



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

December 17, 2025

The Honorable Blake Tillery, Chairman, Senate Appropriations Committee
Members of the Senate Appropriations Committee
Members of the General Assembly
The Honorable Tyler J. Harper, Commissioner, Department of Agriculture
The Honorable Bárbara Rivera Holmes, Commissioner, Department of Labor
Ms. Amy Jacobs, Commissioner, Department of Early Care and Learning
Ms. Candice Broce, Commissioner, Department of Human Services
Mr. Walter Rabon, Commissioner, Department of Natural Resources
Dr. Kathleen E. Toomey, M.D., M.P.H., Commissioner, Department of Public Health
Mr. Richard Dunn, Director, Governor's Office of Planning and Budget
Ms. Gerlda Hines, State Accounting Officer, State Accounting Office

Ladies and Gentlemen:

The attachment to this letter provides the results of our special examination of federally funded positions in Georgia state government. This examination was conducted at the request of the Senate Appropriations Committee under the authority of O.C.G.A. § 50-6-4.

As noted in Attachment A, we found the state relies on federal grant funds to either partially or fully support direct personnel costs for approximately 18,400 (or 30%) employees in the 55 parent agencies and 35 attached agencies included in this analysis. The federal grant support for those employees totals approximately \$552.6 million. These employees can be directly tied to the efforts of a particular state program.

We appreciate the cooperation and assistance provided by the Governor's Office of Planning and Budget and other state entities reviewed during the examination.

Respectfully,

Greg S. Griffin
State Auditor

GSG/dja

cc: Board of Early Care and Learning
Board of Human Resources
Board of Natural Resources
Board of Public Health

Attachment A

DOAA Analysis of Federally Funded Positions in Georgia State Government

The Senate Appropriations Committee requested an analysis of partially and fully federally funded employees in Georgia state government. The analysis in this attachment is intended to illustrate the extent and breadth of federal grant fund support for state employees.

The state relies on federal grant funds to either partially or fully support direct personnel costs for approximately 18,400 (or 29.7%) employees in the 55 parent agencies and 35 attached agencies included in this analysis.¹ The federal grant support for those employees totals approximately \$552.6 million. These employees can be directly tied to the efforts of a particular state program.

If federal grant funds for a specific state program are reduced or expire, the state would need to find alternative funding sources or potentially reduce state personnel in the impacted program. The state may also need to change state legal requirements if the state program could no longer meet statutory requirements because of staff reductions.

Federal grant funds partially or fully support a variety of employees. The state's job classification structure includes job descriptions grouped into 25 job families,² with each containing related positions or jobs. We identified federally supported employees who were either partially or fully supported in 23 job families and approximately 2,300 distinct job codes. More than half were in job families related to social or support services, as shown in **Exhibit 1**.

Exhibit 1: Number of Federally Supported Employees by Job Family

Job Family ¹	Federally Supported Employees ²	Job Family ¹	Federally Supported Employees ²
Social Services	7,485	Real Estate	240
Support Services	3,723	Human Resources	191
Regulatory Compliance	1,055	Facilities and Equipment	166
Health Care	810	Applied and Laboratory Sciences	106
Legal	732	Interns	53
Transportation	696	Senior Executive	51
Financial Management	668	Procurement	35
Natural Resources	661	Food and Farm	34
Education and Training	516	Auditing	26
Law Enforcement	383	Cyber Security	3
Engineering and Technical	363	General	1
Information Technology	252	Total	18,250

¹ Does not include 150 employees that were classified as having an Unknown job family.

² Includes employees who changed agencies or left employment in fiscal year 2024.

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS)

Depending on grant terms, federal funds may be also used for indirect personnel costs such as budgeting, accounting, human resources, and information technology. Indirect personnel costs may be recovered as part of a cost pool that includes costs other than personnel, such as rent and computer charges. In these instances, indirect personnel costs are recovered as a dollar amount or percentage of the cost pool and not tied to the individual employee.

¹ Included agencies that used both TeamWorks Human Capital Management (HCM) and labor distribution for fiscal year 2024 (excludes Technical College System of Georgia). Georgia Department of Labor and Division of Family and Children Services employees were added (these agencies use HCM but use alternative labor distribution systems).

² The number of job families has fluctuated over time, and not all job families are present in the labor distribution module or have positions supported by federal grant funds.

We obtained information on indirect personnel costs supported by federal grant funds from five state agencies, which reported 1,278 employees in indirect cost pools. The full extent of the cost recovery could not be calculated, but the known recovery was approximately \$29.3 million.

Agency Response: *We shared the draft report with multiple state agencies that provided assistance and information during the special examination. Agencies included the Departments of Agriculture, Early Care and Learning, Human Services, Labor, Natural Resources, and Public Health, as well as the Governor’s Office of Planning and Budget and the State Accounting Office.*

The agencies did not indicate any concerns with the final data or numbers reported.

Our assessment of Federally Funded Positions in Georgia State Government answers the following questions:

Background

1. How do federal grant funds support Georgia state government personnel costs?
2. How do state agencies account for federal grant funds that support state personnel costs?

Analysis of Federally Funded Positions in Georgia State Government

3. To what extent do state agencies rely on federal grant funds to support personnel costs?
4. What types of state positions do federal grant funds support?
5. What types of indirect personnel costs are supported by federal grant funds?
6. How do federal grant funds support personnel costs related to state programs?

Question 1: How do federal grant funds support Georgia state government personnel costs?

Georgia regularly receives federal grant funds to support a wide variety of state agency programs. In fiscal year 2024, among the 55 parent agencies and 35 attached agencies included in our analysis, state agencies altogether received 274 federal grants (Appendix A is a list of state agencies included in and excluded from our analysis).

Personnel Costs Supported by Federal Grants

State agencies that receive federal grant funds may use these funds to support state government personnel costs, which may be classified as either direct or indirect costs.

- **Direct Personnel Costs** directly support the efforts of a particular state agency's program. Examples of direct personnel costs include Marine Biologists in the Department of Natural Resources (DNR) Coastal Resources Division, Social Services Program Managers in the Department of Early Care and Learning (DECAL) Child Care Services program, or Environmental Compliance Specialists in the Environmental Protection Division (EPD) Watershed Protection Branch. Other employees who are administrative in nature can also be classified as direct personnel costs. These administrative employees are typically within the program that is receiving federal grant funds. For example, a database administrator who works directly in DNR's Coastal Resources Division could be directly charged to a federal grant because their work is considered programmatic work within the division.
- **Indirect Personnel Costs** support a state agency's general operations and are not directly tied to the efforts of a particular program within the agency. Examples of indirect personnel costs include budgeting, accounting, human resources, and computer services. The federal government allows reimbursement of indirect costs but requires a process whereby indirect costs are assigned to the grant on a reasonable and consistent basis. Once assigned, state agencies can then recover indirect costs based on the grant's proportion of use.

Requesting payment for indirect costs is based on grant requirements and may be optional, mandatory, or not permitted. In a follow-up review³ we conducted in fiscal year 2024, we found that of the 30 state agencies managing federal grants, 8 were not permitted recovery based on grant terms; of the remaining 22, less than half (10) indicated they recover indirect costs. In instances where requesting payment for indirect costs is optional, agencies may elect not to recover indirect costs and rely on federal funds solely for expenditures directly related to programmatic costs.

Impact of Federal Funding Reductions

Federal grant funding can be a significant source of support for certain state programs' personnel costs. As a result, reductions in federal funding may require the state to utilize alternate funding sources to maintain current services or reduce the size and scope of the services currently provided. During this year's budget cycle, the Governor's Office of Planning and Budget (OPB) requested information from state agency staff on whether they had been informed of any federal grant reductions for fiscal year 2026. Six state agencies reported likely grant reductions of approximately \$90 million, which could affect staffing as well as other costs (e.g., assistance/benefit programs, subcontractors). OPB stated these reductions are self-reported by agencies and may not represent an exhaustive list given the fluid funding situation of federal grants. OPB continues to work with state agencies to track changes to federal grants to assess the impact on personnel or operations.

³ For more information on federal indirect cost allocation and recovery, see DOAA's follow up review (2024): <https://www.audits2.ga.gov/reports/summaries/federal-indirect-cost-allocation-recovery-follow-up-review/>

Direct Employee Counts

The direct employee analyses are based on employee counts for fiscal year 2024, with all employees included (e.g., full- and part-time, temporary/casual labor, benefited and non-benefited). This can result in a higher number of employees than a position count would yield because multiple employees may fill a single position within a year. For example, multiple part-time employees may equate to one full-time position. Similarly, one position with high turnover may be filled by multiple employees. Finally, employees who changed agencies during fiscal year 2024 would be counted at each agency. Our methodology is similar to the Department of Administrative Services' methodology for the State Workforce Report.

Question 2: How do state agencies account for federal grant funds that support state personnel costs?

The State of Georgia currently uses TeamWorks to process accounting data.⁴ TeamWorks is based on PeopleSoft software and is made up of two components: TeamWorks Human Capital Management (HCM) and TeamWorks Financials. HCM consists of various modules such as workforce administration (e.g., job data and employee information), benefits, and payroll to process accounting transactions related to pay and benefits, as well as maintain pay and personnel records. TeamWorks Financials consists of modules such as accounts payable, asset management, general ledger, and labor distribution to process accounting transactions and maintain the state's financial records. In accounting for federal grant funds that support state personnel costs, state entities use the HCM payroll module and TeamWorks Financials' labor distribution and general ledger modules. Each module is discussed below.

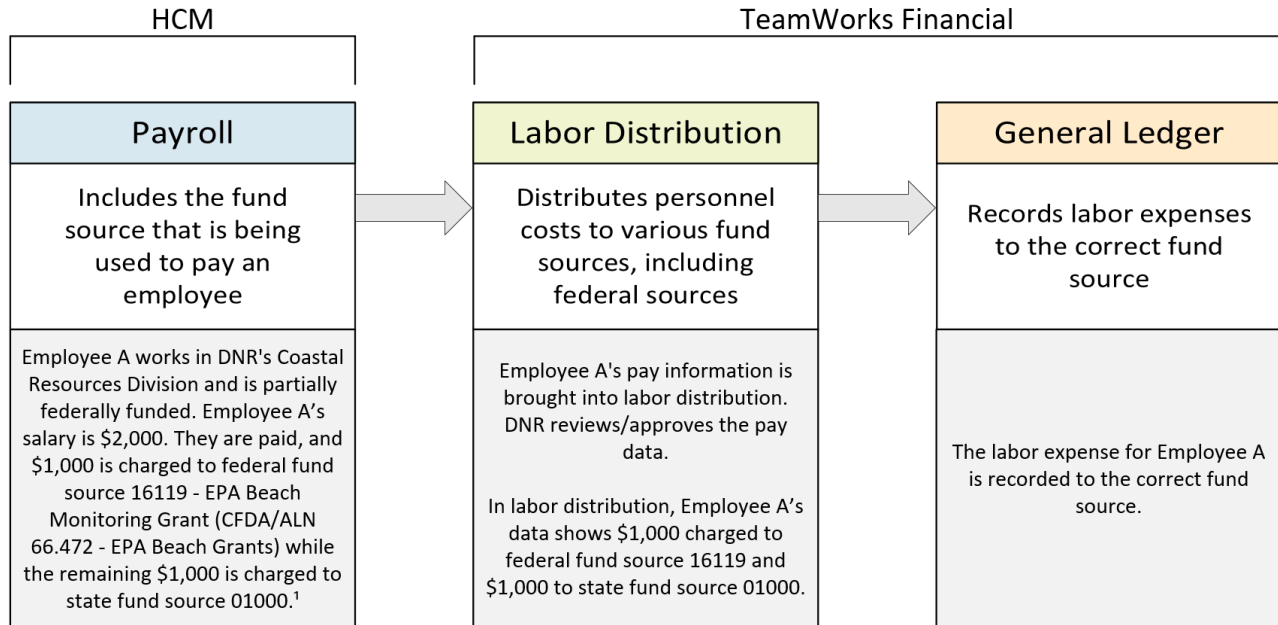
- **Payroll** – Provides agencies the ability to compensate employees. The module performs a multitude of functions related to payroll, including calculating gross pay, deductions, net pay, tax withholdings, and benefit deductions.
- **Labor Distribution** – Distributes personnel costs across different programs and funding sources. This ensures personnel costs are matched to their appropriate funding source. The labor distribution module interfaces with payroll (by bringing the payroll data from HCM to TeamWorks Financials), the general ledger (to record the payroll expense), and accounts payable (to record payables for benefits, taxes, etc.).
- **General Ledger** – The state's central accounting record that categorizes transactions, forming the basis for financial reporting. The general ledger stores summarized account information from various modules, including labor distribution. Additionally, the module allows state entities to enter manual journal entries, which are accounting transactions created by an individual instead of an automated process like payroll. Manual journal entries are used to record adjustments, corrections, and non-routine financial transactions.

State agencies use fund sources to account for federal grant funds that support state personnel costs. There are various fund sources, including those related to the federal government, state government, and other sources. State agencies use a fund source identifier to designate revenue sources (such as federal grants) and track costs charged against those revenues. The HCM payroll system contains each employee's fund source distribution. This funding distribution is the basis for charging an employee's labor expense to a federal grant (if applicable). After payroll is run, the labor distribution module interfaces with payroll and brings an employee's fund source distribution into TeamWorks Financials. Once a state agency confirms the labor distribution is correct, an accounting entry is made in the general ledger to record the labor expense.

⁴ Georgia is in the process of transitioning from TeamWorks to a new accounting system, GA@WORK.

Exhibit 2 shows the flow of accounting data for direct personnel costs. As discussed in Question 1, state agencies distribute both direct and indirect personnel costs to federal grants. Direct personnel costs flow from payroll to labor distribution to the general ledger. Indirect personnel costs (discussed in Question 5) are recorded in the general ledger through manual journal entries.

Exhibit 2: The Flow of Direct Personnel Costs



¹ This is an example for illustrative purposes.

Source: TeamWorks Financials labor distribution module and TeamWorks HCM

In the normal course of business, state agencies may make manual journal entries in the general ledger to adjust or correct a fund source. While these entries adjust the fund source for a recorded expense, they do not change the data in the payroll or labor distribution modules. Manual journal entries may be used to change one federal grant year to another, change the federal grant where an employee's personnel cost was initially charged to another federal grant, and change the initial funding source from state to federal or federal to state. These manual journal entries may be referred to as re-rates.

The impact of re-rates on labor distribution data and other data issues

While re-rates impact the accuracy of labor distribution data, we determined that the data is not exact but is sufficiently accurate for the analysis and information contained in this letter. This is based, in part, on interviews with six state agencies regarding their usage and assessment of re-rates, in addition to a review of a sample of journal entries provided by the six agencies. We also queried the general ledger for manual journal entries that changed the initial funding source for labor cost to another (e.g., state to federal). Our review of these queries, and consideration of the state's budgetary controls, support our assessment that such changes had minimal impact on the data analysis and management information contained in this letter.

We also noted other anomalies that did not significantly affect overall data reliability. For example, we noted limited examples of HCM employee data not matching labor distribution, as well as unknown job families or codes. We assessed the impact of each instance independently and collectively. Overall, we concluded the data is not exact but fairly represents the extent and breadth of federal grant support for state employees.

Question 3: To what extent do state agencies rely on federal grant funds to support personnel costs?

In the 55 parent agencies and 35 attached agencies we reviewed, 34 parent agencies and 9 attached agencies received federal grant funding for personnel. Specifically, the state relied on federal grant funds to either fully or partially support 18,400 employees, or 29.7% of direct personnel costs, in fiscal year 2024.⁵ As shown in **Exhibit 3**, 12,563 employees were partially supported by federal grant funds (20.3% of total employees), and 5,837 employees were fully supported (9.4% of total employees).

Exhibit 3: Number of Employees Receiving Federal Grant Support¹

	All agencies ²	Agencies with federal grant funds
Total Employees	61,923	57,263
Employees not funded by federal grants	43,523	38,863
<i>Total Employees (%)</i>	<i>70.3%</i>	<i>67.9%</i>
Employees funded by federal grants	18,400	18,400
<i>Total Employees (%)</i>	<i>29.7%</i>	<i>32.1%</i>
<i>Employees partially funded by federal grants</i>	<i>12,563</i>	<i>12,563</i>
<i>Total Employees (%)</i>	<i>20.3%</i>	<i>21.9%</i>
<i>Employees fully funded by federal grants</i>	<i>5,837</i>	<i>5,837</i>
<i>Total Employees (%)</i>	<i>9.4%</i>	<i>10.2%</i>

¹ The analysis of employees who received federal funding is based on fund source distribution in the labor distribution module. These are direct personnel costs. Indirect personnel costs are not included in this analysis.

² Included agencies used both TeamWorks HCM and labor distribution for fiscal year 2024 (excluding Technical College System of Georgia). Georgia Department of Labor and Division of Family and Children Services employees were added (these agencies use HCM but use alternative labor distribution systems). See Appendix A for a complete list of included agencies.

Source: TeamWorks Financials FY 2024 labor distribution module, TeamWorks HCM fiscal year 2024 Quarterly Extract (provided by DOAS), additional labor distribution data provided by Georgia Department of Labor and Division of Family and Children Services.

The state relies on funds from federal grants to fully and partially support \$552.6 million in personnel costs, which accounts for 20.2% of the personnel costs for the 34 parent agencies and 9 attached agencies included in this analysis that receive federal grant funding for personnel. As shown in **Exhibit 4**, employees partially supported by federal grants accounted for \$292.7 million in federal support for personnel costs, while employees fully supported by federal grants accounted for \$259.9 million in federal support.

Exhibit 4: Extent of Federal Grant Support for State Personnel Costs

	Agencies with federal grant funds
Total Personnel Cost (\$)	\$2,730,171,347
Personnel Cost for employees not funded by federal grants (\$)	\$1,851,318,328
<i>Total Personnel Cost (%)</i>	<i>67.8%</i>
Personnel Cost for employees funded by federal grants (\$)	\$878,853,018
<i>Total Personnel Cost (%)</i>	<i>32.2%</i>
<i>Federal support for employees partially funded by federal grants (\$) ¹</i>	<i>\$292,734,607</i>
<i>% of personnel cost for employees funded by federal grants</i>	<i>33.3%</i>
<i>Federal support for employees fully funded by federal grants (\$) ²</i>	<i>\$259,888,845</i>
<i>% of personnel cost for employees funded by federal grants</i>	<i>29.6%</i>

¹ This represents only the federal portion of funding for partially federally funded employees. The total amount for both federal and non-federal portions (including state and other funds) is \$618,964,173, or 22.7% of total cost.

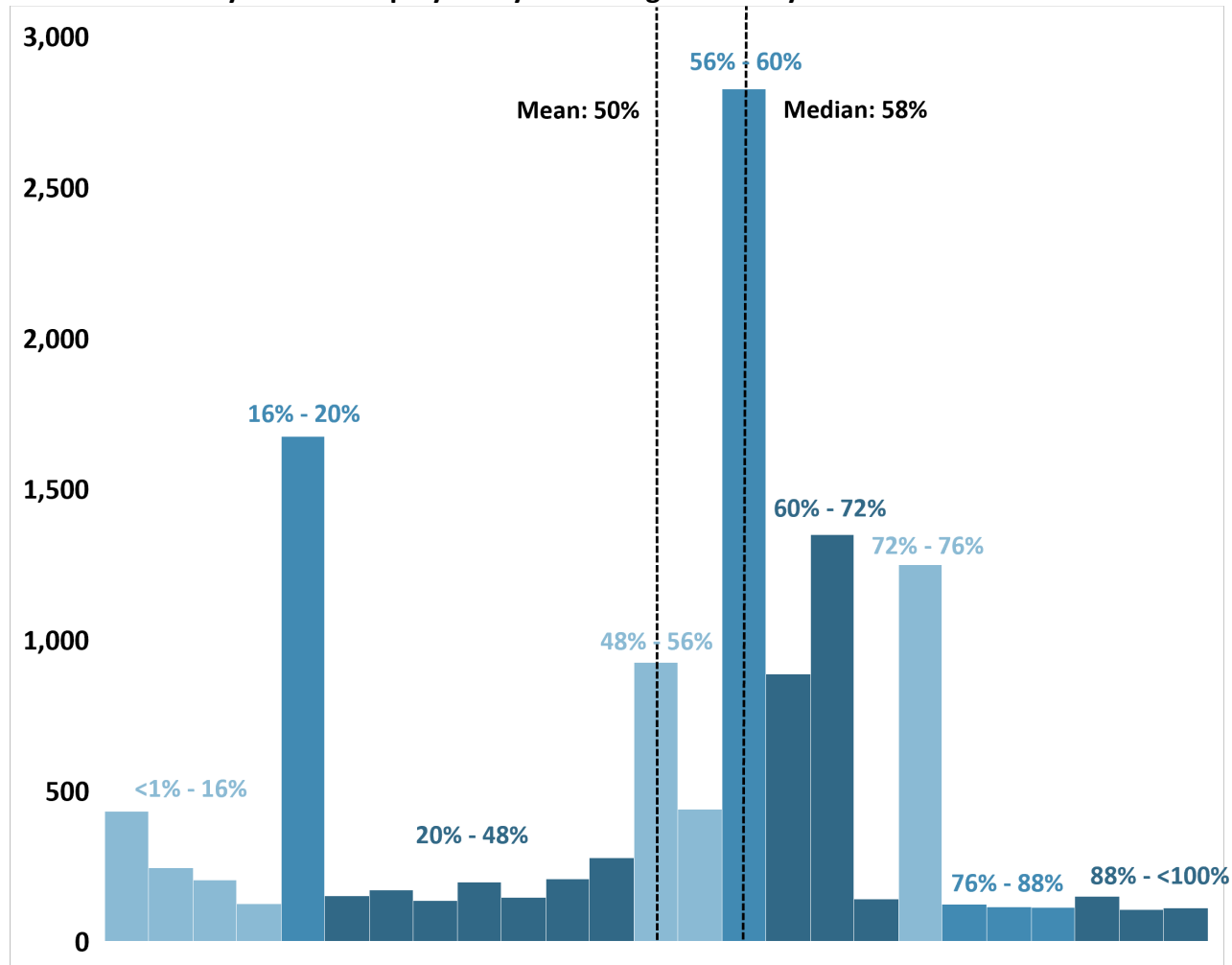
² This amount and the partial federal funding amount have been adjusted to exclude employee payments identified as indirectly funded. The excluded amounts were added to the “no federal grant funds” total.

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS), labor distribution data provided by Georgia Department of Labor and Division of Family and Children Services.

⁵ We exclusively defined personnel costs as pay (e.g., hourly wages, salary, and overtime) and excluded benefits, such as insurance and retirement plans. See Appendix B for the labor pay accounts we used for our analysis.

As shown in **Exhibit 3**, state agencies used federal grant funds to partially support personnel costs for 12,563 state employees. The partial support ranged from less than 1% to more than 99% of an employee's personnel cost, as shown in **Exhibit 5**. Partial funding support most frequently ranged from 56% to 60%.

Exhibit 5: Partially Funded Employees by Percentage Federally Funded¹



¹ Each column in the chart represents a 4-percentage point range (e.g., 56%-60% federally funded) and shows the number of employees whose federal support falls within that range.

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS), additional labor distribution data provided by Georgia Department of Labor and Division of Family and Children Services.

The extent to which state agencies rely on federal grant funds to support direct personnel costs varies significantly. As shown in **Exhibit 6**, the 34 parent agencies in our analysis that received federal grants for personnel funding range in federal support from \$60,250 at the Georgia Public Telecommunication Commission to approximately \$182 million at the Division of Family and Children Services (DFCS). Similarly, the percentage of an agency's employees that receives federal funding (whether partially or fully funded) ranges from 0.4% at the Georgia Public Telecommunication Commission to 100% at DFCS. Finally, the percentage of personnel costs covered by federal funds ranged from 0.1% at the Georgia Department of Corrections to 76.6% at the Georgia Department of Defense.

Exhibit 6: Federal Grant Support for Employees and Personnel Costs by State Agency (Sorted by Entity Number)

Entity Number	Agency ¹	Total employees in agency	Employees not funded by federal grants	Employees partially funded by federal grants	Employees fully funded by federal grants	Employees that are federally funded (%)	Federal support of personnel costs (\$)	Personnel costs covered by federal funds (%)
127	DHS - Division of Family and Children Services ²	6,967	0	5,693	1,274	100.0%	\$181,732,211	58.7%
402	Department of Agriculture	679	474	191	14	30.2%	\$3,333,963	11.8%
405	Department of Public Health	1,658	593	49	1,016	64.2%	\$49,543,658	54.7%
408	Department of Insurance	351	332	19	0	5.4%	\$351,542	1.9%
411	Department of Defense	580	61	299	220	89.5%	\$18,122,666	76.6%
412	Georgia Vocational Rehabilitation Agency	1,017	193	476	348	81.0%	\$27,689,694	62.8%
414	Department of Education	1,430	1,001	77	352	30.0%	\$30,242,405	35.0%
418	Prosecuting Attorneys' Council	994	975	19	0	1.9%	\$1,311,167	1.7%
419	Department of Community Health	963	279	675	9	71.0%	\$22,381,719	42.8%
420	State Forestry Commission	690	487	195	8	29.4%	\$3,184,851	10.2%
422	Office of the Governor	670	475	158	37	29.1%	\$8,222,840	28.5%
427	Department of Human Services	3,184	1,185	1,286	713	62.8%	\$43,192,843	34.5%
428	Department of Community Affairs	604	205	146	253	66.1%	\$17,954,700	53.3%
429	Department of Economic Development	197	194	0	3	1.5%	\$82,667	0.7%
430	Judicial Branch	120	103	10	7	14.2%	\$719,170	8.2%
440	Department of Labor	925	160	157	608	82.7%	\$33,515,324	72.2%
441	Department of Behavioral Health and Development Disabilities	4,983	4,662	287	34	6.4%	\$10,492,414	4.7%
442	Department of Law	377	328	49	0	13.0%	\$2,299,801	8.7%
461	Department of Juvenile Justice	3,573	3,556	5	12	0.5%	\$501,628	0.4%
462	Department of Natural Resources	3,358	2,123	1,021	214	36.8%	\$24,436,143	21.0%
466	Department of Public Safety	2,178	2,136	38	4	1.9%	\$1,681,073	1.3%
467	Department of Corrections	8,748	8,741	4	3	0.1%	\$409,604	0.1%
469	Department of Early Care and Learning	810	150	52	608	81.5%	\$29,621,054	73.4%
470	Georgia Public Service Commission	90	68	21	1	24.4%	\$573,960	8.3%
471	Georgia Bureau of Investigation	1,166	1,043	80	43	10.5%	\$5,953,508	7.4%
474	Department of Revenue	1,055	1,040	0	15	1.4%	\$921,713	1.6%
475	Department of Driver Services	1,126	1,101	24	1	2.2%	\$612,574	1.7%
477	Department of Community Supervision	2,303	2,276	23	4	1.2%	\$565,612	0.5%
484	Department of Transportation	4,673	3,424	1,249	0	26.7%	\$28,572,598	11.9%
488	Department of Veterans Service	191	183	0	8	4.2%	\$456,980	6.4%
492	Georgia Public Defenders Council	1,059	792	244	23	25.2%	\$2,733,705	4.0%
977	Georgia Public Telecommunications Commission	282	281	0	1	0.4%	\$60,250	0.5%
980	Georgia Technology Authority	221	217	0	4	1.8%	\$246,165	1.4%
996	Atlanta-Region Transit Link Authority	41	25	16	0	39.0%	\$903,252	37.3%

¹ We noted two agencies that show federal payments to labor and non-labor accounts as manual entries (re-rates) in the general ledger, while not showing federal payments to labor in the labor distribution report. These agencies are not included in this exhibit.

² The personnel cost for DFCS is an estimate derived from past allocation results.

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS). Data pertaining to Department of Labor and Division of Family and Children Services personnel were subsequently added, as these state agencies do not use TeamWorks labor distribution.

Each federal grant received by a state agency is accompanied by an Assistance Listing Number (ALN, which was previously referred to as a Catalog of Federal Domestic Assistance number, or CFDA). Each ALN is a unique five-digit number that identifies the specific federal funding agency and accompanying program for each federal grant. As shown in **Exhibit 7**, the state relies on a limited number of large federal grants to support a significant number of state employees. While the agencies in our analysis received 274 federal grants for 18,400 employees, the 15 federal grants by CFDA/ALN number in **Exhibit 7** either partially or fully funded 8,140 employees, amounting to approximately \$228 million in personnel costs (or 41% of the total personnel costs funded by federal grants).

Exhibit 7: Top 15 Federal Grants by CFDA/ALN Number for Direct Personnel Support¹

CFDA / ALN (#)	CFDA / ALN Name	Agency	Number of Employees	Cost of Personnel
93.563	Child Support Services	PAC, DHS, Judicial	1,288	\$32,665,219
20.205	Highway Planning and Construction	DOR, GDOT	1,229	\$27,779,651
93.778	Medicaid Grants	DCH, DHS, DBHDD	782	\$23,261,874
17.225	Unemployment Insurance	GDOL	755	\$32,697,882
93.575	Child Care and Development Block Grant	GOV, DECAL	637	\$28,310,188
93.558	Temporary Assistance for Needy Families (TANF)	DPH, DHS, GBI	561	\$4,934,279
84.126	Rehabilitation Services Vocational Rehabilitation Grant	GVRA	461	\$11,173,138
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	DPH	436	\$14,021,911
96.001	Social Security Disability Insurance (SSDI)	GVRA	348	\$16,297,040
15.611	Wildlife Restoration and Basic Hunter Education and Safety	DNR	341	\$4,584,972
21.027	Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	DOE, GOV, DCA, GDEcD, Judicial, DNR, GBI, GPDC	323	\$4,264,400
12.401	National Guard Military Operations and Maintenance (O&M) Projects	GaDOD	304	\$12,156,176
66.605	Performance Partnership Grants (PPGs)	GDA, DNR	258	\$4,373,413
12.404	National Guard Challenge Program	GaDOD	229	\$5,966,491
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DCH	188	\$5,299,738
Total			8,140	\$227,786,372

¹ This table excludes DFCS because the data it provided did not include a funding source code that can be matched to a CFDA/ALN number. DFCS' federally supported employees are significant, and their inclusion would change the data in this exhibit.

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS), additional labor distribution data provided by Georgia Department of Labor.

Contract Personnel and County Employees

State agencies indicated they also rely on federal grant funds to support personnel costs for non-state employees.

- **Contract Personnel** – One state agency indicated it relies on federal grant funds to pay contract or temporary personnel. Specifically, the agency estimated it spends \$10 million in federal grant funds annually on contract or temporary personnel.
- **County Employees** – Staff from the Department of Public Health (DPH) indicated federal grant funds pass through DPH to support personnel costs at County Public Health Districts, with these personnel being employed by the counties they serve. DPH data showed that of the 4,822 County Public Health employees, 1,660 (34%) were either partially or fully supported by federal grant funds. This amounts to approximately \$72.6 million in federal support for personnel at Public Health Districts, or 27% of total personnel costs for all County Public Health employees.

Question 4: What types of state positions do federal grant funds support?

State agencies use federal grant funds to either fully or partially support direct personnel costs in a wide variety of positions. The Department of Administrative Services (DOAS) maintains the state's job classification structure. As discussed below, the state's classification structure includes salary plans and job descriptions grouped into 25 job families, and each family contains related positions.

- **Job Family** – A group of similar jobs. Examples include Applied Science, Financial Management, Natural Resources, and Regulatory Compliance. Each job family has a separate job code catalog that includes information about each job, such as job summary, entry qualifications, and salary level.
- **Job** – The specific position or job an employee fills. Examples include Crime Laboratory Manager, Environmental Compliance Specialist 1, Budget Analyst 2, and Park/Historic Site Manager 2. There are approximately 2,300 distinct job codes, each assigned to one of the 25 job families.

We used the state's classification system to characterize (by job family and job code) the state employees supported by federal grant funds. **Exhibit 8** contains two examples of positions within the Natural Resources job family (which contains a total of 1,203 employees across the state agencies included in our analysis that receive federal grant funds).

Exhibit 8: Natural Resources Job Family (Example)

Position Title	Job Code	Salary Range	Position Summary	Entry Qualifications
Wildlife Tech 1	NRT010	\$35,618.70 - \$56,872.73	Under direct supervision, operates and/or maintains wildlife management areas. Assists in collecting biological data and conducting research.	High school diploma/GED and one year of work experience in natural resource management or related skilled trade.
Wildlife Tech 2	NRT011	\$38,452.58 - \$61,832.00	Under general supervision, operates and/or maintains marine fisheries, hatcheries, public fishing, and/or wildlife management areas. Assists in collecting biological data and conducting research.	Associate degree or equivalent coursework (90 quarter or 60 semester hours) in Wildlife Management or related field from an accredited college or university. OR High school diploma/GED and two years of experience in the Wildlife Resources Division as a Wildlife Tech 1 (NRT010) or position equivalent.

Source: DOAS

State agencies used federal grant funds to support personnel costs in 23 job families, as shown in **Exhibit 9**. The top three job families supported by federal funds are Social Services, Support Services, and Regulatory Compliance, which account for 67% of partially or fully federally supported employees (or 12,263 total employees).

Exhibit 9: Number of Federally Supported Employees by Job Family

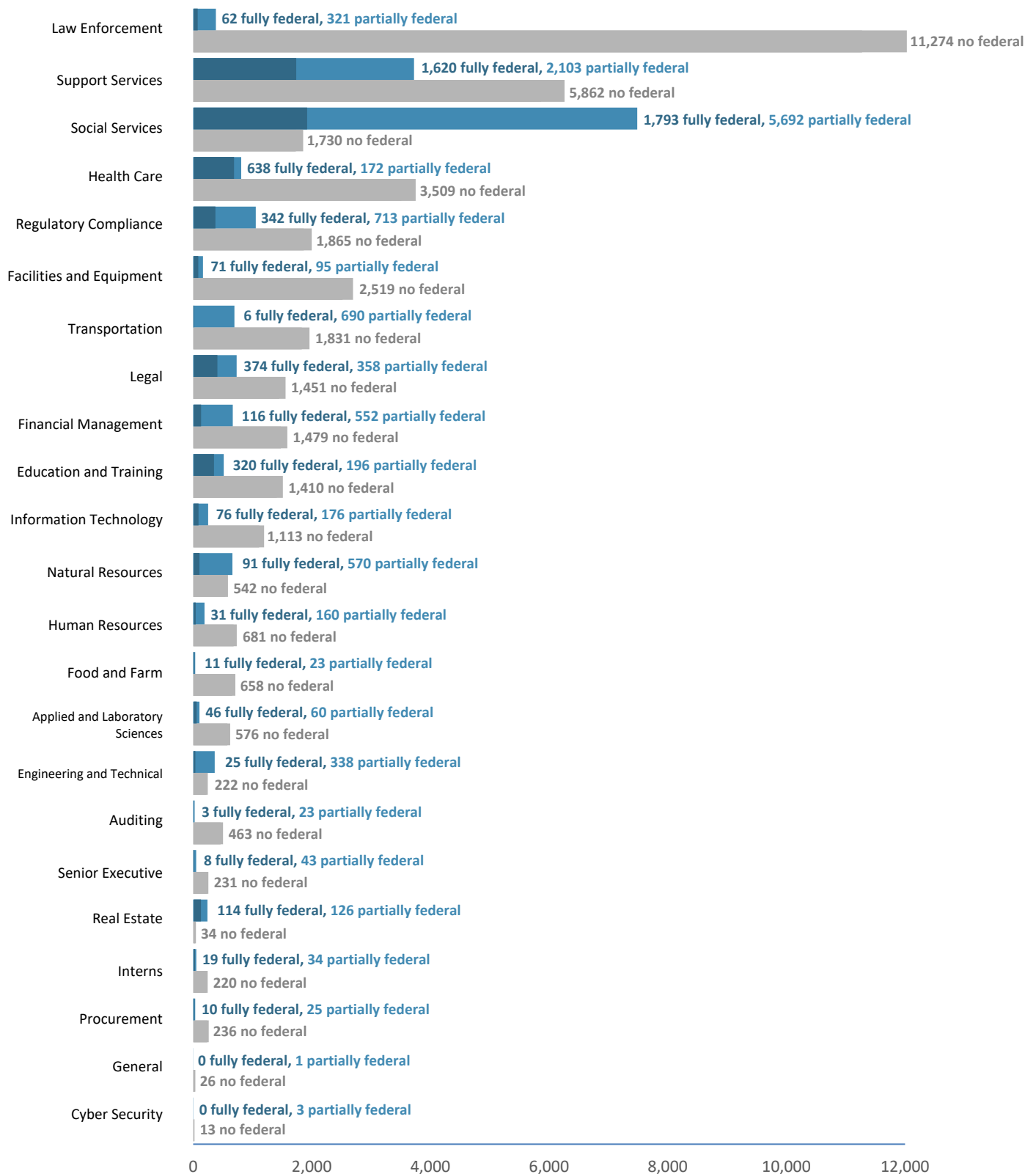
Job Family¹	Federally Supported Employees²
Social Services	7,485
Support Services	3,723
Regulatory Compliance	1,055
Health Care	810
Legal	732
Transportation	696
Financial Management	668
Natural Resources	661
Education and Training	516
Law Enforcement	383
Engineering and Technical	363
Information Technology	252
Real Estate	240
Human Resources	191
Facilities and Equipment	166
Applied and Laboratory Sciences	106
Interns	53
Senior Executive	51
Procurement	35
Food and Farm	34
Auditing	26
Cyber Security	3
General	1
Total	18,250

¹ Does not include 150 employees classified as having an Unknown job family.

² Includes employees who changed agencies or left employment in fiscal year 2024.

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS), additional labor distribution data provided by Georgia Department of Labor and Division of Family and Children Services.

Exhibit 10 shows the number of employees by job family who are partially, fully, or not federally supported. The least supported job family is Law Enforcement, with 97% (11,274 employees) not supported with federal grant funds. Four additional job families had more than 90% of the employees not supported with federal funds: Facilities and Equipment, Auditing, Food and Farm, and General. The most supported job family is Real Estate, with 88% (240 employees) either partially or fully federally funded, followed by Social Services with 81% (7,485 employees). Two additional job families had more than 50% of the employees supported with federal funds (Engineering and Technical and Natural Resources).

Exhibit 10: Number of Employees Per Job Family¹

¹This analysis is limited to agencies that used federal grant funds for employee costs. It does not include 1,068 employees classified as having an Unknown job family.

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS), additional labor distribution data provided by Georgia Department of Labor and Division of Family and Children Services.

There are 9,020 employees in the top 25 positions who are partially or fully supported with federal grant funds, as shown in **Exhibit 11**.

Exhibit 11: Top Positions with Federal Support¹

Position	Employees	Percent of Total Positions Federally Funded
Economic Support Specialist 1	1,061	100.0%
Social Services Specialist 1	876	100.0%
Economic Support Specialist 2	609	100.0%
Economic Support Specialist 3	558	100.0%
Customer Service Associate 2	493	88.5%
Social Services Specialist Supervisor	488	100.0%
Clerical Worker	470	54.6%
Social Services Specialist 2	385	99.5%
Professional Health Care Worker	368	71.5%
Child Support Services Agent 3	351	100.0%
Economic Support Specialist Supervisor	313	100.0%
Social Services Specialist 3	294	100.0%
Child Support Services Agent 2	224	99.1%
Education Program Specialist 4	222	64.5%
Natural Resources Program Worker	222	76.6%
Business Support Analyst 3	210	54.1%
Manager, Social Services	202	88.2%
Social Services Program Consultant 3	189	54.9%
Admin Assistant 2	168	29.0%
Employment Services Specialist 1	159	100.0%
Business Support Analyst 1	157	37.3%
Compliance Specialist 1	150	66.7%
Manager 2, Social Services	150	89.8%
Admin Assistant 3	145	35.1%
Support Services Worker	145	33.7%
Admin Support 2	144	19.8%
Business Support Analyst 2	137	48.9%
Admin Assistant 1	130	30.5%
Total²	9,020	72.0%

¹ Counts are limited to agencies that have federally funded employees. This includes both partially and fully funded employees.

² Does not include 150 employees classified as belonging to an Unknown position category.

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS), additional labor distribution data provided by Georgia Department of Labor and Division of Family and Children Services.

Question 5: What types of indirect personnel costs are supported by federal grant funds?

Indirect personnel costs support a state agency's general operations and are not directly tied to the efforts of a particular program. Examples of indirect personnel costs include budgeting, accounting, human resources, computer services, and senior agency management. Depending on grant terms, federal funds may be used for indirect personnel costs.

Indirect personnel costs are recorded in the general ledger through manual journal entries and are not tracked in the labor distribution module. Indirect personnel costs may be recovered as a part of a cost pool that includes other indirect costs, such as rent and computer charges. In these instances, indirect personnel costs are recovered as either a dollar amount or a percentage of the cost pool, and they are not tied to the indirect personnel cost or an individual employee. Because they are not tracked separately, there is no way to easily separate or identify reimbursements in TeamWorks Financials for indirect personnel costs supported by federal grant funds.

We obtained information on indirect personnel costs supported by federal grant funds from six state agencies: Georgia Department of Agriculture (GDA), Department of Early Care and Learning (DECAL), Department of Human Services (DHS), Georgia Department of Labor (GDOL), Department of Natural Resources (DNR), and Department of Public Health (DPH). **Exhibit 12** shows whether each agency recovers indirect personnel costs, the amount of indirect personnel costs the agency claims for federal grant purposes, and the approximate or estimated amount of the indirect personnel costs recovered.⁶

Five of the six reviewed state agencies recovered indirect costs. These five agencies provided us with information related to the individual employees included in their respective indirect cost pools. Based on this information, we identified that the number of indirect employees ranged from 63 to 746 across the five state agencies, totaling 1,278 indirect employees (see **Exhibit 12** for the complete counts of indirect employees by agency).

Exhibit 12: Indirect Cost Recovery Methods for State Agencies

Agency	Indirect Employees ¹	Indirect Cost Recovery Method	Amount of Indirect Personnel Cost in Cost Plan (\$)	Estimated Amount Recovered (\$ or %)
Department of Agriculture	63	Indirect Cost Plan	\$4,781,432	\$1,256,594
Department of Early Care and Learning	94	Indirect Cost Plan	\$6,433,251	86% or \$5.5 million
Department of Human Services ²	746	Indirect Cost Plan	\$46,144,550	Extent of recovery unknown
Department of Labor	160	Indirect Cost Plan	\$10,011,076	92.67% or \$9.3 million
Department of Natural Resources (including EPD)	N/A	Does Not Recover	N/A	N/A
Department of Public Health	215	Indirect Cost Plan	\$30,400,000	\$13,200,000
Total	1,278		\$97,770,309	\$29,256,594

¹ Includes both full-time and part-time employees.

² Does not include Division of Family and Children Services.

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS), additional labor distribution data provided by Georgia Department of Labor, and data provided by the agencies.

⁶ For information on factors that affect federal indirect cost recovery, see DOAA's follow up review (2024): <https://www.audits2.ga.gov/reports/summaries/federal-indirect-cost-allocation-recovery-follow-up-review/>

The 1,278 indirect employees in these five agencies belonged to 18 job families, as shown in **Exhibit 13**. Additionally, within these 18 job families, there were 278 types of positions with one or more indirect employees. The most common indirect positions are shown in **Exhibit 14**.

Exhibit 13: Indirect Positions by Job Family Across State Agencies¹

Job Family	Indirect Positions
Support Services	388
Information Technology	185
Financial Management	151
Social Services	99
Regulatory Compliance	74
Legal	74
Senior Executive	70
Human Resources	63
Law Enforcement	61
Health Care	44
Procurement	22
Facilities and Equipment	18
Auditing	8
Unknown	6
Real Estate	4
Education and Training	4
Interns	4
Cyber Security	2
Applied and Laboratory Sciences	1
Total	1,278

¹ Includes 6 positions that were classified as belonging to a 19th Unknown job family.

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS), and data provided by the agencies

Exhibit 14: Top Indirect Positions by Employee Count Across State Agencies

Position	Indirect Employees
Business Support Analyst 3	69
Social Services Program Consultant 3	27
Compliance Investigator 1	26
Director	23
Accountant 3	22
Contracts Administrator 3	22
Senior Manager, Business Operations	21
Compliance Business Analyst 2	18
Assistant Deputy Commissioner	18
Administrative Assistant 3	16
Administrative Director	16
Business Support Analyst 2	16
Administrative Assistant 2	15
Deputy Director	15
Social Worker, Licensed 3	14
Social Services Program Consultant 2	14
Budget Analyst 3	14
Executive Assistant	14
Total	380

Source: TeamWorks Financials FY 2024 labor distribution module and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS), and data provided by the agencies

The 1,278 indirect employees included in **Exhibit 12** are in addition to the federally funded direct employees described in **Exhibit 6**. For example, we found DECAL had 94 indirect employees in addition to the 660 direct employees included in **Exhibit 6**. As shown in **Exhibit 15**, when summing the number of direct and indirect employees across the five agencies, there were a total of 5,972 federally funded employees in fiscal year 2024.

Exhibit 15: Total Federally Funded Employees by State Agency (Direct and Indirect Employees)¹

Agency	Direct Employees	Indirect Employees ²	Total
Department of Agriculture	205	63	268
Department of Early Care and Learning	660	94	754
Department of Human Services ³	1,999	746	2,745
Department of Labor	765	160	925
Department of Public Health	1,065	215	1,280
Total	4,694	1,278	5,972

¹ Includes both full-time and part-time employees.

² Includes 6 indirect employees classified as belonging to an Unknown job family (5 for GDOL and 1 for DPH).

³ Does not include DFCS.

Source: TeamWorks Financials FY 2024 labor distribution module and data provided by the agencies

Question 6: How do federal grant funds support personnel costs related to state programs?

Federal grants provide funding for a wide variety of state programs that may use these funds to support personnel costs. Federal law and related federal grants may attach conditions and regulations that influence state law and programs. In response to federal law and grants, the state may adopt laws that provide legal authority to state programs funded by federal grants and require state programs to perform certain actions. For example, the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) governs the registration, distribution, sale, and use of pesticides in the United States. Georgia has adopted several laws that incorporate elements of FIFRA and provide the Georgia Department of Agriculture (GDA) with the legal basis for regulating various pesticides.⁷ GDA receives federal grant funds to support the regulation of various pesticides and uses a portion of these federal grant funds to support personnel costs.

Exhibit 16 provides a summary of several state programs and the number of federally funded employees associated with each. Additional details by agency is provided in **Exhibits 17 to 21**, which include examples of state programs showing the link between federal law, state law, federal grant funds, and personnel costs supported by specific federal grant funds.

Exhibit 16: Examples of Federally Funded State Programs (see Exhibits 17-21)

Department of Natural Resources (DNR)		
Coastal Resources Division	Protects Georgia coasts by managing and regulating fishing, engaging in conservation, and ensuring coastal waters are safe.	57 federally funded employees
Department of Natural Resources: Environmental Protection Division (EPD)		
Air Protection Branch	Regulates various environmental pollutants by issuing permits, enforcing compliance, and conducting monitoring efforts.	209 federally funded employees
Watershed Protection Branch		
Land Protection Branch		
Department of Public Health (DPH)		
Emergency Preparedness Trauma System Improvement	Works to control outbreaks of infectious diseases, provide health services that prevent disease, and plan for emergencies.	144 federally funded employees
Department of Early Care and Learning (DECAL)		
Child Care Services	Licenses and regulates childcare learning centers and childcare learning homes, including by regularly inspecting these facilities.	683 federally funded employees
Department of Agriculture (GDA)		
Plant Protection	Oversees the use and application of pesticides by issuing regulations, certifying applicators, and conducting inspections.	53 federally funded employees

Source: Exhibits 17-21

If federal grant funds for a specific state program are reduced or expire, the state would need to find alternative funding sources or potentially reduce state personnel in the impacted program. The state may also need to change state legal requirements if the state program could no longer meet statutory requirements because of staff reductions.

⁷ Pesticides is a broad category and includes items used in commercial agriculture such as plant regulators, desiccants, and nitrogen stabilizers.

Exhibit 17: Federal Funding Analysis for DNR Coastal Resources Division

Department of Natural Resources (DNR) Coastal Resources Division	
Federal Laws	State Laws
Clean Water Act BEACH Act Dingell-Johnson Sport Fish Restoration Act Coastal Zone Management Act Fish and Wildlife Act Fish and Wildlife Coordination Act The purpose of these federal laws is to protect and manage the nation's water resources, fish, and aquatic wildlife. Primarily, these laws address water pollution, coastal development, species conservation, and climate education.	Shore Protection Act (O.C.G.A. 12-5-230) Coastal Marshlands Protection Act (O.C.G.A. 12-5-280) Georgia Coastal Management Act (O.C.G.A. 12-5-320) Game and Fish Code (O.C.G.A. 27-1-1) Game and Fish Code - Shellfish (O.C.G.A. 27-4-187) Protection of Tidewaters Act (O.C.G.A. 52-1-1) Revocable License Authority (O.C.G.A. 50-16-61) The purpose of these state laws is to protect Georgia's coastal resources by granting DNR the ability to manage and regulate fishing, coastal safety, and conservation efforts (such as the protection of beaches, marshlands, wetlands, and aquatic wildlife). These state laws largely mirror federal laws that also pertain to coastal and aquatic conservation.
CFDA/ALN Number and Purpose	
NOAA National Coastal Zone Management Program (11.419): Assists states in protecting, restoring, and developing coastal communities through planning and program management, protecting and restoring coastal habitats, and protecting coastal water quality.	
NOAA National Marine Fisheries Service Unallied Science Program (11.472): Grants for states to conduct biological, socioeconomic, and physical science research. Such research pertains to stocks of fishery and protected resources to ensure optimal management of these resources.	
Office for Coastal Management Bipartisan Infrastructure Law Awards (11.473): Grants for states to develop projects that make coasts more resilient to climate change and other coastal hazards through "natural infrastructure" projects.	
U.S. Fish and Wildlife Service Sport Fish Restoration Program (15.605): Grants to state fish and wildlife agencies to restore and better manage declining fish resources.	
U.S. Environmental Protection Agency Beach Grants (66.472): Grants to help state and local health/environmental agencies monitor water quality on beaches.	
Direct Program Employee Analysis¹	
Total Personnel Costs Funded by Federal Grants = \$1,825,889	
Coastal Management Section = 31 of 56 employees (55% funded by grant)	
Marine Fisheries = 26 of 63 employees (41% funded by grant)	
Top Job Families	Top Positions
Natural Resources = 38 employees	Marine Tech 2 = 8 employees
Support Services = 4 employees	Marine Biologist 2 = 7 employees
Regulatory Compliance = 4 employees	Marine Biologist 1 = 6 employees
Financial Management = 3 employees	Natural Resources Program Worker = 6 employees
Transportation = 2 employees	Environmental Compliance Specialist 2 = 4 employees

¹The Direct Employee Analysis is based on employee counts, which includes all forms of terminated employees. This can result in a higher number of employees than a position count analysis may yield.

Source: DNR interviews, TeamWorks Financials FY 2024 labor distribution module, and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS)

Exhibit 18: Federal Funding Analysis for DNR EPD Air, Watershed, and Land Protection Branches**Department of Natural Resources (DNR)****Environmental Protection Division (EPD)****Air Protection Branch****Watershed Protection Branch****Land Protection Branch****Federal Laws**

Clean Air Act
 Water Pollution Control Act
 Safe Drinking Water Act
 Resource Conservation and Recovery Act

The purpose of the various federal laws is to protect public health and welfare by reducing and controlling various pollutants. The laws accomplish this through setting national standards and enforcement. Several aspects of these laws have been delegated to Georgia by the Environmental Protection Agency (EPA) and are funded through various federal grants.

State Laws

Georgia Air Quality Act (O.C.G.A. 12-9-1)
 Georgia Water Quality Control Act (O.C.G.A. 12-5-20)
 Georgia Safe Drinking Water Act (O.C.G.A. 12-5-170)
 Georgia Hazardous Waste Management Act (O.C.G.A. 12-8-60)

The purpose of the various state laws is to be consistent with federal law and to provide EPD with the legal basis for regulating various pollutants. EPD accomplishes this by issuing permits, enforcing compliance, monitoring, and other activities.

CFDA/ALN Number and Purpose

Performance Partnership Grants (66.605): This grant combines various funds to implement numerous water, air, waste, and toxic substances programs. This is a Performance Partnership Grant (PPG), which allows states to combine categorical assistance grants into one single grant with a single budget. PPGs are the cornerstone of the National Environmental Performance Partnership System, which attempts to strengthen partnerships between the EPA and grant recipients. This is the same CFDA that funds the programs detailed in the GDA example.

Direct Program Employee Analysis¹**Total Personnel Costs Funded by Federal Grants = \$3,910,578**

Water Protection = 74 of 136 employees (54% funded by grant)
 Environmental Compliance Support = 52 of 157 employees (33% funded by grant)
 Hazardous Waste Management = 48 of 76 employees (63% funded by grant)
 Air Protection = 14 of 198 employees (7% funded by grant)
 Land Protection = 11 of 102 employees (11% funded by grant)
 Water Resources Management (drinking water) = 10 of 176 employees (6% funded by grant)

Top Job Families

Regulatory Compliance = 129 employees
 Engineering and Technical = 32 employees
 Applied and Laboratory Sciences = 19 employees
 Natural Resources = 16 employees
 Support Services = 10 employees

Top Positions

Environmental Compliance Specialist 3 = 31 employees
 Environmental Compliance Specialist 2 = 25 employees
 Manager 1, Environmental Protection = 24 employees
 Environmental Engineer 3 = 17 employees
 Environmental Compliance Specialist 1 = 16 employees

¹ The Direct Employee Analysis is based on employee counts, which includes all forms of terminated employees. This can result in a higher number of employees than a position count analysis may yield.

Source: EPD interviews, TeamWorks Financials FY 2024 labor distribution module, and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS)

Exhibit 19: Federal Funding Analysis for DPH Emergency Preparedness/Trauma System Improvement program

Department of Public Health (DPH) Emergency Preparedness/Trauma System Improvement	
Federal Laws	State Laws
<p>Public Health Service Act</p> <p>The purpose of this federal statute is to enable the U.S. Department of Health and Human Services (HHS) to fund and support state efforts related to public health. Activities funded by HHS include efforts to contain diseases and outbreaks, emergency preparedness, and support for local health centers.</p>	<p>General Provisions of DPH (O.C.G.A. 31-2A-8)</p> <p>The purpose of this state statute is to designate DPH as the state agency that receives and administers federal grants related to public health efforts undertaken by the state. Efforts under the supervision of DPH according to this statute include disease prevention, emergency preparedness, and any other activities that preserve or improve the physical health of Georgians. This state law largely mirrors federal law as it relates to public health efforts.</p>
CFDA/ALN Number and Purpose	
<p>State and Community Highway Safety (20.6): Provides funding to behavioral highway safety programs to improve traffic safety for travelers using public roadways, in addition to reducing traffic-related crashes, deaths, injuries, and property damage.</p> <p>Public Health Emergency Preparedness (93.069): Provides funding for state and local health departments to plan for emergencies, strengthen preparedness, and prevent morbidity and mortality from possible threats.</p> <p>Injury Prevention and Control Research and State and Community Based Programs (93.136): Helps state agencies develop, implement, and promote effective public health programs to prevent injuries and violence.</p> <p>Public Health Crisis Response Awards (93.354): Provides funding for public health departments to address public health emergencies that have an overwhelming impact on local and jurisdictional resources.</p> <p>National Bioterrorism Hospital Preparedness Program (93.889): Provides aid for hospitals and other healthcare systems to deliver coordinated and effective care to victims of terrorism and other public health emergencies.</p>	
Direct Program Employee Analysis ¹	
<p>Total Personnel Costs Funded by Federal Grants = \$7,619,457</p> <p>Preparedness Coordination for Emergency = 113 of 114 employees (99% funded by grant)</p> <p>Injury Prevention = 30 of 46 employees (65% funded by grant)</p> <p>Emergency Medical Services = 1 of 33 employees (3% funded by grant)</p>	
Top Job Families	Top Positions
<p>Support Services = 76 employees</p> <p>Health Care = 29 employees</p> <p>Applied and Laboratory Sciences = 13 employees</p> <p>Information Technology = 10 employees</p> <p>Human Resources = 2 employees</p>	<p>Business Support Analyst 3 = 10 employees</p> <p>Training and Development Specialist 3 = 8 employees</p> <p>Healthcare Program Consultant Supervisor = 8 employees</p> <p>Manager 2, Business Operations = 7 employees</p> <p>Business Support Analyst 2 = 6 employees</p>

¹The Direct Employee Analysis is based on employee counts, which includes all forms of terminated employees. This can result in a higher number of employees than a position count analysis may yield.

Source: DPH interviews, TeamWorks Financials FY 2024 labor distribution module, and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS)

Exhibit 20: Federal Funding Analysis for DECAL Child Care Services program

Department of Early Care and Learning (DECAL) Child Care Services	
Federal Laws	State Laws
<p>Child Care and Development Fund (CCDF) (45 CFR Part 98)</p> <p>The regulations in 45 CFR Part 98 outline the framework for states to administer their CCDF programs. This framework includes promoting parental choice and quality childcare services while offering states the flexibility to develop their own programs. CCDF provides financial assistance to low-income families to cover childcare services, among other purposes.</p>	<p>Early Care and Learning (O.C.G.A. 20-1A-1) Authority to License and Regulate Child Care Learning Centers and Family Child Care Learning Homes (O.C.G.A. 20-1A-9) Change of directors; records check requirements (O.C.G.A. 20-1A-38)</p> <p>The purpose of these state laws is to license and regulate childcare learning centers and childcare learning homes. This includes regularly inspecting these facilities.</p>
CFDA/ALN Number and Purpose	
<p>Child Care and Development Block Grant (Discretionary Funds) (93.575): This grant acts as the primary federal funding source for low-income families to access childcare, as well as to improve the quality of care for all children. Specifically, CCDF provides funding to states so childcare subsidies can be awarded to low-income families.</p>	
Direct Program Employee Analysis¹	
<p>Total Personnel Costs Funded by Federal Grants = \$27,664,467</p> <p>Child Care Services = 543 of 555 employees (98% funded by grant) Quality Initiatives = 140 of 231 employees (61% funded by grant)</p>	
Top Job Families	Top Positions
<p>Social Services = 221 employees Regulatory Compliance = 170 employees Support Services = 158 employees Education and Training = 55 employees Information Technology = 3 employees</p>	<p>Compliance Specialist 1 = 105 employees Social Services Program Manager 3 = 103 employees Economic Support Consultant 2 = 62 employees Education Program Specialist 2 = 43 employees Business Support Analyst 2 = 28 employees</p>

¹The Direct Employee Analysis is based on employee counts, which includes all forms of terminated employees. This can result in a higher number of employees than a position count analysis may yield.

Source: DECAL interviews, TeamWorks Financials FY 2024 labor distribution module, and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS)

Exhibit 21: Federal Funding Analysis for GDA Plant Protection program

Department of Agriculture (GDA) Plant Protection	
Federal Laws	State Laws
<p>Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA)</p> <p>FIFRA governs the registration, distribution, sale, and use of pesticides in the United States. A pesticide is any substance intended for preventing, destroying, repelling, or mitigating any pest, or any substance that is used as a plant regulator, defoliant, desiccant, or nitrogen stabilizer.</p>	<p>Structural Pest Control Act (O.C.G.A. 43-45-1) Georgia Pesticide Use and Application Act of 1976 (O.C.G.A. 2-7-90) Georgia Anti-Syphon Device Act (O.C.G.A. 2-1-4)</p> <p>The purpose of the various state laws is to provide GDA with the legal basis for regulating various pesticides. This is done by issuing regulations, certifying applicators, and conducting inspections. These state laws incorporate elements of FIFRA.</p>
CFDA/ALN Number and Purpose	
<p>Performance Partnership Grants (66.605): This single grant combines multiple grant funds to implement various programs, including EPA pesticide cooperative grants. This is a Performance Partnership Grant (PPG). PPGs allow states to combine categorical assistance grants into one single grant with a single budget. PPGs are the cornerstone of the National Environmental Performance Partnership System, which attempts to strengthen partnerships between the EPA and grant recipients. This is the same CFDA that funds the programs detailed in the EPD example.</p>	
Direct Program Employee Analysis¹	
<p>Total Personnel Costs Funded by Federal Grants = \$462,834</p> <p>Structural Pest = 48 of 48 employees (100% funded by grant) Plant Protection = 3 of 59 employees (5% funded by grant) Animal Health = 1 of 69 employees (1% funded by grant) Agricultural Inputs = 1 of 1 employee (100% funded by grant)</p>	
<p>Top Job Families</p> <p>Regulatory Compliance = 38 employees Support Services = 12 employees</p>	<p>Top Positions</p> <p>Agriculture Inspector 3 = 12 employees Agriculture Inspector 1 = 10 employees Administrative Assistant 1 = 4 employees Compliance Specialist 2 = 3 employees Compliance Specialist 1 = 3 employees</p>

¹ The Direct Employee Analysis is based on employee counts, which includes all forms of terminated employees. This can result in a higher number of employees than a position count analysis may yield.

Source: GDA interviews, TeamWorks Financials FY 2024 labor distribution module, and TeamWorks HCM FY 2024 Quarterly Extract (provided by DOAS)

Appendix A

Agencies Included and Excluded from Analysis (Using State Financial Reporting Entity)

INCLUDED IN ANALYSIS			
PARENT AGENCY REPORTED RECEIVING FEDERAL FUNDS IN THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) (FY 2024)			
Entity Number	Parent Agency Name / Attached Agency Name (<i>in italics</i>)	Branch	Federally funded employees? (as reported in Labor Distribution module)
127	DHS - Division of Family & Children Services ¹	Executive	YES
402	Department of Agriculture	Executive	YES
402	<i>State Soil and Water Conservation Commission</i>	<i>Executive</i>	YES
405	Department of Public Health	Executive	YES
405	<i>Georgia Trauma Care Network Commission</i>	<i>Executive</i>	NO
405	<i>Brain and Spinal Injury Trust Fund*</i>	<i>Executive</i>	NO
408	Department of Insurance	Executive	YES
411	Department of Defense	Executive	YES
412	Georgia Vocational Rehabilitation Agency	Executive	YES
414	Department of Education	Executive	YES
418	Prosecuting Attorneys' Council	Judicial	YES
419	Department of Community Health	Executive	YES
419	<i>Georgia Composite Medical Board</i>	<i>Executive</i>	NO
419	<i>Georgia Drugs and Narcotics Agency</i>	<i>Executive</i>	NO
419	<i>Georgia Board of Health Care Workforce</i>	<i>Executive</i>	NO
420	State Forestry Commission	Executive	YES
422	Office of the Governor	Executive	YES
422	<i>Georgia Commission on Equal Opportunity*</i>	<i>Executive</i>	NO
422	<i>Emergency Management and Homeland</i>	<i>Executive</i>	YES
422	<i>Office of the State Inspector General</i>	<i>Executive</i>	NO
422	<i>Office of the Child Advocate</i>	<i>Executive</i>	NO
422	<i>Governor's Office of Student Achievement</i>	<i>Executive</i>	NO
422	<i>Georgia Professional Standards Commission</i>	<i>Executive</i>	YES
427	Department of Human Services	Executive	YES
427	<i>Family Connection*</i>	<i>Executive</i>	NO
427	<i>Safe Harbor for Sexually Exploited Children</i>	<i>Executive</i>	NO
427	<i>Council on Aging</i>	<i>Executive</i>	NO
428	Department of Community Affairs	Executive	YES
428	<i>OneGeorgia Authority</i> ²	<i>Executive</i>	NO
923	<i>Georgia Housing and Finance Authority</i> ^{3*}	<i>Executive</i>	NO
429	Department of Economic Development	Executive	YES
430	Judicial Branch ^{4 5}	Judicial	YES
436	Superior Courts**	Judicial	NO
440	Department of Labor ¹	Executive	YES

* Reported receiving federal funds but did not report federally funded employees.

** Shows federal payments to labor and non-labor accounts as manual entries (re-rates) in the general ledger, while not showing federal payments to labor in the labor distribution report.

¹ Data pertaining to GDOL and DFCS personnel were subsequently added, because these state agencies do not use TeamWorks Labor Distribution and have their own labor distribution systems.

² OneGeorgia Authority is listed as being attached to DCA, (and is fully staffed by DCA) in addition to having its own separate business unit number.

³ The Georgia Housing and Finance Authority did not report federally funded employees because they are fully staffed by DCA.

⁴ Federal funds were reported in the SEFA under Judicial Council (entity 434), while federally funded employees were reported in labor distribution under the Judicial Branch's (entity 430) Judicial Council program.

⁵ For BCR reporting, Juvenile Courts (431) and Judicial Council (434) are separate budgetary units from the Judicial Branch, while all three of these entities are under the same business unit in TeamWorks (Judicial Branch - 430).

INCLUDED IN ANALYSIS			
PARENT AGENCY REPORTED RECEIVING FEDERAL FUNDS IN THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) (FY 2024) (Continued)			
Entity Number	Parent Agency Name / Attached Agency Name (<i>in italics</i>)	Branch	Federally funded employees? (as reported in Labor Distribution module)
441	Department of Behavioral Health and Developmental Disabilities	Executive	YES
441	<i>Georgia Council on Developmental Disabilities</i>	<i>Executive</i>	YES
441	<i>Sexual Offender Review Board</i>	<i>Executive</i>	YES
441	<i>Georgia Opioid Crisis Abatement Trust Fund</i>	<i>Executive</i>	NO
442	Department of Law	Executive	YES
461	Department of Juvenile Justice	Executive	YES
462	Department of Natural Resources	Executive	YES
465	State Board of Pardons and Paroles**	Executive	NO
466	Department of Public Safety	Executive	YES
466	<i>Firefighters' Standards and Training Council</i>	<i>Executive</i>	NO
466	<i>Peace Officer Standards and Training Council</i>	<i>Executive</i>	NO
466	<i>Public Safety Training Center</i>	<i>Executive</i>	YES
466	<i>Office of Highway Safety</i>	<i>Executive</i>	YES
467	Department of Corrections	Executive	YES
469	Department of Early Care and Learning	Executive	YES
470	Georgia Public Service Commission	Executive ⁶	YES
471	Georgia Bureau of Investigation	Executive	YES
471	<i>Criminal Justice Coordinating Council</i>	<i>Executive</i>	YES
474	Department of Revenue	Executive	YES
475	Department of Driver Services	Executive	YES
477	Department of Community Supervision	Executive	YES
477	<i>Georgia Commission on Family Violence</i>	<i>Executive</i>	YES
478	Secretary of State*	Executive	NO
478	<i>Georgia Access to Medical Cannabis</i>	<i>Executive</i>	NO
478	<i>Real Estate Commission</i>	<i>Executive</i>	NO
484	Department of Transportation	Executive	YES
486	Office of the State Treasurer*	Executive	NO
488	Department of Veterans Service	Executive	YES
492	Georgia Public Defender Council	Executive ⁷	YES
976	Georgia Regional Transportation Authority*	Executive	NO
977	Georgia Public Telecommunications Commission	Executive	YES
980	Georgia Technology Authority	Executive	YES
996	Atlanta-Region Transit Link Authority	Executive	YES

* Reported receiving federal funds but did not report federally funded employees.

** Shows federal payments to labor and non-labor accounts as manual entries (re-rates) in the general ledger, while not showing federal payments to labor in the labor distribution report.

⁶ The Georgia Public Service Commission is officially classified as a "Quasi-Legislative/Executive" agency.

⁷ Rather than being part of the Judicial Branch, the Georgia Public Defender Council (GPDC) is classified as an "independent agency within the executive branch of state government" in O.C.G.A. § 17-12-1.

INCLUDED IN ANALYSIS			
PARENT AGENCY DID NOT REPORT RECEIVING FEDERAL FUNDS IN THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) (FY 2024)			
Entity Number	Parent Agency Name / Attached Agency Name (<i>in italics</i>)	Branch	Federally funded employees? (as reported in Labor Distribution module)
403	Department of Administrative Services	Executive	NO
403	<i>Office of State Administrative Hearings</i>	<i>Executive</i>	<i>NO</i>
403	<i>Office of the State Treasurer^{8*}</i>	<i>Executive</i>	<i>NO</i>
404	Department of Audits and Accounts	Legislative	NO
406	Department of Banking and Finance	Executive	NO
407	State Accounting Office	Executive	NO
407	<i>State Ethics Commission</i>	<i>Executive</i>	<i>NO</i>
407	<i>Georgia State Board of Accountancy</i>	<i>Executive</i>	<i>NO</i>
409	Georgia State Financing and Investment Commission	Executive	NO
410	State Properties Commission	Executive	NO
432	Court of Appeals	Judicial	NO
434	<i>Georgia Statewide Business Court*</i>	<i>Judicial</i>	<i>NO</i>
438	Supreme Court	Judicial	NO
444	Georgia General Assembly	Legislative	NO
476	Georgia Student Finance Commission	Executive	NO
4761	REACH Georgia Foundation	Executive	NO
476	<i>Nonpublic Postsecondary Education</i>	<i>Executive</i>	<i>NO</i>
489	Subsequent Injury Trust Fund	Executive	NO
490	State Board of Workers' Compensation	Executive	NO
495	Georgia Commission on the Holocaust	Executive	NO
900	Georgia Building Authority	Executive	NO
921	Georgia Correctional Industries Administration	Executive	NO
927	State Road and Tollway Authority	Executive	NO
969	Georgia Higher Education Facilities Authority	Executive	NO
981	OneGeorgia Authority ⁹	Executive	NO

* Reported receiving federal funds but did not report federally funded employees.

⁸ The Office of the State Treasurer is listed as being attached to DOAS, in addition to having its own separate business unit number.

⁹ OneGeorgia Authority is listed as being attached to DCA (and is fully staffed by DCA) in addition to having its own separate business unit number.

EXCLUDED FROM ANALYSIS		
Entity Number	Parent Agency Name / Attached Agency Name (<i>in italics</i>)	Branch
415	Technical College System of Georgia (<i>& member institutions</i>)	Executive
416	Employees' Retirement System of Georgia (<i>& member institutions</i>)	Executive
472	Board of Regents of the University System of Georgia (<i>& member institutions</i>)	Executive
910	Jekyll Island – State Park Authority	Executive
911	Stone Mountain Memorial Association	Executive
912	North Georgia Mountains Authority	Executive
913	Lake Lanier Islands Development Authority	Executive
914	Georgia Development Authority	Executive
916	Georgia Ports Authority	Executive
917	Georgia Student Finance Authority	Executive
919	Georgia Seed Development Commission	Executive
922	Geo L. Smith II Georgia World Congress Center Authority	Executive
926	Georgia Agricultural Exposition Authority	Executive
928	Georgia Environmental Finance Authority	Executive
949	Judges of the Probate Courts Retirement Fund of Georgia	Judicial
950	Georgia Firefighters' Pension Fund	Executive
955	Georgia Superior Court Clerks' Cooperative Authority	Judicial
973	Georgia Lottery Corporation	Executive
992	Georgia Aviation Authority	Executive
993	Jekyll Island Foundation, Inc.	N/A ¹⁰
998	Savannah-Georgia Convention Center Authority	Executive
5127	Pension and Other Employee Benefit Trust Funds	Executive
	<i>Augusta University Early Retirement Pension Plan</i>	<i>Executive</i>
	Regional Educational Service Agencies (<i>and member institutions</i>)	Executive

¹⁰ The Jekyll Island Foundation, Inc. is registered as a 501(c)(3) organization.

Appendix B

Labor Pay Accounts Used for Analysis¹

Account	Description
501000	Regular Salaries
501001	Regular Salaries
502001	Annual Leave Pay
502002	Annual Leave 40hr max Conv Payout
503001	Other Supplemental Pay
503002	Other Compensation
510003	Other Supplemental Pay
511001	Overtime
513000	Temporary/Casual Labor
513001	Temporary/Casual Labor

¹ This table shows only the accounts that appeared in Labor Distribution reports.

Source: Labor Distribution Report