# The Latest Buzz with G&C Accounting

Wednesday, October 25, 2023
10:00 AM – 11:30 AM

Georgia Tech

# Agenda

| Topic | Presenter(s) |
| --- | --- |
| Welcome, Post Award Research Updates | Josh Rosenberg |
| Commitment Accounting Updates | Terryl Barnes |
| Project Accounting Updates | Glenn Campopiano |
| Grants and Contracts Closeouts | David Lyons |
| Saber Demonstration | Kyle Bowen |
| Cost Accounting Updates | Jonathon Jeffries / Andrew Chung |
| Workday and Reporting Updates | Amy Zhang |
| Training Updates | Rob Roy |
| Closing | Josh Rosenberg |

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# Post Award Research Updates

**Josh Rosenberg**

Exec. Director, Grants and Contracts

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# RI Sponsored Programs

*AWARD DATA: FY20 – 24 (YTD through Period 3: September)*

| AWARDS: Cumulative Report thru: SEPT. | | | | | |
|---|---|---|---|---|---|
| College/Unit | FY24 | | FY23 | | Award Dollar Variance |
| | Awarded Amount | Awards | Awarded Amount | Awards | |
| COMP | $ 16,879,718 | 58 | $ 15,140,448 | 53 | 11.5% |
| COS | $ 27,388,789 | 102 | $ 17,889,449 | 97 | 53.1% |
| DSGN | $ 3,104,699 | 154 | $ 3,036,922 | 145 | 2.2% |
| ENGR | $ 118,524,728 | 360 | $ 102,246,490 | 366 | 15.9% |
| GTRI | $ 296,174,494 | 293 | $ 300,274,926 | 310 | -1.4% |
| IAC | $ 1,695,967 | 16 | $ 4,322,145 | 21 | -60.8% |
| OTHERS | $ 41,472,431 | 119 | $ 22,952,764 | 94 | 80.7% |
| SCB | $ 480,966 | 3 | $ 468,582 | 3 | 0.0% |
| **Total** | **$ 505,721,793** | **1,105** | **$ 466,331,725** | **1,089** | **8.4%** |
| | | | | | |
| **Resident Instruction and Other** | **$ 209,547,299** | **812** | **$ 166,056,799** | **779** | **26.2%** |

Key Takeaways:

- Awards for Georgia Tech totaled $505.7 million.
- On the RI side, awards increased 26.2% to $209.5 million.
- The primary drivers of award growth were increases in NSF (GRFP and CMAT), ARPA-H, and Dept. of Commerce (GEORGIA-AIM Technology Corridor).

| Awards | | |
|---|---|---|
| | YTD (Sept.) | Full Year |
| FY24 | $ 209,547,299 | $ - |
| FY23 | $ 166,056,799 | $ 512,798,649 |
| FY22 | $ 187,369,458 | $ 443,169,708 |
| FY21 | $ 157,956,013 | $ 415,738,536 |
| FY20 | $ 129,087,445 | $ 402,520,391 |

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# RI Sponsored Programs

*SPONSOR AWARD DATA: FY23 – 24 (YTD through Period 3: September)*

| RI NEW AWARDS (Through September) | | | | | | |
|---|---|---|---|---|---|---|
| **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) | $ 63,018,178 | 30% | $ 53,945,409 | $ 9,072,769 | 17% | $ 53,320,928 |
| US DEPT OF ENERGY | $ 22,450,091 | 11% | $ 12,635,645 | $ 9,814,446 | 78% | $ 15,467,215 |
| DHHS | $ 22,341,553 | 11% | $ 23,292,222 | $ (950,669) | -4% | $ 21,960,167 |
| ADVANCED RESEARCH PROJECTS AGENCY FOR HEALTH (ARPA-H) | $ 15,203,146 | 7% | $ - | $ 15,203,146 | | $ 3,040,629 |
| US DEPT OF COMMERCE | $ 14,592,146 | 7% | $ 3,752,436 | $ 10,839,710 | 289% | $ 4,954,756 |
| INDUSTRIAL SPONSORS | $ 11,971,799 | 6% | $ 18,804,927 | $ (6,833,128) | -36% | $ 15,521,917 |
| COLL/UNIV/RES INSTITUTES | $ 11,002,572 | 5% | $ 9,538,365 | $ 1,464,207 | 15% | $ 12,044,618 |
| ARMY | $ 8,240,529 | 4% | $ 3,875,350 | $ 4,365,179 | 113% | $ 3,404,863 |
| NAVY | $ 7,774,074 | 4% | $ 8,902,109 | $ (1,128,035) | -13% | $ 5,591,444 |
| NASA | $ 7,100,866 | 3% | $ 4,048,071 | $ 3,052,795 | 75% | $ 4,800,577 |
| INDUS RES INST/FDNS/SOC | $ 6,372,191 | 3% | $ 5,688,757 | $ 683,434 | 12% | $ 8,025,955 |
| AIR FORCE | $ 5,813,553 | 3% | $ 2,929,294 | $ 2,884,259 | 98% | $ 3,312,287 |
| GOVT-OWNED/CONTRACTOR OP | $ 2,500,096 | 1% | $ 2,639,377 | $ (139,281) | -5% | $ 2,080,594 |
| ENVIRONMENTAL PROTECTION AGENCY | $ 2,123,000 | 1% | $ 749,999 | $ 1,373,001 | 183% | $ 744,596 |
| US DEPT OF DEFENSE | $ 1,584,050 | 1% | $ 433,182 | $ 1,150,868 | 266% | $ 2,801,930 |
| Grand Total | $ 209,547,299 | 100% | $ 166,056,799 | $ 43,490,499 | 26.2% | $ 170,035,003 |

Key Takeaways:

- Top 15 sponsor types/agencies by award dollars in FY24 listed above; totals at the bottom reflect awards from all sponsors.
- The most significant increases were in awards from the Department of Energy, the Department of Commerce, and ARPA-H.

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# RI Sponsored Programs

*EXPENSE DATA: FY20 – 24 (YTD through Period 3: September)*

| Expenditure Analysis: SEPT. | FY24 YTD | FY23 YTD | Change |
|---|---|---|---|
| Salaries and Wages | $ 37,695,662 | $ 36,384,410 | 3.6% |
| Subcontracts | $ 18,759,494 | $ 15,045,045 | 24.7% |
| Tuition Remission | $ 7,697,692 | $ 7,554,187 | 1.9% |
| Other Direct Costs | $ 13,213,448 | $ 11,220,868 | 17.8% |
| M&S | $ 6,749,914 | $ 7,388,181 | -8.6% |
| Fringe Benefits | $ 7,901,261 | $ 7,496,989 | 5.4% |
| Equipment | $ 1,989,142 | $ 2,420,782 | -17.8% |
| Domestic Travel | $ 1,862,342 | $ 1,678,654 | 10.9% |
| Foreign Travel | $ 606,861 | $ 543,596 | 11.6% |
| High Performance Computing | $ 36,566 | $ 17,311 | 111.2% |
| Unallocated | $ 106,370 | $ 51,202 | 107.7% |
| **DIRECT** | **$ 96,618,752** | **$ 89,801,226** | **7.6%** |
| **IDC** | **$ 29,306,857** | **$ 27,270,516** | **7.5%** |
| **Total** | **$ 125,925,609** | **$ 117,071,742** | **7.6%** |

| Expenditures - Direct | | |
|---|---|---|
| | YTD (Sept.) | Full Year |
| FY24 | $ 96,618,752 | $ - |
| FY23 | $ 89,801,226 | $ 337,688,551 |
| FY22 | $ 97,142,600 | $ 330,920,330 |
| FY21 | $ 73,857,914 | $ 294,248,586 |
| FY20 | $ 70,548,712 | $ 286,744,676 |

| Expenditures - Indirect | | |
|---|---|---|
| | YTD (Sept.) | Full Year |
| FY24 | $ 29,306,857 | $ - |
| FY23 | $ 27,270,516 | $ 103,856,777 |
| FY22 | $ 25,373,522 | $ 93,079,082 |
| FY21 | $ 22,233,741 | $ 86,156,912 |
| FY20 | $ 23,085,473 | $ 84,764,909 |

Key Takeaways:

- Direct expenditures were up 7.6% and indirect expenditures were up 7.5% YOY.
- Relative increases in all areas except M&S and equipment.

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# RI Sponsored Programs

*Grants and Contracts INVOICING and FINANCIAL REPORTING*
*FY23 – FY24 (YTD through Period 3: September)*

**INVOICING**

**Invoicing YTD FY2023 vs. FY2024 (thru Sep.)**

| Invoice Types | FY24 (Sept. YTD) | Monthly FY24 Average | FY23 (Sept. YTD) |
|---|---|---|---|
| G&C GIT Standard | $ 10,000 | $ 3,333 | $ 46,128 |
| G&C GIT Standard Certification Required | $ 8,381,291 | $ 2,793,764 | $ 142,002 |
| G&C GTRC Custom Certification Required | $ 615,655 | $ 205,218 | $ 1,151,052 |
| G&C GTRC Standard | $ - | $ - | $ 8,052,884 |
| G&C GTRC Standard Certification Required | $ 34,938,597 | $ 11,646,199 | $ 21,300,693 |
| G&C In House | $ 6,766,256 | $ 2,255,419 | $ 10,004,864 |
| G&C LOC Draw | $ 54,002,010 | $ 18,000,670 | $ 45,513,733 |
| G&C SF1034 | $ 5,298,869 | $ 1,766,290 | $ 3,480,310 |
| G&C SF 270 | $ 15,101,200 | $ 5,033,733 | $ 15,461,967 |
| **Grand Total** | **$ 125,113,878** | **$ 41,704,626** | **$ 105,153,632** |
| **Raw Invoice Counts** | **4,275** | **1,425** | **3,103** |

| Year over Year Invoicing Change | Dollars | Invoice Counts |
|---|---|---|
| YTD change in FY24 over FY23 | **$ 19,960,246** | **1,172** |
| YTD percentage change | **19.0%** | **37.8%** |

**FINANCIAL REPORTS**

**Financial Reports YTD FY20223 vs. FY2024 (thru Sept.)**

| Report Types | FY24 (Sept.) | FY23 (Sept.) |
|---|---|---|
| Annual Financial Report | 24 | 37 |
| Final Financial Report | 44 | 45 |
| Monthly Financial Report | 43 | 48 |
| Quarterly Financial Report | 124 | 126 |
| Revised Financial Report | - | - |
| Semi-Annual Financial Report | 5 | 7 |
| **TOTALS** | **240** | **263** |

| Year over Year Invoicing Change | Report Counts |
|---|---|
| YTD change in FY24 over FY23 | **(23)** |
| YTD percentage change | **-8.7%** |

Notes:

- Invoicing trends following trends in spending.
- There were some changes made from the sponsor side on reporting requirements that led to the reduction in required financial reports.

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# RI Sponsored Programs

*Grants and Contracts: FINANCIAL ANALYSIS: FY23 – FY24 (YTD through Period 3: September)*

| G&C ANALYST TEAM: JOURNALS | FY24 | % of Total | FY23 | % of Total | % Chg FY |
|---|---|---|---|---|---|
| **Journals (Total)** | 328 | | 303 | | 8% |
| Appropriate Grants Management | 243 | 74% | 243 | 80% | |
| "Red Flag" Grants Management | 85 | 26% | 60 | 20% | |

*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 8% increase relative to last year, and an increase in "red flag" grants management concerns. This first occurred in September, so this is something to monitor.
- Independent of journal activity through September, the analyst team managed 334 award initiations, 727 award modifications, 1,315 award corrections, and 120 service now tickets.

# RI Sponsored Programs

## *Award Dollars in Exception Status*

| ***AWARD EXCEPTIONS (Overspent) - as of October 2*** | | | |
|---|---|---|---|
| Row Labels | Past-term | In-Performance | Grand Total |
| Financial Aid | (1,479,804) | (23,184,858) | (24,664,662) |
| Electrical and Computer Engineering | (831,756) | (2,937,149) | (3,768,904) |
| General Institutional Expense | (467,191) | (249,922) | (717,113) |
| EI2 Safety, Health, Environmental Services | (374,421) | | (374,421) |
| Center for Education Integrating Science, Mathematics & Computing (CEISMC) | (349,102) | | (349,102) |
| Chemistry and Biochemistry | (331,201) | (1,160,301) | (1,491,503) |
| Aerospace Engineering | (231,819) | (649,294) | (881,113) |
| Mechanical Engineering | (157,521) | (3,125,495) | (3,283,016) |
| GT/Emory Biomedical Engineering | (151,511) | (2,506,504) | (2,658,016) |
| School of Computer Science | (115,404) | (247,586) | (362,990) |
| School of Interactive Computing | (106,210) | (555,331) | (661,541) |
| Institute for Bioengineering & Bioscience | (96,343) | (7,910) | (104,253) |
| Industrial And Systems Engineering | (79,765) | (56,103) | (135,868) |
| Civil And Environmental Engineering | (70,246) | (539,697) | (609,944) |
| Materials Science and Engineering | (60,535) | (960,899) | (1,021,434) |
| Grand Total | (5,082,749) | (42,909,840) | (47,992,589) |
| | | | |
| Non-Financial Aid | (3,602,945) | (19,724,982) | (23,327,927) |

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).
- The three exception reports are for awards, grants, and cost sharing. This information is now being provided in three ways:
  - Each month at the beginning of the month, Grants and Contracts provides them to unit financial managers AND now to department chairs.
  - The reports are available on LITE.
  - Our Exception Report BOT is now in place, where PIs and grant administrators are automatically emailed twice a month to inform them about the exceptions and for them to review (and take action if needed).

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# PI Articles

***PI ARTICLE: Cost Principles – Research Administration's Big Four.*** *(October, 2023) (PDF Download)*

***PI ARTICLE: Research Proposal Submissions – Don't Needlessly Miss Your Flight.*** *(September, 2023) (PDF Download)*

***PI ARTICLE: A Celebration of Georgia Tech Research.*** *(August, 2023) (PDF Download)*

***PI ARTICLE: Audits and Reviews.*** *(July, 2023) (PDF Download)*

***PI ARTICLE: A Summer Salary Briefing.*** *(June, 2023) (PDF Download)*

***PI ARTICLE: Exception Reports and the Importance of Sponsored Budget Management.*** *(May, 2023) (PDF Download)*

***PI ARTICLE: Cost Transfers – Manageable Problems.*** *(April, 2023) (PDF Download)*

***PI ARTICLE: The Craft of Carryover.*** *(March, 2023) (PDF Download)*

***PI ARTICLE: Participant Support Costs versus Participant Incentives.*** *(February, 2023) (PDF Download)*

***PI ARTICLE: The Problems with Overspending on Sponsored Awards.*** *(January, 2023) (PDF Download)*

***PI ARTICLE: Popular Research Metrics.*** *(December, 2022) (PDF Download)*

***PI ARTICLE: Cost Sharing – Nuts and Bolts.*** *(November, 2022) (PDF Download)*

***PI ARTICLE: An Inventory of Sponsor Required Reports.*** *(October, 2022) (PDF Download)*

***PI ARTICLE: How do Fringe Benefit Rates work at Georgia Tech?*** *(September, 2022) (PDF Download)*

***PI ARTICLE: The Mysterious and Very Important F&A Cost Reimbursement Rate.*** *(August, 2022) (PDF Download)*

***PI ARTICLE: Subrecipient Monitoring – Roles and Responsibilities.*** *(July, 2022) (PDF Download)*

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

Notes:

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

***PI ARTICLE: Cost Principles – Research Administration's Big Four.*** *(October, 2023) (PDF Download)*

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# Commitment Accounting Updates

**Terryl Barnes**

Commitment Accounting Director

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# Commitment Accounting Reminders

- Review salary distribution with July pay period end dates. July pay periods will be over 90 days after October.

- Exceptions to EDR salary cost transfers over the 90-day limit:
  - In situations where initial or continuing sponsor funding is delayed beyond 90 days after the effective date, consideration for recognition of cost transfers beyond the limit will be addressed by the Grants & Contracts Accounting Office if the transfer is requested within the reporting period of the sponsored project (typically 60 -90 days after the expiration date of the project).
  - If the terms and conditions of the sponsored agreement provide for acceptance and payment of the expenses covered by the proposed cost transfer and appropriate supporting documentation is provided, the Senior Director of Grants & Contracts Accounting may approve the proposed transfer.
  - Submit over 90 requests via GT Servicenow (Financials)

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# Commitment Accounting Reminders

- OneUSG Connect 6.44 Release
- Weekend of October 20, 2023
- System back up Monday October 23, 2023
- Clear your cache/browser history

| Module | Known Issue |
| --- | --- |
| Express Direct Retro (EDR) - Deleting added Adhoc approvers: | If the additional approver was added to a submitted EDR, the user was not able to delete the added approver. Root Cause: The delete Adhoc code was not present. Solution: Correct code was added to the process. |

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# Additional Resources

- Helpful queries: Enter Query name in Query viewer
  - BOR_CA_POSITION_FUNDING – view position funding
  - BOR_CA_EDR_STATUS – view status of EDR transactions
  - BOR_CA_EDR_LOCKS – Locked EDR transactions
  - BOR_HR_VACANT_POSITIONS - Vacant Positions
  - BOR_CA_CHG_FUND_LOCK - Change Position Funding Locks

- On demand training videos:
  - Media Space: https://mediaspace.gatech.edu/playlist/details/1_8lgt469g
  - HR Geniussis Training Site: https://gatech.geniussis.com/FERegistration.aspx

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# Farewell

Terryl Barnes transferred to GTRC effective 10/23/2023

Contact Jason Cole regarding Commitment Accounting

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# Project Accounting Updates

**Glenn Campopiano**

Director, Project Accounting

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# Project Accounting Updates

## Award/Grant/ Cost Share Exception Reports & Notifications

As you may know, Josh sends out an email beginning of each month with the exception reports. Awards and Grant lines can be defined as exceptions when they have past term charges or have expenditures in excess of their budgets or both. For Cost Share the exception occurs when cost share spending is 10% below the required ratio (varies with sponsor) of sponsored spending to cost share spending.

These reports are to inform Grant Managers, financial staff and Chairs of a status that needs review and correction (if needed).

This month we have employed our Robotic Process Automations (RPA) to review the sponsored portfolio and generate notification emails that will go to the PI and the Grant Manager of record any exceptions as described above. We hope these emails will help you all in making the needed corrections to the grant lines and awards. Some are as simple as budget revisions to correct budget so grant line is not in deficit (red ink is bad), others are needed so that the G&C close out can proceed with having past term charges removed.

Also, on NIH awards with salary cap cost share lines please add budget so expenses do not cause a deficit and put line on exception report.

With the RPA process this frees up my Analysts from having to send emails regarding these exceptions.

Some exceptions may not require any action from you – i.e., a no cost extension is in process to cover a past term charge. Also, with the RPA we will be able to collect data on how many exceptions are being corrected between RPA emails. As long as the exception exists the RPA will send notifications.

Please take the time to review these and make timely corrections. If there are other types of automated notifications, you think would help you manage awards please send your ideas to me.

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# Project Accounting Updates

## Cost Share

- First rule of Cost Share – Do not offer up cost share unless it is mandated by sponsor or in some cases it is a factoring criteria in winning the award. Secure CS funding before submitting proposal.
- Some agencies still require cost share from GT if you receive an award from them. For example US DOT/ FAA ACESNT awards have a 1:1 cost share requirement. So for every Federal dollar spent a matching dollar from GT or others must be spent in support of the award.
- In SABER G&C will create a cost share grant line and if there is a subcontract there will be a grant line for that too.
- Expending and posting GT cost share is just a matter of charging expenses to the cost share grant line –it is almost identical to the process for spending the award funds.
- Units should charge their proposed cost share expense as budgeted in the proposal routing package. G&C will load that budget in the cost share grant line. It us up to the unit to ensure they have state funds properly budgeted to meet the cost share.

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# Project Accounting Updates

## Cost Share

- Follow the cost share budget plan. Try to match sponsor burn rate & cost share burn rate. This is important as some agencies will not pay invoice unless cost share is in step with sponsored spending.
- Does sub award have cost share?–If your sub awardee has cost share commitments as part of the sub award the PI and unit financial staff must monitor to see that it is met AND also report that 3rdparty in-kind cost share to G&C so we can post it to the grant.
- The sub will provide a statement of their in-kind usually with their invoice. This information and the G&C Cost Share Certification form must be sent to G&C Analyst.
- Found here: http://grants.gatech.edu/main/policies-procedures-and-forms/standard-forms/
- Don’t approve sub invoices unless cost share is provided –good leverage to ensure compliance with meeting cost share.

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# Project Accounting Updates

## Cost Share

- Upon request G&C can create a cost share grant line for the sub awardees cost. This is recommended practice to help you keep abreast of your cost share progress. If you have multiple subs, a line can be made for each one.
- Every time cost share is reported to you please report it timely to G&C, don’t wait to do it all at the end. Financial reports go out and we do report out on the cost share.
- Remember cost share un-met will reduce your sponsor dollars proportionally and unit will bear the cost of covering the unmatched expenses.
- The new Exception report emails will highlight the cost share grant lines that are more than 10% off the required spend rate.

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# Grants and Contracts Closeouts

**David Lyons**
Financial Analyst III

Georgia Tech

# Grants and Contracts Closeouts
# Things to look for:

1. Past term expenses
2. Open Obligations - Commitments
3. Overruns
4. Subaward Invoices have been received
5. Fixed Price awards
6. Check for extension 90 days before term date
7. Check Final billings

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# Grants and Contracts Closeouts
## Past Term Expenses:

1. Items must be used on award before award ends
2. Ship Date
3. Requisition Date
4. Invoice Date
5. Must see documentation

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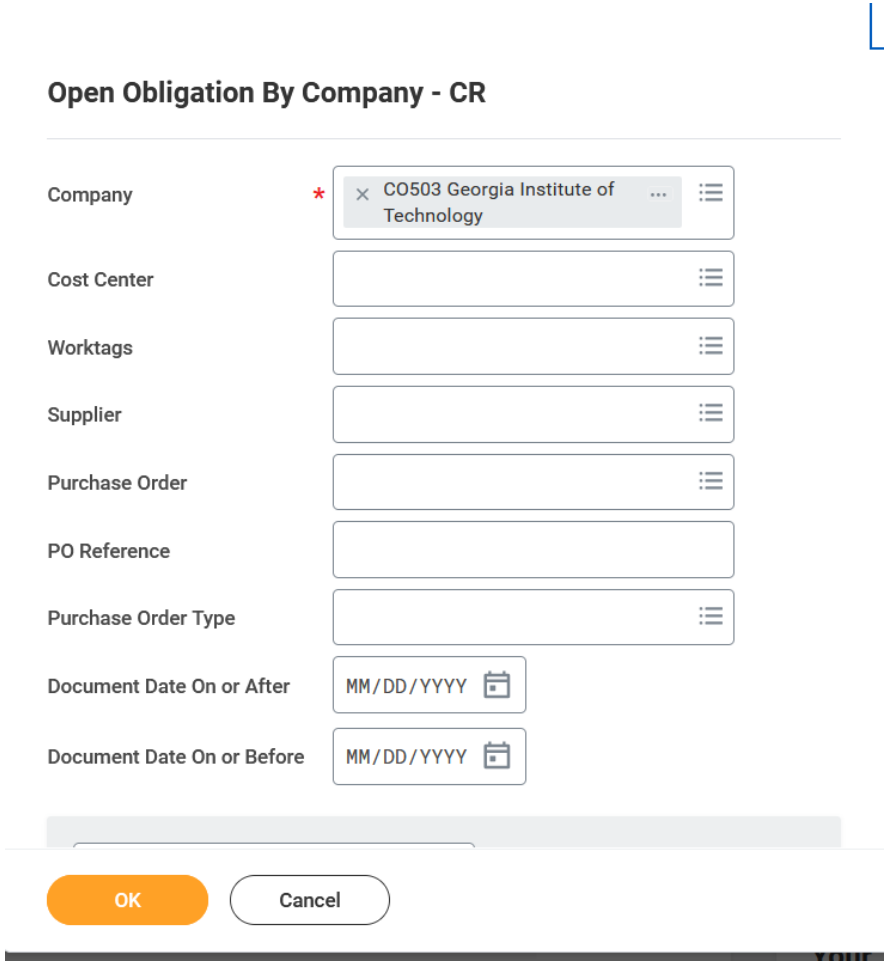
# Grants and Contracts Closeouts
# Open Obligations by Company - CR:

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# Grants and Contracts Closeouts
# Subaward Invoices

1. Check SABER for open obligations
2. Check with PI to see if they have any outstanding invoices
3. Check with OSP Subawards Team
4. Reach out to Subawardee financial contact

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# Grants and Contracts Closeouts
# Fixed Price Awards

1. Need to ensure deliverables are met with Sponsor
2. Residuals are less than 15% of award(federal)
3. Complete fixed price residual form
4. Provide GTRC fixed price residuals worktag
5. We will take FA off Residuals

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# Saber Demonstration

**Kyle Bowen**
Financial Analyst I

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# Saber Demonstration Video Link

- https://mediaspace.gatech.edu/media/Saber+Demonstration-+October+2023+Buzz/1_x97k7odc

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# Cost Accounting Updates

**Jonathon Jeffries**
Director - Cost Accounting

**Andrew Chung**
Cost Accountant II

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# Facilities and Administrative Rates

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

[Supersedes Rate Agreement Dated: June 20, 2023]

**NEGOTIATION AGREEMENT**

INSTITUTION: **GEORGIA INSTITUTE OF TECHNOLOGY**
**GEORGIA TECH RESEARCH CORPORATION**
**ATLANTA, GEORGIA 30332**

The Facilities and Administrative (F&A) rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the Georgia Institute of Technology/Georgia Tech Research Corporation (GIT/GTRC) by all Federal Agencies of the United States of America, in accordance with the provisions and cost principles mandated by 2 CFR Part 200. These rates shall be used for forward pricing and billing purposes for GIT/GTRC's Fiscal Years 2024 and 2025. This rate agreement supersedes all previous rate agreements related to these rates for Fiscal Year 2024.

**Section I: RATES - TYPE: PREDETERMINED (PRED)**

**F&A Rates:**

| TYPE | FROM | TO | RATE | BASE | APPLICABLE TO | LOCATION |
|---|---|---|---|---|---|---|
| Pred | 7/1/2023 | 6/30/2025 | 57.4% | (a) | Organized Research (1) | On Campus |
| Pred | 7/1/2023 | 6/30/2025 | 26.0% | (a) | Organized Research (1) | Off Campus |
| Pred | 7/1/2023 | 6/30/2025 | 66.5% | (a) | Organized Research (2) | On Campus |
| Pred | 7/1/2023 | 6/30/2025 | 35.2% | (a) | Organized Research (2) | Off Campus |
| Pred | 7/1/2023 | 6/30/2025 | 36.7% | (a) | Other Sponsored Activities | On Campus |
| Pred | 7/1/2023 | 6/30/2025 | 52.8% | (a) | Sponsored Instruction | On Campus |

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# Facilities and Administrative Rates

## Organized Research (OR)

| Georgia Institute of Technology (GIT/GTRC) | | | |
|---|---|---|---|
| Source - ONR Individual Component Schedule | | | |
| Other Sponsored Activites | | | |
| | FY22-FY23 Rate Agreement | FY24-FY25 Rate Agreement | Change |
| | | | |
| Negotiation Base - MTDC | $ 177,574,172 | $ 197,871,388 | $ 20,297,216 |
| | | | |
| Rate Components | Rate | Rate | Rate |
| General Admin | 6.65% | 6.01% | -0.64% |
| Department Admin | 19.23% | 20.17% | 0.94% |
| Georgia Tech Research Corp. | 3.23% | 1.04% | -2.19% |
| Sponsored Project Admin. | 3.33% | 7.96% | 4.63% |
| Subtotal Uncapped | 32.44% | 35.18% | 2.74% |
| Admin Cap Adjustment | -6.44% | -9.18% | -2.74% |
| Subtotal | 26.00% | 26.00% | 0.00% |
| | | | |
| | | | |
| Building Depreciation | 6.60% | 5.89% | -0.71% |
| Equipment Depreciation | 5.12% | 3.21% | -1.91% |
| Interest | 1.17% | 0.67% | -0.50% |
| Operations and Maintenance | 17.43% | 20.17% | 2.74% |
| Utility Cost Adjustment | 0.65% | 0.45% | -0.20% |
| Library | 1.18% | 0.96% | -0.22% |
| | 32.15% | 31.35% | -0.80% |
| | | | |
| Organized Research Rate | 58.2% | 57.4% | -0.8% |
| Uncapped (DOD Contracts) | 64.6% | 66.5% | 1.9% |

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# Facilities and Administrative Rates

## Other Sponsored Activities (OSA)

| Georgia Institute of Technology (GIT/GTRC) | | | |
|---|---|---|---|
| Source - ONR Individual Component Schedule | | | |
| Other Sponsored Activities | | | |
| | FY22-FY23 Rate Agreement | FY24-FY25 Rate Agreement | Change |
| | | | |
| Negotiation Base - MTDC | $ 23,879,582 | $ 24,283,925 | $ 404,343 |
| | | | |
| Rate Components | Rate | Rate | Rate |
| General Admin | 6.65% | 6.21% | -0.44% |
| Department Admin | 19.23% | 17.45% | -1.78% |
| Georgia Tech Research Corp. | 1.26% | 0.49% | -0.77% |
| Sponsored Project Admin. | 1.65% | 4.51% | 2.86% |
| Subtotal Uncapped | 28.79% | 28.66% | -0.13% |
| Admin Cap Adjustment | -2.79% | -2.66% | 0.13% |
| Subtotal | 26.00% | 26.00% | 0.00% |
| | | | |
| | | | |
| Building Depreciation | 1.53% | 1.05% | -0.48% |
| Equipment Depreciation | 0.47% | 0.42% | -0.05% |
| Interest | 0.07% | 0.03% | -0.04% |
| Operations and Maintenance | 6.58% | 8.21% | 1.63% |
| Utility Cost Adjustment | 0.13% | 0.00% | -0.13% |
| Library | 1.15% | 0.99% | -0.16% |
| | 9.93% | 10.70% | 0.77% |
| | | | |
| OSA Rate | 35.9% | 36.7% | 0.8% |

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# Annual Statement of Reasonableness Updates

- 760 (12%) FY23 ASRs still need employee confirmation as of Friday, October 20th
- ASRs are now past due and out of compliance
- 367 (6%) of ASRs that's confirmed by employee but still require Unit Financial Manger certification
- Manual ASRs for prior year cost transfers can be requested from the help desk or produced on the ASR page by the assigned UFM
- Please reach out to eASR help desk for any questions or concerns regarding ASRs – easr.ask@office365.gatech.edu

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# SCARV - Service Center Annual Rate Validation

- Due ***November 3rd, 2023,*** with supporting documentation
- Purpose of SCARV is to ensure that:
  - *Service Centers are not making a profit*
  - *Expenses charged are allowable (e.g., no advertising or marketing expenses)*
  - *Service Centers are charging the approved, published rates for each of their services*
- At GT, the service center charge rates are validated annually. Currently, we are in FY24, so we are asking for FY23 SCARV information
- All personnel, effort allocation, equipment & space information needs to be documented within the SCARV form
- Must include ALL service center expenses - including ones posted to Non-DSS worktags.
  - *E.g., Expenses for supplies used for service center posted to dept Worktag*
- Reported usage should tie out to total collected revenue
  - *E.g., 10hrs of labor (usage) * $25/hr (rate) = $250 (revenue)*
- Free use must also be reported on the SCARV form
- Questions – Andrew.Chung@business.gatech.edu or servicecenter.ask@list.gatech.edu

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# Service Center Billing

- Billing to a Worktag established in the Financial System
  - Ledger Account 471100 Quasi- Revenue
    - RC471111 (Quasi/Internal DSS) - State, GTF, and GTRC Funds
    - RC470131 (Revenue Category ) –Sponsored Awards
  - Billing to external sources without a Worktag
    - Ledger Account 452500 –Sales Miscellaneous
    - RC452590 -DSS -External to GT

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# Service Center Compliance Risk

- Need to ensure that service centers are charging the published rates. The rates for all service centers are published on the Grants & Contracts website: https://grants.gatech.edu/policies-and-procedures/facilities-and-administrative

- Pay attention to effective dates of the rates – especially if rates change during a fiscal year. It is department's responsibility to keep track of when the rate changes go into effect and charge for the correct rates.

- Ensure service center usage (Rate * Qty) is being reported correctly on the SCARV for each type of service offered by the service center. This helps determine whether the center is under or over-recovering for each service.
  - *E.g. On a previous audit, we found out a service center was charging out for a service that did not have a published rate. A new equipment was added but G&C was not informed. This poses a compliance risk.*

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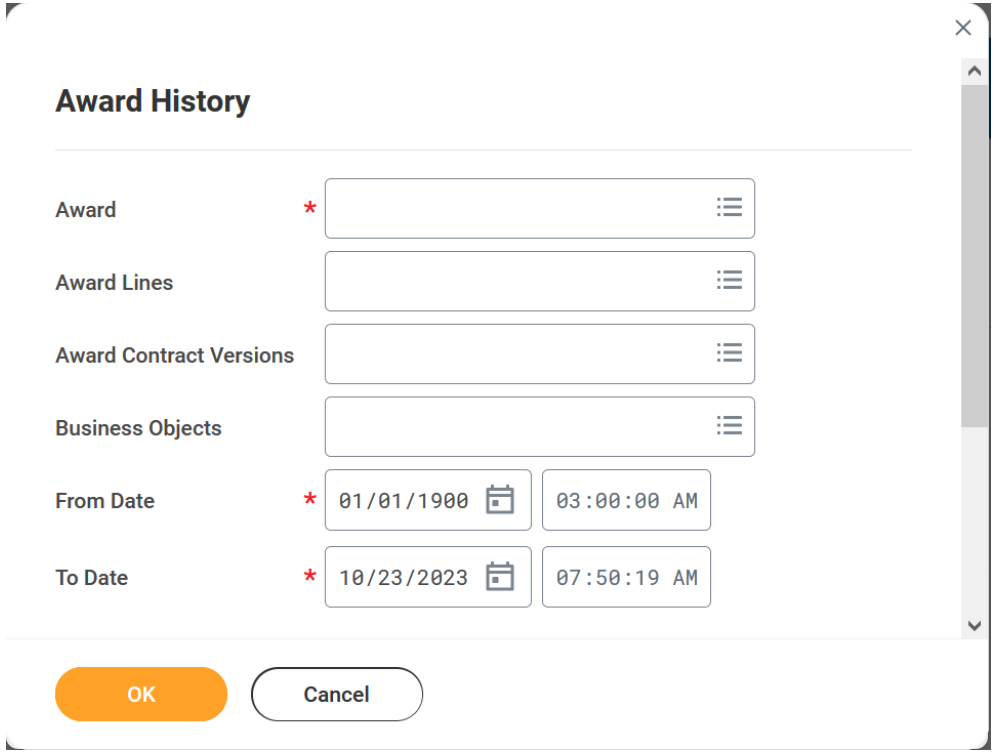
# Workday Reporting Updates

**Amy Zhang**
Application Support Analyst Lead

Georgia Tech

# Award History

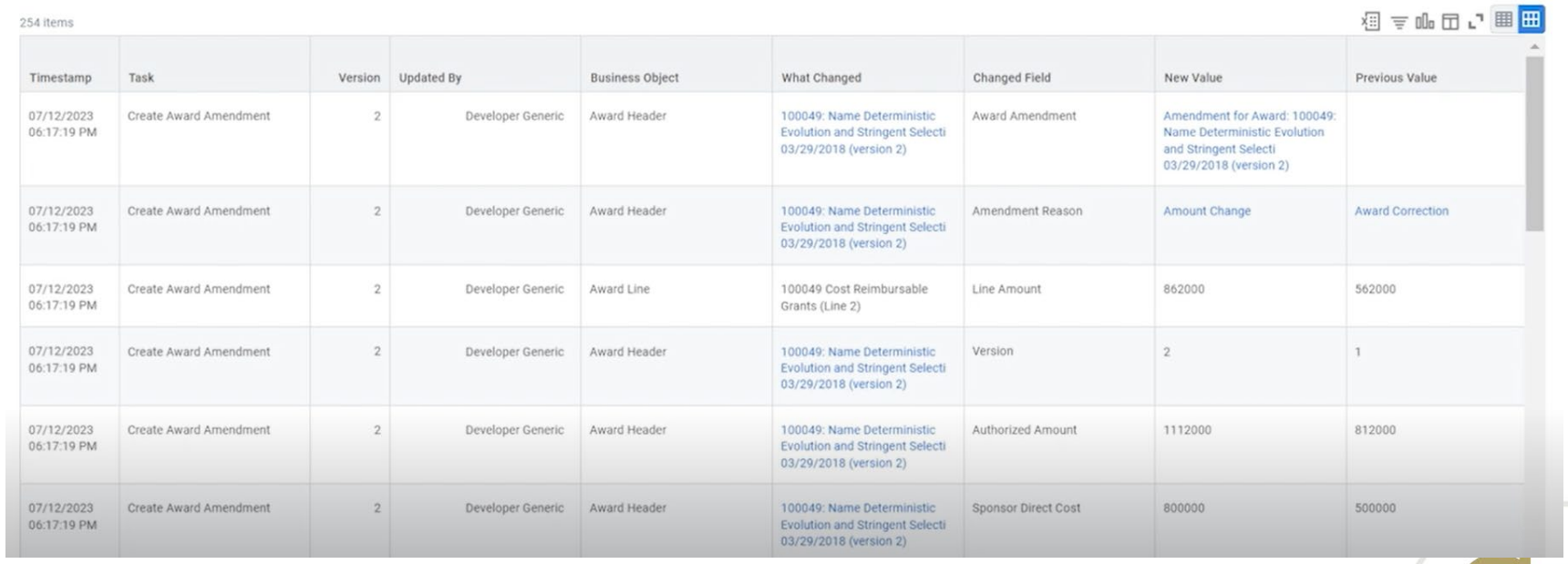
- Workday has delivered a report that enables the user to easily review all changes to an award and award-related information, such as grants and billing schedules. The report helps the user identify critical changes that might affect award spending or billing and improves auditability.



# Award History

- The report displays a comprehensive record of all changes, including when they were made and by whom. It allows you to track changes associated with each version or amendment of the award. Additionally, you can perform specific field searches. For example, if you search for 'authorized amount' in the changed field column, you will be able to view the funding history.

| |
|---|
| Timestamp |
| Task |
| Version |
| Updated By |
| Business Object |
| What Changed |
| Changed Field |
| New Value |
| Previous Value |
| Amendment Date |
| Amendment/Correction Reason |
| Correction Comment |
| Amendment Description |
| Award Status |



254 items

| Timestamp | Task | Version | Updated By | Business Object | What Changed | Changed Field | New Value | Previous Value |
|---|---|---|---|---|---|---|---|---|
| 07/12/2023 06:17:19 PM | Create Award Amendment | 2 | Developer Generic | Award Header | 100049: Name Deterministic Evolution and Stringent Selecti 03/29/2018 (version 2) | Award Amendment | Amendment for Award: 100049: Name Deterministic Evolution and Stringent Selecti 03/29/2018 (version 2) | |
| 07/12/2023 06:17:19 PM | Create Award Amendment | 2 | Developer Generic | Award Header | 100049: Name Deterministic Evolution and Stringent Selecti 03/29/2018 (version 2) | Amendment Reason | Amount Change | Award Correction |
| 07/12/2023 06:17:19 PM | Create Award Amendment | 2 | Developer Generic | Award Line | 100049 Cost Reimbursable Grants (Line 2) | Line Amount | 862000 | 562000 |
| 07/12/2023 06:17:19 PM | Create Award Amendment | 2 | Developer Generic | Award Header | 100049: Name Deterministic Evolution and Stringent Selecti 03/29/2018 (version 2) | Version | 2 | 1 |
| 07/12/2023 06:17:19 PM | Create Award Amendment | 2 | Developer Generic | Award Header | 100049: Name Deterministic Evolution and Stringent Selecti 03/29/2018 (version 2) | Authorized Amount | 1112000 | 812000 |
| 07/12/2023 06:17:19 PM | Create Award Amendment | 2 | Developer Generic | Award Header | 100049: Name Deterministic Evolution and Stringent Selecti 03/29/2018 (version 2) | Sponsor Direct Cost | 800000 | 500000 |

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# Training Updates

**Rob Roy**

Director of BOR Sponsored Programs

Georgia Tech

# 2023 Upcoming Fall Semester Classes

Saba Quest LMS – Sign in with GT credentials and register!

**Offered virtually, via Zoom, unless otherwise noted**

## SELF-PACED / ON-DEMAND COURSES

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

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# GT Certification Contact Hours & CEU credit

RACC
RESEARCH ADMINISTRATORS CERTIFICATION COUNCIL

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

GEORGIA TECH
RESEARCH ADMINISTRATION
BASIC
CERTIFICATION

This certificate is awarded to

Hedly Broxton

16-SEP-2021

10 contact hours (1 CEU)

Cynthia Hope
Signature

Georgia Tech

GEORGIA TECH
RESEARCH ADMINISTRATION
INTERMEDIATE
CERTIFICATION

This certificate is awarded to

Hedly Broxton

03-NOV-2021

27.5 contact hours (2.75 CEU)

Cynthia Hope
Signature

Georgia Tech

GEORGIA TECH
RESEARCH ADMINISTRATION
ADVANCED
CERTIFICATION

This certificate is awarded to

Hedly Broxton

08-DEC-2022

8 contact hours (0.8 CEU)

Cynthia Hope
Signature

Georgia Tech

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# THANK YOU!

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