The Latest Buzz with G&C Accounting

Thursday, August 20, 2026

10:00 – 11:30 AM

Georgia Tech

Agenda

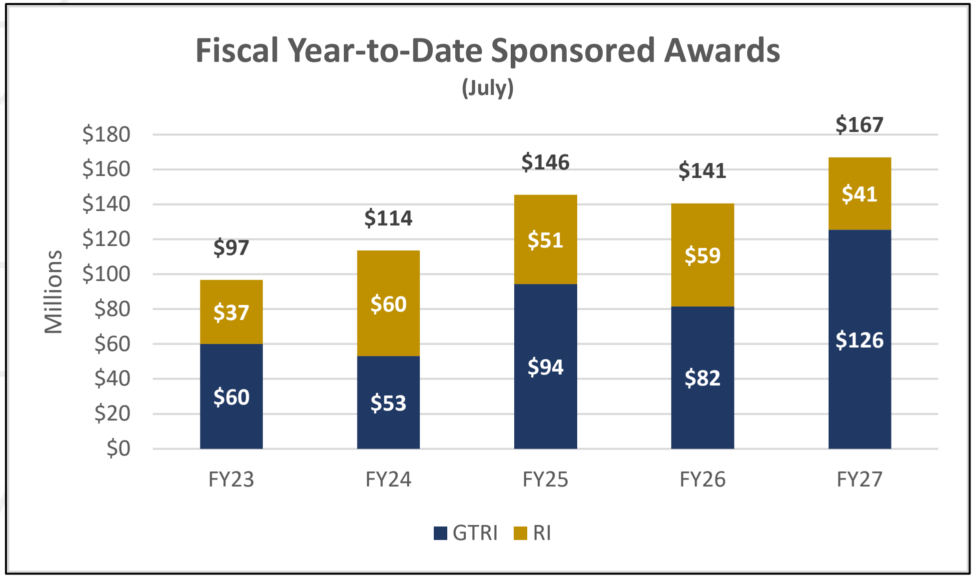
Topic	Presenter(s)
Research Updates	Josh Rosenberg
Sponsored Research Accounting	Glenn Campopiano
Cost Accounting Updates	Jonathon Jeffries
FY26 ASR Completion Status & Action Plan	Andrew Chung
Compliance Updates	Lucorin Mathis
Training Updates	Lee Broxton
Closing	Josh Rosenberg

Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

Georgia Tech Research (GTRI and RI)

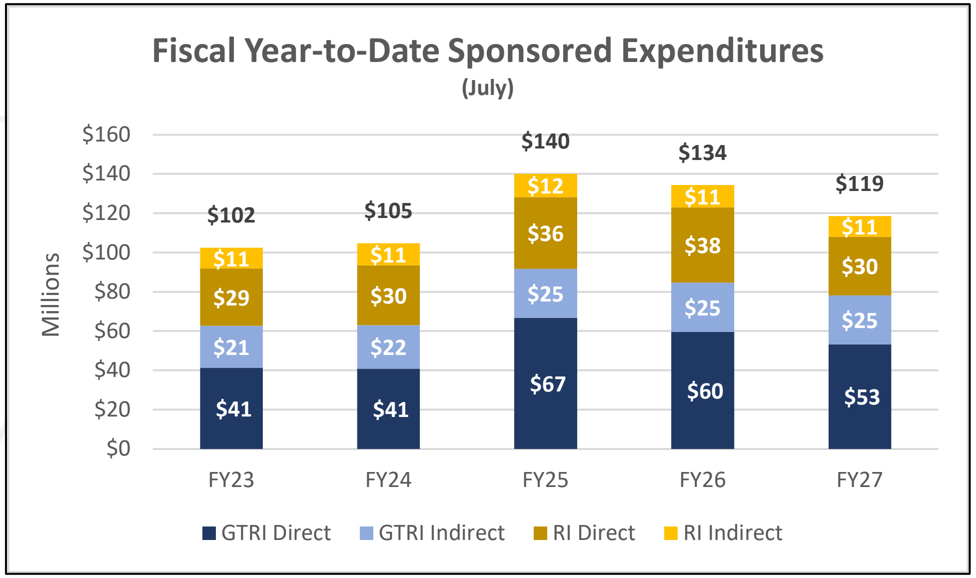


Trends:

Actuals (AWARDS):

- **FY27: $166,860,516**
- GTRI: up 54.0% and $44.0 million ($125.5 million in FY27 vs. $81.5 million in FY26)
- RI: down 29.9% and $17.6 million ($41.3 million in FY27 vs. $59.0 million in FY26)
- **GT Overall: up 18.8% and $26.4 million ($166.9 million in FY27 vs. $140.5 million in FY26)**

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



Trends:

Actuals (EXPENDITURES):

- **FY27: $118,553,333**
- GTRI: down 7.7% and $6.6 million ($78.1 million in FY27 vs. $84.7 million in FY26)
- RI: down 18.5% and $9.2 million ($40.4 million in FY27 vs. $49.6 million in FY26)
- **GT Overall: down 11.7% and $15.8 million ($118.6 million in FY27 vs. $134.3 million in FY26)**

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

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RI Sponsored Programs

RESIDENT INSTRUCTION (RI) AWARD DATA BY SPONSOR: FY26 – 27 (YTD through Period 1: July)

RI NEW AWARDS (Through July)						
Federal Agency or Sponsor Type	**FY27**	**% of RI Portfolio**	**FY26**	**27 v. 26 $ Variance**	**27 v. 26 % Variance**	**5 Year Avg**
NATIONAL SCIENCE FOUNDATION (NSF)	12,015,308	29%	31,314,777	(19,299,469)	-62%	17,896,302
DHHS	9,366,422	23%	8,877,430	488,992	6%	7,620,088
INDUS RES INST/FDNS/SOC	4,651,959	11%	2,617,345	2,034,614	78%	2,286,939
COLL/UNIV/RES INSTITUTES	4,523,672	11%	4,469,730	53,942	1%	3,175,799
INDUSTRIAL SPONSORS	4,246,792	10%	2,222,247	2,024,545	91%	4,305,204
US DEPT OF ENERGY	3,442,725	8%	627,394	2,815,331	449%	2,612,323
NASA	1,099,075	3%	3,352,823	(2,253,748)	-67%	2,250,837
STATE & LOCAL GOVERNMENT	887,644	2%	1,502,550	(614,906)	-41%	629,027
AIR FORCE	399,048	1%	2,920,017	(2,520,969)	-86%	821,910
NAVY	300,000	1%	375,810	(75,810)	-20%	2,122,702
GOVT-OWNED/CONTRACTOR OP	258,050	1%	378,111	(120,061)	-32%	531,560
ARMY	100,000	0%	266,370	(166,370)	-62%	763,256
US DEPT OF LABOR	46,000	0%	-	46,000		78,792
Grand Total	41,336,695	100%	58,982,118	(17,645,423)	-29.9%	49,708,047

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RI Sponsored Programs

RESIDENT INSTRUCTION (RI) AWARD DATA BY COLLEGE: FY23 – 27 (YTD through Period 1: July)

AWARDS: Cumulative Report thru: JULY					
College/Unit	FY27		FY26		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COLL	$ -	0			
COMP	$ 4,378,124	14	$ 3,831,862	19	14.3%
COS	$ 10,749,898	40	$ 13,387,144	47	-19.7%
DSGN	$ 1,530,695	2	$ 1,767,104	6	-13.4%
ENGR	$ 16,613,488	107	$ 15,135,349	91	9.8%
GTRI	$ 125,523,821	73	$ 81,522,679	84	54.0%
IAC	$ 348,427	4	$ 175,621	2	98.4%
OTHERS	$ 7,637,663	30	$ 23,611,924	24	-67.7%
SCB	$ 78,400	1	$ 1,073,114	1	-92.7%
Total	**$ 166,860,516**	**271**	**$ 140,504,797**	**274**	**18.8%**
Resident Instruction and Other	**$ 41,336,695**	**198**	**$ 58,982,118**	**190**	**-29.9%**

Awards		
	YTD (Jul.)	Full Year
FY27	$ 41,336,695	
FY26	$ 58,982,118	$ 491,432,065
FY25	$ 51,123,428	$ 506,817,108
FY24	$ 60,439,805	$ 496,349,867
FY23	$ 36,658,190	$ 512,798,650

RI Sponsored Programs

RESIDENT INSTRUCTION (RI) EXPENDITURE DATA BY COLLEGE: FY26 – 27 (YTD through Period 1: July)

EXPENDITURES: Cumulative Report thru: JULY			
College/Unit	Expenditures - FY27	Expenditures - FY26	Variance
COMP	$ 3,871,168	$ 3,814,156	1.5%
COS	$ 7,506,166	$ 8,074,543	-7.0%
DSGN	$ 414,761	$ 650,649	-36.3%
ENGR	$ 23,463,057	$ 29,516,390	-20.5%
GTRI	$ 78,113,768	$ 84,672,867	-7.7%
IAC	$ 636,469	$ 736,349	-13.6%
OTHERS	$ 4,531,242	$ 6,858,990	-33.9%
SCB	$ 16,703	$ (10,703)	-256.1%
Total	**$ 118,553,333**	**$ 134,313,242**	**-11.7%**
Resident Instruction and Other	**$ 40,439,566**	**$ 49,640,375**	**-18.5%**

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RI Sponsored Programs

RESIDENT INSTRUCTION (RI) EXPENDITURE DATA BY OBJECT CLASS: FY23 – 27 (YTD through Period 1: July)

Expenditure Analysis: July	FY27 YTD	FY26 YTD	Change
Salaries and Wages	$ 13,887,034	$ 15,373,677	-9.7%
Subcontracts	$ 5,747,907	$ 10,093,817	-43.1%
Other Direct Costs	$ 1,413,584	$ 1,988,617	-28.9%
Tuition Remission	$ 1,896,746	$ 2,144,937	-11.6%
Fringe Benefits	$ 3,411,417	$ 3,709,934	-8.0%
M&S	$ 2,242,887	$ 2,114,613	6.1%
Equipment	$ 568,015	$ 2,341,825	-75.7%
Domestic Travel	$ 438,836	$ 343,813	27.6%
Foreign Travel	$ 284,138	$ 189,529	49.9%
High Performance Computing	$ 33,256	$ 10,594	213.9%
Unallocated/Blank Object Class	$ 3,677	$ 1,721	113.7%
DIRECT	**$ 29,927,496**	**$ 38,313,076**	**-21.9%**
INDIRECT (IDC)	**$ 10,512,069**	**$ 11,327,299**	**-7.2%**
Total	**$ 40,439,566**	**$ 49,640,375**	**-18.5%**

Expenditures - Direct		
	YTD (Jul.)	Full Year
FY27	$ 29,927,496	
FY26	$ 38,313,076	$ 371,394,588
FY25	$ 36,458,905	$ 394,941,370
FY24	$ 30,490,004	$ 371,624,622
FY23	$ 29,173,902	$ 337,688,551

Expenditures - Indirect		
	YTD (Jul.)	Full Year
FY27	$ 10,512,069	
FY26	$ 11,327,299	$ 109,320,694
FY25	$ 11,879,145	$ 114,321,417
FY24	$ 11,275,786	$ 111,102,607
FY23	$ 10,579,330	$ 103,856,777

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RI Sponsored Programs

GRANTS & CONTRACTS METRICS FY26 – FY27 (YTD through Period 1: July)

INVOICING

Invoicing YTD FY2026 vs. FY2027 (thru June)

Invoice Types	FY27 (Jul. YTD)	Monthly FY27 Average	FY26 (Jul. YTD)
G&C GIT Standard Certification Required	365,135	$ 365,135	$ 430,437
G&C GTRC Custom Certification Required	71,928	$ 71,928	$ 306,532
G&C GTRC Standard Certification Required	12,246,721	$ 12,246,721	$ 14,153,945
G&C In House	2,812,102	$ 2,812,102	$ 613,906
G&C LOC Draw	16,139,069	$ 16,139,069	$ 23,430,535
G&C SF1034	496,967	$ 496,967	$ 1,216,143
G&C SF270	2,146,261	$ 2,146,261	$ 5,363,927
Bursar Billed	536,641	$ 536,641	$ -
Grand Total	**$ 34,814,824**	**$ 34,814,824**	**$ 45,515,424**
Raw Invoice Counts	**1,160**	**1,160**	**1,363**

Year over Year Invoicing Change	Dollars	Invoice Counts
YTD change in FY27 over FY26	**$ (10,700,600)**	**(203)**
YTD percentage change	**-23.5%**	**-14.9%**

FINANCIAL REPORTS

Financial Reports YTD FY2026 vs. FY2027 (thru July)

Report Types	FY27 (Jul. YTD)	FY26 (Jul. YTD)
Annual Financial Report	3	3
Final Financial Report	11	17
Monthly Financial Report	1	6
Quarterly Financial Report	90	102
Milestone (Event Based)/Revised	-	-
Semi-Annual Financial Report	1	6
TOTALS	**106**	**134**

Year over Year Reporting Change	Report Counts
YTD change in FY27 over FY26	**(28)**
YTD percentage change	**-20.9%**

Through July

G&C ANALYST TEAM: JOURNALS	**FY27**	**% of Total**	**FY26**	**% of Total**	**% Chg FY**
Journals (Total)	101		122		-17%
Appropriate Grants Management	77	76%	104	85%	
"Red Flag" Grants Management	24	24%	18	15%	

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 July, the analyst team managed: 80 award initiations, 191 award modifications, 349 award corrections, 123 closeouts, and 72 service now tickets.

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RI Sponsored Programs

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

Award Exceptions (Overspent) as of Aug. 3, 2026				**Award ID Counts**	
Row Labels	Past-Term	In-Performance	Available Balance	Aug. 3	July. 1
Mechanical Engineering	(211,489)	(930,431)	(1,141,920)	32	9
Aerospace Engineering	(194,787)	(1,450,792)	(1,645,578)	30	9
Electrical and Computer Engineering	(154,846)	(1,857,333)	(2,012,179)	57	20
GT/Emory Biomedical Engineering	(124,511)	(1,282,149)	(1,406,660)	27	9
School of City and Regional Planning	(110,847)		(110,847)	1	1
School of Public Policy	(89,458)		(89,458)	1	1
Materials Science and Engineering	(67,314)	(1,322,831)	(1,390,145)	23	1
Chemistry and Biochemistry	(45,589)	(1,111,422)	(1,157,010)	17	6
Tech AI	(43,051)		(43,051)	1	0
School of Computer Science	(28,426)	(71,131)	(99,557)	6	0
Chemical and Biomolecular Engineering	(24,757)	(1,183,409)	(1,208,167)	13	3
Institute for Bioengineering & Bioscience	(23,172)	(8,336)	(31,508)	3	3
Center for Education Integrating Science, Mathematics & Computing (CEISMC)	(17,932)	(26,310)	(44,242)	2	2
Biological Sciences	(11,555)	(843,486)	(855,042)	17	2
Renewable Bioproducts Institute	(7,936)		(7,936)	1	1
Grand Total	(1,195,931)	(38,264,445)	(39,460,376)	342	93

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

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

AUGUST 2026 ARTICLE (# 54)

Featured PI Article

PI Article: Keeping Research Teams RCR Compliant

As a Principal Investigator (PI), you play a critical role in helping Georgia Tech maintain compliance with our Responsible Conduct of Research (RCR) requirements. As defined by the National Institutes of Health (NIH), RCR "promotes the aims of scientific inquiry, fosters a research environment that enables scientists to work together toward common goals, and promotes public confidence in scientific knowledge and progress for the public good."

More PI articles are found in the **archive**.

Read the Article

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

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):
August 20, 2026 (Thursday)
10 - 11:30 a.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:
August 31, 2026 (Monday)
10 - 11 a.m.

Learn More

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Sponsored Research Accounting

Glenn Campopiano, CRA
Director, Sponsored Research Accounting

Sponsored Research Accounting

Change in Staffing –

Douglas Feller left our unit on August 1st to assume the role of Assistant Director in ECE. Doug was a huge part of the success of Sponsored Research Accounting over the past 6 years and a great team leader and manager. We wish him great success in his new role.

In the interim, **David Lyons** will assume the manager position. David is another cornerstone of the success of our department. I'm confident David will lead the team to continued success and service to the Institute.

Sponsored Research Accounting

Request Process: Award Grant Exception: Grant Manager Name

A while back we started communicating to grant managers about exceptions in this format in WD to allow better tracking and to cut down on email traffic. Our expectation is grant managers will take the needed action promptly and since it is in their WD inbox, it provides us a way to track the progress.

Please do your part and take timely action on these requests – there are quite a few still in the queue from June and July. As an FYI they are all in my WD in box so I see all of the requests and how long they go unresolved. Delays here are holding up invoicing, reporting or other processes.

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Sponsored Research Accounting

- **2 CFR 200 updates – Still pending possible October 1 effective date.**
- The Office of Management and Budget (OMB) issued a sweeping proposed rule on May 29, 2026, to overhaul 2 CFR Part 200 (the Uniform Guidance). The update reclassifies the framework from "guidance" to a binding "OMB regulation", eliminates fixed-amount awards, and adds new compliance restrictions regarding foreign collaborations, grant terminations, and administrative priorities.
- **2026 Proposed Overhaul Highlights**
- **Binding Regulation Status:** Transitions 2 CFR Part 200 from advisory guidance to a direct, legally binding regulation carrying regulatory effect on its own.
- **Fixed-Amount Awards:** Prohibits fixed-amount awards and subawards unless explicitly authorized by a federal statute.
- **Policy Restrictions:** Introduces strict limitations and prohibitions on using federal funds to finance or facilitate specific administrative or political priorities, such as certain diversity, equity, and inclusion (DEI) activities, and enforces expanded foreign collaboration restrictions.
- **Termination Authorities:** Broadens federal agency powers for discretionary grant termination and temporary suspension if an award no longer serves national interests or agency priorities.

Sponsored Research Accounting

GT Grants Policy Agent

GT Grants Policy Agent Chat Shared

GT Grants Policy Agent 8/7 9:42 AM

Hello, I'm Grants Policy Agent. How can I help?
To get the best results, please:

- Ask **specific, detailed questions**
- Include **constraints or expectations** (for example: *exclude legacy information, provide the official form link*)
- Ask **one question at a time**; I'll ask follow-up questions if needed
- Specify the **format you want** (summary, detailed explanation, step-by-step instructions, table, etc.)
- Provide **context when possible**, such as timeframe, purpose, or audience

AI-generated content may be incorrect. Please validate when needed.

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Cost Accounting Updates

Jonathon Jeffries
Director - Cost Accounting

Georgia Tech

GTRC and GTARC – A Primer

Georgia Tech Research (GTRC) and Georgia Tech Applied Research Corporation (GTARC) serve as contracting entities and supporting organizations for research at Georgia Tech. The corporations promote research through stewardship of funds for sponsored research and financial support of research activities.

The website for GTRC and GTARC may be found at: https://gtrc.gatech.edu/.

OSP offers a self paced deep dive into the topic titled:

What Are GTRC & GTARC

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GTRC and GTARC – Why?

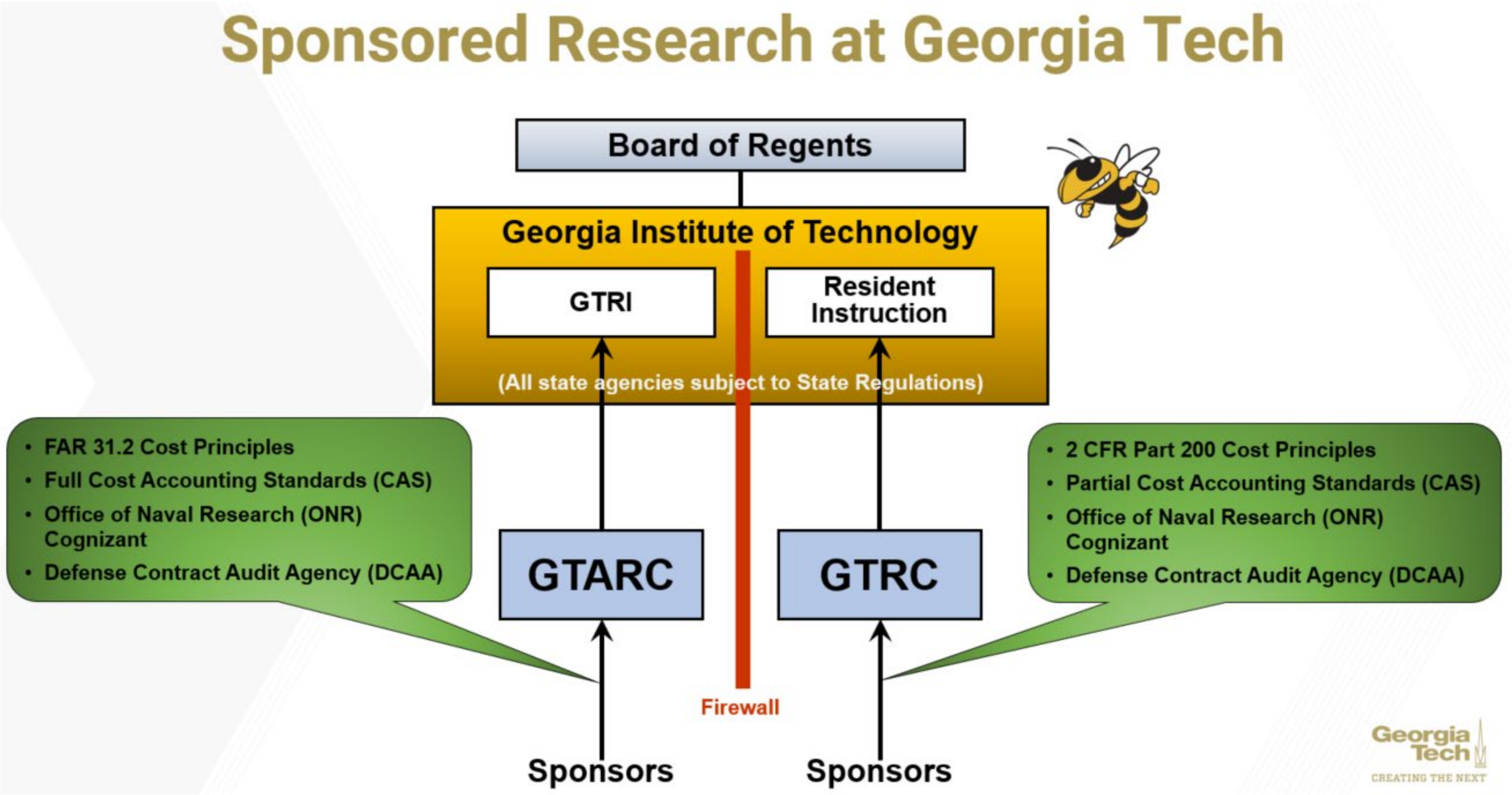
- Georgia is a zero-balance state.

- State agencies cannot obligate state assets and resources across fiscal year boundaries. In other words, Georgia Tech <u>cannot execute multi-year contracts.</u>

- State agencies carry limited funds across fiscal year boundaries.

- We need GTRC and GTARC to serve as the contracting entities and treasury for Georgia Tech.

GTRC and GTARC – A Primer



GTRC and GTARC – Who?

- GTRC and GTARC have no employees.

- Georgia Tech employees provide services to the corporations and GTRC and GTARC reimburse Georgia Tech for services provided.

- Georgia Tech employees who serve as officers of GTRC and GTARC receive no compensation for serving in these roles.

GTRC and GTARC – The Memo of 1953

- Per the original Memorandum of Agreement with BOR/USG executed in April of 1953:

The work of the Georgia Tech Research Institute as an integral part of the functioning of the Georgia Institute of Technology in the fields of research and development shall include the securing of contributions from outside sources, and the obtaining and entering into contracts with industrial, public and private agencies for the performance of sponsored research and research experiment and development programs to be performed under the auspices of the Engineering Experiment Station of the Georgia Institute of Technology in cooperation with other divisions of the school.

In 1953:Georgia Tech Research Institute (GTRI) = GTRC Engineering Experiment Station = GTRI

GTRC and GTARC – The Memo of 1953

(c) Any and all patentable inventions, applications for patents or patents thereon relating to the subject matter of these projects which may be made hereafter by staff members or agents of the Engineering Experiment Station employed on these projects during the time they are performing work on these projects or as a result thereof, shall become the property of the Research Institute. The Engineering Experiment Station will cause all employees and/or agents working on these projects to execute an employee patent agreement protecting the aforesaid interest of the Research Institute, one executed copy of each agreement to be delivered to the Research Institute for its confidential file.

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GTRC and GTARC – The Memo of 1953

4.

The Georgia Tech Research Institute, in connection with all contractual matters in which it is engaged and with which it is connected, shall keep the Engineering Experiment Station informed and shall transfer monthly to the Engineering Experiment Station funds to cover direct costs of the work performed and a service charge to cover indirect costs, said service charge to be an amount equal to the direct payrolls under the projects multiplied by a percentage equal to 36/46th of the percentage points established annually by the Army Audit Agency.

5.

The Georgia Tech Research Institute, after paying the necessary costs of its operation, shall hold any balance in trust for the Georgia Institute of Technology and its Engineering Experiment Station shall use such balance from time to time and in such manner as the Board of Trustees of the Research Institute may see fit for the promotion of research at Georgia Tech and the Engineering Experiment Station.

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GTRC and GTARC – Fund Flow

GTRC/GTARC executes contract and then subcontracts to RI/GTRI for performance.

RI/GTRI expend funds to accomplish Statement of Work (SOW).

After monthly Closeout, GTRI Accounting or RI Grants & Contracts Accounting invoices sponsor.

GTRC/GTARC collects funds from sponsor

GTRC/GTARC pays RI/GTRI for 100% of direct costs incurred and 36/46 of indirect costs incurred (regardless of whether or not funds are collected from sponsor.

GTRC/GTARC retains 10/46 of indirect costs to pay for its' operating costs including bad debts and working capital

Any excess 10/46 after payment of operating costs and maintaining sufficient working capital is made available for grants to Georgia Tech as voted upon by Boards of Trustees

GTRC and GTARC – Why does this matter to me?

- *Colleges via the Budget Model receive a portion of their F&A revenue (not expenses)*
- *This can be monitored via the F&A report posted to our website or G&C F&A Org Unit Inquiry in Workday*
- *Net Indirect includes 78% of total Gross Indirect for GTRC Contracts*
- *A small portion of awards are directly with GT in this case the amounts equal*

A	B	C	D	E
G&C F&A Org Unit Inquiry				
Cost Center Hierarchy (Le	College of Sciences (COS) College of Sciences - Deans Office			
Period	FY26 - Jun			
Fiscal Year Name	**Grant**	**CF LRV Journal Line Grant PI**	**Gross Indirect Costs**	**Net Indirect Costs**
FY26	GR00001234 PRIME - GTRC Indirect Cost Recovery		10,899.06	8,529.70

FY26 ASR Completion Status & Action Plan

Andrew Chung
Cost Accountant II
Office of Grants & Contracts Accounting | August 2026

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Where We Stand & What's Next

FY26 ASR CONFIRMATIONS

54%

3,226 of 5,993
ASRs confirmed to date

2,767 remaining • Due August 31, 2026

- ⚠️ **Challenge:**
  - **Audit Risk:** Unconfirmed ASRs increase compliance exposure and can affect institutional reputation.
- 🎯 **Goal:**

  Target: Certify all remaining 2,767 ASRs by August 31 to reach full Institute compliance.

- **Recommended Steps:**
  - 🎓 ***Returning Students:***
    - Students return to campus this week and next.
    - UFMs: make a big push to reach out and have them confirm their effort electronically through the ASR portal.
  - ✍️ ***Not Returning to Georgia Tech:***
    - Send manual ASRs via DocuSign for signature.
    - Instructions are on the G&C website under Training.
  - 🚀 ***Call to Action:***
    - UFMs — drive urgency now while students are back and use every available tool to close the remaining 2,767 ASRs before August 31.

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Check Your Department's Outstanding ASRs

- **How to Run the Report:**

  1. Go to lite.gatech.edu and open the LITE Reports Catalog.

  2. In the search box, type ASR to bring up the available reports related to ASRs.

  3. Select the Annual Statement of Reasonableness Statistics Report.

  4. Use the filters on the right side of the page to filter for your department.

- **Additional Guidance:**
  - 📁 **Training Resources:** Guidance documents are in the Training section of the G&C website under Cost Accounting.
  - 🖊️ **Manual ASRs:** DocuSign instructions for employees and students not returning to campus are also under Training.
    - Download the manual ASR form (for employees not returning to Georgia Tech or for prior year cost transfers) from the shared link emailed to all UFMs.
    - Didn't get the email? Request the link at **easr.ask@office365.gatech.edu**.
  - 💡 **Tip:** Review your department's outstanding list regularly as students return, so no ASR is missed before the August 31 deadline.

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UFM Responsibilities for ASR Certification

What the UFM signs — the ASR certification statement reads:
"The amounts reported above match the department payroll and Commitment Accounting records; the statement has been signed in accordance with requirements."

- **Breaking It Down — Two Clauses, Two Duties:**
  - 🔎 ***Reconciliation & Accuracy*** *("amounts match the records"):* Confirm the form's amounts and distributions match payroll and Commitment Accounting records.
  - ✅ ***Compliance & Governance*** *("signed in accordance with requirements"):* Confirm the right person signed — the employee, or a supervisor with firsthand knowledge.
    - ***In practice:*** Electronic ASRs — the system verifies the approver automatically; manual ASRs — the UFM routes the form to the correct signer up front.
  - 📝 ***Administrative Finalization:*** Sign, date, and add your Employee ID before the form goes to Grants & Contracts Accounting (due August 31, 2026).

- **Key Takeaway:**
  - The UFM is **NOT** certifying firsthand knowledge of the actual work performed — that responsibility falls to the employee or supervisor/individual with firsthand knowledge of the employee's work.
  - The UFM is the fiscal and administrative checkpoint — certifying that the financial data aligns with official records and that proper signature protocols were followed.
  - ***In practice:*** a reconciliation check between the system source of truth (the Employee Cost Detail report) and the eASR form before it is filed.

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Two Distinct Certifications: UFM vs. Employee

- 💼 **UFM — Financial Reconciliation**
  - **Primary Question:** *Do the form's dollars and percentages match the general ledger and CA distribution tables?*
  - **Source of Knowledge:** System data and payroll ledgers — in practice, the Employee Cost Detail (ECD) report.
  - **Responsibility:** Fiscal and administrative compliance — two checks:
    - ***Fiscal* —** the dollars and percentages reconcile to payroll and GL / CA records.
    - ***Administrative* —** signed by an authorized approver, dated, and routed per policy.

🧠 **Fiscal = the money reconciles; Administrative = the right person signed.**

- 🔬 **Employee / Supervisor — Effort Verification**
  - **Primary Question:** *Did the actual work performed during FY26 reasonably align with the percentage of salary charged to this grant?*
  - **Source of Knowledge:** The employee’s own firsthand performance of the work, or a supervisor’s direct observation when signing on the employee’s behalf.
  - **Responsibility:** Certifying that the effort and salary distribution reasonably reflect the actual work performed on each project.
- Federal rules require only employee/supervisor effort certification — GT requires both.

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Federal reference: 2 CFR 200.430(i), Standards for Documentation of Personnel Expenses — requires effort certification by the employee or supervisor with firsthand knowledge; dual signatures reflect Georgia Tech internal-control policy.

Compliance Updates

Lucorin Mathis
Financial Compliance Program Manager

FY27 Travel & Effort Monitoring Program

- **BACKGROUND:**
  - Georgia Tech's FY25 Single Audit identified a significant deficiency related to travel and payroll policies and procedures.
    - **Finding:** Travel costs were charged to sponsored awards without corresponding effort reflected during the award performance period.
  - Travel & Effort (salary) activity was a key component of the Management Corrective Action Plan that followed to address the underlying compliance concerns.
  - The Georgia Tech Department of Internal Auditing formally closed/remediated the Travel & Effort finding in June 2026.

FY27 Travel & Effort Monitoring Program

THE NEXT STEP: Transition from Audit Remediation to Oversight

Monthly

- Monthly reporting of newly identified potential exceptions will continue to be distributed.
- Responses to the Grants & Contracts Compliance Team mailbox are **no longer required for every exception.**

Quarterly

- Compliance team will perform targeted, risk-based testing to evaluate departmental documentation with institutional requirements.

Fiscal Year End

- Significant volumes of unresolved travel and effort exceptions may be escalated to departmental leadership.

Georgia Tech

FY27 Travel & Effort Monitoring Program

WHAT DEPARTMENTS NEED TO KNOW

- When a transaction appears on the monthly report, departments should:

  - **REVIEW:** Grant Manager should review the transaction with the applicable PI.
  - **CORRECT (if needed):** Process any necessary financial adjustment in accordance with institutional policy.
  - **DOCUMENT:** If no adjustment is necessary, maintain sufficient documentation supporting why the travel expense is appropriate without corresponding effort.
  - **RETAIN:** Maintain documentation in departmental records and attach supporting documentation in Workday, where applicable.

Georgia Tech

KEY TAKEAWAYS

- **Monthly reports will be distributed** for continued visibility into potential Travel & Effort exceptions.
- **Review reported exceptions** and determine whether corrective action or additional support is appropriate.

- **Maintain sufficient supporting documentation at the department level** to substantiate the appropriateness of travel costs.

- **Routine responses to G&C Compliance are not required**; however, documentation may be requested for targeted testing or future sponsor/audit inquiries.

Training Updates

Lee Broxton

Associate Director – Research Education

Introduction of the ***New and Improved*** Internal Certification Programs

Foundations of the Research Enterprise at Georgia Tech

***Learn the landscape. Understand the mission*.** These courses will help you understand the people, processes, and purpose behind research success at the Institute. Ideal for those new to the field of research administration, new to Georgia Tech, or seeking a broader understanding of the research ecosystem, this certification establishes the foundational knowledge needed to successfully navigate the complex environment that enables sponsored research. **Discover how research moves from idea to impact.**

Click here to learn more!

Georgia Tech

Certification requires successful completion of **two** courses: *Introduction to the Research Enterprise at Georgia Tech* and *What are GTRC and*

Introduction of the ***New and Improved*** Internal Certification Programs

Navigating the Award Lifecycle at Georgia Tech

Connect the processes that power research administration. These courses will help build the knowledge and skills to navigate sponsored projects from proposal concept to successful closeout and termination. Designed for research administrators, grant managers, business professionals, and others involved in sponsored research administration, this certification focuses on the operational and compliance responsibilities that drive successful award management. **Navigating sponsored projects with confidence and compliance.**

Click here to learn more!

Certification requires successful completion of **six** courses: *Internal Controls Workshop;* Either the *2 CFR 200 Workshop* or *Fun with the FAR Workshop Series; Pre-Award Research Administration at Georgia Tech* (In development - currently satisfied by Pre-Award Proposal Preparation and Submission and Pre-Award Budgeting, F&A, and Cost Principles); *Post-Award Financial Management at Georgia Tech; Components of Research Compliance at Georgia Tech* (In development – currently satisfied by Post-Award Management & Research Compliance); and *One Elective course,* including topic-specific courses in the areas of how-to, systems, and common sponsors

Georgia Tech

Introduction of the ***New and Improved*** Internal Certification Programs

Advanced Research Administration: Case Studies and Strategic Decision-Making

Turn knowledge into power through judgement, strategy, and action. These scenario-based courses will help in applying expertise to solve complex research administration challenges. This certification is designed for experienced research administrators who are ready to move beyond foundational knowledge and operational proficiency to develop the analytical, strategic, and decision-making skills required to navigate today's increasingly complex research environment. **Navigate complexity. Mitigate risk. Lead with confidence.**

Click here to learn more!

Georgia Tech

Certification requires successful completion of any **four** of the available courses.

Introduction of the *New and Improved* Internal Certification Programs

Graduate Student/Postdoc/Early Career Research Development Series

From Researcher to Research Leader: Building the Skills to Compete for and Manage Sponsored Funding. This Series is designed to equip emerging researchers with the practical knowledge needed to successfully navigate the sponsored research lifecycle. Whether preparing your first proposal, developing a project budget, or managing an awarded project, this three-course series provides a comprehensive introduction to the administrative and financial aspects of research funding. **Develop the skills. Secure the funding. Lead the research.**

Click here to learn more!

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Certification requires successful completion of **three** courses.

Overview of Internal Certification Programs

Foundations of the Research Enterprise at Georgia Tech

- Introduction to the Research Enterprise at Georgia Tech
- What are GTRC & GTARC?

Navigating the Award Lifecycle at Georgia Tech

- Pre-Award Research Administration at Georgia Tech
- Post-Award Financial Management at Georgia Tech
- Components of Research Compliance at Georgia Tech
- Internal Controls Workshop
- 2 CFR 200 Workshop (or) FAR Webinar Series
- Elective Course
  - How To Courses (topic-specific)
  - Georgia Tech Systems Courses
  - Sponsor-Specific Courses

Advanced Research Administration: Case Studies and Strategic Decision-Making

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

Graduate / Postdoc / Early Career Development Series

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

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Upcoming Live/Synchronous Classes

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

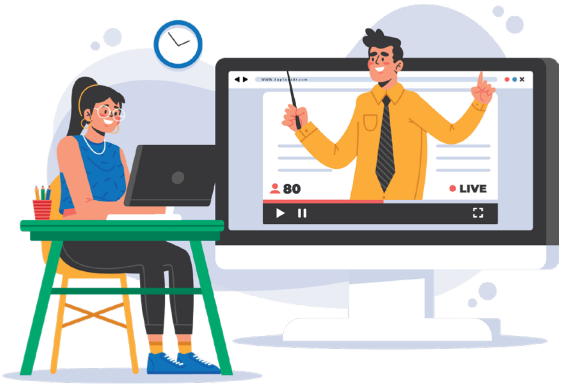
Offered virtually via Zoom, unless otherwise noted

Workshops

- **2 CFR 200 Workshop (Part 2):** Sep 15 | 1pm–3pm   Oct 8 | 10am–12pm
- **Internal Controls Workshop (Part 2):** Sep 24 | 10am–12pm   Oct 14 | 10am–12pm

Lifecycle

- **Post-Award Financial Management at Georgia Tech** *Live in Dalney 355
  - Aug 25 | 10am–12pm   Sep 28 | 1pm–3pm
  - Oct 26 | 10am–12pm   Nov 12 | 10am–12pm



Advanced Research Administration

- **Effort & Compensation**: Oct 15 | 10am–12pm
- **Membership Centers:** Oct 21 | 1pm–3pm
- **Costing:** Nov 2 | 1pm–3pm
- **Service Centers:** Nov 4 | 1pm–3pm
- **Assimilating New Compliance Requirements:** Nov 5 | 10am–12pm
- **Non-Compliance:** Nov 9 | 10am–12pm
- **Allowable & Allocable:** Nov 10 | 10am–12pm
- **Budgeting:** Nov 11 | 1pm–3pm

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 Ef ciency and Innovation*
- *NCURA: Avoid ȁReturned without ReviewȂ: An In-depth Look at Agency RFPs*
- *NIH Data Management & Sharing Policy ¡ Budgeting/Application Tips (NCURA)*
- *Managing SBIR/STTR Projects (NCURA)*
- *NIH Proposal Preparation & Review Tips*
- *NIH F Series--Fellowship Programs*
- *NIH Fundamentals (NCURA)*
- *NSF Fundamentals (NCURA)*
- *NSF Proposal Preparation & Review Tips*
- *NSPM-33 Compliance (NCURA)*
- *Advanced Research Projects Agency for Health (ARPA-H):*
  - *Introduction and Q&A*
  - *Budget Workshop*
  - *Terms & Conditions Workshop*
- *Service Centers and Best Practices*
- *Service and Recharge Center Costing Strategies Amidst Evolving Federal Funding Policies*
- *Specialized Service Agreements*
- *Subawards - Request, Monitor, Risk*
- *Effort Reporting*
- *Contract Information Systems (CIS)*
- *Cost Share*
- *Cost Transfers*
- *Pivot: Finding Funding*
- *ORCID iD*
- *How Funding Decisions Really Work*

Georgia Tech Research

BLOCK PARTY

PUZZLE COMPETITION

STEP AWAY FROM THE DESK INTO THE FUN

TRIVIA · GAMES · ENTERTAINMENT · CONNECT

AUGUST 26TH | 12PM - 1PM

DALNEY 180

You're Invited to a Research Town Hall

Hosted by
Executive Vice President for Research Tim Lieuwen

Thursday, August 27, 2026

11:00 a.m. EST

Scholars Event Theater in the Price Gilbert Library

[Zoom link to join virtually]

Georgia Tech


Georgia Tech
Research
RESEARCH ADMINISTRATOR
APPRECIATION
EVENT
Professional Recognition
SEPTEMBER 29, 2026
11:00AM - 1:00PM
DALNEY 180 & VIRTUAL

WHAT'S THE BUZZ IN RESEARCH ADMINISTRATION

NSF — AGENCY UPDATES

NIH National Institutes of Health — AGENCY UPDATES

DEPARTMENT OF DEFENSE UNITED STATES OF AMERICA — AGENCY UPDATES

Georgia Tech — POLICY & PROCEDURES

OCTOBER 29, 2026

DALNEY 180 & VIRTUAL

LUNCH: 11:30AM

EVENT: 11:45AM - 2:00PM

CLICK HERE TO REGISTER

THANK YOU!

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