

The Latest Buzz with G&C Accounting

Tuesday, January 23, 2024
1:00 – 2:30 PM



Agenda

Topic	Presenter(s)
Welcome, Research Updates	Josh Rosenberg
Project Accounting Updates	Glenn Campopiano
Cost Accounting Updates	Jonathon Jeffries
ASR and SCARV Updates	Andrew Chung
Compliance Updates	Charles Derricotte III
Workday and Reporting Updates	Amy Zhang
Training Updates	Rob Roy
Closing	Josh Rosenberg

Post Award Research Updates

Josh Rosenberg

Exec. Director, Grants and Contracts

RI Sponsored Programs

AWARD DATA: FY20 – 24 (YTD through Period 6: December)

AWARDS: Cumulative Report thru: DEC.					
College/Unit	FY24		FY23		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 22,983,718	94	\$ 27,541,507	93	-16.5%
COS	\$ 36,830,553	160	\$ 29,073,397	160	26.7%
DSGN	\$ 4,961,008	293	\$ 7,320,269	268	-32.2%
ENGR	\$ 195,204,504	630	\$ 184,634,520	664	5.7%
GTRI	\$ 468,891,476	525	\$ 407,285,704	477	15.1%
IAC	\$ 4,540,078	29	\$ 5,285,363	35	-14.1%
OTHERS	\$ 45,406,895	191	\$ 66,541,098	167	-31.8%
SCB	\$ 540,974	5	\$ 638,207	5	-15.2%
Total	\$ 779,359,207	1,927	\$ 728,320,064	1,869	7.0%
Resident Instruction and Other	\$ 310,467,731	1,402	\$ 321,034,360	1,392	-3.3%

Awards		
	YTD (Dec.)	Full Year
FY24	\$ 310,467,731	\$ 512,798,649
FY23	\$ 321,034,360	\$ 512,798,649
FY22	\$ 277,076,308	\$ 443,169,708
FY21	\$ 227,277,784	\$ 415,738,536
FY20	\$ 206,652,450	\$ 402,520,391

Key Takeaways:

- Awards for Georgia Tech totaled \$779.4 million.
- On the RI side, awards decreased 3.3% to \$310.5 million.
- Increases in funding from DHHS (ARPA-H award) and colleges/universities helped to offset decreases in Department of Commerce and industry sponsor awards.
- With 6 months to go in the fiscal year, I continue to project flat award growth on the RI side and will revisit in Q3.

RI Sponsored Programs

SPONSOR AWARD DATA: FY23 – 24 (YTD through Period 6: December)

RI NEW AWARDS (Through December)						
Federal Agency or Sponsor Type	FY24	% of RI Portfolio	FY23	24 v. 23 \$ Variance	24 v. 23 % Variance	5 Year Avg
NATIONAL SCIENCE FOUNDATION (NSF)	\$ 74,696,696	24%	\$ 74,942,000	\$ (245,304)	0%	\$ 63,290,650
COLL/UNIV/RES INSTITUTES	\$ 45,218,647	15%	\$ 25,308,336	\$ 19,910,311	79%	\$ 29,586,492
DHHS	\$ 41,285,492	13%	\$ 29,702,799	\$ 11,582,693	39%	\$ 29,044,842
US DEPT OF ENERGY	\$ 27,286,174	9%	\$ 20,065,194	\$ 7,220,980	36%	\$ 22,161,864
INDUSTRIAL SPONSORS	\$ 25,404,734	8%	\$ 33,808,533	\$ (8,403,799)	-25%	\$ 30,045,017
INDUS RES INST/FDNS/SOC	\$ 18,000,618	6%	\$ 29,596,167	\$ (11,595,549)	-39%	\$ 22,422,388
US DEPT OF COMMERCE	\$ 14,854,594	5%	\$ 34,294,742	\$ (19,440,148)	-57%	\$ 13,408,551
NASA	\$ 12,131,099	4%	\$ 8,731,276	\$ 3,399,823	39%	\$ 9,379,168
NAVY	\$ 10,714,429	3%	\$ 10,672,134	\$ 42,295	0%	\$ 7,266,176
ARMY	\$ 9,178,463	3%	\$ 9,835,781	\$ (657,319)	-7%	\$ 5,332,660
AIR FORCE	\$ 6,899,764	2%	\$ 7,925,899	\$ (1,026,135)	-13%	\$ 5,674,821
GOVT-OWNED/CONTRACTOR OP	\$ 5,362,536	2%	\$ 5,580,865	\$ (218,329)	-4%	\$ 5,239,086
US DEPT OF DEFENSE	\$ 4,576,568	1%	\$ 7,158,268	\$ (2,581,700)	-36%	\$ 5,224,511
STATE & LOCAL GOVERNMENT	\$ 2,782,020	1%	\$ 6,488,832	\$ (3,706,812)	-57%	\$ 4,717,828
US DEPT OF TRANSPORTATION	\$ 2,264,841	1%	\$ 4,436,132	\$ (2,171,291)	-49%	\$ 4,378,580
Grand Total	\$ 310,467,731	100%	\$ 321,034,360	\$ (10,566,629)	-3.3%	\$ 268,474,218

Key Takeaways:

- Top 15 sponsor types/agencies by award dollars in FY24 listed above; totals at the bottom reflect awards from all sponsors.
- As noted earlier, the biggest decrease is from the Department of Commerce (\$34.3 million in awards in FY23 versus \$14.9 million in FY24). DHHS and Colleges/Universities/Research Institutes were the biggest areas of growth.

RI Sponsored Programs

EXPENSE DATA: FY20 – 24 (YTD through Period 6: December)

Expenditure Analysis: DEC.	FY24 YTD	FY23 YTD	Change
Salaries and Wages	\$ 71,569,149	\$ 67,224,156	6.5%
Subcontracts	\$ 34,540,539	\$ 25,089,073	37.7%
Tuition Remission	\$ 16,802,589	\$ 16,634,943	1.0%
Other Direct Costs	\$ 17,936,685	\$ 14,209,013	26.2%
M&S	\$ 14,295,878	\$ 15,075,714	-5.2%
Fringe Benefits	\$ 14,106,953	\$ 12,793,039	10.3%
Equipment	\$ 7,407,428	\$ 5,562,556	33.2%
Domestic Travel	\$ 3,633,478	\$ 3,344,635	8.6%
Foreign Travel	\$ 1,054,974	\$ 843,255	25.1%
High Performance Computing	\$ 51,103	\$ 34,966	46.2%
Unallocated	\$ 159,246	\$ 9,504	1575.6%
DIRECT	\$ 181,558,021	\$ 160,820,853	12.9%
IDC	\$ 55,062,678	\$ 50,404,820	9.2%
Total	\$ 236,620,699	\$ 211,225,673	12.0%

Expenditures - Direct		
	YTD (Dec.)	Full Year
FY24	\$ 181,558,021	\$ 377,002,914
FY23	\$ 160,820,853	\$ 337,688,551
FY22	\$ 166,208,243	\$ 330,920,330
FY21	\$ 138,384,756	\$ 294,248,586
FY20	\$ 136,929,356	\$ 286,744,676
Expenditures - Indirect		
	YTD (Dec.)	Full Year
FY24	\$ 55,062,678	\$ 111,560,574
FY23	\$ 50,404,820	\$ 103,856,777
FY22	\$ 46,514,062	\$ 93,079,082
FY21	\$ 41,567,119	\$ 86,156,912
FY20	\$ 42,955,080	\$ 84,764,909

Key Takeaways:

- Direct expenditures were up 12.9% and indirect expenditures were up 9.2% YOY.
- Relative increases in all areas except M&S.

RI Sponsored Programs

Grants and Contracts *INVOICING* and *FINANCIAL REPORTING* FY23 – FY24 (YTD through Period 6: December)

INVOICING			
Invoicing YTD FY2023 vs. FY2024 (thru Dec.)			
Invoice Types	FY24 (Dec. YTD)	Monthly FY24 Average	FY23 (Dec. YTD)
G&C GIT Standard	\$ 10,000	\$ 1,667	\$ 370,672
G&C GIT Standard Certification Required	\$ 8,714,799	\$ 1,452,467	\$ 308,361
G&C GTRC Custom Certification Required	\$ 993,033	\$ 165,505	\$ 1,919,244
G&C GTRC Standard	\$ -	\$ -	\$ 13,702,806
G&C GTRC Standard Certification Required	\$ 70,203,546	\$ 11,700,591	\$ 43,479,649
G&C In House	\$ 17,751,972	\$ 2,958,662	\$ 23,915,692
G&C LOC Draw	\$ 92,383,802	\$ 15,397,300	\$ 86,134,271
G&C SF1034	\$ 13,165,573	\$ 2,194,262	\$ 5,170,794
G&C SF 270	\$ 28,020,873	\$ 4,670,145	\$ 26,308,346
Grand Total	\$ 231,243,599	\$ 38,540,600	\$ 201,309,834
Raw Invoice Counts	8,100	1,350	6,645
Year over Year Invoicing Change	Dollars	Invoice Counts	
YTD change in FY24 over FY23	\$ 29,933,766	1,455	
YTD percentage change	14.9%	21.9%	

FINANCIAL REPORTS		
Financial Reports YTD FY20223 vs. FY2024 (thru Dec.)		
Report Types	FY24 (Dec. YTD)	FY23 (Dec. YTD)
Annual Financial Report	55	61
Final Financial Report	115	139
Monthly Financial Report	90	87
Quarterly Financial Report	281	261
Milestone (Event Based)	1	2
Semi-Annual Financial Report	25	25
TOTALS	567	575
Year over Year Invoicing Change	Report Counts	
YTD change in FY24 over FY23	(8)	
YTD percentage change	-1.4%	

Notes:

- Invoiced dollars (and counts) up significantly over the prior year.
- RPA “bots” continue to function well on both the invoicing and reporting side.

RI Sponsored Programs

Grants and Contracts: FINANCIAL ANALYSIS: FY23 – FY24 (YTD through Period 6: December)

G&C ANALYST TEAM: JOURNALS	FY24	% of Total	FY23	% of Total	% Chg FY
Journals (Total)	625		726		-14%
Appropriate Grants Management	469	75%	569	78%	
"Red Flag" Grants Management	156	25%	157	22%	

Appropriate Grants Management: F&A adjustments, accounting adjustments, in-kind cost sharing, month-end entries, audit, blank object class, tuition correction, equipment entries.

"Red Flag" Grants Management: Primarily prior year Salary and Planning Distribution (SPD) transfers, past term/overages.

Key Takeaways:

- The statistics on journals show an 14% decrease relative to last year, although there is a slight increase in "red flag" journals as a percentage of the total.
- Independent of journal activity through December, the analyst team managed:
 - 625 award initiations,
 - 1,291 award modifications,
 - 2,751 award corrections, and
 - 200 service now tickets.

RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS (Overspent) - as of January 2			
Row Labels	Past-term	In-Performance	Grand Total
Financial Aid	(1,469,804)	(23,234,337)	(24,704,141)
Electrical and Computer Engineering	(1,012,088)	(2,955,735)	(3,967,823)
Institute for Electronics and Nanotechnology	(601,383)	(34,088)	(635,471)
General Institutional Expense	(467,191)	(355,389)	(822,580)
EI2 Safety, Health, Environmental Services	(306,024)	(185,959)	(491,983)
Aerospace Engineering	(274,983)	(1,721,661)	(1,996,644)
Mechanical Engineering	(202,998)	(2,876,106)	(3,079,104)
Center for Education Integrating Science, Mathematics & Computing (CEISMC)	(197,219)	(41,820)	(239,039)
AMAC Accessibility Solutions and Research Center	(190,930)	(180,443)	(371,373)
Chemistry and Biochemistry	(167,147)	(305,800)	(472,947)
School of Interactive Computing	(131,937)	(509,631)	(641,567)
Institute for Bioengineering & Bioscience	(95,178)	(7,910)	(103,088)
School of Computer Science	(89,966)	(298,473)	(388,439)
EI2 Venture Lab	(85,318)		(85,318)
Chemical and Biomolecular Engineering	(72,982)	(1,004,267)	(1,077,249)
Grand Total	(5,571,720)	(39,799,961)	(45,371,681)
Non-Financial Aid	(4,101,916)	(16,565,624)	(20,667,540)

Key Takeaways:

- This data represents awards where actual spending plus obligations and commitments exceeds the current budget.
- The biggest risk area is dollars associated with “past-term” awards (the end date has passed).
- The three exception reports are for awards, grants, and cost sharing. This information is now being provided in three ways:
 - Each month at the beginning of the month, Grants and Contracts provides them to unit financial managers AND now to department chairs.
 - The reports are available on LITE.
 - Our Exception Report BOT is now in place, where PIs and grant administrators are automatically emailed twice a month to inform them about the exceptions and for them to review (and take action if needed).

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>

[PI ARTICLE: Managing Award Closeouts.](#) (December, 2023) [\(PDF Download\)](#)

[PI ARTICLE: The PI “Must-Knows” of Post Award Financial Management.](#) (November, 2023) [\(PDF Download\)](#)

[PI ARTICLE: Cost Principles – Research Administration’s Big Four.](#) (October, 2023) [\(PDF Download\)](#)

[PI ARTICLE: Research Proposal Submissions – Don’t Needlessly Miss Your Flight.](#) (September, 2023) [\(PDF Download\)](#)

[PI ARTICLE: A Celebration of Georgia Tech Research.](#) (August, 2023) [\(PDF Download\)](#)

[PI ARTICLE: Audits and Reviews.](#) (July, 2023) [\(PDF Download\)](#)

[PI ARTICLE: A Summer Salary Briefing.](#) (June, 2023) [\(PDF Download\)](#)

[PI ARTICLE: Exception Reports and the Importance of Sponsored Budget Management.](#) (May, 2023) [\(PDF Download\)](#)

[PI ARTICLE: Cost Transfers – Manageable Problems.](#) (April, 2023) [\(PDF Download\)](#)

[PI ARTICLE: The Craft of Carryover.](#) (March, 2023) [\(PDF Download\)](#)

[PI ARTICLE: Participant Support Costs versus Participant Incentives.](#) (February, 2023) [\(PDF Download\)](#)

[PI ARTICLE: The Problems with Overspending on Sponsored Awards.](#) (January, 2023) [\(PDF Download\)](#)

[PI ARTICLE: Popular Research Metrics.](#) (December, 2022) [\(PDF Download\)](#)

[PI ARTICLE: Cost Sharing – Nuts and Bolts.](#) (November, 2022) [\(PDF Download\)](#)

[PI ARTICLE: An Inventory of Sponsor Required Reports.](#) (October, 2022) [\(PDF Download\)](#)

[PI ARTICLE: How do Fringe Benefit Rates work at Georgia Tech?](#) (September, 2022) [\(PDF Download\)](#)

[PI ARTICLE: The Mysterious and Very Important F&A Cost Reimbursement Rate.](#) (August, 2022) [\(PDF Download\)](#)

[PI ARTICLE: Subrecipient Monitoring – Roles and Responsibilities.](#) (July, 2022) [\(PDF Download\)](#)

Featured PI Article



PI ARTICLE: Managing Award Closeouts

Award closeout represents the completion of the life cycle of the award. For direct federal grants and cooperative agreements, we have 120 calendar days to submit final financial, performance, and other reports required. Other sponsors may have different close-out timelines. More PI articles are found in the [archive](#).

[Read the Article](#)

The Latest Buzz with G&C Accounting

[The Latest Buzz with G&C Accounting](#)



Grants and Contracts (G&C) Accounting is hosting a monthly information session to provide post award research news and updates to the Georgia Tech research community. Our next session will be held virtually on December 12. Please register for the session [using the link below](#). If you would like to view our past session please navigate to our website: [grants.gatech.edu](https://www.grants.gatech.edu) -> Training -> The Latest Buzz with G&C Accounting. We look forward to seeing you!

[Link to Register.](#)

[November 27, 2023](#)

For [Presentation Slides \(PDF\)](#),

For [Recorded Session](#).

Topic	Presenter	Recording start
Research Stats, RI Sponsored Programs, PI Articles	Josh Rosenberg	0:00:31
Keys to Success: Change Position Funding, EDR Processing, EDR Justifications, > 90 Day EDR Justification	Jason Cole	0:07:28
Robotic Process Automations (RPA), Exception Reports in Relation to Close Out of Awards, Other issues delaying closeouts, Contract Information System (CIS), Monthly Office Hours	Glenn Campopiano	0:11:46

Project Accounting Updates

Glenn Campopiano

Director, Project Accounting

Project Accounting Updates

Happy New Year!

And with that year end close is only 5 months away!!

Not too early to review for student terminations so there won't be salary overpayments on sponsored awards.

Please review your FY24 Cost share obligations and ensure they will be met by June 30. Confirm awards ending prior to June 30 will have cost share met. Low cost share burn rates continue to cause issues with our billing, sponsor are expecting equal burn rates. The cost share exception report will help you identify problems.

Project Accounting Updates

EDR after an award ends. Way after!

So EDRs are a necessary tool to correct mistakes. Effort reporting corrections should be happening in the month after they occur.

Recently I have seen EDRs being submitted just under the 90 day limit on awards that have ended – so almost 3 months after the end date. Luckily we were still able to invoice (and get paid) for such late expenses.

Please try to keep past term adjustments within 30 days after the end date. These late postings delay our final invoicing, reporting and closeout processes.

Project Accounting Updates

Faculty Summer Pay

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

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

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

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

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

Project Accounting Updates

Purchasing & Inventorying Equipment

Definition -Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

When buying equipment please be sure to use correct spend codes and to work with Property Control to correctly tag and inventory item. Mis-coding equipment as M&S incurs overhead and subsequent overbilling of sponsor. Especially important for items that GT does not hold title to. If not GT title please work to ensure disposition plan is in place at end of award.

Also keep track for reporting out at closeout when equipment inventory has to be reported to Kathleen Falconer in GTRI

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

Foundational Data Model –FDM (Function)

- **Function Worktag**

This worktag identifies the general purpose of a transaction, adhering to the National Association of College and University Business Officer (NACUBO) functional classifications. Its purpose is to track and report formally organized and separately budgeted activities for Instruction, **Research**, Community Services, Auxiliary Enterprises, Student Services, Plant Operations, etc.

Foundational Data Model –FDM (Function)

- **Instruction FN11%**

FN11100 General Academic Instruction	To track and report formally organized and/or separately budgeted instructional activities that are carried out during the academic year and offered for credit.	DE00021646 GT Barcelona Online Course
FN11110 Instruction (Cost Sharing)	To track and report cost sharing to federal agencies and to be able to identify those expenses when preparing the Facilities and Administrative (F&A) rate proposal.	SCOB - PHD Program - STAPP
FN11111 Summer School Instruction	To track and report summer school instructional activities.	DE00002161 ECE - Summer Term Even Year - ECE
FN11114 Instruction Over Salary Cap	To track and report instructional operations where the direct salary of individuals is over the maximum annual rate per the funding agency.	Worktags assigned as needed
FN11150 General Academic Instruction - Indirect	To track and report formally organized and/or separately budgeted indirect instructional activities that are carried out during the academic year and offered for credit.	DE00021512 NeuroSci General Support
FN11200 Vocational/Technical Instruction	To track and report formally organized and/or separately budgeted vocational/technical instructional activities that are carried out during the academic year and offered for credit.	Worktags assigned as needed
FN11300 Community Education	To track and report formally organized and/or separately budgeted instructional activities that do not generally result in credit.	DE00004071 GTPE/LI - Language Inst 06/30/25

Foundational Data Model –FDM (Function)

- **Research FN12%**

FN12100 Individual or Project Research	To track and report research activities that are managed within academic departments.	DE00000139 AE - Oefelein School Funded Strtup
FN12110 Research (Cost Sharing)	To track and report cost sharing to various federal agencies and to be able to identify those expenses when preparing the Facilities and Administrative (F&A) rate proposal.	DE00005683 IBB Molecular Evolution
FN12115 Indirect Research - Indiv or Project Research	To track and report research activities that are managed within academic departments.	DE00020496 Seed Grant - Meredith
FN12120 Cost Sharing - Indiv or Project Research	To track and report cost sharing for research activities that are managed within academic departments.	DE00009024 US DEPT OF ENERGY
FN12200 Institutes - Research Centers	To track and report operations for research activities that are part of a formal research organization created to manage a number of research efforts.	DE00001541 COD/SID General Research
FN12210 Indirect Research - Inst & Research Centers	To track and report institute and research center operations for indirect research.	DE00022210 IEN Cleanroom Consolidation

Foundational Data Model –FDM (Function)

- **Operation and Maintenance FN17%**
 - **Departments worktags used to track repairs and particularly lab renovations paid for with internal funds**

FN17210 Building & Equip Maint – A-21	To track and report routine operations for repair and maintenance of buildings and equipment managed in accordance with Office of Management and Budget (OMB) A-21 cost principles.	DE00016166 Funding - Renovation CCB Admin Space
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Foundational Data Model –FDM (Function)

- A list of possible worktags with functions like 12% with driver title did not align have been sent to unit to assist us with proper reporting for Higher Education Research and Development (HERD) survey.
- Indirect Instruction in title
- Lab Renovation or Facility Move titles
- Possible Administrative Support
- Dean's Office Funds
- Cost Centers that don't typically perform research

Foundational Data Model –FDM (Function)

Resources for additional assistance

- [Fund, Function, and Class Worktag Guide](#)
- [Grants FDM and other Guidance](#)
- [Workday Foundation Data Model](#)

ASR and SCARV Updates

Andrew Chung

Cost Accountant II

Annual Statement of Reasonableness Updates

- 647 (10%) FY23 ASRs still need employee confirmation as of Monday, 22nd
- ASRs are now past due and out of compliance. Please confirm your ASRs ASAP if you have not done so already.
- 83 (1.3%) of ASRs that's confirmed by employee but still require Unit Financial Manager certification
- Manual ASRs for prior year cost transfers can be requested from the help desk or produced on the ASR page by the assigned UFM
- Please reach out to eASR help desk for any questions or concerns regarding ASRs – easr.ask@office365.gatech.edu

SCARV - Service Center Annual Rate Validation - Update

- **SCARVs now PAST DUE. Please return ASAP if you haven't already.**
- Currently, 28% of SCARVs still outstanding
- SCARVs that's been turned in are being reviewed now. Will reach out to UFM's to request for additional info or clarification as needed
- Purpose of SCARV is to ensure that:
 - *Service Centers are not making a profit*
 - *Expenses charged are allowable*
 - *Service Centers are charging the approved, published rates for each of their services*
- Questions – Andrew.Chung@business.gatech.edu or servicenter.ask@office365.gatech.edu

Department Certification Forms

- Department Certification Forms sent out on Jan.12th
- Please return completed certification forms by Jan.31st. They need to be signed off by someone in the department with budget authority such as the Dean or academic chair.
- Purpose of department certification is to ensure that:
 - *The stakeholders are aware of how much profit or loss were incurred by the service centers under their department and therefore how much their centers are being subsidized by the department (in case of loss)*
 - *Those with budget authority can review and make any necessary adjustments by reviewing the financial information presented*

Service Center Billing

- Billing to a Worktag established in the Financial System
 - Ledger Account 471100 Quasi- Revenue
 - RC471111 (Quasi/Internal DSS) - State, GTF, and GTRC Funds
 - RC470131 (Revenue Category) –Sponsored Awards
- Billing to external sources without a Worktag
 - Ledger Account 452500 – Sales Miscellaneous
 - RC452590 -DSS -External to GT

Service Center Compliance Risk

- Need to ensure that service centers are charging the published rates. The rates for all service centers are published on the Grants & Contracts website:
<https://grants.gatech.edu/policies-and-procedures/facilities-and-administrative>
- Pay attention to effective dates of the rates – especially if rates change during a fiscal year. It is department's responsibility to keep track of when the rate changes go into effect and charge for the correct rates.
- Ensure service center usage (Rate * Qty) is being tracked and reported correctly on the SCARV for each type of service offered by the service center. This helps determine whether the center is under or over-recovering for each line of service.
 - *E.g. On a previous audit, we found out a service center was charging out for a service that did not have a published rate. A new equipment was added but G&C was not informed. This poses a compliance risk.*

Compliance Updates

Charles H. Derricotte III

Financial Compliance Program Manager

Commencement of Audit – Sandia National Labs



**Sandia
National
Laboratories**

- Audit period in scope will be all expenditures from FY22 and FY23
- Key Areas of Audit will be:
 - Labor Costs (Salary, Fringe, Tuition)
 - Travel (Foreign & Domestic)
 - Materials/ODC's/Equipment

Best Practices/Reminders – Labor Costs

- Please make sure all ASR's(Annual Statement of Reasonableness) for employees have been signed from FY22 and FY23.
 - See December 12, 2023 Buzz (Starting at 22:19 Jonathon Jeffries Presentation) for additional information on systems and processes.
- Please make sure any EDR's(Express Direct Retro's) processed during this time period to add/remove salary cost have adequate supporting documentation and rationale in the event it is questioned.
- Review ECD's/EWAF's to ensure personnel that expensed salary to Sandia now or in the future is accurate.

Best Practices/Reminders – Sandia Budget

- Sandia/DOE awards do not operate like other federally sponsored awards where prior approval is waived on re-budgeting cost categories. Any changes to the budget needs to be communicated to the SDR assigned to the award. The SDR (Sandia Designated Representative) can be located in Section 6 of the contract in CIS.
- Foreign Travel is a highly scrutinized expenditure with Sandia and unless foreign travel is listed on the Award/Budget documentation, it MUST be approved by the SDR (Sandia Designated Representative). Domestic Travel will only require approval of the SDR in the event of a change, however Foreign Travel has several other requirements before the trip can be approved.

Best Practices/Reminders – Travel (Foreign Travel)

- If Foreign Travel was not originally budgeted, then the P.I (Principal Investigator) must submit an updated budget to Sandia. The updated budget has required approvals from the SDR and the Sandia Buyer.
- The Sandia Buyer is the only person authorized to execute and/or administer this subcontract for NTESS (National Technology and Engineering Solutions of Sandia, LLC). The buyer has the authority to determine which costs are allowable on a Sandia award.
- Sandia Buyer information for a Sandia Award can be found in CIS (Project Administrative Data under the Sponsor Issuing Office section).

Best Practices/Reminders – Travel (Foreign Travel)

- The approval process starts with the P.I describing the reason foreign travel is needed and how the travel relates to the SOW (Scope of Work) on the award.
- Once the SOW is confirmed by the SDR and Buyer, the SDR will initiate with their DOE (Department of Energy) representative to get final approval, in accordance with ISS100.4.2, Control International Travel.
- The Subcontractor (GIT/GTRC) is prohibited from traveling until the SDR has notified the Subcontractor in writing that DOE approval for foreign travel has been granted.

Best Practices/Reminders – Travel (Foreign Travel)

- Once approval has been granted, a DOE Travel Authorization form will be signed by the DOE representative and the assigned SDR. The form then will be sent to the assigned P.I on the Sandia award to confirm approval of travel. The SDR will include the approved foreign destinations, time frames, and other applicable information. P.I's should verify this information to ensure the final approved details of travel are accurate. Once travel details are confirmed, the P.I can move forward with the foreign travel expenses related to the deliverables of the award. (Note: For stronger support, please keep on file the approved DOE form from the SDR once finalized.)
- Discussions with the SDR and Buyer must be communicated through email to document the approval process

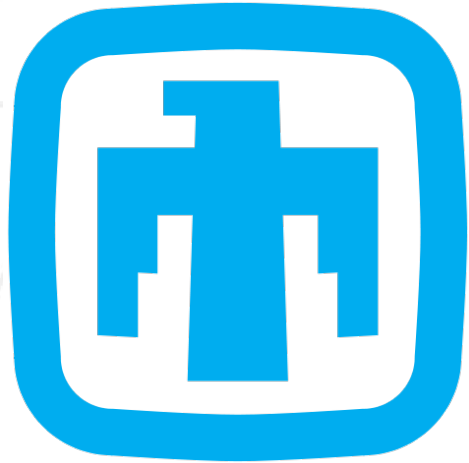
Best Practices/Reminders – Travel (Documentation)

- Ensure source documentation for all costs (invoices, itemized receipts etc.) are uploaded in Workday to Expense Reports with details of travel taken and purpose.
- Verify source documentation matches expensed travel costs to reduce risk of being excluded by sponsor for lack of sufficient documentation reason.
- Ensure compliance with institute, state, and federal policies related to airfare, lodging, meals, and ground transportation.

Best Practices/Reminders – Materials/ODC/Equipment

- Ensure source documentation for all costs (invoices, itemized receipts etc.) are uploaded to Workday.
- Any deviations or additions to budgeted costs need to be communicated to SDR and Buyer.
- Ensure ledger/spend categories for equipment (small value, capitalized equipment) are accurate. Utilize SABER in workday to review on a reasonable basis during year (minimum annually).
- If equipment purchased is split between multiple worktags/sponsors, please document in workday the rationale for split. You can utilize internal memo section and the RQ questionnaire response to detail reasoning.

Best Practices/Reminders – Resources



**Sandia
National
Laboratories**

- [Resources | Grants and Contracts Accounting \(gatech.edu\)](#) – Sandia Foreign Travel Guidance
- Grants & Contracts Compliance ProActive Reviews – Annually conduct an internal review of Sandia expenditures to ensure accuracy during the year.
- <https://www.sandia.gov/working-with-sandia/current-suppliers/contract-audit/>
 - Tip Sheets that detail Audit Requirements

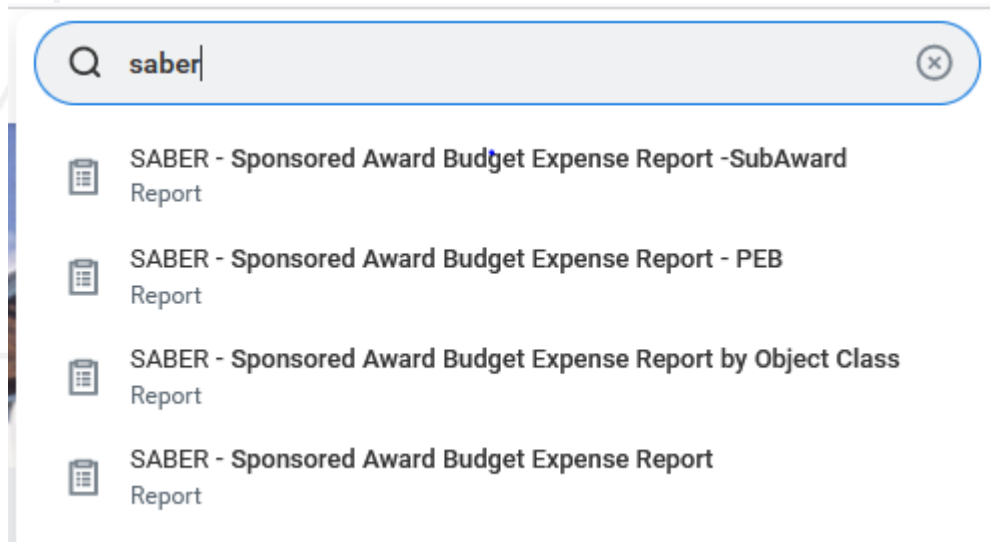
Workday Reporting Updates

Amy Zhang

Application Support Analyst Lead

Workday Search Functionality Update

- Currently, Workday does not provide sorting functionality for search results.
- An alternative solution is to add the SABER report to your Workday favorites.
- We will closely monitor Workday updates and communicate any changes to the campus.



Tasks and Reports

[SABER - Sponsored Award Budget Expense Report -SubAward](#)
Report
[Report Definition](#)
This report is similar to the regular **SABER** report, but only includes subawards. It will help users monitoring their subawards, especially when there are budgets, but no actual expenses on the sub-award. Use this **SABER** report to monitor subaward grants to ensure the accuracy of budgets, obligations (POs), and actual expenditures (subawardee invoices paid).

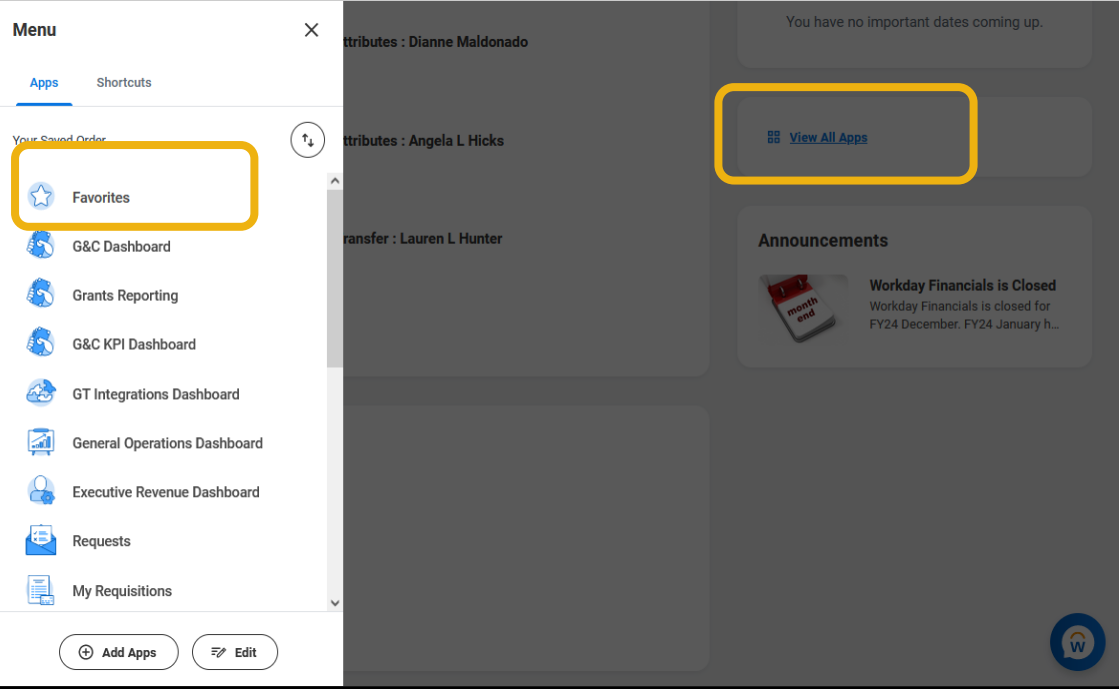
[SABER - Sponsored Award Budget Expense Report - PEB](#)
Report
[Report Definition](#)
This report is useful for seeing budget, actual expenditures, obligations, commitment, and available balance by object class for the overall award. The information is presented for the current month, current fiscal year, and life to date.

[SABER - Sponsored Award Budget Expense Report by Object Class](#)
Report
[Report Definition](#)
This report takes all of the information for an individual award from the **SABER** and sorts it by grant and by object class (e.g., salaries and wages, fringe benefits, materials and supplies, etc.) within each grant.

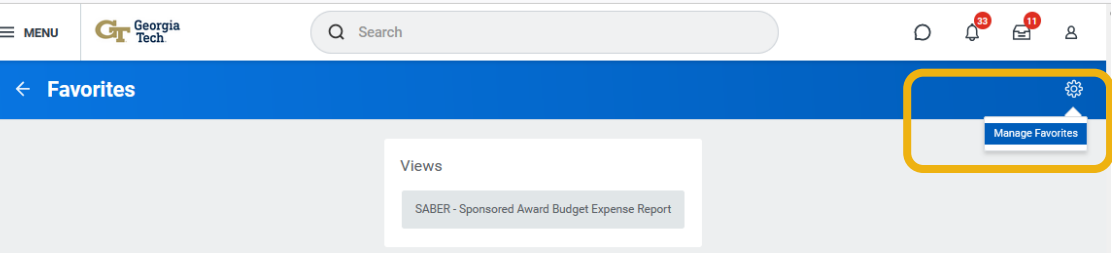
[SABER - Sponsored Award Budget Expense Report](#)
Report
[Report Definition](#)
Use this **SABER** report to view the financial status of an award at both a high level and a detailed transaction drill down level, with each associated Grant shown as a separate line. This report provides information on 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.

Adding SABER report to Workday Favorites

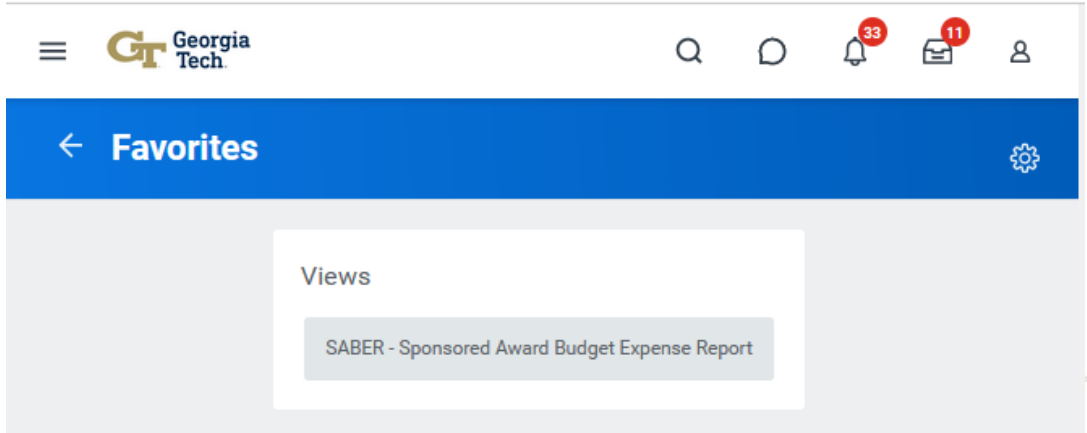
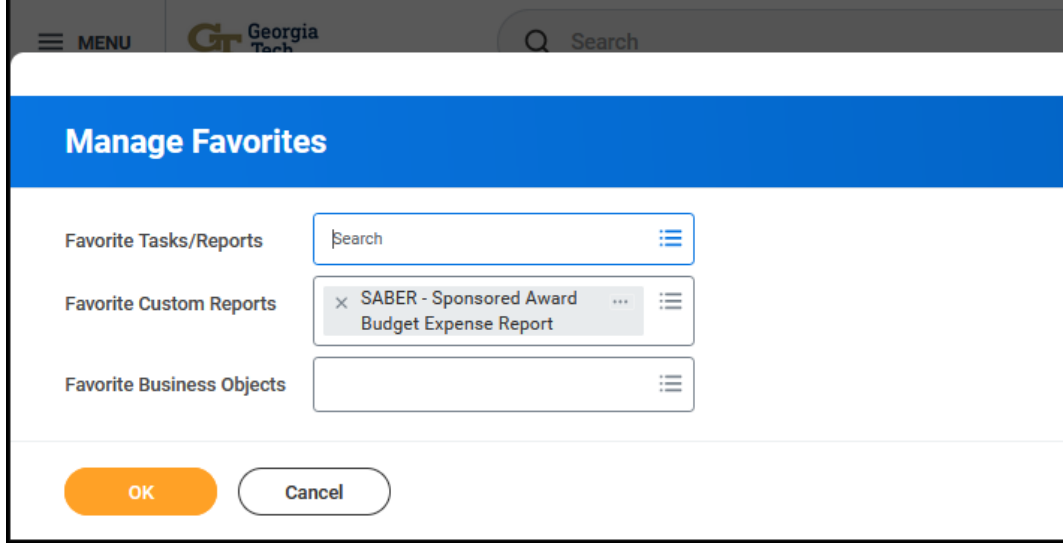
1. View All Apps → Favorites



2. Manage Favorites



3. Search SABER report under Custom Reports → OK



Training Updates

Rob Roy

Director of BOR Sponsored Programs

Upcoming Live/Synchronous Classes

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

Offered virtually via Zoom, unless otherwise noted

JANUARY 2024

Jan 29

Cayuse Proposal System

2:00pm – 3:30pm

Jan 30

***Post Award Management &
Financial Compliance***

1:00pm – 3:30pm

Jan 31

eRouting Proposal Module

10:00am – 11:30am

FEBRUARY 2024

Feb 1

***Post Award Management
& Research Compliance***

10:00am – 12:30pm

Feb 6

***Pre-Award Proposal
Prep and Submission***

9:00am – 11:00am

Feb 7

***Pre-Award Budgeting,
F&A, and Cost Principles***

12:30pm – 2:00pm

Feb 15

2 CFR 200 Workshop

9:00am – 4:00pm

Feb 22

Cayuse Proposal System

10:00am – 11:30am

Feb 22

eRouting Proposal Module

2:00pm – 3:30pm

Feb 29

Internal Controls Workshop

10:00am – 3:00pm

THANK YOU!



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