The Latest Buzz with G&C Accounting

Monday, May 19, 2025

1:00 – 2:30 PM

Georgia Tech

Agenda

Topic	Presenter(s)
Research Updates	Josh Rosenberg
Cost Accounting Updates	Jonathon Jeffries
Cost Accounting Updates	Andrew Chung
Travel & Expenses – Airfare	Xinia Richards
Commitment Accounting Updates	Jason Cole
Sponsored Research Accounting Updates	Glenn Campopiano
Compliance Updates	Charles Derricotte III
Workday Reporting Updates	Neli Tranakiev
Training Updates	Rob Roy
Closing	Rob Roy

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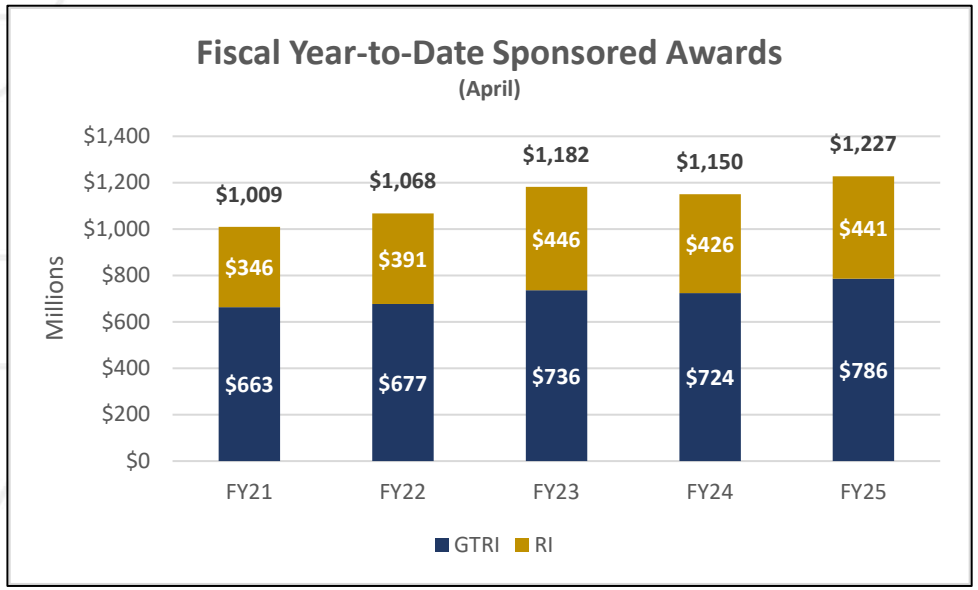
Research Updates

Josh Rosenberg
Executive Director, Grants and Contracts

Georgia Tech

Georgia Tech Research (RI and GTRI)

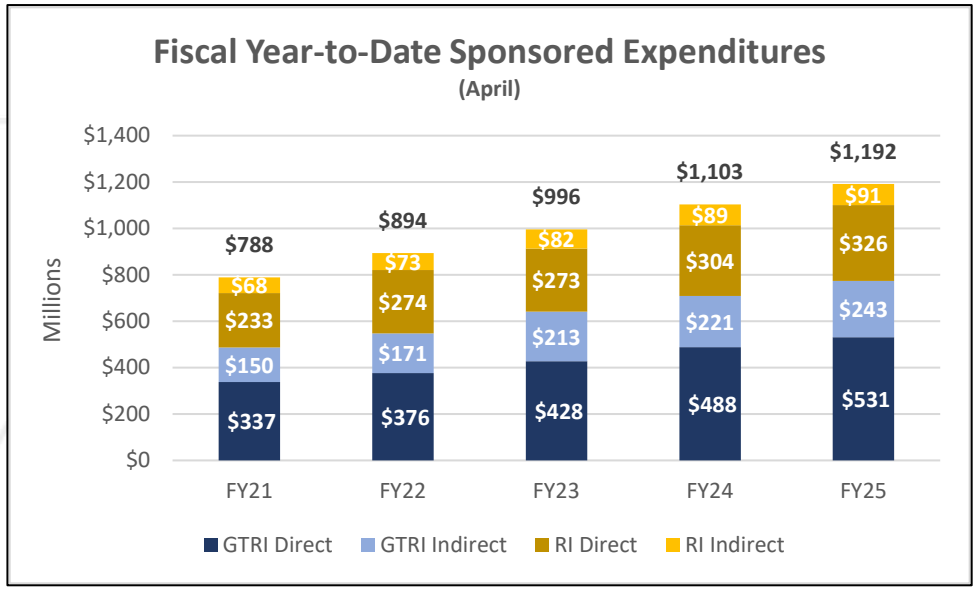


Trends:

Actuals (AWARDS):

- **FY25: $1,227,442,805**
- GTRI: up 8.5% and $62.1 million ($786.2 million in FY25 vs. $724.1 million in FY24)
- RI: up 3.5% and $15.0 million ($441.3 million in FY25 vs. $426.2 million in FY24)
- **GT Overall: up 6.7% and $77.1 million ($1.227 billion in FY25 vs. $1.150 billion in FY24)**

Projections for full year FY25: GTRI (4.5% growth), RI (flat growth).



Trends:

Actuals (EXPENDITURES):

- **FY25: $1,191,577,286**
- GTRI: up 9.1% and $64.7 million ($774.1 million in FY25 vs. $709.4 million in FY24)
- RI: up 6.2% and $24.3 million ($417.5 million in FY25 vs. $393.1 million in FY24)
- **GT Overall: up 8.1% and $89.0 million ($1.192 billion in FY25 vs. $1.103 billion in FY24)**

Projections for full year FY25: GTRI (9.0% growth), RI (5.3% growth).

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RI Sponsored Programs

AWARD DATA: FY21 – 25 (YTD through Period 10: April)

AWARDS: Cumulative Report thru: APRIL						
College/Unit	FY25					Award Dollar Variance
	Awarded Amount	Awards		Awarded Amount	Awards	
COMP	$ 32,590,364	141		$ 42,120,717	155	-26.7%
COS	$ 56,324,537	290		$ 55,507,766	257	4.8%
DSGN	$ 7,471,996	120		$ 8,543,502	479	-13.3%
ENGR	$ 271,154,369	1,171		$ 257,536,048	1,039	7.0%
GTRI	$ 786,186,915	840		$ 724,116,376	890	9.2%
IAC	$ 5,126,868	50		$ 6,161,868	50	-13.6%
OTHERS	$ 67,929,204	290		$ 55,743,867	291	21.8%
SCB	$ 658,554	10		$ 633,249	6	-3.3%
Total	**$ 1,227,442,805**	**2,912**		**$ 1,150,363,393**	**3,167**	**6.7%**
Resident Instruction and Other	**$ 441,255,891**	**2,072**		**$ 426,247,017**	**2,277**	**3.5%**

Awards		
	YTD (Apr.)	Full Year
FY25	$ 441,255,891	$ 496,349,867
FY24	$ 426,247,017	$ 496,349,867
FY23	$ 445,972,936	$ 512,798,650
FY22	$ 391,136,748	$ 443,169,708
FY21	$ 346,218,389	$ 415,738,536

Key Takeaways:

- Awards for Georgia Tech totaled $1.23 billion.
- On the RI side, awards increased 3.5% to $441.3 million:
  - Biggest increases came from the Department of Energy, Industrial Sponsors, and the Department of Defense.
  - Biggest decreases came from NSF and the Air Force.

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RI Sponsored Programs

SPONSOR AWARD DATA: FY24 – 25 (YTD through Period 10: April)

RI NEW AWARDS (Through April)						
Federal Agency or Sponsor Type	**FY25**	**% of RI Portfolio**	**FY24**	**25 v. 24 $ Variance**	**25 v. 24 % Variance**	**5 Year Avg**
NATIONAL SCIENCE FOUNDATION (NSF)	74,531,871	17%	88,936,428	(14,404,557)	-16%	75,283,462
INDUSTRIAL SPONSORS	61,393,811	14%	43,128,956	18,264,856	42%	56,600,550
COLL/UNIV/RES INSTITUTES	56,985,916	13%	50,980,942	6,004,973	12%	47,452,439
US DEPT OF ENERGY	51,957,873	12%	30,091,923	21,865,950	73%	31,627,950
DHHS	51,284,803	12%	56,103,703	(4,818,900)	-9%	47,017,989
INDUS RES INST/FDN/SOC	39,131,352	9%	39,643,963	(512,611)	-1%	38,972,382
NASA	18,543,894	4%	16,959,624	1,584,271	9%	14,781,315
US DEPT OF DEFENSE	16,455,116	4%	9,443,542	7,011,575	74%	13,840,448
US DEPT OF COMMERCE	13,262,486	3%	15,645,088	(2,382,602)	-15%	15,602,387
NAVY	11,823,932	3%	14,600,133	(2,776,200)	-19%	13,442,942
ARMY	10,280,760	2%	16,113,410	(5,832,650)	-36%	9,895,490
GOVT-OWNED/CONTRACTOR OP	9,121,167	2%	8,492,154	629,013	7%	9,128,091
STATE & LOCATL GOVERNMENT	8,026,849	2%	7,798,052	228,797	3%	7,304,581
US DEPT OF TRANSPORTATION	4,774,938	1%	8,079,320	(3,304,382)	-41%	7,228,022
AIR FORCE	3,899,166	1%	9,847,049	(5,947,883)	-60%	8,323,937
Grand Total	441,255,891	100%	426,247,017	15,008,873	3.5%	410,176,786

Key Takeaways:

- Top 15 sponsor types/agencies by award dollars in FY25 listed above; totals at the bottom reflect awards from all sponsors.
- We have seen a reduced concentration at the top of the sponsor list, with no individual sponsor constituting 20% of our portfolio.

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RI Sponsored Programs

EXPENDITURE DATA: FY21 – 25 (YTD through Period 10: April)

Expenditure Analysis: April	FY25 YTD	FY24 YTD	Change
Salaries and Wages	$ 120,450,210	$ 116,836,443	3.1%
Subcontracts	$ 66,942,725	$ 59,134,591	13.2%
Tuition Remission	$ 27,485,575	$ 28,494,215	-3.5%
Other Direct Costs	$ 40,219,172	$ 31,439,838	27.9%
M&S	$ 23,265,115	$ 25,302,534	-8.1%
Fringe Benefits	$ 23,927,331	$ 22,725,908	5.3%
Equipment	$ 16,884,861	$ 12,798,717	31.9%
Domestic Travel	$ 4,895,233	$ 5,422,987	-9.7%
Foreign Travel	$ 1,651,850	$ 1,402,440	17.8%
High Performance Computing	$ 175,414	$ 117,228	49.6%
Unallocated/Blank Object Class	$ 549,362	$ 279,001	96.9%
DIRECT	**$ 326,446,850**	**$ 303,953,903**	**7.4%**
INDIRECT (IDC)	**$ 91,032,080**	**$ 89,192,976**	**2.1%**
Total	**$ 417,478,929**	**$ 393,146,878**	**6.2%**

Expenditures - Direct		
	YTD (Apr.)	Full Year
FY25	$ 326,446,850	$ 394,812,206
FY24	$ 303,953,903	$ 371,624,622
FY23	$ 272,580,712	$ 337,688,551
FY22	$ 273,618,438	$ 330,920,330
FY21	$ 233,399,794	$ 294,248,586

Expenditures - Indirect		
	YTD (Apr.)	Full Year
FY25	$ 91,032,080	$ 113,393,474
FY24	$ 89,192,976	$ 111,102,607
FY23	$ 82,332,565	$ 103,856,777
FY22	$ 73,052,711	$ 93,079,082
FY21	$ 67,865,487	$ 86,156,912

Key Takeaways:

- Direct expenditures were up 7.4% and indirect expenditures were up 2.1% YOY.
- Direct expenditures reflect growth in most object classes, with notable exceptions in tuition remission, materials & supplies, and domestic travel.
- Indirect Cost Recovery (IDC) to date has been relatively steady in terms of growth year over year.

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RI Sponsored Programs

EXPENDITURE DATA: FY21 – 25 (YTD through Period 10: April)

EXPENDITURES: Cumulative Report thru: APRIL			
College/Unit	Expenditures - FY25	Expenditures - FY24	Variance
COMP	$ 31,505,352	$ 33,570,093	-6.3%
COS	$ 51,061,591	$ 49,879,096	1.3%
DSGN	$ 7,851,889	$ 9,082,136	-14.2%
ENGR	$ 237,713,110	$ 230,221,958	3.4%
GTRI	$ 774,098,356	$ 709,380,380	9.1%
IAC	$ 5,806,121	$ 5,328,443	6.2%
OTHERS	$ 82,706,528	$ 64,543,041	27.6%
SCB	$ 834,339	$ 522,112	4.0%
Total	**$ 1,191,577,286**	**$ 1,102,527,259**	**8.1%**
Resident Instruction and Other	**$ 417,478,929**	**$ 393,146,879**	**6.2%**

Georgia Tech

RI Sponsored Programs

Grants and Contracts PROJECT ACCOUNTING STATISTICS
FY24 – FY25 (YTD through Period 10: April)

INVOICING

Invoicing YTD FY2024 vs. FY2025 (thru April)

Invoice Types	FY25 (Apr. YTD)	Monthly FY25 Average	FY24 (Apr. YTD)
G&C GIT Standard Certification Required	1,471,930	$ 147,193	$ 1,664,157
G&C GTRC Custom Certification Required	978,699	$ 97,870	$ 1,109,466
G&C GTRC Standard Certification Required	125,633,333	$ 12,563,333	$ 116,519,935
G&C In House	28,288,561	$ 2,828,856	$ 32,109,748
G&C LOC Draw	170,325,807	$ 17,032,581	$ 154,036,181
G&C SF1034	16,864,398	$ 1,686,440	$ 20,427,947
G&C SF270	51,251,913	$ 5,125,191	$ 47,040,213
Bursar Billed	21,735,735	$ 2,173,574	$ 15,028,722
Grand Total	**$ 416,550,377**	**$ 41,655,038**	**$ 387,936,368**
Raw Invoice Counts	**13,943**	**1,394**	**13,559**
		$ -	

Year over Year Invoicing Change	Dollars	Invoice Counts
YTD change in FY25 over FY24	$ 28,614,008	384
YTD percentage change	7.4%	2.8%

Bursar Related	**$ 21,735,735**		**$ 15,028,722**
Office of G&C Invoiced	**$ 394,814,642**		**$ 372,907,646**

FINANCIAL REPORTS

Financial Reports YTD FY2024 vs. FY2025 (thru March)

Report Types	FY25 (Mar. YTD)	FY24 (Mar. YTD)
Annual Financial Report	68	76
Final Financial Report	135	167
Monthly Financial Report	74	127
Quarterly Financial Report	285	448
Milestone (Event Based)/Revised	3	1
Semi-Annual Financial Report	91	32
TOTALS	**656**	**851**

Year over Year Reporting Change	Report Counts
YTD change in FY25 over FY24	(195)
YTD percentage change	-22.9%

G&C ANALYST TEAM: JOURNALS	FY25	% of Total	FY24	% of Total	% Chg FY
Journals (Total)	1053		988		7%
Appropriate Grants Management	833	79%	773	78%	
"Red Flag" Grants Management	220	21%	215	22%	

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 March, the analyst team managed: 834 award initiations, 1,972 award modifications, 4,082 award corrections, 1,881 closeouts, and 261 service now tickets.

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RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS (Overspent) - as of April 1				Total Count of Award ID	
Row Labels	Past-term	In-Performance	Available Balance	1-Apr	3-Mar
Electrical and Computer Engineering	(377,251)	(1,057,799)	(1,435,050)	44	52
GT/Emory Biomedical Engineering	(246,551)	(139,539)	(386,090)	17	21
Physics	(228,195)	(65,843)	(294,038)	3	6
Mechanical Engineering	(111,689)	(815,794)	(927,482)	25	26
Industrial And Systems Engineering	(61,625)	(8,169)	(69,794)	2	2
School of Cybersecurity & Privacy (SCP)	(45,687)	(177,381)	(223,068)	5	5
AMAC Accessibility Solutions and Research Center	(44,461)	(188,377)	(232,837)	4	3
EI2 Pass-Through	(41,023)		(41,023)	1	-
School of Public Policy	(38,033)		(38,033)	2	3
Chemical and Biomolecular Engineering	(34,417)	(593,047)	(627,464)	15	18
Packaging Research Center	(25,000)		(25,000)	1	-
Aerospace Engineering	(20,441)	(424,899)	(445,340)	18	27
Civil And Environmental Engineering	(6,296)	(364,312)	(370,608)	6	6
Biological Sciences	(5,811)	(119,079)	(124,891)	4	7
Materials Science and Engineering	(5,578)	(524,603)	(530,182)	6	7
Grand Total	(1,300,979)	(28,689,099)	(29,990,078)	208	240

Key Takeaways:

- This data represents awards where actual spending plus obligations and commitments exceeds the current budget.
- The biggest risk area is dollars associated with “past-term” awards (the end date has passed).

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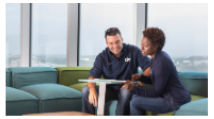
G&C Education & Outreach – PI Articles and The Latest Buzz

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

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

APRIL 2025 ARTICLE (# 38)

Featured PI Article



PI ARTICLE: *Appreciation for Our Research Community*

The last few months have been difficult and stressful in higher education, but especially in the world of sponsored research. While we have continued to manage through change and move forward with the work we are doing, all of us have been impacted by rapid decisions and a need to adapt to new initiatives and directives. More PI articles are found in the **archive**.

Read the 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):
May 19, 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:
June 30, 2025 (Monday)
10 - 11 a.m.

Learn More

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Cost Accounting Updates

Jonathon Jeffries
Director - Cost Accounting

Georgia Tech

Fringe Rates (4) at Georgia Tech – FY26

- **Full Benefits** – Regular full-time faculty and Staff, Part-time Employees at least 75% FTE
  - Social Security, $25,000 Life Insurance, Health Insurance, Retirement (ORP or TRS), Non-Payroll Fringe (which includes Terminating Vacation Payouts, Retiree Health and Life Benefit, Workers Compensation, Unemployment Insurance and payments to ERS)
  - Retiree Benefits, Workers Compensation, and Unemployment are allocated to GTRI and paid quarterly
  - Campus Transportation Costs (GTRI allocation included in GTRI Admin Study)
- **Limited Benefits** - Part-time Employees at least 50%, but less than 75% FTE
  - Includes all benefits in Full Rate <u>except Health and Life Insurance</u>
- **Partial Benefits** (Medicare Only) – Part-time Employees less than 50% FTE and Non-Retirement eligible Supplemental Pay Accounts
- **Graduate Student Health Benefit** – GRA and GTA Only
  - Health Insurance Subsidy provided by the Institute
- **Graduate Assistance and Student Employees** – No benefits provided

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Fringe Rate Proposal Process – Fy26

- Resident Instruction (RI) and GTRI submit two fringe proposals annually
  - RI submits an Actuals Study by September 30th
  - GTRI submits an Actuals Study by December 31st
  - **Both submit a Projected Study by April 30th**
  - DCAA audits each proposal for RI annually
- Quarterly Analysis is done to track projected rates during the Fiscal Year
  - RI has Fixed with Carryforward Rates and includes an over/under recovery from a prior closed Fiscal Year
  - GTRI is required to have rates track within 5% of projection or rates are adjusted at year-end
  - Budget Office uses analyses to track Institute required funding, GTRI uses to pay shared benefits
- **Projections** are prepared using 3rd quarter data and any additional information
  - When possible actual rates from the last closed fiscal year (FY24); this allows for an approval from ONR in a timely manner to meet the first payroll of the new Fiscal Year
  - Adjustment may be made for changes in TRS rates, known changes in health premium, or components that are not tracking to a previous trend
  - Costs are determined by applying projected rates to projected salary, but focus is on the rate, not dollars

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Resident Instruction Full Fringe Rate Comparisons

	Projected			
Full Fringe Benefits	FY 2024	FY 2025	FY 2026	Prior Year
Fringe Benefits :	Rate	Rate	Rate	Change
Social Security	6.75%	6.79%	6.93%	0.14%
Life Insurance	0.21%	0.20%	0.19%	0.00%
Health Insurance	8.10%	8.25%	8.42%	0.17%
Retirement	13.93%	14.49%	15.18%	0.69%
Transportation	0.13%	0.14%	0.17%	0.03%
Non-Payroll Fringes Vacation Payout, Retiree, Etc.	2.72%	2.44%	2.23%	-0.21%
	31.85%	32.31%	33.13%	0.82%
Plus (Over)/Under Recovery of Fringe Benefits	-0.10%	-0.57%	0.29%	0.86%
Projected Full Rate	31.7%	31.7%	33.4%	1.68%

- Retirement – FY25 TRS employer rate increases from 20.78 to 21.91
- Other Components based on FY4 Effective Rate
- Fy26 rate reflects under-recover from FY24, while FY25 rate reflects an over recovery from FY23

Georgia Tech

Resident Instruction Grad Health Rate Comparisons

	Projected			
	FY 2024	FY 2025	FY 2026	Prior Year
Graduate Student Health	Rate	Rate	Rate	Change
Projected Graduate Student Health Insurance	6.91%	7.35%	7.12%	-0.23%
Plus (Over)/Under Recovery of Fringe Benefits	0.42%	0.58%	0.18%	-0.40%
Projected GRA Rate	7.3%	7.9%	7.30%	-0.63%

- FY26 Grad health rate projected based on FY24 effective rate
- Current rate reflects under-recover from FY24, that is lower than prior year under-recovery

Rate Agreements are posted on the Grants and Contract website https://grants.gatech.edu/policies-and-procedures/facilities-and-administrative

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GT/GTRI Exchange of Services/Admin Study

- The Exchange of Services/Admin Study is prepared annually to identify the projected cost of administrative and support services to be provided to Georgia Tech Research Institute (GTRI) by units and offices funded by the Georgia Institute of Technology, Resident Instruction budget (Fund 10000) and vice-versa provided to Resident Instruction by units funded by GTRI during each fiscal year.

- The Exchange of Services/Admin Study is completed each Spring for the following fiscal year by looking at the most recently closed fiscal year's actual costs and allocation of costs.

- For example, the FY26 study was completed with the starting point being FY24 actual costs and allocations. A "true up" of FY24 actual costs compared to the original study (over or under recovery) will be added to FY26 totals for GTRI to charge our government sponsors for actual costs.

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GT/GTRI Exchange of Services/Admin Study – FY26

	Actual 2024 Charges	Projected 2025 Charges	Projected 2026 Charges	% Change 2024 Actuals to 2026 Projections
General & Administrative Provided by RI	20,992,307	24,677,817	24,637,141	17.4%
Research Services Provided by RI	12,460,518	17,047,212	14,684,736	17.9%
Total Services Provided by RI	33,452,825	41,725,029	39,321,877	17.5%
Adj for Prior Year (Over)/ Under Recovery (combined)	80,934	(360,273)	2,602,600	
Total Net RI Chgs after Prior Year (Over)/Under	33,533,759	41,364,756	41,924,477	
GTRI Charges for Services Provided	(2,791,546)	(5,470,478)	(4,320,221)	54.8%
Net Amount owed by GTRI to RI		35,894,278	37,604,256	
Increased Budget support in FY26			1,709,978	

- Driver of RI decrease in costs recovery from FY25 is an internal review of some of the allocations
- Over-recover of RI from GTRI and GTRI from RI in Fy24; the GTRI increase was greater leading to the net over-recovery that is driving the increased budget support

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Monthly WAF and Grant Management

- Employees including GRAs and Student Assistants paid on sponsored funding(Grant Worktags) receive an WAF monthly via email
- It is GT policy that employees should 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 (Faculty too) to regularly review their labor distribution monthly and report issues
- 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 reporting compliance, and avoid extra EDRs.

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Sponsored Award Effort Limitation

- FY25 implementation of a maximum **annual** 98% effort on RI sponsored awards (GR Worktags)
- New procedure applies to all non-student employees including Post Docs
- Allows documented time for administration duties including annual training and general departmental meetings; protects the Institute from compliance issues
- JE was posted in April and May based on previous month close to grant salary exceeding 98%
- Amounts over 98% will be centrally funded for FY25
- Any questions contact – jonathon.jeffries@business.gatech.edu

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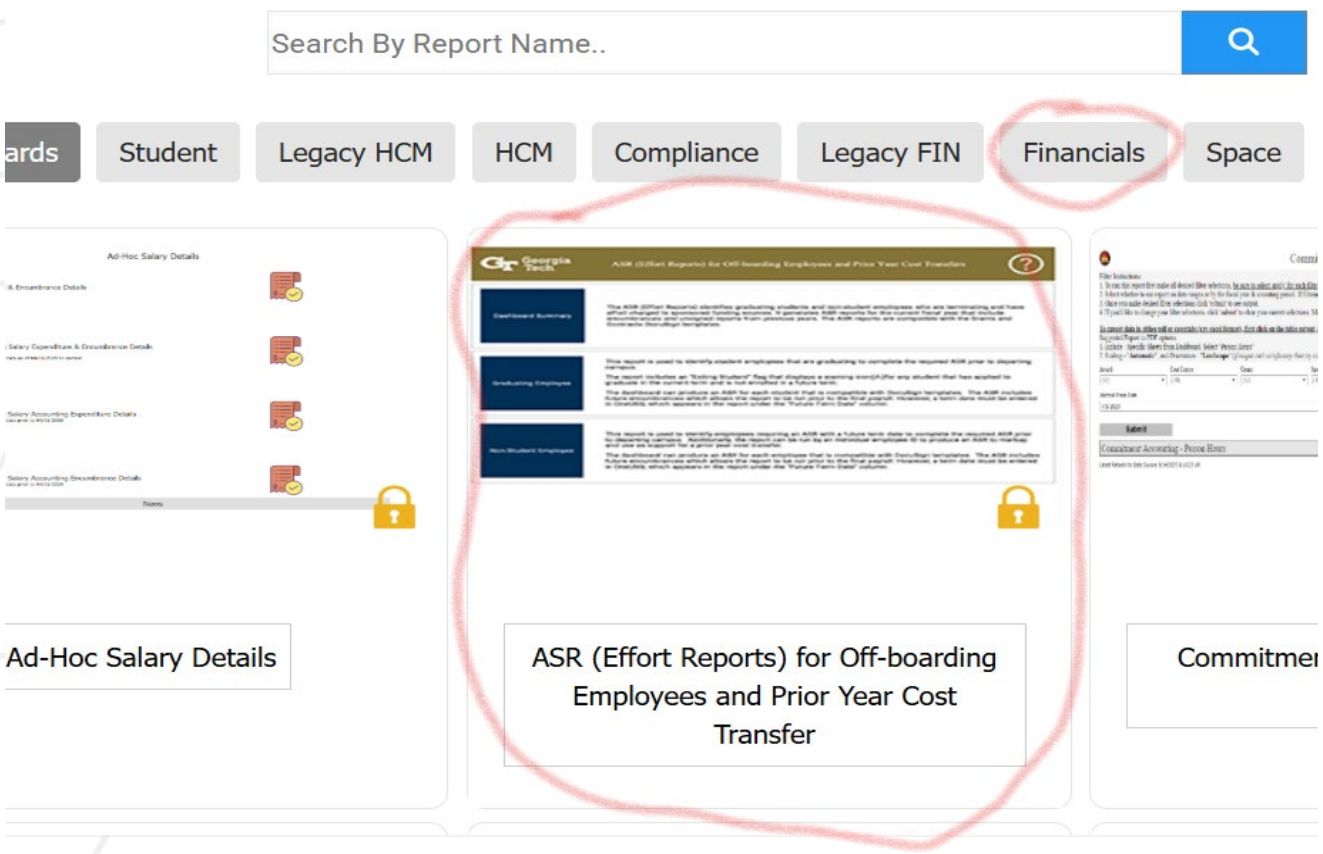
Cost Accounting Updates

Andrew Chung
Cost Accountant II

Georgia Tech

Graduating and Non-Student Employee Dashboard Reports



- The Graduating Student Employee dashboard report is now live!
- The Non-Student Employee dashboard report is also live.
- Both reports can be accessed in LITE (lite.gatech.edu)
- Click on the “Financials” tab in LITE and then click on the “ASR (Effort Reports) for Off-barding Employees and Prior Year Cost Transfer” tile.

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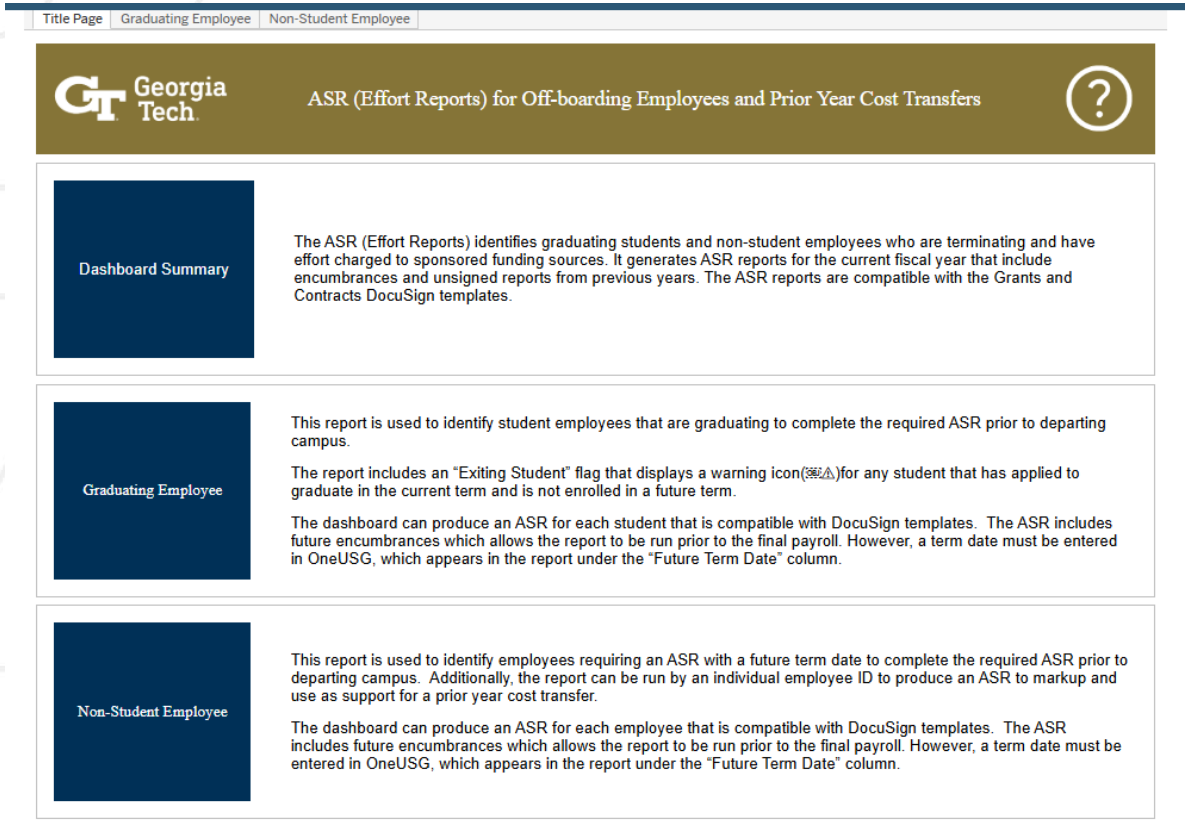
Graduating and Non-Student Employee Dashboard Reports



- From the landing page, you can select either the "Graduating Employee or the "Non-Student Employee" report.
- Click on one of the blue boxes depending on what report you want to access.
- Dashboard Summary is there for informational purposes only and not clickable.
- A description of each report and what it does is provided.

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“Graduating Employee” ASR Report

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Graduating Employee

Filter Selection

GT Fiscal Year	Employee	Employee Department	Job Title	Employee Paygroup Description	Future Term Date (Y/N)
2025	All	140 - Inst for People & Technology	All	All	All

Exp/Enc	Worktag Name & ID	Award ID	Graduation Application Request	Enrolled In Future Term	Exiting Student (Y/N)
All	All	All	All	All	All

Run Report

Employee ID	Employee Department	Fiscal Year	Employee Full Name	Employee GTID	Employee Email	Employee Position Number	Employee Paygroup Description	Job Title	Supervisor Name	Graduation Application Request	Exiting Student Flag	Enrolled In Future Term	Future Term Date	Total Sponsored Charges
[redacted]	140 - Inst for People & Technology	2025	[redacted]	[redacted]	[redacted]	[redacted]	Student Assistants	Student Assistant	[redacted]	Spring 2025	⚠	No Future Term Enrollment	2025-05-11	[redacted]
[redacted]	140 - Inst for People & Technology	2025	[redacted]	[redacted]	[redacted]	[redacted]	Student Assistants	Student Assistant	[redacted]	Fall 2025		No Future Term Enrollment	No Term Date	[redacted]
[redacted]	140 - Inst for People & Technology	2025	[redacted]	[redacted]	[redacted]	[redacted]	Student Assistants	Student Assistant	[redacted]	Spring 2025	⚠	No Future Term Enrollment	2025-05-24	[redacted]
[redacted]	140 - Inst for People & Technology	2025	[redacted]	[redacted]	[redacted]	[redacted]	Student Assistants	Student Assistant	[redacted]	No Application Request		No Future Term Enrollment	2026-01-03	[redacted]
[redacted]	140 - Inst for People & Technology	2025	[redacted]	[redacted]	[redacted]	[redacted]	Student Assistants	Student Assistant	[redacted]	Spring 2025	⚠	No Future Term Enrollment	2025-05-24	[redacted]
[redacted]	140 - Inst for People & Technology	2025	[redacted]	[redacted]	[redacted]	[redacted]	Graduate Assistants	Graduate Research Assistant	[redacted]	Spring 2025	⚠	No Future Term Enrollment	2025-05-15	[redacted]
[redacted]	140 - Inst for People & Technology	2025	[redacted]	[redacted]	[redacted]	[redacted]	Student Assistants	Student Assistant	[redacted]	No Application Request		No Future Term Enrollment	2026-01-03	[redacted]
[redacted]	140 - Inst for People & Technology	2025	[redacted]	[redacted]	[redacted]	[redacted]	Student Assistants	Student Assistant	[redacted]	Spring 2025	⚠	No Future Term Enrollment	No Term Date	[redacted]

Review Title of report

Filters now at the top instead of on the side.

Must click here after selecting your filters for the results to display

New! Flag is set if there is a Graduation Application Request in the current term AND there is a Future Term Date

Clicking on a row will reveal a blue link you can click on to generate the employee’s ASR

Georgia Tech

“Non-Student” ASR Report

Georgia Tech

Non-Student Employee

Filter Selection

GT Fisal Year	Employee	Employee Department	Job Title	Employee Paygroup Description
2025	All	140 - Inst for People & Technology	All	All

Future Term Date (Y/N)	Exp/Enc	Award ID	Worktag Name & ID
All	All	All	All

Run Report

Employee ID	Employee Department	Fiscal Year	Employee Paygroup Description	Employee Full Name	Employee GTID	Employee Email	Job Title	Employee Position Number	Supervisor Name	Future Term Date	Total Sponsored Charges
[redacted]	140 - Inst for People & Technology	2025	12 Month Faculty	[redacted]	[redacted]	[redacted]	Senior Research Associate	[redacted]	[redacted]	No Term Date	[redacted]
[redacted]	140 - Inst for People & Technology	2025	12 Month Faculty	[redacted]	[redacted]	[redacted]	Research Scientist II	[redacted]	[redacted]	No Term Date	[redacted]
[redacted]	140 - Inst for People & Technology	2025	12 Month Faculty	[redacted]	[redacted]	[redacted]	Senior Research Scientist	[redacted]	[redacted]	No Term Date	[redacted]
[redacted]	140 - Inst for People & Technology	2025	Salaried	[redacted]	[redacted]	[redacted]	Dir-Research Administration	[redacted]	[redacted]	No Term Date	[redacted]

Review Title of report

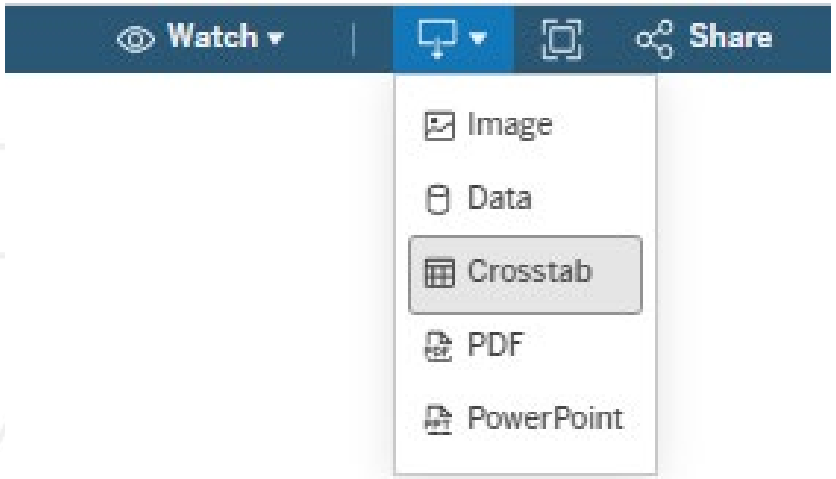
Paygroup will exclude student positions such as GRA’s or GTA’s

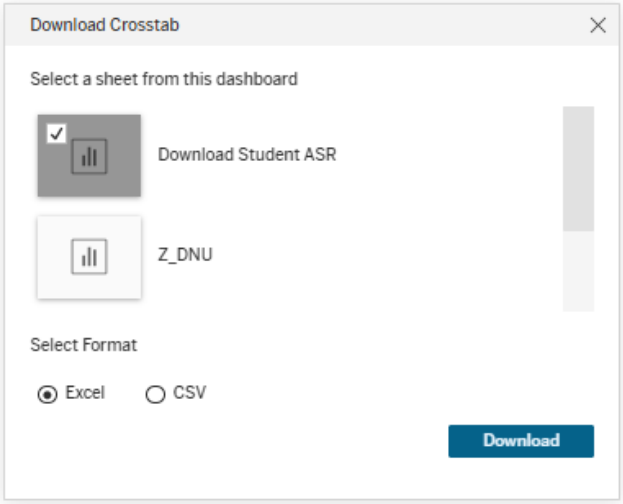
No “Exiting Student” filter or flag because this report is for non-students only.

Clicking on a row will reveal a blue link you can click on to generate the employee’s ASR

Georgia Tech

Graduating Students and Non-Student Employee Dashboards





- Once you run the “Graduating Employee” ASR report, you can download it in either excel or CSV format by clicking on the square icon with the down arrow on the top right, then clicking on “Crosstab” and finally selecting “Download Student ASR” and clicking on “Download”.
- Same thing for “Non-Student Employee” report except under Crosstab, you would select “Download Employee ASR” and then click on “Download”.

Georgia Tech

Navigating - Graduating Employee ASR Report

- Once ASR is generated from the dashboard, you can download it and either print it out to obtain a wet signature from the student or route it through Docusign (recommended).
- Please refer to last month Buzz where Barkley explained the process of routing the ASR documents through Docusign if you need a refresher.
- Please direct any questions or feedback regarding the reports to our helpdesk – easr.ask@gatech.edu
- We look forward to your feedback!

Georgia Tech

Travel & Expenses – Airfare

Xinia Richards
Travel & Expense Manager

Georgia Tech

Airfare Overview

The GT Airfare Travel Policy 6.6 provide guidance regarding airfare requirements for all individuals traveling on official GT Business.

- Who should adhere to Travel Policy 6.6?
  - All travelers—both employees and non-employees of Georgia Tech—while traveling on official GT business.
- What type of Airfare should be booked?
  - The most cost-effective manner and utilize the lowest possible coach fares consistent with scheduling and policy requirements.
- What is required prior to booking Airfare?
  - **Authorization to Travel:** Employees must have a fully approved Spend Authorization before booking out-of-state travel.
  - **Cost Comparisons:** In certain cases, cost comparisons from Travel Inc. are required to ensure the most cost-effective booking is paid for. Examples include personal travel combined with business travel or selecting higher-class airfares in specific situations.

Georgia Tech

Airfare Overview

- When should Airfare be booked?
  - Per State Policy, between 14 – 30 days prior to the first day of travel, when practical.
    - Bookings taking place 14 days or less prior to travel, require a reason.
  - Flights booked within 30 days of travel help manage cash flow and reduce the risk of potential change fees and administrative costs related to any subsequent change in travel plans.

- Why should we use the most cost-effective and Travel Inc. to book Air Travel?
  - The University System of Georgia prioritizes responsible spending and generally considers First Class travel an inappropriate use of institutional funds, except in specific cases.
  - Cost Effective, Trackable, Compliant.

- Where can Airfare be booked?
  - **Employees** can book Airfare through Concur, our Travel Inc. booking platform. Access can be requested by completing the Concur Travel Access and Recurring Direct Bill Form and submit a ServiceNow request to Expenses.
    - If Concur or Recurring Direct Bill is not available at the time of need, a Single Trip Direct Bill Airfare Form is required.
  - **Non-Employees** do not have access to Concur directly. The unit coordinating the travel arrangements is responsible for booking travel on their behalf through Travel Inc. The Single Trip Direct Bill Airfare Form is required for non-employee travelers and should be completed by the unit.

Georgia Tech

Airfare Overview

- How can travelers pay for airfare?
  - **Personal Credit Card**
  - **Direct Bill** of airfare is available for all employees and non-employees of GT while traveling on official business
    - Travel Updates: When Travel Inc. handles booking arrangements, any exchanges and/or cancellations must be processed directly by Travel Inc.
    - Reporting: When Direct Bill airfare is reported within the Expense Report, ***please mark it as a personal expense***.
  - **Unused Tickets Credits:** Monthly, T&E shares with departments a list of unused tickets derived from canceled GT business airfares. Three-digit department code is required.
    - Utilization: Oldest to newest.
    - Expiration: One year from the date the original itinerary was issued.
    - Name Change: These are allowed. Travel Inc. must be contacted to process this request.
    - Partial Credits: These can only be applied by contacting Travel Inc.
    - Worktag Awareness: Worktags should be reviewed when utilizing unused credits to ensure the current booking benefit the project or grant, when applicable.

Commitment Accounting Updates

Jason Cole

Director - Commitment Accounting

Georgia Tech

CPF and EDR Monthly Deadlines

- Submit CPF transactions by **Monday, May 19th** 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.

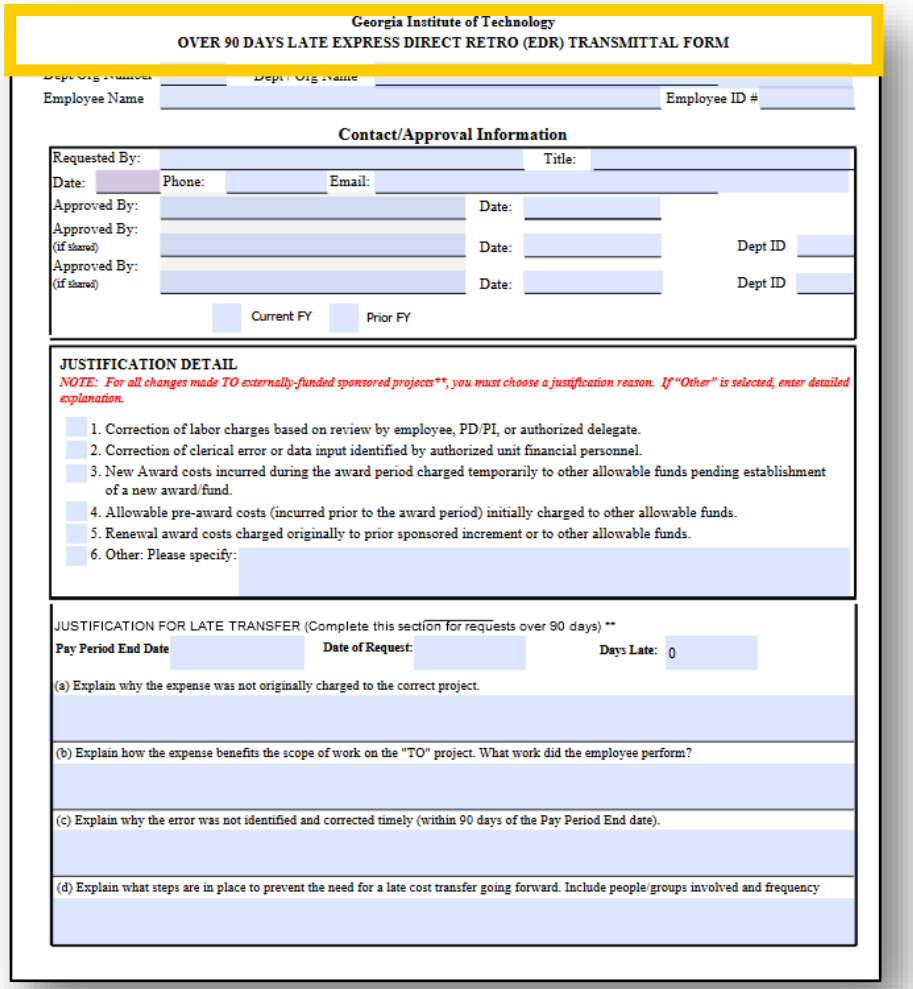
- Please note the EDR monthly deadline: **Thursday May 29th, at 4:45pm.** EDRs that are pending past the deadline will be denied and should be resubmitted once the EDR page opens for May.

- Over 90-day limitation will become applicable on **Thursday May 29th,** for the **February** monthly payroll postings. Please be sure to review and submit EDRs timely in order 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

Employee Name | Employee ID #

Contact/Approval Information

Requested By: | Title:
Date: | Phone: | Email:
Approved By: | Date:
Approved By: (if shared) | Date: | Dept ID
Approved By: (if shared) | Date: | Dept ID
Current FY | Prior FY

JUSTIFICATION DETAIL
*NOTE: For all changes made TO externally-funded sponsored projects**, you must choose a justification reason. If "Other" is selected, enter detailed explanation.*

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

Georgia Tech

Commitment Accounting |Best Practices

End of the year

- 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 and ASRs 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

Georgia Tech

Past Term Exceptions

Award ID	Award Name	Bill to Spons	Award PI	Award PI Dep	Award Lifecy	Award Start	Award End D	Months Left	Original Budget	Amendments	Current Budget	Available Balance	Balance Stat
AWD-003112	PRECISION A	UNIVERSITY	Cassie Sue M	Biomedical E	Central Admi	9/30/2021	8/31/2024	-8	101,506.00	203,012.00	304,518.00	(89,121.73)	Overspent
AWD-005144	CHARACTER	AIR FORCE C	Jason D Azou	Chemistry &	Central Admi	8/15/2023	8/14/2024	-8	2,606,709.00	-	2,606,709.00	(2,779.23)	Overspent
AWD-006164	Physics-drive	MICHIGAN S	Honghui Shi	School of Inte	Central Admi	8/1/2023	11/11/2024	-5	287,722.00	60,710.00	348,432.00	(2,738.61)	Overspent
AWD-004730	Engine Maint	DELTA AIR LI	Dimitrios Ma	Aerospace S	Close Out	1/1/2023	12/30/2024	-4	100,000.00	100,000.00	200,000.00	(4,116.69)	Overspent
AWD-002930	2021 BUILD T	US DEPT OF	Nakia Meleci	VP-Commerc	Close Out	10/1/2021	12/31/2024	-4	1,271,991.00	-	1,271,991.00	(39,175.28)	Overspent
AWD-004865	MAGNETO-C	AZIMUTH CO	Vladimir V Ts	Materials Sci	Close Out	5/5/2023	2/27/2025	-2	90,176.00	113,414.74	203,590.74	(4,809.81)	Overspent
AWD-000981	SATC: CORE:	NATIONAL S	Alexandra O	School of Cyb	Close Out	4/1/2020	3/31/2025	-1	480,929.00	-	480,929.00	(638.71)	Overspent
AWD-005868	Phase 1B Pa	GEORGIA RE	Thad E Starn	School of Inte	Central Admi	1/16/2024	3/31/2025	-1	30,573.00	-	30,573.00	(3,103.54)	Overspent
AWD-004169	ROBUST AND	USDA/NATL	Zhaohui Tong	Chemical an	Close Out	10/1/2022	3/31/2025	-1	337,030.91	-	337,030.91	(4,620.37)	Overspent
AWD-100279	NEETRAC ME	PACIFIC GAS	Laquita C Wr	Electrical & C	Close Out	4/1/2010	3/31/2025	-1	548,611.07	(202,055.29)	346,555.78	(181,659.85)	Overspent
AWD-003609	ADVANCED T	UNIVERSITY	Arijit Raycho	Electrical & C	Close Out	1/24/2022	3/31/2025	-1	161,232.00	363,768.00	525,000.00	(55,989.52)	Overspent
AWD-101173	DTE ENERGY	DTE ENERGY	Laquita C Wr	Electrical & C	Close Out	4/1/2016	3/31/2025	-1	136,497.50	473,820.00	610,317.50	(39,017.85)	Overspent
AWD-001829	PROGRAMM	DOD/DEFEN	Emmanouil K	Electrical & C	Close Out	9/30/2020	3/31/2025	-1	746,069.00	6,357,659.00	7,103,728.00	(28,923.73)	Overspent
AWD-003544	REAL-TIME P	NAVY/OFC C	Omer T Inan	Electrical & C	Close Out	4/1/2022	3/31/2025	-1	100,000.00	200,000.00	300,000.00	(26,945.89)	Overspent
AWD-006490	NANOSCALE	UNIVERSITY	William Alan	Electrical & C	Close Out	9/1/2024	3/17/2025	-1	1,665.00	-	1,665.00	(26,734.86)	Overspent
AWD-005277	CR3195 / Tel	TELE-FONIKA/BOLINGBROOK, IL			Close Out	9/20/2023	3/19/2025	-1	194,000.00	-	194,000.00	(10,101.63)	Overspent
AWD-004807	DETECTING I	CHARLES RI	Omer T Inan	Electrical & C	Close Out	2/1/2023	3/31/2025	-1	50,000.00	852,778.00	902,778.00	(8,242.73)	Overspent
AWD-006455	Optimization	VIRGINIA TE	Rafael Dava	Biomedical E	Close Out	4/1/2024	3/31/2025	-1	146,300.00	-	146,300.00	(45,388.31)	Overspent
AWD-001046	LIPID BIOMA	DHHS/PHS/	Michelle C La	Biomedical E	Central Admi	5/1/2020	3/31/2025	-1	360,679.00	1,080,171.00	1,440,850.00	(26,411.02)	Overspent
AWD-002475	AN IMMUNO	EMORY UNIV	Edward A Bo	Biomedical E	Central Admi	4/1/2021	3/31/2025	-1	112,660.00	511,023.00	623,683.00	(18,459.37)	Overspent
AWD-001932	T-CELL INTRI	NEW YORK U	Cheng Zhu	Biomedical E	Close Out	4/1/2020	3/31/2025	-1	149,006.00	581,124.00	730,130.00	(11,949.06)	Overspent
AWD-005262	Vision Scienc	EMORY UNIV	Christopher I	Biomedical E	Close Out	9/1/2023	4/1/2025	-1	22,422.00	46,150.00	68,572.00	(1,056.88)	Overspent
AWD-006176	Long Range E	JOHNS HOP	Yao Xie	Industrial & S	Central Admi	4/1/2024	3/31/2025	-1	6,471.00	58,234.00	64,705.00	(3,391.20)	Overspent
AWD-004564	ULTRAFAST I	AIR FORCE C	Yi Chen Mazu	Mechanical I	Close Out	4/1/2023	3/31/2025	-1	520,000.00	-	520,000.00	(3,709.77)	Overspent
AWD-006022	Harnessing n	THE SHURL A	Andrew C Mo	Chemistry &	OSP Import -	3/21/2024	3/20/2025	-1	249,257.00	-	249,257.00	(396.51)	Overspent
AWD-000261	COLLABORA	NATIONAL S	Rodney J Wel	Earth & Atmo	Close Out	10/1/2019	3/31/2025	-1	349,944.00	49,244.00	399,188.00	(184.58)	Overspent
AWD-002519	STRUCTURE,	AIR FORCE C	Uzi Landman	Physics	Close Out	7/1/2021	3/31/2025	-1	150,000.00	800,000.00	950,000.00	(228,195.36)	Overspent
AWD-006835	Multidisciplin	EMORY UNIV	Marshall L Gr	Psychology	Central Admi	12/1/2024	4/1/2025	-1	29,438.00	-	29,438.00	(21,529.21)	Overspent
AWD-003465	An Extended	PARTWORKS	Maribeth Gar	Interactive M	Central Admi	1/17/2022	3/31/2025	-1	133,018.00	379,774.00	512,792.00	(6,265.93)	Overspent
												(895,657.24)	

Georgia Tech

Cost Share Exceptions

Award	Award Sponsor	Award Lifecycle Status
AWD-101914: NATIONAL CENTER FOR SUSTAINABLE TRANSPORTATION (NC 12/01/2016 (version 5)	UNIVERSITY OF CALIFORNIA/DAVIS, CA	Close Out
AWD-101324: CENTER FOR TEACHNING OLD MODELS NEW TRICKS (TOMNET 11/01/2016 (version 5)	ARIZONA STATE UNIVERSITY/TEMPE, AZ	Close Out
AWD-001578: INSPIRE: DATA-DRIVEN RISK INFORMED BRIDGE ASSET MA 01/01/2020 (version 5)	MISSOURI UNIVERSITY OF SCIENCE & TECHNOLOGY/ROLLA, MO	Close Out
AWD-005241: GEORGIA TECH-AMERICORPS PROGRAM 09/14/2023 (version 1)	GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS/ATLANTA, GA	Central Administrative Review
AWD-002187: Assessment of selected mitigation strategies for e 02/01/2021 (version 0)	DELTA AIR LINES/ATLANTA, GA	Close Out
AWD-101857: I-CORPS: ATHERAXON - PHASE I 01/29/2018 (version 0)	GEORGIA RESEARCH ALLIANCE/ATLANTA, GA	Close Out
AWD-003886: AUDIOTGRA PHASE IIA 07/22/2022 (version 3)	GEORGIA RESEARCH ALLIANCE/ATLANTA, GA	Central Administrative Review
AWD-004594: The Effective of Metacognitive Feedback on Postsec 10/01/2022 (version 1)	AMERICAN PSYCHOLOGICAL ASSOC/WASHINGTON, DC	Close Out
AWD-103413: OPERATION OF SOUTHEASTERN TRADE ADJUSTMENT ASSISTA 05/01/2017 (version 1)	US DEPT OF COMMERCE/ECON DEV ADM	Close Out
AWD-004195: A COLLABORATIVE INDUSTRIAL ASSESSMENT CENTER FOR E 09/01/2022 (version 3)	US DEPT OF ENERGY/DOE/ENERGY EFFICIENCY & RENEWABLE ENERGY/WASHINGTON, DC	Central Administrative Review
AWD-001256: IPA for Sara Bitarafan 05/26/2020 (version 0)	VETERANS ADMINISTRATION/VA MEDICAL CENTER	Close Out
AWD-102142: RITMOridesourcing 08/01/2018 (version 3)	ARGONNE NATL LAB/UCHICAGO ARGONNE LLC/ARGONNE, IL	Close Out
AWD-004595: BIO-SYNTHETIC FUNCTIONAL NANOMATERIAL PLATFORM FOR 09/23/2022 (version 2)	THE FLORIDA INSTITUTE FOR HUMAN & MACHINE COGNITION (IHMC)/PENSACOLA, FL	Close Out
AWD-005841: Compact Micro-Optical Cavity Arrays - Phase I 03/15/2024 (version 2)	GEORGIA RESEARCH ALLIANCE/ATLANTA, GA	Close Out
AWD-003320: TERRADYNAMICALLY ROBUST ROBOTS FOR CROP MANAGEMENT 02/15/2022 (version 3)	GEORGIA RESEARCH ALLIANCE/ATLANTA, GA	Close Out
AWD-001005: EFFECTS OF TESTOSTERONE AND CORTISOL ON TWO DIMENS 02/07/2020 (version 2)	INTERDISCIPLINARY NETWORK FOR GROUP RESEARCH (INGROUP)	Close Out
AWD-101677: ABBA-ADVANCED BIOFUELS AND BIOPRODUCTS WITH AVAP 10/15/2017 (version 1)	AVAPCO LLC./THOMASTON, GA	Close Out
AWD-004764: GEORGIA'S ENERGYSHED 05/01/2023 (version 3)	US DEPT OF ENERGY/DOE WASHINGTON, DC	Close Out

Georgia Tech

Project Accounting

- **G&C Invoicing Process Overview**
- G&C invoices sponsors in accordance with the terms and conditions of the contract or award.
- This is summarized in CIS:

Showing the billing instruction for INIT Package (latest available)

Inv Form: Georgia Tech Research Corp.

Copies:

Reserve:

Financial Reports:

Billing Schedule: Fixed Payment Schedule - Industry

Carry Forward Approval Rqd: N

Purchase Order Number:

Special Instructions:

No billing required; first payment of $200,000 already received by GTF and transferred to GTRC; second payment of $99,321 scheduled to be sent 6/30/2022.

Georgia Tech

G&C Invoicing

- Most awards are invoiced monthly on a cost reimbursable basis. G&C only bills for actual expenses posted we do not invoice for obligations.
- We bill the following month for the previous month's expenses.
- The common forms of invoicing types:
- **Prepaid** – sponsor pays upfront – no invoicing required.
- **Installment payments** – sponsor makes regular payments – no invoicing required.
- **Installment invoice-** sponsor is billed on a regular schedule for fixed amounts.
- **Monthly, quarterly, semi annually, annually** – sponsor is billed for expenses incurred in the defined period.

G&C Invoicing

- **Government Letter of Credit** – NSF, NIH and other Federal agencies allow GT to draw down funds as required to pay for expenses incurred.
- We have a LOC process that groups all expenses for an agency into a large monthly draw. For example, we may draw $5 million from NSF for the monthly expenses of over 500 NSF awards. Funds are usually received next business day by GTRC.
- If expense are not posted in WD (SABER) we cannot invoice for them.
- Because of the relationship of GTRC to GT, GT is paid monthly for all the expenses on awards contracted through GTRC. GT is never waiting on invoices to be paid. GTRC waits for and receives the payments from sponsors.
- A small number of awards are contracted directly with GT. G&C bills those awards and manages the collections and postings of payments. On these awards GT must wait to be reimbursed from the sponsor and not GTRC.

G&C Invoicing

- GT incurs expenses paid by GT funds and then GT is reimbursed for those expenses every month by GTRC – the process for awards contracted with GTRC is:
- GTRC contacts with ABC company for a $10 research contract.
- GT researchers perform the work and expend $10 doing so.
- After the month ends G&C bills ABC on behalf of GTRC for $10
- GT bills GTRC for $10
- GTRC pays GT $10
- GTRC waits for ABC to pay their invoice.
- GTRC is paid by sponsor.

- GT is paid every month by GTRC for its research expenditures.

G&C Invoicing

- Where to view invoices-
- So you can see invoice dates and collection dates in GTRC Sponsored Billing Activity. Under the billing tab in CIS there is a link for the report

Phone:
Fax:
Email:

Phone:
Fax:
Email:

Click here to view Sponsor Billing Activity

Inv Form: Government
Copies:
Reserve:
Financial Reports: quarterly sf425
Billing Schedule: Monthly
Carry Forward Approval Rqd: N

Sponsored Billing Activity

Award/Fund Number: AWD-002632 (Format: A1234) Old Project Number: ? (Format: A-1234) Filter Type (Award/Fund Number: / Old Project Number) Submit

Georgia Tech

G&C Invoicing

Sponsored Billing Activity

Award/Fund Number: AWD-002632 (Format: A1234) Old Project Number: ? (Format: A-1234) Filter Type: Award/Fund Number: / Old Project Number Submit

Award/Fund Number: AWD-002632
Old Project Number:
Project Title: INTEGRTED UNIVERSITY PROGRAM SCHOLARSHIP AND FELLOWSHIP SUPP
Contract: DE-NE0009059

Sponsor: US DEPT OF ENERGY/DOE/IDAHO FALLS, ID
Major#:
Type: MN
Award: $7,500.00

Start Date: 08/01/2021
Terminated:

Costs:	$7,500.00	Invoices:	$7,500.00
Overhead:	$0.00	Collections:	$7,500.00
Checks:	$0.00	Write Offs:	$0.00
Fees:	$0.00	AR Balance:	$0.00
FCCoM:	$0.00		
Charges:	$7,500.00		
Invoices:	$7,500.00		
WIP Balance:	$0.00		

	Expenses					Activity		
Date	Cost	Overhead	Checks	Fees	Cost of Money	Invoice	Collection	Write Off
08/31/2021	$3,750.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
09/21/2021	$0.00	$0.00	$0.00	$0.00	$0.00	$3,750.00	$3,750.00	$0.00
01/22/2022	$0.00	$0.00	$0.00	$0.00	$0.00	$3,750.00	$3,750.00	$0.00
01/31/2022	$3,750.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total	**$7,500.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$7,500.00**	**$7,500.00**	**$0.00**

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G&C Invoicing

- To see invoices in Workday go to the award overview page and click on the Billing & Receivables tab and then the View Sponsored Invoice for Award tab. A list of invoices will appear. To see the actual invoice drill down on the invoice number and got to the Printing Runs tab. You will find a .pdf of invoice to click on.

Sponsor Award Reference Number	255609	Sponsor Direct Cost / Sponsor Facilities And Administration	11,358.00 / 6,611.00	Award Contract Dates	08/11/2021
Prime Sponsor	US DEPT OF ENERGY/DOE/IDAHO FALLS, ID			CFDA Number	NA -
Sponsor	IDAHO NATIONAL LAB/BEA/IDAHO FALLS				

Overview | Award Lines | Budget | Award Tasks | **Billing & Receivables** | Additional Data | Additional Reports | Set Up & History

Schedules | **View Sponsor Invoices for Award** | Award Prepayment Summary

7 items

Invoice	Invoice Status	Billing Sequence	Adjustment Reason	Invoice Type	Invoice Date	Invoice Amount	Amount Due	Currency	Due Date	Invoic Follov Date
Customer Invoice: CI-00044515	Approved			G&C GTRC Standard Certification Required	12/07/2021	2,076.79	0.00	USD	12/07/2021	
Customer Invoice Adjustment: CI-00044515CR	Approved		GTRC Invoice Adjustments	G&C GTRC Standard Certification Required	12/31/2021	(2,076.79)	0.00	USD	12/31/2021	

G&C Invoicing

Billing Schedule	BILLING_SCHEDULE-3-7283	Gift	(empty)
Award	AWD-002926: STRUCTURE CHARACTERIZATION OF ELECTROCHEMICAL CELL 08/11/2021 (version 0)	Designated	(empty)
		GTRI Charge Code	(empty)
		Custodial Entity	(empty)
		Additional Worktags	(empty)

Invoice Lines | Receivables Distribution | Line Distribution | Attachments | Activity | Contract Lines | Business Process | Errors & Warnings | **Printing Runs**

Turn off the new tables view

1 item

Invoice Printing	Printed Date	Print Run Type	Print Status	Delivery Type	Customer Invoice	Attachments Printed With Invoice	Run by
	12/07/2021 04:09:27 PM	Final	Completed	Mail	CI-00044515 2021-12-07.pdf		Glenn Richard Campopiano

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G&C Invoicing

- You can always reach out to the accountant for invoicing questions.
- •And if that doesn’t resolve your issue please contact me directly.

End

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Award Terminations by Sponsor

We have seen about 50 or so awards be terminated by Sponsors.

If you get a termination notice-

- Follow instructions from Sponsor or T&Cs of award.
- Stop Spending – some effort may be allowable after term date for close out tasks – confirm with CO or sponsor.
- Remove all Encumbrances
- Pro rate pending effort amounts/EDR if required.
- G&C has to submit final Financials before we can send final invoice.
- Ensure cost share is met.
- Do not try and EDR effort in order to spend out – it will probably be denied by sponsor. Large spikes at end are always a red flag.

Compliance Updates

Charles H. Derricotte III

Financial Compliance Program Manager

Georgia Tech

CONTESTANT

BROWN

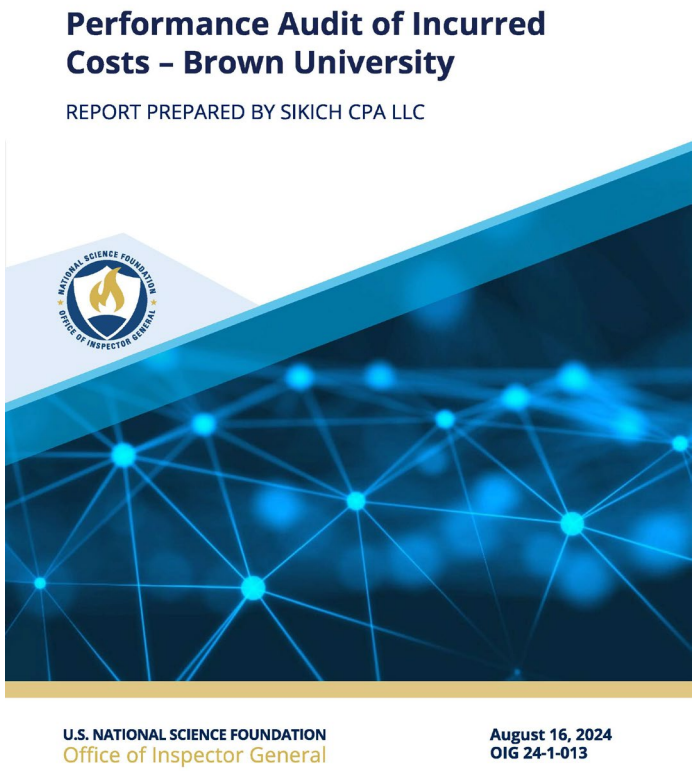
NSF

Funding Source in Question

Georgia Tech

Purpose of the Audit

- Evaluate allowability, allocability, and reasonableness of costs
- Ensure compliance with federal regulations and award terms.
- Audit Scope
  - Period reviewed – 2019 through 2022
  - Type of transactions analyzed


Performance Audit of Incurred Costs – Brown University

REPORT PREPARED BY SIKICH CPA LLC

U.S. NATIONAL SCIENCE FOUNDATION
Office of Inspector General

August 16, 2024
OIG 24-1-013

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Source: Auditor analysis of accounting data Brown provided, illustrating the total costs

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Table 1: Summary of Selected Transactions

Budget Category	Transaction Count	Expense Amount[2]
Equipment	8	$856,848
Participant Support Costs	9	325,462
Subawards	3	252,208
Other Direct Costs	11	143,160
Travel	13	129,187
Salaries and Wages	6	89,228
Materials and Supplies	6	84,900
Consultant Services	8	69,562
Indirect Cost	1	37,042
Computer Services	4	20,749
Fringe Benefits	2	10,423
Publications	1	5,380
Total	**72**	**$2,024,149**

Source: Auditor summary of selected transactions.

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Finding 1 – Shared Services Costs - Inadequate Documentation for Shared Services Allocation

FINDING 1: UNALLOWABLE EXPENSES

Brown charged 11 NSF awards a total of $47,384 in publication, material and supply, and long-term visa expenses that were unallowable per federal regulations[3] and NSF Proposal and Award Policies and Procedures Guides (PAPPGs).[4]

Unallowable Publication Expenses

Brown charged eight NSF awards for $35,310 in expenses incurred to publish research papers that it did not verify acknowledged the NSF award(s) charged, as required for the publication expenses to be allowable per federal regulations[5] and NSF PAPPGs,[6] as illustrated in Table 3.

Table 4: Unallowable Materials and Supplies Expenses

Expense Date	NSF Award No.	Unallowable Total	Unallowable Expenses Associated With:	Notes
April 2021	[redacted]	$2,499	Materials and Supplies	a
April 2021	[redacted]	2,243	Materials and Supplies	b
April 2021	[redacted]	2,113	Materials and Supplies	c
July 2021	[redacted]	2,069	Materials and Supplies	d

Source: Auditor summary of identified exceptions.

Unallowable Long-Term Visa Expense

Brown charged one NSF award for $3,150 for a long-term visa, which is not allowable per federal regulations[7] and the NSF PAPPG,[8] as illustrated in Table 5.

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[7] According to 2 CFR § 200.463 (December 26, 2014), *Recruiting costs*, (d), short-term, travel visa costs (as opposed to longer-term, immigration visas) are generally allowable expenses that may be proposed as a direct cost.

[8] NSF PAPPG 18-1, Part II, Chapter XI, Section F.4, *Passports and Visas*, states that NSF assumes no responsibility for securing passports or visas required by any person because of participation in an NSF-supported project. For restrictions concerning directly charging visa costs to an NSF award, see 2 CFR § 200.463.

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Finding 2 – Cost Allocation Issues - Inconsistent Allocation of Costs Across Awards

FINDING 2: INAPPROPRIATELY ALLOCATED EXPENSES

Brown did not always allocate expenses to NSF awards based on the relative benefits the awards received, as required per federal regulations[9] and NSF PAPPGs.[10] As a result, Brown charged five NSF awards a total of $24,263 in inappropriately allocated expenses for publications and materials and supplies purchased near grant expiration.

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[9] According 2 CFR § 200.405 (December 26, 2014) and 2 CFR § 200.405 (Revised November 12, 2020), *Allocable costs*, (a), a cost is allocable to a particular cost objective (i.e., a specific function, project, sponsored agreement, department, or the like) if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.

[10] According to NSF PAPPG 18-1, 19-1, and 20-1 Part II, Chapter X, Section A, *Basic Considerations*, grantees should ensure all costs charged to NSF awards meet the requirements of the cost principles contained in 2 CFR § 200, Subpart E, *grant terms and conditions*, and any other specific requirements of both the award notice and the applicable program solicitation.

b) In June 2021, Brown charged NSF Award No. [redacted] for $4,867—or 100 percent—of the expenses incurred to publish a research paper that acknowledged support from NSF Award Nos. [redacted] and [redacted] Because the research paper acknowledged that two awards contributed to the research, and Brown acknowledged the research performed under NSF Award No. [redacted] had an impact on the information in the publication, $2,434—or 50 percent—of costs associated with this publication expense are not allocable to this award.

Georgia Tech

Finding 2 – Cost Allocation Issues - Inconsistent Allocation of Costs Across Awards

Inappropriately Allocated Materials and Supplies Near Grant Expiration

Brown charged one NSF award for $7,204 in materials and supplies purchased near NSF award expiration dates when there was little-to-no time left for the items to be utilized to benefit the award research,[12] as illustrated in Table 8.

Source: Auditor summary of identified exceptions.

a) In October 2021, Brown charged NSF Award No. [redacted] for $3,501 in materials and supplies for an iPad, 2-year protection plan, keyboard, and other computer peripherals. These items were purchased within the last 71 days of the award's period of performance, the protection plan covered a period that extended beyond the award expiration date, and Brown's justification did not support the items purchased at the end of the award were necessary to achieve the award objectives.

b) In November 2021, Brown charged NSF Award No. [redacted] for $1,784 to purchase an external memory drive. Although the purchase was initiated 38 days prior to the award end date, Brown did not provide documentation to support the date the memory drive was received, nor that it would have been available and installed to benefit the award prior to the award ending.

c) In January 2022, Brown charged NSF Award No. [redacted] for $1,919 to purchase a computer monitor. Although the purchase was initiated 38 days prior to the award end date, Brown did not provide documentation to support the date the monitor was received, nor that it would have been available and installed to benefit the award prior to the award ending.

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What now?

- Implement consistent documentation for expenses and further explain special scenarios
- Review expenses quarterly to ensure accuracy and appropriate costs for all sponsored awards
- Utilize resources of central departments when addressing compliance of expenses
  - Split Cost Form (New)

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Split Costs Allocation Justification Form (Official)

Split Costs Allocation Justification Form

Type of Costs: Equipment

Description: (e.g. XYZ High-Precision Spectrometer)

Total Cost: (e.g. $24,000)

Projects and/or Funding Sources Utilized:

- Project | Funding Source A
- Project | Funding Source B
- Project | Funding Source C
- Project | Funding Source D

(e.g. Insert Sponsor and award number - NSF Award #AWD-123456)

(e.g – Gift and/or Designated Funding can use the same naming convention – GTF#234811)

Justification for Allocation:

(e.g- The XYZ High-Precision Spectrometer will be used to conduct advanced material analysis critical to the research aims of both Project A and Project B. Prior to purchase, Dr. Smith – Principal Investigator of both projects assessed the anticipated usage and confirmed that each project will utilize the equipment approximately 50% of the time over the next two years.) **Note:** Example covers equipment only, justification should align with cost selected for completion of this form.

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Split Costs Allocation Justification Form (Official)

Consistent with 2 CFR § 200.405 (Allocable Costs), the cost is being equitably allocated based on the proportionate benefit to each project. This allocation approach complies with the federal cost principles outlined below as applicable:

- § 200.313 (Equipment)

Prepared by:

[Name]:
(Note: Form should be filled out by Principal Investigator, Grant Manager, Cost Center Manager, or Key Personnel)

[Date]:

- § 200.403 (Factors Affecting Allowability of Costs)
- § 200.404 (Reasonable Costs)

- § 200.452 - Maintenance and repair costs.
- § 200.453 - Materials and supplies costs, including costs of computing devices.

Sponsors included in this form have been notified (if required-per the FDP Matrix or sponsor terms and conditions) and additional supporting documentation as applicable will be retained for audit purposes.

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Split Costs Allocation Justification Form (Where to find)

https://www.grants.gatech.edu/

Reports and Forms

Reports and Forms

For Download

- Sponsored Activity Reports
- Facilities and Administrative Reports
- Audit Reports
- Standard Forms

Cost Share Tuition Waiver Calculator

Award Manage Attachments (Instructions)

Split Costs Allocation Justification (Fillable Form) (Instructions)

Salary Planning and Distribution Forms

eASR Guide

eWAF Guide

Georgia Tech

Workday Reporting Updates

Neli Tranakiev

ERP Application Support Analyst II

Georgia Tech

G&C Month-end Close Review: Adjustment Journals

- In a series of Latest Buzz sessions, we introduced the G&C Month-end closing process:
  1. Preparation for the Month-end Close – customer invoice reviews
  2. Month-end Closing process - steps
  3. **G&C Month-end Adjustment Journals**

- Objective – for G&C to ensure adequate allocations, balances and entries are in place before Workday Financial ledgers are closed for the month of the FY.
- We review the activities and prepare 3 adjusting journals:
  - **GIT Revenue Indirect Direct Allocation Journal**
  - **Journal to Clear Grants Revenue/Offset Memo account and receivables**
  - **Journal to correct GIT Revenue and Unbilled**
- Create EIBs and use Month-end Integration to upload and create Workday Journals (GSJ_).

G&C Month-end Adjustment Journals

- **GIT Revenue Indirect Direct Allocation Journal**

Awards: GIT, Fixed installment lines only

For all GIT fixed installments awards with direct revenue affecting transactions during the closing month, assess if indirect revenue must be recognized for these transactions (F&A rate) and if yes provide details for the journal adjustment: ledger accounts, debit, credit, related worktags (create the EIB and upload).

The indirect revenue amount to be recognized is calculated based on information from the award funding data. It is the difference between Sponsor F&A amount * Completion rate percentage (which is the Billed Amount/Award Total) and the current actual balance in the indirect revenue account (from FJL) and this difference (if any) is used for the adjustment journal.

- **Journal to correct GIT Revenue and Unbilled**

Awards: GIT, Cost Reimbursable award lines. Related to the implementation of GIT specific Revenue Categories (when non-GIT RC have been assigned to GIT award lines at some point/previous version, etc.).

Identify Grants with potential issues and activity. For the selected run Ledger Account Activity Summary. Look at the Expense and Revenue – sum of all the balance in all revenue accounts compare to the sum of all balances in expense accounts. Crosscheck with FJL numbers. When Expenses are not equal to the Revenue for all not inactive Cost reimbursable award lines, we need to adjust so that the revenue would equal to expense. Depending on if the difference is due to “too much revenue” or “not enough revenue” recognized we debit or credit the corresponding revenue account and credit or debit the unbilled receivables (127997: Clearing - Grants - Unbilled Receivables) account.

G&C Month-end Adjustment Journals

- **Journal to Clear the Grants Revenue/Offset Memo account (954100) and the receivables**

Awards: GTRC, Grants Revenue/Offset Memo account is used to track expenses, billing and month-end reversal of sponsor invoices. The account ending balance should be $0 for month-end, quarter-end, year-end accounting periods (G&C Ledger Analysis – GTRC, FD20000 and FD21015).

Special situations when adjustment is performed:

1. Negative Customer Invoice Adjustment for Cost Reimbursable GTRC (invoices currently not reversed with month-end integration)
2. Prepaid Billing Schedules for GTRC awards (Prepaid Billing Schedule, Cost Reimb. line, billed via installments like Fixed Inst. BS).
3. Invoices created within the current month with a past period date (affect the closing month memo account balance until processed by the month-end integration and reversed at the end of the current period). Cancel for year-end or adjust (for Apr) and reverse the adjustment journal (in May).
4. Past period Negative Customer Invoice Adjustment corrected with past period month-end journal (GSJ) and later cancelled by the accountant. We need to undo the correction we've made.
5. (Rarely) for GIT awards when Contr. Entity and/or Revenue Category was changed and transactions still hit the terminated line.

Looking forward:

- Continue to review monthly to determine and analyze causality and develop data reviews and process improvements to limit the adjustment needs.
- Implement new Integrations and Workday Worksheets to facilitate the adjustment journals' EIB creation.

Georgia Tech

Training Updates

Rob Roy

Director of BOR Sponsored Programs

Georgia Tech

Upcoming Live/Synchronous Classes

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

Offered virtually via Zoom, unless otherwise noted

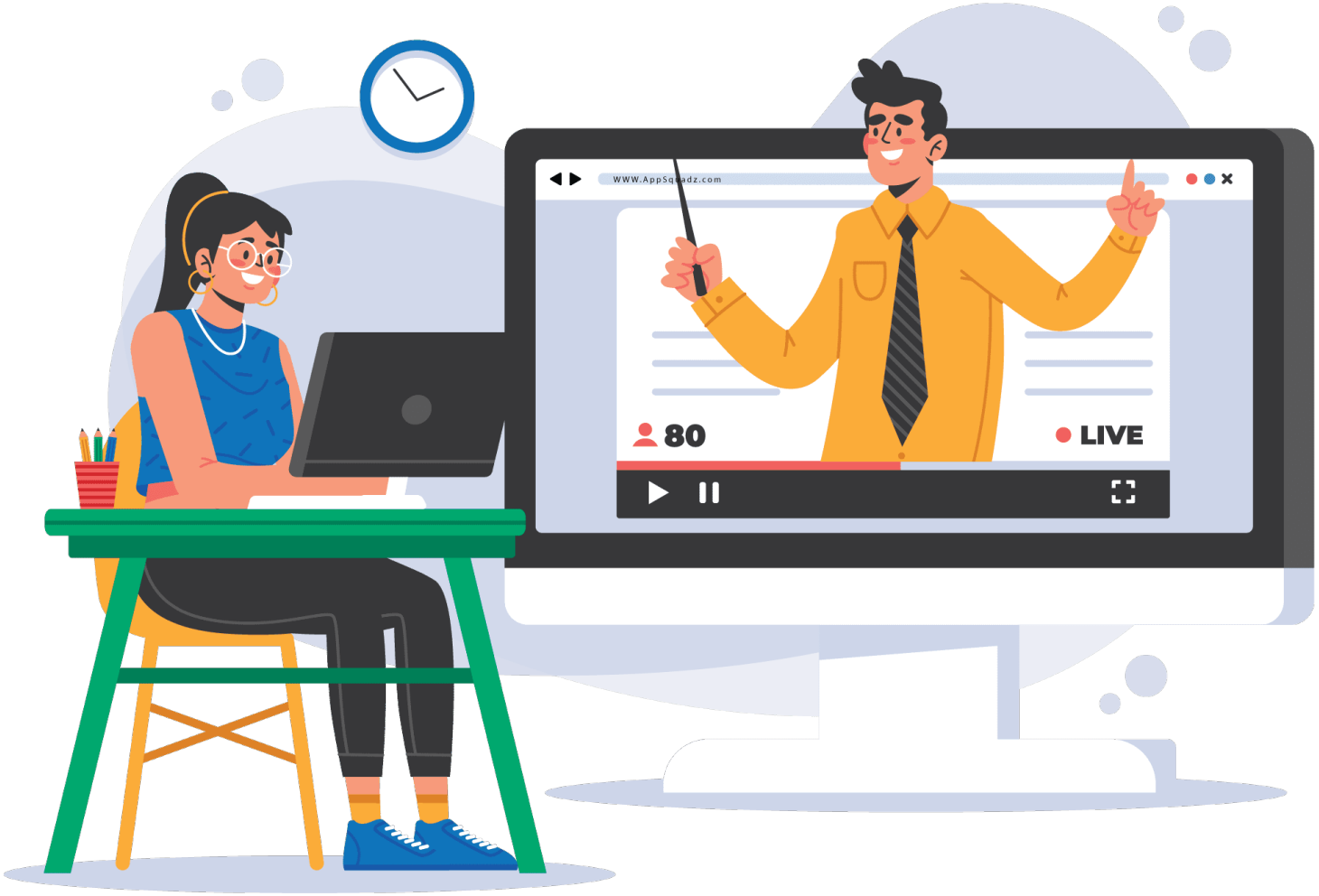
May

May 20
Internal Controls Workshop (Part 2)
1:00pm – 3:00pm

June

June 3
2 CFR 200 Workshop (Part 2)
1:00pm – 3:00pm

June 5
Internal Controls Workshop (Part 2)
10:00am – 12:00pm



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

RACC
RESEARCH ADMINISTRATORS CERTIFICATION COUNCIL

GEORGIA TECH
RESEARCH ADMINISTRATION
BASIC
CERTIFICATION

This certificate is awarded to

Hedly Broxton

16-SEP-2021

10 contact hours (1 CEU)

Signature

Georgia Tech

GEORGIA TECH
RESEARCH ADMINISTRATION
INTERMEDIATE
CERTIFICATION

This certificate is awarded to

Hedly Broxton

03-NOV-2021

27.5 contact hours (2.75 CEU)

Signature

Georgia Tech

GEORGIA TECH
RESEARCH ADMINISTRATION
ADVANCED
CERTIFICATION

This certificate is awarded to

Hedly Broxton

08-DEC-2022

8 contact hours (0.8 CEU)

Signature

Georgia Tech

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

RESEARCH ADMINISTRATION BUZZ

RAB MEETING

July 10, 2025

Dalney 180 & Virtual

Lunch: 11:30am

Event: 11:45am - 2:00pm

Click HERE to register for in-person or virtual.

NSF
AGENCY UPDATES

DEPARTMENT OF DEFENSE
UNITED STATES OF AMERICA
AGENCY UPDATES

NIH
National Institutes of Health
AGENCY UPDATES

GT
Georgia Tech
POLICY & PROCEDURES

Georgia Tech
Research

RESEARCH ADMINISTRATOR APPRECIATION EVENT

SEPTEMBER 25, 2025

LUNCH: 11:15AM
HYBRID EVENT: 11:45AM - 2:00PM
GTRI CONFERENCE CENTER & ZOOM

CLICK HERE TO REGISTER

CLICK HERE TO SUBMIT RECOGNITION DETAILS

Feel free to arrive as early as 11:00 AM to mingle with colleagues, snap some photos, and join in the book signing!

KEYNOTE SPEAKER

JILL CHRISTENSEN

SPEAKER | BEST SELLING AUTHOR

SIGNED BOOK BELOW WILL BE AVAILABLE AT THE EVENT

IF NOT YOU, WHO?

CRACKING THE CODE OF EMPLOYEE DISENGAGEMENT

Jill will empower your audience by teaching them a proven strategy – which she used in her successful Fortune 500 career – to ignite exceptional effort from employees.

CLICK HERE TO LEARN MORE INFO

THANK YOU!

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