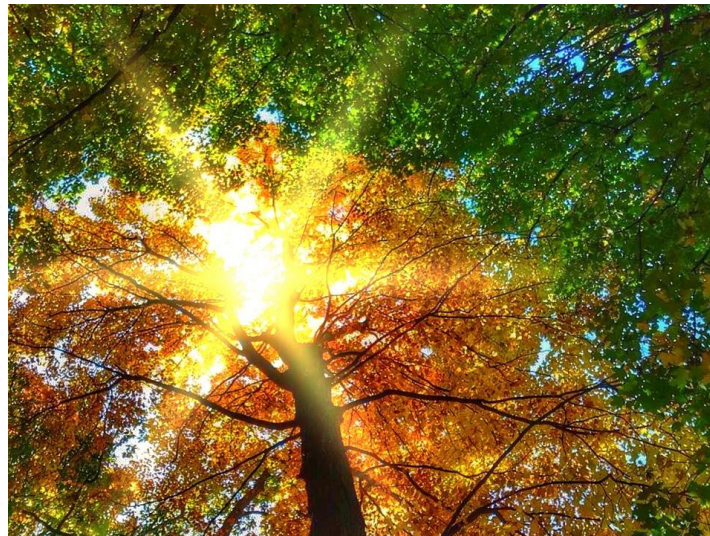


# The Latest Buzz with G&C Accounting

Thursday, September 26, 2024  
1:00 – 2:30 PM



# Agenda

Topic	Presenter(s)
Research Updates	Josh Rosenberg
Project Accounting Updates	Glenn Campopiano
Project Accounting Updates	Douglas Feller
Effort Reporting Updates	Barkley Howard
Cost Accounting Updates	Andrew Chung
Compliance Updates	Charles Derricotte III
Workday and Reporting Updates	Amy Zhang
Training Updates	Josh Rosenberg
Closing	Josh Rosenberg

# Research Updates

**Josh Rosenberg**

Executive Director, Grants and Contracts

# Georgia Tech Research (RI and GTRI)

## RESEARCH UPDATES

**Josh Rosenberg**

Executive Director, Grants and Contracts

### Trends:

#### Actuals (AWARDS):

- FY25: \$298,847,927
- GTRI: up 1.6% and \$2.8 million (\$180.2 million in FY25 vs. \$177.4 million in FY24)
- RI: down 5.2% and \$6.5 million (\$118.7 million in FY25 vs. \$125.2 million in FY24)
- **GT Overall: down 1.2% and \$3.7 million (\$298.8 million in FY25 vs. \$302.5 million in FY24)**

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

### Trends:

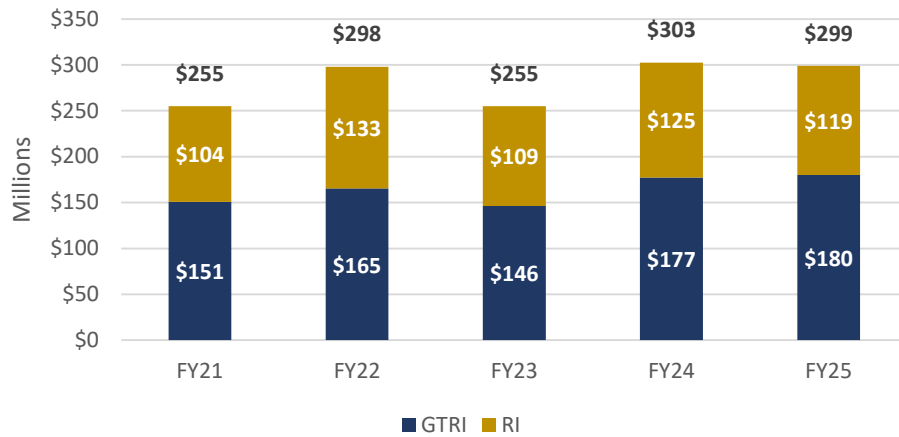
#### Actuals (EXPENDITURES):

- FY25: \$281,451,432
- GTRI: up 29.9% and \$41.4 million (\$179.8 million in FY25 vs. \$138.4 million in FY24)
- RI: up 13.8% and \$12.4 million (\$101.6 million in FY25 vs. \$89.3 million in FY24)
- **GT Overall: up 23.6% and \$53.8 million (\$281.5 million in FY25 vs. \$227.7 million in FY24)**

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

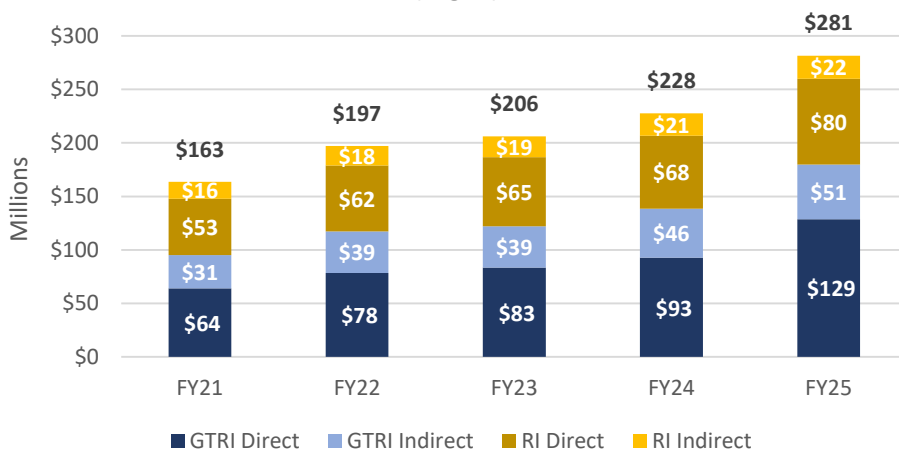
### Fiscal Year-to-Date Sponsored Awards

(August)



### Fiscal Year-to-Date Sponsored Expenditures

(August)



# RI Sponsored Programs

*AWARD DATA: FY21 – 25 (YTD through Period 2: August)*

AWARDS: Cumulative Report thru: AUGUST					
College/Unit	FY25		FY24		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 8,224,410	34	\$ 10,114,865	36	-18.7%
COS	\$ 23,700,146	96	\$ 18,031,075	68	31.4%
DSGN	\$ 1,355,515	80	\$ 1,704,137	116	-20.5%
ENGR	\$ 64,842,160	278	\$ 66,784,132	231	-2.9%
GTRI	\$ 180,175,923	175	\$ 177,349,678	182	1.6%
IAC	\$ 1,264,412	11	\$ 988,560	9	27.9%
OTHERS	\$ 18,927,065	68	\$ 27,077,214	79	-30.1%
SCB	\$ 358,296	4	\$ 480,966	3	-25.5%
<b>Total</b>	<b>\$ 298,847,927</b>	<b>746</b>	<b>\$ 302,530,626</b>	<b>724</b>	<b>-1.2%</b>
<b>Resident Instruction and Other</b>	<b>\$ 118,672,004</b>	<b>571</b>	<b>\$ 125,180,948</b>	<b>542</b>	<b>-5.2%</b>

Awards		
	YTD (August)	Full Year
FY25	\$ 118,672,004	
FY24	\$ 125,180,948	\$ 496,349,867
FY23	\$ 108,516,868	\$ 512,798,650
FY22	\$ 132,740,919	\$ 443,169,708
FY21	\$ 104,376,664	\$ 415,738,536

## Key Takeaways:

- Awards for Georgia Tech totaled \$298.8 million.
- On the RI side, awards decreased 5.2% to \$118.7 million. On the RI side, the:
  - Biggest increases came from the Department of Defense, Department of Energy, Colleges/Universities/Research Institutes, and Industrial Sponsors
  - Biggest decreases came from NSF and the Army.

# RI Sponsored Programs

## SPONSOR AWARD DATA: FY24 – 25 (YTD through Period 2: August)

RI NEW AWARDS (Through August)						
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)	\$ 37,160,668	31%	\$ 44,096,016	\$ (6,935,348)	-16%	\$ 39,375,096
US DEPT OF ENERGY	\$ 18,272,791	15%	\$ 12,120,242	\$ 6,152,549	51%	\$ 10,721,661
DHHS	\$ 16,049,962	14%	\$ 14,279,837	\$ 1,770,125	12%	\$ 15,183,102
INDUSTRIAL SPONSORS	\$ 10,892,774	9%	\$ 8,628,199	\$ 2,264,576	26%	\$ 11,038,116
COLL/UNIV/RES INSTITUTES	\$ 7,328,821	6%	\$ 5,059,565	\$ 2,269,256	45%	\$ 6,638,806
US DEPT OF DEFENSE	\$ 7,049,503	6%	\$ 629,683	\$ 6,419,820	1020%	\$ 3,339,409
INDUS RES INST/FDNS/SOC	\$ 5,583,788	5%	\$ 3,379,178	\$ 2,204,610	65%	\$ 4,990,430
NAVY	\$ 3,458,810	3%	\$ 5,076,552	\$ (1,617,742)	-32%	\$ 4,510,942
NASA	\$ 3,153,072	3%	\$ 1,547,565	\$ 1,605,507	104%	\$ 3,202,040
ARMY	\$ 2,510,244	2%	\$ 8,240,529	\$ (5,730,285)	-70%	\$ 3,023,117
GOVT-OWNED/CONTRACTOR OP	\$ 1,960,225	2%	\$ 1,051,413	\$ 908,812	86%	\$ 1,335,108
US DEPT OF TRANSPORTATION	\$ 1,497,938	1%	\$ 906,403	\$ 591,535	65%	\$ 1,040,710
US DEPT OF AGRICULTURE	\$ 1,296,000	1%	\$ 755,700	\$ 540,300	71%	\$ 540,340
US DEPT OF EDUCATION	\$ 875,498	1%	\$ 1,103,551	\$ (228,053)	-21%	\$ 5,243,785
STATE & LOCAL GOVERNMENT	\$ 589,459	0%	\$ 542,839	\$ 46,619	9%	\$ 1,527,264
<b>Grand Total</b>	<b>\$ 118,672,004</b>	<b>100%</b>	<b>\$ 125,180,948</b>	<b>\$ (6,508,944)</b>	<b>-5.2%</b>	<b>\$ 117,889,481</b>

### 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

## EXPENDITURE DATA: FY21 – 25 (YTD through Period 2: August)

Expenditure Analysis: AUGUST	FY25 YTD	FY24 YTD	Change
Salaries and Wages	\$ 28,013,341	\$ 26,596,117	5.3%
Subcontracts	\$ 17,188,609	\$ 11,933,634	44.0%
Tuition Remission	\$ 4,680,969	\$ 4,628,702	1.1%
Other Direct Costs	\$ 14,358,314	\$ 11,634,393	23.4%
M&S	\$ 4,992,684	\$ 4,525,573	10.3%
Fringe Benefits	\$ 6,189,799	\$ 5,885,471	5.2%
Equipment	\$ 2,911,211	\$ 1,285,526	126.5%
Domestic Travel	\$ 1,060,054	\$ 1,404,902	-24.5%
Foreign Travel	\$ 422,535	\$ 426,902	-1.0%
High Performance Computing	\$ 3,258	\$ 15,061	-78.4%
Unallocated/Blank Object Class	\$ 198,328	\$ 35,238	
<b>DIRECT</b>	<b>\$ 80,019,104</b>	<b>\$ 68,371,520</b>	<b>17.0%</b>
<b>IDC</b>	<b>\$ 21,612,932</b>	<b>\$ 20,906,664</b>	<b>3.4%</b>
<b>Total</b>	<b>\$ 101,632,036</b>	<b>\$ 89,278,184</b>	<b>13.8%</b>

Expenditures - Direct		
	YTD (August)	Full Year
FY25	\$ 80,019,104	
FY24	\$ 68,371,520	\$ 371,624,622
FY23	\$ 64,661,029	\$ 337,688,551
FY22	\$ 61,592,087	\$ 330,920,330
FY21	\$ 52,570,991	\$ 294,248,586
Expenditures - Indirect		
	YTD (August)	Full Year
FY25	\$ 21,612,932	
FY24	\$ 20,906,664	\$ 111,102,607
FY23	\$ 19,345,488	\$ 103,856,777
FY22	\$ 18,074,986	\$ 93,079,082
FY21	\$ 15,682,091	\$ 86,156,912

### Key Takeaways:

- Direct expenditures were up 17.0% and indirect expenditures were up 3.4% YOY.
- Relative increases in all areas except for a 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 2: August)

INVOICING			
Invoicing YTD FY2024 vs. FY2025 (thru August)			
Invoice Types	FY25 (Aug. YTD)	Monthly FY25 Average	FY24 (Aug. YTD)
G&C GIT Standard Certification Required	\$ 463,034	\$ 231,517	\$ 641,750
G&C GTRC Custom Certification Required	\$ 86,296.63	\$ 43,148	\$ 206,427
G&C GTRC Standard Certification Required	\$ 28,280,721	\$ 14,140,360	\$ 24,049,898
G&C In House	\$ 3,620,563	\$ 1,810,281	\$ 5,724,698
G&C LOC Draw	\$ 40,753,912	\$ 20,376,956	\$ 34,360,153
G&C SF1034	\$ 3,503,856	\$ 1,751,928	\$ 3,623,775
G&C SF270	\$ 9,820,477	\$ 4,910,239	\$ 11,552,912
Bursar Billed	\$ 162,508	\$ 81,254	\$ 41,527
<b>Grand Total</b>	<b>\$ 86,691,367</b>	<b>\$ 43,345,684</b>	<b>\$ 80,201,139</b>
<b>Raw Invoice Counts</b>	<b>2,652</b>	<b>1,326</b>	<b>2,626</b>
<b>Year over Year Invoicing Change</b>			
	<b>Dollars</b>	<b>Invoice Counts</b>	
YTD change in FY25 over FY24	<b>\$ 6,490,228</b>	<b>26</b>	
YTD percentage change	<b>8.1%</b>	<b>1.0%</b>	

FINANCIAL REPORTS		
Financial Reports YTD FY2024 vs. FY2025 (thru August)		
Report Types	FY25 (Aug. YTD)	FY24 (Aug. YTD)
Annual Financial Report	12	18
Final Financial Report	30	33
Monthly Financial Report	16	33
Quarterly Financial Report	69	121
Milestone (Event Based)/Revised	1	-
Semi-Annual Financial Report	8	4
<b>TOTALS</b>	<b>136</b>	<b>209</b>
<b>Year over Year Invoicing Change</b>		
	<b>Report Counts</b>	
YTD change in FY25 over FY24	<b>(73)</b>	
YTD percentage change	<b>-34.9%</b>	

Through August	FY25	% of Total	FY24	% of Total	% Chg FY
<b>G&amp;C ANALYST TEAM: JOURNALS</b>					
<b>Journals (Total)</b>	245		214		14%
Appropriate Grants Management	184	75%	160	75%	
"Red Flag" Grants Management	61	25%	54	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 August, the analyst team managed: 207 award initiations, 563 award modifications, 931 award corrections, **550 closeouts**, and 113 service now tickets.



# RI Sponsored Programs

## Award Dollars in Exception Status

<b>AWARD EXCEPTIONS (Overspent) - as of September 3</b>					
Row Labels	Past-term	In-Performance	Available Balance	3-Sep	1-Aug
Electrical and Computer Engineering	(2,827,012)	(1,585,377)	(4,412,388)	82	81
Financial Aid	(722,576)	(27,223,076)	(27,945,652)	7	5
General Institutional Expense	(698,845)	(297,661)	(996,505)	16	16
GT/Emory Biomedical Engineering	(310,257)	(1,817,173)	(2,127,430)	28	37
Institute for Matter & Systems	(208,810)		(208,810)	2	3
Center for Education Integrating Science, Mathematics & Computing (CEISM)	(190,118)	(36,690)	(226,807)	3	3
Mechanical Engineering	(141,432)	(1,429,134)	(1,570,566)	55	59
Aerospace Engineering	(114,267)	(1,614,180)	(1,728,447)	40	51
School of Interactive Computing	(109,047)	(215,145)	(324,192)	15	19
Institute for Bioengineering & Bioscience	(103,088)		(103,088)	2	4
Chemical and Biomolecular Engineering	(102,433)	(2,244,604)	(2,347,036)	34	45
Georgia Electronics Design Center	(95,000)		(95,000)	1	1
Chemistry and Biochemistry	(84,521)	(666,709)	(751,229)	15	21
Materials Science and Engineering	(68,264)	(1,136,944)	(1,205,208)	21	23
Psychology	(41,889)	(156)	(42,045)	3	2
<b>Grand Total</b>	<b>(5,959,590)</b>	<b>(49,560,869)</b>	<b>(55,520,459)</b>	<b>464</b>	<b>535</b>
<b>Non-Financial Aid</b>	<b>(5,237,014)</b>	<b>(22,337,793)</b>	<b>(27,574,807)</b>	<b>457</b>	<b>530</b>

### 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>

## [AUGUST 2024 ARTICLE \(# 30\)](#)

### Featured PI Article



#### **PI ARTICLE: *NSF Award Management***

On the Resident Instruction side, the National Science Foundation (NSF) is our biggest sponsor – providing approximately 20% of our award funding. In 2022, the NSF OIG published the following report prepared by Cotton & Company LLP: 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):**

September 26, 2024 (Thursday)

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:**

September 30, 2024 (Monday)

10 - 11 a.m.

[Learn More](#)

# Project Accounting Updates

**Glenn Campopiano**

Director, Project Accounting

# Grant Management

- Actively managing your awards and sub awards
- Allowable Costs
- Budgets vs. Actuals
- Cost Transfers

# Grant Management

Monitoring the award requires that-

- Actual expenses are periodically compared with budget
- Actuals expenses are accurate, meaning reasonable, allocable, allowable and consistently charged.
- Errors are corrected in a timely manner
- Prior approvals are obtained when required.
- Sub-recipient expenses are monitored consistently

# Grant Management

## Budget vs Actual

Actual expenses should be compared at least monthly to the budget to ensure:

- Total funds on the grant have not been exceeded (overrun)
- Total funds are used appropriately.
- Funds for any cost category have not been exceeded. Exceptions apply here, some may need sponsor approval.
- Expenses must be accurate which means reasonable, allowable, allocable and consistently applied.

# Grant Management

What does Reasonable mean?

A cost may be considered reasonable if the nature of the goods or services acquired reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.

# Grant Management

## What does Allocable mean?

- A cost is **allocable** to a specific grant if:
- it is incurred solely in order to advance work under the grant;
- if it benefits both the grant and other work of the institution;
- if is necessary to the overall operation of the organization;
- and is deemed assignable, at least in part, to the grant.



# Grant Management

## What does Allowable mean?

- A cost is ***allowable*** if it is reasonable, allocable and **conforms** to the cost principles and the sponsored agreement AND is not prohibited by law or regulation
- Conformance with limitations and exclusions as contained in the terms and conditions of award including the cost principles—varies by type of activity, type of recipient, and other characteristics of individual awards.

# Grant Management

Cost Transfers (journal entry, accounting adjustment, EDR) used to correct:

- Erroneous charges
- Unreasonable charges
- Un-allocable charges
- Unallowable charges
- Inconsistently applied charges
- Must be well documented
- Must be made within 90 days from the time charge was posted

# Project Accounting Updates

**Douglas Feller**

Financial Manager, Project Accounting

# Template Slide

- Grant Lines/Related Worktags
- Indirect Rate
- Budgets
- Period of Performance
- Award and Grant Line Status
- Cost Share

# Related Worktags

- Incorrect related worktags requires a new GR worktag to be created
- Leads to cost transfers and budget amendments
- Is the cost center correct? Is the Fund correct?
- Does the function allow me to charge the employee's time correctly (Salary vs Fellowship Stipend)
- Is this Federal or Private funding (i.e. Class)

Default Worktag	F
CC000298 ISyE - Industrial and Systems Engineering	Y
FD20000 Restricted - Education and General	Y
FN12100 Individual or Project Research	Y
CL64000 Sponsored Operations - Private	Y
BR25	Y

# Indirect Rates

- Is the rate correct?
- If it's a subaward does it have a basis limit?
  - Subaward are only allowed to charge indirect on the 1<sup>st</sup> \$25k
  - Avoids journal entry to remove F&A that exceeds allowed amount
- Is it a Consultant? Does it incorrectly have a basis limit?
  - Consultants do not have an indirect cap

### Facilities And Administration

Current Rate	66.50%
Rate Agreement	<a href="#">Industrial (Non-Government) (07/01/2016)</a>
Basis Type	MTDC
Object Class Set	<a href="#">Georgia Tech</a>
Cost Rate Type	Industry
Exception	(empty)
Revenue Allocation Profile	Standard
Basis Limit	(empty)

### Additional Information

From Date	05/01/2023
To Date	09/30/2024
Memo	(empty)
*Fund	FD20000 Restricted - Education and General
*Cost Center	<a href="#">CC000298 ISyE - Industrial and Systems Engineering</a>
*Function	<a href="#">FN12100 Individual or Project Research</a>
*Class	<a href="#">CL64000 Sponsored Operations - Private</a>
*Budget Reference	BR25



# Budgets

- The GR worktag will not show up in SABER
  - G&C has not submitted the budget
  - No Financial Transactions
  - Future Start Date
- Exception Report
- Double check if the overage is a budgeting issue
- For NIH Salary Cap budget issues, contact G&C to increase budget

# Period Of Performance/Status

- Check the Award Period vs Grant Line Period
- Different Status
  - Active
  - Central Admin Review
  - Closeout
  - Inactive

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Award Contract Dates 05/01/2023 - 09/30/2024

Award Lifecycle Status Active

Award Line Lifecycle Status Active

# Cost Share

- Does my award have cost share?
- Is it the department's responsibility? 3<sup>rd</sup> Party Inkind? Mixed?
- Does a subaward have cost share
- Is the source of the cost share correct? (State vs GTF)

# Effort Reporting Updates

**Barkley Howard**

Financial Analyst - Cost Accounting

# Annual Statement of Reasonableness

- 6,302 FY24 ASRs were distributed to all employees charged to Resident Instruction Grants
- 1,065 (17%) FY24 ASRs still need employee confirmation as of Thursday, September 19<sup>th</sup>
- 625 (12%) of approved ASRs approved by employee still require Unit Financial Manger approval
- ASRs are **past due**. Please confirm immediately.
- Paper ASRs will be distributed to the UFM's the last week of September.
- Ensure completed ASRs are legible and returned to the eASR Help Desk by October 31, 2024.
- Electronic certification is still allowed and preferred.
- UFM's will continue to receive weekly status updates.
- 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](mailto:easr.ask@office365.gatech.edu) for assistance

# Annual Statement of Reasonableness – Manual Form

- DocuSign is the preferred method for signatures to allow electronic storage and indexing of forms
- If employee is available **Please** certify electronically!!
- If employee has termed or unavailable have Principle Investigator with 1<sup>st</sup> hand knowledge of work complete all data on the right hand side of form
- Return form to [ear.ask@office365.gatech.edu](mailto:ear.ask@office365.gatech.edu)

**CERTIFICATION OF EFFORT - SIGNATORY CERTIFICATION REQUIREMENTS**

**THIS SIGNATURE SECTION SHOULD BE USED IN ALL CIRCUMSTANCES EXCEPT FOR UNUSUAL SITUATIONS**

**OR**

**(USE ONLY FOR EXCEPTIONS)**

I confirm that the distribution of salary charges above represents a reasonable estimate of the work performed by me during the stated period.  
If I'm a principal investigator (PI) or other key/senior personnel on a sponsored award, I additionally confirm I was engaged throughout the award period with no disengagement of more than 3 months and effort commitments were met over the course of the award budget period.

I confirm that I have firsthand knowledge of all the work performed by the above employee and that the distribution of salary charges represents a reasonable estimate of work. Furthermore, if this employee is a principal investigator (PI) or other key/senior personnel on a sponsored award, I additionally confirm that they were engaged throughout the award period with no disengagement of more than 3 months and effort commitments were met over the course of the award budget period.

EMPLOYEE: [REDACTED]  
SIGNATURE \_\_\_\_\_  
DATE \_\_\_\_\_

PRINT NAME: \_\_\_\_\_  
TITLE: \_\_\_\_\_  
SIGNATURE \_\_\_\_\_  
DATE \_\_\_\_\_  
EMP ID \_\_\_\_\_

\*\*\*\*\*

UNIT FINANCIAL MANAGER'S CERTIFICATION:  
THE AMOUNTS REPORTED ABOVE MATCH THE DEPARTMENT PAYROLL AND COMMITMENT ACCOUNTING RECORDS, THE STATEMENT HAS BEEN SIGNED IN ACCORDANCE WITH REQUIREMENTS

FINANCIAL MANAGER: \_\_\_\_\_ DATE: \_\_\_\_\_ EMP ID: \_\_\_\_\_

THE COMPLETED FORM MUST BE RETURNED TO THE OFFICE OF GRANTS AND CONTRACTS ACCOUNTING BY 08/31/2024



# 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](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 September 19<sup>th</sup>, 65% complete 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)

# Cost Accounting Updates

**Andrew Chung**

Cost Accountant II



# SCARV - Service Center Annual Rate Validation

- Due **October 21<sup>st</sup>, 2024**, with supporting documentation.
- Purpose of SCARV is to ensure that:
  - *Service Centers are not making a profit (no over-recovery)*
  - *Expenses charged are allowable (e.g., no advertising or marketing expenses)*
  - *Service Centers are charging the approved, published rates for each of their services (All service center rates can be viewed on the Grants website)*
- At GT, the service center charge rates are validated annually. Currently, we are in FY25, so we are asking for FY24 SCARV information.
- All personnel, effort allocation, equipment & space information needs to be documented within the SCARV form as significant changes in these areas could affect the rates.
- Must include ALL service center expenses - including ones posted to Non-DSS Worktags.
  - *E.g., Expenses for supplies used for service center posted to dept Worktag*
- Reported billable usage times rate per unit should tie out to total collected revenue
  - *E.g., 10hrs of labor (usage) \* \$25/hr (rate) = \$250 (revenue)*
  - *Free use (non-billable usage such as student use or dept research) must also be reported on the SCARV form*
- Questions – [Andrew.Chung@business.gatech.edu](mailto:Andrew.Chung@business.gatech.edu) or [servicecenter.ask@office365.gatech.edu](mailto:servicecenter.ask@office365.gatech.edu)

# 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 (Grant Worktags)

## Billing to external sources without a Worktag

- Ledger Account 452500 –Sales Miscellaneous
  - RC452590 -DSS -External to GT
  - E.g. Selling surplus equipment to external customers

## Billing through Specialized Service Agreements

- Go through OSP
- Direct tie-in to Research or Academic function
- Supports Research or Academic function
- Cannot be used for federal grants, only for external customers
- More details can be found in the SSA course in Quest LMS

# Service Center Compliance Risk

- Need to ensure that service centers are charging the published rates (no “rouge” 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 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 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.*
- This is a **partnership** between the department and G&C office. If you see something that doesn’t seem right with the rates or there has been a change in operations that might require another review of your service center’s rates, please be pro-active in reaching out to our office.

# Compliance Updates

**Charles H. Derricotte III**

Financial Compliance Program Manager

# Topics for September 2024

- Sandia Best Practices/Reminders
  - Sandia Budget
  - Direct Costs
  - Resources
- Overview of Sub-Recipient Monitoring
  - What is a subaward?
  - Roles and Responsibilities: Office of Sponsored Programs
  - Roles and Responsibilities: Principal Investigators (PI)
  - Roles and Responsibilities: Financial Departmental Administrators
  - Sub-Recipient Monitoring Examples
  - Resources

# 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.

# Best Practices/Reminders – Direct Costs

- Please make sure any EDR's (Express Direct Retro's) processed during the period of performance to add/remove salary cost have adequate supporting documentation and rationale in the event it is questioned.
  - Avoid EDR's after period of performance, increases audit scrutiny and risks questioned costs. Review ECD's/EWAF's to ensure personnel that expensed salary to Sandia now or in the future is accurate.
- Ensure source documentation for all costs (invoices, itemized receipts etc.) are uploaded to Workday.
  - Verify expenses for fabricated equipment moved to capitalized equipment at the end of award are accurate. Always include Invoice number to ensure auditor can match costs to supporting documentation if requested.

# Best Practices/Reminders – Direct Costs

- 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 Practice: Email the Sandia SDR to let them know that part of the cost of the equipment will be charged to Sandia. Remember Sponsor approval via email is strong supporting documentation for audits, save all correspondence.
- Ensure source documentation for all costs (invoices, itemized receipts etc.) are uploaded to Workday.
  - Ensure expenses for fabricated equipment moved to capitalized equipment at the end of award are accurate. Always include Invoice number to ensure auditor can match costs to supporting documentation if requested.



# 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

# Overview of Sub-Recipient Monitoring: What is a subaward?

- A subaward is defined as "an award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient." (2 CFR 200)
- A subrecipient means the legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided.
- A subaward may be required if part of the research effort under a sponsored project is to be performed by an outside organization or institution.

# Overview of Sub-Recipient Monitoring: What is a subaward?

- Under **a subaward**, a subrecipient generally performs tasks that are considered substantive programmatic work and is responsible for programmatic decision making.

## Defining“ substantive programmatic work”

- The collaboration is substantial enough that the collaborating **individual** or **organization** will participate in preparation of results, publications, presentations or other collaborative participation beyond routine analytical work. Note: Includes fellowships and other agreement contracted as a subaward through the office of sponsored programs.

# Overview of Sub-Recipient Monitoring: Roles and Responsibilities: Office of Sponsored Programs

- OSP is responsible for the oversight of subrecipient monitoring and ensuring that the Institute's subrecipient monitoring procedures are compliant with federal and other applicable regulations.
- Identifying the federal award information (e.g., Assistance Listing number, award name, name of federal agency) and applicable compliance requirements, including any appropriate flow-down provisions from the prime agreement.
- Annually reviewing all active subawards for which monitoring is mandated

# Overview of Sub-Recipient Monitoring: Roles and Responsibilities: Principal Investigators (PI)

- Monitor/Review of subrecipient's technical and programmatic activities related to the subaward.
- Verifying that the subrecipient work is conducted in a timely manner and that the results delivered are in line with the proposed statement of work.
- Reviewing and approving subrecipient invoices, including expenditures to ensure the charges are allowable, allocable, reasonable, and within the period of performance.
- **Maintain regular contact with the subrecipient – Frequency is dependent on program deliverables yet should be at a minimal annually every fiscal year. This component is regularly tested by external auditors.**

# Overview of Sub-Recipient Monitoring: Roles and Responsibilities: Financial Departmental Administrators

- Reviewing invoices from subrecipients to ensure invoices are within the parameters of the subaward budget and questioning expenditures if necessary\*
- Requesting clarification from the subrecipient regarding any unusual or excessive charges invoiced by the subrecipient\*
- Maintaining copies of all invoices that provide evidence of the regular review of invoices by the PI\*
  - “Evidence” can be in the form of authorized signature by the PI or his/her designee, PI’s initials, e-mail communications, or notes of meeting between the PI with the department administrator.
- **Maintaining documentation of monitoring efforts (copies of e-mails, phone log, etc.)**

\*Tested by Grants & Contracts Compliance Group Semi-Annually

# Example 1 – Summarization & Slides

Hello Charles,

The [redacted] team is supervising two students on this project. The team has participated in about six teleconferences, contributed to two reports, and participated in the two-day in-person review meeting. The students also participated in a monthly student-led seminar series, giving one of the seminars in Spring 2023. In

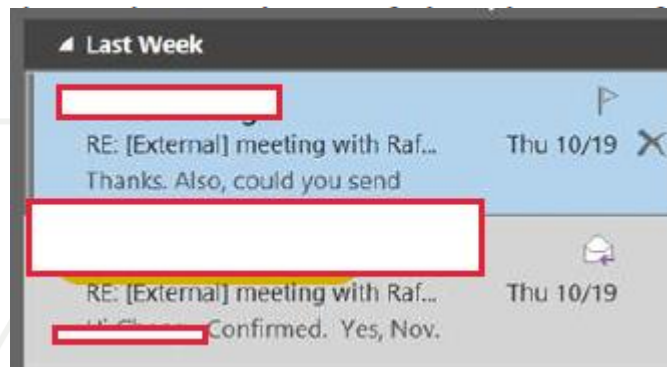
A link to their slides from the review meeting is here: [https://www.dropbox.com/\[redacted\]](https://www.dropbox.com/[redacted])

The annual report is attached.

# Example 2 – Summarization & Email Discussions

Hello Charles,

I have pasted 11 screen shots of my email box for this project under Research Discussion, showing the frequent email communications among people who have been working on this project: myself, my admin [redacted], my lab manager [redacted], Research Scientist II [redacted] postdoc [redacted], PhD student [redacted], and the [redacted] Sub PI [redacted] his admin [redacted], and his postdocs [redacted] covering the period from Jan 20 2023 to Oct 19 2023. I have also attached three attachments of some of these emails, including a meeting summary and two data pptx presentations.



**Best Practice** – Keep confirmations of meeting invite by the Sub-Recipients and respond via email after the meeting has taken place. Response can be a quick summarization of meeting or add other details based of discussions. **Make sure appropriate senior personnel are cc'd on all emails (P.I, Senior Researcher, other).** **Both GIT and Sub-Recipient.**



# Example 3 – In Person Meeting Agenda & Attendee Listing

Day 1 -Georgia Tech		
Start time	Duration	What
8:15 AM	30 minutes	Visitors staying in midtown, meet at Georgia Tech Hotel for transportation to GT CoVE
8:45 AM	45 minutes	Arrive at GT CoVE for breakfast and networking
9:30 AM	30 minutes	Welcome, introductions, review of project goals and structure
10:00 AM	10 minutes	Opening remarks from NASA (if any)
10:10 AM	20 minutes	Student training overview
10:30 AM	15 minutes	Break

## Attendee List

- PI
- Deputy Project Manager
- Undergraduate
- Research Faculty
- Co-PI
- EARB
- Graduate Student
- Co-PI
- Graduate Student

# Example 4 – Weekly Meeting via TEAMS

The screenshot shows a Microsoft Teams meeting invitation for a recurring meeting titled "Weekly Sync". The meeting is scheduled for Monday, August 15, 2022, from 1:00 PM to 2:00 PM. A "Join meeting" button is visible. The invitation text states: "[Redacted] is inviting you to a scheduled Zoom meeting." The topic is "Weekly Sync" and the time is "Aug 15, 2022 13:00 Eastern Time (US and Canada)". The recurrence is "Every week on Mon, until Jul 24, 2023, 50 occurrence(s)". A list of dates and times follows: Aug 15, 2022 13:00; Aug 22, 2022 13:00; Aug 29, 2022 13:00; Sep 5, 2022 13:00; Sep 12, 2022 13:00; Sep 19, 2022 13:00; Sep 26, 2022 13:00; Oct 3, 2022 13:00; Oct 10, 2022 13:00; Oct 17, 2022 13:00; Oct 24, 2022 13:00; Oct 31, 2022 13:00; Nov 7, 2022 13:00; Nov 14, 2022 13:00; Nov 21, 2022 13:00; Nov 28, 2022 13:00. On the right side, there is a "Tracking" panel with an "Organizer" field (redacted) and an "Attendees" field (empty).

**Best Practice** – Create a standing meeting with the sub-recipient to show regular communications through the fiscal year. Keep a meeting agenda and consider a follow-up email to summarize discussions from the meeting. **Make sure all appropriate senior personnel are included on meeting invite and on all monitoring emails (P.I, Senior Researcher, other). Both GIT and Sub-Recipient.**

# Example 5 – Phone Calls

- Can be used to show appropriate sub-recipient monitoring if:
  - P.I or responsible party sends an email to sub-recipient detailing the discussions and the sub-recipient confirms discussion details.
  - Discussion **must** involve award deliverables, invoicing, or other key information related to the award/grant.

# Sub-Recipient Resources

- <https://osp.gatech.edu/subawards>
  - Overview of the Subaward cycle
  - Meet OSP Subaward team
- <https://osp.gatech.edu/subaward-PI-responsibilities>
  - PI responsibilities at each stage of the award cycle
- <https://www.grants.gatech.edu/pi-articles>
  - **PI ARTICLE: Subrecipient Monitoring – Invoice Reviews and Processing.** (May 2024)  
*Note: P.I Articles are available via pdf download to print personal copy*

# Workday Reporting Updates

**Amy Zhang**

Application Support Analyst Lead

# Schedule Live Composite Reports

Frequently-used reports can be scheduled to run on a daily, weekly or monthly basis or on a specific future date. (previous buzz session: [How to schedule a report in workday March 27, 2023](#))

1. Use the Related Action -> Custom Report ->Schedule (Alternatively, you can input 'Schedule a Report' in the Workday search bar.)

The screenshot shows the Workday interface for a report titled "GT RPT Cost Share Fund in Progress Report". The report details include:

- Company: CO503 Georgia Institute of Technology
- Period: FY25 - Sep
- Message: This report ran on 9/24/2024 10:28:09 AM

The "Actions" menu is open, and the "Custom Report" option is selected, which has opened a sub-menu with the following options:

- Copy
- Print
- Run
- Schedule**
- Transfer Ownership
- Validate
- View Calculated Field Hierarchies

Below the report details, there is a table with 3 items:

Award	Award Sponsor	Award PI	Aw Financ
AWD-002648:	GEORGIA RESEARCH	Omer T Inan	Kyle Ro

# Schedule Live Composite Reports

2. Select a frequency option (for example: Monthly Recurrence) in the Run Frequency field.
3. Check “Populate Default Prompt Values” ( *NEW* with Workday 2024 release 2)
4. Click Report Criteria and input necessary details such as Company, Period, Award, Cost Center etc. (Ensure that you have filled out all the required fields of the report.)

### Schedule a Report

Report \*

Run Frequency \*

Populate Default Prompt Values

### Schedule a Report

Request Name

Process GT RPT Cost Share Fund in Progress Report

Run Frequency Run Now

[Report Criteria](#) [Output](#) [Share](#)

15 items

Field	Value Type	Value
<input checked="" type="checkbox"/> Company	<input type="text" value="Specify Value"/>	<input type="text" value="CO503 Georgia Institute of Technology"/>
<input checked="" type="checkbox"/> Period	<input type="text" value="Determine Value at Runtime"/>	<input type="text" value="CF Current Fiscal Period"/>
<input checked="" type="checkbox"/> Award	<input type="text" value="Specify Value"/>	<input type="text"/>
<input checked="" type="checkbox"/> Grant	<input type="text" value="Specify Value"/>	<input type="text"/>
<input checked="" type="checkbox"/> Cost Center	<input type="text" value="Specify Value"/>	<input type="text" value="CC000044 CACP - Ivan Allen College - Center for Advanced Communications Policy"/>
<input checked="" type="checkbox"/> Sponsor	<input type="text" value="Specify Value"/>	<input type="text"/>
<input checked="" type="checkbox"/> Award PI	<input type="text" value="Specify Value"/>	<input type="text"/>

\* If you want the period to display previous fiscal periods, under Value, you can select Global Fields -> Instance.

# Schedule Live Composite Reports

5. Click Schedule.

6. Fill in the frequency, day(s), start time, time zone and range of dates (For example: First day of each month at 8:00 am Eastern time)

Range of Recurrence:

Start Date: Always be the date after today

End Date: Based on the frequency of your scheduled report, I would recommend inputting a date range of either six months or one year.

Workday limits recurrence to 5 times after the end of the next calendar year.

**Schedule a Report**

Request Name \* GT RPT Cost Share Fund in Progress Repo

Report Name GT RPT Cost Share Fund in Progress Report

Run Frequency Monthly Recurrence

Report Criteria **Schedule** Output Share

Priority

**Monthly Recurrence Criteria**

\*  Every Month  
 Month(s)

Recurrence Type \*  Day(s) of the Month   
 Day of the Week

Start Time \*

Time Zone \*

Catch Up Behavior \*

**Range of Recurrence**

Start Date \*

End Date \*



# Schedule Live Composite Reports

7. Click Output.

8. Select the output format. It will default to Excel, but you can change it to PDF or CSV format.

*\*New with Workday 2024 Release 2:*

*Schedule Live Composite Reports – View in Browser*

- You can't share the report when you select View in Browser.*
- The composite report results are a snapshot from when the background task finished, but the drill-down and outline expansion results are interactive, real-time data.*

### Schedule a Report

Request Name \*

Report Name GT RPT Cost Share Fund in Progress Report

Run Frequency Monthly Recurrence

Report Criteria Schedule **Output** Share

Output Type (empty)

\*  Excel  
 Report (PDF)  
 Text (CSV)  
 View in Browser

Report Tags

# Schedule Live Composite Reports

9. You will receive a notification in Workday once the scheduled composite report is ready.

## Notifications

Viewing: All | Sort By: Newest | From Last 30 Days

GT RPT Cost Share Fund in Progress Report run on 09/24/2024, 10:28 AM

GT RPT Cost Share Fund in Progress Report run on 09/24/2024, 10:28 AM

1 hour(s) ago

### GT RPT Cost Share Fund in Progress Report run on 09/24/2024, 10:28 AM

1 hour(s) ago

Hello Min Zhang,

Click below to view the result of your scheduled report. You can review this report until 09/29/2024, 10:26 AM

[View Scheduled Report](#)

Runtime criteria used for [GT RPT Cost Share Fund in Progress Report](#)

15 items

Field	Value
<input checked="" type="checkbox"/> Company	C0503 Georgia Institute of Technology
<input checked="" type="checkbox"/> Period	FY25-Sep (Fiscal Year)
<input type="checkbox"/> Award	
<input type="checkbox"/> Grant	
<input type="checkbox"/> Cost Center	CC000044 CACP - Ivan Allen College - Center for Advanced Communications Policy
<input type="checkbox"/> Sponsor	
<input type="checkbox"/> Award PI	
<input type="checkbox"/> Award Report Viewer	

**\* View Scheduled Report for up to 5 days from when the report ran.**

# Training Updates

**Josh Rosenberg**

Executive Director, Grants and Contracts

# Upcoming Live Professional Development

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

Offered virtually, via Zoom, unless otherwise noted

## 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!



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



# THANK YOU!



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