense	(698,845)	(551,803)	(1,250,648)	19	19
Electrical and Computer Engineering	(454,837)	(1,666,188)	(2,121,024)	60	71
AMAC Accessibility Solutions and Research Center	(265,943)	(186,241)	(452,184)	4	4
Mechanical Engineering	(163,920)	(1,815,343)	(1,979,263)	44	40
Chemical and Biomolecular Engineering	(107,842)	(1,867,364)	(1,975,205)	22	28
Chemistry and Biochemistry	(98,259)	(367,838)	(466,097)	12	9
Georgia Electronics Design Center	(95,000)		(95,000)	1	1
School of Interactive Computing	(65,341)	(360,275)	(425,616)	14	11
GT/Emory Biomedical Engineering	(59,456)	(699,103)	(758,559)	25	32
Materials Science and Engineering	(33,604)	(962,942)	(996,546)	13	22
Aerospace Engineering	(27,274)	(1,108,198)	(1,135,472)	32	25
Pediatric Technology Center	(23,748)		(23,748)	1	1
Institute for Bioengineering & Bioscience	(7,910)		(7,910)	1	1
EI2 EDL Economic Development Lab	(6,438)	(10,677)	(17,114)	3	3
Grand Total	(2,860,568)	(28,998,679)	(31,859,247)	352	364
Non-Financial Aid	(2,137,992)	(18,407,813)	(20,545,805)	347	359

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>

[NOVEMBER 2024 ARTICLE \(# 33\)](#)

Featured PI Article



PI ARTICLE: *NSF Program Income*

Program income is gross income earned by the awardee organization that is directly generated by a supported activity or earned as a result of NSF funding. Examples include: fees for services performed, the sale of commodities or items fabricated under the grant, the use or rental of real or personal property acquired under the grant, and license fees. 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):

December 17, 2024 (Tuesday)

1 - 2:30 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:

January 27, 2025 (Monday)

10 - 11 a.m.

[Learn More](#)

Recording GIT Award Payments

Josh Rosenberg

Executive Director, Grants and Contracts

Booking Process for GIT Awards

- Payments for awards with a contract entity “GIT” are booked with the Office of Grants & Contracts Accounting in Workday and **not** through the Banner System (Bursar’s Office).
- Payments for GIT awards should **ALWAYS** be directed to G&C for booking. Payments sent to the Bursar’s Office can cause year-end nuances due to reconciliation efforts to ensure accurate accounting for sponsored awards.

Forms of Payment

CHECK



ACH TRANSFER



Recording Payment in WorkDay

- Actions
- Customer Invoice >
- Accounting >
- Business Process >
- Customer Payment >
- Favorite >
- Integration IDs >
- Navigate >

Customer Invoice

Customer Invoice: CI-00091883



Invoice Number CI-00091883 Invoice Status Approved Payment Status Unpaid

Record

Invoice Information

Company CO503 Georgia Institute of Technology

Customer GA BOARD OF REGENTS/

Currency USD

Invoice Date 11/11/2024

Revenue Category (empty)

Project (empty)

Grant (empty)

Gift (empty)

Designated (empty)

GTRI Charge Code (empty)

Custodial Entity (empty)

Additional Worktags (empty)

Invoice Type G&C GIT Standard Certification Required

PO Number 98000-0000523620

Additional Information

Payment Terms Immediate

Payment Type (empty)

Due Date 11/11/2024

Net Invoice Amount 6,980.70

Tax Amount 0.00

Total Invoice Amount 6,980.70

Amount Due 6,980.70

Printed Yes

Latest Print Date 11/11/2024 03:52 PM

Document Link (empty)

Recording Payment in Workday cont.

Payment Information

Company *

Remit-From Customer

Payment Currency *

Payment Date *

Payment Type *

Total Payment Amount

Payment Reference

Memo

Payment Options

Ready to Auto-Apply

Do Not Apply Payment to Invoices on Hold

Show Only Matched Invoices when Applying

Deposit Information

Create Deposit

Bank Account (empty)

Deposit Reference

Currency Rate Type (empty)

Deposit to Bank Rate 0

Remittance Advice

Invoice Currency *

Remittance Advice Currency Rate Attachments Notes

Remittance Advice 1 item

	Invoice	Bill-To Customer	Amount to Pay	Currency Details	Other Remittance Information	
					*Remittance Advice Type	*Details
	<input type="text" value="CI-00091883 - 11/11/2024 - 6,980.70 - USD"/>	<input type="text" value="GA BOARD OF REGENTS"/>	<input type="text" value="0.00"/>			

Recording Payment in Workday cont.

Remittance Advice

Invoice Currency *

Remittance Advice Currency Rate **Attachments** Notes

Attachments

Drop files here

or

Select files

Recording Payment in Workday cont.

- Payment is then applied to the customer invoice.
- If the payment is a check, the hard copy of the check is dropped off at the Bursar's Office, to reconcile the recorded payment and to deposit the check at the bank.
- If the payment is an ACH Transfer, the Treasury Office is notified to reconcile the recorded payment.

How to Find Recorded Payments

Sponsor Award Reference Number: AGR-OTD 01-AUG-2019
 Sponsor: BURROUGHS WELLCOME FUND/DURHAM, NC
 Sponsor Direct Cost / Sponsor Facilities And Administration: 430,000.00 / 0.00
 Cost Share Total: 235,344.05
 Award Contract Dates: 08/01/2019 - 06/30/2025
 CFDA Assistance Listing: NA

Overview Award Lines Budget Award Tasks **Billing & Receivables** Additional Data Additional Reports Amendments Set Up & History

Schedules **View Sponsor Invoices for Award** Award Prepayment Summary

10 items

Invoice	Invoice Status	Award Billing Sequence Number	Adjustment Reason	Invoice Type	Invoice Date	Invoice Amount	Amount Due	Currency	Due Date	Invoice Followup Date	Is On Hold	Collection Code	Dispute Reason	Payment Status	Payment Type	Memo
Customer Invoice: CI-00004191	Approved			G&C In House	08/15/2019	60,000.00	0.00	USD	08/15/2019					Paid		
Customer Invoice: CI-00013643	Approved			G&C In House	02/18/2020	60,000.00	0.00	USD	02/18/2020					Paid		
Customer Invoice: CI-00023723	Approved			G&C In House	10/01/2020	53,750.00	0.00	USD	10/01/2020					Paid		
Customer Invoice: CI-00026842	Approved			DRU - G&C GIT Standard (inactive)	12/10/2020	4,250.00	0.00	USD	12/10/2020					Paid		
Customer Invoice: CI-00030195	Approved			DRU - G&C GIT Standard (inactive)	02/15/2021	60,000.00	0.00	USD	02/15/2021					Paid		
Customer Invoice: CI-00045289	Cancelled			DRU - G&C GIT Standard (inactive)	12/15/2021	53,750.00	0.00	USD	12/15/2021					Unpaid		
Customer Invoice: CI-00048436	Cancelled			DRU - G&C GIT Standard (inactive)	02/15/2022	53,750.00	0.00	USD	02/15/2022					Unpaid		
Customer Invoice: CI-00060549	Approved			DRU - G&C GIT Standard (inactive)	01/12/2023	3,300.91	0.00	USD	01/12/2023					Paid		
Customer Invoice:	Cancelled			G&C GIT Standard Certification	02/28/2024	53,750.00	0.00	USD	02/28/2024					Unpaid		

How to Find Recorded Payments cont.

Invoice Lines Currency Rate Receivables Distribution Line Distribution Attachments **Activity** Contract Lines Business Process Errors & Warnings Printing Runs

Activity 1 item



Payment/Adjustment/Write-off	Transaction ID	Date	Transaction Type	Payment Type	Transaction Reference	Application Status	Transaction Currency	Transaction Amount	Amount Applied	Amount Applied in Invoice Currency	Payment to Invoice Currency Rate	Deposit ID
Q	CP-00002116	12/06/2024	Payment	Check	Check No.: 145226	Approved	USD	70,000.00	70,000.00	70,000.00	1	Q

Commitment Accounting Updates

Jason Cole

Director - Commitment Accounting

CPF and EDR Monthly Deadlines

- Submit CPF transactions by **Tuesday, December 17th**, in order to be guaranteed to be effective for monthly payroll processing. CPFs not approved prior to the monthly payroll processing will be denied. If denied, please resubmit the CPF with the applicable effective date and submit an EDR as well to reallocate the salary posted.
- Please note the EDR monthly deadline: **Monday, December 30th, 2024, at 4:45pm**. EDRs that are pending past the deadline will need to be denied and resubmitted in the next month.
- Over 90-day limitation will become applicable on **Monday, December 30th**, for the September monthly payroll postings. Please be sure to review and submit EDRs timely in order to avoid submitting the Over 90-day request.

Commitment Accounting | Log in or reporting issues

Best Practices

- Make sure your connected to the VPN
- Use the core link not the self-service link. <https://core.hprod.onehcm.usg.edu>
- Clear your cache, there have been multiple updates recently
- Try a different browser, and take screen shots of any errors
- Lastly create a new Run Control ID, they can get corrupted

>90 Day EDR Justification

- **This justification only applies to EDRs when moving salary on to a grant (e.g. 03GR00000000).**
 - When initial/continuing sponsor funding is delayed beyond 90 days after the effective date if the transfer is requested typically 60-90 days after the expiration date of the project.
 - Grants & Contracts may approve the proposed transfer if the terms and conditions of the sponsored agreement provide for acceptance and payment of the expenses by the proposed cost transfer.
- **Common reasons for 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.
- **Action Steps:**
 1. Complete [transmittal form](#).
 2. Submit to ASC via [ServiceNow](#).

Georgia Institute of Technology OVER 90 DAYS LATE EXPRESS DIRECT RETRO (EDR) TRANSMITTAL FORM			
Dept Org Number	Dept Org Name	Employee ID #	
Employee Name			
Contact/Approval Information			
Requested By:			Title:
Date:	Phone:	Email:	
Approved By:			Date:
(if shared)			Dept ID
Approved By:			Date:
(if shared)			Dept ID
<input type="checkbox"/> Current FY		<input type="checkbox"/> Prior FY	
JUSTIFICATION DETAIL			
<i>NOTE: For all changes made TO externally-funded sponsored projects**, you must choose a justification reason. If "Other" is selected, enter detailed explanation.</i>			
<input type="checkbox"/> 1. Correction of labor charges based on review by employee, PD/PI, or authorized delegate.			
<input type="checkbox"/> 2. Correction of clerical error or data input identified by authorized unit financial personnel.			
<input type="checkbox"/> 3. New Award costs incurred during the award period charged temporarily to other allowable funds pending establishment of a new award/fund.			
<input type="checkbox"/> 4. Allowable pre-award costs (incurred prior to the award period) initially charged to other allowable funds.			
<input type="checkbox"/> 5. Renewal award costs charged originally to prior sponsored increment or to other allowable funds.			
<input type="checkbox"/> 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: 0	
(a) Explain why the expense was not originally charged to the correct project.			
(b) Explain how the expense benefits the scope of work on the "TO" project. What work did the employee perform?			
(c) Explain why the error was not identified and corrected timely (within 90 days of the Pay Period End date).			
(d) Explain what steps are in place to prevent the need for a late cost transfer going forward. Include people/groups involved and frequency			

Project Accounting Updates

Glenn Campopiano

Director, Project Accounting

FY24 & Earlier Awards Overspent & Past Term

Dept	Award ID	Award Name	Award PI Department	Award Lifecycle Status	Award Start Date	Award End Date	Months Left for Award	Available Balance	Balance Status	Performance Status
GTPE PE Programs	AWD-100165	UNILEVER INDONESIA LOGISTICS OPERAATIONS - SHORT COURSE	GTPE - Academic Services	Close Out	2/25/2019	2/28/2019		-69 (508.40)	Overspent	Past-term
EI2 Industry Services	AWD-103612	NORTH AMERICAN SUPPLY CHAIN ENERGY MANAGEMENT		Close Out	12/18/2018	6/30/2019		-65 (5,164.72)	Overspent	Past-term
Financial Aid	AWD-100105	PELL Grant FY19		Close Out	7/1/2018	6/30/2020		-53 (69,420.00)	Overspent	Past-term
EI2 Industry Services	AWD-000385	FY20 OSHA CONSULTATION PROGRAM	EI2-Enterprise Innovation Inst	Close Out	10/1/2019	9/30/2020		-50 (105.02)	Overspent	Past-term
GTPE PE Programs	AWD-103200	IACEE OPERATIONS MANAGER	Lifetime Learning	Close Out	8/1/2014	6/30/2021		-41 (1,842.68)	Overspent	Past-term
Electrical and Computer Engineering	AWD-100045	RADIOBIO(DARPA HR001117S0021)		Close Out	10/1/2017	9/30/2021		-38 (109,495.13)	Overspent	Past-term
General Institutional Expense	AWD-001277	FWS FY21		Close Out	7/1/2020	6/30/2022		-29 (394,783.83)	Overspent	Past-term
General Institutional Expense	AWD-001279	FWS FY21 Jumpstart program		Close Out	7/1/2020	6/30/2022		-29 (27,305.90)	Overspent	Past-term
General Institutional Expense	AWD-001280	FWS FY21 OnCampusCommunitySvc		Close Out	7/1/2020	6/30/2022		-29 (18,606.45)	Overspent	Past-term
General Institutional Expense	AWD-001278	FWS FY21 100% America Counts		Close Out	7/1/2020	6/30/2022		-29 (3,640.05)	Overspent	Past-term
Financial Aid	AWD-001281	SEOG FY21		Close Out	7/1/2020	6/30/2022		-29 (652,344.00)	Overspent	Past-term
Pediatric Technology Center	AWD-102433	NON-INVASIVE IV INFILTRATION DETECTION TECHNOLOGIES	Electrical & Computer Engr	Close Out	11/1/2016	12/31/2022		-23 (23,747.75)	Overspent	Past-term
General Institutional Expense	AWD-002500	FWS FY22 OnCampusCommunitySvc		Close Out	7/1/2021	6/30/2023		-17 (18,180.93)	Overspent	Past-term
General Institutional Expense	AWD-002499	FWS FY22 Jumpstart program		Close Out	7/1/2021	6/30/2023		-17 (3,347.20)	Overspent	Past-term
General Institutional Expense	AWD-002498	FWS FY22 100% America Counts 07/01/2021		Close Out	7/1/2021	6/30/2023		-17 (1,326.80)	Overspent	Past-term
Financial Aid	AWD-002529	PELL Grant FY22		Close Out	7/1/2021	6/30/2023		-17 (812.00)	Overspent	Past-term
Electrical and Computer Engineering	AWD-001960	NON-INVASIVE VAGAL NERVE STIMULATION IN PATIENTS WITH OPIOID USE DISORDERS	Electrical & Computer Engr	Close Out	8/15/2020	7/31/2023		-16 (60,106.73)	Overspent	Past-term
Physics	AWD-000176	QLCI-CG: ATOMIC, MOLECULAR AND PHOTONIC INSTRUMENTS ON CHIP FOR QUANTUM	Physics	Close Out	9/1/2019	8/31/2023		-15 (1,934.91)	Overspent	Past-term
School of Interactive Computing	AWD-004839	Semantic Task Learning for Robust Interactive Navigation	School of Interactive Computing	Close Out	5/1/2023	10/30/2023		-13 (1,280.09)	Overspent	Past-term
The Machine Learning Center	AWD-102090	COLLABORATIVE RESEARCH: ENHANCED GAIT DYNAMICS VIA PHYSICAL HUMAN-HUMAN...	Computing, College of	Close Out	6/1/2018	10/31/2023		-13 (4,791.11)	Overspent	Past-term
Aerospace Engineering	AWD-003102	X-RACER: RESILIENT, ADAPTIVE, AND SUPERHUMAN NAVIGATION OF OFFROAD VEHICLES	Aerospace Engineering	Close Out	11/10/2021	12/31/2023		-11 (27,273.51)	Overspent	Past-term
Electrical and Computer Engineering	AWD-001931	DESIGN LOW POWER INTEGRATED CIRCUIT IMPLEMENTATIONS OF MACHINE LEARNING ..	Electrical & Computer Engr	Close Out	1/1/2021	12/31/2023		-11 (7,109.32)	Overspent	Past-term
Electrical and Computer Engineering	AWD-003175	DEPLOYMENT OF AN AWESOME LF RECEIVER IN FRANCE	Electrical & Computer Engr	Close Out	1/1/2022	12/31/2023		-11 (2,019.05)	Overspent	Past-term
Electrical and Computer Engineering	AWD-100220	CHARTER MEMBERSHIP (ALTERNATE) NEETRAC	Electrical & Computer Engr	Close Out	4/1/2009	3/31/2024		-8 (60,347.24)	Overspent	Past-term
GT/Emory Biomedical Engineering	AWD-102136	DHHS	Biomedical Engr, GT/Emory	Close Out	6/1/2018	3/31/2024		-8 (1,218.75)	Overspent	Past-term
Materials Science and Engineering	AWD-101526	METALLIC-TYPETRANSPORT IN POLYMERS	Materials Science & Engr	Close Out	10/1/2017	5/1/2024		-7 (25,947.55)	Overspent	Past-term
Chemistry and Biochemistry	AWD-005084	GRA.VL24.B2 Quantized Catalysts	Chemistry & Biochemistry	Close Out	7/11/2023	5/31/2024		-6 (7,846.86)	Overspent	Past-term
Institute for Bioengineering & Bioscience	AWD-004297	A framework for developing translatable intelligent neural interface system	Bioengineering & Biosciences	Close Out	6/1/2022	5/31/2024		-6 (7,909.77)	Overspent	Past-term
Electrical and Computer Engineering	AWD-101679	CDE MEMBERSHIP BASELINE	Electrical & Computer Engr	Close Out	10/1/2017	6/30/2024		-5 (29,611.80)	Overspent	Past-term
Electrical and Computer Engineering	AWD-003460	A UNIVERSAL TESTBED FOR COMPREHENSIVE CHARACTERIZATION OF METAPHOTONIC STRUJ	Electrical & Computer Engr	Close Out	4/1/2022	6/30/2024		-5 (9,917.38)	Overspent	Past-term
General Institutional Expense	AWD-003674	FWS FY23		Close Out	7/1/2022	6/30/2024		-5 (224,121.41)	Overspent	Past-term
General Institutional Expense	AWD-003676	FWS FY23 Jumpstart Program		Close Out	7/1/2022	6/30/2024		-5 (4,431.00)	Overspent	Past-term
General Institutional Expense	AWD-003677	FWS FY23 OnCampusCommunitySvc		Close Out	7/1/2022	6/30/2024		-5 (2,824.97)	Overspent	Past-term
General Institutional Expense	AWD-003675	FWS FY23 100% America Counts		Close Out	7/1/2022	6/30/2024		-5 (276.00)	Overspent	Past-term

Cost Share!! The gift that keeps taking.

As we are now halfway through the fiscal year, please review your cost share spending and commitments. There are many awards on the cost share exception report. Use that and the GT RPT Cost Share Fund in Progress Report to manage.

Also, a reminder on 3rd party in-kind, ensure the back up provided by the 3rd party can substantiate the amount they are claiming as in-kind or cost share.

Past Term Expense Postings

There are few instances of past term charges (posting after grant end date) that are allowable.

- Sub award invoices are allowable up to 60 days past term.
- EDR charges –discovered in prior months – one should not be trying to expend remaining balance by increasing effort to just zero award.
- Late vendor invoices for materials/supplies received in the PoP. Document.
- Invoice for replenishing lab supplies – must be documented.
- Travel expenses incurred in last month(s) of PoP and paid out past term.

Encumbrances made in PoP have no bearing on whether M/S or equipment posted past term is allowable. If items were not received in PoP how did they benefit award?

When award ends clear the open obligations as soon as possible to avoid a past term charge.

Awards executed after the start date has passed.

There are times when the contracting between GT and the sponsor is not fully executed by the time the start date proposed comes around.

How do you handle this if PI/Sponsor want the work to begin? Several ways are possible-

1. Do not perform the research until award is initiated. This is technically/legally the best option. Without a fully executed award GT is not authorized to do the research. If months have been lost in the POP it would be wise to ask for a mod to extend the end date after initiation.
2. Ask OSP for an Advanced Project Number (APN). Unit will be assuming risk for all expenses if award does not get executed. This provides the grant line for charges to post and no cost transfers or EDRs are needed when award is executed. Only do this when there is high confidence award will come to fruition.

Awards executed after the start date has passed.

3. Don't ask for an APN but post charges on GTF or GTRC funds (and even Undesignated if you are a gambler and FY end is far off) so that when award is initiated you can move the charges to the new grant lines. More work for everyone 😞

4. Don't do anything and deal with the consequence of probably eating those costs. Happens more than you think!

Never provide a deliverable without an executed award, if sponsor has the research and no contract they could just walk away.

Project Accounting

No G&C office hours this month.

Merry Christmas and Happy Holidays to All.

Happy New Year!

Only 6 months to year end!!

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

Effort Reporting – Electronic Workload Assignment

Georgia Institute of Technology		Workload Assignment Report												
Home Dept: Name:	210-Electrical & Computer Engr Doe,John	Employee ID:	515151	Work Department: Title:	210-Electrical & Computer Engr Temp Research Engineer II	Fiscal Year: Month:	2010 August							
INSTRUCTIONS:														
This Workload Assignment Report has been provided for review, confirmation, and/or correction in accordance to Plan Confirmation System requirements.														
1. REVIEW the distribution of your salary to projects to determine if it accurately reflects your current and planned activities.														
2. ERRORS. Contact your departmental Financial Manager or click "Report A Change Or Issue" button at the bottom of this page if: <ul style="list-style-type: none"> a. This workload distribution is not correct (deviates 5% or more from your actual effort). b. You are not familiar with one or more of the projects being charged for your effort. 														
3. NO ERRORS. Retain a printed or electronic copy of this Workload Assignment Report and any modifications.														
4. QUESTIONS. Contact Robert Ellington (894-3488), Grants and Contracts Accounting, if you need information about your responsibilities under the Georgia Tech Plan Confirmation System Requirements.														
IMMEDIATELY CONTACT THE SPD CENTER AT SPD.ASK@BUSINESS.GATECH.EDU OR (404) 894-3488 IF ERRORS THAT YOU REPORTED IN A PREVIOUS MONTH HAVE NOT BEEN CORRECTED.														
Project	Sponsor	Project Title	Project Dates											
			Start	Term										
21003123		GRA.VL10.B12-Tepty/G-K Chang	07/01/09	06/30/10										
21065CA	GTF	EMINENT SCHOLAR CHAIR	08/21/87	06/30/09										
2106680	UNDESIGNATED	ELEC ENG UNDESIGNATED SPONSORED RESEARCH	07/01/98	06/30/20										
ALERT: YOUR PERSONAL SERVICES DISTRIBUTION WAS UPDATED DURING THIS REPORT PERIOD. LAST UPDATE: 08-20-2009.														
Current Personal Services Distribution:														
Project	Percent	Total	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
21003123	12.50	6,229.38	2,076.46	2,076.46	2,076.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21065CA	37.50	18,688.14	2,076.46	2,076.46	2,076.46	4,152.92	4,152.92	4,152.92	0.00	0.00	0.00	0.00	0.00	0.00
2106680	50.00	24,917.52	0.00	0.00	0.00	0.00	0.00	0.00	4,152.92	4,152.92	4,152.92	4,152.92	4,152.92	4,152.92
Total	100.00	49,835.04	4,152.92	4,152.92	4,152.92	4,152.92	4,152.92	4,152.92	4,152.92	4,152.92	4,152.92	4,152.92	4,152.92	4,152.92
Report Run on 10/12/2009 at 02:32:30 PM														

The Monthly WAF and Grant Management

- All Employees including GRAs and Student Assistants paid on sponsored funding (Grant Worktags) will receive a Workload Assignment Form (WAF) monthly via email. The WAF shows effort by worktag for the entire fiscal year both past and future pay periods.
- It is very important and a GT policy that employees 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 including Faculty to review their WAF (effort) monthly, 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 financial reports, and avoid Cost Transfers

Graduating Student ASRs for FY25

- Graduating employees should complete an FY25 ASR prior to departing campus
- OneUSG query BOR_HR_TERM_EES helps identify terminating employees
- ASR for terminating or graduating employees on lite.gatech.edu
- Return to eamr.ask@office365.gatech.edu once signed

terminating employee x 🔍

boards Student Legacy HCM HCM Compliance Legacy FIN Financials Space Research

Required

Annual Statement of Reasonableness for Salary Charges

2024
2025
2026
2027

Terminating Employee ASR

Graduating Student ASRs for FY25

Annual Statement of Reasonableness for Salary Charges

The screenshot displays a search interface for the Annual Statement of Reasonableness for Salary Charges. It features two search filters: 'Employee Name' and 'EMPLID'. Each filter has a 'Keywords:' input field with a search icon and a 'No Results' message. Below the filters, there is a dropdown menu for 'Starts with any of these keywords' and a checked checkbox for 'Case Insensitive'. A 'Fiscal Year' dropdown menu is positioned above the filters, with the year 2025 selected.

- ASR includes salary YTD
- No Encumbrances
- Search by employee ID or name
- Should be signed by employee
- Get it done now versus 6 months later
- Possible enhancements to the report

2023 Higher Education Research and Development (HERD) Survey

- The FY 2023 data tables, including rankings for all institutions, are available at <https://nces.nsf.gov/surveys/higher-education-research-development/2023>

Higher education R&D expenditures, ranked by FY 2023 R&D expenditures: FYs 2010–23

(Dollars in thousands)

Institution	Rank #	2017	2018	2019	2020	2021	2022	2023
Georgia Institute of Technology	16	804,301	891,728	960,167	1,048,988	1,114,481	1,231,485	1,405,080



Ángel Cabrera • 2nd

President at Georgia Institute of Technology

2w • 🌐

+ Follow ...

Proud to see [Georgia Institute of Technology](#) listed as #3 in the nation in federally funded R&D (up from 5 last year), #16 in total expenditures (up from 17 last year), and #1 among non-medical universities. Thanks ...more

Table 24. Federally financed higher education R&D expenditures, ranked by FY 2023 R&D expenditures: FYs 2010–23

(Dollars in thousands)

Institution	2017	2018	2019	2020	2021	2022	2023
All institutions	40,248,055	41,860,383	44,460,361	46,106,870	49,117,850	53,974,897	59,603,993
Johns Hopkins U. ^a	2,178,605	2,251,097	2,482,130	2,682,410	2,774,643	2,971,816	3,324,551
U. Washington, Seattle	952,738	989,221	992,643	1,024,195	1,046,377	1,083,090	1,188,836
Georgia Institute of Technology	584,891	654,877	716,207	790,518	852,319	940,488	1,083,903
U. California							

F&A/Indirect Reports in Workday

- G&C F&A Org Unit Inquiry – Displays F&A Only
- Cost Center Hierarchy, Period - YTD
- Gross Indirect = Indirect Expenses
- Net Indirect = Indirect Revenue (net GTRC 22%)

G&C F&A Org Unit Inquiry

Cost Center Hierarchy (Level 4) Division of the EVPR Period FY25 - Dec

2 items

Fiscal Year Name	Grant	CF LRV Journal Line Grant PI	Gross Indirect Costs	Net Indirect Costs
FY25	GR00007962 PRIME: TTO Support Grant (G2RT)	Mary K Albertson	47,971.78	37,543.15
Grand Total			47,971.78	37,543.15

F&A/Indirect Reports in Workday

- GT FYTD RI and Oth Unit Sponsored Expenditures by Dept/Unit GTCR
- Period YTD – Below Filtered by Cost Center

GT FYTD RI and Oth Unit Sponsored Expenditures by Dept/Unit - GTCR



Period FY25 - Dec

1 of 109 items



Unit	Dept	Cost Center	Total Exp	Direct Exp	Gross Indirect Exp	Net Indirect Exp
Division of the EVPR	Executive Vice President of Research	CC000127 EVPR - Executive Vice President Research Operations	593,803.72	545,831.94	47,971.78	37,543.15

F&A/Indirect Reports in Workday

- GT FYTD RI and Oth Unit Sponsored Expenditures by PI – GTCR
- Cost Center, Award PI, or Grant PI and Period - YTD

GT FYTD RI and Oth Unit Sponsored Expenditures by PI - GTCR    

Cost Center [CC000127 EVPR - Executive Vice President Research Operations](#) Period [FY25 - Dec](#)

2 items



Cost Center	Award	Award PI	Grant	Grant PI	Total Exp	Direct Exp	Gross Indirect Exp	Net Indirect Exp
CC000127 EVPR - Executive Vice President Research Operations	AWD-001761: TTO Support Grant (G2RT) 08/03/2020 (version 1)	Mary K Albertson	GR00007962 PRIME: TTO Support Grant (G2RT)	Mary K Albertson	527,689.46	479,717.68	47,971.78	37,543.15
CC000127 EVPR - Executive Vice President Research Operations	AWD-004643: AWARD FEES (BSRA) 03/02/2023 (version 1)	Julia M Kubanek	GR00020703 PRIME - AWARD FEES (BSRA)	Julia M Kubanek	66,114.26	66,114.26	0.00	0.00

F&A/Indirect Reports in Workday

- Monthly Report posted to Grants website with College Level F&A recoveries and future projections
 - <https://grants.gatech.edu/reports-and-forms>
- November 2023 Buzz includes a video demo of reports
 - <https://grants.gatech.edu/archived-latest-buzz-fy24>

Cost Accounting Updates

Andrew Chung

Cost Accountant II

Sponsored Program Mandatory Awareness Training

- Any GT employee whose salaries will be charged back to a sponsored grant are required to take the Sponsored Program Mandatory Awareness training.
- Every month, the employees who are required to take the training are identified and automatically enrolled in our LMS system (GTRI.sabacloud.com)
- Once enrolled, a system generated email will automatically be sent out to the employees asking them to complete the training within **30 days** of receipt of the email (corresponds to date of enrollment).
- If the employee does not complete the required training within 30 days of enrollment, a reminder email will be sent out to the employees asking them to complete the training ASAP.

Sponsored Program Mandatory Awareness Training

- The training involves two video tutorials:
 - Personal Services Tutorial - This training explains the importance of timely and accurate effort reporting and employee responsibilities.
 - Please contact earr.ask@office365.gatech.edu with questions about this video content or other effort reporting related questions.
 - Responsible & Ethical Conduct of Research (RECR) Awareness Module - This module provides awareness of Georgia Tech RECR policy and required training as well as the expanded requirements from National Science Foundation (NSF).
 - Visit <https://rcr.gatech.edu/matrix> or <https://rcr.gatech.edu/contact> for specific questions regarding this video content and required training.
- Both video tutorials should take approximately 15 minutes or less to complete and is only a ONE-TIME requirement.

Sponsored Program Mandatory Awareness Training

- As of 12/13/24, we had enrolled a total of 5,409 employees in the training through the LMS system.
- 3,579 employees (71%) completed the training so far.
- Going forward, we plan to share with the UFM's a list of outstanding employees who were required to complete the training but has not done so.
- This list will be available to view on OneDrive and will be updated quarterly and UFM's will be notified once the list becomes available for review.
- The email to UFM's will be in addition to the monthly email reminders that will be sent to each individual employee who did not complete their training on-time.
- UFM's – please help our efforts in communicating the importance of this training requirement to employees who are required to take it.

Sponsored Program Mandatory Awareness Training

- If the employees have trouble accessing the course – either because they have already left the institute or some other technical reason, they can access the video courses directly without logging in the LMS:
 - Personal Service Tutorial Link:
 - <https://360.articulate.com/review/content/70aa3aaa-a2b1-4905-96e3-e88ba404b5fb/review>
 - Responsible and Ethical Conduct of Research Awareness Link:
 - <https://360.articulate.com/review/content/f9ee17b5-fbb0-4c20-9740-f60e3ed14111/review>
- Once the employees complete the course, they will receive an electronic certificate of completion which they can send it to the VPR training team to get credit (training@osp.gatech.edu)

Compliance Updates

Charles H. Derricotte III

Financial Compliance Program Manager

Topics for December 2024

- Summer Pay Noncompliance Risk(s)
- Departmental Funding Sources
- Advanced Project Numbers
- Supplemental Pay Overview
- Cost Transfer Workflow
- Other Key Compliance Notes

Summer Pay Noncompliance Risk(s)

- Pay Summer Salary when incurred during the summer months (May-Aug)
- Not doing so could have **several ramifications**:
 1. **Compliance with Funding Rules** | Grant Restrictions: If the summer pay is funded by grants or external funding sources, disbursing payments outside the summer months may violate the terms of the grant. Summer pay is only for work performed during the summer.
 - Regulatory Compliance: Government agencies (e.g., NSF, NIH) have strict rules regarding the timing of payments. Non-compliance can result in penalties, funding clawbacks, or loss of future funding
 2. **Audit and Reporting Risks** | Audit Findings: Discrepancies between the payment period and the work period could trigger findings during an audit.
 - Misreporting: Universities must correctly report payroll expenses. Payments outside the appropriate period could be flagged as irregular or improper.
 3. **Reputational Risk** | Non-compliance or financial mismanagement could damage the university's reputation, especially if issues become public or involve significant penalties.

13Jul_Sept 23

5Jul_Sept 24

-8Variance

-62%Reduction

Risk Mitigation Steps

- Follow institutional policies and grant requirements
- Clearly communicate with faculty regarding when and how summer pay is processed. (2)
- Utilize discretionary funding or Advanced Project Numbers when sponsored project is setup late (3)

Departmental Funding Sources

- Utilize Discretionary Funding & the Undesignated Account if award is not set up
 - Keep in mind that the Undesignated Account must be zeroed out for year end so consider this when managing awards.
 - Keep track of justification for all costs as this will be needed when completing a cost transfer (EDR) once award is set up.
 - Consider timing of set-up of grant line compared to date of cost transfer. 90-day clock starts at award initiation in Workday. Consider APN's if many transactions are needed.
 - Also, a P.I Article is available from June 2023 and gives an overview of summer salary and how to record it in ONEUSG.

Advanced Project Numbers

- Utilize Advanced Project Numbers if your award is not currently set-up.
 - They are set up by Grants & Contracts Accounting when OSP approves them and are dependent on timing of approval.
 - APN last for a maximum of 90 days to account for allowable pre-award costs per 2 CFR 200.458 and subject to sponsor guidelines.
 - Make sure to get sponsor approval if cost exceed 90 days of the start for period of performance for pre-award costs. If costs occurred before the 90-day mark of period of performance, then they are at risk for unallowable costs.
 - APN can also be used if the contracting process is taking a long time, and the 90-day pre-award is not applicable, and POP has started.
 - ✓ Reduces EDR's and unnecessary cost transfers
 - ✓ Avoid Late Cost Transfers not being allowed (Timing of set-up of WD grant line compared to date of cost transfer).
 - ✓ Reach out to your Contracting Officer in OSP to determine best approach for your award.

Supplemental Pay Accounts

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

Supplemental Pay – Faculty (Sponsored Projects)

- Admin Supplemental Pay (**Account 516255**)
 - Should be expensed on non-sponsored worktags. The duties for this extra compensation is associated with administration duties for the institute and are rarely allowed on sponsored projects.
- Supplemental Pay Faculty (**Accounts 516XXX**)
 - Faculty may receive supplemental pay for duties that go beyond their regular teaching, research, or service obligations.
 - Work must comply with grant funding terms and conditions.

Supplemental Pay – Staff (Sponsored Projects)

- Supplemental Pay Staff (or Students) (**Accounts 526XXX**)
 - Staff/Students may receive supplemental pay for duties that go beyond their regular research, or service obligations.
 - Work must comply with grant funding terms and conditions.
 - **Note:** Ensure any student awards paid are clearly documented in budget justification and align with purpose outlined by the terms and conditions of the sponsor.

Supplemental Pay – Relocation Assistance (Sponsored Projects)

- Relocation Assistance (Account 565100) is allowable under certain conditions if they are necessary for the efficient performance of the federal award. Allowable conditions include:
 - Move is for the benefit of the employer
 - Reimbursement follows a consistent and documented policy
 - Costs are reasonable and conform to any limitations in the terms of the award
- Required Documentation:
 - Employee and/or position is included in budget justification and aligns with terms and conditions for sponsor and project
 - Relocation amount is included in offer letter
 - Repayment Agreement is signed by employee

Supplemental Pay – Relocation Assistance (Sponsored Projects)

- **Other key requirement**
 - Employees must be hired into a benefits eligible position for a period expected to exceed one year.
 - The employee must work on the sponsored grant for which expenses are incurred for a minimum of 12 months.
 - Relocation expense must be allocated based on level of effort by employee. (I.e., if employee works 50/50 on two grants, then expense must be allocated similarly across those grants.) 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. Compensation for personal services covers amounts earned to date for salary and fringe benefits services of employees rendered during the period of performance under sponsored agreements or other institutional activity. Relocation expense is considered payroll/compensation and must be treated similarly to other forms

Cost Transfer Workflow

- When submitting a cost transfer (non-personal services) that is over 90 days, please submit as soon as possible to avoid cancellation at months' end.
- Cost Transfers goes through several level(s) of approval before cost transfer is finalized.
 - **Cost Center Manager** - Financial approval on transactions, attesting to availability of funds and confirming necessary documentation has been included
 - **Grant Manager** - Determines whether charge is allowable, allocable, reasonable, and consistently applied in accordance with Federal cost principles under 2 CFR 200 and award terms and conditions
 - **Grants & Contracts Accounting** – Approvals by Financial Analyst, Compliance Team, and Director of Project Accounting to determine availability of funds, justification of cost transfer, compliance with institute policies, and conformance with terms and conditions of project.
 - **Other(s)** – Procurement, Business Services, Controller's Office (Based on transaction type)
- For timing of when cost transfers will be canceled, please look out for month end email from Tyler Dixon of this important date

☒ [fin-accountants](#); ☒ [fin-cost-center-managers](#); ☒ [fin-driver-worktag-managers](#); ☒ [OIT-AI-FinOps](#); ☒ [gl.prodsupport](#); ☒ [gc.prodsupp](#); ☒ [bus-assets](#); ☒ [bus-bankingclose](#); ○ gtri-prodsupp@gtri.gatech.edu

MONDAY, DECEMBER 2ND

*Financial Accounting Team Finalizes NOVEMBER Payroll (Salary Overpayment) Allocation

*Final Workday Accounting and Operational Journal Entries posted to the ledger for NOVEMBER. Any Accounting Journals, Accounting Adjustments or Operational Journals that have not posted to the ledger by 4pm are canceled.

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Other key compliance notes

- **For I-Corps projects:** Remember, Foreign Travel is allowable only with written approval from a Cognizant I-Corps Program Officer.
 - Approval must be included in expense report and/or spend authorization
 - Foreign Travel expensed on these projects without approval will be removed for non-compliance with sponsor terms and conditions.
- **Cost Transfers– Group Meals:** When moving group meals costs from departmental funding to allowable sponsored funding, the following are required as apart of the Journal Entry
 - An agenda must be provided with the request
 - Meal or food expenses must be included in the budget and approved by the sponsor. (Or written approval from sponsor if not included in budget)
- Please attach sponsor approval to ALL COST TRANSFERS that are the result of the sponsor's request or a deviation from budget that was subsequently approved.

Workday Reporting Updates

Amy Zhang

Application Support Analyst Lead

Contact.Grants email update

- **Email Update**

- We have retired gc.ask@lists.gatech.edu and contact.grants@lists.gatech.edu
- We now have a new email, **contact.grants@office365.gatech.edu**, which is designed for users outside GT.
- Our website has been updated to reflect this change!

- **What You Can Do:**

- If you spot gc.ask@lists.gatech.edu or contact.grants@lists.gatech.edu on any of our web pages or applications, please let us know so we can update it right away.

- **Need Assistance?**

- For our **GT users**, if you have any questions or concerns, we'd prefer you start by submitting a ticket through [ServiceNow](#).

Training Updates

Rob Roy

Director of BOR Sponsored Programs

EVPR Institute Research Awards 2025 – Open!

Announcing the 2025 EVPR's Institute Research Awards

**Academic and Research
Faculty and Staff Are Eligible**

Nominations due January 17, 2025

gatech.infoready4.com



RESEARCH ADMINISTRATION BUZZ

RAB MEETING

JANUARY 16, 2025

DALNEY 180 & VIRTUAL

NEW START TIME

LUNCH: 11:30AM - 11:45AM

EVENT: 11:45AM - 2:00PM

CLICK [HERE](#) TO REGISTER



**Attend the
January 16th RAB Meeting
for details about
upcoming changes to
our Research Education
courses in 2025!**

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*

THANK YOU!



[GRANTS.GATECH.EDU](https://grants.gatech.edu)