The Latest Buzz with G&C Accounting

Wednesday, September 16, 2026

10:00 – 11:30 AM

Agenda

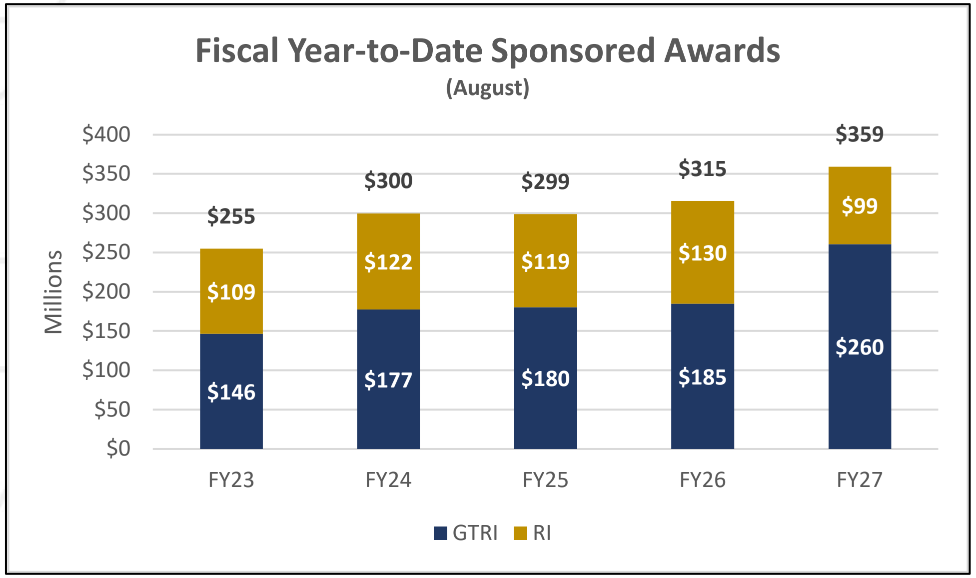
Topic	Presenter(s)
Research Updates	Josh Rosenberg
Sponsored Research Accounting Updates	Glenn Campopiano
NCURA 68th Annual Meeting & Workday Exception	David Lyons
Award Initiation or Amendment	Sarah Kelsey
Compliance Updates	Karon Gray
ASR Status & Service Center Rate Validations	Andrew Chung
Training Updates	Rob Roy
Closing	Josh Rosenberg

Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

Georgia Tech Research (GTRI and RI)

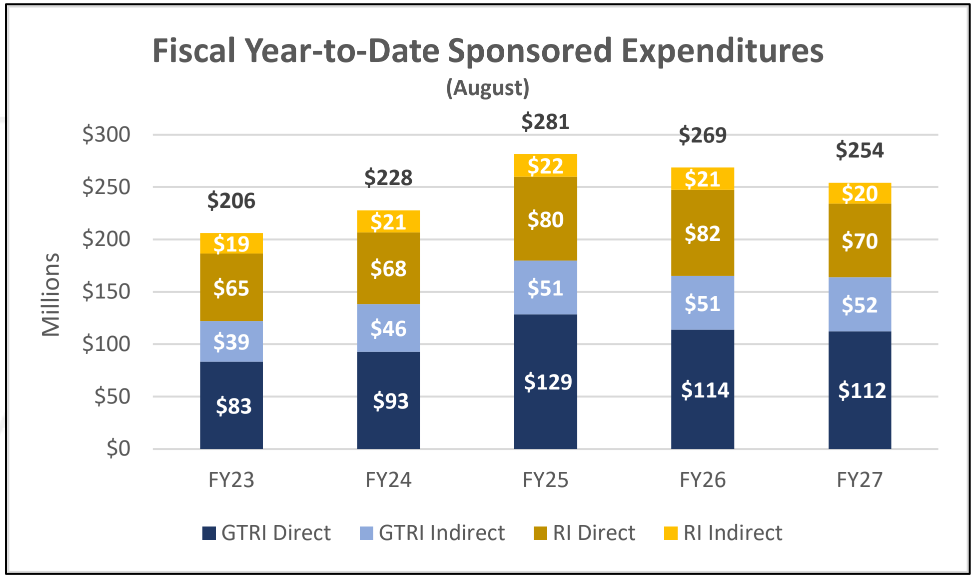


Trends:

Actuals (AWARDS):

- **FY27: $359,143,625**
- GTRI: up 40.8% and $75.5 million ($260.5 million in FY27 vs. $185.0 million in FY26)
- RI: down 24.4% and $31.8 million ($98.7 million in FY27 vs. $130.5 million in FY26)
- **GT Overall: up 13.9% and $43.7 million ($359.1 million in FY27 vs. $315.4 million in FY26)**

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



Trends:

Actuals (EXPENDITURES):

- **FY27: $254,049,477**
- GTRI: down 0.8% and $1.3 million ($164.0 million in FY27 vs. $165.2 million in FY26)
- RI: down 12.9% and $13.3 million ($90.1 million in FY27 vs. $103.4 million in FY26)
- **GT Overall: down 5.4% and $14.6 million ($254.0 million in FY27 vs. $268.6 million in FY26)**

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

RI Sponsored Programs

RESIDENT INSTRUCTION (RI) AWARD DATA BY SPONSOR: FY26 – 27 (YTD through Period 2: August)

RI NEW AWARDS (Through August)						
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)	33,954,760	34%	55,699,704	(21,744,944)	-39%	42,772,692
DHHS	22,284,770	23%	20,572,772	1,711,998	8%	17,258,652
INDUSTRIAL SPONSORS	9,997,503	10%	7,886,597	2,110,906	27%	10,213,542
INDUS RES INST/FDNS/SOC	8,479,975	9%	6,651,108	1,828,867	27%	5,298,201
COLL/UNIV/RES INSTITUTES	8,151,806	8%	9,150,393	(998,587)	-11%	7,056,574
US DEPT OF ENERGY	5,257,047	5%	9,302,451	(4,045,404)	-43%	9,787,507
STATE & LOCAL GOVERNMENT	4,792,194	5%	2,931,070	1,861,124	63%	1,943,722
NASA	1,526,056	2%	6,231,405	(4,705,349)	-76%	3,243,141
US DEPT OF AGRICULTURE	1,000,000	1%	-	1,000,000		730,340
GOVT-OWNED/CONTRACTOR OP	917,302	1%	944,318	(27,016)	-3%	1,211,867
AIR FORCE	898,154	1%	3,287,860	(2,389,706)	-73%	1,885,250
NAVY	715,235	1%	3,423,403	(2,708,168)	-79%	4,162,462
US DEPT OF COMMERCE	136,028	0%	272,405	(136,377)	-50%	2,810,145
ARMY	100,000	0%	1,899,064	(1,799,064)	-95%	3,119,168
US DEPT OF DEFENSE	64,838	0%	1,819,608	(1,754,770)	-96%	1,912,726
Grand Total	98,655,444	100%	130,485,183	(31,829,739)	-24.5%	116,237,332

RI Sponsored Programs

RESIDENT INSTRUCTION (RI) AWARD DATA BY COLLEGE: FY23 – 27 (YTD through Period 2: August)

AWARDS: Cumulative Report thru: AUGUST					
College/Unit	FY27		FY26		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COLL	$ -				
COMP	$ 9,757,603	34	$ 7,927,735	44	23.1%
COS	$ 18,922,456	73	$ 30,950,762	111	-38.9%
DSGN	$ 2,866,556	14	$ 2,764,334	14	3.7%
ENGR	$ 41,181,204	250	$ 49,829,764	228	-17.4%
GTRI	$ 260,488,181	159	$ 184,960,971	203	40.8%
IAC	$ 611,500	8	$ 439,235	7	39.2%
OTHERS	$ 25,237,726	67	$ 37,500,239	60	-32.7%
SCB	$ 78,400	1	$ 1,073,114	1	-92.7%
Total	**$ 359,143,625**	**606**	**$ 315,446,154**	**668**	**13.9%**
Resident Instruction and Other	**$ 98,655,444**	**447**	**$ 130,485,183**	**465**	**-24.4%**

Awards		
	YTD (Aug.)	Full Year
FY27	$ 98,655,444	
FY26	$ 130,485,183	$ 491,432,065
FY25	$ 118,683,115	$ 506,817,108
FY24	$ 122,361,852	$ 496,349,867
FY23	$ 108,516,868	$ 512,798,650

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RI Sponsored Programs

RESIDENT INSTRUCTION (RI) EXPENDITURE DATA BY COLLEGE: FY26 – 27 (YTD through Period 2: August)

EXPENDITURES: Cumulative Report thru: August			
College/Unit	Expenditures - FY27	Expenditures - FY26	Variance
COLL	$ 251,851	$ -	
COMP	$ 7,340,687	$ 7,520,453	-2.4%
COS	$ 13,191,452	$ 14,691,520	-10.2%
DSGN	$ 1,028,300	$ 1,358,400	-24.3%
ENGR	$ 46,676,542	$ 53,907,413	-13.4%
GTRI	$ 163,959,715	$ 165,244,772	-0.8%
IAC	$ 1,105,854	$ 1,459,329	-24.2%
OTHERS	$ 20,449,966	$ 24,344,879	-16.0%
SCB	$ 45,111	$ 83,724	-46.1%
Total	**$ 254,049,478**	**$ 268,610,489**	**-5.4%**
Resident Instruction and Other	**$ 90,089,762**	**$ 103,365,718**	**-12.8%**

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RI Sponsored Programs

RESIDENT INSTRUCTION (RI) EXPENDITURE DATA BY OBJECT CLASS: FY23 – 27 (YTD through Period 2: August)

Expenditure Analysis: August	FY27 YTD	FY26 YTD	Change
Salaries and Wages	$ 25,713,118	$ 28,069,539	-8.4%
Subcontracts	$ 12,093,925	$ 16,779,262	-27.9%
Other Direct Costs	$ 14,873,209	$ 15,777,423	-5.7%
Tuition Remission	$ 3,903,269	$ 4,358,781	-10.5%
Fringe Benefits	$ 6,105,336	$ 6,510,877	-6.2%
M&S	$ 4,411,581	$ 4,453,139	-0.9%
Equipment	$ 1,649,368	$ 4,939,023	-66.6%
Domestic Travel	$ 945,833	$ 851,384	11.1%
Foreign Travel	$ 591,913	$ 392,059	51.0%
High Performance Computing	$ 76,221	$ 9,675	687.8%
Unallocated/Blank Object Class	$ 10,766	$ 82,357	-86.9%
DIRECT	**$ 70,374,540**	**$ 82,223,519**	**-14.4%**
INDIRECT (IDC)	**$ 19,715,222**	**$ 21,142,199**	**-6.7%**
Total	**$ 90,089,762**	**$ 103,365,718**	**-12.8%**

Expenditures - Direct		
	YTD (Aug.)	Full Year
FY27	$ 70,374,540	
FY26	$ 82,223,519	$ 371,394,588
FY25	$ 80,019,104	$ 394,941,370
FY24	$ 68,371,520	$ 371,624,622
FY23	$ 64,661,029	$ 337,688,551

Expenditures - Indirect		
	YTD (Aug.)	Full Year
FY27	$ 19,715,222	
FY26	$ 21,142,199	$ 109,320,694
FY25	$ 21,612,932	$ 114,321,417
FY24	$ 20,906,664	$ 111,102,607
FY23	$ 19,345,488	$ 103,856,777

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RI Sponsored Programs

GRANTS & CONTRACTS METRICS FY26 – FY27 (YTD through Period 2: August)

INVOICING

Invoicing YTD FY2026 vs. FY2027 (thru August)

Invoice Types	FY27 (Aug. YTD)	Monthly FY27 Average	FY26 (Aug. YTD)
G&C GIT Standard Certification Required	672,361	$ 336,180	$ 725,964
G&C GTRC Custom Certification Required	150,900	$ 75,450	$ 517,489
G&C GTRC Standard Certification Required	26,721,643	$ 13,360,821	$ 29,286,649
G&C In House	5,616,992	$ 2,808,496	$ 5,769,928
G&C LOC Draw	34,837,291	$ 17,418,646	$ 48,252,897
G&C SF1034	1,277,338	$ 638,669	$ 2,853,993
G&C SF270	4,557,211	$ 2,278,605	$ 11,460,446
Bursar Billed	9,535,585	$ 4,767,793	$ 10,030,198
Grand Total	**$ 83,369,320**	**$ 41,684,660**	**$ 108,897,564**
Raw Invoice Counts	**2,317**	**1,159**	**2,910**

Year over Year Invoicing Change	Dollars	Invoice Counts
YTD change in FY27 over FY26	**$ (25,528,244)**	**(593)**
YTD percentage change	**-23.4%**	**-20.4%**

FINANCIAL REPORTS

Financial Reports YTD FY2026 vs. FY2027 (thru August)

Report Types	FY27 (Aug. YTD)	FY26 (Aug. YTD)
Annual Financial Report	6	7
Final Financial Report	18	40
Monthly Financial Report	-	7
Quarterly Financial Report	91	90
Milestone (Event Based)/Revised	-	-
Semi-Annual Financial Report	5	8
TOTALS	**120**	**152**

Year over Year Reporting Change	Report Counts
YTD change in FY27 over FY26	**(32)**
YTD percentage change	**-21.1%**

Through August

G&C ANALYST TEAM: JOURNALS	**FY27**	**% of Total**	**FY26**	**% of Total**	**% Chg FY**
Journals (Total)	202		299		-32%
Appropriate Grants Management	168	83%	244	82%	
"Red Flag" Grants Management	34	17%	55	18%	

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: 203 award initiations, 422 award modifications, 727 award corrections, 242 closeouts, and 119 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 Sept. 1, 2026				Award ID Counts	
Departments	Past-Term	In-Performance	Available Balance	1-Sep	1-Aug
Mechanical Engineering	(513,430)	(800,460)	(1,313,890)	33	32
Electrical and Computer Engineering	(349,000)	(934,050)	(1,283,050)	49	57
GT/Emory Biomedical Engineering	(209,175)	(698,871)	(908,046)	19	27
School of City and Regional Planning	(110,847)		(110,847)	1	1
Biological Sciences	(47,814)	(859,996)	(907,810)	15	17
Chemical and Biomolecular Engineering	(28,712)	(1,106,005)	(1,134,717)	16	13
Construction Resource Center	(28,384)		(28,384)	1	0
Mathematics	(24,993)	(1,434)	(26,426)	2	4
Materials Science and Engineering	(19,819)	(1,307,876)	(1,327,695)	24	23
Center for Education Integrating Science, Mathematics & Computing (CEISMC)	(17,932)	(30,035)	(47,967)	2	2
School of Interactive Computing	(10,874)	(146,545)	(157,418)	8	10
Renewable Bioproducts Institute	(7,936)		(7,936)	1	1
School of Industrial Design	(7,086)		(7,086)	1	1
IAC-Ctr for Adv Comm Policy	(6,367)	(9,910)	(16,277)	3	4
School of Computer Science	(5,779)	(75,085)	(80,864)	6	6
Grand Total	(1,405,354)	(45,075,305)	(46,480,659)	288	342

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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

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

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):
On September 16, 2026
10:00 AM to 11:30 AM.

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 28, 2026 (Monday)
10 - 11 a.m.

Learn More

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Sponsored Research Accounting Updates

Glenn Campopiano, CRA
Director, Sponsored Research Accounting

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Sponsored Research Accounting Updates

Closed awards NOT meeting Cost Share

A	B	C	D	H	I	J	K
Award	Award Sponsor	Award Lifecycle Status	Cost Center	Total Cost Share Amount	Cost Share Expenses	Cost share F	Months Left for Award
AWD-004280:	GAS TECHNOLOGY	Close Out	CC000003 COE/AE -	$256,776.00	$160,689.52	62.58%	(10)
AWD-005919:	SOUTH CAROLINA SEA GRANT	Close Out	CC000050 COE/CEE - Civil	$75,000.00	$19,911.39	26.55%	(6)
AWD-004795:	SEMICONDUCTOR RESEARCH	Close Out	CC000099 COE/ECE -	$75,000.00	$49,999.99	66.67%	(8)
AWD-006236: In	GA DEPT NATURAL	Central Administrative	CC000133 I&O/CUST -	$258,600.00		0.00%	8
AWD-007564:	GEORGIA RESEARCH	Close Out	CC000259 COE/ME -	$3,072.00		0.00%	(3)
AWD-101834:	LG-MRI/ALPHARETTA, GA	Close Out	CC000259 COE/ME -	$15,110.00	$10,559.84	69.89%	0
AWD-003320:	GEORGIA RESEARCH	Close Out	CC000329 COS/PHYS -	$9,759.00	$6,195.24	63.48%	(34)
AWD-102645:	BARNARD COLLEGE/NEW	Central Administrative	CC000329 COS/PHYS -	$81,593.00	$61,500.00	75.37%	(12)
AWD-004764:	US DEPT OF ENERGY/DOE	Close Out	CC000354 IRI/SEI -	$385,447.00	$265,171.28	68.80%	(16)

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Sponsored Research Accounting Updates

Take the time to review Josh’s slides and tables.

Make the exception reports a priority – are they the canary in the coal mine?

Assess your units sponsored research income and expenses. Identify areas of concern now if funding levels decline.

Ensure cost share commitments can be met for FY27.

How did you end FY26?

Have a plan!

Sponsored Research Accounting Updates

Awards Contracted in a Foreign Currency.

See Policy 4.2.5 Foreign Sponsor Payments

"The PI's School will be responsible for any shortfalls in the awarded amount due to fluctuations in the currency's exchange rate. Therefore, the PI should stay abreast of the effect the exchange rate will have on the budget throughout the life of the research project."

Monitor GTRC Sponsored Billing Report to verify the actual dollars received and available to spend.

Adjust budget accordingly in WD so there is no overspending by creating an "over/short" grant line to move budget when payments result in a loss of funds due to currency conversion.

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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. Ensure form is filled out correctly.
- Be sure to check that all funds have been received from sponsor and all transactions have completed in WD. Ensure form header is filled out.
- 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

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Future Buzz Topics

If anyone has a topic you would like presented in the Buzz please send them to me. Also, if you would like to present something to this audience lets us know and we will get you sorted.

NCURA 68th Annual Meeting August 1st-4th 2026

David Lyons

Financial Manager - Interim

WORKDAY EXCEPTION ALERT

PLEASE PROCEED TO WORKDAY INBOX

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Managing From the Middle

- Leadership – It is not a title or a position. It is a position built on trust, commitment, and shared purpose.
- Core Principles – Self Awareness, Sense Making, Influence
- Four Forms of Influence – Championing, Facilitating, Generating, and Implementing
- Key Leadership Models – Traditional, Modern, Relational/Distributed Leadership

Managing Costs with Confidence: Allowability, Allocability, and Audit Readiness – Workshop

- Gave us case studies of real-life audit reports
- Our group analyzed a situation an award from NSF where Drawdowns were more than expenses
- Indirect Costs allocated improperly
- Expenses allocated improperly
- Actions taken by University

Build It Right: High-Impact Policy & Procedure Development in Research Administration

- Drafting and Maintaining Effective Policies and Procedures
- Questions that need to be asked:
    1. Who needs to be there?
    2. Who is it affecting?
    3. When will it be implemented?
- Policy making is a strategic tool to empower institutions

OMB Updates (proposed effective date 10/1/2026)

- No major updates regarding calculation of Indirect Costs, due to stipulations of 2026 Appropriations
- Following review of JAG's FAIR model, OMB may develop their own model for indirect costing, but no comments are being accepted at this time
- 2 CFR 200.205 Federal agency merit review of proposals (b) (3) indicates that preference for discretionary awards should be given to institutions with lower indirect cost rates

Updates and New *Unallowables* (2 CFR 200, Subpart E – Cost Principles)

200.407 – Prior written approvals
200.421 – Advertising and Public Relations
200.432 – Conferences (only with express approval)
200.442 – Fundraising and investment management costs
200.454 – Memberships, *Subscriptions*, and Professional Activity Costs
200.461 – *Publication and Printing Costs*
200.477 (New) – *Abortion*

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Who Do I Contact About the Progress of My Award Initiation or Amendment?

By Sarah Kelsey

Financial Analyst

Georgia Tech

Initiation

Contract Information System (CIS)

Award Header | Budget | Billing | Deliverables | Terms & Conditions | Funds | Contractual Docs* | Closeout Docs | Sub Agreemen

▶ Green tab and bar indicate that page data has been modified in this revision.
* Documents open in a new window.
* Some Contract Documents processed prior to June 1, 2004 are not yet available to view.

Available Revisions : INIT
Selected Revision : INIT

Award/Fund #:
Prime Grant #/P/S Project #:
OSP Amendment - Award Header Information
Rev #: INIT
Report Generated on: 9/9/2026 12:05

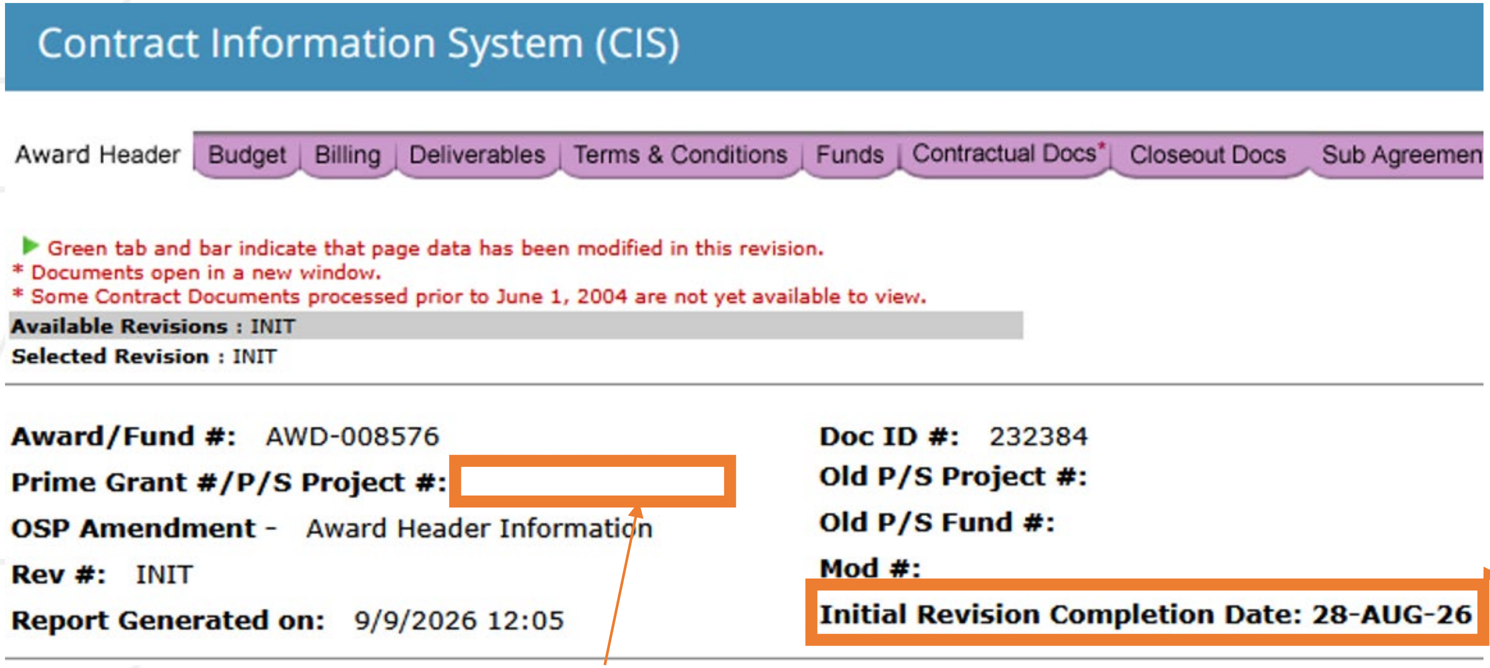
Doc ID #: 232384
Old P/S Project #:
Old P/S Fund #:
Mod #:
Initial Revision Completion Date: 28-AUG-26

The Completion Date is when the action should have been submitted to Workday.

If there is no AWD#, the award has not flowed through to Workday.

Contact OSP for an update.

Initiation


Contract Information System (CIS)

Award Header | Budget | Billing | Deliverables | Terms & Conditions | Funds | Contractual Docs* | Closeout Docs | Sub Agreemen

▶ Green tab and bar indicate that page data has been modified in this revision.
* Documents open in a new window.
* Some Contract Documents processed prior to June 1, 2004 are not yet available to view.

Available Revisions : INIT
Selected Revision : INIT

Award/Fund #: AWD-008576
Prime Grant #/P/S Project #:
OSP Amendment - Award Header Information
Rev #: INIT
Report Generated on: 9/9/2026 12:05

Doc ID #: 232384
Old P/S Project #:
Old P/S Fund #:
Mod #:
Initial Revision Completion Date: 28-AUG-26

The Completion Date is when the action should have been submitted to Workday.

If there is an AWD# but no GR#, the award has flowed through to Workday. However, setup has not been completed.

Contact the Financial Analyst for an update.

Initiation

Contract Information System (CIS)

Award Header | Budget | Billing | Deliverables | Terms & Conditions | Funds | Contractual Docs* | Closeout Docs | Sub Agreemen

▶ Green tab and bar indicate that page data has been modified in this revision.
* Documents open in a new window.
* Some Contract Documents processed prior to June 1, 2004 are not yet available to view.

Available Revisions : INIT
Selected Revision : INIT

Award/Fund #: AWD-008576
Prime Grant #/P/S Project #: GR00039152
OSP Amendment - Award Header Information
Rev #: INIT
Report Generated on: 9/9/2026 12:05

Doc ID #: 232384
Old P/S Project #:
Old P/S Fund #:
Mod #:
Initial Revision Completion Date: 28-AUG-26

The Completion Date is when the action should have been submitted to Workday.

If there is a GR#, award setup is complete in Workday.

Initiation: Workday Award Page

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

Award Header Roles | Grant Roles

Assigned Roles 5 items

	Rolee Details		
Assignable Role	**Assigned To**	**Role From**	**Effective Date**
Award Principal Investigator	[redacted]	Assigned	09/02/2026 09:23 AM GMT-05:00 Eastern Time (New York)
G&C Financial Analyst	Sarah Caroline Kelsey	Assigned	08/31/2026 12:00 AM GMT-05:00 Eastern Time (New York)
G&C Sponsored Accountant	[redacted]	Assigned	09/02/2026 09:23 AM GMT-05:00 Eastern Time (New York)
Multiple Principal Investigator	[redacted]	Assigned	09/02/2026 09:23 AM GMT-05:00 Eastern Time (New York)
	[redacted]	Assigned	09/02/2026 09:23 AM GMT-05:00 Eastern Time (New York)

The Financial Analyst is the first role assigned to an award in Workday (even before setup is complete).
The Effective Date is the best way to know *when* an award flowed through to Workday.

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Initiation: Workday Award Page

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

Set Up | Process History

Process History 2 items

Process	Step	Status	Completed On	Due Date	Person (Up to 5)
Award Event	Award Event	Step Completed	09/02/2026 09:48:25 AM		Sarah Caroline Kelsey
Award Event	Review Award	Not Required			

Completed On shows when award setup was complete.

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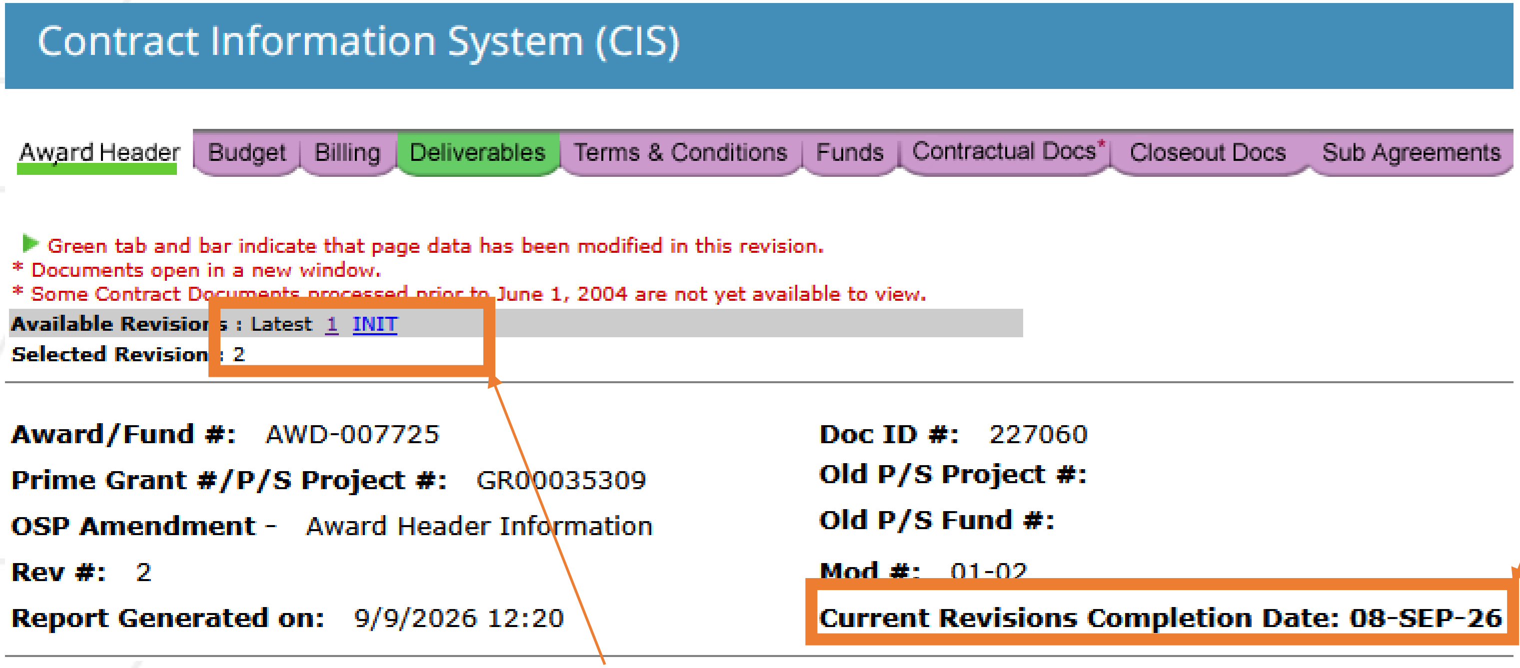
Amendments



The Completion Date is when the action should have been submitted to Workday.

The Modification # should correspond with the Amendment # in Workday.

If an amendment is not in CIS, contact OSP for an update.

Amendments: Workday Award Page

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

Set Up | Process History

Process History 28 items

Process	Step	Status	Completed On	Due Date	Person (Up to 5)	All Persons	Comment
Award Amendment Event	Approve Sponsor Change Details	Not Required		09/10/2026		0	
Award Amendment Event	Award Billing Schedule Event	Not Required		09/10/2026		0	
Award Correction Event	Award Correction Event	Step Completed	11/13/2025 09:44:22 AM	11/14/2025	Douglas E Feller	1	Douglas E Feller: edit F&A rate
Award Correction Event	Approve Sponsor Change Details	Not Required		11/14/2025		0	
Award Correction Event	Award Billing Schedule Event	Not Required		11/14/2025		0	
Award Correction Event	Award Correction Event	Step Completed	12/01/2025 12:41:02 PM	12/02/2025	Douglas E Feller	1	Douglas E Feller: add CC000553 grant lines
Award Correction Event	Approve Sponsor Change Details	Not Required		12/02/2025		0	
Award Correction Event	Award Billing Schedule Event	Not Required		12/02/2025		0	
Award Correction Event	Award Correction Event	Step Completed	02/12/2026 03:23:06 PM	02/13/2026	GT_ISU_GTRI_CM	1	GT_ISU_GTRI_CM: Modification has been processed. Please see source system for additional information. Version:001
Award Correction Event	Award Billing Schedule Event	Not Required		02/13/2026		0	
Award Correction Event	Award Correction Event	Step Completed	07/01/2026 11:01:55 AM	07/02/2026	GT_ISU_YEBR_AWD_LINES	1	GT_ISU_YEBR_AWD_LINES: Year End Update for Award
Award Correction Event	Award Billing Schedule Event	Not Required		07/02/2026		0	
Award Correction Event	Award Correction Event	Step Completed	07/01/2026 11:02:09 AM	07/02/2026	GT_ISU_YEBR_AWD_LINES	1	GT_ISU_YEBR_AWD_LINES: Year End Update for Award
Award Correction Event	Award Correction Event	Step Completed	07/01/2026 11:02:45 AM	07/02/2026	GT_ISU_YEBR_AWD_LINES	1	GT_ISU_YEBR_AWD_LINES: Year End Update for Award
Award Correction Event	Award Billing Schedule Event	Not Required		07/02/2026		0	
Award Correction Event	Award Correction Event	Step Completed	09/09/2026 06:08:11 AM	09/10/2026	GT_ISU_GTRI_CM	1	GT_ISU_GTRI_CM: Modification has been processed. Please see source system for additional information. Version:002
Award Correction Event	Award Billing Schedule Event	Not Required		09/10/2026		0	

Award Correction Event	Award Correction Event	Step Completed	09/09/2026 06:08:11 AM	09/10/2026	GT_ISU_GTRI_CM	1	GT_ISU_GTRI_CM: Modification has been processed. Please see source system for additional information. Version:002

Set Up & History
Process History
will show when an amendment flows through to Workday.

If an amendment has flowed through, contact the Financial Analyst.
If an amendment has ***not*** flowed through, contact OSP.

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Amendments: Workday Award Page

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

Amendments 3 items

Award	Version Status	Version	Reason	Effective Date	Change Amount	Award Total
	Award In Effect	2	No Cost Extension	09/09/2026	0.00	949,999.00
	History	1	Administrative Modification	02/16/2026	0.00	949,999.00
	History	0			949,999.00	949,999.00

The Amendments tab will show you whether the amendment was completed.

If you have any questions about *how* an amendment was completed, contact the Financial Analyst.

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Compliance Updates

Karon Gray, CRA
Financial Reporting & Compliance Systems Specialist

Georgia Tech

Participant Support Costs versus Human Subject Payment Costs Refreshers | Sponsored Projects

Thumb Nail…..

- **Learning Objective:** Correctly identify and budget ***Participant Support Costs (PSC)*** & ***Human Subject Payment Costs (HSPC)*** to ensure compliance
- **Focus Area & Goal:** Avoid incorrect categorization of research grant expenses
- **Core Distinction Tip:** Classify costs by grant intent and the individual's role

Compliance Key Impacts……

- Misclassifying costs triggers compliance violations, audit findings or severe budget deficits that create departmental liabilities
- Non-compliant costs are unallowable and must be removed from sponsored projects & cost-share worktags to prevent issues

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Participant Support Costs versus Human Subject Payment Costs Refreshers | Sponsored Projects

Definitions – Comparisons

Participant Support Costs (PSC)

- **PSC:** Stipends or Fixed Allowances paid to or on behalf of participants
- **Participant**: Recipient of a service or training opportunity through a workshop, conference, seminar, symposium, or other short-term educational or research activity funded by a sponsored award
- **Key Trait**: Non- employee that receives project benefits but does not provide grant work or project output/deliverables
- **Purpose:** To help cover costs so participants can attend educational and training opportunities
- **Examples**: Stipends, travel allowances, registration fees, or per diem/subsistence payments, etc.

Human Subject Payment Costs (HSPC)

- **HSPC**: Compensation (*e.g. monetary or non -monetary)* given to human subjects
- **Human Subject(s):** Provider of data, completed surveys, tissue samples, or feedback on a research study project funded by a sponsored award
- **Key Trait:** Living external volunteer that chooses to engage in a research study after being fully informed of its scope, risks, and benefits
- **Purpose**: To recruit, motivate, and compensate research human subjects for their time, effort, travel, etc.
- **Examples**: Monetary (nominal cash disbursements, prepaid debit/reloadable cards, retail gift cards, transportation vouchers) & Non-Monetary (t-shirts, water bottles, swag bags, etc.)

Participant Support Costs versus Human Subject Payment Costs Refreshers | Sponsored Projects

Key Traits & Cost ExclusionsǾ

Budget: Participant Support Costs (PSC)

- **PSC** are direct costs that must be separately and explicitly budgeted
- **PSC** are explicitly excluded from the Modified Total Direct Cost (MTDC) base calculations and aren't subject to overhead costs per 2 CFR 200.1
- **PSC** are explicitly earmarked funds and every dollar goes to participant costs rather than institutional overhead fees
- **PSC** are standardly applicable to non-employees only
- **PSC** are typically regulated and budget reallocations require prior written sponsor specific approval per 2 CFR 200.308 and sponsor terms
- **PSC** are highly restricted with costs exclusions

Exclusions: Participant Support Costs (PSC)

Declutter - Pack UP Excluded Costs You Can't Charge to PSCǾ.

Excluded
Project Personnel Examples
- Project PI & Co-PI
- Project Staff and GRAs who are paid a salary or wage to execute the grant work

Excluded
Service Providers Examples
- Trainers & Facilitators
- Guest Speakers, Lecturers, Consultants, Research Collaborators

Excluded
Other Cost Examples
- All Human Subjects Payments & Costs
- General Materials & Supplies, General Operational Costs

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Participant Support Costs versus Human Subject Payment Costs Refreshers | Sponsored Projects

Key Traits & Cost Exclusions

Budget: Human Subject Payment Costs(HSPC)

- **HSPC** are direct costs that should be budgeted
- **HSPC** are included in the Modified Total Direct Cost (MTDC) base calculations and are subject to overhead costs per 2 CFR 200.1
- **HSPC** aren't earmarked funds and a portion goes to institutional fees
- **HSPC** are applicable to living external volunteers who engage as study subjects in research projects
- **HSPC** are flexible direct costs and rebudgeting rules vary under 2 CFR 200.308 and sponsor terms
- **HSPC** are highly restricted with exclusions

Exclusions: Human Subject Payment Costs(HSPC)

Declutter - Pack UP Excluded Costs You Can't Charge to HSPC….

Excluded Project Personnel Examples

- PI & Co-PI
- Project Staff and GRAs who are paid a salary or wage to execute the grant work

Excluded Hosting & Event Fee Examples

- Room Rental Fees, Catering, Audio Visual Equipment, etc.
- Speaker Fees or Honoraria

Excluded Other Cost Examples

- All Participant Support Costs
- Excessive or unapproved Cash\Gifts that compromise voluntary consent

Participant Support Costs versus Human Subject Payment Costs Refreshers | Sponsored Projects

Key Regulatory Requirements / Guidance as applies……

Participant Support Costs (PSC)

- Sponsor Requirements: Award Terms & Conditions
- G&CA Policy: 3.12.4 Stipends or Subsistence Allowances
- General: 2 CFR 200 Subpart E – Cost Principles
- 2 CFR 200.1 & 2 CFR 200.456: Participant Support Costs
- Taxability: Refer to https://policylibrary.gatech.edu/ and the appropriate tax collection agency for guidance on taxes
- The participant is responsible for ensuring tax compliance as applies
- Not subject to GIT | ORIA - IRB review because PSC costs fund educational training or conference attendees rather than compensation for human subjects in scientific research

Human Subject Payment Costs(HSPC)

- Sponsor Requirements: Award Terms & Conditions
- G&CA Policy: 3.4 Allowable Expenses
- General: 2 CFR 200 Subpart E – Cost Principles
- 2 CFR 200.413 & 2 CFR 200.403: Direct Costs | Allowability of Costs
- Taxability: Refer to https://policylibrary.gatech.edu/ and the appropriate tax collection agency for guidance on taxes
- The human subject is responsible for ensuring tax compliance as applies
- Subject to GIT | ORIA - IRB review by federal mandate Note: Any research project involving human subjects must receive prior approval from the Georgia Tech Institutional Review Board (IRB) to ensure: voluntary, informed consent, participants safety, and freedom from coercion or undue influence

Participant Support Costs versus Human Subject Payment Costs Refreshers | Sponsored Projects

Name That Cost : PSC or HSPC

- Example #1: Paying a **$500 weekly stipend** to 10 high school teachers for a 4-week chemistry workshop under an NSF REU grant
- **Allowable PSC Logic:** Teachers are external trainees attending a workshop for professional development and are non–employees
- Example # 2: Distributing **water bottles and t-shirts** to volunteers completing motion sickness and vision tests
- **Allowable HSPC Logic**: Volunteers provide data and feedback to advance research objectives without performing research labor or delivering project results
- Example #3: Reimbursing a **$460 flight and $150/night hotel stay** for an out-of-state graduate student to attend an NSF cybersecurity conference under Dr. Paramor's NSF award
- **Allowable PSC Logic:** The GRA is a non-employee traveling exclusively to learn and is not performing labor or delivering project results
- Example #4: Giving a **$20 gift card** to student volunteers completing a 30-minute eye-tracking lab exercise for Dr. Wang's NIH award
- **Allowable HSPC Logic:** Students act as volunteers providing data rather than conducting research on the project

Participant Support Costs versus Human Subject Payment Cost Refreshers | Sponsored Projects

Proactive Way Forward….

- **Stay on code:** Adhere to sponsor terms, GIT Policies, and 2 CFR 200 as applies
- **Stay organized:** Keep records concise, updated, and centralized
- **Stay audit-ready:** Perform routine internal reviews to address compliance gaps early
- **Stay connected:** Attend G&CA BUZZ and OSP RAB sessions for GIT specific research administration updates and professional development
- **Stay trained:** Attend structured training events *to increase core competencies (*e.g. NCURA - National Council of University Research Administrators, SRA International - Society of Research Administrators International, NGMA - National Grants Management Association & GIT OSP Internal Certificate Programs)

FY26 ASR Status & Service Center Rate Validations

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

FY26 ASR Status – The Deadline Has Passed

FY26 ASR COMPLETION

72%

4,323 of 5,993
ASRs complete to date

1,670 still pending as of 9/14/26 • 797 awaiting UFM sign-off • Deadline was 8/31/2026

- ⚠️ **Deadline Passed:**
  - **Overdue:** The 8/31/2026 deadline for FY26 ASRs has passed. Every outstanding ASR is now late and adds audit and compliance exposure.
- 🎯 **Two Signatures Required:**

  Complete means BOTH: At Georgia Tech an ASR is not complete until the employee (or someone with firsthand knowledge of the employee's work) signs AND the UFM certifies it.

- **Recommended Steps:**
  - 📣 ***Start Reaching Out Now:***
    - Chase the ASRs still missing the employee or firsthand-knowledge signature.
    - Cannot reach the employee? Get the signature from someone with firsthand knowledge of their work.
    - I will email UFMs a link listing who has not confirmed; also in LITE (next slide).
  - 🔍 ***UFMs – Check the Portal:***
    - 797 ASRs already have the employee or firsthand-knowledge signature – only your certification is missing. Close these yourself.
  - ✍️ ***When to Use DocuSign:***
    - Use DocuSign for anyone who has left the Institute or cannot access the portal – forms are on the OneDrive site shared with UFMs.
  - 🚀 ***Aim for 100% completion in your own department.***

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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.

  5. Review the list for ASRs missing the employee signature, the UFM certification, or both.

- **Additional Guidance:**
  - 📁 **Training Resources:** In the Training section of the G&C website under Cost Accounting.
  - 🖊️ **Manual ASRs:** DocuSign instructions for anyone no longer on campus are also under Training.
    - All manual FY26 ASR forms are on the OneDrive site shared with UFMs.
    - Need the link resent? Email the ASR helpdesk at **easr.ask@office365.gatech.edu**.
  - ❓ **Discrepancies:** If an ASR was submitted but is not showing as complete in the ASR Statistics Report, email the helpdesk – expect a response in 2 to 3 business days.
  - 💡 **Tip:** Focus this month on the ASRs still missing the employee or firsthand-knowledge signature.

ASR Sign-Off: Who Certifies What

Covered in full at last month's Buzz — here is the short version:
An ASR is complete only when BOTH the employee (or firsthand-knowledge) signature AND the UFM certification are on file.

- **Employee / Firsthand Knowledge:**
  - 🔎 ***Certifies effort:*** That the salary percentages reasonably reflect the work actually performed on each Worktag.
  - ✍️ ***Who can sign:*** The employee, or a supervisor with firsthand knowledge of the employee's work.

- **UFM:**
  - ✅ ***Certifies the records:*** That amounts and distributions reconcile to payroll and Commitment Accounting records.
  - 📝 ***Certifies the process:*** That the right person signed, and the form is dated with the UFM Employee ID.
  - 🧠 **Remember:** Fiscal = the money reconciles; Administrative = the right person signed.

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PY Salary Cost Transfers: Mark Up the ASR

- **If You Move FY26 Salary:**

  1. Complete the regular PY cost transfer form – that step has not changed.

  2. Also mark up the FY26 ASR for every employee whose salary is moving.

  3. Show the movement clearly: where the salary is coming from and where it is going.

  4. Have the marked-up ASRs signed by the appropriate individuals – do not forget this step.

  5. Markup instructions are in the Training section of the G&C website.

  📌 If an ASR exists, mark it up for any FY26 salary move – including DE to DE – so the change is documented. No ASR generated? Nothing to mark up.

- **Example Markup:**
  - **Employee:** J. Smith, FY26 ASR
  - **From:** Grant XYZ-1234 – reduce from 40% to 25%
  - **To:** Grant ABC-5678 – increase from 10% to 25%
    - Line through the original percentage, write the revised one beside it, and note the source and destination worktags (GR, DE, or other).
  - ⚠️ **Remember:** A markup declares the original effort distribution invalid – only the employee's signature certifies the marked-up version as correct. Unsigned, neither version stands.

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Coming This Week: Service Center Annual Rate Validations

- **What It Is:**

  The annual review confirming whether a service center is under- or over-recovering its costs.

- **What to Expect:**

  1. Forms and instructions go out this week to the service centers listed on the G&C website.

  2. The email will include detailed, step-by-step instructions and the full data requirements.

  3. Complete your validation and return it to the ASR helpdesk at easr.ask@office365.gatech.edu by 10/30/2026.

  4. Watch your inbox so the form is not missed.

- **Data You Will Need:**
  - Total revenues and expenditures
  - Revenue broken down by service type and customer type
  - List of personnel
  - List of new equipment
  - Location(s) where the service center operates
  - 📅 **Deadline:** 10/30/2026
  - ❓ **Questions:** andrew.chung@business.gatech.edu or easr.ask@office365.gatech.edu

Training Updates

Rob Roy
RBW – Institutional Affairs Professional
Director of USO Sponsored Programs

Georgia Tech

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

Upcoming Live/Synchronous Classes

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

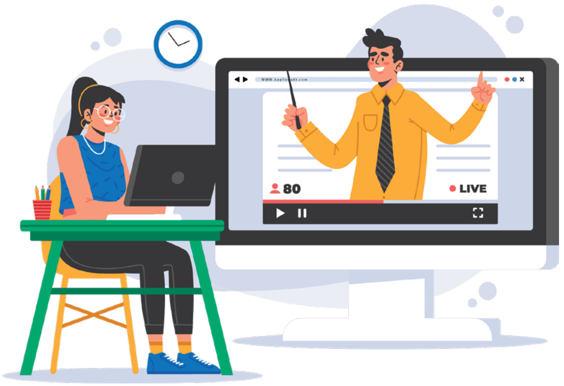
Offered virtually via Zoom, unless otherwise noted

Workshops

- **2 CFR 200 Workshop (Part 2):** 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**
  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

Georgia Tech

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 ReviewỚ.ỔAn 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*

MINI
WHAT'S THE BUZZ IN RESEARCH ADMINISTRATION

AGENCY UPDATES

SEPTEMBER 23, 2026

VIRTUAL

12:30PM - 1:30PM


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
OCTOBER 29, 2026
DALNEY 180 & VIRTUAL
LUNCH: 11:30AM
EVENT: 11:45AM - 2:00PM
CLICK HERE TO REGISTER
NSF
AGENCY UPDATES
NIH
National Institutes of Health
AGENCY UPDATES
DEPARTMENT OF DEFENSE
UNITED STATES OF AMERICA
AGENCY UPDATES
GT
Georgia Tech
POLICY & PROCEDURES

THANK YOU!

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