

The Latest Buzz with G&C Accounting

Wednesday, July 19, 2023
1:00 – 2:30 PM



Agenda

Topic	Presenter(s)
Welcome, Post Award Research Updates	Josh Rosenberg
Commitment Accounting Updates	Terryl Barnes
Project Accounting Updates	Glenn Campopiano
New Awards and Modifications - Demo	Douglas Feller
Cost Accounting Updates	Jonathon Jeffries
Compliance Updates	Charles Derricotte III
Workday and Reporting Updates	Amy Zhang
Training Updates	Rob Roy
Closing	Josh Rosenberg

Post Award Research Updates

Josh Rosenberg

Exec. Director, Grants and Contracts

RI Sponsored Programs

AWARD DATA: FY19 – 23 (YTD through Period 12: June)

AWARDS: Cumulative Report thru: JUNE					
College/Unit	FY23		FY22		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 42,912,702	198	\$ 30,619,192	177	40.1%
COS	\$ 68,657,079	348	\$ 61,328,780	341	11.9%
DSGN	\$ 13,148,299	514	\$ 13,095,186	643	0.4%
ENGR	\$ 299,743,034	1,323	\$ 270,404,052	1,286	10.9%
GTRI	\$ 941,393,261	1,043	\$ 832,895,260	928	13.0%
IAC	\$ 8,858,799	63	\$ 4,465,033	35	98.4%
OTHERS	\$ 78,534,854	308	\$ 62,528,665	347	25.6%
SCB	\$ 943,882	9	\$ 728,800	8	29.5%
Total	\$ 1,454,191,910	3,806	\$ 1,276,064,968	3,765	14.0%
Resident Instruction and Other	\$ 512,798,649	2,763	\$ 443,169,708	2,837	15.7%

Key Takeaways:

- Awards for Georgia Tech totaled \$1.454 billion.
- On the RI side, awards increased 15.7% to \$513 million, a new record which is nearly \$70 million higher than last year!
- ALL units within Georgia Tech saw award dollar growth year over year.

Awards		
	YTD (June)	Full Year
FY23	\$ 512,798,649	\$ 512,798,649
FY22	\$ 443,169,708	\$ 443,169,708
FY21	\$ 415,738,536	\$ 415,738,536
FY20	\$ 402,520,391	\$ 402,520,391
FY19	\$ 406,662,163	\$ 406,662,163

RI Sponsored Programs

SPONSOR AWARD DATA: FY22 – 23 (YTD through Period 12: June)

RI NEW AWARDS (Through June)						
Federal Agency or Sponsor Type	FY23	% of RI Portfolio	FY22	23 v. 22 \$ Variance	23 v. 22 % Variance	5 Year Avg
NATIONAL SCIENCE FOUNDATION (NSF)	\$ 100,064,939	20%	\$ 80,250,346	\$ 19,814,593	25%	\$ 83,298,969
INDUSTRIAL SPONSORS	\$ 69,123,131	13%	\$ 70,430,220	\$ (1,307,089)	-2%	\$ 65,483,737
DHHS	\$ 57,698,715	11%	\$ 46,963,289	\$ 10,735,426	23%	\$ 50,123,876
COLL/UNIV/RES INST.	\$ 52,332,194	10%	\$ 41,221,354	\$ 11,110,840	27%	\$ 50,506,258
INDUS RES INST/FDNS/SOC	\$ 45,439,128	9%	\$ 47,889,555	\$ (2,450,427)	-5%	\$ 39,288,913
US DEPT OF COMMERCE	\$ 34,725,640	7%	\$ 7,653,425	\$ 27,072,215	354%	\$ 12,767,901
US DEPT OF ENERGY	\$ 25,627,159	5%	\$ 26,828,335	\$ (1,201,176)	-4%	\$ 25,727,043
NAVY	\$ 21,103,426	4%	\$ 14,087,671	\$ 7,015,755	50%	\$ 18,389,381
NASA	\$ 16,063,354	3%	\$ 17,685,603	\$ (1,622,249)	-9%	\$ 15,616,239
ARMY	\$ 15,130,555	3%	\$ 9,194,612	\$ 5,935,943	65%	\$ 8,918,236
US DEPT OF DEFENSE	\$ 14,626,077	3%	\$ 7,176,797	\$ 7,449,280	104%	\$ 14,043,757
AIR FORCE	\$ 13,381,272	3%	\$ 5,385,057	\$ 7,996,215	148%	\$ 11,369,200
STATE & LOCAL GOVERNMENT	\$ 10,788,170	2%	\$ 6,394,168	\$ 4,394,003	69%	\$ 7,771,794
GOVT-OWNED/CONTRACTOR OP	\$ 10,480,122	2%	\$ 8,829,822	\$ 1,650,300	19%	\$ 10,751,402
US DEPT OF TRANSPORTATION	\$ 8,453,631	2%	\$ 6,443,967	\$ 2,009,664	31%	\$ 6,579,286
Grand Total	\$ 512,798,649	100%	\$ 443,169,708	\$ 69,628,941	15.7%	\$ 437,746,072

Key Takeaways:

- Top 15 sponsor types/agencies by award dollars in FY23 listed above; totals at the bottom reflect awards from all sponsors.
- As noted earlier, we saw significant award growth in FY23. NSF awards topped \$100 million in FY23!

RI Sponsored Programs

EXPENSE DATA: FY19 – 23 (YTD through Period 12: June)

Expenditure Analysis: JUNE	FY23 YTD	FY22 YTD	Change
Salaries and Wages	\$ 137,837,451	\$ 132,852,455	3.8%
Subcontracts	\$ 57,145,515	\$ 57,287,572	-0.2%
Tuition Remission	\$ 33,147,033	\$ 33,828,198	-2.0%
Other Direct Costs	\$ 31,595,493	\$ 44,583,965	-29.1%
M&S	\$ 28,881,857	\$ 26,777,463	7.9%
Fringe Benefits	\$ 26,666,786	\$ 25,969,218	2.7%
Equipment	\$ 14,824,153	\$ 5,922,131	150.3%
Domestic Travel	\$ 6,034,152	\$ 2,785,355	116.6%
Foreign Travel	\$ 1,540,011	\$ 495,860	210.6%
High Performance Computing	\$ 122,443	\$ 55,476	100.0%
Unallocated	\$ (106,342)	\$ 362,636	-129.3%
DIRECT	\$ 337,688,551	\$ 330,920,330	2.0%
IDC	\$ 103,856,777	\$ 93,079,082	11.6%
Total	\$ 441,545,328	\$ 423,999,412	4.1%

Expenditures - Direct		
	YTD (June)	Full Year
FY23	\$ 337,688,551	\$ 337,688,551
FY22	\$ 330,920,330	\$ 330,920,330
FY21	\$ 294,248,586	\$ 294,248,586
FY20	\$ 286,744,676	\$ 286,744,676
FY19	\$ 279,599,249	\$ 279,599,249
Expenditures - Indirect		
	YTD (June)	Full Year
FY23	\$ 103,856,777	\$ 103,856,777
FY22	\$ 93,079,082	\$ 93,079,082
FY21	\$ 86,156,912	\$ 86,156,912
FY20	\$ 84,764,909	\$ 84,764,909
FY19	\$ 86,087,217	\$ 86,087,217

Key Takeaways:

- Direct expenditures closed the year up 2.0% and indirect expenditures closed the year up 11.6% YOY.
- FY23 spending in salaries and wages, M&S, equipment, and travel categories helped to offset the decrease in HEERF funding (found in “Other Direct Costs”) from FY22 to FY23.
- Subcontract expenses closed the year relatively flat, after being down significantly for most of the year.

RI Sponsored Programs

Grants and Contracts INVOICING and FINANCIAL REPORTING FY22 – FY23 (YTD through Period 12: June)

INVOICING			
Invoicing YTD FY2022 vs. FY2023 (thru June)			
Invoice Types	FY23 (June)	Monthly FY23 Average	FY22 (June)
G&C GIT Standard	\$ 13,514,712	\$ 1,126,226	\$ 1,816,972
G&C GIT Standard Certification Required	\$ 19,611,054	\$ 1,634,255	\$ 434,882
G&C GTRC Custom Certification Required	\$ 3,090,876	\$ 257,573	\$ 6,239,942
G&C GTRC Standard	\$ 3,590,084	\$ 299,174	\$ 41,059,046
G&C GTRC Standard Certification Required	\$ 94,458,369	\$ 7,871,531	\$ 73,860,493
G&C In House	\$ 48,422,523	\$ 4,035,210	\$ 51,397,567
G&C LOC Draw	\$ 171,527,257	\$ 14,293,938	\$ 149,678,177
G&C SF1034	\$ 16,988,129	\$ 1,415,677	\$ 13,841,094
G&C SF 270	\$ 55,178,789	\$ 4,598,232	\$ 71,695,376
Grand Total	\$ 426,381,793	\$ 35,531,816	\$ 410,023,550
Raw Invoice Counts	14,454	1,205	13,839
Year over Year Invoicing Change			
	Dollars	Invoice Counts	
YTD change in FY23 over FY22	\$ 16,358,243	615	
YTD percentage change	4.0%	4.4%	

FINANCIAL REPORTS		
Financial Reports YTD FY2022 vs. FY2023 (thru June)		
Report Types	FY23 (June)	FY22 (June)
Annual Financial Report	106	83
Final Financial Report	242	165
Monthly Financial Report	168	142
Quarterly Financial Report	521	571
Revised Financial Report	2	5
Semi-Annual Financial Report	57	47
TOTALS	1,096	1,013
Year over Year Invoicing Change		
	Report Counts	
YTD change in FY23 over FY22	83	
YTD percentage change	8.2%	

Notes:

- Over the last six months, unbilled invoices have decreased by 45% (in dollars) and over 50% (in raw counts). Billing efficiency metrics and other internal reports have significantly increased visibility into required invoices and financial reports.

RI Sponsored Programs

Grants and Contracts: FINANCIAL ANALYSIS: FY22 – FY23 (YTD through Period 12: June)

JOURNALS BY THE ANALYST TEAM	FY23	% of Total	FY22	% of Total	% Chg FY
Journals (Total)	1334		1055		26%
Appropriate Grants Management	1085	81%	793	75%	
"Red Flag" Grants Management	249	19%	262	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.

Key Takeaways:

- The statistics on journals show 26% year over year growth, but a continued reduction in “red flag” grants management concerns.
- Independent of journal activity through June, the analyst team managed 1,206 award initiations, 2,581 award modifications, 7,161 award corrections, and 307 service now tickets.

RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS (Overspent) - as of July 3			
Row Labels	Past-term	In-Performance	Grand Total
Financial Aid	(1,479,804)	(15,288,817)	(16,768,621)
General Institutional Expense	(467,191)	(231,653)	(698,845)
Electrical and Computer Engineering	(205,380)	(278,030)	(483,410)
CEISMC	(144,726)	(276)	(145,002)
Institute for People and Technology	(138,570)		(138,570)
Chemical and Biomolecular Engineering	(105,780)	(133,784)	(239,564)
Institute for Electronics and Nanotechnology	(104,704)	(7,973)	(112,677)
Institute for Bioengineering & Bioscience	(104,037)		(104,037)
School of City and Regional Planning	(80,091)		(80,091)
Chemistry and Biochemistry	(79,811)	(72,483)	(152,294)
School of Computer Science	(74,622)	(8,777)	(83,399)
Industrial And Systems Engineering	(60,661)	(9,720)	(70,380)
Materials Science and Engineering	(59,709)	(186,201)	(245,910)
Mechanical Engineering	(45,362)	(1,325,071)	(1,370,433)
EI2 Safety, Health, Environmental Services	(27,438)	(230,724)	(258,161)
Grand Total	(3,313,827)	(18,741,456)	(22,055,283)
Non-Financial Aid	(1,834,023)	(3,452,639)	(5,286,662)

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).
- Each month at the beginning of the month, Grants and Contracts provides exception reports at both the award and individual grant level to unit financial managers.
- We are also now sending out a cost share exception report to help units manage cost share requirements.
- The exception dollars past-term continue to improve each month, which reduces our compliance risk considerably.

PI Articles

[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](#))

[PI ARTICLE: Sponsored Award Management – Timeline and Tasks.](#) (Apr, 2022) ([PDF Download](#))

[PI ARTICLE: My sponsor says they haven't been invoiced.....so what do I do?](#) (Mar, 2022) ([PDF Download](#))

Notes:

- PI Articles that I will be writing and issuing each month for research faculty and unit financial staff are available on our grants and contracts website
- <https://www.grants.gatech.edu/pi-articles>

Commitment Accounting Updates

Terryl Barnes

Commitment Accounting Director

Commitment Accounting

- Review FY2024 Position Funding
- Funding loaded from annual budget developed in April 2023.
- Correct FY2024 funding with a change position funding transaction to avoid submitting an EDR.
- Expired Grants will cause funding to post to suspense, or cost overrun worktags.
- Extend grant end date or transfer salary to a valid funding source
- Establish cost share as soon as possible to avoid over 90 day requests
- Meet with PIs early and often

Commitment Accounting

- FY2023 Transactions

- 12,945 CPF transactions 11,838 approved 1,107 (9%) denied
- 13,833 EDR transactions 10,757 approved 3,076 (22%) denied

- Common Reasons for Denials

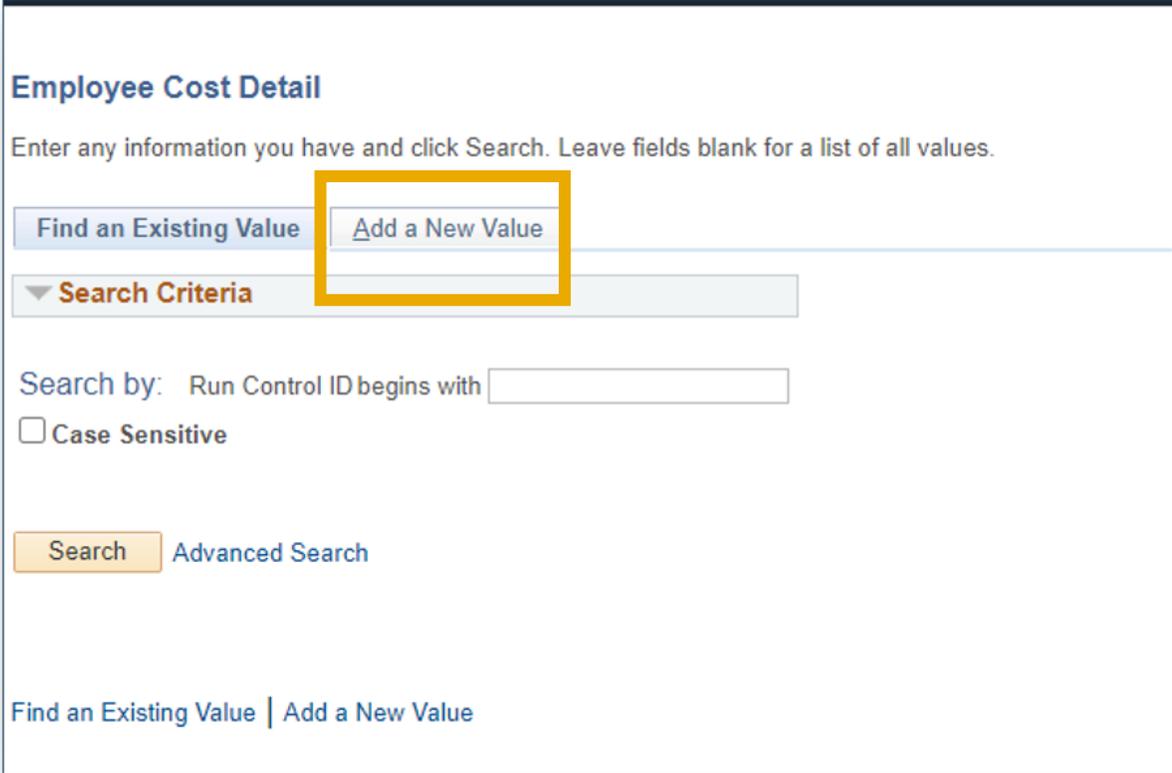
- Missing appropriate approver
- Missing current employee cost detail report
- New and Original worktags are the same
- Transferring salary that isn't available
- Incorrect effective date

OneUSG Cost Detail Reports

- Update fiscal year parameter to FY2024
- Schedule large reports to run outside of normal business hours
- Takes a while to run large reports
- Slows down reports for other users
- Create separate run control ID for scheduled reports
- One or two users run reports for department and share

OneUSG Cost Detail Reports

- Select **Add a New Value** to enter a new Run Control ID to run the Employee Cost Detail.
- Use different Run Control ID for scheduled reports
- If you already have a Run Control ID set up enter in the field and select **Search**.



Employee Cost Detail

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value **Add a New Value**

▼ Search Criteria

Search by: Run Control ID begins with

Case Sensitive

Search Advanced Search

Find an Existing Value | Add a New Value

OneUSG Cost Detail Reports

- Report by department
- Population Selection All
- Update fiscal year
- Enter Department
- Leave employee ID blank for schedule department reports
- Click Run

The screenshot shows the 'Employee Cost Detail' report interface. At the top right, the 'Run' button is highlighted with a yellow box. Below it, there are navigation links for 'Report Manager' and 'Process Monitor'. The main section is titled 'Report Request parameter' and contains three columns of options: 'Report By' (with 'Department' selected), 'Population Selection' (with 'All' selected), and 'Print Order' (with 'Name' selected). Below these are input fields for '*Company' (030), '*Fiscal Year' (2024), and 'Department'. There are also radio buttons for 'Administrative (Home Dept)', 'Funded, Non-Administrative', and 'Administrative, Non-Funded'. At the bottom, there is a row of navigation buttons: 'Save', 'Return to Search', 'Previous in List', 'Next in List', 'Notify', 'Add', and 'Update/Display'.

OneUSG Cost Detail Reports

- Select Recurrence – 2AM weekdays
- Click Reset to Current Date/Time
- Format - PDF

Process Scheduler Request

User ID: _____ Run Control ID: _____

Server Name: _____ Run Date: 07/14/2023

Recurrence: _____ Run Time: 6:03:21AM

Time Zone: _____

Process List

Select	Description
<input type="checkbox"/>	1USG_DAILY_6AM
<input type="checkbox"/>	1USG_DAILY_9AM
<input type="checkbox"/>	1USG_Monday_6am
<input type="checkbox"/>	1USG_Monthly_1st_6am
<input type="checkbox"/>	1USG_Weekdays_5x
<input type="checkbox"/>	2 AM - Weekdays
<input type="checkbox"/>	6 AM - Weekdays
<input type="checkbox"/>	BOR DYNROLE_PUBL
<input type="checkbox"/>	BOR Daily 2X
<input type="checkbox"/>	BOR Daily 2X #2
<input type="checkbox"/>	BOR Daily 5 AM
<input type="checkbox"/>	BOR Daily IB
<input type="checkbox"/>	BOR Friday
<input type="checkbox"/>	BOR Friday 5AM
<input type="checkbox"/>	BOR Hourly HR
<input type="checkbox"/>	BOR Hourly TL
<input type="checkbox"/>	BOR Monday

OK Cancel

Reset to Current Date/Time

Process Type	*Type	*Format	Distribution
SQR Report	Web	PDF	Distribution
SQR Report	Web	PDF	Distribution

OneUSG Cost Detail Reports

- Select 1st option Monthly Employee Cost Report
- Select Type – Email
- Format - PDF
- Click Distribution list to send reports to multiple users

Process Scheduler Request

User ID _____ Run Control ID _____

Server Name Run Date

Recurrence Run Time

Time Zone

Process List

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input checked="" type="checkbox"/>	Monthly Employee Cost Report	BCAR005	SQR Report	Web	PDF	Distribution
<input type="checkbox"/>	Employee Cost Report GT 2020	BCAR005A	SQR Report	Email	PDF	Distribution

OneUSG Cost Detail Reports

- Click Distribution list to send reports to multiple users
- Enter email subject
- Enter message text
- Enter email addresses for other users or
- Enter their User ID in the Distribution ID field
- Click OK

Distribution Detail

Process Name BCAR005
Process Type SQR Report
Folder Name
Retention Days

Email Only

Email Subject Email With Log: Email Web Report:

Message Text

Email Address List

Override Sender Email Id:

Distribute To

*ID Type	*Distribution ID
<input type="text"/>	<input type="text"/>

OK Cancel

OneUSG Cost Detail Reports

- Click OK
- Reports will be scheduled and should appear in your email inbox if email is selected.
- If Web type is selected you must login to view the reports.
- If report parameters are changed, the scheduled reports will run accordingly
- [Link to Training Video How to Schedule Cost Detail Reports](#)

Process Scheduler Request

User ID _____ Run Control ID _____

Server Name Run Date

Recurrence Run Time

Time Zone

Process List

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input checked="" type="checkbox"/>	Monthly Employee Cost Report	BCAR005	SQR Report	Web	PDF	Distribution
<input type="checkbox"/>	Employee Cost Report GT 2020	BCAR005A	SQR Report	Email	PDF	Distribution

Commitment Accounting

- Commitment Accounting Webinar
- When August 9, 2023 1:00-3:30PM
- Location: Virtual Teams Link
- Topics: Reporting, Express Direct Retro (EDR), Change Position Funding (CPF)

Project Accounting Updates

Glenn Campopiano

Director, Project Accounting

Personal Services Reporting (Effort Reporting)

- Recently a few instances of improperly reporting effort has come to my attention. I would like to emphasize the importance of correct effort reporting and how it is the basis for GT's Plan Confirmation System.
- Using Commitment Accounting effort is encumbered and expensed on grant lines.
- As GT Resident Instruction (RI) research does not use timecards to record effort charged to the research projects individuals must provide estimates of their percent of time doing the work.
- If at the end of the month the percent of effort charged is materially different from what was recorded the individual must convey this to the finance person responsible for making the Express Direct Retro (EDR) change to post the correct effort. Monthly review of the Workload Assignment Form (eWaf) by the employee is mandatory. One cannot and should not fix errors by manipulating the effort charged or not charged in subsequent months. For example, if an RE had estimated 20% for March but ended up working 50% an EDR for March should be done. Do not add 30% to April and not correct March.

Personal Services Reporting (Effort Reporting)

- Any and all effort is to be reported in the month that it is expended. One cannot work on a sponsored project and not charge effort for that period. You cannot “save up” or “bank” effort to be summed up and charged in a month you did not do the work. If traveling on a grant, effort needs to be charged for the travel period.
- 9-month Faculty cannot save up effort expended in the academic year in order to create a summer salary. 9-month Faculty can work on sponsored projects in summer but may only charge their actual effort for that period. In practice Faculty should not be 100% on research in any month due to non-research work that consumes part of their monthly effort. This should also apply to summer months if doing research in summer. It should go without saying if Faculty are receiving summer pay they should not be on vacation for that same time.
- Reference -<https://policylibrary.gatech.edu/business-finance/personal-services-reporting-using-plan-confirmation-system>

Cost Transfers

- This year G&C will be focusing on the causes of the many cost transfers done across sponsored research and other areas.
- I would like to say that many of these can be avoided if proper vetting is done before approving an expense.
- Initiators should be checking budgets for correct grant, adequate funding and allowability before submitting an expense authorization or requisition.
- Do not purchase items on one grant with the intent to move some to another later on. Split the transaction from the get go or do separate transactions.
- Before adding effort to a grant check to see if the budget can afford it and if in the right period.
- Be mindful of charging to the correct grant line in an Award with multiple grant lines. Especially those with Participant Support and Research Subject grant lines.
- Review your processes with an eye to constant improvement so to reduce errors.

Cost Share

- It is that time again to review your yearly commitments to cost share. I know I harp on this but it is so important.
- Make your plan, fund your worktags and load up that effort for the year as far out as you can.
- We need cost share in step with the sponsored spending as best we can.
- Please use the Cost Share Exception Report that Josh sends out beginning of every month to help you manage.

Grants and Contracts Accounting Office Hours

The Project Accounting Management Team is hosting monthly, virtual "Office Hours" for campus. Anyone is welcome to join and ask questions on **the last Monday of each month, between 10:00am and 11:00am.**

- For billing and reporting questions: **Mary Balsor, CRA - Accounting Manager** - Invoicing & Financial Reporting,
- For award set-up, modifications, grant and award line questions: **Douglas Feller, CRA - Financial Manager** - Financial Administration,
- For general G&C questions: **Glenn Campopiano, CRA - Director** - Project Accounting.

Office hour with Glenn Campopiano

via Microsoft Teams

Join on your computer or mobile app

Click here to join the meeting

Or call in (audio only)

+1 470-705-2566,,23697690# United States, Atlanta

Phone Conference ID: 236 976 90#

Find a local number | Reset PIN

Learn More | [Help](#) | Meeting options

Join Office Hour with Glenn

Office hour with Douglas Feller

via Microsoft Teams

Join on your computer or mobile app

Click here to join the meeting

Or call in (audio only)

+1 470-705-2566,,539330189# United States, Atlanta

Phone Conference ID: 539 330 189#

Find a local number | Reset PIN

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Join Office Hour with Doug

Office hour with Mary Balsor

via Microsoft Teams

Join on your computer or mobile app

Click here to join the meeting

Or call in (audio only)

+1 470-705-2566,,951280427# United States, Atlanta

Phone Conference ID: 951 280 427#

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Join Office Hour with Mary

New Awards and Modifications - Demo

Douglas Feller

Financial Manager - Financial Administration

New Awards and Modifications - Demo

- Video Demo link:

https://mediaspace.gatech.edu/media/New+Awards+and+Modifications+-+Demo+-+July+2023+Buzz/1_hlqpvh76

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

Annual Statement of Reasonableness

- 6,214 FY23 ASRs were distributed to all employees charged to Resident Instruction Grants
- Electronics ASRs require Certification by both Employee and assigned Unit Financial Manger
- Unit Financial Mangers were updated based on Commitment Accounting data, email help desk at eamr.ask@business.gatech.edu if changes/updates are needed
- ASRs are due by 8/31 and weekly reminders will be sent to unconfirmed employees
- UFM please check your queue in the ASR system
- Paper ASRs will be distributed to the department of record after this date, but electronic certification is still allowed and preferred
- Manual ASRs for prior year cost transfers can be requested from the help desk or produced on the ASR page by the assigned UFM

Research Computing Cost Model

<https://pace.gatech.edu/overview>

- Partnership *for an* Advanced Computing Environment (PACE) provides faculty participants a sustainable leading-edge high-performance computing (HPC) infrastructure with technical support services. This frees faculty to focus on research **while** reducing their direct costs for HPC equipment and increasing productivity of students and postdocs.
- PACE support a wide range of research computing needs, reduces the time to science, and benefits college and schools by reducing the burden of facilities and local IT services.
- PACE also provides faculty the opportunity to leverage their investments in exclusively dedicated nodes by employing a federated model where dedicated nodes purchased by faculty are integrated into the PACE set of core services. Thus, participating faculty avoid the costs associated with these core services.
- HPC Indirect Cost Waiver on both PACE services and commercial cloud offerings has been extended for FY24 and Fy25
- Proposals that are submitted or awarded within this period will be granted the F&A waiver throughout the life of the award
- Please communicate with COs early to make sure any PACE cost are budget correctly and not burdened with F&A

PACE – Storage Services

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

There may be instances when storage needs to be pre-purchased to cover a period that extends past the end data on the sponsored award. Please document the following for possible future audits.

- Is the charge explicitly allowable, either within the award documentation or via approval from the sponsoring agency?
- Can the PI prove to an auditor that the charge to the sponsored award was proportionate to the benefit to the award?
- If other sponsored, departmental research, or instructional activities may benefit from storage of the data, a proportional charge to other sponsored and/or internal funding sources should take place and the allocation justification must be documented.

Service Center Accounting

Billing to a Worktag established in the Financial System

Ledger Account 471100 Quasi – Revenue

- RC471101 - Quasi/Internal DSS - State, GTF, and GTRC Funds
- RC471111 - Sponsored Awards

The ledger account 471100 is setup as a contra by the Controller's office to avoid duplication of revenue from Grants billing and to avoid intra-departmental transfers creating revenue

Billing to external sources without a Worktag (Bursar)

- Ledger Account 452500 – Sales Miscellaneous
- RC452590 - DSS - External to GT

Compliance Updates – Informational Session on Participant Support Costs

Charles H. Derricotte III

Financial Compliance Program Manager

Managing Participant Support Costs / What is Participant Support?

- Participant support is funding provided to enable and encourage individuals to attend conferences or training programs without undue financial burden.
- 2 CFR 200.75 - “Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.”

Who qualifies as a participant?

- A participant is defined as a non-employee who is the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity.
- A participant may be most commonly:
 - High School Students
 - College Undergraduates/Graduates



Who does not qualify as a participant?

- A participant cannot be:
 - An employee of the grantee institution
 - Advisory board members
 - Interns who have paid appointments
 - Anyone who has a deliverable or is primarily providing a service to the project.



- Note: There are unique situations where one or some of these individuals will be considered a participant. Please ensure sponsor and contracting officer has sufficient budget justification to justify inclusion of individual to protect against questioned costs in the event of a sponsor audit/review.

Participant Support Cost Categories

- Stipends - A set amount of money to be paid directly to the participant. Conditions for receiving a stipend should be in writing and program completion attested to by the project PI. Granting agencies may have specific guidelines for participant stipends.

STIPEND

Participant Support Cost Categories

- Subsistence allowance - The cost of housing and meal expenses necessary for the individual to participate in the project are generally allowed, provided these costs are reasonable and limited to the days of attendance. Although participants who live in the local area are not entitled to subsistence payments or per diem, they may participate in meals and refreshments provided at the meeting or conference
- Note: While employees are not normally considered participants, they may receive conference meals under this provision.



ALLOWANCE

Participant Support Cost Categories

- Fees - Costs directly associated with attending conferences, symposia, or training projects
 - Example costs: Registration, conference and similar fees
- Other - Certain other costs may also be allowable if consistent with university policy and practice, specified in the proposal approved by sponsor upon review, and tied to needs of participant.
 - Example costs: M&S expenses, Other Direct Costs
 - Any entertainment costs are not allowed per institutional policy



Participant Support Do Not Include:

- Guest speaker or lecturer fees (Honorariums)
- Conference support costs such as facility and audio/visual equipment rental.
- Project Organizer, Consultant, Facilitator, or Coordinator of workshop conference, or training session
- Human Subjects Payments
- F&A (Facilities & Administration) Costs
- Employee compensation and expenses (Note: Exception for employee meals; they are allowable where provided to all attendees of a sponsored conference.)
- Service or independent contractor agreements.
- Incentives (prizes), memorabilia or gifts.

Managing Participant Support Costs

- Federal agencies vary in their requirements for management of PSCs – Be aware of the ones from your sponsor
 - Participant support needs to be specified in a funding solicitation and accepted in the budget proposal.
 - Budget awarded for participant support cannot be transferred to other categories of expense unless approved in writing by the Program Officer.
 - PSCs not defined in 2 CFR 200.75 are not allowable without prior approval.
- Conditions or constraints for rebudgeting awarded participant support funds vary and are specific to the awarding agency
 - Rebudgeting between the defined participant support cost categories is permitted
 - Any rebudgeting which changes the scope of the award must have agency approval, even if rebudgeting authority has been assigned to the grantee.
 - The addition of a participant program, where not previously awarded, is generally considered a change in scope requiring an agency's prior approval

Participant Support Documentation

- Documentation must be retained when managing participant support costs and may vary based on scope of work or revisions to the award (prior approval or rebudget requests). At a minimum, programmatic documentation should include:
 - Sign-in sheets for participant attendance at workshops
 - Documented list of Materials & Supplies needed for project and participants it supports
 - Official Letter or Email from program coordinator to participants receiving stipends
 - Letter or email needs to display program information, participant name (student classification & bio), dates attending, and stipend amount if applicable
 - For travel expense reports include participant list and acceptance letter for participant to attend conference. Include on Travel Authorization in Workday as well.
 - Program Coordinators need to keep an extensive list of participants receiving stipends and subsistence that would support associated invoices and expense reports. Example: Large hotel invoices need supporting list to validate participant housing.

Participant Support FAQ's

- 1. What is difference between a stipend and incentive?
 - **Answer:** Stipend- payment to an individual who is attending a conference/workshop/or other short term educational training activity. It may also be applicable to those on a training grant. Incentive: cash or cash equivalent payments (such as gift cards) for participation in a research study.
 - See Participant Support Costs versus Participant Incentives P.I Article for more information if needed (Feb 2023). [PI Articles | Grants and Contracts Accounting \(gatech.edu\)](https://gatech.edu)
- 2. Are there any circumstances where GIT faculty/staff/students can receive participant support compensation?
 - **Answer:** GIT Staff cannot be a Participant. Students and faculty cannot receive both participant support payments AND salary, directly or indirectly, from the same sponsored project award. Example: A student who is being paid as an employee on the sponsored project may not also be a participant on that same sponsored project

Workday Reporting Updates

Amy Zhang

Application Support Analyst Lead

Forthcoming Update

- G&C website
 - Redesigned layout for home page, operation units page, and more
 - Introduction of a news section
 - Enhanced navigation for easier access to content
- PI Award Health Check Report
 - Tableau report in Lite
 - One page view of the Award summary, Grant detail, Cost Share, open purchase order, Subaward and Ad hoc Salary information

Training Updates

Rob Roy

Director of BOR Sponsored Programs

2023 Upcoming Fall Semester Classes

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

Offered virtually, via Zoom, unless otherwise noted

Finalizing Fall '23 Schedule soon – Stay Tuned!

ONGOING/ON-DEMAND COURSES

- *Introduction to the Research Enterprise at GT*
- *What are GTRC and GTARC?*
- *NIH Proposal Preparation & Review Tips*
- *NIH F Series--Fellowship Programs*
- *NSF Proposal Preparation & Review Tips*
- *Advanced Research Projects Agency for Health (ARPA-H): Introduction and Q&A*
- *Advanced Research Projects Agency for Health (ARPA-H): Budget Workshop*
- *Advanced Research Projects Agency for Health (ARPA-H): Terms & Conditions Workshop*
- *Service Centers and Best Practices*
- *Specialized Service Agreements*
- *Subawards - Request, Monitor, Risk*
- *Effort Reporting*
- *Cost Share*
- *Pivot: Finding Funding*

RESEARCH ADMINISTRATION BUZZ

RAB MEETING

October 23rd
Dalney 180 & Virtual
January, April, July, October 2024 dates TBD

[Log in](#) using GT credentials and register for the event option you wish to attend.



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



Save-the-Date!

Georgia Research Administrators NeTwork (GRANT) Conference

October 12, 2023

10am-4pm

Dalney 180 and via Zoom



We hope to see you **in-person** for this highly interactive and engaging event!

Agenda and registration coming soon.

*There will be limited online participation available.
Priority registration for both in-person and virtual seats will be
available to Georgia-based organizations, including remote employees.*

GT Certification Contact Hours & CEU credit



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



THANK YOU!



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