

The Latest Buzz with G&C Accounting

Wednesday, October 14, 2026
10:00 – 11:30 AM



Agenda

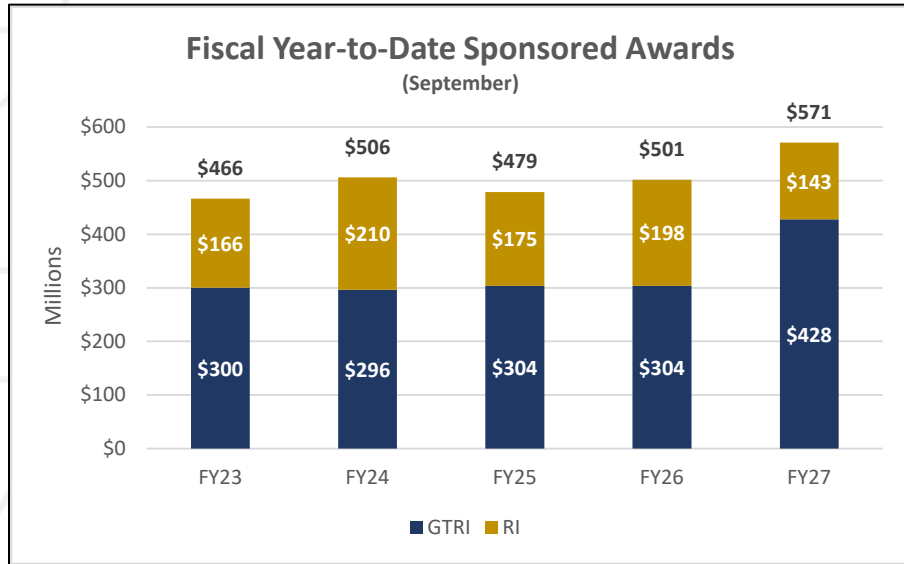
Topic	Presenter(s)
Research Updates	Josh Rosenberg
Commitment Accounting Updates	Jason Cole
Sponsored Research Accounting Updates	Glenn Campopiano
Cost Accounting Updates	Jonathon Jeffries
Training Updates	Josh Rosenberg
Closing	Josh Rosenberg

Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

Georgia Tech Research (GTRI and RI)

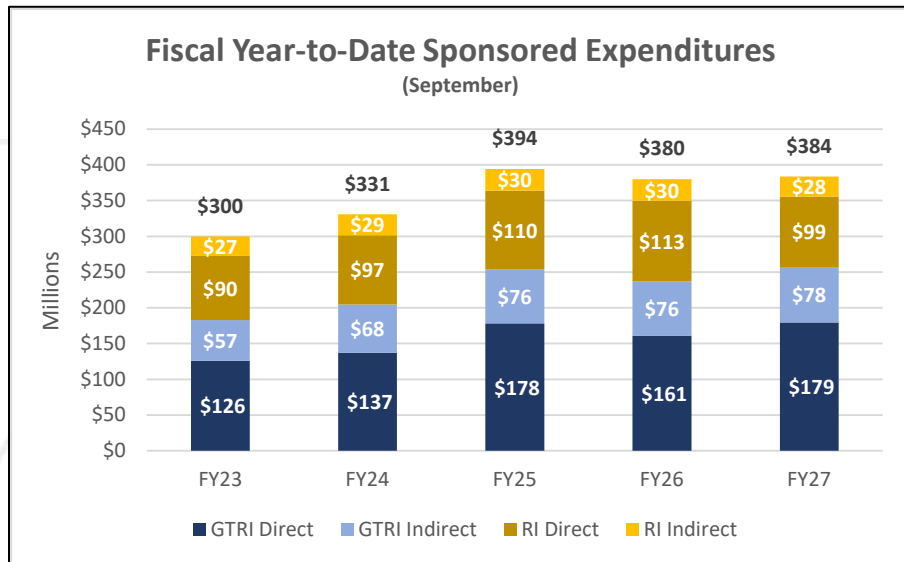


Trends:

Actuals (AWARDS):

- **FY27: \$570,705,698**
- GTRI: up 40.8% and \$123.9 million (\$427.5 million in FY27 vs. \$303.6 million in FY26)
- RI: down 27.6% and \$54.5 million (\$143.2 million in FY27 vs. \$197.6 million in FY26)
- **GT Overall: up 13.8% and \$69.4 million (\$570.7 million in FY27 vs. \$501.3 million in FY26)**

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



Trends:

Actuals (EXPENDITURES):

- **FY27: \$383,551,784**
- GTRI: up 8.5% and \$20.2 million (\$257.1 million in FY27 vs. \$236.9 million in FY26)
- RI: down 11.6% and \$16.6 million (\$126.4 million in FY27 vs. \$143.0 million in FY26)
- **GT Overall: up 0.9% and \$3.6 million (\$383.6 million in FY27 vs. \$380.0 million in FY26)**

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

GT Awards by Unit

YTD through Period 3: September

GT AWARDS: September (FYTD)					
College/Unit	FY27		FY26		Award Amt. 27 v. 26 (% Δ)
	Amount	Counts	Amount	Counts	
College of Computing	\$ 15,147,145	45	\$ 17,404,995	70	-13.0%
College of Design	\$ 4,245,183	22	\$ 2,942,959	16	44.2%
College of Engineering	\$ 69,292,353	375	\$ 94,170,956	357	-26.4%
College of Lifetime Learning	\$ 333,781	2	\$ -	0	
College of Sciences	\$ 23,476,362	99	\$ 35,476,505	137	-33.8%
Ivan Allen College of Liberal Arts	\$ 984,210	16	\$ 666,432	11	47.7%
Others	\$ 29,622,900	86	\$ 45,834,617	97	-35.4%
Scheller College of Business	\$ 78,400	1	\$ 1,151,514	2	-93.2%
Total - Resident Instruction & Other	\$ 143,180,334	646	\$ 197,647,976	690	-27.6%
Total - GTRI	\$ 427,525,365	278	\$ 303,647,581	296	40.8%
Total - Georgia Tech	\$ 570,705,698	924	\$ 501,295,557	986	13.8%

RI Awards by Sponsor

YTD through Period 3: September

RI AWARDS: September (FYTD)						
Sponsor/Agency (Top 15 by FY27 Dollars)	FY27	Portfolio %	FY26	27 v. 26 (\$ Δ)	27 v. 26 (% Δ)	5 Year Avg
National Science Foundation (NSF)	44,420,336	31%	75,709,211	(31,288,875)	-41.3%	57,563,394
Dept. of Health & Human Services (DHHS)	28,579,900	20%	44,159,623	(15,579,723)	-35.3%	31,154,104
Industrial Sponsors	17,411,312	12%	12,549,030	4,862,281	38.7%	15,218,960
Colleges/Universities/Res Institutes	13,380,504	9%	14,196,183	(815,679)	-5.7%	12,400,259
Indus. Res. Insts./Foundations/Societies	11,310,724	8%	9,006,848	2,303,876	25.6%	7,912,727
State & Local Government	7,715,584	5%	3,244,779	4,470,805	137.8%	3,341,570
US Dept. of Energy	5,480,768	4%	10,078,451	(4,597,683)	-45.6%	16,341,491
NASA	3,993,667	3%	7,106,940	(3,113,273)	-43.8%	5,967,375
US Dept. of War	2,989,489	2%	3,088,106	(98,617)	-3.2%	3,405,038
Air Force	2,302,901	2%	3,838,863	(1,535,962)	-40.0%	3,323,395
Govt-Owned/Contractor Op. (GOCO)	1,909,541	1%	1,482,363	427,178	28.8%	2,412,039
Navy	1,553,844	1%	4,817,540	(3,263,696)	-67.7%	5,477,275
US Dept. of Agriculture	1,000,000	1%	548,011	451,989	82.5%	839,942
US Dept. of Commerce	539,903	0%	3,499,406	(2,959,503)	-84.6%	4,512,316
Army	165,000	0%	2,410,157	(2,245,157)	-93.2%	3,524,431
Total - Resident Instruction (RI) & Other	143,180,334	100%	197,647,976	(54,467,642)	-27.6%	178,252,235

AWARDS (RI & OTHER)		
Fiscal Yr.	YTD (Sept.)	Full Year
FY27	\$ 143,180,334	
FY26	\$ 197,647,976	\$ 491,432,065
FY25	\$ 175,043,543	\$ 506,817,108
FY24	\$ 209,547,299	\$ 496,349,867
FY23	\$ 166,056,799	\$ 512,798,650

GT Expenditures by Unit

YTD through Period 3: September

GT EXPENDITURES: September (FYTD)			
College/Unit	FY27	FY26	27 v. 26 (% Δ)
College of Computing	\$ 10,652,385	\$ 10,534,481	1.1%
College of Design	\$ 1,677,263	\$ 2,365,874	-29.1%
College of Engineering	\$ 68,225,585	\$ 77,150,022	-11.6%
College of Lifetime Learning	\$ 341,638	\$ -	
College of Sciences	\$ 17,898,438	\$ 20,213,362	-11.5%
Ivan Allen College of Liberal Arts	\$ 1,502,957	\$ 2,115,430	-29.0%
Others	\$ 26,068,737	\$ 30,529,336	-14.6%
Scheller College of Business	\$ 71,556	\$ 135,681	-47.3%
Total - Resident Instruction (RI) & Other	\$ 126,438,560	\$ 143,044,186	-11.6%
Total - GTRI	\$ 257,113,224	\$ 236,924,776	8.5%
Total - Georgia Tech	\$ 383,551,784	\$ 379,968,962	0.9%

RI Expenditures by Object Class

YTD through Period 3: September

RI EXPENDITURES: September (FYTD)			
Object Class	FY27	FY26	27 v. 26 (% Δ)
Salaries and Wages	\$ 35,771,220	\$ 39,814,251	-10.2%
Subcontracts	\$ 19,096,841	\$ 23,898,945	-20.1%
Other Direct Costs	\$ 16,709,060	\$ 17,513,378	-4.6%
Fringe Benefits	\$ 7,994,422	\$ 8,816,169	-9.3%
Materials & Supplies	\$ 7,374,846	\$ 7,062,151	4.4%
Tuition Remission	\$ 6,325,496	\$ 7,067,177	-10.5%
Equipment	\$ 2,758,708	\$ 5,889,374	-53.2%
Domestic Travel	\$ 1,407,502	\$ 1,409,404	-0.1%
Foreign Travel	\$ 913,574	\$ 777,185	17.5%
High Performance Computing	\$ 104,491	\$ 29,479	254.5%
Unallocated/Blank Object Class	\$ 51,878	\$ 408,870	-87.3%
Direct Cost Total	\$ 98,508,038	\$ 112,686,384	-12.6%
Indirect Cost (IDC) Total	\$ 27,930,522	\$ 30,357,802	-8.0%
Total - Resident Instruction (RI) & Other	\$ 126,438,560	\$ 143,044,186	-11.6%

EXPENDITURES - Direct (RI & OTHER)		
Fiscal Yr.	YTD (Sept.)	Full Year
FY27	\$ 98,508,038	
FY26	\$ 112,686,384	\$ 371,394,588
FY25	\$ 109,839,500	\$ 394,941,370
FY24	\$ 96,618,752	\$ 371,624,622
FY23	\$ 89,801,226	\$ 337,688,551
EXPENDITURES - Indirect (RI & OTHER)		
Fiscal Yr.	YTD (Sept.)	Full Year
FY27	\$ 27,930,522	
FY26	\$ 30,357,802	\$ 109,320,694
FY25	\$ 30,293,511	\$ 114,321,417
FY24	\$ 29,306,857	\$ 111,102,607
FY23	\$ 27,270,516	\$ 103,856,777

RI Sponsored Programs

GRANTS & CONTRACTS METRICS FY26 – FY27 (YTD through Period 3: September)

INVOICING			
Invoicing YTD FY2026 vs. FY2027 (thru September)			
Invoice Types	FY27 (Sept. YTD)	Monthly FY27 Average	FY26 (Sept. YTD)
G&C GIT Standard Certification Required	1,067,297	\$ 355,766	\$ 858,446
G&C GTRC Custom Certification Required	350,008	\$ 116,669	\$ 602,763
G&C GTRC Standard Certification Required	38,419,853	\$ 12,806,618	\$ 40,705,067
G&C In House	10,281,966	\$ 3,427,322	\$ 7,065,430
G&C LOC Draw	50,971,491	\$ 16,990,497	\$ 64,822,017
G&C SF1034	1,798,374	\$ 599,458	\$ 3,501,068
G&C SF270	9,506,795	\$ 3,168,932	\$ 16,301,580
Bursar Billed	9,535,585	\$ 3,178,528	\$ 10,661,190
Grand Total	\$ 121,931,370	\$ 40,643,790	\$ 144,517,562
Raw Invoice Counts	3,467	1,156	4,184
Year over Year Invoicing Change	Dollars	Invoice Counts	
YTD change in FY27 over FY26	\$ (22,586,192)	(717)	
YTD percentage change	-15.6%	-17.1%	

FINANCIAL REPORTS		
Financial Reports YTD FY2026 vs. FY2027 (thru September)		
Report Types	FY27 (Sept. YTD)	FY26 (Sept. YTD)
Annual Financial Report	21	13
Final Financial Report	33	61
Monthly Financial Report	-	9
Quarterly Financial Report	92	102
Milestone (Event Based)/Revised	-	-
Semi-Annual Financial Report	6	8
TOTALS	152	193
Year over Year Reporting Change	Report Counts	
YTD change in FY27 over FY26	(41)	
YTD percentage change	-21.2%	

Through September					
G&C ANALYST TEAM: JOURNALS	FY27	% of Total	FY26	% of Total	% Chg FY
Journals (Total)	295		442		-33%
Appropriate Grants Management	255	86%	358	81%	
"Red Flag" Grants Management	40	14%	84	19%	

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 September, the analyst team managed: 316 award initiations, 608 award modifications, 1,174 award corrections, 381 closeouts, and 149 service now tickets.

RI Sponsored Programs

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

Award Exceptions (Overspent) as of Oct. 1, 2026				Award ID Counts	
Department - Top 15	Past-Term	In-Performance	Available Balance	1-Oct	1-Sep
Mechanical Engineering	(455,694)	(891,281)		36	33
Electrical and Computer Engineering	(402,030)	(1,116,071)	(1,518,100)	54	49
Physics	(343,924)	(336,758)	(680,682)	5	5
School of City and Regional Planning	(110,847)		(110,847)	1	1
GT/Emory Biomedical Engineering	(106,829)	(286,298)	(393,127)	13	19
Institute for Matter & Systems	(105,777)	(2,344)	(108,121)	3	1
Aerospace Engineering	(59,363)	(1,763,220)	(1,822,583)	15	15
Psychology	(59,190)	(2,360)	(61,550)	2	2
Construction Resource Center	(28,384)		(28,384)	1	1
Earth And Atmospheric Sciences	(26,675)	(310,710)	(337,385)	11	12
Civil And Environmental Engineering	(26,203)	(67,837)	(94,039)	8	7
School of Computational Science and Engineering	(21,697)	(133,950)	(155,647)	3	4
Materials Science and Engineering	(20,087)	(1,010,392)	(1,030,479)	18	24
Center for Education Integrating Science, Mathematics & Computing (CEISMC)	(17,932)	(32,926)	(50,858)	2	2
Chemistry and Biochemistry	(15,923)	(1,017,120)	(1,033,044)	17	13
Grand Total (Across All Departments)	(1,892,574)	(44,559,049)	(46,451,623)	274	288

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>

[SEPTEMBER 2026 ARTICLE \(# 55\)](#)

Featured PI Article



PI Article: Indirect Costs in Day-to-Day Life

When Georgia Tech invoices a sponsor, the standard invoice template shows expenditures associated with specific “object classes” such as Salaries and Wages, Fringe Benefits, Tuition Remission, Materials and Supplies, etc. But there is also an object class called Indirect Costs, and it is the line item which reflects the overhead (also known as F&A – Facilities and Administration) costs allocated to each specific award. These costs are incurred by the institution to support research activity, and they are applied to each award by multiplying each eligible direct cost dollar by the appropriate F&A Rate.

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):

October 14, 2026 (Wednesday)

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:

October 26, 2026 (Monday)

10 - 11 a.m.

[Learn More](#)

Commitment Accounting Updates

Jason Cole

Director - Commitment Accounting

CPF and EDR Monthly Deadlines

- Submit CPF transactions by **Wednesday October 21st** for it to be guaranteed effective for monthly payroll processing. CPFs not approved prior to the monthly payroll processing will be denied. If denied, please resubmit the CPF with the applicable effective date and submit an EDR as well to reallocate the now prior period salary.
- Please note the EDR monthly deadline: **Thursday October 29th, at 4:45pm**. EDRs that are pending past the deadline will be denied and should be resubmitted once the EDR page opens for November.
- Over 90-day limitation will become applicable after **Thursday October 29th**, for the July monthly payroll postings. Please be sure to review and submit EDRs timely to avoid Over 90-day request.

>90 Day EDR Justification

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

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

Commitment Accounting | Best Practices



Review Position Funding Proactively

- If necessary, correct FY27 funding with a Change Position Funding (CPF) transaction. **Express Direct Retros (EDRs) should be avoided.**
- **Review grants that are ending** (use Workday end dates). Employees paid on grants that have ended will cause funding to post to suspense/cost overrun and will require an EDR transaction (which are to be avoided).
- **Establish cost share** as soon as possible (ASAP) to avoid over 90-day cost transfer requests.
- **Review salaries allocated to your department's undesignated and suspense worktags** to ensure balances posted to these worktags are cleared timely.



EDR cost transfers over 90 Days

- **Use when initial or continuing sponsor funding is delayed** beyond 90 days and/or if the expense is moving to a different grant under the same award.
- **Grants & Contracts may approve** the proposed transfer if the terms and conditions of the sponsored agreement clearly states it will acceptance and pay the expenses.
- Submit over 90-day requests via **GT- ServiceNow**.

Commitment Accounting | Best Practices

- Be proactive with transactions, Think CPF, CPF, CPF
- Pay attention to the Over 90 day/EDR deadlines
- Check your undesignated balance
- Check Cost Overrun

Common connection/ Report issues

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

Sponsored Research Accounting Updates

Glenn Campopiano

Director, Sponsored Accounting

COST SHARE IN SPONSORED RESEARCH

Understanding matching, in-kind, and third-party contributions

A practical guide for proposal, award, and financial management teams

October 2026

AUDIT READY CHECKLIST

- ☒ Documentation on file
- ☒ Verifiable in records
- ☒ Necessary and reasonable
- ☒ Allowable costs
- ☒ Not charged to another award
- ☒ Included in approved budget
- ☒ Properly valued (in-kind)
- ☒ Complies with applicable guidance

EQUIPMENT VALUATION



Description
Research Microscope

Basis
Fair Market Value

Condition
Excellent

Useful Life
5 Years

Valuation Method
Independent Appraisal

Julia

TIME RECORD

Date	Activity	Hours
Sep 1	Activities	8
Sep 2	Data Analysis	8
Sep 3	Project Meeting	6
Sep 4	Report Preparation	8
Sep 5	Research Activities	8

Julia

RECEIPTS

RECEIVED FROM: [Name]
DATE: [Date]
AMOUNT: [Amount]
PURPOSE: [Purpose]

RECEIVED FROM: [Name]
DATE: [Date]
AMOUNT: [Amount]
PURPOSE: [Purpose]

Document
Validate
Support
Advance

Cost share: the project cost the sponsor does not pay

The commitment may come from the recipient, a subrecipient, or an eligible third party.



Federal baseline: accepted contributions must be verifiable, unique to the award, necessary, reasonable, allowable, properly budgeted when required, and otherwise compliant.

Three practical dimensions of cost sharing

Keep “why required,” “what is contributed,” and “who provides it” separate.

1 Commitment type

Mandatory: required by statute, solicitation, or award terms
Voluntary committed: explicitly quantified in the proposal and accepted by the sponsor
Voluntary uncommitted: additional effort or resources beyond the committed amount

2 Contribution form

Cash: allowable project costs paid from a non-award source
In-kind: non-cash goods or services
Unrecovered indirect costs: only with prior sponsor or pass-through approval

3 Source

Institutional or recipient funds
Subrecipient contributions
Third-party cash or third-party in-kind contributions

Key control: a contribution can fit more than one dimension. Example: mandatory + third-party + in-kind.

Matching: read the denominator before doing the math

“20% match” can mean a percentage of federal funds or a percentage of total project cost.

Example A • 1:1 match

\$500,000 sponsor funds
+ \$500,000 recipient match
= \$1,000,000 total project cost

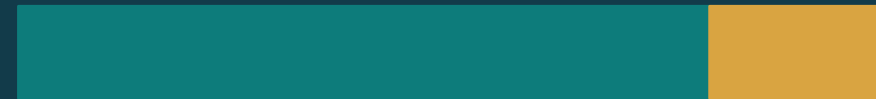


50% sponsor

50% match

Example B • 80/20 total-cost split

\$100,000 federal share ÷ 80%
= \$125,000 total project cost
\$125,000 × 20% = \$25,000 match



80% federal

20%

Control step: confirm the solicitation or award language before calculating or loading the commitment.

In-kind contributions: non-cash value with cash-level evidence

The valuation basis must align to the type of contribution.

Contribution	Federal valuation anchor
Volunteer services	Comparable rate for similar work; allowable, allocable, reasonable fringe may be included
Employee loaned by a third party	Regular pay rate + qualifying fringe + allowable indirect costs when conditions are met
Supplies or donated equipment	No more than fair market value at the time of donation
Donated space	No more than fair rental value of comparable local space, supported by independent appraisal
Loaned equipment	No more than fair rental value
Land/buildings	Special valuation and appraisal rules apply; check the award purpose and approvals

Document fair market value and, where feasible, use the same valuation methods the institution uses internally.

Source: 2 CFR 200.306(d)-(j).

Third-party cost share: the institution remains accountable

External support can satisfy a commitment, but it must be formalized, valued, tracked, and retained.

- 1 Commit**
Signed letter identifies contributor, item/service, period, and estimated value
- 2 Validate**
Confirm necessity, allowability, non-federal source, and no duplicate use
- 3 Measure**
Collect hours, quantities, dates, and valuation support as incurred
- 4 Reconcile**
Compare actual third-party contributions with the award commitment and reporting period



Do not wait until closeout to ask a third party for evidence.

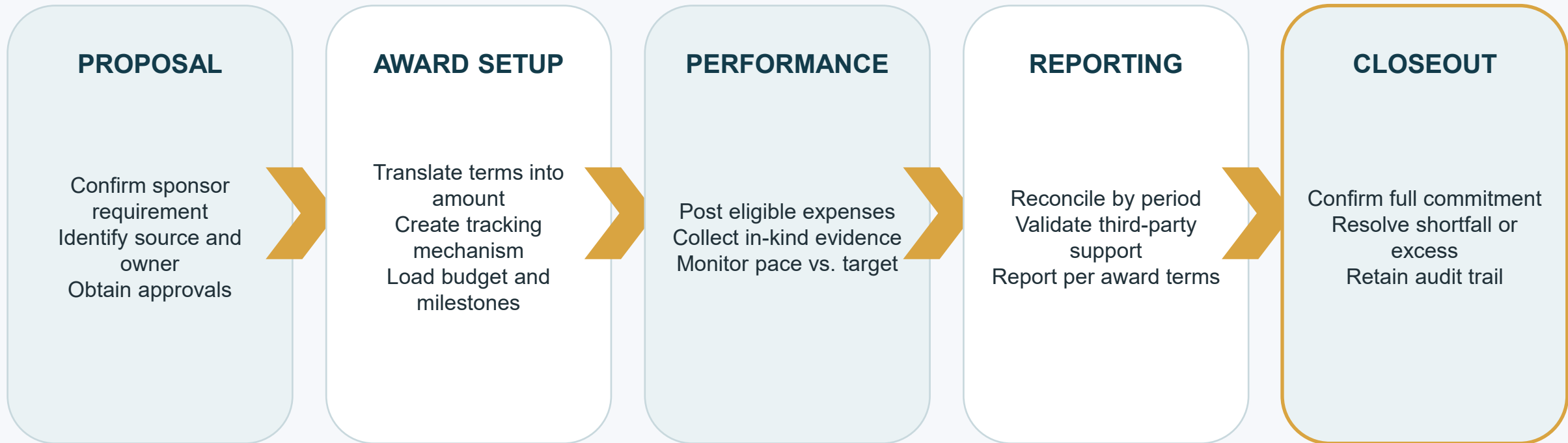
The seven-question allowability screen

Every cost-share transaction or contribution should pass all seven tests.

-
- 01** Verifiable in recipient or subrecipient records
 - 02** Not counted toward another federal award
 - 03** Necessary and reasonable for award objectives
 - 04** Allowable under applicable federal cost principles
 - 05** Not paid by another federal award, unless specifically authorized
 - 06** Included in the approved budget when required
 - 07** Consistent with all other applicable requirements

Lifecycle controls: proposal to closeout

The commitment should be visible in the budget, ledger, supporting files, reports, and reconciliation.



Recommended management cue: review actual cost share against the required cumulative amount at each reporting checkpoint, not only at the end.

Worked monitoring example

A simple dashboard makes the timing of a potential shortfall visible.

Committed cost share

\$250,000

Elapsed project period

60%

Actual documented

\$120,000

Illustrative straight-line benchmark

$$60\% \times \$250,000 = \$150,000$$

Current variance

$$\begin{aligned} &\$120,000 - \$150,000 = \\ &-\$30,000 \end{aligned}$$

Management response

- Validate whether the budget profile is actually linear
- Confirm pending payroll, unrecovered F&A, or third-party support
- Assign owners and due dates for missing documentation
- Escalate if the projected commitment will not be met

Illustrative example only. Use the award's actual spending plan and reporting requirements.

Audit-ready documentation package

A complete file connects the promise, the transaction, the valuation, and the report.



File checklist

- ✓ Award/NOFO requirement and approved budget
- ✓ Institutional approvals and funding source
- ✓ Ledger detail and payroll/effort support
- ✓ Third-party commitment and certification
- ✓ Timesheets, invoices, receipts, and usage logs
- ✓ Fair-market-value or rental-rate evidence
- ✓ Periodic reconciliation and sponsor reports

Bottom line: committed cost share should be managed with the same discipline as sponsor-funded expenditures.

Key takeaways

Five practices reduce cost-share risk across the award lifecycle.

1

Commit only what is required or strategically approved

2

Define the amount, source, form, and owner at proposal stage

3

Apply the seven federal acceptance criteria to every contribution

4

Document in-kind and third-party value as the support is provided

5

Reconcile actuals to the commitment throughout performance

Rebudgeting Sponsored Research Awards

A practical framework for compliant budget revisions,
prior approvals, documentation, and implementation

POST-AWARD TRAINING

For principal investigators, grant managers, sponsored programs, and
accounting teams



Learning objectives

By the end, participants can distinguish routine reallocations from changes requiring approval.

1

Diagnose

Identify why the existing budget no longer matches the work plan.

2

Screen

Check award terms, sponsor rules, scope, restricted categories, cost share, and subawards.

3

Document

Build a clear before-and-after budget with a defensible justification.

4

Route

Obtain internal and sponsor approvals before implementing the change.

5

Verify

Confirm the revised budget, F&A treatment, grant lines, and reporting impacts.

What rebudgeting is, and what it is not

Move authority carefully: a budget change may be financial, programmatic, or both.

Rebudgeting

A prospective revision that moves available budget among approved cost categories, grant lines, activities, or budget periods to support the authorized project.

Not the same as a cost transfer

A cost transfer reallocates an expense already posted. It must independently satisfy timeliness, allowability, allocability, consistency, and documentation requirements.

Not a cure for scope drift

If the work, deliverables, population, key personnel, or project direction changes, treat the issue as a programmatic change first, not merely a budget edit.

Core rule

Budget authority does not override the award notice, sponsor-specific terms, program statute, pass-through agreement, or institutional policy.

The governing hierarchy

Start with the most specific authority, then work outward.

-
- 1 Award notice and amendments** Restrictions, approved budget, special terms, funding periods
 - 2 Sponsor and program guidance** Agency manuals, prior-approval matrices, electronic submission rules
 - 3 Pass-through agreement** Prime award flow-downs, subaward terms, invoicing and carryforward limits
 - 4 Federal requirements** 2 CFR 200.308 and cost-principle prior approvals
 - 5 Institutional controls** Internal routing, delegated authority, system configuration, documentation

Practical implication: never rely on a generic percentage threshold without confirming that it appears in the applicable award terms.

Prior-approval decision gate

Ask the programmatic questions before calculating the transfer.



Scope or objective changes?



Key person changes or PI disengagement?



Participant support funds moved?



New subaward or outsourced program work?



Cost-share commitment changes?



Additional federal funding needed?



Construction and non-construction funds mixed?



A cost requiring specific prior approval?

If “yes” or uncertain: pause implementation and route for review.



High-risk rebudgeting categories

These categories deserve explicit review even when general rebudgeting authority exists.

Participant support

Transfer out generally requires prior written approval under 2 CFR 200.308. Preserve the distinction from research-subject payments.

Subawards

Adding programmatic work not proposed and approved can trigger prior approval and contracting review.

Cost sharing

Do not reduce or redirect committed cost share without confirming sponsor and institutional approvals.

Equipment and capital

Check cost-principle prior approval, title, fabrication, and property-management implications.

F&A and exclusions

A move can change the F&A base. Recalculate indirect costs and preserve sponsor-imposed rate limitations.

Travel and foreign activity

Assess whether the destination, purpose, export controls, security terms, or project direction create a scope or approval issue.

A compliant rebudgeting workflow

Build one review package that supports programmatic, financial, and system decisions.

1

Trigger

Forecast shows a material variance or new project need.

2

Assess

Compare spending, commitments, remaining work, and deliverables.

3

Screen

Review award terms, sponsor rules, restricted categories, and scope.

4

Model

Prepare current versus proposed budget and recalculate F&A.

5

Justify

Explain why the change is necessary and how objectives remain supported.

6

Approve

Route internally and, when required, obtain written sponsor approval.

7

Implement

Update the official budget and grant-line configuration.

8

Verify

Confirm system totals, reports, billing, cost share, and audit trail.



The rebudgeting package

Make the reviewer's decision easy to understand and easy to audit.

FINANCIAL SCHEDULE

- ✓ Award number, sponsor, PI, period of performance
- ✓ Current approved budget and proposed budget by category
- ✓ Dollar and percentage change by direct-cost category
- ✓ F&A rate, base, exclusions, and recalculated indirect costs
- ✓ Effect on cost share, subawards, participant support, equipment, and deliverables

BUDGET JUSTIFICATION

- ✓ Plain-language reason for the variance
- ✓ Why the revised mix is necessary and reasonable
- ✓ Statement on whether scope or objectives change
- ✓ Timeline and remaining-work forecast
- ✓ Required approvals, sponsor correspondence, and implementation evidence

Write the justification so a reviewer can connect the proposed dollars to the remaining scientific or programmatic work.

Worked example: redirecting an underspent travel budget

Illustrative example only. Confirm the actual award terms before implementation.

Category	Current	Change	Proposed
Salary	\$120,000	+\$25,000	\$145,000
Fringe	\$36,000	+\$7,500	\$43,500
Travel	\$45,000	−\$32,500	\$12,500
Materials	\$25,000	+\$0	\$25,000
Direct cost subtotal	\$226,000	\$0	\$226,000

Decision analysis

- No increase in total direct costs
- Salary supports remaining technical work
- Travel reduction must remain consistent with deliverables
- Recalculate fringe and F&A using the applicable bases
- Check whether the change affects scope, key personnel effort, or sponsor restrictions
- Implement only after required approvals are documented

A balanced table does not prove approval authority. The narrative and award terms determine whether the change is routine or restricted.

Close with a five-question control

Use this before every budget revision.

- 1 Does the revised budget still accomplish the approved scope and deliverables?
- 2 Is every proposed cost allowable, allocable, reasonable, and consistently treated?
- 3 Does the award, sponsor, or pass-through entity require prior written approval?
- 4 Have participant support, subawards, cost share, F&A, equipment, and key personnel been screened?
- 5 **Can the official record show who approved the change, when, why, and how it was implemented?**

When in doubt, pause the change and route the question before spending.

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

FY26 ASR Status – The Deadline Has Passed

FY26 ASR COMPLETION

80%

4,786 of 5,993

ASRs complete to date

1,207 still pending as of 10/8/26 • 416 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.
 - ASR emailed UFM a link listing who has not confirmed; also in LITE (next slide).
-  **UFMs – Check the Portal:**
 - 416 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 UFM.
-  **Aim for 100% completion in your own department.**

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 UFM.
 - Need the link resent? Email the ASR helpdesk at asr.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.

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Monthly WAF and Grant Management

- Employees including GRAs and Student Assistants paid on sponsored funding(Grant Worktags) receive an WAF monthly via email
- It is GT policy that employees should review their WAF monthly!!
- **Employees must** report errors in their salary distribution to their Financial Staff and an EDR should be performed ASAP
- Please assist us by educating and informing employees (Faculty too) to regularly review their labor distribution monthly and report issues
- This could be part of your monthly grant management meetings
- Grant Administrators may find the Ad Hoc Salary report on LITE a useful tool to review salary information and avoid salary errors that require an EDR from happening and being discovered in the Electronic Workload Assignment Form (Waf)
- Improved salary management reduces audit risk, improves billing and reporting compliance, and avoid extra EDRs.
- All employees charging to RI sponsored award should complete the Sponsored Program Mandatory Awareness Training in LMS

RI Fringe Rate Study Submissions to ONR

- **Resident Instruction (RI)**
 - Fringe Actuals (FY26) – Sent September 30th 2026
 - FY28 Fringe Proposal – due **December 31st 2026**
- **Partial Benefits (Medicare Only)** – Part-time Employees less than 50%, Extra Compensation not covered by retirement programs
- **Full Benefits** – Regular full-time faculty and Staff, Part-time Employees at least 75%
 - Social Security, \$25,000 Life Insurance, Health Insurance, Retirement (ORP or TRS), Non-Payroll Fringe
 - Non- Payroll Fringe includes Terminating Vacation Payouts, Retiree Health and Life Benefit, Workers Compensations, Unemployment Insurance and payments to ERS
 - Retiree Benefit, Workers Compensation, and Unemployment allocated to GTRI and paid quarterly
 - New for FY22 Campus Transportation Costs, GTRI to includes costs in GTRI Admin Study
 - GTRI includes a miscellaneous fringe component for Employee Recognition, Relocation, and Tuition
- **Limited Benefits** - Part-time Employees at least 50%, but less than 75%
 - Includes all benefits in Full Rate except Health and Life Insurance
- **Graduate Student Health Benefit** – GRA and GTA Only
 - Health Insurance Subsidy provided by Institute
- **No Benefit** – Graduate Assistance and Student Employees

Resident Instruction Full Fringe Rate Comparisons (Actuals)

Fringe Benefit Rate No. 2 - Full Fringe Benefits		FY 2024		FY 2025		FY 2026	
Fringe Benefits :		Experienced		Experienced		Experienced	
Social Security		\$49,973,855	6.93%	\$53,676,159	6.90%	\$55,447,674	7.01%
Life Insurance		1,396,918	0.19%	1,571,172	0.20%	1,680,644	0.21%
Health Insurance		60,708,087	8.42%	67,684,908	8.71%	74,440,469	9.41%
Retirement	*	102,246,539	14.18%	114,112,066	14.68%	120,155,036	15.18%
Non-Payroll Fringes, Termination Vac Leave	*	17,329,784	2.40%	16,987,444	2.19%	19,298,402	2.44%
		\$231,655,183	32.12%	\$254,031,749	32.68%	\$271,022,225	34.24%
Salaries and Wages		\$721,165,792		\$777,381,519		\$791,443,511	
Actual Rate No. 2		32.12%		32.68%		34.24%	
Over/(Under) Recovery		(\$2,335,022)		(\$3,426,363)		(\$9,015,115)	

- FY26 billed rate was 33.4%, calculated actual rate was 34.2% creating an under-recovery
- Under-Recovery will be incorporated into FY28 rate, likely pushing up the overall rate
- Employer health care premiums increased effective January 1st, 2026

Upcoming Changes to Rates PACE

- Effective October 1, 2026, PACE will implement a phased increase in CPU and GPU usage rates over the next three year
- Prepaid compute accounts will receive prorated credit adjustments
- PACE also is refreshing the Phoenix cluster and beginning a multiyear strategic storage planning effort
- Updated Rate Information can be found here ([PACE Rate Changes](#))
- Full Communication here ([PACE Improvements](#))

Training Updates

Josh Rosenberg

Executive Director, Grants and Contracts

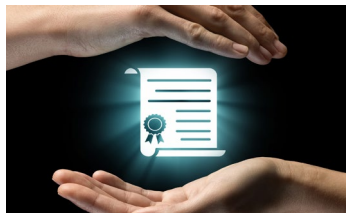
Overview of Internal Certification Programs

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

- **Internal Controls Workshop (Part 2):** Oct 14 | 10am–12pm

Lifecycle

- **Post-Award Financial Management at Georgia Tech** *Live in Dalney 355
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 Efficiency and Innovation*
- *NCURA: Avoid "Returned without Review" – An In-depth Look at Agency RFPs*
- *NIH Data Management & Sharing Policy & Budgeting/Application Tips (NCURA)*
- *Managing SBIR/STTR Projects (NCURA)*
- *NIH Proposal Preparation & Review Tips*
- *NIH F Series--Fellowship Programs*
- *NIH Fundamentals (NCURA)*
- *NSF Fundamentals (NCURA)*
- *NSF Proposal Preparation & Review Tips*
- *NSPM-33 Compliance (NCURA)*
- *Advanced Research Projects Agency for Health (ARPA-H):*
 - *Introduction and Q&A*
 - *Budget Workshop*
 - *Terms & Conditions Workshop*
- *Service Centers and Best Practices*
- *Service and Recharge Center Costing Strategies Amidst Evolving Federal Funding Policies*
- *Specialized Service Agreements*
- *Subawards - Request, Monitor, Risk*
- *Effort Reporting*
- *Contract Information Systems (CIS)*
- *Cost Share*
- *Cost Transfers*
- *Pivot: Finding Funding*
- *ORCID iD*
- *How Funding Decisions Really Work*

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](#)



THANK YOU!



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