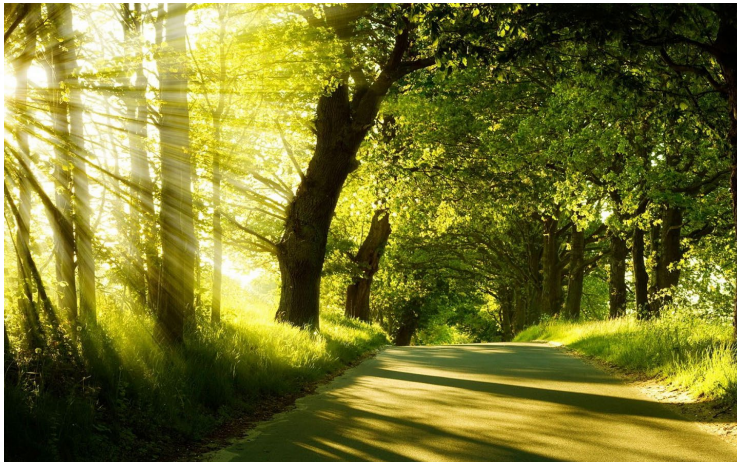


# The Latest Buzz with G&C Accounting

Wednesday, June 26, 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
Cost Accounting Updates	Andrew Chung
Compliance Updates	Charles Derricotte III
Workday Reporting Updates	Neli Tranakiev
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 11: May)**

AWARDS: Cumulative Report thru: MAY					
College/Unit	FY24		FY23		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 44,912,843	171	\$ 39,738,486	177	13.0%
COS	\$ 60,039,558	288	\$ 57,123,426	308	5.1%
DSGN	\$ 8,896,951	529	\$ 12,517,102	473	-28.9%
ENGR	\$ 278,567,756	1,152	\$ 281,288,400	1,241	-1.0%
GTRI	\$ 770,737,602	972	\$ 822,535,508	946	-6.3%
IAC	\$ 7,069,507	57	\$ 8,315,144	56	-15.0%
OTHERS	\$ 64,150,612	316	\$ 76,900,986	287	-16.6%
SCB	\$ 873,399	9	\$ 943,882	9	-7.5%
<b>Total</b>	<b>\$ 1,235,248,229</b>	<b>3,494</b>	<b>\$ 1,299,362,934</b>	<b>3,497</b>	<b>-4.9%</b>
<b>Resident Instruction and Other</b>	<b>\$ 464,510,626</b>	<b>2,522</b>	<b>\$ 476,827,426</b>	<b>2,551</b>	<b>-2.6%</b>

## Key Takeaways:

- Awards for Georgia Tech totaled \$1.24 billion.
- On the RI side, awards decreased 2.6% to \$464.5 million.
- Increases in funding from DHHS (ARPA-H award), the Department of Energy, and colleges/universities helped to offset decreases in Department of Commerce and industry sponsor awards.
- With 1 month remaining in the fiscal year, I am projecting a decrease of 4% on the RI side for the year.

Awards		
	YTD (May)	Full Year
FY24	\$ 464,510,626	\$ 492,286,703
FY23	\$ 476,827,426	\$ 512,798,649
FY22	\$ 420,090,141	\$ 443,169,708
FY21	\$ 383,304,652	\$ 415,738,536
FY20	\$ 354,958,119	\$ 402,520,391

# RI Sponsored Programs

## SPONSOR AWARD DATA: FY23 – 24 (YTD through Period 11: May)

<b>RI NEW AWARDS (Through May)</b>						
<b>Federal Agency or Sponsor Type</b>	<b>FY24</b>	<b>% of RI Portfolio</b>	<b>FY23</b>	<b>24 v. 23 \$ Variance</b>	<b>24 v. 23 % Variance</b>	<b>5 Year Avg</b>
NATIONAL SCIENCE FOUNDATION (NSF)	\$ 92,955,636	20%	\$ 90,860,893	\$ 2,094,743	2%	\$ 80,700,710
DHHS	\$ 61,794,095	13%	\$ 49,994,526	\$ 11,799,569	24%	\$ 49,226,835
COLL/UNIV/RES INST.	\$ 61,364,878	13%	\$ 47,940,977	\$ 13,423,902	28%	\$ 49,030,438
INDUSTRIAL SPONSORS	\$ 49,135,044	11%	\$ 65,087,662	\$ (15,952,618)	-25%	\$ 59,493,362
INDUS RES INST/FDNS/SOC	\$ 41,446,071	9%	\$ 43,099,074	\$ (1,653,003)	-4%	\$ 38,477,205
US DEPT OF ENERGY	\$ 34,591,923	7%	\$ 23,155,562	\$ 11,436,361	49%	\$ 26,682,428
NASA	\$ 17,791,435	4%	\$ 15,868,354	\$ 1,923,080	12%	\$ 15,235,053
NAVY	\$ 16,984,784	4%	\$ 20,843,060	\$ (3,858,276)	-19%	\$ 16,355,070
ARMY	\$ 16,354,410	4%	\$ 11,521,979	\$ 4,832,431	42%	\$ 9,683,697
US DEPT OF COMMERCE	\$ 15,645,088	3%	\$ 34,725,640	\$ (19,080,552)	-55%	\$ 14,461,774
US DEPT OF DEFENSE	\$ 10,155,168	2%	\$ 14,626,077	\$ (4,470,909)	-31%	\$ 12,014,421
AIR FORCE	\$ 10,098,735	2%	\$ 13,147,139	\$ (3,048,404)	-23%	\$ 9,305,000
GOVT-OWNED/CONTRACTOR OP.	\$ 9,192,800	2%	\$ 10,034,622	\$ (841,823)	-8%	\$ 9,694,493
US DEPT OF TRANSPORTATION	\$ 8,079,320	2%	\$ 8,453,631	\$ (374,311)	-4%	\$ 7,371,168
STATE & LOCAL GOVERNMENT	\$ 8,036,256	2%	\$ 10,757,018	\$ (2,720,763)	-25%	\$ 7,914,899
<b>Grand Total</b>	<b>\$ 464,505,631</b>	<b>100%</b>	<b>\$ 476,827,427</b>	<b>\$ (12,321,795)</b>	<b>-2.6%</b>	<b>\$ 419,916,941</b>

### 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). Army, DHHS, Dept. of Energy, and Colleges/Universities/Research Institutes were the biggest areas of growth.

# RI Sponsored Programs

*EXPENSE DATA: FY20 – 24 (YTD through Period 11: May)*

Expenditure Analysis: MAY	FY24 YTD	FY23 YTD	Change
Salaries and Wages	\$ 129,833,619	\$ 121,951,885	6.5%
Subcontracts	\$ 63,473,781	\$ 52,104,439	21.8%
Tuition Remission	\$ 30,912,572	\$ 30,942,941	-0.1%
Other Direct Costs	\$ 35,731,276	\$ 29,889,663	19.5%
M&S	\$ 28,532,575	\$ 27,127,520	5.2%
Fringe Benefits	\$ 25,490,977	\$ 23,001,295	10.8%
Equipment	\$ 13,736,500	\$ 13,031,539	5.4%
Domestic Travel	\$ 6,143,080	\$ 5,469,574	12.3%
Foreign Travel	\$ 1,558,881	\$ 1,368,526	13.9%
High Performance Computing	\$ 149,596	\$ 96,348	55.3%
Unallocated/Blank Object Class	\$ 367,439	\$ (103,260)	
<b>DIRECT</b>	<b>\$ 335,930,298</b>	<b>\$ 304,880,469</b>	<b>10.2%</b>
<b>IDC</b>	<b>\$ 99,620,831</b>	<b>\$ 92,384,908</b>	<b>7.8%</b>
<b>Total</b>	<b>\$ 435,551,128</b>	<b>\$ 397,265,378</b>	<b>9.6%</b>

Expenditures - Direct		
	YTD (May)	Full Year
FY24	\$ 335,930,298	\$ 375,532,948
FY23	\$ 304,880,469	\$ 337,688,551
FY22	\$ 301,418,861	\$ 330,920,330
FY21	\$ 258,491,144	\$ 294,248,586
FY20	\$ 254,054,936	\$ 286,744,676
Expenditures - Indirect		
	YTD (May)	Full Year
FY24	\$ 99,620,831	\$ 112,216,461
FY23	\$ 92,384,908	\$ 103,856,777
FY22	\$ 81,819,330	\$ 93,079,082
FY21	\$ 76,144,213	\$ 86,156,912
FY20	\$ 76,175,405	\$ 84,764,909

## Key Takeaways:

- Direct expenditures were up 10.2% and indirect expenditures were up 7.8% YOY.
- Relative increases in all areas except for a very small decrease in Tuition Remission.

# RI Sponsored Programs

## Grants and Contracts INVOICING and FINANCIAL REPORTING FY23 – FY24 (YTD through Period 11: May)

<b>INVOICING</b>			
<b>Invoicing YTD FY2023 vs. FY2024 (thru May.)</b>			
Invoice Types	FY24 (May. YTD)	Monthly FY24 Average	FY23 (May. YTD)
DNU - G&C GIT Standard (Inactive)	\$ 10,000	\$ 909	\$ 13,253,633
DNU - G&C GTRC Standard (Inactive)	\$ -	\$ -	\$ 20,852,717
G&C GIT Standard Certification Required	\$ 18,252,527	\$ 1,659,321	\$ 2,068,984
G&C GTRC Custom Certification Required	\$ 1,140,438	\$ 103,676	\$ 3,366,792
G&C GTRC Standard Certification Required	\$ 129,729,513	\$ 11,793,592	\$ 79,874,852
G&C In House	\$ 35,604,773	\$ 3,236,798	\$ 44,162,282
G&C LOC Draw	\$ 168,225,220	\$ 15,293,202	\$ 154,855,931
G&C SF1034	\$ 22,183,074	\$ 2,016,643	\$ 15,845,919
G&C SF270	\$ 52,629,082	\$ 4,784,462	\$ 50,051,583
(blank)	\$ 105,918	\$ 9,629	\$ -
<b>Grand Total</b>	<b>\$ 427,880,545</b>	<b>\$ 38,898,231</b>	<b>\$ 384,332,693</b>
<b>Raw Invoice Counts</b>	<b>14,868</b>	<b>1,351.64</b>	<b>12,930</b>
<b>Year over Year Invoicing Change</b>	<b>Dollars</b>	<b>Invoice Counts</b>	
YTD change in FY24 over FY23	\$ 43,547,852	1,938	
YTD percentage change	11.3%	15.0%	
<b>Bursar Related</b>	<b>\$ 14,768,758</b>		<b>\$ 14,389,985</b>
<b>Office of G&amp;C Invoiced</b>	<b>\$ 413,111,787</b>		<b>\$ 369,942,708</b>

<b>FINANCIAL REPORTS</b>		
<b>Financial Reports YTD FY20223 vs. FY2024 (thru May)</b>		
Report Types	FY24 (May. YTD)	FY23 (May. YTD)
Annual Financial Report	85	101
Final Financial Report	186	230
Monthly Financial Report	150	153
Quarterly Financial Report	545	515
Milestone (Event Based)/Revised	3	2
Semi-Annual Financial Report	99	57
<b>TOTALS</b>	<b>1,068</b>	<b>1,058</b>
<b>Year over Year Invoicing Change</b>	<b>Report Counts</b>	
YTD change in FY24 over FY23	10	
YTD percentage change	0.9%	

### 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.

# RI Sponsored Programs

## Grants and Contracts: FINANCIAL ANALYSIS: FY23 – FY24 (YTD through Period 11: May)

Done through May					
<b>G&amp;C ANALYST TEAM: JOURNALS</b>	<b>FY24</b>	<b>% of Total</b>	<b>FY23</b>	<b>% of Total</b>	<b>% Chg FY</b>
<b>Journals (Total)</b>	1213		1249		-3%
Appropriate Grants Management	969	80%	1013	81%	
"Red Flag" Grants Management	244	20%	236	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 3% 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 April, the analyst team managed:
  - 1,112 award initiations,
  - 2,486 award modifications,
  - 5,974 award corrections, and
  - 324 service now tickets.



# RI Sponsored Programs

## Award Dollars in Exception Status

<b>AWARD EXCEPTIONS (Overspent) - as of June 1</b>				<i>June 1.</i>	<i>May 1.</i>
Row Labels	Past-term	In-Performance	Total Sum of Available Balance	Total Count of Award ID	Total Count of Award ID
Electrical and Computer Engineering	(2,682,193)	(594,590)	(3,276,784)	60	61
Financial Aid	(722,576)	(17,073,926)	(17,796,502)	5	5
General Institutional Expense	(467,191)	(522,828)	(990,020)	15	15
GT/Emory Biomedical Engineering	(238,765)	(658,045)	(896,810)	14	23
Aerospace Engineering	(205,064)	(650,049)	(855,113)	21	18
School of Interactive Computing	(142,074)	(215,168)	(357,242)	15	14
Institute for Bioengineering & Bioscience	(103,088)		(103,088)	2	2
Chemistry and Biochemistry	(94,456)	(178,909)	(273,366)	10	11
Materials Science and Engineering	(72,683)	(65,613)	(138,296)	8	8
Industrial And Systems Engineering	(63,852)	(22,814)	(86,666)	10	5
Physics	(38,772)	(10,510)	(49,282)	7	5
Mechanical Engineering	(35,301)	(1,026,384)	(1,061,685)	30	31
Pediatric Technology Center	(23,748)		(23,748)	1	1
School of Computational Science and Engineering	(20,566)		(20,566)	1	4
Civil And Environmental Engineering	(7,557)	(114,907)	(122,463)	10	11
<b>Grand Total</b>	<b>(4,956,728)</b>	<b>(22,610,831)</b>	<b>(27,567,559)</b>	<b>277</b>	<b>282</b>
<b>Non-Financial Aid</b>	<b>(4,234,152)</b>	<b>(5,536,905)</b>	<b>(9,771,057)</b>	<b>272</b>	<b>277</b>

### Key Takeaways:

- This data represents awards where actual spending plus obligations and commitments exceeds the current budget.
- The biggest risk area is dollars associated with “past-term” awards (the end date has passed).

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

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

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

## [MAY 2024 ARTICLE \(# 27\)](#)

### Featured PI Article



#### **PI ARTICLE: *Subrecipient Monitoring – Invoice Reviews and Processing***

In July 2022, we provided a PI Article on the Roles and Responsibilities associated with subrecipient monitoring (<https://grants.gatech.edu/pi-article-subrecipient-monitoring-roles-and-responsibilities>). As noted in that article, 2 CFR 200 (§ 200.331 Subrecipient and contractor determinations) defines a subcontract (subaward) as given to a subrecipient for the purpose of carrying out a significant portion of an award and creating a Federal assistance relationship with the subrecipient. 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):**

June 26, 2024 (Wednesday)

1 - 2:30 p.m.

[Register](#)

[View Past Session Recordings](#)

### G&C Office Hours

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



**Next office hours:**

June 24, 2024 (Monday)

10 - 11 a.m.

[Learn More](#)

# Commitment Accounting Updates

**Jason Cole**

Director - Commitment Accounting

# Project Accounting Updates

**Glenn Campopiano**

Director, Project Accounting

# Project Accounting Updates

- Fiscal Year 2024 coming to an end! Happy New Year!
- I want to congratulate all in Project Accounting for another year well done. With the ever-increasing volume and complexity of RI Sponsored Award they have done a great job.
- This year we hit an all time high of over \$444 million dollars in sponsored invoicing. Up about \$34 million over last year.
- Along with that goes thousands of award set-ups and closeouts.
- My thanks and appreciation to you all for your great efforts in keeping Project Accounting moving forward.

# Project Accounting Updates

I have to mention year end close so-

- Please review all awards ending by June 30 so they can close cleanly
- Ensure you have met required cost share with FY24 funds.
- Review GRA paid on sponsored to avoid any salary overpayments if students have left or are leaving.
- Be mindful of the remaining deadlines for year end transactions.
- To all the unit financial staff thanks for all your good work this past year.

# Project Accounting Updates

EDRs and Late Cost Transfers – Why to avoid them and the downstream effects.

- When effort is posted on the wrong grant it should be recognized and addressed as soon as possible after it was posted.
- Starting with the employee, they should be reviewing their eWaf and reporting the error to the financial person designated to correct it.
- Next the Grant Manager(GM) and PI of the overcharged grant should also have discovered the error independently by reviewing the grant (a monthly review is best practice)
- Next would be the GM and PI of the grant that should have had the charge- their review would indicate the missing effort.
- So far 5 people should have discovered the error. But months go by...

# Project Accounting Updates

...finally, it is recognized by someone- meanwhile back in Project Accounting-

- Invoices with unallowable charges have been sent to one sponsor and another sponsor is being underbilled.
- If the expense crossed a reporting period financial reports were prepared with overstated/understated expenses.
- Once the cost transfers are done Project Accounting is issuing credit invoices or worse refunding money, sending another invoice with higher-than-normal monthly expense – which may or not cause the sponsor to inquire why.
- Financial reports may need reissuance with correct data.



# Project Accounting Updates

Across campus GT Internal Audit has picked the grant for audit. They discover the mistake and issue a material finding on the unit for lack of internal controls and not following GT policy and procedure. Of course this goes to EVPR, The Presidents Office and the Board of Regents.

The AJC gets a hold of it and writes a scathing article of how GT misuses sponsored funds.

NSF our largest sponsor sees the article and cuts off all new funding to GT. GT lays off 50% of faculty and staff. We lose our rankings and drop to the middle of the pack.

Attendance drops off and the Institute becomes a Liberal Arts College.

All because one employee didn't review their eWaf. 😊

# Project Accounting Updates

## 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)

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[Join Office Hour with Glenn](#)

### Office hour with Douglas Feller

via Microsoft Teams

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[Join Office Hour with Mary](#)

# Cost Accounting Updates

**Jonathon Jeffries**

Director - Cost Accounting

# 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)

# Year End Effort Compliance - NIH

- An email was sent out for employees requiring an adjustment (EDR) based on May close
- Adjustments **MUST** be completed by the department by Year End Close
- Additional year end adjustment will be processed with a manual Prior Year JE
- **Please** reach out if you have an employee that may be in violation and requires an analysis due to Summer Pay

# Year End Effort Compliance - NIH

## Example NIH Cap Email from Grant and Contracts

Employee ID	Employee Name	Award	Driver Worktag	Grant Manager Name	Annual NIH Salary Cap	Annual Max NIH Charge	Annual Earned Salary	NIH Salary	Annual Effort (Award)	Over Cap (Annual)
3332007	Bird,Larry J	AWD-0001986	GR00818486	Ford, Chad	\$212,100.00	\$10,605.00	\$300,000.00	\$15,000.00	5.0%	\$4,395.00

## Example of Correction Issues

	<u>Current Status</u>	<u>Excess Moved from Prime to Cost Share</u>	<u>Excess Moved from Prime to Non Linked Worktag</u>	<u>Excess Moved from NonLinked Worktag to Cost Share</u>
PI Salary	300,000.00	300,000.00	300,000.00	300,000.00
NIH Salary	15,000.00	15,000.00	10,605.00	19,395.00
Effort	5.00%	5.00%	3.54%	6.47%
NIH Cap	212,100.00	212,100.00	212,100.00	212,100.00
Prime Grant	15,000.00	10,605.00	10,605.00	15,000.00
Cost Share Grant	-	4,395.00	-	4,395.00
Max Billed to NIH	10,605.00	10,605.00	7,497.74	13,712.27
Over the Cap Amount	4,395.00	-	3,107.27	1,287.74

# Summer Pay

- Academic-year faculty are eligible to earn up to 33.33% of their academic-year salary, effective May 15 during the summer months, May through August.
- Summer pay in a month **should not** exceed monthly rate.

Annual Contract Pay	\$ 225,000.00
Max Summer Pay Percentage	33.33%
Max Summer Pay if working 3 months	\$ 75,000.00
May (.5 Month)	\$ 12,500.00
June (1 Month)	\$ 25,000.00
July (1 Month)	\$ 25,000.00
August (.5 Month)	\$ 12,500.00



# Cost Accounting Updates

**Andrew Chung**

Cost Accountant II

# Effort Reporting – ASRs (Annual Statement of Reasonableness)

- Available for online certification on July 19<sup>th</sup>
- Highly recommend that employees who are required to certify their ASRs do so electronically
- If you have a question or a concern regarding your ASR (such as incorrect effort charged to a sponsored grant), please reach out to your Unit Financial Manager
- Federal Work Study students **will not** receive ASRs
- ASRs deadline is August 30<sup>th</sup>
  - We will distribute manual ASRs electronically for manual signature
  - The manual ASRs can be accessed via Techworks ASR link
  - If you have any questions or issues regarding ASRs, please reach out to the helpdesk email ([eamr.ask@office365.gatech.edu](mailto:eamr.ask@office365.gatech.edu))

# EARLY ASRs

- Terminating Employee ASRs can be accessed via LITE
- If you are a UFM and you know of employees who need to certify their ASRs but will be leaving the institute before FY24 ASRs become available online, you could have them sign the Terminating Employee ASR before they leave.
- Employees must be termed in OneUSG Connect and final payroll posted before that employee's ASR can be accessed in LITE
- Any change to salary or distribution voids the signed ASR
- Requires terminating employee signature, No First-Hand Knowledge
- Return the form to [easr.ask@office365.gatech.edu](mailto:easr.ask@office365.gatech.edu) once signed

# Personal Services Reporting Tutorial (Effort Training)

- New training for all employees that require effort reporting is available at Quest LMS
  - Personal Service Tutorial Module
  - Responsible & Ethical Conduct of Research (RECR) Awareness (module)
  - [https://gtri.sabacloud.com/Saba/Web\\_spf/NA7P1PRD132/common/ledetail/RA-AWARENESS-COURSE](https://gtri.sabacloud.com/Saba/Web_spf/NA7P1PRD132/common/ledetail/RA-AWARENESS-COURSE)
  - The employees are only required to take the training once in their career at GT
- As of June 24<sup>th</sup>, 63% of employees that were required to take the new training have completed it
- Additional emails are being sent to UFM's each month to assist with communications to the individual employees in their unit
- Please send any inquiries regarding the new training to the helpdesk email (easr.ask@office365.gatech.edu)

# Compliance Updates

**Charles H. Derricotte III**

Financial Compliance Program Manager

# Topics for June 2024

- Cost Transfers Best Practices
  - Certification
  - Reason Selection – Revisited
  - Supporting Documentation
  - Group Meals Requirements & Documentation
- Travel Justification

# Cost Transfers Best Practices - Certification

- Policy Statement from policy 3.6 – Cost Transfer Requests
  - Cost Transfers that are required to correct errors or to achieve the proper, consistent, and equitable distribution of costs to sponsored projects will be allowed, provided adequate justification for the change is furnished by the requesting unit and necessary approvals that certify the accuracy of the charges are received by Commitment Accounting and Grants and Contracts Accounting.

By checking "I Certify" below I confirm that:

1. I have first-hand knowledge as to the accuracy of this cost transfer and have been delegated authority within the department to certify this request, and
2. The costs being moved to the grant provided in the transaction are directly related to the scope of the award, allowable within the award budget, and have been incurred in a timely manner to benefit the grant activities.



# Cost Transfers Best Practices - Certification

- If Commitment Accounting and/or G&C Accounting deems the transfer unallowable then the costs must be moved to departmental funding if currently on sponsored funds
  - Allowable by the project budget
  - Allowable by the terms and conditions of the award
  - Are required to complete the objectives of the sponsored agreement
- 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.



# Cost Transfers Best Practices - Reason Selection

- Why is this cost transfer required?
  - Question #1 on the cost transfer questionnaire
  - Reason must directly correlate to supporting statements and documentation made within the rest of the questionnaire
  - If reason does not align with supporting documentation, then cost transfer will be returned to initiator for revisions

## 1. Why is this cost transfer required?

- 1. Clerical Error
- 2. Original grant provided was incorrect
- 3. Reallocation of time entered
- 4. Reallocation of supplies not used
- 5. New grant (grant not previously setup)
- 6. Renewal award
- 7. Pre-award costs
- 8. Other

# Cost Transfers Best Practices - Reason Selection

- Clerical Error
  - The wrong grantline used – limited to financial staff error. (Common to moving Participant Support Costs).
  - The wrong spend code was used
- Original Grant Line provided was incorrect
  - The wrong grantline used – P.I provided wrong grant line after a review of current expenses
  - New award/grant established that is a continuation of the current sponsored project. (Common to a DUIRP award)
- Reallocation of time entered
  - Retroactive changes to payroll distributions.
- Reallocation of supplies used
  - Material & Supplies purchased in bulk that are used on multiple sponsored projects and allocated based on use. Rationale for allocation must be detailed in cost transfer questionnaire and/or with sufficient supporting documentation.

# Cost Transfers Best Practices - Reason Selection

- New Grant (grant not previously setup)
  - Expenses were placed on departmental funding until sponsored project contracts were signed and funding setup in Workday (Costs within period of performance)
  - Remember to move costs once worktag is set up in Workday. Costs not moved by 90 days after setup will be denied
- Renewal Award
  - Expenses were placed on departmental funding until current award was renewed. (Most common to awaiting on an No Cost Extension)
- PreAward Costs
  - Expenses were placed on departmental funding until sponsored project contracts were signed and funding setup in Workday (Costs predate period of performance. Ideally utilize an Advanced Project Number in this scenario. For further information on APN's see the Buzz presentation from (April 25<sup>th</sup>, 2024))
- Other
  - Sponsor approved charges or changes to financial reporting that facilitate a need for cost transfer.
  - Cost transfer to a fixed price or Industry award from federal or other funding. Documentation must be specific to costs incurred.

# Cost Transfers Best Practices – Supporting Documentation

- Available supporting documentation should be attached to the Cost Transfer 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.)
  - If completing an accounting adjustment, then an attachment is not required. (Invoice or expense report attachment not required – Supporting emails or correspondence are still required to confirm allowability of transfer)
  - If this is a Journal Entry then attaching the original documentation or referencing it in supporting documentation is required.
  - Incomplete cost transfers with lack of supporting documentation will be sent back to initiator for revisions

# Cost Transfers Best Practices – Group Meals Requirements

- Group meals should only be provided in those instances where the meeting lasts for at least four (4) hours.
- Sponsored funding will be treated the same as Institutional funding for the purpose of food and group meal purchases. See Policy 5.2.1.9 for further details.
- The cost of purchased meals or food within 50 miles of the Georgia Tech headquarters will normally not be allowed as a direct charge to a sponsored restricted project because the Georgia Tech employee or trainee is not "traveling" and the cost is normally considered a personal expense.

# Cost Transfers Best Practices – Group Meals Documentation

- When moving group meals costs from departmental funding to allowable sponsored funding, the following are required as apart of the Journal Entry:
  - Meal or food expenses must be included in the budget and approved by the sponsor. (Or written approval from sponsor if not included in budget)
  - An agenda must be provided with the request
  - Must specify each participant on the Food/Group Meal Documentation form (Attach a list to ensure compliance with detail below)
  - Must be attended by non-Georgia Tech personnel
  - Meal per diem limits are imposed, unless sponsor provides an exception in writing.
  - If utilizing Tech Dining Services, please attach the Tech dining invoice as well.

# Travel Justification

- The following can be included in a spend authorization and/or word document or email to justify travel on a sponsored award:
  - Include clear statements that detail the { Who, What, When, Where} for selected travel
  - Expenses must reflect the benefit for the sponsored award
  - Must meet criteria for 2 CFR §200.403 which requires travel to be supported as both necessary and reasonable
  - Include the conference agenda in PDF form if available at time of authorization.
  - Ensure traveler has reasonable level of effort on the award to substantiate reason for trip. (Effort on award worktags, departmental research worktags)
  - For examples of travel justification, please review the Buzz presentation from April 25<sup>th</sup>, 2024.

# Travel Justification – Instructions to add documents to expense reports or invoices

1. Type the Operational Transaction into the search bar.
2. After the search returns a result, you will see “Operational Transaction Number: INV-XXXXXX”. Hover your mouse over INV-XXXXXX and you will see a small oval shaped icon (with four dots) on the right side of the transaction.
3. Single click on the oval shaped icon, which will bring up a window with information about the transaction. On the far left of this window, is an “Actions” section. Hover over “Operational Transaction”, which will bring up another small window. Select “Add Attachment”.
4. Scroll down to the appropriate section and upload the attachment.



# Resources

- Presented information additional resources:
  - See Buzz Presentation from April 25<sup>th</sup> 2024 for Cost Transfers & Travel Presentations
  - P.I Article – Cost Transfers Manageable Problems (April 2023)
  - Cost Transfer Policy – 3.6 (<https://policylibrary.gatech.edu>)
  - Procurement of Group Meals for Employees, Students, and Official Visitors – 5.2.1.9 – (Policy Library)

# Workday Reporting Updates

**Neli Tranakiev**

ERP Appl Support Analyst

# Grants and Contracts Reporting: G&C Reports for Managing Sponsored Funds

- 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.

# Grants and Contracts Reporting

## ➤ Why talk about reports?

- New reports are being introduced regularly (Saber PEB, PI Award Health Check)
- Existing reports are being improved (Saber prompts to exclude inactive, end in 90-days, added Award/Grant Start Date data to Saber)

## ➤ G&C Report lists and report details:

- G&C Website -> Resources -> Workday Reports <https://grants.gatech.edu/workday-grants-reports>
- PI Article: [GT Reports for Managing Sponsored Funds](https://grants.gatech.edu/Reports_for_Managing_Sponsored_Funds) or [https://grants.gatech.edu/Reports\\_for\\_Awards](https://grants.gatech.edu/Reports_for_Awards)
- Service Now – Knowledge Based articles - <https://gatech.service-now.com/financials>
- Workday report descriptions and instructions

**Grants and Contracts Accounting**

Home

### Workday Grants Reports

**SABER - Sponsored Award Budget Expense Report (also known as SF reports real-time budget, spend, and remaining balance on awards at reports, purchase orders, requisitions, and accounting journals.)**

**SABER - Sponsored Award Budget Expense by Object Class (also known as SABER - Sponsored Award Budget Expense Report - SubAward: This subawards, especially when there are budgets, but no actual expenses Contract columns to the detail information of Actuals.)**

**SABER - Sponsored Award Budget Expense Report - PEB: This report and by month, fiscal year and total contract period all in one view. It provides the award overview information in the header. Additionally, the report also summarizes the total direct cost, indirect cost**

**PI Quick View:** A SABER type report embedded in a Worklet in Workday provides a user-friendly interface. The Worklet Principal Investigators to quickly use the worklet to see information about assigned awards and grants. Users must be an authorized user of the department staff.

**Grants and Contracts Accounting**

Home

### 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 your familiarity with our systems/reports AND that you stay on top of your spending. Your grant/financial administrator can assist you as needed.

**Sponsored Billing Activity** (Found in Webwise/CIS: <https://gtcrossroads.gatech.edu/main/reports>): this will provide award demographics, and details on charges, invoices, collections, expenses, and activity by month.

**Sponsored Billing Activity**

Award/Fund Number: [?] (Format: A1234) Old Project Number: [?] (Format: A-1234) Filter Type: [?]

**SABER Suite** (Found in Workday: <https://wds.myworkday.com/gatech/d/home.html>): a suite of four SABER reports housed in Sponsored Reports in the Car Reporting Dashboard in Workday and providing information on budget, actuals, obligations, commitments, and available balances. "SABER - Sponsored Award Budget Expense Report" is a great starting point.

**Services & Support**

AGENT PORTAL | HOME | KNOWLEDGE | MY REQUESTS | MY APPROVALS | SYSTEM STATUS

HOME > Search

Search results for 'saber'

- SABER (Sponsored Award Budget Expense Report) News - 9/24/21 Email (KB0028: ...and Contracts Accounting to grant managers, PIs, and G&C accounting on 9/24/21. See Budget Expense Report)...**
- SABER by Object Class Summary Total Error (KB0026521) ...Occasionally, the summary grant header on SABER miscalculates the total amount in Obligations for the gr...**

Financials Self-Service | Grants - Article: KB0028249 - Published: 2y ago

Financials Self-Service | Grants - Article: KB0026521 - Published: about a year ago

**Services & Support**

AGENT PORTAL | HOME | KNOWLEDGE | MY REQUESTS | MY APPROVALS | SYSTEM STATUS

HOME > Search

Search results for 'saber'

- SABER - Sponsored Award Budget Expense Report (also known as SF reports real-time budget, spend, and remaining balance on awards at reports, purchase orders, requisitions, and accounting journals.)**
- SABER - Sponsored Award Budget Expense by Object Class (also known as SABER - Sponsored Award Budget Expense Report - SubAward: This subawards, especially when there are budgets, but no actual expenses Contract columns to the detail information of Actuals.)**
- SABER - Sponsored Award Budget Expense Report - PEB: This report and by month, fiscal year and total contract period all in one view. It provides the award overview information in the header. Additionally, the report also summarizes the total direct cost, indirect cost**

# Grants and Contracts Reporting

## Where to find and access reports?

- Workday - Search Tasks and Reports

The screenshot shows the Georgia Tech Workday interface. At the top right, there is a search bar with the text 'saber'. On the left, under 'Saved Categories', the 'Tasks and Reports' category is highlighted with a blue box and a '4' icon. Below it, a list shows 'Reporting' with '41' items, 'Grants' with '7' items, 'Financial Accounting' with '6' items, and 'Revenue' with '0' items. The main content area is titled 'Tasks and Reports' and lists two reports: 'SABER - Sponsored Award Budget Expense Report - PEB' and 'SABER - Sponsored Award Budget Expense Report -SubAward'. Below the main content, there is a navigation bar with 'lite.gatech.edu' highlighted in a blue box. The bottom of the screenshot shows a navigation menu with various application icons like 'LearnerDashboard', 'WD Prod', 'Sandbox WD', 'G&C Website', 'GTRC Receivables', 'JIRA', 'IGrants Reports Bac...', 'TEST Welcome to A...', 'ApplicationXtender...', 'ITSM Agent Dashbo...', and 'Benefits Univers'.

- LITE - [LITE](http://lite.gatech.edu): lite.gatech.edu  
(GT Enterprise reporting Tableau, Cognos)

LITE -> Financials

- Award overview page in Workday

The screenshot shows the Workday Award overview page for 'AWD-00'. At the top, there is a blue header bar with 'AWD-00' and a search bar. Below the header, the sponsor is listed as 'US DEPT OF EDUCATION/GENERAL'. A navigation menu includes 'Overview', 'Award Lines', 'Budget', 'Award Tasks', 'Billing & Receivables', 'Additional Data', 'Additional Reports', and 'Set Up & History'. The 'Overview' section is active, showing a summary table with columns for 'Summary', 'Sponsor', 'Funding Details', 'SABER - PEB', 'Award History - GTCR', and 'Attachments'. The 'SABER - PEB' and 'Award History - GTCR' columns are highlighted with blue boxes.

The screenshot shows the Georgia Tech LITE interface. At the top, there is a search bar with the text 'PI'. Below the search bar, there is a navigation menu with buttons for 'All Dashboards', 'Student', 'Legacy HCM', 'HCM', 'Compliance', 'Legacy FIN', 'Financials', and 'Space'. The 'Financials' button is highlighted. Below the navigation menu, there is a 'PI Award Health Check' button.

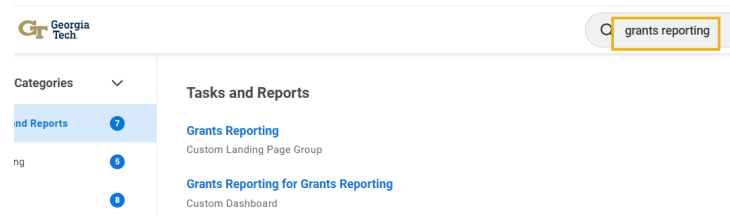
\* Access to reports and data on the reports may vary for different users based on their Security Roles

# Grants and Contracts Reporting

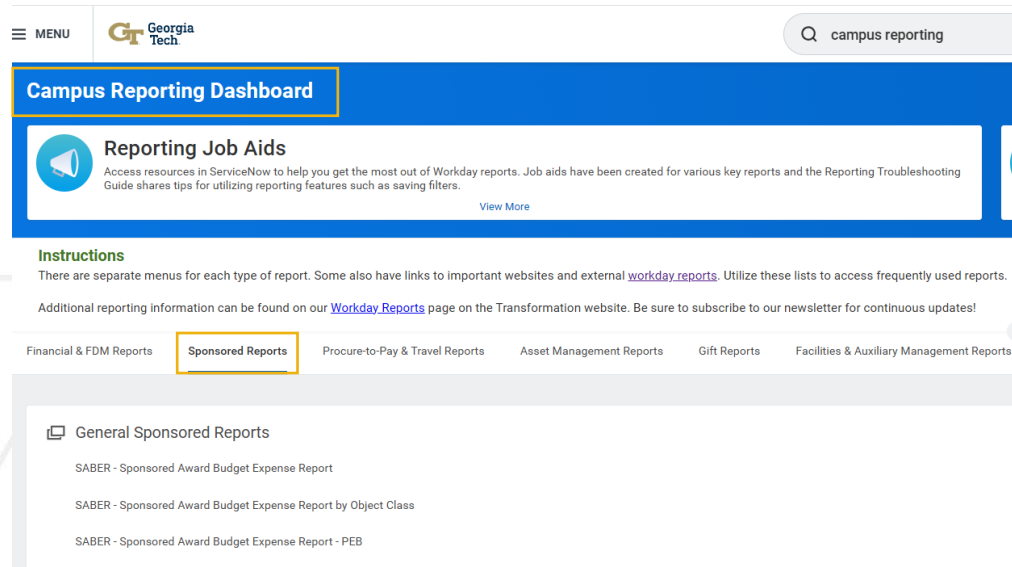


## Where to find and access reports?

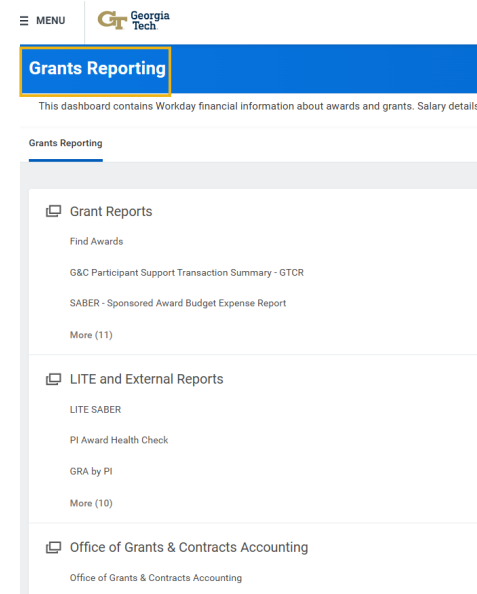
- Links to reports on WD Dashboards:



## Campus Reporting Dashboard (Sponsored Reports)



## Grants Reporting Dashboard



\* Access to reports and data on the reports may vary for different users based on their Security Roles

# Grants and Contracts Reporting

## Workday

- SABER - Sponsored Award Budget Expense Report (also known as SABER)
- SABER - Sponsored Award Budget Expense Report by Object Class
- SABER - Sponsored Award Budget Report - SubAward
- SABER - Sponsored Award Budget Expense - PEB
  
- Extract Awards; Extract Grants; Find Awards
- GT Award Lines Extract – GTCR
- Award Audit Summary – GTCR
- GT RPT Cost Share Fund In progress Report
- G&C Participant Support Transaction Detail – GTCR; G&C Participant Support Transaction Summary – GTCR
- Open Obligations on Grant Lines in Close Out Status - GTCR
- GT FYTD RI and Oth Unit Sponsored Expenditures by PI – GTCR
- GT FYTD RI and Oth Unit Sponsored Expenditures by Dept/Unit – GTCR
- PI Quick View

## LITE

- LITE - SABER - Sponsored Award Budget Expense Report  
  
(Renders directly in Excel, can include Salary Details at the Grant level. The output file can include Award and/or Grant Summary, Award and/or Grant Summary by Object Class)
  
- PI Award Health Check  
  
(Award demographics and details on grant spending/budgets, open purchase orders, open sub-awards, and individuals paid)
  
- Grants & Contracts Award & Grant Exception Report
- Grants & Contracts Cost Share Exception
  
- Ad-Hoc Salary Details
- Commitment Accounting – Person Hours
- GRA by PI
- Legacy PEB

## Dashboards

- General Reports (Workday)
  
- External Reports (LITE, CIS, Project Accounting)
  
- Office of Grants and Contracts (link to G&C website)

# Grants and Contracts Reporting

## Workday

- View Details - Drill down to find details by criteria  
(Click on any blue number and select to View By from the drop-down lists. Refresh)
- Links to Related reports – Drill-to Report Links  
(Mainly on the Saber reports. Click on the arrow next to a number on the totals line)
- Can be scheduled to run and delivered to your WD inbox  
(report related actions: Custom Report -> Schedule)
- Real time data
- Download / Export to Excel or PDF (recently also to WD Worksheets)

vs.

## External reports (Lite)

- May combine data from different sources (data not otherwise available in WD)
- Need to connect to VPN
- Data lag
- Download in Excel (including some of the reports are delivered as an Excel file to your computer)

Viewed at both a high level and a detailed transaction level. Actual expenditures, obligations and commitments are managed by the grant manager.

Amendments	Current Budget	Actuals
0.00	\$11,927.00	\$11,927.01
0.00	\$11,927.00	\$11,927.01

View By

- Award PI
- Budget Reference
- Cost Center
- Fiscal Year
- Grant
- Grant Manager
- Grant PI
- Journal Created Date
- Journal Date
- Object Class
- View Details
- Export to Excel (All Columns)
- Export to PDF

Drill-To Report Links

- PCard Transaction Lines
- Supplier Invoice Lines
- Expense Report Lines

Actuals



# PI Fixed Price Close-Out Certification Form - accepted via DocuSign template ONLY

- Link to the template is available on the G&C website at:  
<https://grants.gatech.edu/reports-and-forms> -> Standard Forms
- Instructions:
  - Link to [.PDF file](#) - G&C website
  - Step by step and link – header of the DocuSign template
- Initiator/ Sender – fills names/emails (this creates the DocuSign envelope) and starts the process. Please do not modify the template form, flow, requirements.
- Initiator, PI, School Chair, and G&C Analyst must open and approve/sign.
- All will receive a copy when completed.

The screenshot shows the 'Reports and Forms' page on grants.gatech.edu. Under the 'For Download' section, the 'Standard Forms' category is expanded. The following forms are listed:

- Budget Categories and Object Codes
- Cost Accounting Standards Exception Form
- Cost Share Requirements and Certification Form
- Cost Share Certification Form (MS Word)
- Cost Transfer Form (MS Excel)
- ECT Authorization Form
- Fly America Act Waiver Checklist
- Memorandum of Understanding – Part Supp / Sub Allow (MS Word)
- PI Fixed Price Close-Out Certification Form via DocuSign template (Instructions)**
- Service Center Request Form

The 'PI Fixed Price Close-Out Certification Form via DocuSign template (Instructions)' is highlighted with a yellow box. Below the list, a 'Get started' button is visible. A yellow box highlights the 'Grants\_Fixed Price Close-Out Certification Form' template card, which includes a 'Template ID', a description, and a link to the instructions PDF.

☆ Grants\_Fixed Price Close-Out Certification Form ⓘ 👤  
Template ID  
"The G&C Fixed Price Close Out Certification form has been updated to current terminology and to allow it to be signed digitally and sent recipients (PI, School Chair and G&C Analyst)-> Click 'SEND'-> Click 'SIGN NOW'-> Click 'CONTINUE' to fill out all required fields.-> Click [https://grants.gatech.edu/sites/default/files/inline-files/FFP\\_Form\\_via\\_DocuSign\\_Instructions.pdf](https://grants.gatech.edu/sites/default/files/inline-files/FFP_Form_via_DocuSign_Instructions.pdf)"

USE EDIT SHARED (6) MORE ▾

# Training Updates

**Rob Roy**

Director of BOR Sponsored Programs

# Current Internal Professional Development Opportunities

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

Offered virtually via Zoom, unless otherwise noted

Check out our [Training Roadmap & Course Descriptions!](#)

## 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

**JULY 16, 2024**

**DALNEY 180 & VIRTUAL**

**LUNCH: 11:30AM - 12:00PM**

**EVENT: 12:00PM - 2:00PM**

**[CLICK HERE TO REGISTER](#)**



# April RAB Recording NOW AVAILABLE



## Research Administration Buzz Quarterly Meeting

April 16, 2024

Dalney 180:

11:30am – 12:00pm Lunch

12:00pm – 2:00pm Event

Virtual via Zoom:

12:00pm – 2:00pm Event



CLICK [HERE](#) TO  
ACCESS THE  
RECORDING.



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!



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