The Latest Buzz with G&C Accounting

Tuesday, July 23, 2024

1:00 – 2:30 PM

Georgia Tech
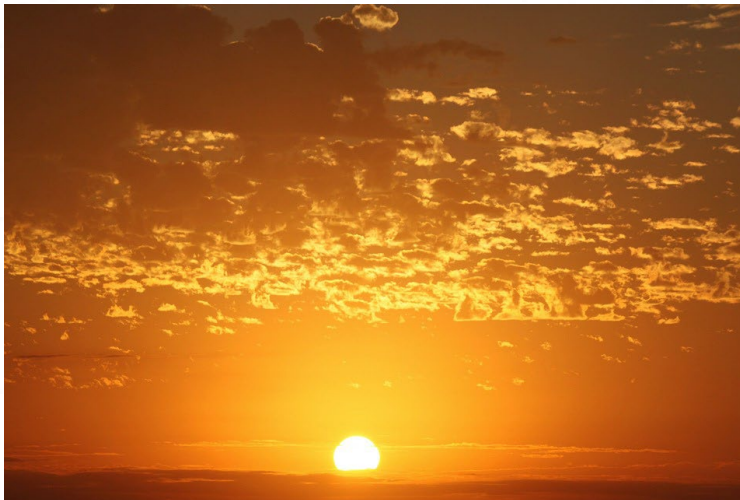
Agenda

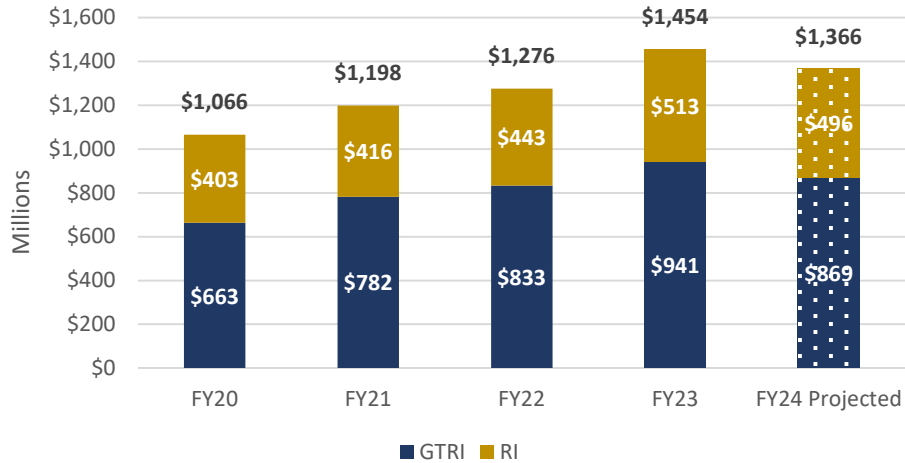| Topic	Presenter(s)
Research Updates	Josh Rosenberg
Commitment Accounting Updates	Jason Cole
Project Accounting Updates	Glenn Campopiano
Cost Accounting Updates	Andrew Chung
Cost Share Tuition Remission JE (Demo)	Justin Yoo
Compliance Updates	Charles Derricotte III
Workday and Reporting Updates	Tony Wang
Training Updates	Rob Roy
Closing	Josh Rosenberg

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Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

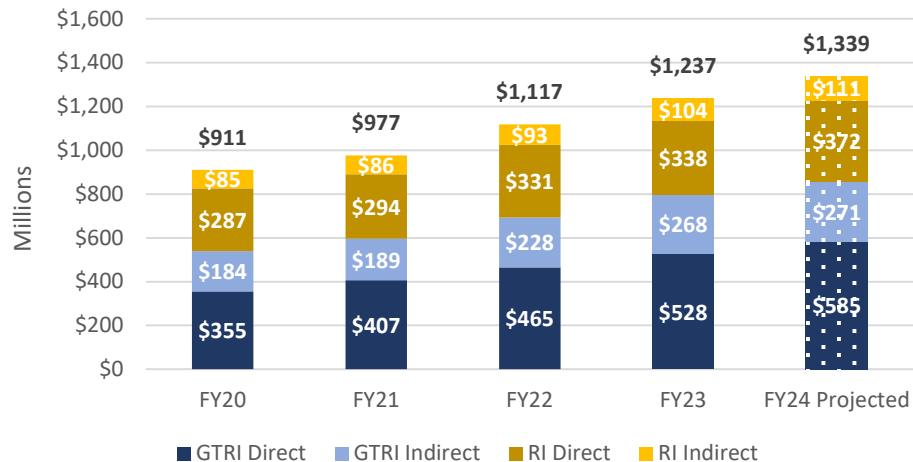# Georgia Tech Research (RI and GTRI)

Annual Sponsored Awards

Fiscal Year	GTRI	RI	Total
FY20	$663	$403	$1,066
FY21	$782	$416	$1,198
FY22	$833	$443	$1,276
FY23	$941	$513	$1,454
FY24 Projected	$869	$496	$1,366

Annual Sponsored Expenditures

Fiscal Year	GTRI Direct	GTRI Indirect	RI Direct	RI Indirect	Total
FY20	$355	$184	$287	$85	$911
FY21	$407	$189	$294	$86	$977
FY22	$465	$228	$331	$93	$1,117
FY23	$528	$268	$338	$104	$1,237
FY24 Projected	$585	$271	$372	$111	$1,339

TREND ANALYSIS:

Actuals (AWARDS):
- **FY24: $1,365,758,652**
- GTRI: down 7.6% and $72.0 million ($869.4 million in FY24 vs. $941.4 million in FY23)
- RI: down 3.2% and $16.4 million ($496.4 million in FY24 vs. $512.8 million in FY23)
- GT Overall: down 6.1% and $88.4 million ($1.366 billion in FY24 vs. $1.454 billion in FY23)

TREND ANALYSIS:

Actuals (EXPENDITURES):
- **FY24: $1,338,875,003**
- GTRI: up 7.6% and $60.2 million ($856.1 million in FY24 vs. $795.9 million in FY23)
- RI: up 9.3% and $41.2 million ($482.7 million in FY24 vs. $441.5 million in FY23)
- GT Overall: up 8.2% and $101.4 million ($1.339 billion in FY24 vs. $1.237 billion in FY23)

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RI Sponsored Programs

AWARD DATA: FY20 – 24 (YTD through Period 12: June)

AWARDS: Cumulative Report thru: JUNE					
College/Unit	FY24		FY23		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	$ 49,694,261	188	$ 42,912,702	198	15.8%
COS	$ 66,232,799	313	$ 68,657,079	348	-3.5%
DSGN	$ 9,583,973	562	$ 13,148,299	514	-27.1%
ENGR	$ 296,713,167	1,254	$ 299,743,034	1,323	-1.0%
GTRI	$ 869,408,783	1,077	$ 941,393,261	1,043	-7.6%
IAC	$ 7,687,866	61	$ 8,858,799	63	-13.2%
OTHERS	$ 65,245,352	332	$ 78,534,855	308	-16.9%
SCB	$ 1,192,448	10	$ 943,882	9	26.3%
Total	**$ 1,365,758,650**	**3,797**	**$ 1,454,191,911**	**3,806**	**-6.1%**
Resident Instruction and Other	**$ 496,349,867**	**2,720**	**$ 512,798,650**	**2,763**	**-3.2%**

Awards		
	YTD (June)	Full Year
FY24	$ 496,349,867	$ 496,349,867
FY23	$ 512,798,650	$ 512,798,650
FY22	$ 443,169,708	$ 443,169,708
FY21	$ 415,738,536	$ 415,738,536
FY20	$ 402,520,391	$ 402,520,391

Key Takeaways:
- Awards for Georgia Tech totaled $1.366 billion.
- On the RI side, awards decreased 3.2% to $496.4 million. On the RI side, the largest:
  - Increases came from colleges/universities/research institutes, the Department of Energy, and DHHS.
  - Decreases came from the Department of Commerce and Industry sponsors

Georgia Tech

RI Sponsored Programs

SPONSOR AWARD DATA: FY23 – 24 (YTD through Period 12: June)

RI NEW AWARDS (Through June)						
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)	$ 100,796,476	20%	$ 100,064,939	$ 731,537	1%	$ 86,767,134
DHHS	$ 66,015,463	13%	$ 57,698,715	$ 8,316,748	14%	$ 54,286,569
COLL/UNIV/RES INSTITUTES	$ 65,109,467	13%	$ 52,452,195	$ 12,657,272	24%	$ 53,580,243
INDUSTRIAL SPONSORS	$ 53,982,078	11%	$ 69,123,132	$ (15,141,055)	-22%	$ 63,938,736
INDUS RES INST/FDNS/SOC	$ 43,004,330	9%	$ 45,319,128	$ (2,314,798)	-5%	$ 41,410,911
US DEPT OF ENERGY	$ 34,611,923	7%	$ 25,627,159	$ 8,984,764	35%	$ 27,789,162
NASA	$ 19,346,700	4%	$ 16,063,354	$ 3,283,345	20%	$ 16,549,074
NAVY	$ 19,301,341	4%	$ 21,103,426	$ (1,802,085)	-9%	$ 18,064,878
ARMY	$ 16,663,998	4%	$ 15,130,555	$ 1,533,443	10%	$ 11,084,294
US DEPT OF COMMERCE	$ 15,645,088	3%	$ 34,725,640	$ (19,080,552)	-55%	$ 14,800,826
AIR FORCE	$ 13,186,798	2%	$ 13,381,272	$ (194,474)	-1%	$ 10,113,973
US DEPT OF DEFENSE	$ 11,507,308	2%	$ 14,626,077	$ (3,118,769)	-21%	$ 13,740,812
GOVT-OWNED/CONTRACTOR OP	$ 9,548,252	2%	$ 10,480,122	$ (931,871)	-9%	$ 10,663,736
STATE & LOCAL GOVERNMENT	$ 8,202,451	2%	$ 10,788,170	$ (2,585,720)	-24%	$ 8,181,629
US DEPT OF TRANSPORTATION	$ 8,079,320	2%	$ 8,453,631	$ (374,311)	-4%	$ 7,769,368
Grand Total	$ 496,349,867	100%	$ 512,798,650	$ (16,448,783)	-3.2%	$ 453,853,967

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 ($34.7 million in awards in FY23 versus $15.6 million in FY24). DHHS, Dept. of Energy, and Colleges/Universities/Research Institutes were the biggest areas of growth.

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RI Sponsored Programs

EXPENSE DATA: FY20 – 24 (YTD through Period 12: June)

Expenditure Analysis: JUNE	FY24 YTD	FY23 YTD	Change
Salaries and Wages	$ 146,060,628	$ 137,837,451	6.0%
Subcontracts	$ 70,687,934	$ 57,145,515	23.7%
Tuition Remission	$ 33,144,923	$ 33,147,033	0.0%
Other Direct Costs	$ 37,298,927	$ 31,595,493	18.1%
M&S	$ 30,015,773	$ 28,881,857	3.9%
Fringe Benefits	$ 29,281,157	$ 26,666,786	9.8%
Equipment	$ 15,827,392	$ 14,824,153	6.8%
Domestic Travel	$ 6,711,951	$ 6,034,152	11.2%
Foreign Travel	$ 1,721,970	$ 1,540,011	11.8%
High Performance Computing	$ 158,643	$ 122,443	29.6%
Unallocated/Blank Object Class	$ 715,325	$ (106,342)	
DIRECT	**$ 371,624,622**	**$ 337,688,551**	**10.0%**
IDC	**$ 111,102,607**	**$ 103,856,777**	**7.0%**
Total	**$ 482,727,229**	**$ 441,545,328**	**9.3%**

Expenditures - Direct				
		YTD (June)		Full Year
FY24	$	371,624,622	$	371,624,622
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
Expenditures - Indirect				
		YTD (June)		Full Year
FY24	$	111,102,607	$	111,102,607
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

Key Takeaways:
- Direct expenditures were up 10.0% and indirect expenditures were up 7.0% YOY.
- Relative increases in all areas except for a very small decrease in Tuition Remission.

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RI Sponsored Programs

Grants and Contracts INVOICING and FINANCIAL REPORTING
FY23 – FY24 (YTD through Period 12: June)

INVOICING

Invoicing YTD FY2023 vs. FY2024 (thru Jun.)

Invoice Types	FY24 (Jun. YTD)	Monthly FY24 Average	FY23 (Jun. YTD)
DNU - G&C GIT Standard (Inactive)	$ 10,000	$ 909	$ 13,514,712
DNU - G&C GTRC Standard (Inactive)	$ -	$ -	$ 19,611,054
G&C GIT Standard Certification Required	$ 18,504,084	$ 1,682,189	$ 3,090,876
G&C GTRC Custom Certification Required	$ 1,123,823	$ 102,166	$ 3,590,084
G&C GTRC Standard Certification Required	$ 148,306,235	$ 13,482,385	$ 94,458,369
G&C In House	$ 38,368,653	$ 3,488,059	$ 48,422,523
G&C LOC Draw	$ 188,067,666	$ 17,097,061	$ 171,527,257
G&C SF1034	$ 23,927,280	$ 2,175,207	$ 16,988,129
G&C SF270	$ 57,353,533	$ 5,213,958	$ 55,178,789
(blank)	$ 128,809	$ 11,710	$ -
Grand Total	**$ 475,790,084**	**$ 43,253,644**	**$ 426,381,793**
Raw Invoice Counts	**16,369**	**1,488.09**	**14,454**

Year over Year Invoicing Change	Dollars	Invoice Counts
YTD change in FY24 over FY23	$ 49,408,290	1,915
YTD percentage change	11.6%	13.2%

FINANCIAL REPORTS

Financial Reports YTD FY20223 vs. FY2024 (thru June)

Report Types	FY24 (Jun. YTD)	FY23 (Jun. YTD)
Annual Financial Report	87	106
Final Financial Report	206	242
Monthly Financial Report	156	168
Quarterly Financial Report	556	521
Milestone (Event Based)/Revised	3	2
Semi-Annual Financial Report	100	57
TOTALS	**1,108**	**1,096**

Year over Year Invoicing Change	Report Counts
YTD change in FY24 over FY23	12
YTD percentage change	1.1%

Notes:
- Invoiced dollars (and counts) have remained consistently higher year over year, while financial reporting is essentially even year over year.
- RPA "bots" continue to function very well on both the invoicing and reporting side.

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RI Sponsored Programs

Grants and Contracts: FINANCIAL ANALYSIS: FY23 – FY24 (YTD through Period 12: June)

Done through June					
G&C ANALYST TEAM: JOURNALS	**FY24**	**% of Total**	**FY23**	**% of Total**	**% Chg FY**
Journals (Total)	1317		1334		-1%
Appropriate Grants Management	1054	80%	1085	81%	
"Red Flag" Grants Management	263	20%	249	19%	

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 1% decrease relative to last year, although there remains a very slight increase in "red flag" journals as a percentage of the total.
- Independent of journal activity through June, the analyst team managed:
  - 1,190 award initiations,
  - 2,721 award modifications,
  - 6,327 award corrections,
  - 2,441 closeouts, and
  - 337 service now tickets.

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RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS (Overspent) - as of July 1				Award Counts	
Row Labels	Past-term	In-Performance	Total Sum of Available Balance	July 1.	June 1.
Electrical and Computer Engineering	(2,633,132)	(155,144)	(2,788,276)	44	60
Financial Aid	(722,576)	(17,174,149)	(17,896,725)	5	5
General Institutional Expense	(698,845)	(293,584)	(992,428)	15	15
GT/Emory Biomedical Engineering	(254,030)	(521,312)	(775,342)	13	14
Mechanical Engineering	(241,982)	(268,161)	(510,143)	21	30
Aerospace Engineering	(129,766)	(479,517)	(609,283)	12	21
Institute for Bioengineering & Bioscience	(103,088)		(103,088)	2	2
Materials Science and Engineering	(94,362)	(24,237)	(118,599)	5	8
School of City and Regional Planning	(93,477)		(93,477)	1	1
Chemistry and Biochemistry	(92,836)	(85,382)	(178,218)	4	10
Pediatric Technology Center	(23,748)		(23,748)	1	1
School of Computational Science and Engineering	(22,360)	(1,819)	(24,179)	2	1
Physics	(14,007)	(5,310)	(19,316)	4	7
EI2 EDL Economic Development Lab	(6,198)		(6,198)	1	1
School of Interactive Computing	(6,114)	(121,287)	(127,401)	9	15
Grand Total	(5,163,681)	(20,233,655)	(25,397,336)	184	277
Non-Financial Aid	(4,441,105)	(3,059,506)	(7,500,611)	179	272

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).

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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

JUNE 2024 ARTICLE (# 28)

Featured PI Article

PI ARTICLE: *Why F&A Rates Differ Amongst Institutions*

Around the country, you will see that each university has F&A rates that are different from the rates we have at Georgia Tech. And in some case, the rates may be dramatically different. You may wonder why there would be such differences, when the rules and calculation methodologies are basically the same across all institutions. Some of the most likely reasons for these differences include: 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):**
July 23, 2024 (Tuesday)
1 - 2:30pm

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:**
July 29, 2024 (Monday)
10 - 11 a.m.

Learn More

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Commitment Accounting Updates

Jason Cole

Commitment Accounting Director

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Commitment Accounting

- Review FY2025 Position Funding
- Funding loaded from annual budget developed in April 2024.
- Correct FY2025 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

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Commitment Accounting

- FY2024 Transactions
- 12,057 CPF transactions 11,153 approved 904 (7%) denied
- 14,511 EDR transactions 11,479 approved 3,032 (21%) 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

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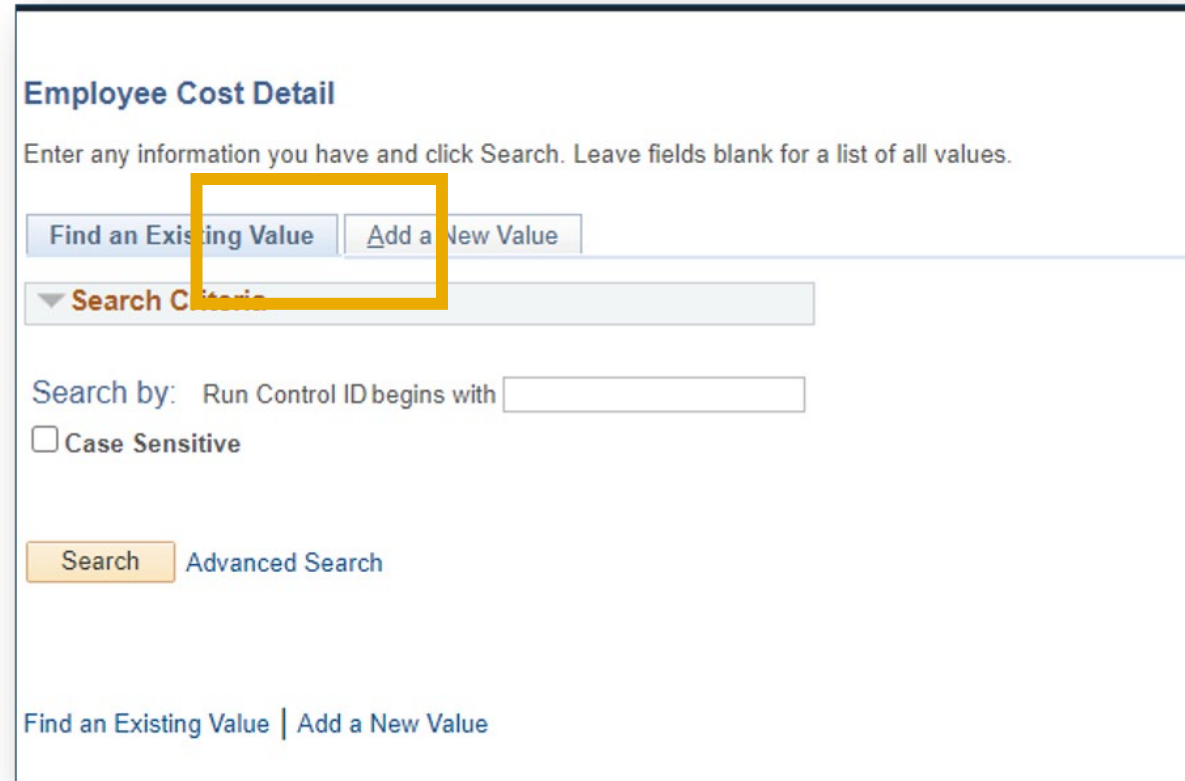
OneUSG Cost Detail Reports

- Update fiscal year parameter to FY2025
- 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

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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

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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

OneUSG Cost Detail Reports

- Select Recurrence – 2AM weekdays

- Click Reset to Current Date/Time

- Format - PDF

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

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

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](#)

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.

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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

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Cost Transfers

- Again 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.

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FY25 Cost Share

- It is that time again to review your yearly commitments to cost share. I realize I harp on this a lot but it is so important.

- Make your plan, fund your worktags and load up the cost share effort for the year as far out as you can.

- We need cost share expenses in step with the sponsored spending as best we can.

- Please use the Cost Share Exception Report that Josh sends out beginning of the month to help you manage.

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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
Learn More | Help | Meeting options

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#
Find a local number | Reset PIN
Learn More | Help | Meeting options

Join Office Hour with Mary

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Cost Accounting Updates

Andrew Chung

Cost Accountant II

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Annual Statement of Reasonableness – General Info

- 6,303 FY24 ASRs were distributed to all employees charged to Resident Instruction Grants

- Electronics ASRs require Certification by both Employee and assigned Unit Financial Manger

- ASRs are due by 8/30 and weekly reminders will be sent to unconfirmed employees after this date

- 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 UFMs

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Confirming your effort in ASR website

GEORGIA **Institute of TECH**nology

electronic Annual Statement of Reasonableness (eASR)

| eASR Confirmation by Employee |
| eASR Certification by UFM |
| eASR Status Report |
| Manual ASR Form |
| eASR Confirmation by Employee – View Only |
| eASR Manual Deptid Entry |
| eASR Administration |

Logout

If you have any questions or comments about this site, please email easr.ask@business.gatech.edu

- Log into the ASR website: https://webapps.gatech.edu/cfeis/easr/easr_login.cfm

- Alternative method to log in: Log into TechWorks. Under "General Applications" click on the "Electronic Annual Statement of Reasonableness(eASR) application

- Click on the "eASR Confirmation by Employee" link

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Confirming your effort in ASR website

| Home Dept: | 380 - Modern Languages | | Fiscal Year: | 2024 | | Paygroup: | 03A |
| Name: | Chung, Andrew | | Emplid: | 4020863 | | Title: | Program Ops Mgr |

Year-end Personal Salary Distribution

Project	Sponsor	Project Title	Academic/Fiscal Salary	Percent	Summer Salary	Percent	Total Salary	Percent
DE00006632		IAC/ML Indirect Instr , IAC	$15,778.38	26.08%	$0.00	0.00%	$15,778.38	26.08%
DE00006665		MSE , Classroom Instruction	$3,686.82	6.09%	$0.00	0.00%	$3,686.82	6.09%
DE00006675		MSE , Dept Research	$3,686.82	6.09%	$0.00	0.00%	$3,686.82	6.09%
DE00006713		MSE , Indirect Instruction	$11,063.14	18.29%	$0.00	0.00%	$11,063.14	18.29%
DE00006714		MSE , Indirect Research	$11,063.28	18.29%	$0.00	0.00%	$11,063.28	18.29%
GR00024171	INSTITUTE OF INTERNATIONAL EDUCATION/WASHINGTON, DC	PRIME , Project Go #6, Master	$15,221.64	25.16%	$0.00	0.00%	$15,221.64	25.16%
Total			$60,500.08	100.00%	$0.00	0.00%	$60,500.08	100.00%

INSTRUCTIONS:

This Annual Statement of Reasonableness Report has been provided for review and confirmation in accordance to plan confirmation system requirements.

1. **REVIEW** the distribution of your salary to projects to determine if it accurately reflects your past year activities.
2. **ERRORS NOTED:** Exit without Confirming and contact your Departmental Financial Manager if
   a. This workload distribution is not correct (deviates 5% or more from your actual effort).
   b. You are not familiar with one or more of the projects being charged for your effort.
3. **NO ERRORS NOTED:** Read the Confirmation Statement and please certify the above salary charges distribution by selecting the confirmation button below the Confirmation Statement.

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] [Exit without Confirming]

- Review the effort % distribution to each of the projects

- Pay closer attention to effort %, project & sponsor name on sponsored grants as that portion of salary will be billed back to the sponsored grant

- If all the information looks reasonably accurate (effort % not off by more than 5%), click "I Confirm". Otherwise, click "Exit without Confirming" and contact your UFM to discuss your questions/concerns

Georgia Tech

New Certification Statement

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 | Exit without Confirming

- New certification statement applies only to "PI or other key/senior personnel"
- Key/senior personnel refers to employees whose names will appear on the research paper as the author or contributor
- Award period refers to the start and end date of the award

Georgia Tech

Cost Accounting Updates- Cost Share tuition remission JE

Justin Yoo

Cost Accountant II

Georgia Tech

Cost Share tuition remission JE : Video link

Justin Yoo- Cost Share JE Buzz.mp4

What is Tuition remission/ What is Cost Share

- Cost share tuition remission is posted monthly and must be completed after Commitment Accounting.

- What is Cost Share

- What is Tuition Remission :to help alleviate the cost of tuition.

- FY2025 tuition remission rate : $1,596. Rate approved by ONR annually.

- Below is the link for the FY2025 tuition remission rate.

- https://grants.gatech.edu/policies-and-procedures/facilities-and-administrative

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What is Tuition remission/ What is Cost Share

- If a GRA/GTA on the Cost Share Grant had a change in effort on the grant line FY25 July that will be reflected in the posting at the beginning of August. The tuition is not automatic like the non-Cost Share grants.

- This happens outside of Commitment accounting

Example

Ledger Account	Debit Amount	Credit Amount	Memo	Budget Date – DO NOT	Spend Categ	Revenue Ca	Project	Grant	Gift
Optional Ledger_Account_ID	*Optional* Number (26,6)	*Optional* Number (26,6)	*Optional* Text	*Optional* YYYY-MM-DD	*Optional* Spend_Category_I	*Optional* Revenue_Categor	*Optional* Project_ID	*Optional* Grant_ID	*Option* Gift_R
952410	1,596.00		Jul 2024 Tuition Remission Cost Share		SC952410			GR0000**84	
952410	1,596.00		Jul 2024 Tuition Remission Cost Share		SC952410			GR0000**84	
952411		1,596.00	Jul 2024 Tuition Remission Cost Share			RC952410		GR0000**84	
952411		1,596.00	Jul 2024 Tuition Remission Cost Share			RC952410		GR0000**84	

- The debit is generally to ledger account 952410/SC952410 and credit to 952411/RC952410. This will be reversed if a negative is in the GSTRP report

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How to calculate?

Example				
FY25 July Total Salary	FY 25 July Grant Salary	Effort %	Monthly GSTRP	Cost Share Calculation (1)
1,200	600	50%	1,596	798

- If FY 25 July grant salary is 50% of the July salary, we applied 50% to $1,596.

- $1,596 is the FY25 GSTRP rate.

- For example, Posted payroll in July. Someone moves grant 1 to grant 2 in August by EDR. Then we post this moves in 2nd business day in September.

Georgia Tech

Compliance Updates

Charles H. Derricotte III

Financial Compliance Program Manager

Georgia Tech

Topics for July 2024

- Salary Charged to Sponsored Projects
  - Identify Audit Risk
  - Risk Consequences
  - Best Practices

- Subaward Best Practices & Reminders

- Other Resources to Note
  - Recurring Supplier Invoices
  - Important Updates for Travel and Expenses

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Salary Charged to Sponsored Projects – Identify Audit Risks

- Salary is charged to wrong sponsor

- ASR's are not certified by 8/31 annually for the previous fiscal year

- EDR/Cost Transfers are made months after the employee has worked on project and its many adjustments

- Cost Share is not met

- Employee(s) salary charged to sponsor are not included in budget justification

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Salary Charged to Sponsored Projects – Risk Consequences

- Institutions that receive federal funds are subject to audit disallowances

- If several cost transfers/edr's are disallowed, the <u>auditors may</u> extrapolate and recommend disallowing a percentage of all cost transfers

- G&C will have to issue credits for future invoices or send back funds if the project is closed. (Sponsors may require G&C to submit more supporting documentation for future invoices)

- Can receive a finding for ASR's not being certified as we are not following our Personal Services institute polices and noncompliant with 2 CFR 200 effort reporting (200.430)

- Can receive internal control findings if multiple salary adjustments are observed by auditor

- More scrutiny to institute when getting funding in future and risk of added terms and conditions that cause administrative burden

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Salary Charged to Sponsored Projects – Best Practices

- Review EWAF's at a minimum quarterly to ensure future months effort is correct
- Utilize ECD reports in ONEUSG to review charged effort at a minimum quarterly.
- Approve ASR's annually and timely
- Avoid EDR's
  - Late Award Set-Up (Request an Advanced Project Number)
  - Sponsor's request (Keep email communication)
  - Clerical Error - ensure transfer is done less than 90 days after occurrence to show quarterly review.

- Be aware of terms and conditions for the project
  - Cost Share Requirements
  - Prior Approval Requirements of sponsor (Utilize the FDP Matrix for all major sponsors)
  - Save email communications if a new re-budget allocation is requested and received from sponsor. (Auditors never have this information nor request from sponsor during audit process)
- Utilize the P.I Health Check report to review individuals that currently are charged to sponsored projects.

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Salary Charged to Sponsored Projects – Best Practices

- 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
  - See Buzz Presentation from February 27, 2024 to get full explanation of functionality of report.

Individuals-Paid

Driver Desc	Job Title	Driver ID	Name	Total Charged Expenditures FYTD	Total Charged Expenditures LTD	Total Encumbrances
PRIME:	Associate Professor			$30,496.20	$135,819.16	$0.00
	Postdoctoral Fellow			$0.00	$9,902.00	$0.00
	Program & Ops Mgr			$0.00	$78,139.75	$0.00
	Senior Academic Professional			$0.00	$5,070.00	$0.00
				$0.00	$5,070.00	$0.00
	Senior Research Engineer			$0.00	$13,170.00	$0.00
				$88,159.98	$296,342.25	$0.00
	Student Assistant			$0.00	$1,530.00	$0.00
				$0.00	$2,478.00	$0.00
				$0.00	$1,482.00	$0.00
				$0.00	$1,821.00	$0.00
				$0.00	$3,688.50	$0.00
				$0.00	$3,415.50	$0.00
Grand Total				**$118,656.18**	**$557,928.16**	**$0.00**

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Subaward Best Practices & Reminders

- For Subaward invoices please closely review costs for alignment with budget justification
- G&C Compliance Proactive Subaward Invoice review has yielded results with <u>invoiced cost that was not included in budget justification</u>. (See Workday Roles).
- P.I Article on Sub-Recipient Monitoring from May 2024 that discusses roles and responsibilities
- <u>Best Practice</u>: Add Notes when approving invoice if new direct costs were added and not originally budgeted. (Show monitoring efforts of the sub-recipient-keep any relevant emails)
  - Be aware of Prime Sponsor terms and conditions

- Workday Role of Grant Manager & P.I

Grant Manager	Serves as the "spend" approver, analyzing transactions for **cost considerations on grant being charged**. A single-assignment role. - Determines whether charge is allowable, allocable, reasonable, and consistently applied in accordance with Federal cost principles under 2 CFR 200 and award terms and conditions - Confirms benefit to the Grant from individual(s) with first-hand knowledge (typically Principal Investigator) via documentation attached to the transaction or additional Workday routing, as needed, particularly for late and past term transactions - For subaward grants the grant manager should be financial staff - Where otherwise appropriate, principal investigators who must directly approve transactions should be assigned in this role - Role allows the user to create budget amendments for the assigned grant

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Other Resources to Note – Recurring Supplier Invoices

- Employees now have the capability to create recurring supplier invoices in Workday, for payments with three or more payouts, specifically for student awards/stipends and fellowship payments.

- For detailed instructions on recurring supplier invoices, refer to the Service Now Knowledge Article: Recurring Supplier Invoices Knowledge Article.

- For payments for students on Participant Support Projects, please make sure that supporting documentation is attached.

  - 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 (pay frequency included).

Other Resources to Note – Important Updates for Travel and Expenses

- As part of Georgia Tech's commitment to institutional compliance and adherence to government issued travel-related policies, Procurement and Business Services is sharing several updates to essential travel-related policies and procedures as well as clarifying common procedures to help ensure travelers understand how to complete their expense reports accurately and in a timely manner.
  - Expense memo and business reason now mandatory effective July 1
  - Spend Authorizations
  - Expense Reimbursement Submission Timeliness
  - Receipts and Supporting Documentation
  - Conversion Rates for Expense Reports
  - Expense Reporting and Dates

- https://www.grants.gatech.edu/

News

Important Updates for Travel and Expenses

As part of Georgia Tech's commitment to institutional compliance and adherence to government issued travel-related policies, Procurement and Business Services is sharing several updates to essential travel-related policies and procedures as well as clarifying common procedures to help ensure travelers understand how to complete their expense reports accurately and in a timely manner.

Learn More

Georgia Tech

Workday and Reporting Updates

Tony Wang

Business Analyst I

Georgia Tech

Reminder – Latest Buzz Information/ Archives

- **Direct Link**

https://grants.gatech.edu/latest-buzz-gc-accounting

- G&C Homepage -> Training -> The Latest Buzz with G&C Accounting

Reminder – Latest Buzz Information/ Archives

- View Buzz Recording, Slides, Q&A, Topic, Presenter and Recording start time

June 26, 2024
For **Presentation Slides (PDF),**
For **Recorded Session,**
For **Q&A.**

Topic	Presenter	Recording start
Research Stats, RI Sponsored Programs, G&C Education & Outreach – PI Articles and The Latest Buzz	Josh Rosenberg	0:00:32
Commitment Accounting Updates	Jason Cole	0:08:58
Project Accounting Year End Close Reminders, EDRs and Late Cost Transfers, G&C Office Hours	Glenn Campopiano	0:11:03
2024 NIH Salary Cap, Year End Effort Compliance – NIH, Summer Pay	Jonathon Jeffries	0:17:06
Effort Reporting – ASRs (Annual Statement of Reasonableness, EARLY ASRs , Personal Services Reporting Tutorial (Effort Training)	Andrew Chung	0:27:47
Cost Transfers Best Practices, Travel Justification, Resources	Charles Derricotte III	0:48:55
Why talk about reports, Where to find information, report lists, report details, descriptions, Where to find and access reports: Workday; LITE; Dashboards; Award Overview, Which reports are available in Workday, LITE, Dashboards, Running reports in Workday vs in LITE – few notes, PI Fixed Price Close-Out Certification Form - accepted via DocuSign template ONLY	Neli Tranakiev	01:01:05
Current Internal Professional Development Opportunities, Research Administration Buzz Meeting, April RAB Recording Now Available, Keynote Speaker Ari Gunzburg, Research Administrator Appreciation Event	Rob Roy	01:17:08

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Reminder – Latest Buzz Information/ Archives

- Scroll down to the bottom of the page to view all Archived Buzz sessions from previous years.

July 19, 2023
For **Presentation Slides (PDF)**,
For **Recorded Session.**

Topic	Presenter	Recording start
Research Stats, RI Sponsored Programs, PI Articles	Josh Rosenberg	0:00:29
Commitment Accounting, OneUSG Cost Detail Reports	Terryl Barnes	0:09:35
Personal Services Reporting (Effort Reporting),Cost Transfers, Cost Transfers, Cost Share, Grants and Contracts Accounting Office Hours	Glenn Campopiano	0:19:32
New Awards and Modifications (Demo)	Douglas Feller	0:26:20
Annual Statement of Reasonableness, Research Computing Cost Model, PACE – Storage Services, Service Center Accounting	Jonathon Jeffries	0:34:38
Managing Participant Support Costs / What is Participant Support? Who qualifies as a participant? Who does not qualify as a participant? Participant Support Cost Categories, Participant Support Do Not Include, Managing Participant Support Costs, Participant Support Documentation, Participant Support FAQ's	Charles Derricotte III	0:41:21
Forthcoming Update: G&C website, PI Award Health Check Report	Amy Zhang	0:51:20
2023 Upcoming Fall Semester Classes, RAB Meeting, Georgia Research Administrators Network(GRANT) Conference,GT Certification Contact Hours & CEU credit	Rob Roy	0:53:25

July, 2022 to June, 2023
Archived FY2023 Latest Buzz resources

July, 2021 to June, 2022
Archived FY2022 Latest Buzz resources

January, 2021 to June, 2021
Archived FY2021 Latest Buzz resources

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Reminder – Latest Buzz Information/ Archives

- Click on the magnifying glass button to start searching for the topic you are looking for.

- For example, search Cost Transfers.

How to Request Grant Manager Change

1. Go to https://gatech.service-now.com/home, type Grant manager change in the search bar

2. Click on Grants - Grant Manager (Financial Manager) Changes

3. Fill out all the required fields, select Grant Number(s) to Person in the type of grant manager change field.

4. Add the GR numbers into the Grant Number(s) to transfer field. **Note**: you **must** provide the Grant Number (GR*******) in the ticket, if you have more than 20 grants, you can just add one grant and attach an Excel file with a list of all the Grants, Grant Manager, and Employee ID by clicking Add attachments at the bottom right of the page.

5. Input the Grant manager's name in the New Grant Manager field.

6. Add a description in the Justification section. For example, you can put "Please change GR******* to John Smith".

7. Click **Submit Request** button to submit the ticket.

Georgia Tech

How to Request Grant Manager Change

1. Go to https://gatech.service-now.com/home, type Grant manager change in the search bar
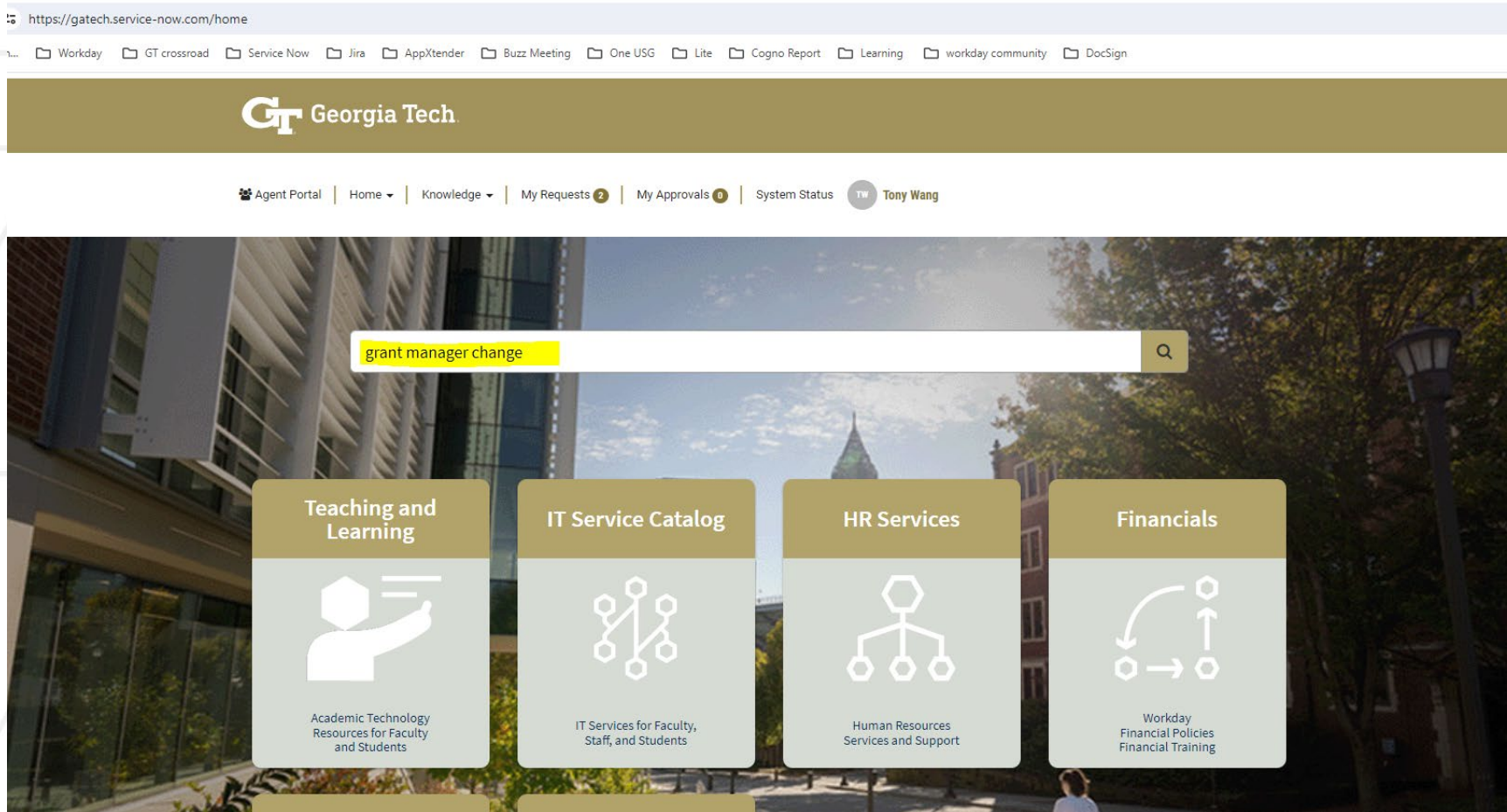
How to Request Grant Manager Change

2. Click on Grants - Grant Manager (Financial Manager) Changes

How to Request Grant Manager Change

3. Fill out all the required fields, select Grant Number(s) to Person in the type of grant manager change field.

Grants - Grant Manager (Financial Manager) Changes

Request Grant Manager (Financial Manager) Changes

* Indicates required

* Preferred Contact Method

| Email | ▼ |

| | 🔍 |

Select one

Person to Person

Cost Center to Person

Grant Number(s) to Person

Award Number(s) to Person

Principal Investigator (PI) to Person

| Select one | ▲ |

Justification

* Justification for this request

Please describe the justification for this request

* Requested By

| Tony Wang (Grants & Contracts Accounting) | ▼ |

Finance Director for your organization

| | ▼ |

How to Request Grant Manager Change

4. Add the GR numbers into the Grant Number(s) to transfer field. **Note**: you **must** provide the Grant Number(GR******) in the ticket, if you have more than 20 grants, you can just add one grant and attach an Excel file with a list of all the Grants, Grant Manager, and Employee ID by clicking *Add attachments* at the bottom right of the page.

* Preferred Contact Method

Email ▼

* Contact Information

tony.wang@business.gatech.edu

Financial Director

* Are you the Financial Director for your organization?

Select one ▼

Grant Change Information

* What type of Grant Manager change is required?

Grant Number(s) to Person ▼

Justification

* Justification for this request

Please describe the justification for this request

* Requested By

Tony Wang (Grants & Contracts Accounting) ▼

Finance Director for your organization

* Grant Number(s) to transfer

* New Grant Manager ▼

Add attachments

How to Request Grant Manager Change

5. Input the Grant manager's name in the New Grant Manager field.

6. Add a description in the Justification section. For example, you can put "Please change GR******* to John Smith".

7. Click Submit Request button to submit the ticket.

Notes:

- If you submit a Grant Manager change via "Request Help" on the Financials Administration Support page, it may take a few days to get assigned to me. To avoid delays, please use the instructions in the slides.

*Please note that G&C does not change DE and GTF worktags, for these change requests, go to:

- DE worktags change: https://gatech.service-now.com/home?id=sc_cat_item&sys_id=c5dcddd7dbf17300391b9837db96199d

- GTF worktags change: https://gatech.service-now.com/financials?id=sc_cat_item&sys_id=e43ddb33dbb13700fc9efe8d0f96197e&sysparm_category=d92cb59bdba9bb00fc9efe8d0f96192f

Georgia Tech.

Training Updates

Rob Roy

Director of BOR Sponsored Programs

Upcoming Live Professional Development

August 2024

Cayuse Proposal System
(8/27, 2pm-3:30pm)
eRouting Proposal Module
(8/29, 10am-11:30am)

September 2024

Pre-Award Proposal Prep and Submission
(9/3, 1pm-3pm)
Pre-Award Budgeting, F&A, and Cost Principles
(9/5, 10am-12pm)
Post-Award Management and Financial Compliance
(9/9, 10am-12:30pm)
Post-Award Management and Research Compliance
(9/10, 1pm-3:30pm)
2 CFR 200 Workshop
(9/16, 9am-4pm)
Cayuse Proposal System
(9/25, 10am-11:30am)
eRouting Proposal Module
(9/25, 2pm-3:30pm)
Internal Controls Workshop
(9/26, 10am-3pm)

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

– 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!

GT | Georgia Tech Research

RESEARCH ADMINISTRATOR
APPRECIATION
EVENT
Professional Recognition

SEPTEMBER 24, 2024

11:30AM - 12:00PM
LUNCH & NETWORKING

12:00PM - 2:00PM
HYBRID EVENT

CLICK HERE TO REGISTER
CLICK HERE TO SUBMIT RECOGNITION DETAILS FROM FY24

KEYNOTE SPEAKER

ARI
GUNZBURG

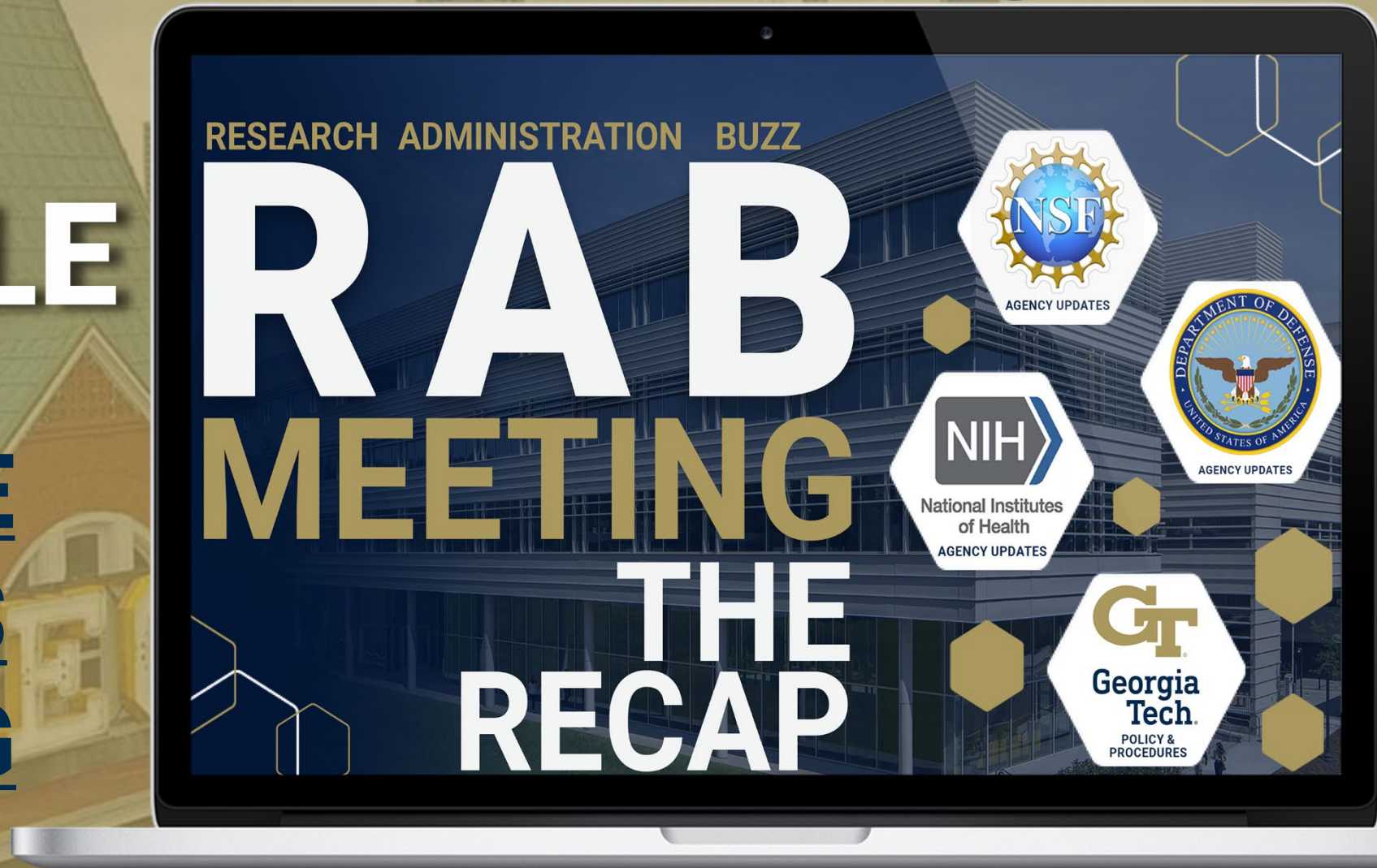SPEAKER | AUTHOR | HUMORIST

AUTHOR OF
THE LITTLE BOOK OF GREATNESS

**TO LEARN MORE
ABOUT OUR SPEAKER**
CLICK HERE

THANK YOU!

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