

The Latest Buzz with G&C Accounting

Monday, December 15, 2025
1:00 – 2:30 PM



Agenda

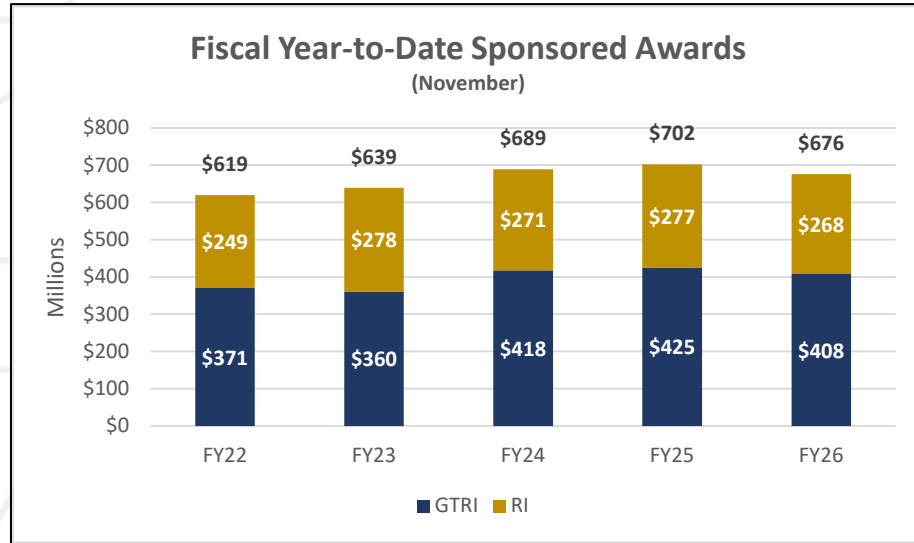
Topic	Presenter(s)
Research Updates	Josh Rosenberg
Sponsored Research Accounting Updates	Glenn Campopiano
Workday Budget Walkthrough-Where to Find	Sarah Kelsey
Cost Accounting Updates	Jonathon Jeffries
Cost Accounting Updates	Andrew Chung
Workday Drive and Worksheets	Neli Tranakiev
Training Updates	Robert Roy
Closing	Josh Rosenberg

Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

Georgia Tech Research (RI and GTRI)

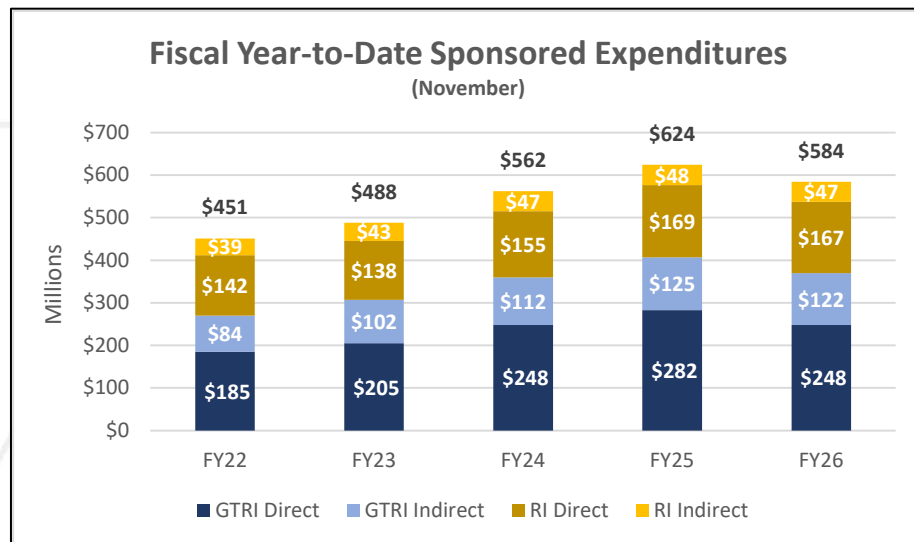


Trends:

Actuals (AWARDS):

- **FY26: \$675,999,345**
- GTRI: down 4.1%, and \$17.3 million (\$408.0 million in FY26 vs. \$425.3 million in FY25)
- RI: down 3.2% and \$8.7 million (\$268.0 million in FY26 vs. \$276.7 million in FY25)
- **GT Overall: down 3.7% and \$26.0 million (\$676.0 million in FY26 vs. \$702.0 million in FY25)**

Note: Due to the uncertainty regarding the timing of the shutdown resolution, Federal budgets, and potential impacts to the application of F&A rates, projections are not incorporated into this presentation at this time.



Trends:

Actuals (EXPENDITURES):

- **FY26: \$584,236,806**
- GTRI: down 9.1% and \$37.2 million (\$369.9 million in FY26 vs. \$407.1 million in FY25)
- RI: down 1.2% and \$2.5 million (\$214.4 million in FY26 vs. \$216.9 million in FY25)
- **GT Overall: down 6.4% and \$39.7 million (\$584.3 million in FY26 vs. \$624.0 million in FY25)**

Note: Due to the uncertainty regarding the timing of the shutdown resolution, Federal budgets, and potential impacts to the application of F&A rates, projections are not incorporated into this presentation at this time.

RI Sponsored Programs – Awards

YTD through Period 5: November

RI NEW AWARDS (Through November)						
Federal Agency or Sponsor Type	FY26	% of RI Portfolio	FY25	26 v. 25 \$ Variance	26 v. 25 % Variance	5 Year Avg
NATIONAL SCIENCE FOUNDATION (NSF)	93,534,482	35%	63,181,074	30,353,408	48%	73,553,239
DHHS	51,765,225	19%	35,061,532	16,703,693	48%	36,427,342
INDUSTRIAL SPONSORS	26,514,899	10%	30,483,101	(3,968,202)	-13%	27,179,547
COLL/UNIV/RES INSTITUTES	22,430,618	8%	28,470,718	(6,040,099)	-21%	23,003,265
US DEPT OF ENERGY	17,025,067	6%	42,416,959	(25,391,892)	-60%	25,416,153
INDUS RES INST/FDNS/SOC	12,717,429	5%	11,366,302	1,351,127	12%	15,161,249
NASA	12,420,472	5%	12,071,598	348,874	3%	11,091,559
NAVY	5,314,965	2%	5,872,047	(557,083)	-9%	7,434,143
GOVT-OWNED/CONTRACTOR OP	4,359,352	2%	5,067,633	(708,281)	-14%	4,234,474
AIR FORCE	4,270,421	2%	2,403,133	1,867,288	78%	4,772,458
US DEPT OF COMMERCE	3,499,406	1%	12,857,721	(9,358,315)	-73%	12,744,980
STATE & LOCAL GOVERNMENT	3,494,779	1%	3,738,271	(243,492)	-7%	3,488,852
US DEPT OF DEFENSE	3,088,106	1%	11,414,450	(8,326,344)	-73%	5,008,477
ARMY	2,313,920	1%	2,931,117	(617,197)	-21%	5,161,100
US DEPT OF LABOR	1,761,674	1%	993,719	767,955	77%	862,907
Grand Total	268,031,004	100%	276,752,021	(8,721,016)	-3.2%	268,485,113

AWARDS: Cumulative Report thru: NOVEMBER					
College/Unit	FY26		FY25		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 27,008,584	95	\$ 21,146,561	82	27.7%
COS	\$ 40,003,432	189	\$ 35,843,758	176	11.6%
DSGN	\$ 4,911,247	28	\$ 3,734,230	95	31.5%
ENGR	\$ 129,515,750	556	\$ 165,170,977	639	-21.6%
GTRI	\$ 407,982,341	355	\$ 425,252,210	406	-4.1%
IAC	\$ 789,152	13	\$ 3,343,888	24	-76.4%
OTHERS	\$ 64,637,326	156	\$ 47,042,317	159	37.4%
SCB	\$ 1,151,514	2	\$ 470,289	7	144.9%
Total	\$ 675,999,345	1,394	\$ 702,004,230	1,588	-3.7%
Resident Instruction and Other	\$ 268,017,004	1,039	\$ 276,752,021	1,182	-3.2%

Awards		
	YTD (Nov.)	Full Year
FY26	\$ 268,017,004	
FY25	\$ 276,752,021	\$ 507,182,761
FY24	\$ 270,651,065	\$ 496,349,867
FY23	\$ 278,374,834	\$ 512,798,650
FY22	\$ 248,616,643	\$ 443,169,708

RI Sponsored Programs – Expenditures

YTD through Period 5: November

Expenditure Analysis: November	FY26 YTD	FY25 YTD	Change
Salaries and Wages	\$ 62,096,932	\$ 62,859,037	-1.2%
Subcontracts	\$ 36,511,629	\$ 36,493,259	0.1%
Other Direct Costs	\$ 20,226,028	\$ 20,546,561	-1.6%
Fringe Benefits	\$ 13,030,155	\$ 12,771,087	2.0%
Equipment	\$ 8,058,984	\$ 4,329,116	86.2%
M&S	\$ 10,782,936	\$ 12,041,368	-10.5%
Tuition Remission	\$ 12,394,061	\$ 13,368,511	-7.3%
Domestic Travel	\$ 2,420,595	\$ 2,622,203	-7.7%
Foreign Travel	\$ 1,190,883	\$ 1,118,275	6.5%
Unallocated/Blank Object Class	\$ 689,384	\$ 3,062,702	-77.5%
High Performance Computing	\$ 47,641	\$ 32,101	48.4%
DIRECT	\$ 167,449,229	\$ 169,244,220	-1.1%
INDIRECT (IDC)	\$ 46,929,997	\$ 47,659,993	-1.5%
Total	\$ 214,379,226	\$ 216,904,213	-1.2%

EXPENDITURES: Cumulative Report thru: NOVEMBER			
College/Unit	Expenditures - FY26	Expenditures - FY25	Variance
COMP	\$ 16,664,695	\$ 16,489,384	1.1%
COS	\$ 30,618,823	\$ 27,307,634	12.1%
DSGN	\$ 3,617,753	\$ 4,386,883	-17.5%
ENGR	\$ 120,030,798	\$ 123,977,755	-3.2%
GTRI	\$ 369,857,580	\$ 407,073,261	-9.1%
IAC	\$ 3,112,112	\$ 3,109,169	0.1%
OTHERS	\$ 40,100,842	\$ 41,135,410	-2.5%
SCB	\$ 234,202	\$ 497,980	-53.0%
Total	\$ 584,236,806	\$ 623,977,474	-6.4%
Resident Instruction and Other	\$ 214,379,226	\$ 216,904,213	-1.2%

Expenditures - Direct		
	YTD (Nov.)	Full Year
FY26	\$ 167,449,229	
FY25	\$ 169,244,220	\$ 394,941,370
FY24	\$ 155,349,835	\$ 371,624,622
FY23	\$ 138,257,298	\$ 337,688,551
FY22	\$ 141,934,130	\$ 330,920,330
Expenditures - Indirect		
	YTD (Nov.)	Full Year
FY26	\$ 46,929,997	
FY25	\$ 47,659,993	\$ 114,321,417
FY24	\$ 46,948,861	\$ 111,102,607
FY23	\$ 42,748,028	\$ 103,856,777
FY22	\$ 39,484,764	\$ 93,079,082

Grants & Contracts Metrics

YTD through Period 5: November

INVOICING			
Invoicing YTD FY2025 vs. FY2026 (thru November)			
Invoice Types	FY26 (Nov. YTD)	Monthly FY26 Average	FY25 (Nov. YTD)
G&C GIT Standard Certification Required	1,184,227	\$ 236,845	\$ 775,243
G&C GTRC Custom Certification Required	758,869	\$ 151,774	\$ 803,364
G&C GTRC Standard Certification Required	68,730,201	\$ 13,746,040	\$ 59,347,198
G&C In House	11,677,446	\$ 2,335,489	\$ 12,680,940
G&C LOC Draw	92,063,093	\$ 18,412,619	\$ 80,832,560
G&C SF1034	6,954,595	\$ 1,390,919	\$ 8,993,747
G&C SF270	22,807,683	\$ 4,561,537	\$ 24,216,152
Bursar Billed	11,297,989	\$ 2,259,598	\$ 7,717,775
Grand Total	\$ 215,474,103	\$ 43,094,821	\$ 195,366,979
Raw Invoice Counts	6,822	1,364	6,806
		\$ -	
Year over Year Invoicing Change		Dollars	Invoice Counts
YTD change in FY26 over FY25		\$ 20,107,124	16
YTD percentage change		10.3%	0.2%

FINANCIAL REPORTS		
Financial Reports YTD FY2025 vs. FY2026 (thru November)		
Report Types	FY26 (Nov. YTD)	FY25 (Nov. YTD)
Annual Financial Report	36	45
Final Financial Report	93	67
Monthly Financial Report	16	40
Quarterly Financial Report	193	174
Milestone (Event Based)/Revised	-	3
Semi-Annual Financial Report	79	79
TOTALS	417	408
Year over Year Reporting Change		Report Counts
YTD change in FY26 over FY25		9
YTD percentage change		2.2%

Through November					
G&C ANALYST TEAM: JOURNALS	FY26	% of Total	FY25	% of Total	% Chg FY
Journals (Total)	685		581		18%
Appropriate Grants Management	574	84%	437	75%	
"Red Flag" Grants Management	111	16%	144	25%	

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.

Other Stats:

- Independent of journal activity through November, the analyst team managed: 444 award initiations, 1,119 award modifications, 3,377 award corrections, 1,519 closeouts, and 149 service now tickets.

RI Sponsored Programs – Award Exceptions by Department

As of December 1, 2025

Award Exceptions (Overspent) as of Dec. 1, 2025				Award ID Counts	
Department	Past-Term	In-Performance	Available Balance	1-Dec	3-Nov
Mechanical Engineering	(170,827)	(743,174)	(914,001)	30	34
Institute for Bioengineering & Bioscience	(107,395)	(2,520)	(109,915)	6	7
Electrical and Computer Engineering	(86,171)	(1,207,334)	(1,293,505)	49	46
Materials Science and Engineering	(76,676)	(952,157)	(1,028,833)	14	20
Earth And Atmospheric Sciences	(62,625)	(210,455)	(273,080)	11	13
Chemistry and Biochemistry	(45,092)	(798,272)	(843,364)	16	19
Aerospace Engineering	(29,745)	(810,920)	(840,665)	27	27
Chemical and Biomolecular Engineering	(18,607)	(701,432)	(720,039)	22	22
Mathematics	(11,874)	(7,090)	(18,964)	3	3
School of Cybersecurity & Privacy (SCP)	(6,899)	(68,141)	(75,041)	8	3
School of Computer Science	(6,803)	(50,575)	(57,378)	8	4
School of City and Regional Planning	(5,969)	(170,859)	(176,828)	3	3
Civil And Environmental Engineering	(4,926)	(114,687)	(119,613)	8	13
GT/Emory Biomedical Engineering	(2,918)	(516,025)	(518,943)	24	33
School of Interactive Computing	(688)	(197,348)	(198,036)	10	11
Grand Total	(637,396)	(44,898,959)	(45,536,355)	293	321

The Exception Report Suite:

- Award Exception Report
- Grant Exception Report
- Cost Share Exception Report
- Awards and Grants Missing PIs
- Open Obligations on Grant Lines in Close Out Status
- Charges Past the Award End Date
- No Activity Awards – 90 Days Post Activation

Grants & Contracts – Education and Outreach

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

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

Featured PI Article



PI ARTICLE: *Cost Allowability Guide*

On the Grants and Contracts Accounting website, you will find a Cost Allowability Guide ([Cost Allowability Guide | Grants and Contracts Accounting](#)) created by Andrew Chung. This guide provides examples of expense types and when they are allowable versus unallowable.

More PI articles are found in the [archive](#).

[Read the Article](#)

[NOVEMBER 2025 ARTICLE](#)

Upcoming Events

The Latest Buzz with G&C Accounting

G&C hosts a monthly information session to provide post award research news and updates to the Georgia Tech research community.



Next session (Virtual):

December 15, 2025 (Monday)

1 - 2:30 p.m.

[Register](#)

[View Past Session Recordings](#)

G&C Office Hours

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



Next office hours:

December 29, 2025 (Monday)

10 - 11 a.m.

[Learn More](#)

Sponsored Research Accounting Updates

Glenn Campopiano

Director, Sponsored Research Accounting

Sponsored Research Accounting

Cost Share Exception Report – Zero to very little met



AWD-004594:	AMERICAN PSYCHOLOGICAL	Close Out	CC000099 COE/ECE -	6,000.00		0.00%	(11)	822.25	74.14%	10%	64.14% Exception
AWD-007419:	GEORGIA RESEARCH	Active	CC000259 COE/ME - George	25,000.00		0.00%	0	2,509.56	82.77%	10%	72.77% Exception
AWD-006571:	GEORGIA RESEARCH	Central Administrative	CC000259 COE/ME - George	35,293.00		0.00%	0	1,965.08	59.67%	10%	49.67% Exception
AWD-007049:	AMERICAN EDUCATIONAL	Active	CC000051 COLL/CEISMC -	5,000.00		0.00%	1	442.36	37.32%	10%	27.32% Exception
AWD-007564:	GEORGIA RESEARCH	Active	CC000259 COE/ME - George	25,000.00		0.00%	1	801.66	26.10%	10%	16.10% Exception
AWD-004327:	US DEPT OF	Active	CC000124 EI2 SETAAC	1,330,137.75		0.00%	4	278,943.84	96.14%	10%	86.14% Exception
AWD-007696:	SANDIA NATL LABS/SANDIA	Active	CC000053 COE/CHBE -	73,000.00		0.00%	9	6,452.47	14.54%	10%	4.54% Exception
AWD-007667:	SANDIA NATL LABS/SANDIA	Active	CC000099 COE/ECE -	89,000.00		0.00%	9	10,914.00	14.35%	10%	4.35% Exception
AWD-007561:	US DEPT OF	OSP Import - Mod	CC000125 EI2/SHES	308,282.50		0.00%	9	129,930.56	83.36%	10%	73.36% Exception
AWD-005796:	UNIVERSITY OF WISCONSIN -	Active	CC000259 COE/ME - George	99,999.28		0.00%	9	66,266.78	66.27%	10%	56.27% Exception
AWD-007261:	ASPEN	Active	CC000388 VPUESS - VP for	250,000.00		0.00%	9	986.85	11.50%	10%	1.50% Exception
AWD-006988:	ALBERTINE	Active	CC000082 COD/SOA - School	20,000.00		0.00%	10	7,216.98	27.76%	10%	17.76% Exception
AWD-005518:	TECHNISCHE UNIVERSITAT	Active	CC000337 COS/PSYC - School	8,512.00		0.00%	10	111.50	50.92%	10%	40.92% Exception
AWD-006970:	NATIONAL OCEANIC AND	Active	CC000038 COS/BIOSCI -	387,016.00		0.00%	12	107,693.13	27.80%	10%	17.80% Exception
AWD-007029:	RESEARCH CORPORATION	Active	CC000038 COS/BIOSCI -	55,000.00		0.00%	13	1,106.98	51.82%	10%	41.82% Exception
AWD-007028:	RESEARCH CORPORATION	Active	CC000038 COS/BIOSCI -	55,000.00		0.00%	13	498.40	23.33%	10%	13.33% Exception
AWD-007630:	APPALACHIAN REGIONAL	Active	CC000551 EI2/PO - CEDR	56,731.09		0.00%	16	5,954.44	14.09%	10%	4.09% Exception
AWD-005155:	NUCLEAR REGULATORY	Active	CC000259 COE/ME - George	600,000.00		0.00%	18	67,861.34	67.86%	10%	57.86% Exception
AWD-006469:	KENNESAW STATE	Active	CC000099 COE/ECE -	20,000.00		0.00%	19	7,644.00	100.00%	10%	90.00% Exception
AWD-006942:	WHITEHALL FOUNDATION	Active	CC000038 COS/BIOSCI -	100,000.00		0.00%	25	3,400.00	100.00%	10%	90.00% Exception
AWD-006541:	UNIVERSITY OF MARYLAND -	Active	CC000265 IRI/IBB - Institute	440,296.46	\$15,001.15	3.41%	0	370,425.69	87.54%	10%	77.54% Exception
AWD-102142:	ARGONNE NATL	Close Out	CC000298 COE/ISYE -	692,181.00	\$36,662.56	5.30%	(6)	655,518.44	100.00%	10%	90.00% Exception
AWD-006537:	US DEPT OF ENERGY/DOE	Close Out	CC000099 COE/ECE -	2,079,922.00	\$134,945.73	11.58%	(2)	264,606.74	34.29%	10%	24.29% Exception
AWD-003192:	UNIVERSITY OF MARYLAND -	Close Out	CC000265 IRI/IBB - Institute	959,313.53	\$130,738.92	13.63%	(6)	808,925.52	97.95%	10%	87.95% Exception
AWD-005314:	EMORY UNIVERSITY/ATLANTA	Active	CC000099 COE/ECE -	1,142,742.00	\$7,244.61	20.53%	5	19,998.56	77.22%	10%	67.22% Exception
AWD-006816:	GAS TECHNOLOGY	Close Out	CC000003 COE/AE -	389,224.00	\$23,830.36	24.95%	(1)	15,627.47	41.31%	10%	31.31% Exception
AWD-103413:	US DEPT OF	Close Out	CC000124 EI2 SETAAC	1,323,352.49	\$117,263.33	25.30%	(67)	339,618.23	98.56%	10%	88.56% Exception

Sponsored Research Accounting

Reviewing Awards & Grant lines



Grant Lines with no Budget

Be sure to review grant lines with negative balances due to no budget or an incorrect budget. Revising the grant line budget so there is a zero or positive balance will keep it off the exception reports.

Sponsored Research Accounting

- **Interdepartmental transfers**

When setting up new grant lines for other departments be sure to set up budget, PI and grant manager correctly. Address overruns by other departments promptly. You can define the POP as needed – it does not have to be the same as award. If the other department is providing cost share be sure to account for it with its own grant line.



Sponsored Research Accounting

Carry Forward on multi year awards have 3 conditions – usually it can be automatic, need permission or prohibited. At the end of each budget period be sure to review and take the correct action so you don't lose funding. Managing with grant lines for each budget period is a good way to keep track.



Sponsored Research Accounting



- **Communicate Regularly with PI**

It is best practice to review awards at least monthly to ensure the financial aspects of award are being carried out per the terms of the award. Review salary postings and encumbrances with PI as often as practical. Be sure eWafs are reviewed monthly by everyone paid on sponsor funds. Close open obligations that will not be fulfilled in the POP.

Sponsored Research Accounting

Participant Support

- A **participant** is an individual whose primary purpose of attending an event is learning or receiving training and who receives a stipend, per diem or subsistence allowance rather than a salary and fringe benefits.
- Participant support costs** are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees in connection with meetings, conferences, symposia or training projects.



Human Subjects

- According to [45 CFR 46](#), a human subject is "a living individual about whom an investigator (whether professional or student) conducting research:
- Obtains information or biospecimens through intervention or interaction with the individual, and uses, studies, or analyzes the information or biospecimens; or
 - Obtains, uses, studies, analyzes, or generates identifiable private information or identifiable biospecimens."



Grant Line Budgets

- Participant Support Grant lines do not apply Indirect Costs to the expenses.
- Research Expense Grant lines do have Indirect Costs applied to the expenses.



Sponsored Research Accounting



Approving Requisitions, Spend Authorities, P-Card charges.

- Perform reviews of allowability, budget and reasonableness on all expenditures.
- Do not assume the person before you has done their due diligence.
- “We always do it that way” is not always correct – things change.
- Use correct spend codes – ask if not sure.

Sponsored Research
Accounting

Merry
Christmas
and Happy
New Year!



Workday Budget Walkthrough- Where to Find (Demo)

Sarah Kelsey

Financial Analyst II

Workday Budget Walkthrough-Where to Find (Demo) Video Link

- We have been getting a lot of questions recently around this topic. Please watch the video below for details.
- https://mediaspace.gatech.edu/media/Workday+Budget+Walkthrough-Where+to+Find+%28Demo%29+-+December+2023+Buzz/1_ol4efdy2


Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

Effort Reporting – December Graduates

- FY26 ASRs for employees Graduating or leaving the Institute should be completed during offboarding.
- LITE report identifies Graduates and provides ASR including the encumbrance.
- LITE ASR requires a termination date to correctly calculate encumbrance.
- This reports were shared with departments.
- Departments have access and training is posted under Training on the G&C website.

 Georgia Tech

ASR (Effort Reports) for Off-boarding Employees and Prior Year Cost Transfers

Dashboard Summary

The ASR (Effort Reports) identifies graduating students and non-student employees who are terminating and have effort charged to sponsored funding sources. It generates ASR reports for the current fiscal year that include encumbrances and unsigned reports from previous years. The ASR reports are compatible with the Grants and Contracts DocuSign templates.

Graduating Employee

This report is used to identify student employees that are graduating to complete the required ASR prior to departing campus.

The report includes an "Exiting Student" flag that displays a warning icon (⚠️) for any student that has applied to graduate in the current term and is not enrolled in a future term.

The dashboard can produce an ASR for each student that is compatible with DocuSign templates. The ASR includes future encumbrances which allows the report to be run prior to the final payroll. However, a term date must be entered in OneUSG, which appears in the report under the "Future Term Date" column.

Non-Student Employee

This report is used to identify employees requiring an ASR with a future term date to complete the required ASR prior to departing campus. Additionally, the report can be run by an individual employee ID to produce an ASR to markup use as support for a prior year cost transfer.

The dashboard can produce an ASR for each employee that is compatible with DocuSign templates. The ASR includes future encumbrances which allows the report to be run prior to the final payroll. However, a term date must be entered in OneUSG, which appears in the report under the "Future Term Date" column.

Effort Reporting – Electronic Workload Assignment

- All Employees including GRAs and Student Assistants paid on sponsored funding (Grant Worktags) will receive a Workload Assignment Form (WAF) monthly via email. The WAF shows effort by worktag for the entire fiscal year both past and future pay periods.
- It is very important and a GT policy that employees review their WAF monthly
- Employees **must** report errors in their salary distribution to their Financial Staff and an EDR should be performed ASAP
- Please assist us by educating and informing employees including Faculty to review their WAF (effort) monthly, this could be part of your monthly grant management meetings
- Grant Administrators may find the Ad Hoc Salary report on LITE a useful tool to review salary information and avoid salary errors that require an EDR from happening and being discovered in the Electronic Workload Assignment Form (WAF)
- Improved salary management reduces audit risk, improves billing and financial reports, and avoid Cost Transfers

2024 Higher Education Research and Development (HERD) Survey

- The FY 2023 data tables, including rankings for all institutions, are available at <https://nces.nsf.gov/surveys/higher-education-research-development/2023>
- The Fy 2024 results were delayed due to government shut down. NSF anticipates a release dropping around **December 19th**.



Ángel Cabrera • 2nd
President at Georgia Institute of Technology
2w •

+ Follow ...

Proud to see [Georgia Institute of Technology](#) listed as #3 in the nation in federally funded R&D (up from 5 last year), #16 in total expenditures (up from 17 last year), and #1 among non-medical universities. Thanks ...more

Table 24. Federally financed higher education R&D expenditures, ranked by FY 2023 R&D expenditures: FYs 2010–23

(Dollars in thousands)

Institution	2017	2018	2019	2020	2021	2022	2023
All institutions	40,248,055	41,860,383	44,460,361	46,106,870	49,117,850	53,974,897	59,603,993
Johns Hopkins U. ^a	2,178,605	2,251,097	2,482,130	2,682,410	2,774,643	2,971,816	3,324,551
U. Washington, Seattle	952,738	989,221	992,643	1,024,195	1,046,377	1,083,090	1,188,836
Georgia Institute of Technology	584,891	654,877	716,207	790,518	852,319	940,488	1,083,903
U. California							

Higher education R&D expenditures, ranked by FY 2023 R&D expenditures: FYs 2010–23

(Dollars in thousands)

Institution	Rank #	2017	2018	2019	2020	2021	2022	2023
Georgia Institute of Technology	16	804,301	891,728	960,167	1,048,988	1,114,481	1,231,485	1,405,080

F&A/Indirect Reports in Workday

- G&C F&A Org Unit Inquiry – Displays F&A Only
- Cost Center Hierarchy, Period - YTD
- Gross Indirect = Indirect Expenses
- Net Indirect = Indirect Revenue (net GTRC 22%)

G&C F&A Org Unit Inquiry

Cost Center Hierarchy (Level 4)

College of Engineering (COE)

Period

FY26 - Nov

1916 items

Fiscal Year Name	Grant	CF LRV Journal Line Grant PI	Gross Indirect Costs	Net Indirect Costs
FY26	GR00005973 PRIME: OCT MEASUREMENT OF TRABECULAR MESHWORK FUNCTION IN VIVO		8,257.37	6,462.29

F&A/Indirect Reports in Workday

- GT FYTD RI and Oth Unit Sponsored Expenditures by Dept/Unit GTCR
- Period YTD – Below Filtered by Cost Center

GT FYTD RI and Oth Unit Sponsored Expenditures by Dept/Unit - GTCR



Period FY26 - Nov

1 of 115 items



Unit	Dept	Cost Center	Total Exp	Direct Exp	Gross Indirect Exp	Net Indirect Exp
Division of the EVPR	Executive Vice President of Research	CC000127 EVPR - Executive Vice President Research Operations	46,146.02	46,146.02	0.00	0.00

F&A/Indirect Reports in Workday

- GT FYTD RI and Oth Unit Sponsored Expenditures by PI – GTCR
- Cost Center, Award PI, or Grant PI and Period - YTD

GT FYTD RI and Oth Unit Sponsored Expenditures by PI - GTCR

Cost Center CC000127 EVPR - Executive Vice President Research Operations

Period FY26 - Nov

1 item



Cost Center	Award	Award PI	Grant	Grant PI	Total Exp	Direct Exp	Gross Indirect Exp	Net Indirect Exp
CC000127 EVPR - Executive Vice President Research Operations	AWD-004643: AWARD FEES (BSRA) 03/02/2023 (version 2)	Julia M Kubanek	GR00020703 PRIME - AWARD FEES (BSRA)	Julia M Kubanek	46,146.02	46,146.02	0.00	0.00

Cost Accounting Updates

Andrew Chung

Cost Accountant II

Understanding Service Centers & DSS Carryforwards

Service Centers

- Provide specialized services to GT units (e.g., lab testing, fabrication, high performance computing).
- Operate like internal 'business units' using DSS fund FD14100 (Departmental Sales and Services – Other).

Department Sales & Service (DSS)

- Revenue service centers earn by billing customers for approved services at their established rates.

DSS Carryforward

- Unspent DSS funds at fiscal year-end when revenues exceed expenses; this surplus rolls into the next fiscal year as DSS carryforward.

Example

- If your center billed \$150K and had \$140K in expenses in FY25, the \$10K surplus becomes the FY26 DSS carryforward.

Finding Your Carryforward in Workday

Report to Run: *Analysis of Fund Balance by Balancing Unit*

1. Run the report by Balancing Unit.
2. Find Ending Fund Balance (Column N) → this is your DSS carryforward (positive balances in parentheses = surplus).

Key Notes

- Funds are available but needs to be budgeted before use.
- Review funding plan to cover any deficits.

Example

- Your BU shows a \$32,500 surplus in Column N. The December amendment window is closed, so you plan a January amendment before spending.

Budgeting DSS Carryforward

How to Budget

Budget revenue and expense for the same amount.

 Revenue Side: RC499103 – Funds From Prior Year – DSS

 Expense Side: Use the DE worktag tied to your service charges.

Keep DE Alignment

- Match the DE that generated the carryforward so the budget aligns with the activity.
- Mixed DEs? E.g., if multiple DEs feed a single BU (e.g. BU453), identify which DE earned the surplus to avoid posting charges to the wrong DE.

Example

- DataWorks (DE00027613) had surplus under BU453 from one DE—budgeting was simple.

Spending DSS Carryforward Responsibly

Allowable Uses

- Personnel, supplies, software, or equipment maintenance directly supporting your service center operations.

Non-Allowable Uses

- Unrelated activities, departmental initiatives, or general ops deficits.

Example

 *Allowable:* Service contracts for specialized lab equipment.

 *Not allowable:* Meals or general staff appreciation events unrelated to the service center.

 Document your spend-down plan and key purchases for your DSS carryforward.³²

How Carryforwards Affect Rate Setting

Impact on Rates

- Large, repeat positive balances → rates may be too high and may need to be reduced.
- Persistent deficits → rates may be too low; review whether to increase rates or document a subsidy plan.

Example

- A center with \$60K surplus three years running lowered its hourly rate from \$30/hr to \$20/hr to break even over time.

Manager Takeaway

- Monitor carryforward balances at least annually when reviewing rates.
- Be ready to reduce your rates if your service center shows consistent over-recoveries.

Example Scenario

Scenario (Year-End)

Your BU shows \$45,000 surplus. Plan \$20K equipment maintenance in January.

Steps to follow:

1. Confirm Column N Ending Fund Balance for your DSS BU in Workday.
2. January amendment: Revenue +20K (RC499103); Expense +20K in correct DE Worktag.
3. Begin spending once the budget amendment has posted.
4. Remaining = \$25K.

Carryforward Summary

Key Takeaways

- DSS carryforward = Unspent DSS surplus (net over-recovery at year-end).
- Run the Analysis of Fund Balance by BU report to check for DSS carryforward in your BU.
- Budget via RC499103; spend on service center operations only.
- Document: Spend down plan (for audit purposes).
- Track your carryforwards over time and ensure you are spending them down on service center operations.

 **Policy Reference:** Departmental Sales & Services (DSS) Carryforward Policy – <https://www.policylibrary.gatech.edu/business-finance/departmental-sales-and-services-dss>

Workday Drive and Worksheets

Neli Tranakiev
Systems Analyst

Workday Drive and Worksheets Basics

- Workday Worksheets - built-in tool to pull live data from Workday reports available in Workday Drive
- Workday Drive - cloud-based content repository within Workday
 - Drive is enabled for all GT Workday users
 - Access it via Profile -> Drive, View Drive (also can add to Saved), Export report to Worksheet
 - Folders, Subfolders, Navigate Menu, Action Menu
 - New Button – Upload files, Create folders, New Workbook (file)
 - Sharing (owners, viewers, editors, etc.)– for a folder, for a workbook

The screenshot displays the Workday Drive interface. On the left, a navigation menu is visible with options: My Account, Workbench, Sitemap, Favorites, and Drive (highlighted with a red box). Above the menu, there are icons for chat, notifications, and a profile icon (highlighted with a red box). The main area shows a search bar with the text 'view drive' and a 'Filter' button. Below the search bar, a table lists files in the Drive. The table has columns for Name, Owner, Access, and Modified. One file, 'Receivables by sponsor', is highlighted with a red box. To the right of the table, there is a sidebar with a search bar, a 'New' button, and a list of actions: Workbook, Folder, Upload, Open, Share, Rename, Favorite, Info, Make a Copy, and Remove. The 'New' button is also highlighted with a red box.

Name	Owner	Access	Modified
GT_Grants_Assign_Roles-Grant Manager_Worksheet_New Template 9-25-24 - ...	Me	Only Me	09/25/2024
GT_Grants_Assign_Roles-Grant Manager_Worksheet_New Template 9-25-24 - ...	Me	Only Me	09/25/2024
GTM Awards	Me	4 People	11/11/2025
Installment Invoices for Billing Efficiency	Nell Tranter	3 People	08/15/2025
Invoice by sponsor	Me	Only Me	04/14/2025
Invoice by Sponsor	Me	Only Me	04/14/2025
CND awards Receivables Template (Advised)	Nell Tranter	3 People	11/08/2025
Receivables by sponsor	Joshua Rosenberg	2 People	8:03 AM
Receivables by sponsor (AI copy)	Me	Only Me	11/16/2025
SABER - AWD-101645	Christopher I Cho	3 People	07/15/2024
SABER - AWD-101645 (AI copy)	Me	Only Me	07/15/2024
SABER - Sponsored Award Budget Expense Report	Me	Only Me	08/04/2025
saber test	Me	Only Me	09/10/2025

- Live Data

-
- The screenshot displays the 'Receivables by sponsor (az copy)' application. The 'Data' menu is open, showing options like 'Add Live Data...', 'Make Key Column', 'Add Note Column', 'Add Formula Column', 'Refresh All Live Data Alt+F1', and 'Schedule Live Data Refresh...'. The 'Live Data' table is visible, showing columns for 'Journal', 'Company', 'Intercompany Initiator', 'Journal Number', 'Journal_group', 'Journal Sequence Number', and 'Journal Date'. A 'Live Data Receivables' dialog box is open, showing 'Status' as 'Advanced', 'Last Refresh' as '11/15/2025, 5:16 PM EST', and 'Next refresh' as '11/21/2025, 6:45 AM EST'. The 'Schedule Live Data Refresh' dialog is also open, showing 'Frequency' as 'Every day', 'Start Date' as '11/21/2025', 'End Date' as '11/20/2026', 'Time' as '6:45 AM', and 'Time Zone' as 'Eastern Time (US/Eastern, GMT-5)'. The 'Refresh Notifications' checkbox is checked, and the 'Schedule' button is highlighted.

- Add Live Data



Workday Drive and Worksheets Basics

- Viewing a Worksheet report
 - Download (File -> Download as..)
 - Data Links to Workday
 - Pivot Details

Award ID	Contract Entity	Invoice	Invoice Status	Invoice Amount
AWD-007052	GTRC	Customer Invoice: CI-0011C Canceled		4,81
AWD-007052	GTRC	Customer Invoice: CI-0010E Canceled		4,41
AWD-007052	GTRC	Customer Invoice: CI-0010E Canceled		42,01
AWD-007052	GTRC	Customer Invoice: CI-0010E Canceled		41,51
AWD-007052	GTRC	Customer Invoice: CI-00102889 Canceled		4,91
AWD-007052	GTRC	Customer Invoice: CI-00102 Canceled		31
AWD-007276	GTRC	Customer Invoice Adjustment Canceled		-57,21
AWD-007276	GTRC	Customer Invoice: CI-00105 Canceled		57,21

- Help

Workbook Month End Invoice Review (during the month) FY26 DEC

File Edit View Format Insert Data Filter Help All changes are saved automatically

Roboto 9 B I U A

User Guide

Function Reference

Keyboard Shortcuts...

Invoice	Company	User
Customer Invoice: CI-00110680	CO503 Georgia Institute of Technology	0
Customer Invoice: CI-00110980	CO503 Georgia Institute of Technology	AEM Educational Services

Workbook Month End Invoice Review (during the month) FY26

File Edit View Format Insert Data Filter Help All changes are saved automatically

Rename Workbook

Copy Workbook

Share Workbook

Convert to Template...

Merge Workbook

Rename Sheet

Copy Sheet

Download as...

Microsoft Excel (.xlsx)

PDF document (.pdf)

Tenant Migration File (.wxf)

Download As Microsoft Excel Options

Export Formulas
Retain formulas on export.

Export Values Only
Does not retain formulas on export.

Worksheets-unique formulas show the last calculated result. [Learn More](#)

☐ Password Protect File

Download Cancel

Cancelled during the current month - filters

Imports*	Report Results Filters	Look for
ion date is part of the month and ended date is beginning of month. Invoice cancelled		GTRC invoices for the same award - should have invoice and corresponding invoice adjustment both cancelled and then you will see the \$0 in total sum (of the total column, if not \$0 for GTRC then review the details

on the inv. adjustment number and sums the invoices with the same number

Invoice Number	SUM of Invoice Amount
CI-00102889	371
CI-00103618	4,924
CI-00105372	41,537
CI-00106602	42,068
CI-00108529	4,404
CI-00110030	4,805
CI-00109873	

Remove Validation

Conditional Formatting...

Copy Pivot Data Formula

Show Details

Advanced Sort

Workday Drive and Worksheets – Demo

- Please watch the video demo below for more details:
- https://mediaspace.gatech.edu/media/Workday+Drive+and+Worksheets+Basics+-+Demo+/1_uu3bt7zy/234833633

Training Updates

Rob Roy

Director of Sponsored Operations

Overview of Internal Certification Programs

- **Basic Certification**

- Introduction to the Research Enterprise at Georgia Tech
- What are GTRC & GTARC?
- Mentor Panel Discussion and Networking

- **Intermediate Certification**

- Pre-Award Proposal Preparation and Submission
- Pre-Award Budgeting, IDC, & Cost Principles
- Pre-Award Activities
- Post-Award Management & Financial Compliance
- Post-Award Management & Research Compliance
- Post-Award Activities
- Internal Controls Workshop
- 2 CFR 200 Workshop (or) FAR Webinar Series
- How To Courses (topic-specific)
- Georgia Tech Systems Courses
- Sponsor-Specific Courses

- **Advanced Certification**

- Advanced Budgeting
- Allowable & Allocable Costs
- Assimilating New Compliance Requirements
- Audit Findings – Effort & Compensation
- Costing
- Non-Compliance
- Service Centers

- **Graduate / Postdoc / Early Career Development Series**

- Proposal Preparation & Submission Process
- Budget Preparation
- Post-Award Management



Current Professional Development Opportunities

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

Other courses have been published to the LMS – Check out the Calendar & Learning Catalog!

SELF-PACED / ON-DEMAND COURSES

- *Introduction to the Research Enterprise at GT*
- *What are GTRC and GTARC?*
- *Fun with the FAR*
- *Dfun with the DFARS*
- *NCURA: AI in Research Administration: Unlocking Efficiency and Innovation*
- *NCURA: Avoid “Returned without Review....” An In-depth Look at Agency RFPs*
- *NIH Data Management & Sharing Policy – Budgeting/Application Tips (NCURA)*
- *Managing SBIR/STTR Projects (NCURA)*
- *NIH Proposal Preparation & Review Tips*
- *NIH F Series--Fellowship Programs*
- *NIH Fundamentals (NCURA)*
- *NSF Fundamentals (NCURA)*
- *NSF Proposal Preparation & Review Tips*
- *NSPM-33 Compliance (NCURA)*
- *Advanced Research Projects Agency for Health (ARPA-H):*
 - *Introduction and Q&A*
 - *Budget Workshop*
 - *Terms & Conditions Workshop*
- *Service Centers and Best Practices*
- *Service and Recharge Center Costing Strategies Amidst Evolving Federal Funding Policies*
- *Specialized Service Agreements*
- *Subawards - Request, Monitor, Risk*
- *Effort Reporting*
- *Contract Information Systems (CIS)*
- *Cost Share*
- *Cost Transfers*
- *Pivot: Finding Funding*
- *ORCID iD*

GT Certification Contact Hours & CEU credit



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



NYU's Research Administration Demonstration (RAD) Series



Recent and Upcoming topics include:

Leadership Roles In Research Administration

Post Award Issues For The Departmental Administrator

Recruiting And Identifying New Research Administrators

Running Your Own Institutional Self-Assessment For Research Administration

The Importance Of Storytelling In Making A Business Case For Compliance

Research Award Terms And Conditions – From Negotiation To Adherence And Compliance

Welcome To Our World Of Infinite Possibilities

Post Award Costing And Operations From Project Setup To Closeout

Artificial Intelligence In Higher Education: Legal Framework, Governance, And Use Cases In Research Administration

Breaking Down Silos: Creating Collaborations On Your Campus

Demystifying The Role Of The Institutional Official, Including Mechanisms For Managing Up

Measuring The Impact Of Research – Beyond Citations

Post Award Impacts For The 2024 UG Changes

Developing A Career In Research Administration By Using Your Transferable Skills

F&A Primer

COGR Update & Your Response/Action Items

<https://wp.nyu.edu/nyuresearchrad/>

CEU Hours Available!

RSVP for upcoming RAD sessions via their [online registration](#).

RESEARCH ADMINISTRATION BUZZ

RAB MEETING

JANUARY 15, 2026

Dalney 180 & Virtual

Lunch: 11:30am - 11:45am

Event: 11:45am - 2:00pm



THANK YOU!



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