

**Departmental and Central
Departmental Administration:
Same Goals, Different Paths**

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Grants and Contracts Accounting

GA Tech's Flow of Information



Who are you?

- Departmental Administrator
- Central Administrator
- Financial
- Contract Officers
- Faculty
- Researchers

Let's Discuss

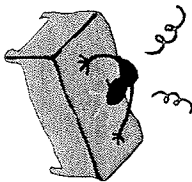
- Initiation of Award
- Post award compliance
 - Effort Reporting
 - Cost Share
 - Cost Transfers
 - Auditing
- Close out
- Networking

Initiation of Award - Life of the Grant

- It's here! Now the rush is on.
 - Notification System
 - Budget set-up
 - Start spending!
 - Now what?

Compliance ...

- Why can't they just charge expenditures to the correct project to begin with?



Post Award Compliance

- Post Awards Accounting System
 - Basic contract information
 - F&A, Award Number, terms, etc.
 - Budget
 - Transaction Details
 - F&A posted nightly

Post Award Compliance

- Federal Regulations – What are those?
 - "I get so many emails I don't read those."



Post Award Compliance

- Education/Training
 - Educating the faculty, administrative staff, researchers and students:
 - Meet with the faculty.
 - Take advantage of training opportunities
 - Certifications – OSP, OOD (P-Card, G&C), NCURA



Post Award Compliance - Changes

- Was it part of the original budget or proposed budget?
- Did the sponsor approve the budget change?
- Why didn't you include that in your original budget?

Post Award Compliance

- Line item categories
 - The usual suspects
 - Equipment
 - Participant Support (NSF)
 - Travel: Domestic and Foreign

Effort Reporting

- "It's been CERTIFIED what do you mean it's CHANGING?"
- "I can't certify this effort report - I work much more than 40 hours a week."

Cost Share

- "Why can't they charge to the cost share project during the award period so they don't have to document and certify after-the-fact?"



Cost Share - continued

- Required
 - Tracking
 - Reporting
- Not required
 - Why?
 - Tracking

Cost Transfers

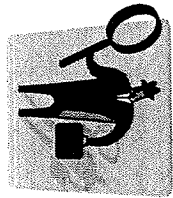
- "Just cost transfer that to my other NSF project."
- "We need to move last years salaries for two of my students."
- "I need to move ALL of my P-Card charges from last year."

Cost Transfers - continued

- When it's wrong, and you know it's wrong, what do you do?
 - 120 days - limit for cost transfers
- When it's right, and you know it's right, how do you justify it?
 - "It's my money....why can't I spend it any way I want to. The science will suffer!"

Auditing

- Internal
- State
- Federal
- Industry



Auditing - continued

- Documentational! Documentational! Documentational!
 - Back-up
 - Legitimacy of charges
 - Allowable, Allocable, Reasonable, and Consistent

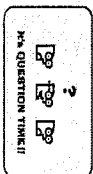
Close Out

- Just because there is money left it is not a good reason to charge to that project.
- Review prior to term date
 - 90 Days
 - 60 Days
 - 30 Days
 - 15 Day Reminder

Networking

- Monthly lunch meetings with Financial Reps on campus
- Telephone calls
- Conferences
- Get out of the office and meet each other

Any other questions?



- Feel free to contact us!
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Thank You!
