

The Latest Buzz with G&C Accounting

Thursday, Sept. 18, 2025
1:00 – 2:30 PM



Agenda

Topic	Presenter(s)
Research Updates	Josh Rosenberg
Sponsored Research Accounting Updates	Glenn Campopiano
Sponsored Research Accounting Updates	Douglas Feller
Cost Accounting Updates	Jonathon Jeffries
Cost Accounting Updates	Andrew Chung
Compliance Updates	Charles Derricotte III
How to Request a Grant Manager Change in Workday	Tony Wang
Training Updates	Robert Roy
Closing	Josh Rosenberg

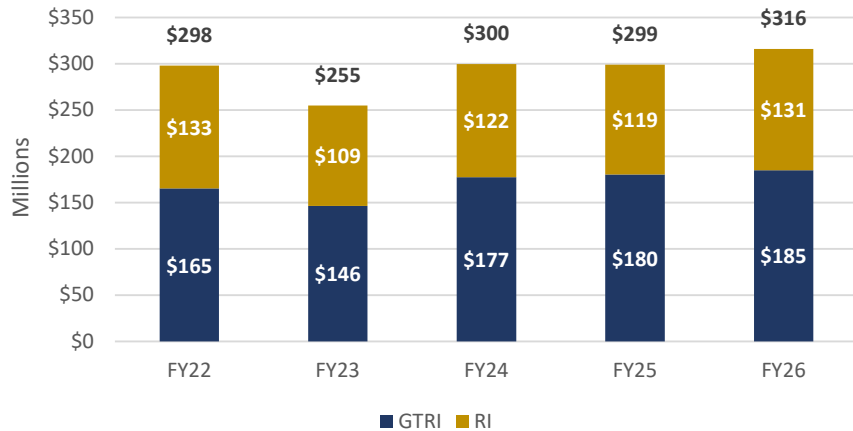
Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

Georgia Tech Research (RI and GTRI)

Fiscal Year-to-Date Sponsored Awards
(August)



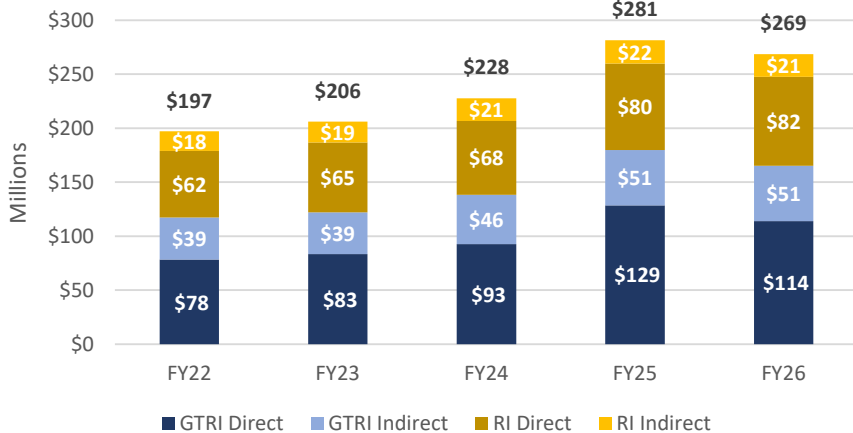
Trends:

Actuals (AWARDS):

- **FY26: \$315,775,362**
- GTRI: up 2.7% and \$4.8 million (\$185.0 million in FY26 vs. \$180.2 million in FY25)
- RI: up 10.2% and \$12.1 million (\$130.8 million in FY26 vs. \$118.7 million in FY25)
- **GT Overall: up 5.7% and \$16.9 million (\$315.8 million in FY26 vs. \$298.9 million in FY25)**

Note: Projections will not be incorporated into this presentation until after the first quarter.

Fiscal Year-to-Date Sponsored Expenditures
(August)



Trends:

Actuals (EXPENDITURES):

- **FY26: \$268,610,490**
- GTRI: down 8.1% and \$14.6 million (\$165.2 million in FY26 vs. \$179.8 million in FY25)
- RI: up 1.7% and \$1.7 million (\$103.4 million in FY26 vs. \$101.6 million in FY25)
- **GT Overall: down 4.6% and \$12.8 million (\$268.6 million in FY26 vs. \$281.4 million in FY25)**

Note: Projections will not be incorporated into this presentation until after the first quarter.

RI Sponsored Programs

RESIDENT INSTRUCTION (RI) AWARD DATA BY SPONSOR: FY25 – 26 (YTD through Period 2: August)

RI NEW AWARDS (Through August)						
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)	55,699,704	43%	37,160,668	18,539,036	50%	44,653,409
DHHS	20,572,772	16%	16,061,073	4,511,699	28%	16,383,685
COLL/UNIV/RES INSTITUTES	9,629,601	7%	7,328,821	2,300,780	31%	6,912,302
US DEPT OF ENERGY	9,302,451	7%	18,272,791	(8,970,340)	-49%	10,842,419
INDUSTRIAL SPONSORS	7,881,691	6%	11,250,265	(3,368,574)	-30%	11,139,024
INDUS RES INST/FDNS/SOC	6,651,108	5%	5,226,297	1,424,811	27%	4,341,513
NASA	6,231,405	5%	3,153,072	3,078,333	98%	3,947,499
NAVY	3,423,403	3%	3,458,810	(35,407)	-1%	4,966,504
AIR FORCE	3,287,860	3%	533,316	2,754,544	516%	2,018,950
STATE & LOCAL GOVERNMENT	2,931,070	2%	589,459	2,341,611	397%	1,305,872
US DEPT OF DEFENSE	1,819,608	1%	7,049,503	(5,229,895)	-74%	2,202,184
ARMY	1,749,064	1%	2,510,244	(761,181)	-30%	3,302,930
GOVT-OWNED/CONTRACTOR OP	944,318	1%	1,960,225	(1,015,907)	-52%	1,190,890
US DEPT OF LABOR	297,200	0%	-	297,200		138,200
US DEPT OF COMMERCE	272,405	0%	109,618	162,787	149%	3,044,216
Grand Total	130,809,486	100%	118,683,115	12,126,371	10.2%	123,186,267

RI Sponsored Programs

RESIDENT INSTRUCTION (RI) AWARD DATA BY COLLEGE: FY22 – 26 (YTD through Period 2: August)

AWARDS: Cumulative Report thru: AUGUST					
College/Unit	FY26		FY25		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 8,349,387	45	\$ 8,224,410	34	1.5%
COS	\$ 31,008,318	112	\$ 23,700,146	96	30.8%
DSGN	\$ 2,764,334	14	\$ 1,355,515	80	103.9%
ENGR	\$ 49,829,764	228	\$ 64,853,271	279	-23.2%
GTRI	\$ 184,960,971	206	\$ 180,175,923	177	2.7%
IAC	\$ 439,235	7	\$ 1,264,412	11	-65.3%
OTHERS	\$ 37,350,239	59	\$ 18,927,065	69	97.3%
SCB	\$ 1,073,114	1	\$ 358,296	4	199.5%
Total	\$ 315,775,362	672	\$ 298,859,038	750	5.7%
Resident Instruction and Other	\$ 130,814,391	466	\$ 118,683,115	573	10.2%

Awards		
	YTD (Aug.)	Full Year
FY26	\$ 130,814,391	
FY25	\$ 118,683,115	\$ 507,182,761
FY24	\$ 122,361,852	\$ 496,349,867
FY23	\$ 108,516,868	\$ 512,798,650
FY22	\$ 132,740,919	\$ 443,169,708

RI Sponsored Programs

RESIDENT INSTRUCTION (RI) EXPENDITURE DATA BY COLLEGE: FY25 – 26 (YTD through Period 2: August)

EXPENDITURES: Cumulative Report thru: AUGUST			
College/Unit	Expenditures - FY26	Expenditures - FY25	Variance
COMP	\$ 7,520,453	\$ 7,619,234	-1.3%
COS	\$ 14,691,520	\$ 13,484,453	9.0%
DSGN	\$ 1,358,400	\$ 1,837,396	-26.1%
ENGR	\$ 53,907,413	\$ 55,214,902	-2.4%
GTRI	\$ 165,244,772	\$ 179,819,396	-8.1%
IAC	\$ 1,459,329	\$ 1,443,813	1.1%
OTHERS	\$ 24,344,879	\$ 21,790,168	10.9%
SCB	\$ 83,724	\$ 242,071	-65.4%
Total	\$ 268,610,490	\$ 281,451,432	-4.6%
Resident Instruction and Other	\$ 103,365,718	\$ 101,632,036	1.7%

RI Sponsored Programs

RESIDENT INSTRUCTION (RI) EXPENDITURE DATA BY OBJECT CLASS: FY22 – 26 (YTD through Period 2: August)

Expenditure Analysis: August	FY26 YTD	FY25 YTD	Change
Salaries and Wages	\$ 28,069,539	\$ 28,013,341	0.2%
Subcontracts	\$ 16,779,262	\$ 17,188,609	-2.4%
Other Direct Costs	\$ 15,777,423	\$ 14,358,314	9.9%
Fringe Benefits	\$ 6,510,877	\$ 6,189,799	5.2%
Equipment	\$ 4,939,023	\$ 2,911,211	69.7%
M&S	\$ 4,453,139	\$ 4,992,684	-10.8%
Tuition Remission	\$ 4,358,781	\$ 4,680,969	-6.9%
Domestic Travel	\$ 851,384	\$ 1,060,054	-19.7%
Foreign Travel	\$ 392,059	\$ 422,535	-7.2%
Unallocated/Blank Object Class	\$ 82,357	\$ 198,328	-58.5%
High Performance Computing	\$ 9,675	\$ 3,258	197.0%
DIRECT	\$ 82,223,519	\$ 80,019,104	2.8%
INDIRECT (IDC)	\$ 21,142,199	\$ 21,612,932	-2.2%
Total	\$ 103,365,718	\$ 101,632,036	1.7%

Expenditures - Direct		
	YTD (Aug.)	Full Year
FY26	\$ 82,223,519	
FY25	\$ 80,019,104	\$ 394,941,370
FY24	\$ 68,371,520	\$ 371,624,622
FY23	\$ 64,661,029	\$ 337,688,551
FY22	\$ 61,592,087	\$ 330,920,330
Expenditures - Indirect		
	YTD (Aug.)	Full Year
FY26	\$ 21,142,199	
FY25	\$ 21,612,932	\$ 114,321,417
FY24	\$ 20,906,664	\$ 111,102,607
FY23	\$ 19,345,488	\$ 103,856,777
FY22	\$ 18,074,986	\$ 93,079,082

RI Sponsored Programs

GRANTS & CONTRACTS METRICS FY25 – FY26 (YTD through Period 2: August)

INVOICING			
Invoicing YTD FY2025 vs. FY2026 (thru August)			
Invoice Types	FY26 (Aug. YTD)	Monthly FY26 Average	FY25 (Aug. YTD)
G&C GIT Standard Certification Required	725,964	\$ 362,982	\$ 404,800
G&C GTRC Custom Certification Required	517,489	\$ 258,745	\$ 86,297
G&C GTRC Standard Certification Required	29,286,649	\$ 14,643,325	\$ 28,280,721
G&C In House	5,769,928	\$ 2,884,964	\$ 3,620,563
G&C LOC Draw	48,252,897	\$ 24,126,449	\$ 40,753,912
G&C SF1034	2,853,993	\$ 1,426,996	\$ 3,503,856
G&C SF270	11,460,446	\$ 5,730,223	\$ 9,820,477
Bursar Billed	10,030,198	\$ 5,015,099	\$ 220,742
Grand Total	\$ 108,897,564	\$ 54,448,782	\$ 86,691,367
Raw Invoice Counts	2,910	1,455	2,652
		\$ -	
Year over Year Invoicing Change	Dollars	Invoice Counts	
YTD change in FY26 over FY25	\$ 22,206,197	258	
YTD percentage change	25.6%	9.7%	

FINANCIAL REPORTS		
Financial Reports YTD FY2025 vs. FY2026 (thru August)		
Report Types	FY26 (Aug. YTD)	FY25 (Aug. YTD)
Annual Financial Report	7	12
Final Financial Report	40	30
Monthly Financial Report	7	16
Quarterly Financial Report	90	69
Milestone (Event Based)/Revised	-	1
Semi-Annual Financial Report	8	8
TOTALS	152	136
Year over Year Reporting Change	Report Counts	
YTD change in FY26 over FY25	16	
YTD percentage change	11.8%	

Through August					
G&C ANALYST TEAM: JOURNALS	FY26	% of Total	FY25	% of Total	% Chg FY
Journals (Total)	299		245		22%
Appropriate Grants Management	244	82%	184	75%	
"Red Flag" Grants Management	55	18%	61	25%	

Appropriate Grants Management: F&A adjustments, accounting adjustments, in-kind cost sharing, month-end entries, audit, blank object class, tuition correction, equipment entries.

"Red Flag" Grants Management: Primarily prior year Salary and Planning Distribution (SPD) transfers, past term/overages.

Other Stats:

- Independent of journal activity through August, the analyst team managed: 196 award initiations, 488 award modifications, 1,463 award corrections, 709 closeouts, and 82 service now tickets.

RI Sponsored Programs

RESIDENT INSTRUCTION (RI) AWARD DOLLARS BY DEPARTMENT IN EXCEPTION STATUS

Award Exceptions (Overspent) as of Sept. 2, 2025				Award ID Counts	
Row Labels	Past-term	In-Performance	Available Balance	2-Sep	1-Aug
Institute for Bioengineering & Bioscience	(307,810)	(67,182)	(374,992)	12	7
Mechanical Engineering	(159,057)	(787,162)	(946,219)	37	33
Chemical and Biomolecular Engineering	(154,592)	(1,121,765)	(1,276,358)	28	30
Aerospace Engineering	(119,383)	(763,591)	(882,975)	33	44
Electrical and Computer Engineering	(94,699)	(1,586,127)	(1,680,826)	56	53
Civil And Environmental Engineering	(54,036)	(134,336)	(188,371)	11	8
GT/Emory Biomedical Engineering	(53,952)	(2,708,013)	(2,761,966)	34	33
Chemistry and Biochemistry	(46,186)	(1,375,487)	(1,421,673)	23	23
Materials Science and Engineering	(43,996)	(2,050,367)	(2,094,363)	21	24
Mathematics	(17,424)	(6,437)	(23,861)	5	3
Physics	(16,757)	(275,721)	(292,478)	7	6
Industrial And Systems Engineering	(13,913)	(372,384)	(386,297)	18	18
School of Architecture	(9,265)		(9,265)	2	2
School of City and Regional Planning	(6,783)	(163,710)	(170,493)	2	2
School of International Affairs	(3,580)	(71,566)	(75,146)	2	1
Grand Total (Across the Institute)	(1,114,155)	(54,649,120)	(55,763,275)	384	392

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>

[AUGUST 2025 ARTICLE \(# 42\)](#)

Featured PI Article



PI ARTICLE: *Revisiting Indirect Cost Rates*

Indirect (overhead, or F&A) costs are essential costs incurred for conducting research activity. They represent costs related to vital research infrastructure (labs, utilities, IT, equipment depreciation, safety) and administrative support (central and departmental grant administration, compliance, legal services). These are costs that Georgia Tech incurs to support research, and our application of the F&A rate to eligible direct costs on an award is our mechanism for receiving reimbursement for these costs. 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):

September 18, 2025 (Thursday)

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:

September 29, 2025 (Monday)

10 - 11 a.m.

[Learn More](#)

Sponsored Research Accounting Updates

Glenn Campopiano

Director, Sponsored Research Accounting

Sponsored Research Accounting Updates

OPEN OBLIGATIONS ON CLOSED GRANT LINES	
Row Labels	Sum of Unliquidated Amount
CC000003 COE/AE - Aerospace Engineering	55,025.33
CC000038 COS/BIOSCI - Biological Sciences	46,256.46
CC000050 COE/CEE - Civil and Environmental Engineering	47,487.29
CC000053 COE/CHBE - Chemical and Biomolecular Engineering	442,959.77
CC000054 COS/CHEM - Chemistry and Biochemistry	1,758,021.24
CC000058 COC/CCEC - Constellations Center for Equity in Computing	106,731.09
CC000066 COC/SCS - School of Computer Science	24,700.00
CC000068 COC/SIC - School of Interactive Computing	9,552.54
CC000069 COD/AMAC - Accessibility Solutions and Research Center	20,628.00
CC000070 COD/CATEA - Center For Assistive Technology and Environmental Access	1,862.25
CC000076 COD/DBL - Digital Building Laboratory	3,478.50
CC000080 COD/SID - School of Industrial Design	2,539.71
CC000083 COD/SOM - School of Music	4,008.34
CC000084 COE - Dean's Office	205,648.73
CC000093 COS/EAS - Earth and Atmospheric Sciences	230,323.87
CC000096 COE/EBB/BME - Engineered Biosystems Building - Biomedical Engineering	298,545.33
CC000097 COE/EBB/CHBE - Engineered Biosystems Building - Chemical and Biomolecular Engineering	5,219.77
CC000099 COE/ECE - Electrical and Computer Engineering	202,562.45
CC000108 EI2 Non-MEP	66,304.87
CC000117 EI2 MBDA Minority Business Development Agency	123,188.96
CC000160 OIT/NE - Network Engineering	266,364.39
CC000259 COE/ME - George W. Woodruff Mechanical Engineering	1,111,087.92
CC000298 COE/ISYE - Industrial and Systems Engineering	61,930.16
CC000306 IAC/ML - School of Modern Languages	88,817.22
CC000307 COE/MSE - Materials Science and Engineering	10,870.24
CC000308 COE/NEETRAC - National Electric Energy Testing Research and Applications Center	217,286.04
CC000329 COS/PHYS - School of Physics	121,532.85
CC000337 COS/PSYC - School of Psychology	15,065.18
CC000354 IRI/SEI - Strategic Energy Institute	46,207.15
CC000380 COS/MATH - School of Mathematics	119,959.11
CC000394 COE/BME - Biomedical Engineering	1,118,874.86
Grand Total	6,833,039.62

Sponsored Research Accounting Updates

Awards 90 days with no Spending		
Row Labels	Count of GRANT_ID	Sum of BUDGET
FN12100 Individual or Project Research	83	9,065,666
CC000003COE/AE - Aerospace Engineering	2	138,153
CC000038COS/BIOSCI - Biological Sciences	2	70,000
CC000044IAC/CACP - Center for Advanced Communications Policy	4	39,700
CC000050COE/CEE - Civil and Environmental Engineering	3	-
CC000054COS/CHEM - Chemistry and Biochemistry	3	-
CC000058COC/CCEC - Constellations Center for Equity in Computing	1	-
CC000068COC/SIC - School of Interactive Computing	2	-
CC000069COD/AMAC - Accessibility Solutions and Research Center	2	-
CC000093COS/EAS - Earth and Atmospheric Sciences	1	12,404
CC000099COE/ECE - Electrical and Computer Engineering	12	887,804
CC000213IRI/GTMI - Georgia Tech Manufacturing Institute	5	27,339
CC000259COE/ME - George W. Woodruff Mechanical Engineering	14	5,124,770
CC000265IRI/IBB - Institute for Bioengineering and Bioscience	2	2,018,800
CC000278IMS Institute for Matter and Systems	10	79,440
CC000281IRI/IMS/PRC - Packaging Research Center	1	50,000
CC000290IRI/IPAT - Institute for People and Technology	1	100,000
CC000298COE/ISYE - Industrial and Systems Engineering	6	386,255
CC000305IAC/LMC - School of Literature, Media and Communication	2	-
CC000308COE/NEETRAC - National Electric Energy Testing Research and Applications Center	4	131,000
CC000380COS/MATH - School of Mathematics	2	-
CC000394COE/BME - Biomedical Engineering	4	1
FN12120 Cost Sharing - Indiv or Project Research	19	-
CC000038COS/BIOSCI - Biological Sciences	3	-
CC000051COLL/CEISMC - Center for Education Integrating Science, Mathematics and Computing	1	-
CC000082COD/SOA - School of Architecture	1	-
CC000259COE/ME - George W. Woodruff Mechanical Engineering	2	-
CC000307COE/MSE - Materials Science and Engineering	1	-
CC000340IRI/RBI - Renewable Bioproducts Institute	5	-
CC000394COE/BME - Biomedical Engineering	6	-
FN12200 Institutes - Research Centers	1	68,301
CC000099COE/ECE - Electrical and Computer Engineering	1	68,301
FN13100 Community Services	5	270,000
CC000104EI2 EDL CEDR Center for Economic Dev. Research	2	-
CC000124EI2 SETAAC Southeastern Trade Adjustment Assistance Center	1	-
CC000133I&S/CUST - Custodial Services	1	270,000
CC000543EI2 Medical Device Services	1	-
FN13110 Community Services (Cost Sharing)	1	-
CC000549EI2/PO - APEX	1	-
FN18200 Fellowships	1	-
CC000129ES/FA/FEL - Financial Aid Fellowships	1	-
Grand Total	110	9,403,967

Fixed Price Contract Residuals

Upon completion of a fixed price contract often there are unspent funds leaving a cash residual on the award.

If the funding source is Federal or Federal flow through the residual must be of an immaterial nature – both in amount and percentage wise in order to be retained by the Institute.

If the funding source is not Federal, all residual will be retained by the Institute and be appropriately distributed.

Units have 60 days past term to submit the Fixed Price Residual Form or risk having the residual retained by GTRC and added to the GRTC Allocation pool of funds.

Form-

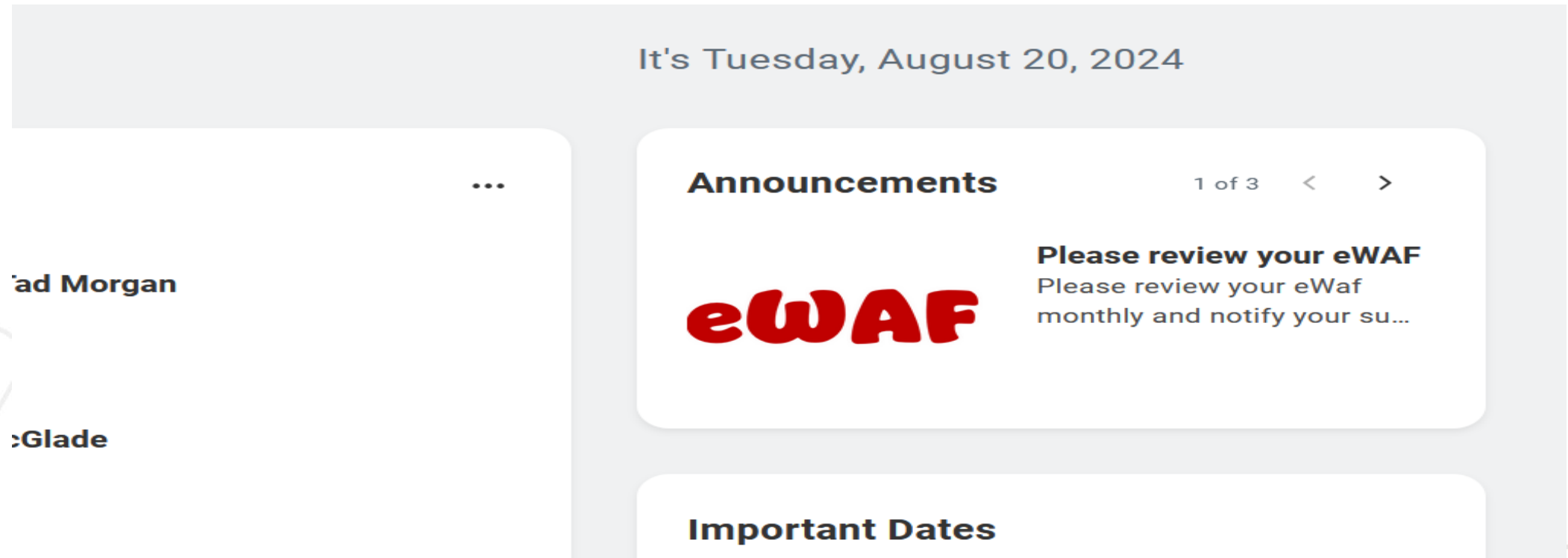
<https://app.docusign.com/templates/details/2faf18de-e7dc-4478-9949-44762eec1e21>

Policy-

https://www.grants.gatech.edu/sites/default/files/images/gc_notice_fixed_price.pdf

eWaf – New Easier Access

- The eWaf icon is now on the Workday Home page in the announcement section. Now is time to introduce to new GRAs and Research employees and new Faculty



eWaf – New Easier Access

When you click on it you get links to eWaf login and the job aid.

A screenshot of a web browser window showing the eWAF login page. The page has a white background with a large red 'eWAF' logo in the center. Below the logo, the text 'Please review your eWAF' is displayed in a bold, dark font. Further down, there is a paragraph of text and two links. The browser's address bar and a vertical scrollbar are visible on the right side of the window.

eWAF

Please review your eWAF

Please review your eWaf monthly and notify your supervisor of any errors.

Link to eWAF: https://webapps.gatech.edu/cfeis/ewaf/ewaf_login.cfm

Link to job aid: https://grants.gatech.edu/sites/default/files/documents/main/ewaf_guide.pdf



Electronic Workload
Assignment Form

[Go to Login Page](#)

Policy Agreements

By logging into this application, I agree to adhere to the [GT Data Access Policy \(DAP\)](#) and [Computer and Network Usage and Security Policy \(CNUSP\)](#) as well as all other GT policies governing the appropriate use of Institute Resources.

Need refresher training?

Review the Personal Services & Effort Reporting Demo

[Personal Services & Effort Reporting Demo](#)

Note: Use Adobe Flash player to view Flash applications and videos, [download Adobe Flash Player](#)

If you have any questions or comments about this site, please email easr.ask@business.gatech.edu

OIT Office of
Information
Technology
[Georgia Institute of Technology](#)

Note: documents in Portable Document Format (PDF) require Adobe Acrobat Reader 5.0 or higher to view, [download Adobe Acrobat Reader](#).

eWaf – New Easier Access

It has also been moved to the Techworks homepage to the Most Popular Applications

Home

Home

Most Popular Applications



Concur Travel Booking &
Legacy Pcard Management



Electronic Workload
Assignment Form



LITE



OneUSG Connect

Sponsored Research Accounting Updates

The Project Accounting Management Team is hosting 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.**

- For billing and reporting questions: **Mary Balsor, CRA - Accounting Manager** - Invoicing & Financial Reporting,
- For award set-up, modifications, grant and award line questions: **Douglas Feller, CRA - Financial Manager** - Financial Administration,
- For general G&C questions: **Glenn Campopiano, CRA - Director - Project Accounting.**

Office hour with Glenn Campopiano

via Microsoft Teams

Join on your computer or mobile app

Click here to join the meeting

Or call in (audio only)

+1 470-705-2566,,23697690# United States, Atlanta

Phone Conference ID: 236 976 90#

Find a local number | Reset PIN

Learn More | [Help](#) | Meeting options

Join Office Hour with Glenn

Office hour with Douglas Feller

via Microsoft Teams

Join on your computer or mobile app

Click here to join the meeting

Or call in (audio only)

+1 470-705-2566,,539330189# United States, Atlanta

Phone Conference ID: 539 330 189#

Find a local number | Reset PIN

Learn More | [Help](#) | Meeting options

Join Office Hour with Doug

Office hour with Mary Balsor

via Microsoft Teams

Join on your computer or mobile app

Click here to join the meeting

Or call in (audio only)

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Phone Conference ID: 951 280 427#

Find a local number | Reset PIN

Learn More | [Help](#) | Meeting options

Join Office Hour with Mary

Sponsored Research Accounting Updates

Douglas Feller

Financial Manager, Sponsored Research Accounting

Budgets

- Exception Reports
- Budget Amendment Needed
- Sponsor to Sponsor
- Cost Share to Cost Share
- Overspent Cost Share reach out to G&C Analyst to increase budget

Original Budget	Amendments	Current Budget	Actuals	Obligations (Direct)	Commitments (Direct)	Estimated F&A for Obligations and Commitments	Available Balance
\$9,000,000.00	(\$1,656,565.00)	\$7,343,435.00	\$11,001,181.08	\$0.00	0.00	\$0.00	(\$3,657,746.08)
\$9,000,000.00	(\$1,656,565.00)	\$7,343,435.00	\$11,001,181.08	\$0.00	0.00	\$0.00	(\$3,657,746.08)

Budgets

- Negative Object Class Budgets
- Inflates available balance for other object classes

*Object Class	Year
	Amount
Georgia Tech: 1000 Salaries and Wages	1,428,568.18
Georgia Tech: 5000 Subcontracts	309,908.19
Georgia Tech: 8500 Other Direct Cost	(3,905,547.33)
Georgia Tech: 2500 Tuition Remission	484,006.99
Georgia Tech: 2000 Fringe Benefits	208,662.65
Georgia Tech: 3500 Foreign Travel	28,901.69
Georgia Tech: 7000 Equipment	60,914.68
Georgia Tech: 4000 Materials and Supplies	130,447.05
Georgia Tech: 9000 Sponsored Indirect	1,127,852.10
Georgia Tech: 3000 Domestic Travel	126,285.80





Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

FY25 ASR Completion Status & Action Plan

- **Status:**

-  91% of FY25 ASRs confirmed (5,807 of 6,401) as of 9/17
-  594 **ASRs** still outstanding — Aug 29 deadline
-  Employees Confirmed but UFM Not Certified – 86 UFM's have not certified
-  **Deadline Passed:** The FY25 ASR deadline has passed; remaining items require urgent resolution

- **Challenge:**

- Late ASRs – now beyond the deadline – heighten federal non-compliance and institute policy violations

- **Question:**

- How do we close the gap and reach near - 100% completion quickly – including UFM certifications?

- **Recommended Steps:**

- **Terminated Employees:**

- Route to supervisors via DocuSign
- Escalate non-responsive cases to Financial Director

- **Active Employees:**

- Follow up with employees and supervisors
- Use DocuSign if needed

- **UFM Certification:**

- UFM's please check queue on ASR site and certify pending ASRs promptly

- **Next Step:**

- Partner with G&C to drive urgency, escalate when needed and leverage tools to finish strong!

FY26 Effort Compliance Update

- 1) Max Salary - **Annual** 98% effort on RI sponsored awards
- 2) Travel and Effort – Best Practice for effort/salary to align with period of travel
 - 1) Critical that Spend Authorization justifies how the travel benefits the sponsored award provide details to align with the scope of work
 - 1) Who is traveling? What are they doing to meet the goals of the sponsored award?
 - 2) If traveler does not have salary charged to award explain it (Bob is presenting results at the request of the sponsor(email attached) , main GRA left the Institute prior to conference)
 - 3) Remind employees to review Workload Assignment monthly!!
 - 4) Single Audit in process – Please respond promptly to requests

Cost Accounting Updates







Andrew Chung

Cost Accountant II

What Are Service Centers?

- **Purpose & Role** 🏛️ : Service centers primarily support GT's mission by providing specialized, research-related goods, services or technical expertise – mainly to internal customers such as principal investigators (PIs) – while also service external customers when appropriate.
- **Business-Like Operations** ⚙️ : Run like internal business –charge users, track service usage, and recover costs - but do not generate profit
- **Break-Even Goal** ⚖️ : Designed to cover expenses only, ensuring tax-exempt status and compliance.
- **Annual Rate Reviews** 📋 : Rates validated yearly (SCARV process) per federal requirement and institute guidelines.
- **Record-Keeping & Billing** 📅 : Maintain detailed logs of service, costs, and invoices to support timely, compliant billing and avoid audit problems.

Key Compliance Principles

- **Uniform Guidance Compliance** : Federal rules (2 CFR 200) regulate how service costs are charged to grants.
- **Allowable Costs** : Bill only necessary, reasonable, and allocable costs (e.g., salaries, supplies, equipment maintenance).
- **Equal Treatment** : Charge all internal users, including federal grants, the same rate for identical services (Fed gets best rates!)
- **Unallowable Costs** : Exclude entertainment, advertising, and alcohol from billing rates.
- **Free Use Policy** : Factor all free usage into rate calculations to prevent shifting costs to sponsored projects.
- **Audit-Ready Records** : Keep rate studies, usage logs, invoices, and policies available for audit defense.

Types of Service Centers & Cost Elements

- **Recharge Centers** 🖨️: Typically recover only direct costs—salaries, supplies, maintenance (e.g., print & copy shop).
- **Specialized Service Facilities (SSF)** 🏢: Centers with complex, high-cost operations that provide advanced technical services and infrastructure—such as wind tunnels—supporting specialized research needs. SSFs recover direct costs plus allocable share of its indirect costs (building O&M, depreciation, equipment depreciation)
- **Core Facilities** 🏢: Centralized, shared research resources that provide access to advanced instruments, technologies, and specialized expertise across departments or the entire university.
 - Core Facilities may be classified as either Recharge Centers or Specialized Service Facilities (SSFs) based on the scale, scope, and complexity of their operations.
- **F&A Rate Exclusions** 📊: SSF overhead must be removed from main F&A proposals to avoid duplicate federal charges; central office costs (e.g., HR, finance) stay in F&A, not center rates.
- **Depreciation Rules** 📉: No depreciation allowed on federally funded equipment within billing rates.









Service Center Annual Rate Validation

- **Annual Validation Process** 📅 : SCARV form sent out each September; **due 9/30/25**. Details usage (including free use), staff, equipment, and space.
- **All Expenses Documented** 📄 : List all center expenses, including those posted to non-standard tags, within SCARV.
- **Review Criteria** 🔍 : Centers reviewed for surplus/deficit generation, allowable expenses, and adherence to approved rates.
- **Deficit/Surplus Handling** 💰 : Departments must cover deficits; surpluses can temporarily offset future costs, but rates must align to break-even over time.
- **? Questions or Concerns?**: Reach out to the EASR helpdesk at easr.ask@office365.gatech.edu or contact Andrew Chung at andrew.chung@business.gatech.edu for further assistance.

Service Center Billing

- **Internal Billing** 📄 : The service center records project charges by debiting Supplies & Materials expenses (using GR or DE worktags) and crediting internal revenue (via DSS worktags).
- **Ledger & Revenue Accounts** 📁 :
 - **Ledger Account:**
 - Use 471100 (Quasi Revenue) to record internal service center revenues when charging to worktags.
 - Use 452500 (Sales Miscellaneous) when billing to external sources without a worktag
 - **Revenue Categories:**
 - 471111 for State, GTF and GTRC funds
 - 470131 for Sponsored Awards (Grant worktags)
 - 452590 -DSS -External to GT
- **Accuracy Is Vital** ✔️ : Timely, correct billing supports compliance and cost recovery.
- **Specialized Service Agreements** 📄 : A formal contract for a service center to provide research- or academic-related services or facility access to external parties. It ensures protection of the university's interests, including intellectual property and confidentiality.

Billing & Financial Flow Example

- **Service Delivery**  : HPC center provides compute resources to the NSF grant.
- **Internal Billing**  : Cost for service is charged (debited) to the grant account and internal revenue is credited to the HPC center.
- **Documentation**  : HPC center prepares usage report and supporting documentation for services rendered.
- **Financial Consolidation**  : Grants & Contracts reviews, verifies, and consolidates all allowable costs.
- **Invoice Creation**  : Grants & Contracts prepares a detailed invoice for the NSF sponsor.
- **Sponsor Receives Invoice**  : NSF receives the invoice and initiates their payment procedure.
- **Payment & Receipt**  : NSF sends payment; the institute receives cash and clears receivable in financial records.
- **Final Reconciliation**  : Grant & Contracts complete the final reconciliation of all charges at award closeout—including HPC charges—and issue the final report to the sponsor.

Compliance Updates

Charles H. Derricotte III

Assistant Director of Financial Operations - GTMI

Today's Topic – Recent Sandia Audit



Best Practice

- ①
- ②
- ③

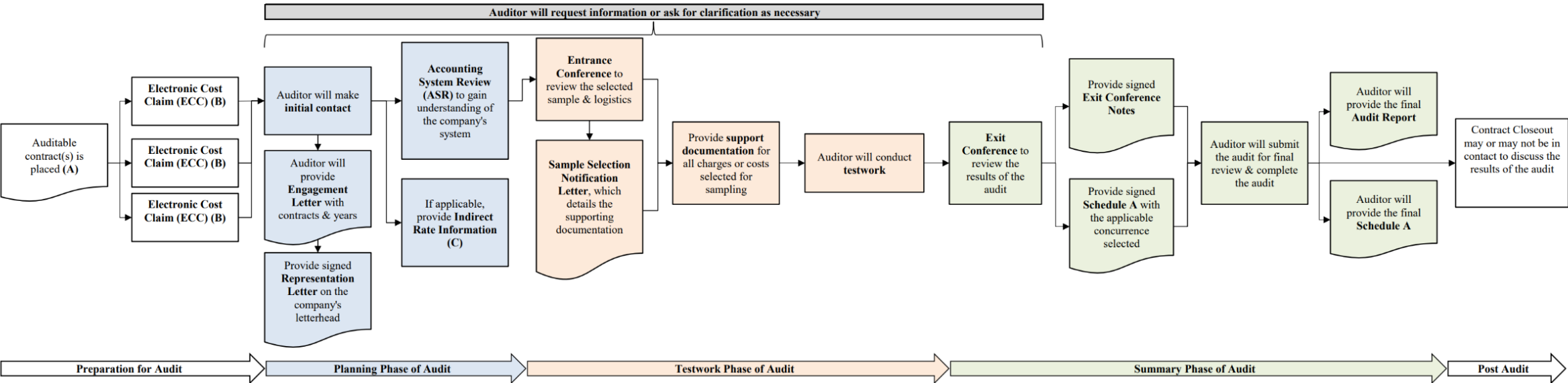


Sandia Cost Claim Audit – Initial Steps

- A cost claim is submitted to Sandia National Labs annually on Federal fiscal year end 9/30 to confirm billed costs
 - Fill out expenses per object class and include general ledger from Workday
 - Sandia will compare cost claim to invoices paid from GT
 - Will work with G&C to compare and resolve variances
- Every 2-3 years, Sandia will conduct an actual audit of these cost claims
 - Use cost claims & general ledger to recalculate Fringe & F&A rates
 - Sample expenditures based on risk ledger categories
 - Includes: Salary, Material & Supplies, Equipment, Travel

Sandia Cost Claim Audit – Initial Steps

Flowchart of Sandia National Laboratories Contract Audit Department's Audit Process



Sandia Cost Claim Audit – Scope & Results

- Fiscal Years: FY22-FY23
 - The objective was to verify that all costs incurred and billed against Sandia contracts are allowable per the contract terms and conditions, allocable to the contract, and reasonable for services performed or benefit provided.
- Results: GT had 7 findings related to:
 - Insufficient Supporting Documentation – Materials
 - Costs Not Allocable to the Contract
 - Unallowable Equipment Costs
 - Unapproved Foreign Travel
 - Costs Outside of Period of Performance (POP)

Sandia Cost Claim Audit – Definition

- Findings are centered around questioned costs based on the samples pulled by the auditor:
 - 1) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds
 - 2) A finding that, at the time of the audit, such cost is not supported by adequate documentation
 - 3) A finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Sandia Cost Claim Audit – Finding 1 Salaries

- Overall review was favorable
 - Had completed ASRs
 - Most EDRs had sufficient justification
- Finding related to: Cost Outside of the Period of Performance
 - Several student assistants were paid when award has ended
 - Effort was inside of POP, however circumstances and situations around ONEUSG delayed payment
- Best Practices to monitor salary allocations on sponsored:
 - Ensure ASR's completed annually & timely
 - Have employees review EWAfs
 - Use discretion for situation's involving student allocations

Sandia Cost Claim Audit – Finding 2 Foreign Travel

- Finding related to: Foreign Travel not approved by Sandia
 - Traveler (GT) is prohibited from traveling until the SDR (Sandia Designated Representative) and Buyer has notified the Traveler in writing that DOE approval for foreign travel has been granted
- Best Practices to ensure travel is allowable on Sandia:
 - P.I must detail the reason foreign travel is needed and how the travel relates to the SOW (Scope of Work) on the award.
 - Once the SOW is confirmed by the SDR and Buyer, the SDR will initiate with their DOE (Department of Energy) representative to get final approval, in accordance with ISS100.4.2, Control International Travel.
 - Discussions with the SDR and Buyer must be communicated through email to document the approval process to avoid unallowable costs in future audits.

Sandia Cost Claim Audit – Finding 3 Repairs & Maintenance

- Finding related to: Unallowable Repairs & Maintenance Costs
 - Costs were expensed to Sandia for repairs related to equipment that was owned by GT.
- Best Practices to ensure allowable repairs cost is allocated to appropriate funding source:
 - Any costs for Sandia that is not included in the budget justification must be approved by the Sandia Buyer.
 - If charged, please make sure of the following:
 - Repairs & Maintenance is for a sponsored owned piece of equipment (Titled to sponsor)
 - Clause in the project contract that allows for charges of repairs & maintenance
 - Specific approval by sponsoring agency

Sandia Cost Claim Audit – Finding 4 Equipment

- Finding related to: Unallowable Equipment Purchases
 - The purchases made were for government property/equipment. These items were not specifically listed in the budgets submitted and support could not be provided to show that the Buyer on the contract pre-approved of the purchase.
 - Sandia did find the purchases necessary; however, budget revision is required.
- Best Practices to ensure equipment is allowable:
 - Get approval from Sandia Buyer and the SDR
 - Items that fall under the government property definition must be specifically/explicitly approved – generic lines added to a budget titled “materials/supplies” or “equipment” do not constitute a blanket pre-approval for multiple government property items to be purchased against the contract.
 - Computers are included

Sandia Cost Claim Audit – Finding 5 Pre-award Costs

- Finding related to: Costs outside of Period of Performance
 - When reviewing supporting documentation, it was noted the costs were for student employee use of GT lab facilities (hourly usage fees) that occurred before the contract POP date.
 - Sandia did find the purchases allowable; however, contract needed clause for pre-award costs.
- Best Practices to pre-award costs is allowable:
 - Pre-award costs are normally allowable within 90 days of award begin date:
 - However, DOE guidelines do not flow down to Sandia
 - So ensure your contract has a clause for pre-award costs
 - **DO NOT** start any work until contract is signed



- Resources | Grants and Contracts Accounting (gatech.edu)–Sandia Foreign Travel Guidance
- <https://www.sandia.gov/working-with-sandia/current-suppliers/contract-audit>
 - Tip Sheets that detail Audit Requirements
- <https://www.sandia.gov/working-with-sandia/current-suppliers/subcontract-information/terms-and-conditions/>
 - General Provisions for contracts

How to Request a Grant Manager Change in Workday

Tony Wang

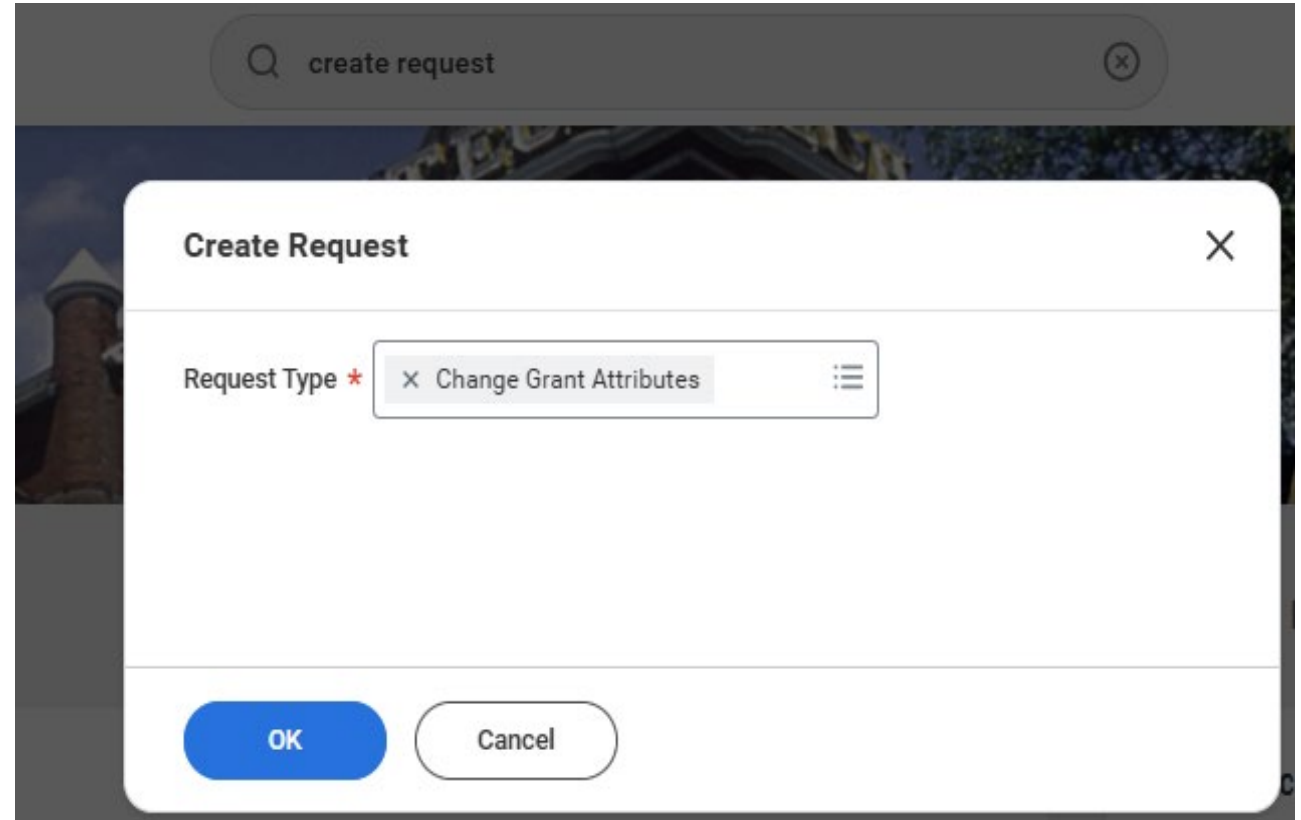
Business Analyst

Grant Manager Change Steps

New Feature: We can now automatically update Grant Name, Grant Status, Cost Center, and Grant Manager changes via *Change Grant Attributes* in Workday.

Here are step-by-step instructions on how to request a grant manager change.

1. Search for **Create Request** in Workday, then select **Change Grant Attributes**



Change Grant Manager

2. Enter **Change Grant Manager** in the 'Describe the Request' field.
3. Enter the **Grant # ONLY**. If listing multiple grants, separate each grant with a comma(,) **without spaces**. (Example: GR12345678,GR87654321)
4. Select **No** to change the grant name, status, and cost center

Change Grant Attributes 0/6/191

Request to update attributes related to the grant, including: grant name, grant status, grant cost center.

Describe the Request *

Please provide information related to the grant attribute updates.

What existing Grant ID does this relate to?
Example: GR12345678

For multiple grants, separate each ID with a comma (,) and do not use spaces.
Example: GR12345678,GR87654321
(Required)

Would you like to change the grant name?

☐ Yes
☒ No

Would you like to change the grant status?

☐ Yes
☒ No

Would you like to change the cost center?

☐ Yes
☒ No

Change Grant Manager

Would you like to change the grant manager?

☒ Yes
☐ No


Please provide the the Workday Employee ID of the new Grant Manager.
Example: 3333333
(Required)

1234567

I agree that submission of this questionnaire serves as confirmation that the request complies with contract terms:
rized to take this action. (Required)

☒ Yes
☐ No

enter your comment



5. Select **Yes** to change the grant manager.

6. Enter the **Employee ID ONLY** (7 digits) of the new Grant Manager. **Do not** include the employee's name.

7. Select **Yes** to agree to the terms and conditions.

8. Add any comments. (optional)

9. Click the **Submit** button

Note: If you follow these steps correctly, the system should update automatically within 2 hours. Otherwise, an analyst will review and make the changes manually.

***** *Please follow the instructions carefully so we can rely on the automated system and reduce unnecessary workload.*

How to check which grants are assigned to a Grant Manager

Run Driver Worktag Managers for Grant – CR report, type the Grant Manager's name in the *Driver Manager* prompt

Or run the SABER report, type the Grant Manager's name in the *Grant Manager* prompt (if you have access)

The screenshot shows a dialog box titled "Driver Worktag Managers for Grant - CR". It has a close button (X) in the top right corner. Below the title bar is a section labeled "View Report Definition". There are three input fields with dropdown menus: "Cost Center", "Cost Center Hierarchies", and "Driver Manager". Below these fields is a "Filter Name" input field, a "Manage Filters" button, and a "Save" button. At the bottom of the dialog are "OK" and "Cancel" buttons.

The screenshot shows a dialog box titled "SABER - Sponsored Award Budget Expense Report". It has a close button (X) in the top right corner. Below the title bar is a section labeled "View Report Definition". There is a line of text: "Instructions The following prompts can not be used concurrently: Award PI, Grant PI, Grant Manager, Award G&C Sponsored Accountant, Award G&C Financial Analyst or Grant G&C Financial Analyst". Below this are several input fields with dropdown menus: "Period" (selected: FY26 - Sep), "Award", "Grant", "Cost Center", "Grant Hierarchy", "Sponsor", "Award PI", "Grant PI", "Grant Manager", "Award G&C Sponsored Accountant", and "Award G&C Financial Analyst". At the bottom are "OK" and "Cancel" buttons.

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**

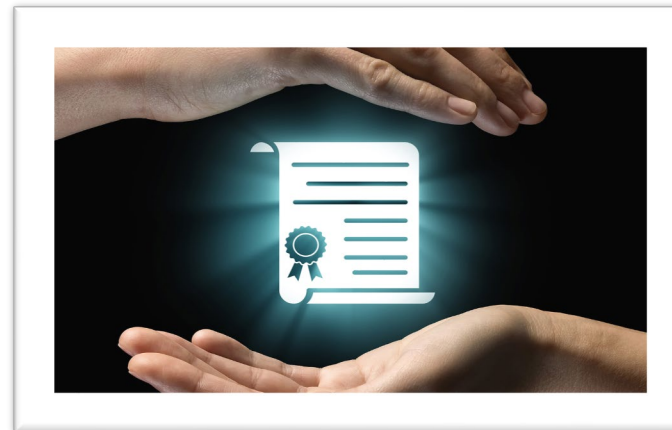
- Pre-Award Proposal Preparation and Submission
- Pre-Award Budgeting, IDC, & Cost Principles
- Pre-Award Activities
- Post-Award Management & Financial Compliance
- Post-Award Management & Research Compliance
- Post-Award Activities
- Internal Controls Workshop
- 2 CFR 200 Workshop (or) FAR Webinar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

- **Advanced Certification**

- Advanced Topics: Rethinking the Status Quo
- Advanced Topics: Audit Findings - Salary
- Advanced Topics: Audit Findings - Effort
- Advanced Topics: Allowable & Allocable
- Advanced Topics: Advanced Budgeting

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

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



Current Professional Development Opportunities

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

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

SELF-PACED / ON-DEMAND COURSES

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

GT Certification Contact Hours & CEU credit



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





Georgia Tech
Research

RESEARCH ADMINISTRATOR APPRECIATION EVENT

SEPTEMBER 25, 2025

LUNCH: 11:30AM

HYBRID EVENT: 11:45AM - 2:00PM

**NEW LOCATION: 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

**GEORGIA TECH
RESEARCH ADMINISTRATOR
APPRECIATION EVENT**

SEPTEMBER 25, 2025

IF NOT YOU, WHO?

**CRACKING THE CODE OF EMPLOYEE
DISENGAGEMENT**

SIGNED BOOK ABOVE WILL BE AVAILABLE AT THE EVENT



**CLICK [HERE](#) TO
LEARN MORE INFO**



SAVE THE DATE

**Atlanta's largest office party returns
Thursday - September 25, 2025**

KPRunWalkRoll.com

JOIN THE USG TEAM TODAY!
CLICK [HERE](#) FOR MORE DETAILS AND TO SIGN UP

RESEARCH ADMINISTRATION BUZZ

RAB MEETING

October 9, 2025

Dalney 180 & Virtual

Lunch: 11:30am - 11:45am

Event: 11:45am - 2:00pm

Click [HERE](#) to register.



THANK YOU!



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