

# The Latest Buzz with G&C Accounting

Wednesday, February 18, 2026  
1:00 – 2:30 PM



# Agenda

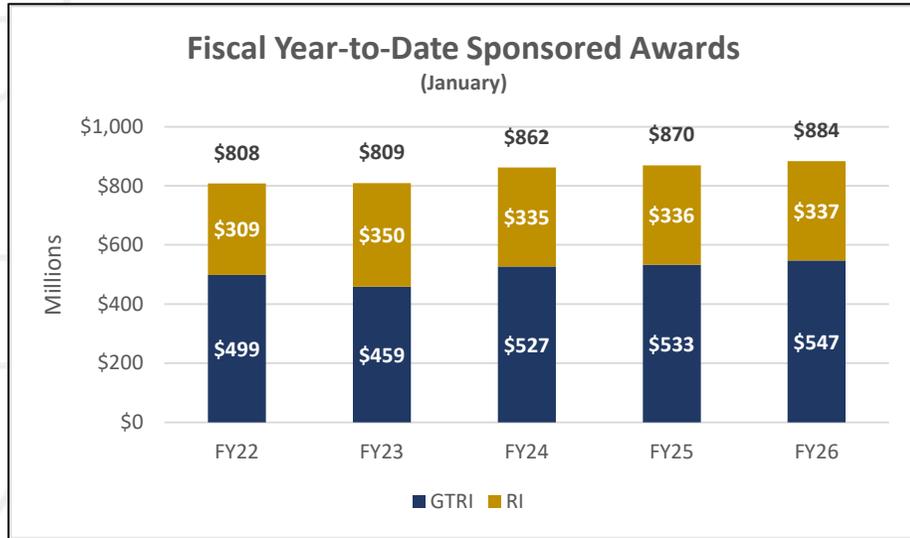
Topic	Presenter(s)
Research Updates	Josh Rosenberg
Commitment Accounting Updates	Jason Cole
Sponsored Research Accounting Updates	Glenn Campopiano
Cost Accounting Updates	Jonathon Jeffries
Compliance Updates	Lucorin Mathis
Grants Testing for Workday Releases	Neli Tranakiev
Training Updates	Robert Roy
Closing	Josh Rosenberg

# Research Updates

**Josh Rosenberg**

Executive Director, Grants and Contracts

# Georgia Tech Research (RI and GTRI)

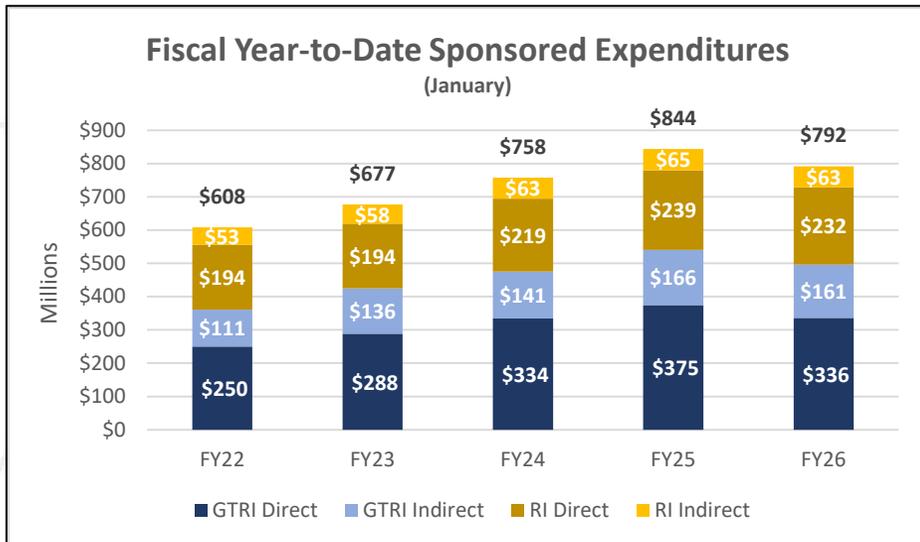


**Trends:**

**Actuals (AWARDS):**

- **FY26: \$883,972,209**
- GTRI: up 2.6%, and \$14.0 million (\$547.2 million in FY26 vs. \$533.2 million in FY25)
- RI: up 0.1% and \$0.4 million (\$336.8 million in FY26 vs. \$336.4 million in FY25)
- **GT Overall: up 1.7% and \$14.4 million (\$884.0 million in FY26 vs. \$869.6 million in FY25)**

*Note: For both GTRI and RI, we are projecting flat growth year over year.*



**Trends:**

**Actuals (EXPENDITURES):**

- **FY26: \$791,933,190**
- GTRI: down 8.1% and \$44.0 million (\$496.5 million in FY26 vs. \$540.5 million in FY25)
- RI: down 2.7% and \$8.3 million (\$295.4 million in FY26 vs. \$303.7 million in FY25)
- **GT Overall: down 6.2% and \$52.3 million (\$791.9 million in FY26 vs. \$844.2 million in FY25)**

*Note: GTRI is projecting a decrease of 8% year over year based on current actuals. RI is currently projecting flat growth.*

# RI Sponsored Programs – Awards

YTD through Period 7: January

RI NEW AWARDS (Through January)						
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)	94,312,462	28%	69,043,061	25,269,401	37%	77,574,345
DHHS	55,660,712	17%	38,385,626	17,275,086	45%	39,638,964
INDUS RES INST/FDNS/SOC	44,840,632	13%	26,848,573	17,992,059	67%	35,165,033
INDUSTRIAL SPONSORS	36,923,866	11%	38,509,034	(1,585,168)	-4%	38,670,998
COLL/UNIV/RES INSTITUTES	28,901,888	9%	37,467,916	(8,566,027)	-23%	31,556,178
US DEPT OF ENERGY	18,804,029	6%	46,051,346	(27,247,317)	-59%	27,332,576
NASA	13,617,202	4%	13,361,938	255,264	2%	12,277,628
US DEPT OF DEFENSE	7,640,439	2%	12,145,486	(4,505,047)	-37%	6,999,383
NAVY	7,487,819	2%	8,469,431	(981,612)	-12%	9,345,553
GOVT-OWNED/CONTRACTOR OP	5,970,104	2%	6,507,307	(537,203)	-8%	6,444,782
STATE & LOCAL GOVERNMENT	4,622,505	1%	5,900,745	(1,278,239)	-22%	4,936,022
AIR FORCE	4,595,421	1%	2,403,133	2,192,288	91%	5,679,534
US DEPT OF COMMERCE	3,499,406	1%	12,857,721	(9,358,315)	-73%	14,732,041
ARMY	3,369,751	1%	5,697,614	(2,327,863)	-41%	7,074,514
US DEPT OF EDUCATION	1,838,349	1%	2,059,797	(221,448)	-11%	5,610,393
<b>Grand Total</b>	<b>336,787,581</b>	<b>100%</b>	<b>336,431,501</b>	<b>356,080</b>	<b>0.1%</b>	<b>333,615,482</b>

AWARDS: Cumulative Report thru: JANUARY					
College/Unit	FY26		FY25		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 28,598,087	109	\$ 25,779,907	108	10.9%
COS	\$ 45,501,590	224	\$ 42,284,307	219	7.6%
DSGN	\$ 6,014,431	40	\$ 5,221,769	106	15.2%
ENGR	\$ 170,545,816	740	\$ 202,896,284	825	-15.9%
GTRI	\$ 547,184,628	491	\$ 533,150,087	534	2.6%
IAC	\$ 1,001,178	18	\$ 3,816,843	32	-73.8%
OTHERS	\$ 83,974,965	211	\$ 55,962,103	211	50.1%
SCB	\$ 1,151,514	2	\$ 470,289	7	144.9%
<b>Total</b>	<b>\$ 883,972,209</b>	<b>1,835</b>	<b>\$ 869,581,588</b>	<b>2,042</b>	<b>1.7%</b>
<b>Resident Instruction and Other</b>	<b>\$ 336,787,581</b>	<b>1,344</b>	<b>\$ 336,431,501</b>	<b>1,508</b>	<b>0.1%</b>

Awards		
	YTD (Jan.)	Full Year
FY26	\$ 336,787,581	\$ 507,182,761
FY25	\$ 336,431,501	\$ 507,182,761
FY24	\$ 335,148,951	\$ 496,349,867
FY23	\$ 350,153,947	\$ 512,798,650
FY22	\$ 309,451,811	\$ 443,169,708

# RI Sponsored Programs – Expenditures

YTD through Period 7: January

Expenditure Analysis: January	FY26 YTD	FY25 YTD	Change
Salaries and Wages	\$ 83,573,246	\$ 85,472,023	-2.2%
Subcontracts	\$ 47,995,640	\$ 48,768,583	-1.6%
Other Direct Costs	\$ 34,498,520	\$ 36,032,451	-4.3%
Tuition Remission	\$ 17,677,433	\$ 18,980,335	-6.9%
Fringe Benefits	\$ 17,206,477	\$ 17,181,334	0.1%
M&S	\$ 14,862,340	\$ 15,844,099	-6.2%
Equipment	\$ 10,527,391	\$ 8,374,109	25.7%
Domestic Travel	\$ 3,288,861	\$ 3,735,444	-12.0%
Foreign Travel	\$ 1,430,796	\$ 1,389,734	3.0%
Unallocated/Blank Object Class	\$ 707,508	\$ 3,235,354	-78.1%
High Performance Computing	\$ 252,629	\$ 114,699	120.3%
<b>DIRECT</b>	<b>\$ 232,020,841</b>	<b>\$ 239,128,165</b>	<b>-3.0%</b>
<b>INDIRECT (IDC)</b>	<b>\$ 63,403,559</b>	<b>\$ 64,570,586</b>	<b>-1.8%</b>
<b>Total</b>	<b>\$ 295,424,400</b>	<b>\$ 303,698,751</b>	<b>-2.7%</b>

EXPENDITURES: Cumulative Report thru: JANUARY			
College/Unit	Expenditures - FY26	Expenditures - FY25	Variance
COMP	\$ 22,970,581	\$ 22,821,828	0.7%
COS	\$ 38,856,588	\$ 35,963,701	8.0%
DSGN	\$ 5,000,206	\$ 5,741,852	-12.9%
ENGR	\$ 162,297,084	\$ 169,346,370	-4.2%
GTRI	\$ 496,508,790	\$ 540,514,101	-8.1%
IAC	\$ 4,047,552	\$ 4,013,073	0.9%
OTHERS	\$ 61,883,764	\$ 65,263,586	-5.2%
SCB	\$ 368,626	\$ 548,342	-32.8%
<b>Total</b>	<b>\$ 791,933,190</b>	<b>\$ 844,212,852</b>	<b>-6.2%</b>
<b>Resident Instruction and Other</b>	<b>\$ 295,424,400</b>	<b>\$ 303,698,751</b>	<b>-2.7%</b>

Expenditures - Direct		
	YTD (Jan.)	Full Year
FY26	\$ 232,020,841	\$ 394,941,370
FY25	\$ 239,128,165	\$ 394,941,370
FY24	\$ 219,481,570	\$ 371,624,622
FY23	\$ 194,449,577	\$ 337,688,551
FY22	\$ 194,402,191	\$ 330,920,330
Expenditures - Indirect		
	YTD (Jan.)	Full Year
FY26	\$ 63,403,559	\$ 114,321,417
FY25	\$ 64,570,586	\$ 114,321,417
FY24	\$ 62,783,380	\$ 111,102,607
FY23	\$ 57,923,842	\$ 103,856,777
FY22	\$ 52,529,001	\$ 93,079,082

# Grants & Contracts Metrics

YTD through Period 7: January

INVOICING			
Invoicing YTD FY2025 vs. FY2026 (thru January)			
Invoice Types	FY26 (Jan. YTD)	Monthly FY26 Average	FY25 (Jan. YTD)
G&C GIT Standard Certification Required	1,643,007	\$ 234,715	\$ 1,051,160
G&C GTRC Custom Certification Required	1,382,210	\$ 197,459	\$ 598,036
G&C GTRC Standard Certification Required	92,640,489	\$ 13,234,356	\$ 87,809,142
G&C In House	19,867,824	\$ 2,838,261	\$ 19,565,027
G&C LOC Draw	121,872,251	\$ 17,410,322	\$ 124,254,509
G&C SF1034	9,250,164	\$ 1,321,452	\$ 10,923,910
G&C SF270	34,794,335	\$ 4,970,619	\$ 33,727,332
Bursar Billed	20,495,494	\$ 2,927,928	\$ 21,447,553
<b>Grand Total</b>	<b>\$301,945,775</b>	<b>\$ 43,135,111</b>	<b>\$ 299,376,670</b>
<b>Raw Invoice Counts</b>	<b>9,175</b>	<b>1,311</b>	<b>9,350</b>
<b>Year over Year Invoicing Change</b>			
	<b>Dollars</b>	<b>Invoice Counts</b>	
YTD change in FY26 over FY25	<b>\$ 2,569,105</b>	<b>(175)</b>	
YTD percentage change	<b>0.9%</b>	<b>-1.9%</b>	

FINANCIAL REPORTS		
Financial Reports YTD FY2025 vs. FY2026 (thru January)		
Report Types	FY26 (Jan. YTD)	FY25 (Jan. YTD)
Annual Financial Report	60	59
Final Financial Report	133	109
Monthly Financial Report	16	49
Quarterly Financial Report	266	271
Milestone (Event Based)/Revised	-	3
Semi-Annual Financial Report	81	86
<b>TOTALS</b>	<b>556</b>	<b>577</b>
<b>Year over Year Reporting Change</b>		
YTD change in FY26 over FY25	<b>(21)</b>	
YTD percentage change	<b>-3.6%</b>	

Through January					
G&C ANALYST TEAM: JOURNALS	FY26	% of Total	FY25	% of Total	% Chg FY
<b>Journals (Total)</b>	<b>871</b>		<b>803</b>		<b>8%</b>
Appropriate Grants Management	733	84%	619	77%	
"Red Flag" Grants Management	138	16%	184	23%	

*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 January, the analyst team managed: 576 award initiations, 1,476 award modifications, 4,252 award corrections, 1,896 closeouts, and 172 service now tickets.

# RI Sponsored Programs – Award Exceptions by Department

As of February 2, 2026

Award Exceptions (Overspent) as of Feb. 2, 2026				Award ID Counts	
Department (15 with highest past-term overspent balances)	Past-Term	In-Performance	Available Balance	2-Feb	2-Jan
AMAC Accessibility Solutions and Research Center	(799,647)	(496,993)	(1,296,640)	3	3
Center for Research into Novel Comping Hierarchies	(253,842)		(253,842)	1	1
Mechanical Engineering	(234,597)	(676,765)	(911,362)	32	42
Electrical and Computer Engineering	(223,778)	(498,597)	(722,375)	38	44
Materials Science and Engineering	(137,834)	(853,994)	(991,828)	15	15
Institute for Bioengineering & Bioscience	(65,311)	(19,906)	(85,216)	5	5
Chemistry and Biochemistry	(55,572)	(707,289)	(762,862)	12	11
Civil And Environmental Engineering	(36,262)	(33,479)	(69,741)	4	9
Georgia Tech Manufacturing Institute	(34,796)		(34,796)	1	1
Interactive Media Technology Center	(24,698)		(24,698)	1	1
Center for Education Integrating Science, Mathematics & Computing (CEISMC)	(20,610)		(20,610)	2	2
Renewable Bioproducts Institute	(17,943)		(17,943)	2	2
Earth And Atmospheric Sciences	(11,910)	(175,104)	(187,014)	7	10
Aerospace Engineering	(7,587)	(774,716)	(782,304)	22	31
GT/Emory Biomedical Engineering	(5,838)	(292,413)	(298,252)	14	20
<b>Grand Total</b>	<b>(1,939,919)</b>	<b>(28,073,317)</b>	<b>(30,013,236)</b>	<b>231</b>	<b>290</b>

## 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: *Grants vs. Gifts*

When funds come into the institution from external sources, it is very important to categorize them correctly. The operational, fiscal, and compliance requirements are very different depending on the categorization of the funds. Of particular importance is the distinction between grants and gifts.

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

[Read the Article](#)

## [JANUARY 2026 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):

February 18, 2026 (Wednesday)

1 - 2:30 p.m.

[Register](#)

[View Past Session Recordings](#)

### G&C Office Hours

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



#### Next office hours:

February 23, 2026 (Monday)

10 - 11 a.m.

[Learn More](#)

# Commitment Accounting Updates

**Jason Cole**

Director - Commitment Accounting

# CPF and EDR Monthly Deadlines

- Submit CPF transactions by **Friday February 20<sup>th</sup>**, for it to be guaranteed effective for monthly payroll processing. CPFs not approved prior to the monthly payroll processing will be denied. If denied, please resubmit the CPF with the applicable effective date and submit an EDR as well to reallocate the salary posted.
- Please note the EDR monthly deadline: **Thursday, February 26<sup>th</sup>, at 4:45pm**. EDRs that are pending past the deadline will be denied and should be resubmitted once the EDR page opens for May.
- Over 90-day limitation will become applicable after **Thursday February 26<sup>th</sup>**, for the **November** monthly payroll postings. Please be sure to review and submit EDRs timely to avoid submitting the Over 90-day request.

# >90 Day EDR Justification

- **This justification only applies to EDRs when moving salary on to a grant (e.g. 03GR00000000).**
  - When initial/continuing sponsor funding is delayed beyond 90 days after the effective date if the transfer is requested typically 60-90 days after the expiration date of the project.
  - Grants & Contracts may approve the proposed transfer if the terms and conditions of the sponsored agreement provide for acceptance and payment of the expenses by the proposed cost transfer.
  - **Make sure you are not parking charges-** Salary allocated to a grant as a place holder while waiting on correct grant/award to be setup. Allocate it to the Undesignated/Non-sponsored funding or request an advanced project.
- **Common reasons for exceptions:**
  - Initial or continuing sponsor funding delayed beyond 90 days.
  - Specific approval received by sponsored agency.
  - Transfers to cost share or between grants within the same award.
- **Action Steps:**
  1. Complete [transmittal form](#).
  2. Submit to ASC via [ServiceNow](#).

Georgia Institute of Technology OVER 90 DAYS LATE EXPRESS DIRECT RETRO (EDR) TRANSMITTAL FORM				
Dept Org Name	Dept Org Name	Employee ID #		
Employee Name				
<b>Contact/Approval Information</b>				
Requested By:			Title:	
Date:	Phone:	Email:		
Approved By:			Date:	
(if shared)			Date:	Dept ID
Approved By:			Date:	Dept ID
(if shared)			Date:	Dept ID
		Current FY	Prior FY	
<b>JUSTIFICATION DETAIL</b>				
<i>NOTE: For all changes made TO externally-funded sponsored projects**, you must choose a justification reason. If "Other" is selected, enter detailed explanation.</i>				
1. Correction of labor charges based on review by employee, PD/PI, or authorized delegate.				
2. Correction of clerical error or data input identified by authorized unit financial personnel.				
3. New Award costs incurred during the award period charged temporarily to other allowable funds pending establishment of a new award/fund.				
4. Allowable pre-award costs (incurred prior to the award period) initially charged to other allowable funds.				
5. Renewal award costs charged originally to prior sponsored increment or to other allowable funds.				
6. Other: Please specify:				
JUSTIFICATION FOR LATE TRANSFER (Complete this section for requests over 90 days) **				
Pay Period End Date	Date of Request:	Days Late: 0		
(a) Explain why the expense was not originally charged to the correct project.				
(b) Explain how the expense benefits the scope of work on the "TO" project. What work did the employee perform?				
(c) Explain why the error was not identified and corrected timely (within 90 days of the Pay Period End date).				
(d) Explain what steps are in place to prevent the need for a late cost transfer going forward. Include people/groups involved and frequency				

# Commitment Accounting | Best Practices

## End of the FY is coming

- Be proactive with transactions, Think CPF, CPF, CPF
- Pay attention to the Over 90 day/EDR deadlines
- Check your undesignated balance
- Check Cost Overrun
- Review EWAFs for accuracy. CA can't move anything after FY ends.

# Commitment Accounting | Best Practices

## Common connection/ Report issues

- Make sure your connected to the VPN
- Use the core link not the self-service link. <https://core.hprod.onehcm.usg.edu>
- Clear your cache, especially after an update
- Try a different browser, and take screen shots of any errors
- Lastly create a new Run Control ID, they can get corrupted

# Sponsored Research Accounting Updates

**Glenn Campopiano**

Director, Sponsored Research Accounting

# Sponsored Research Accounting Updates

From the monthly exception reports we have Charges Past Award End Date.

A total of over \$6 million in expenses that may not be billable to sponsors.

Please review your cost center and take corrective action as needed.

Charges Past Award End Date	
Row Labels	Sum of TOTALPASTENDDATE CHARGE
CC000003-COE/AE- Aerospace Engineering	192,372.73
CC000004-COE/ASDL- Aerospace Systems Design Lab	321.38
CC000038-COS/BIOSCI- Biological Sciences	1,530.65
CC000050-COE/CEE- Civil and Environmental Engineerin	24,621.39
CC000051-COLL/CEISMC- Center for Education Integrat	24,666.62
CC000053-COE/CHBE- Chemical and Biomolecular Engi	19,176.91
CC000054-COS/CHEM- Chemistry and Biochemistry	2,455,186.63
CC000063-COC/SCP- School of Cybersecurity and Privac	2,748.54
CC000066-COC/SCS- School of Computer Science	5,408.88
CC000067-COC/SCSE- School of Computational Science	2,607.24
CC000068-COC/SIC- School of Interactive Computing	27,989.21
CC000070-COD/CATEA- Center For Assistive Technolog	1,249.43
CC000076-COD/DBL- Digital Building Laboratory	437.00
CC000078-COD/SBC- School of Building Construction	22,408.88
CC000082-COD/SOA- School of Architecture	34.02
CC000093-COS/EAS- Earth and Atmospheric Sciences	3,659.08
CC000095-COS/EBB/BIOSCI- Engineered Biosystems Bu	9,069.43
CC000097-COE/EBB/CHBE- Engineered Biosystems Buil	9,069.54
CC000098-COS/EBB/CHEM- Engineered Biosystems Buil	129.80
CC000099-COE/ECE- Electrical and Computer Engineeri	158,849.29
CC000102-IAC/ECON- School of Economics	2,094.02
CC000105-E2 Global Operations	3,157.37
CC000110-E2 Venture Lab iCorp	1,056.96
CC000116-E2/HSS- Health & Safety Services	14,006.98
CC000117-E2 MBDA Minority Business Development Age	5,500.00
CC000125-E2/SHES Operations	6,358.90
CC000129-ES/FA/FEL- Financial Aid Fellowships	26,937.00
CC000130-ES/FA/SCH- Financial Aid Scholarships	812.00
CC000160-OIT/NE- Network Engineering	32,812.66
CC000213-IRI/GIMI- Georgia Tech Manufacturing Institu	16,200.75
CC000222-GIPE/NONCR- Non Credit	5,349.17
CC000259-COE/ME- George W. Woodruff Mechanical En	178,039.16
CC000265-IRI/IBB- Institute for Bioengineering and Biosc	507,988.04
CC000277-IRI/IDEAS- Institute for Data Engineering and S	2,607.85
CC000278-IMS Institute for Matter and Systems	582.00
CC000281-IRI/IMS/PRC- Packaging Research Center	78,689.13
CC000286-IRI/IMTC- Interactive Media Technology Cente	1,564.77
CC000290-IRI/IPAT- Institute for People and Technology	973.44
CC000297-IRI/IRIM- Institute for Robotics and Intelligent	881.57
CC000298-COE/ISYE- Industrial and Systems Engineerin	20,528.70
CC000306-IAC/ML- School of Modern Languages	513.85
CC000307-COE/MSE- Materials Science and Engineering	53,640.14
CC000308-COE/NEETRAC- National Electric Energy Test	2,409,152.00
CC000329-COS/PHYS- School of Physics	4,760.31
CC000337-COS/PSYC- School of Psychology	11,670.93
CC000339-IAC/PUBP- School of Public Policy	134.06
CC000340-IRI/RBI- Renewable Bioproducts Institute	744.81
CC000352-SCOB- Dean's Office	11,928.73
CC000375-SLIFE/SO- Student Organization	20,041.43
CC000394-COE/BME- Biomedical Engineering	24,709.28
CC000471-IMS/EPICA Electronic-Photonic Integrated Cir	2,451.46
CC000551-E2/PO- CEDR	1,829.00
CC000552-E2/PO- GLOBAL	1,181.46
<b>Grand Total</b>	<b>6,410,434.58</b>

# Sponsored Research Accounting Updates

## Actions required when Sponsored Awards are approaching End Date

Cost Reimbursable with unspent funds- what to do:

- Do nothing and let expire with unspent funds – perfectly fine especially if all work has been completed.
- Request a No Cost Extension- work has not been completed, you have run out of time but not money. Extension allows work to be completed with remaining funds. Needs approval from sponsor.
- Request a modification for more time and more funding for additional work.
- Do not charge out funds just for sake of spending them out

# Sponsored Research Accounting Updates

## Actions required when Sponsored Awards are approaching End Date

Fixed Price with unspent funds-

All deliverables met-

Non-Federal Sponsor – any unspent funds will be retained by GTRC (IDC) and School/Unit (direct costs)

Federal sponsor or Fed flow through-

Remaining unspent funds must be financially immaterial in amount and percentage of award. \$5k on \$100k award not material. \$200k on a \$800k award is material. Same split of IDC and Directs.

Deliverables not met would require NCE to finish or return of funds

# Sponsored Research Accounting Updates

## **Cost Share – booking the expense.**

Expenses incurred by GT for cost share must be booked on the cost share grant line(s) on the award. This is how it is tracked and reported.

Cost share incurred by other units require those expenses to be moved to the cost share grant line by a JE or EDR. Better would to provide them a grant line to charge cost share against. Some other funding sources like GTF can have worktags linked to award so cost share is tracked and accounted for properly.

Meet cost share in step with sponsored spending, some sponsors will not pay unless cost share is met.

# Sponsored Research Accounting Updates

## 3<sup>rd</sup> Party Cost Share

Sub awardees and other non-GT entities must provide documentation of cost share provided.

It is recorded by G&C once the submission is signed off in the G&C Docusign process. See our webpage for instructions.

Be timely with submitting 3<sup>rd</sup> party cost share.

# Sponsored Research Accounting Updates

Call for Topics for Buzz.

Send me your requests for areas of sponsored accounting you would like me to present or discuss.

[Glenn.Campopiano@Business.Gatech.edu](mailto:Glenn.Campopiano@Business.Gatech.edu)

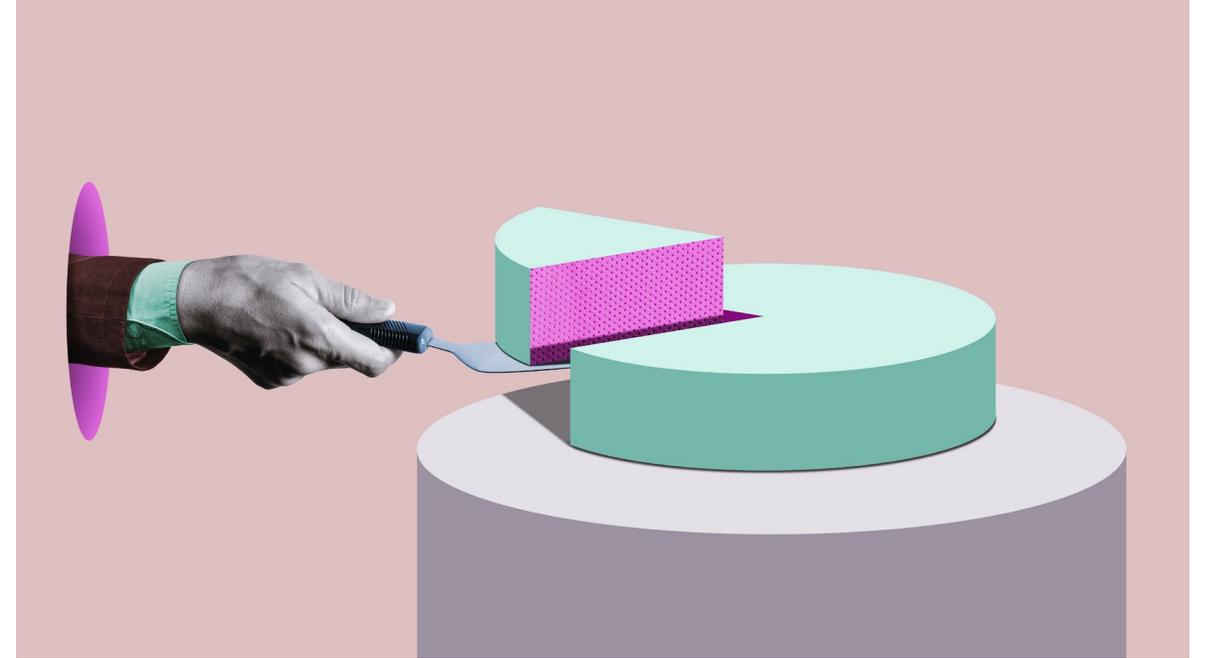
# Cost Accounting Updates

**Jonathon Jeffries**

Director - Cost Accounting

# FY25 Single Audit Corrective Action Plan – Maximum 98% Effort

- Employees charging salary to RI sponsored award are capped at 98% effort for FY26
- Exempted job titles: student employees, tech temps, post docs
- Q2 adjustment was recorded in January, and next review will be in April
- An updated procedure document was posted to the G&C website under resources (<https://grants.gatech.edu/resources>)



# FY25 Single Audit Corrective Action Plan – Effort and Travel

- Best Practice is to align effort with travel on sponsored awards, exceptions require additional documentation
- A report with expense reports charged to grants without effort will be distributed to impacted Grant Manager, PIs, and Deans
- Responses are required for all and should either
  - Confirm an EDR to move a reasonable percentage of salary to the award, or move the travel costs off the award.
  - Prepare documentation to support why it is acceptable for there to be travel costs on an award with no salary/effort reflected.
- Exception documentation must be stored in department and provided to audit upon request



# 2025 NIH Salary Cap

<https://grants.nih.gov/grants/guide/notice-files/NOT-OD-26-034.html>

## Issued by

NATIONAL INSTITUTES OF HEALTH (NIH)

## Purpose

**This Notice** provides information regarding the salary limitation for NIH grant and cooperative agreement, extramural research and development contract, and Other Transaction awards.

Since 1990, Congress has legislatively mandated a limitation on salary for individuals under NIH grant and cooperative agreement awards (referred to here as a grant).

As a reminder, **effective October 1, 2024, this mandate applies to both direct salaries** (individuals working directly on NIH projects) **and indirect salaries** (executive salaries in various uncapped cost pools).

The Consolidated Appropriations Act, 2024 restricts the amount of salary to Executive Level II of the Federal Executive pay scale. The Office of Personnel Management recently released new salary levels for the Executive Pay Scale. **Effective January 11, 2026, the salary limitation for Executive Level II is \$228,000.**

For active awards, including awards that have been issued in FY 2026 (continuation and new) that were restricted to Executive Level II, if adequate funds are available, and if the salary cap increase is consistent with the institutional base salary, recipients may rebudget funds to accommodate the current Executive Level II salary level. Recipients may not draw down funds, whether direct or indirect costs, to pay salaries above the salary rate limitation, and recipients must have established policies and procedures that are consistently applied regardless of the source of funds.

Salary Cap Examples: [Salary Cap Summary \(FY 1990 - Present\)](#) | [Grants & Funding](#)

## Inquiries

Please direct all inquiries to:

Questions about specific awards may be directed to the Grants Management Specialist identified on the Notice of Award.

Questions related to the NIH salary cap policy may be directed to the Division of Grants Policy at: [grantspolicy@nih.gov](mailto:grantspolicy@nih.gov).

# NIH Salary Cap Management

- NIH Salary Cap Analysis will be distributed in February
  - Report shows over the cap amount requiring a cost share
  - Moving amount to a non-linked worktag does not fix the issue
  - Exceptions must be cleared via Commitment Accounting by EDR
  - Please process timely and reach out with concerns
  - Please enter **Summer Pay** so we can get an accurate calculated
  - If Award involved salary split among cost centers, please be proactive and work with the other unit
- To Request linked NIH Cost Share Grant - Submit a request via Workday

# Summer Pay Guidelines

- Academic-year faculty are eligible to earn up to 33.33% of their academic-year salary, effective for work performed between May 15 and August 15
- Georgia Tech is **required** to maintain a central record of all summer assignments in the form of an offer letter and/or the Summer Pay Form. These agreements must be signed by both the supervisor/school chair and the faculty member
  - Ensure a signed Summer Pay Form or offer letter (in cases where there is an offer letter that covers 100% of their summer assignment) is on file in GT-TRACS with all required signature(s).
  - Key payments into OneUSG's Summer Pay Panel.
  - Each unit must develop a process, that includes a second person verifying that all entries match the most recent signed agreement before summer pay entry deadline each month.
  - Upload agreements into an "other" package in GT-TRACS. These packages do not need to be routed to the Institute level.

# Summary Pay Guidelines

- Summer Pay Form requires signature of Faculty Member and School Chair along with certification of the following:

"I certify that only my personal effort related directly to the research award (such as research, writing progress reports, attending research-related conferences and/or holding research meetings) will be charged to a grant. I certify that no effort expended on research awards during the academic year is being charged as summer salary and that effort has been properly charged in the month(s) expended. I attest that I understand the summer salary limits and that the above detail of my planned activities is listed to the best of my knowledge at this time. If at a later date my summer plans change, I will complete a new request form.

- Summer Pay cannot be banked from the Academic Year and certification indicates the work will be performed during the summer months

# Summary Pay Guidelines

- Avoid late pays that will require future compliance reviews, input summer pay timely
- Request an Advance Project Number if needed; do not delay payment
- Summer Pay impacts our NIH Salary Cap calculation so please reach out to faculty member and enter as soon as possible
- Guidelines for Summer Pay (<https://faculty.gatech.edu/resources-faculty-affairs-administrators/compensation>)

# Compliance Updates

**Lucorin Mathis**

Financial Compliance Program Manager

# SANDIA COMPLIANCE REFRESHER

- **PURPOSE:**

- Provide important clarifications related to travel approvals and equipment/property requirements.
- Share refresher of best practices to ensure:
  - Costs are allowable, allocable, and reasonable
  - Required approvals are obtained before costs are incurred
  - Documentation is sufficient to withstand future audit scrutiny

- **FOCUS AREAS:**

- Travel (Domestic, Subcontractor & Foreign)
- Equipment tracking and oversight

# FOCUS AREA 1: TRAVEL

## Domestic

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- **Domestic:**

- Travel requirements are governed by the contract terms.
- If travel is clearly outlined in the approved budget:
  - No additional Sandia approval required.
  - Additional costs incurred may cause budget overruns requiring Sandia Designated Representative (SDR) approval.
- If travel details change:
  - Communicate changes to the SDR.
  - Changes could be related to location, conference date/name, or number of travelers.

# FOCUS AREA 1: TRAVEL

## Foreign & Subcontractors

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- **Foreign:**

- Requirements should be explicitly outlined in the contract at execution.
- Requires Sandia Designated Rep (SDR) approval and Department of Energy (DOE) approval.
- Written approvals must be obtained before travel occurs.

- **Subcontractors:**

- Should follow their institutional travel policies.
- However, when travel supports Sandia-funded work:
  - Sandia approval is still required per the prime contract
    - Must explicitly state “subcontractor involvement + travel”
  - Required documentation includes:
    - SDR travel approval
    - Itineraries, receipts, and correct per diem rates

# FOCUS AREA 2: Equipment

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- **Oversight:**

- Federally owned equipment is tracked by the Research Property team.
- Disposition follows sponsor and federal requirements upon award completion.

- ***Tracking Requirements:***

- Sandia-owned equipment must be coordinated with the Sandia Designated Rep (SDR) and tracked internally, including:
  - Purchase price
  - Contract reference
  - Property location

# FOCUS AREA 2: Equipment & Government-Furnished Property (GFP)

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- **Equipment Classification Thresholds:**

- **University Property (< \$5,000):** Title vests with the University

- Approved in writing by Sandia & meets contract terms for use (e.g., computers, testing equipment)
- Generic budget lines (e.g., “materials” or “equipment”) do not constitute blanket approval
- *Non-consumable, transferable items* that can be used beyond end of project must approved for future use.
  - The intent of future use must be communicated to the SDR + Sandia Buyer

- **Sandia Property (> \$5,000):** Sandia retains title per contract

- Applies to:
  - Property purchased with contract funding
  - Property furnished by Sandia

# KEY TAKEAWAYS



**Strong documentation and upfront approvals** reduce questions, delays, and potential disallowances later.



**Approvals obtained in advance** must be explicit and documented.



**Communicate early** with the SDR and Buyer/SP any changes.

# RESOURCES

- **GSA Per Diem Rates:** <https://www.gsa.gov/travel/plan-book/per-diem-rates>
- **Sandia Section IIs:** <https://www.sandia.gov/working-with-sandia/current-suppliers/subcontract-information/>
- **Federal Acquisition Regulations (FAR):** <https://www.acquisition.gov/browse/index/far>
- **Federal Travel Regulations (FTR):** <https://www.ecfr.gov/current/title-41/subtitle-F/chapter-301>
- **Department of Energy Acquisition Regulations (DEAR):** <https://www.ecfr.gov/current/title-48/chapter-9>

# Grants Testing for Workday Releases

**Neli Tranakiev**

Systems Analyst

# Grants Testing for Workday Release

Workday releases major feature updates twice a year (March/R1 and September/R2) to enhance functionality, security, and user experience.

The Releases are mandatory, cloud-based updates to:

introduce new features, retire features, or improve the user experience

- automatic updates – may require, or not require specific set up
- optional updates (opt-in)

Before it is in WD Production for all campus users - 5-6 weeks of testing in sandbox/preview environments to ensure business continuity

- review by GT ERP Leads
- testing by Functional groups and Central Offices including Grants

# Grants Testing for Workday Release

## Tools:

- Release Preview tenant in WD
- Proxy as user

## Feature Release Testing Process:

1. Regression testing - quality assurance process of re-running functional and non-functional tests to ensure that upcoming changes would not negatively impact existing features ensuring the software remains stable after modifications

## Scenarios – Tasks (used for every release)

- Routine transactions (e.g., Create Award)
- Business processes (e.g., LOC reversal)
- Integration testing (e.g., month-end)
- Reports (e.g., Saber)

2. Develop test scenarios specific for the current feature release (any new functionality)

(prioritize automatically available features, retired features, and opt-in set up required features which we've selected to implement)

3. Record and document test results. Share and resolve issues

4. Prepare and/or update Job aids

5. Communication

Currently working on WD 2026R1 testing – will be in Prod 3/14/26

Scenario	Result	Proxy Login User	Test Instance(Example u
<b>Award Setup</b>			
Create Award	Pass	Doug Feller	AWD-006892
Create Grant	Pass	Doug Feller	GR00031388 PRIME - 25-002 /
Correct Award	Pass	Doug Feller	AWD-006892
Amend Award	Pass	Doug Feller	AWD-006892: 25-002 / Terex!
Copy Award	Pass	Doug Feller	AWD-006899: COPY of INVEST
Create Budget	Pass	Doug Feller	Budget: AWD-006892: 25-002
Create Budget Amendment	Pass	Doug Feller	Budget: AWD-006892: 25-002
<b>Award Billing</b>			
Create Billing Schedule for Transaction	Pass	Doug Feller	BILLING_SCHEDULE-9-12516
Create Billing Schedule for Installment	Pass	Doug Feller	BILLING_SCHEDULE-9-12515
Create Prepaid Billing Schedule for Cost Reimbursable			
Create Cost Reimbursable Sponsor Invoice	Pass	Ivey Bell	Created CI-00096274 for AWD
Create Sponsor Invoice for Installment	Pass	Ivey Bell	CI-00096275, AWD-006892
Create Prepaid Invoice for Cost Reimbursable			
Consume Prepaid Balance			
<b>Role Assignment</b>			
Assign Role for Award	Pass	Doug Feller	AWD-006359 - Fin. Analyst rc
Assign Role for Grant	Pass	Doug Feller	GR00028686 - Fin. Specialist
<b>Reports</b>			
SABER	Pass		Matched Prod
GTRC Invoice Printed	Pass		Printed CI-00096274 for AWD
Trial Balance - Award	Pass		Matched Prod (CC000004, FY:
<b>Business Processes</b>			
Request			
Reprocess award cost	Pass		AWD-006557, GR00029708 cc
<b>Integrations</b>			
INT3356 - Invoice Reversals	To be tested		
INT3578 - Daily GTRC Invoice			
INT3572 - Monthly GTRC Invoice	To be tested		
<b>New Functionality</b>			
NEW - Copy Award Line and Copy Grant But	Pass		

# Training Updates

**Rob Roy**

Director - 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
- Membership Agreements \*coming soon
- Service Centers

## • Graduate / Postdoc / Early Career Development Series

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



# Upcoming Live/Synchronous Classes

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

Offered virtually via Zoom, unless otherwise noted

## Activities

- **Pre-Award Activities:** Feb 23 | 10am–12pm      Mar 19 | 1pm–3pm
- **Post-Award Activities:** Feb 24 | 1pm–3pm      Mar 11 | 1pm–3pm

## Workshops

- **2 CFR 200 Workshop (Part 2):** Mar 18 | 10am–12pm
- **Internal Controls Workshop (Part 2):** Feb 16 | 10am–12pm      Mar 26 | 1pm–3pm
- **Mentor Panel Discussion & Networking:** Apr 23 | 2:30pm–4pm / Hybrid

## Advanced Topics

- **Service Centers:** Mar 31 | 1pm–3pm
- **Audit Findings - Effort & Compensation:** Apr 2 | 10am–12pm
- **Costing:** Apr 23 | 9am–10:30am
- **Non-Compliance:** Apr 27 | 1pm–3pm
- **Assimilating New Compliance Requirements:** Apr 28 | 1pm–3pm
- **Allowable & Allocable:** Apr 30 | 1pm–3pm
- **Budgeting:** Apr 29 | 10am–12pm
- **Membership Agreements:** TBD – Stay tuned!



# 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*
- *How Funding Decisions Really Work*

# GT Certification Contact Hours & CEU credit



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



# RESEARCH ADMINISTRATION BUZZ MEETING

**APRIL 23, 2026**  
**Dalney 180 & Virtual**  
Lunch: 11:30am - 11:45am  
Event: 11:45am - 2:00pm



# THANK YOU!



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