

The Latest Buzz with G&C Accounting

Tuesday, February 27, 2024
1:00 – 2:30 PM



Agenda

Topic	Presenter(s)
Welcome, Research Updates	Josh Rosenberg
Commitment Accounting Updates	Jason Cole
Project Accounting Updates	Glenn Campopiano
Cost Accounting Updates	Jonathon Jeffries
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 7: January)

AWARDS: Cumulative Report thru: JAN.					
College/Unit	FY24		FY23		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 32,148,699	120	\$ 31,123,356	115	3.3%
COS	\$ 40,981,766	183	\$ 32,499,979	184	26.1%
DSGN	\$ 6,455,889	340	\$ 8,234,639	306	-21.6%
ENGR	\$ 201,406,705	732	\$ 203,264,416	782	-0.9%
GTRI	\$ 527,036,864	612	\$ 459,076,373	554	14.8%
IAC	\$ 4,647,260	31	\$ 5,466,729	38	-15.0%
OTHERS	\$ 47,954,394	217	\$ 68,926,622	195	-30.4%
SCB	\$ 540,974	5	\$ 638,207	5	-15.2%
Total	\$ 861,172,551	2,240	\$ 809,230,320	2,179	6.4%
Resident Instruction and Other	\$ 334,135,687	1,628	\$ 350,153,947	1,625	-4.6%

Awards		
	YTD (Jan.)	Full Year
FY24	\$ 334,135,687	\$ 512,798,649
FY23	\$ 350,153,947	\$ 512,798,649
FY22	\$ 309,451,811	\$ 443,169,708
FY21	\$ 250,328,281	\$ 415,738,536
FY20	\$ 227,608,084	\$ 402,520,391

Key Takeaways:

- Awards for Georgia Tech totaled \$860.0 million.
- On the RI side, awards decreased 4.6% to \$334.1 million.
- Increases in funding from DHHS (ARPA-H award), NASA, and colleges/universities helped to offset decreases in Department of Commerce and industry sponsor awards.
- With 5 months to go in the fiscal year, I continue to project flat award growth on the RI side and will revisit later in Q3.

RI Sponsored Programs

SPONSOR AWARD DATA: FY23 – 24 (YTD through Period 7: January)

RI NEW AWARDS (Through January)						
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)	\$ 76,742,617	23%	\$ 78,296,593	\$ (1,553,976)	-2%	\$ 65,859,636
DHHS	\$ 43,204,108	13%	\$ 31,358,811	\$ 11,845,297	38%	\$ 30,779,986
INDUS RES INST/FDNS/SOC	\$ 34,046,683	10%	\$ 34,254,209	\$ (207,526)	-1%	\$ 28,491,618
COLL/UNIV/RES INSTITUTES	\$ 33,641,311	10%	\$ 28,994,402	\$ 4,646,909	16%	\$ 30,390,966
INDUSTRIAL SPONSORS	\$ 28,717,700	9%	\$ 40,416,293	\$ (11,698,593)	-29%	\$ 37,128,680
US DEPT OF ENERGY	\$ 27,960,508	8%	\$ 20,065,536	\$ 7,894,972	39%	\$ 22,439,103
US DEPT OF COMMERCE	\$ 15,554,594	5%	\$ 34,294,742	\$ (18,740,148)	-55%	\$ 13,848,551
NASA	\$ 13,985,250	4%	\$ 9,269,797	\$ 4,715,453	51%	\$ 10,229,051
ARMY	\$ 12,385,480	4%	\$ 10,435,781	\$ 1,949,699	19%	\$ 6,543,470
NAVY	\$ 11,421,581	3%	\$ 11,614,910	\$ (193,329)	-2%	\$ 7,839,952
AIR FORCE	\$ 7,304,986	2%	\$ 8,820,140	\$ (1,515,154)	-17%	\$ 6,290,048
GOVT-OWNED/CONTRACTOR OP	\$ 6,698,994	2%	\$ 7,558,170	\$ (859,176)	-11%	\$ 6,533,804
US DEPT OF DEFENSE	\$ 5,376,455	2%	\$ 7,308,268	\$ (1,931,813)	-26%	\$ 5,772,891
STATE & LOCAL GOVERNMENT	\$ 5,082,804	2%	\$ 6,635,130	\$ (1,552,326)	-23%	\$ 5,336,643
US DEPT OF TRANSPORTATION	\$ 2,264,841	1%	\$ 7,971,131	\$ (5,706,290)	-72%	\$ 5,108,980
Grand Total	\$ 334,135,687	100%	\$ 350,153,947	\$ (16,018,260)	-4.6%	\$ 294,336,817

Key Takeaways:

- Top 15 sponsor types/agencies by award dollars in FY24 listed above; totals at the bottom reflect awards from all sponsors.
- The biggest decrease is from the Department of Commerce (\$34.3 million in awards in FY23 versus \$15.6 million in FY24). DHHS, NASA, and Colleges/Universities/Research Institutes were the biggest areas of growth.

RI Sponsored Programs

EXPENSE DATA: FY20 – 24 (YTD through Period 7: January)

Expenditure Analysis: JAN.	FY24 YTD	FY23 YTD	Change
Salaries and Wages	\$ 82,245,824	\$ 77,243,570	6.5%
Subcontracts	\$ 42,059,884	\$ 30,931,573	36.0%
Tuition Remission	\$ 19,616,494	\$ 19,365,158	1.3%
Other Direct Costs	\$ 26,970,256	\$ 22,524,614	19.7%
M&S	\$ 16,997,217	\$ 17,027,648	-0.2%
Fringe Benefits	\$ 16,135,793	\$ 14,657,059	10.1%
Equipment	\$ 9,858,174	\$ 8,020,283	22.9%
Domestic Travel	\$ 4,117,865	\$ 3,695,379	11.4%
Foreign Travel	\$ 1,171,422	\$ 905,117	29.4%
High Performance Computing	\$ 66,473	\$ 39,462	68.4%
Unallocated	\$ 242,168	\$ 39,713	509.8%
DIRECT	\$ 219,481,570	\$ 194,449,577	12.9%
IDC	\$ 62,783,380	\$ 57,923,842	8.4%
Total	\$ 282,264,949	\$ 252,373,419	11.8%

Expenditures - Direct		
	YTD (Jan.)	Full Year
FY24	\$ 219,481,570	\$ 382,467,044
FY23	\$ 194,449,577	\$ 337,688,551
FY22	\$ 194,402,191	\$ 330,920,330
FY21	\$ 164,486,542	\$ 294,248,586
FY20	\$ 164,344,872	\$ 286,744,676
Expenditures - Indirect		
	YTD (Jan.)	Full Year
FY24	\$ 62,783,380	\$ 110,978,031
FY23	\$ 57,923,842	\$ 103,856,777
FY22	\$ 52,529,001	\$ 93,079,082
FY21	\$ 47,806,332	\$ 86,156,912
FY20	\$ 49,668,902	\$ 84,764,909

Key Takeaways:

- Direct expenditures were up 12.9% and indirect expenditures were up 8.4% YOY.
- Relative increases in all areas except M&S.

RI Sponsored Programs

Grants and Contracts *INVOICING* and *FINANCIAL REPORTING* FY23 – FY24 (YTD through Period 7: January)

INVOICING			
Invoicing YTD FY2023 vs. FY2024 (thru Jan.)			
Invoice Types	FY24 (Jan. YTD)	Monthly FY24 Average	FY23 (Jan. YTD)
G&C GIT Standard	\$ 10,000	\$ 1,429	\$ 13,034,390
G&C GIT Standard Certification Required	\$ 15,661,584	\$ 2,237,369	\$ 370,365
G&C GTRC Custom Certification Required	\$ 1,034,902	\$ 147,843	\$ 1,972,513
G&C GTRC Standard	\$ -	\$ -	\$ 15,521,329
G&C GTRC Standard Certification Required	\$ 80,678,594	\$ 11,525,513	\$ 47,983,566
G&C In House	\$ 20,502,392	\$ 2,928,913	\$ 24,848,117
G&C LOC Draw	\$ 105,357,370	\$ 15,051,053	\$ 99,965,013
G&C SF1034	\$ 14,844,275	\$ 2,120,611	\$ 7,570,488
G&C SF 270	\$ 32,555,114	\$ 4,650,731	\$ 30,093,365
Grand Total	\$ 270,644,231	\$ 38,663,462	\$ 241,359,146
Raw Invoice Counts	9,382	1,340.29	7,671
Year over Year Invoicing Change	Dollars	Invoice Counts	
YTD change in FY24 over FY23	\$ 29,285,084	1,711	
YTD percentage change	12.1%	22.3%	
Bursar Related	\$ 14,451,367		\$ 12,797,863
Office of G&C Invoiced	\$ 256,192,864		\$ 228,561,284

FINANCIAL REPORTS		
Financial Reports YTD FY20223 vs. FY2024 (thru Jan.)		
Report Types	FY24 (Jan. YTD)	FY23 (Jan. YTD)
Annual Financial Report	68	66
Final Financial Report	131	156
Monthly Financial Report	101	98
Quarterly Financial Report	435	360
Milestone (Event Based)/Revised	1	2
Semi-Annual Financial Report	30	28
TOTALS	766	710
Year over Year Invoicing Change	Report Counts	
YTD change in FY24 over FY23	56	
YTD percentage change	7.9%	

Notes:

- Invoiced dollars (and counts), as well as financial reports, are 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 7: January)

G&C ANALYST TEAM: JOURNALS	FY24	% of Total	FY23	% of Total	% Chg FY
Journals (Total)	753		841		-10%
Appropriate Grants Management	571	76%	666	79%	
"Red Flag" Grants Management	182	24%	175	21%	

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 10% 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 January, the analyst team managed:
 - 714 award initiations,
 - 1,539 award modifications,
 - 3,574 award corrections, and
 - 237 service now tickets.

RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS (Overspent) - as of February 1		Column Labels		
Row Labels	Past-term	In-Performance	Grand Total	Award Count
Financial Aid	(1,469,804)	(30,584,922)	(32,054,726)	7
Electrical and Computer Engineering	(951,398)	(2,081,650)	(3,033,048)	83
EI2 Industry Services	(931,648)		(931,648)	3
Institute for Electronics and Nanotechnology	(639,754)	(6,076)	(645,830)	3
General Institutional Expense	(467,191)	(372,769)	(839,960)	14
MECHANICAL ENGINEERING	(215,853)	(2,661,439)	(2,877,292)	44
Aerospace Engineering	(185,414)	(1,348,500)	(1,533,914)	36
Center for Education Integrating Science, Mathematics & Computing (CEISMC)	(137,632)	(50,034)	(187,667)	2
School of Interactive Computing	(113,904)	(252,985)	(366,889)	17
Institute for Bioengineering & Bioscience	(95,178)	(7,910)	(103,088)	2
CHEMISTRY AND BIOCHEMISTRY	(91,162)	(313,394)	(404,556)	13
EI2 Venture Lab	(85,318)		(85,318)	1
School of Computer Science	(81,968)	(77,588)	(159,556)	11
Chemical and Biomolecular Engineering	(44,819)	(729,213)	(774,032)	18
Materials Science and Engineering	(35,402)	(99,934)	(135,336)	5
Grand Total	(5,676,798)	(43,973,454)	(49,650,252)	372
Non-Financial Aid	(4,206,994)	(13,388,532)	(17,595,526)	365

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).
- Beginning this month, I will be tracking the trends on award counts in exception.

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

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

PI ARTICLE: GT Reports for Managing Sponsored Funds. (February, 2024) ([PDF Download](#))

PI ARTICLE: In-Kind Cost Share. (January, 2024) ([PDF Download](#))

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](#))

PI ARTICLE: OSP and G&C – Who Does What? (June, 2022) ([PDF Download](#))

PI ARTICLE: How Much Money Do I Have? (May, 2022) ([PDF Download](#))

Featured PI Article



PI ARTICLE: GT Reports for Managing Sponsored Funds

This article highlights four reports you can use to help you manage your sponsored awards. Please review these reports **at least every month** to ensure that you maintain familiarity with our systems/reports AND that you stay on top of your spending. Your grant/financial administrator can assist you as needed. 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 February 27. 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.](#)

[January 23, 2024](#)

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

For [Recorded Session](#).

Topic	Presenter	Recording start
Research Stats, PI Sponsored Programs, G&C Education & Outreach – PI Articles and The Latest Buzz	Josh Rosenberg	0:00:25
Project Accounting Updates, EDRs, Faculty Summer Pay, Purchasing & Inventorying Equipment	Glenn Campopiano	0:08:48
Foundational Data Model –FDM (Function), Function Worktag, Instruction FN11%, Research FN12%, Operation and Maintenance FN17%	Jonathon Jeffries	0:14:15

Commitment Accounting Updates

Jason Cole

Interim Director - Commitment Accounting

> 90 Day EDR Justification

- **Only applies to EDRs when moving salary on to a grant (e.g. 03GR000000000)**
- **Complete transmittal form with detail explanations**
 - Found on [Budget Office Website](#)
- **Common reasons to 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
- Job Aid: [How Do I Submit A Current Fiscal Year Late Express Direct Retro \(over 90 days\) Request?](#)

Over 90 Day Transmittal Form

Georgia Institute of Technology			
OVER 90 DAYS LATE EXPRESS DIRECT RETRO (EDR) TRANSMITTAL FORM			
Dept/Org Number	Dept / Org Name		
Employee Name	Employee ID #		
Contact/Approval Information			
Requested By:			Title:
Date:	Phone:	Email:	
Approved By:	Date:		
Approved By: (if shared)	Date:		Dept ID
Approved By: (if shared)	Date:		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

Policy on Prior Year Salary Cost Transfers

Allowability of Prior Year Salary Cost Transfers in effect July 1, 2023

Prior Year Salary Cost Transfers that will be accepted for review and processing:

- Sponsored Grant line to Sponsored Grant line in the same Award
- Sponsored Grant line to Designated or GTRC or GTF funds
- Errors caused by incorrect Award set-up (by OSP or G&C)
- **GTF or GTRC to Sponsored Grant line for mods or initiations completed in June**

Requests must be complete with all required documentation or will be returned for correction. Requires G&C Cost Transfer Form-include Salary, fringe & tuition. Employee cost detail and signed revised ASR

- All requests must go through Service Now.
- If the requests does not meet the above conditions, it will not be processed. If you identify a salary on an award that does not meet the above criteria it will be moved to a discretionary worktag. Once you inform us it is wrong it must be fixed –no “never minds”.
- Be Sure to put June pay on GTF or GTRC worktags so they can transfer in FY25 to sponsored worktags.
- Don’t leave the salaries on state funds!
- **Remember cost transfers from prior year state funds to sponsored are not allowed!!**

New NIH/DHHS Policy

Unilateral Closeout Reporting

- On January 23, 2024, NIH issued NOT-OD-24-055, NIH Enforcement of Unilateral Closeout Reporting in the System for Award Management Responsibility/Qualification
- NIH is strengthening enforcement of longstanding closeout requirements, outlined in [Section 8.6, Closeout](#), of the GPS.
- NIH recipients must submit a Final Federal Financial Report (FFR), Final Research Performance Progress Report (F-RPPR), and Final Invention Statement and Certification (FIS) within 120 calendar days of the end of the period of performance (project period).
- Without prior approval from the awarding Institute or Center for a delay in closeout, NIH will initiate unilateral closeout for all awards that fail to meet closeout requirements within 120 days.
- NIH will report all unilateral closeout actions as a Responsibility/Qualification (formerly FAPIIS) record in the entity's information in the System for Award Management (SAM.gov) retroactively, beginning with all unilateral closeout actions taken since January 1, 2023.

Project Accounting Update

“Parking Expenses”

A recent incident occurred where a unit described in a email – “while waiting for an award to come in we charged the salary to other awards”

Please do not do this – use discretionary worktags to allow the transfer – best practice get an advance worktag.

“Amazon Turk”

From Purchasing – “MTurk can only be used for research surveys. MTurk cannot complete the compliance requirements needed so we are unable to use them for services.”

Project Accounting Update

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 Update

Award Close Out Process

After an award ends the unit should be making any financial adjustments in the 30 days after end date. Transactions such as:

- An EDR for the last month for payroll correction if needed.
- Posting vendor invoices for supplies received in POP.
- Remove open obligations for both payroll & purchases.
- Post sub award invoices.
- Travel expenses incurred in last month of award.

Project Accounting Update

- Ideally awards should have been reviewed in the months prior to the end date to ensure all accounting is correct as possible.

G&C is currently dealing with a unit with 3 awards from same sponsor that ended 12.31.2023 with a combination of these issues-

- Cost Share not met.
- Past term charges.
- Overrun charges.
- Open obligations

All of them have been on the exception reports for months. Prompt action is needed during the POP - not months after the end date to fix all these problems. It hampers G&C from timely closing out the awards.

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

2024 Single Audit

Per 2 CFR 200 Subpart F

- **Single audit.** A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with [§ 200.514](#) except when it elects to have a program-specific audit conducted in accordance with [paragraph \(c\)](#) of this section.

A single audit is intended to provide a cost-effective audit for non-Federal entities in that one audit is conducted in lieu of multiple audits of individual programs.
(OMB Website)

The GTRC/GIT Single Audit was completed by Cherry Bekaert and is posted at <https://grants.gatech.edu/reports-and-forms>

2024 NIH Salary Cap

- Effective January 1, 2024
 - ***\$221,900 per year for full-time appointment***
 - \$18,491.67 per month
 - Previously \$212,100 or \$17,675.00 per month
 - Grant and Contracts Memo
- Must be applied based on level of effort and FTE
- Applies to **all** subawards and subcontracts
- Grantee can re-budget funds to accommodate new cap if adequate funds available and does not negatively impact the scope of the award

2024 NIH Salary Cap Example

- Effective January 1, 2024
 - **\$221,900 per year for full-time appointment**
 - \$18,491.67 per month

Example – Monthly Rate \$30,000 month

- 1 Month @100% Effort
 - Cost Share 11,508.33 ($30,000 - 18,491.67$)
- 1 Month @ 50% Effort
 - Cost Share 5,754.17 ($15,000 - 9,245.83$)

NIH Salary Cap Management

- January NIH Cap Report Analysis as February 14th of has been distributed
 - Report will show over the cap amount requiring a cost share
 - Exceptions must be cleared via Commitment Accounting by EDR
 - Please process timely and reach out with concerns
 - Please enter Summer Pay so we can get an accurate calculated
- NIH Calculator in posted on G&C website under Resources
- To Request linked NIH Cost Share Grant
 - Submit a request via Workday

EARLY ASRs

- Terminating Employee ASR on LITE -Security based on Ad-hoc Salary Details
 - Employees must be termed in OneUSG Connect and final payroll posted
 - Any change to salary or distribution voids the signed ASR
 - Requires terminating employee signature, No First-Hand Knowledge
 - Return to easr.ask@office365.gatech.edu once signed

Monthly WAF and Grant Management

- Employees including GRAs and Student Assistants paid on sponsored funding(Grant Worktags) receive an WAF monthly via email
- It is GT policy that employees should 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 (Faculty too) to regularly review their labor distribution monthly and report issues
- 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 reporting compliance, and avoid extra EDRs.

Personal Services Reporting Tutorial (Effort Training)

- New training for all employees that require effort reporting is available at QuestLMS
- https://gtri.sabacloud.com/Saba/Web_spf/NA7P1PRD132/common/ledetail/RA-AWARENESS-COURSE
- 1,400 employees have completed new training since January 2024
- 3,000 employees have been enrolled but not completed the training, monthly reminders
- Training is 10 minutes total so please encourage your faculty and GRA to complete

Compliance Updates

Charles H. Derricotte III

Financial Compliance Program Manager

Quick Topics for February 2024

- Nonpersonal Services Cost Transfers
- Sponsor Best Practices for Audit Readiness
- Participant Support Reminders & New Restrictions
- Relocation Assistance Reminders
- Resources to Remember

Non-Personal Service Cost Transfers

- For every cost transfer, a valid and complete explanation is required that clearly indicates that the costs being moved to an award are directly related to the scope, are allowable by the budget, are allowable by the terms and conditions of the award and are required to complete the objectives of the sponsored agreement.
- In addition, any available supporting documentation should be attached to the request so that it will be available for subsequent audit review. At a minimum, supporting documentation means that a copy of some form of original documentation (such as a travel expense report, original invoice, etc.) will be provided.

Non-Personal Service Cost Transfers

- Cost Transfers onto sponsored worktags are not acceptable under the following circumstances:
 - To correct deficiencies caused by overruns;
 - To avoid restrictions imposed by law or by the terms/conditions of the sponsored award;
 - To temporarily place charges which will subsequently be transferred elsewhere.
- In addition, costs may not be transferred to a sponsored project merely because there are unexpended funds available that would otherwise be returnable to the sponsor.

Sponsor Best Practices for Audit Readiness

- Ensure all ASR's are completed timely per institute policy. (3.2)
 - If student employees have graduated, please get P.I to sign off on student effort to ensure completeness of ASR for those individuals.
 - Reach out to Andrew Chung if you need assistance
- Ensure any financial report to be submitted to sponsor comes from Grants & Contracts Accounting's Project Admin Group
 - Departments are not authorized to send official financial reports on behalf of GTRC or GIT.
 - G&CA would allow a unit to deliver a report only after it is vetted by a G&C accountant or management.
 - Please reach out to your financial analyst if a request like this is received from a sponsor.

Participant Support Reminders & New Restrictions

Notes

- We currently have added restrictions in Workday for spend codes that are not allowable on Participant Support Grant Lines. If you have any questions or concerns reach out to your Financial Analyst or myself
- Be aware of the roles and responsibilities of participants being paid through participant support funds.
 - Is the participant teaching or is their role attached to a deliverable?
 - If so the costs may need to be paid through the prime budget or other grant line.
 - Please be aware of sponsor & program guidelines when making participant determinations pre and post award.

Restricted Codes

Spend Code	Description
SC513100	Salaries - Summer Faculty
SC715100	Repairs and Maintenance
SC751108	Services - Honorariums / Speakers
SC751115	Services - Human Subjects
SC753105	Contracts - Sub Contract Subrecipient Grant
SC782102	Fellowships - Tuition & Fees - GT Student
SC950999	GM Only Expense Transfer
SC951120	Sponsor Indirect

Relocation Assistance Reminders (**Account 565100**)

- Employees must be hired into a benefits eligible position for a period expected to exceed one year.
 - Employee must sign an Employment Relocation Payment Agreement with GT before such expenses are incurred.
 - Relocation expense must be allocated based on level of effort by employee. 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.

Resources to Remember

- [Cost Transfer Guidance Matrix | https://www.grants.gatech.edu/Cost-Transfer-Guidance-Matrix](https://www.grants.gatech.edu/Cost-Transfer-Guidance-Matrix)
 - PI ARTICLE: Cost Transfers – Manageable Problems. (April, 2023) (PDF Download Available)
 - Cost Transfer Questionnaire Do's & Don'ts (May 2023 Buzz at 51:52)
 - Do's and Don'ts, Questionnaire, Reason Compliance Denies Cost Transfers (December 2022 Buzz at 30:22)
 - <https://www.grants.gatech.edu/latest-buzz-gc-accounting>
 - Note: New Cost Transfer Policy is currently under review with Policy Committee.
 - G&C Compliance: Conducting a review of multiple cost transfers covering late 2023 and early 2024.

Resources to Remember

- [The Latest Buzz with G&C Accounting | https://www.grants.gatech.edu/latest-buzz-gc-accounting](https://www.grants.gatech.edu/latest-buzz-gc-accounting)
 - PI ARTICLE: Participant Support Costs versus Participant Incentives. (February, 2023) (PDF Download Available)
 - July 2023 Starting at 41:21 is a detailed overview of Managing Participant Support Costs
 - March 2023 Starting at 1:00:52 is a detailed review of Supplemental Pay
 - G&C Compliance: Conducting a review of Relocation Assistance covering October 2023 through December 2023.

Workday Reporting Updates

Amy Zhang

Appl Support Analyst Lead

PI Award Health Check Report

- The PI Award Health Check Report can be found on the following sites:
 - LITE – Financials – [PI Award Health Check](#)
 - Workday -- Campus Reporting Dashboard – Sponsored Reports – External Sponsored Links -- [PI Award Health Check](#)
 - Workday – Grants Reporting –LITE and External Reports -- [PI Award Health Check](#)
- Report Overview
- How to run this report
- Tips and Tricks

PI Award Health Check Report (cont'd)

Report Overview

Report Header

- The report contains essential details about the award, including the Award Name, ID, PI Name, and an overview of information such as contract value, funded amount, whether it involves cost sharing, and contract start and end dates, along with elapsed time.
- Additionally, you can find an Invoicing summary and Object Class information in the report header.

Detail information section

- Grant Details
- Open Purchase Orders
- Open Sub-Award
- Individuals-Paid

PI Award Health Check | Object Class

Georgia Tech

Person: [Null] | Award/Grant Roles: [Lead PI] | [Click To Show Awards](#)

PI Name: None
Award Number: None
Award Title: None
Sponsor Type: None
Sponsor: None
Originating Sponsor: None

Contract Value: \$None | Award Burn Rate: None
Funded Amount: \$None | Cost Share Burn Rate: None
Cost Sharing Amount: \$None
Start Date: None
End Date: None
Elapsed Time: None
Days Until End Date: None

Invoicing
Total Charges (including cost share): None
Total Invoiced: None
Collections: None
Most Recent Invoice Date: None
Billing Frequency: None

Travel
Domestic Budget: None | International Budget: None
Domestic Charged: None | International Charged: None
Domestic Percent Spent: None | International Percent Spent: None

Equipment
Award Budget: None
Total Spent: None
Percent Spent: None

Grant Details - (Click Grant to open object class summary)

Open Purchase order - (Click PO to open in Workday)

Open Sub-Award

Individuals-Paid

PI Award Health Check Report (cont'd)

How to run this report

1. Select PI name in Person dropdown menu
2. Click 'Click to Show Awards' to enable the award drop down menu
3. Click one of the award you want to run

PI Award Health Check

Object Class

Georgia Tech

Person

Null

1

Award/Grant Roles

Lead PI

Click To Show Awards

2

PI Name: None

Person

Th...

3

Award/Grant Roles

Lead PI

Click To Hide Awards

Scroll to see all awards

AWD-001

AWD-002

PI Name:

Award Number:

Award Title:

Sponsor Type: Federal

Sponsor: NATIONAL SCIENCE FOUNDATION (NSF)/GENERAL

Originating Sponsor: N/A

Contract Value: \$43,000.00

Funded Amount: \$4,000.00

Cost Sharing Amount: \$0

Start Date: 08/01/2024

End Date: 08/01/2024

Elapsed Time: 94.22%

Days Until End Date: 103

Award Burn Rate: 86.90%

Cost Share Burn Rate: N/A

Invoicing

Total Charges (including cost share): \$373,991.71

Total Invoiced: \$373,991.71

Collections: \$373,991.71

Most Recent Invoice Date: 7/10/2023

Billing Frequency: MON

Travel

Domestic Budget: \$9,000.00 | International Budget: \$0.00

Domestic Charged: \$1,169.11 | International Charged: \$0.00

Domestic Percent Spent: 12.99% | International Percent Spent: 0.00%

Equipment

Award Budget: None

Total Spent: None

Percent Spent: None

Grant Details - (Click Grant to open object class summary)

Grant Hierarchy	Grant Reference ID	Grant Name	Award Budget Amount	Actual Amount	Obligations and Commitments (Direct)	Estimated F&A	Total Available	F&A Rate	Available Direct Cost Balance	Burn Rate
Federal Grants	GR100		\$406,404	\$373,992	\$7,889	\$4,560	\$19,963	57.80%	\$12,651	92.02%
	Total		\$406,404	\$373,992	\$7,889	\$4,560	\$19,963		\$12,651	92.02%
Grand Total			\$406,404	\$373,992	\$7,889	\$4,560	\$19,963		\$12,651	92.02%

Open Purchase order - (Click PO to open in Workday)

Supplier	Primary Driver Worktag ID & Name	Operation Transaction Number - Purchase Order	Original PO Balance	Spent to Date	Remaining
Colorado State Univ	GR00		\$23,942.00	\$0.00	\$23,942.00
Grand Total			\$23,942.00	\$0.00	\$23,942.00

Open Sub-Award

Grant ID	Grant Name	Supplier Contract Number	Contract Reference	Contract Start Date	Contract End Date	Award Budget Amount	Actual Amount	Obligations and Commitments (Direct)	Estimated F&A for Obligations & Commitments	Total Available	Burn Rate
Grand Total						\$23,942	\$0	\$23,942	\$13,838	(\$13,838)	0.00%

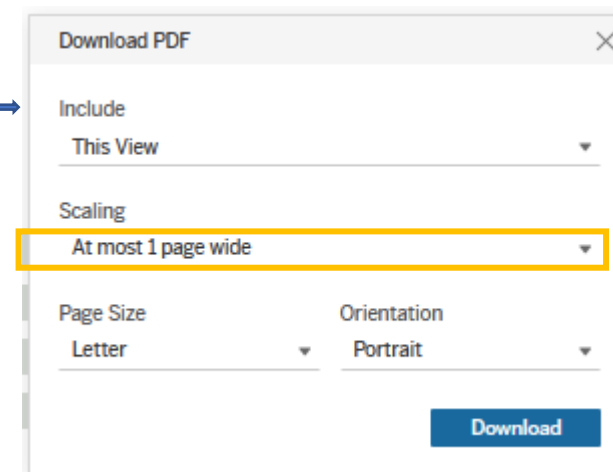
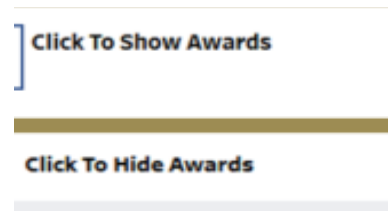
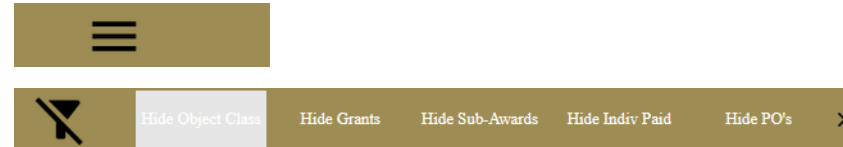
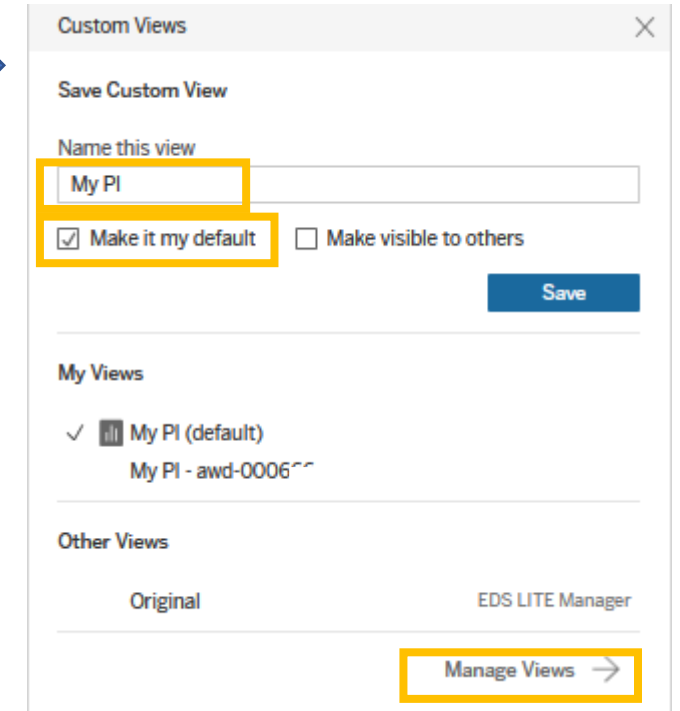
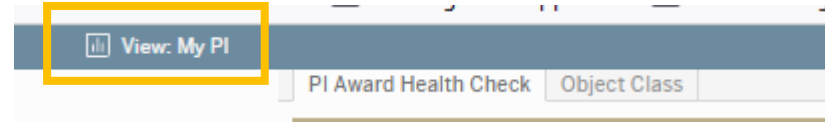
Individuals-Paid

Driver Desc	Job Title	Driver ID	Name	Total Charged Expenditures FYTD	Total Charged Expenditures LTD	Total Encumbrances
				\$0.00	\$27,644.65	\$0.00
				\$0.00	\$68,089.08	\$0.00
				\$0.00	\$25,015.99	\$0.00
				\$0.00	\$27,344.95	\$0.00
				\$0.00	\$0.00	\$7,889.26
				\$0.00	\$85,251.16	\$0.00
Grand Total				\$0.00	\$233,345.83	\$7,889.26

PI Award Health Check Report (cont'd)

Tips and Tricks

1. Save custom views
2. Expand or hide report sections
3. Expand or hide Award dropdown list
4. Download report data in PDF, PowerPoint and Crosstab



PI Award Health Check Report (cont'd)

Tips and Tricks (cont'd)


5. Search Award/Grant by different roles

- * For Award PIs who is also a Grant PI on another Award

Award/Grant Roles

Lead PI
Lead PI
Grant PI
Award GC Financial Analyst
Award GC Sponsored Accountant
Project Director
Grant Assignee

6. Cost share burn rate flag:

 Award Burn Rate: 92.21%
Cost Share Burn Rate: 99.08%

- * If the cost share burn rate is within 10% of the award burn rate, it is considered acceptable. However, if it falls below this range by more than 20%, it will be flagged as red.

7. Grant details: Click Grant number to [Open Object Class Summary](#)

8. Open purchase order: Click PO number to [Open PO in Workday](#)

9. Individuals-Paid: Click Name to [Open Ad-Hoc Salary Report](#)

- * 0 dollar individual paid line

[Open Ad-Hoc Salary Report](#) (Payee doesn't have any expenditures for the current FY, be sure to adjust date filters)

Special thanks to the G&C Management Team and the Enterprise Reporting Team from OIT for the efforts in designing and developing this report.

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

February 2024

Feb 29

Internal Controls Workshop

10:00am – 3:00pm

March 2024

Mar 19

Post Award Management & Research Compliance

1:00pm – 3:30pm

Mar 20

Post Award Management & Financial Compliance

10:00am – 12:30pm

Mar 25

Cayuse Proposal System

10:00am – 11:30am

Mar 26

Pre-Award Proposal Prep and Submission

10:00am – 12:00pm

Mar 27

eRouting Proposal Module

2:00pm – 3:30pm

Mar 28

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

1:00pm – 3:00pm

Current Internal Professional Development Opportunities

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

Offered virtually via Zoom, unless otherwise noted

Spring 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: NIH Data Management & Sharing Policy – Budgeting/Application Tips & Tricks (or Treat?)*
- *NCURA: Managing SBIR/STTR Projects*
- *NCURA: Get Control over Subrecipient Monitoring Controls (coming soon)*
- *NIH Proposal Preparation & Review Tips*
- *NIH F Series--Fellowship Programs*
- *NIH Fundamentals (NCURA)*
- *NSF Proposal Preparation & Review Tips*
- *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*

RESEARCH ADMINISTRATION BUZZ

RAB MEETING

APRIL 16, 2024

DALNEY 180 & VIRTUAL

LUNCH: 11:30AM - 12:00PM

EVENT: 12:00PM - 2:00PM

[CLICK HERE TO REGISTER](#)



Click [HERE](#) to access the September 2023 event recording.

A promotional banner for the Georgia Tech Research Appreciation Event. The background features a vintage white and gold car with a 'GT' logo on the side, parked on a street. In the background, a group of people, including cheerleaders in white uniforms, are visible. The banner includes the Georgia Tech logo and 'Research' text in the top left. The main title 'RESEARCH ADMINISTRATOR APPRECIATION EVENT' is in large white capital letters. Below it, 'Professional Recognition' is written in a white script font. At the bottom right, the event details 'SEPTEMBER | DATE TBA' and 'DALNEY 180 & VIRTUAL' are listed in white capital letters. A horizontal bar with five colored segments (teal, yellow, purple, green, red) is at the bottom of the banner.

Georgia Tech
Research

RESEARCH ADMINISTRATOR
APPRECIATION
EVENT

Professional Recognition

SEPTEMBER | DATE TBA
DALNEY 180 & VIRTUAL

Click [here](#) to submit **FY24** recognition details for you, your colleague(s), your direct report(s), or a team.

Click [HERE](#) to access
the recorded
conference.



Email
outreach@osp.gatech.edu
if you or a colleague want
to be added to the GRANT
Conference email listserv.

GEORGIA RESEARCH
ADMINISTRATORS NETWORK
GRANT CONFERENCE

OCTOBER 12, 2023

GEORGIA TECH'S DALNEY BUILDING
926 DALNEY STREET, ATLANTA, GA.

For more information
visit our [webpage](#).

THANK YOU!



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