

The Latest Buzz with G&C Accounting

Wednesday, April 22, 2026
11:00 AM – 12:30 PM



Agenda

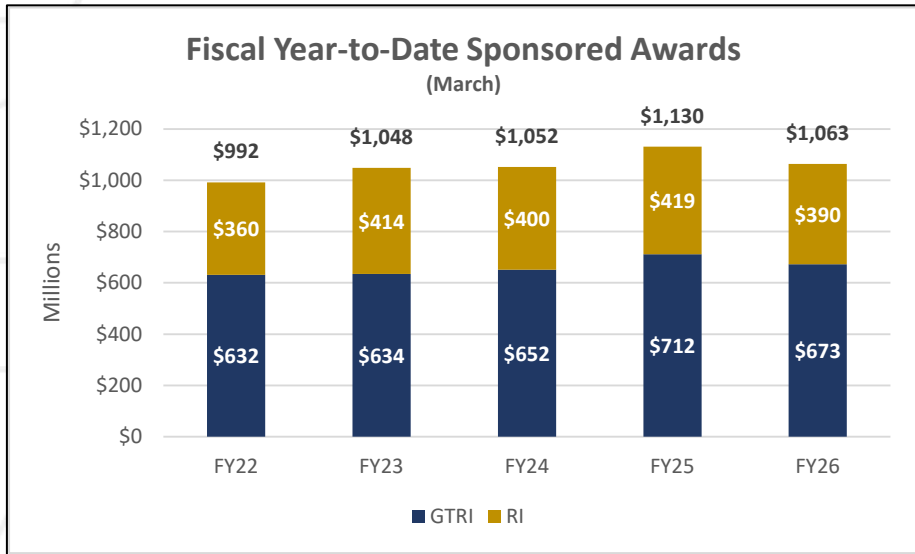
Topic	Presenter(s)
Research Updates	Josh Rosenberg
ServiceNow Single Trip Airfare Form	Xinia Richards
Sponsored Research Accounting Updates	Glenn Campopiano
Award/Grant Exception Demo	Douglas Feller
Cost Accounting Updates	Jonathon Jeffries
Cost Accounting Updates	Andrew Chung
Useful Information	Charles Derricotte III
Workday Reporting Updates	Neli Tranakiev
Training Updates	Josh Rosenberg
Closing	Josh Rosenberg

Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

Georgia Tech Research (RI and GTRI)

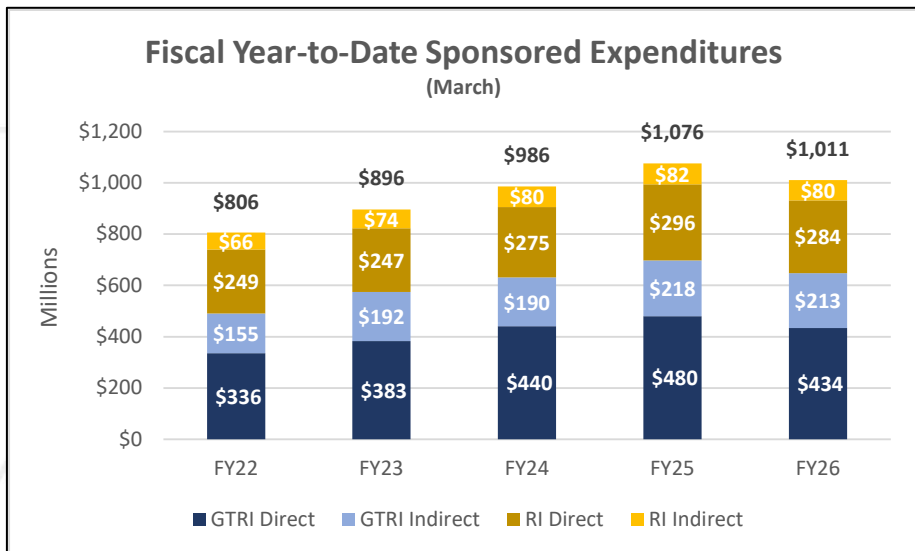


Trends:

Actuals (AWARDS):

- **FY26: \$1,063,254,864**
- GTRI: down 5.5%, and \$39.0 million (\$672.8 million in FY26 vs. \$711.8 million in FY25)
- RI: down 6.7% and \$28.2 million (\$390.5 million in FY26 vs. \$418.6 million in FY25)
- **GT Overall: down 5.9% and \$67.2 million (\$1.063 billion in FY26 vs. \$1.130 billion in FY25)**

Note: For GTRI, we are projecting a 5% decrease in awards. For RI, we are projecting a 4% decrease in awards.



Trends:

Actuals (EXPENDITURES):

- **FY26: \$1,010,828,785**
- GTRI: down 7.2% and \$50.3 million (\$647.5 million in FY26 vs. \$697.8 million in FY25)
- RI: down 3.8% and \$14.4 million (\$363.3 million in FY26 vs. \$377.7 million in FY25)
- **GT Overall: down 6.0% and \$64.7 million (\$1.011 billion in FY26 vs. \$1,075.5 million in FY25)**

Note: For GTRI, we are projecting an 8% decrease in expenditures. For RI, we are projecting a 4% decrease in expenditures.

RI Sponsored Programs – Awards

YTD through Period 9: March

RI NEW AWARDS (Through March)						
Federal Agency or Sponsor Type	FY26	% of RI Portfolio	FY25	26 v. 25 \$ Variance	26 v. 25 % Variance	5 Year Avg
NATIONAL SCIENCE FOUNDATION (NSF)	95,197,892	24%	73,627,999	21,569,893	29%	82,149,960
DHHS	70,584,849	18%	46,884,038	23,700,811	51%	47,861,912
INDUS RES INST/FDNS/SOC	48,609,373	12%	36,149,036	12,460,337	34%	40,771,750
INDUSTRIAL SPONSORS	46,386,228	12%	57,648,641	(11,262,413)	-20%	50,735,049
COLL/UNIV/RES INSTITUTES	39,027,124	10%	52,624,353	(13,597,229)	-26%	43,190,790
US DEPT OF ENERGY	21,367,921	5%	51,051,346	(29,683,425)	-58%	29,443,831
NASA	17,014,901	4%	17,964,823	(949,922)	-5%	15,808,979
NAVY	9,076,419	2%	10,021,672	(945,254)	-9%	11,745,350
US DEPT OF DEFENSE	8,540,349	2%	15,565,601	(7,025,253)	-45%	11,069,904
GOVT-OWNED/CONTRACTOR OP	7,068,426	2%	8,480,922	(1,412,496)	-17%	7,996,456
STATE & LOCAL GOVERNMENT	6,203,388	2%	7,616,103	(1,412,715)	-19%	6,750,772
AIR FORCE	5,045,421	1%	3,699,940	1,345,481	36%	7,256,720
ARMY	3,804,549	1%	10,019,628	(6,215,079)	-62%	9,061,570
US DEPT OF COMMERCE	3,499,406	1%	13,262,486	(9,763,080)	-74%	14,898,727
US DEPT OF LABOR	2,698,874	1%	1,327,719	1,371,155	103%	1,216,904
Grand Total	390,480,143	100%	418,643,859	(28,163,716)	-6.7%	396,795,120

AWARDS: Cumulative Report thru: MARCH					
College/Unit	FY26		FY25		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 34,119,178	126	\$ 29,469,906	127	15.8%
COS	\$ 53,284,589	270	\$ 52,162,307	267	2.2%
DSGN	\$ 7,522,161	44	\$ 6,932,007	114	8.5%
ENGR	\$ 203,992,359	916	\$ 257,912,054	1,067	-20.9%
GTRI	\$ 672,774,722	653	\$ 711,792,785	737	-5.5%
IAC	\$ 1,626,385	24	\$ 4,972,523	45	-67.3%
OTHERS	\$ 88,783,957	265	\$ 66,582,500	265	33.3%
SCB	\$ 1,151,514	2	\$ 612,564	9	88.0%
Total	\$ 1,063,254,864	2,300	\$ 1,130,436,644	2,631	-5.9%
Resident Instruction and Other	\$ 390,480,143	1,647	\$ 418,643,859	1,894	-6.7%

Awards		
	YTD (Mar.)	Full Year
FY26	\$ 390,480,143	\$ 486,895,450
FY25	\$ 418,643,859	\$ 507,182,761
FY24	\$ 400,499,651	\$ 496,349,867
FY23	\$ 413,942,062	\$ 512,798,650
FY22	\$ 360,349,557	\$ 443,169,708

RI Sponsored Programs – Expenditures

YTD through Period 9: March

Expenditure Analysis: March	FY26 YTD	FY25 YTD	Change
Salaries and Wages	\$ 105,186,282	\$ 108,886,047	-3.4%
Subcontracts	\$ 59,941,855	\$ 59,635,294	0.5%
Other Direct Costs	\$ 37,098,018	\$ 38,881,944	-4.6%
Tuition Remission	\$ 22,734,330	\$ 24,625,459	-7.7%
Fringe Benefits	\$ 21,381,177	\$ 21,698,821	-1.5%
M&S	\$ 19,546,452	\$ 20,658,153	-5.4%
Equipment	\$ 11,440,571	\$ 14,829,425	-22.9%
Domestic Travel	\$ 3,820,895	\$ 4,401,443	-13.2%
Foreign Travel	\$ 1,627,250	\$ 1,521,673	6.9%
Unallocated/Blank Object Class	\$ 630,606	\$ 479,249	31.6%
High Performance Computing	\$ 181,511	\$ 155,916	16.4%
DIRECT	\$ 283,588,947	\$ 295,773,424	-4.1%
INDIRECT (IDC)	\$ 79,690,757	\$ 81,952,531	-2.8%
Total	\$ 363,279,704	\$ 377,725,955	-3.8%

EXPENDITURES: Cumulative Report thru: MARCH			
College/Unit	Expenditures - FY26	Expenditures - FY25	Variance
COMP	\$ 29,276,941	\$ 28,520,465	2.7%
COS	\$ 47,921,126	\$ 45,582,461	5.1%
DSGN	\$ 6,261,667	\$ 7,030,781	-10.9%
ENGR	\$ 201,219,931	\$ 214,022,501	-6.0%
GTRI	\$ 647,549,081	\$ 697,831,428	-7.2%
IAC	\$ 4,853,554	\$ 5,176,473	-6.2%
OTHERS	\$ 73,292,730	\$ 76,760,861	-4.5%
SCB	\$ 453,755	\$ 632,413	-28.3%
Total	\$ 1,010,828,785	\$ 1,075,557,383	-6.0%
Resident Instruction and Other	\$ 363,279,704	\$ 377,725,955	-3.8%

Expenditures - Direct		
	YTD (Mar.)	Full Year
FY26	\$ 283,588,947	\$ 379,143,715
FY25	\$ 295,773,424	\$ 394,941,370
FY24	\$ 275,155,101	\$ 371,624,622
FY23	\$ 247,348,506	\$ 337,688,551
FY22	\$ 249,188,727	\$ 330,920,330
Expenditures - Indirect		
	YTD (Mar.)	Full Year
FY26	\$ 79,690,757	\$ 109,748,560
FY25	\$ 81,952,531	\$ 114,321,417
FY24	\$ 80,267,374	\$ 111,102,607
FY23	\$ 74,346,905	\$ 103,856,777
FY22	\$ 65,879,754	\$ 93,079,082

Grants & Contracts Metrics

YTD through Period 9: March

INVOICING			
Invoicing YTD FY2025 vs. FY2026 (thru March)			
Invoice Types	FY26	Monthly FY26	FY25
G&C GIT Standard Certification Required	2,327,698	\$ 258,633	\$ 1,336,334
G&C GTRC Custom Certification Required	1,625,038	\$ 180,560	\$ 925,522
G&C GTRC Standard Certification Required	112,752,035	\$ 12,528,004	\$ 113,084,851
G&C In House	41,693,211	\$ 4,632,579	\$ 25,250,128
G&C LOC Draw	149,350,032	\$ 16,594,448	\$ 151,916,733
G&C SF1034	9,990,879	\$ 1,110,098	\$ 15,929,584
G&C SF270	40,197,753	\$ 4,466,417	\$ 46,654,292
Bursar Billed	20,718,346	\$ 2,302,038	\$ 21,663,310
Grand Total	\$ 378,654,991	\$ 42,072,777	\$ 376,760,755
Raw Invoice Counts	11,464	1,274	12,284
Year over Year Invoicing Change			
	Dollars	Invoice Counts	
YTD change in FY26 over FY25	\$ 1,894,236	(820)	
YTD percentage change	0.5%	-6.7%	

FINANCIAL REPORTS		
Financial Reports YTD FY2025 vs. FY2026 (thru March)		
Report Types	FY26	FY25
Annual Financial Report	70	68
Final Financial Report	160	135
Monthly Financial Report	16	74
Quarterly Financial Report	264	285
Milestone (Event Based)/Revised	-	3
Semi-Annual Financial Report	35	91
TOTALS	545	656
Year over Year Reporting Change		
	Report Counts	
YTD change in FY26 over FY25	(111)	
YTD percentage change	-16.9%	

Through March					
G&C ANALYST TEAM: JOURNALS	FY26	% of Total	FY25	% of Total	% Chg FY
Journals (Total)	1145		1053		9%
Appropriate Grants Management	987	86%	833	79%	
"Red Flag" Grants Management	158	14%	220	21%	

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

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

Other Stats:

- Independent of journal activity through March, the analyst team managed: 738 award initiations, 1,831 award modifications, 5,360 award corrections, 2,290 closeouts, and 193 service now tickets.

RI Sponsored Programs – Award Exceptions by Department

As of April 1, 2026

Award Exceptions (Overspent) as of Apr. 1, 2026				Award ID Counts	
	Past-Term	In-Performance	Available Balance	1-Apr	2-Mar
Center for Research into Novel Comping Hierarchies	(286,969)		(286,969)	1	1
GT/Emory Biomedical Engineering	(249,366)	(200,158)	(449,524)	14	16
Mechanical Engineering	(210,877)	(410,103)	(620,980)	23	29
Electrical and Computer Engineering	(203,803)	(542,141)	(745,944)	40	35
School of Public Policy	(106,432)		(106,432)	1	1
Institute for Bioengineering & Bioscience	(57,073)	(12,825)	(69,898)	2	4
Chemistry and Biochemistry	(52,092)	(234,474)	(286,565)	7	8
Materials Science and Engineering	(39,549)	(479,783)	(519,332)	9	11
EI2 Program Operations	(30,142)	(338,744)	(368,886)	3	2
Center for Education Integrating Science, Mathematics & Computing (CEISMC)	(17,932)		(17,932)	1	2
Renewable Bioproducts Institute	(9,428)		(9,428)	2	2
Biological Sciences	(8,259)	(30,101)	(38,360)	6	5
Aerospace Engineering	(2,382)	(467,606)	(469,988)	10	10
Industrial And Systems Engineering	(1,978)	(10,420)	(12,398)	2	2
School of Cybersecurity & Privacy (SCP)	(1,665)	(114,354)	(116,019)	3	2
Grand Total	(1,280,204)	(30,877,274)	(32,157,478)	182	201

The Exception Report Suite:

- Award Exception Report
- Grant Exception Report
- Cost Share Exception Report
- Awards and Grants Missing PIs
- Open Obligations on Grant Lines in Close Out Status
- Charges Past the Award End Date
- No Activity Awards – 90 Days Post Activation

Grants & Contracts – Education and Outreach

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

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

Featured PI Article



PI ARTICLE: *The Workday Foundation Data Model for Sponsored Awards*

In Workday, the foundation data model (FDM) provides the structure for categorizing and managing data across financial and operational processes. At Georgia Tech, sponsored awards start with “AWD” followed by six digits and sponsored grant lines (within each award) start with “GR” followed by eight digits. And while there will be changes forthcoming when Unified ERP goes live in 2028, for now, the terms below are relevant for sponsored activity in our current Workday system.

More PI articles are found in the [archive](#).

[Read the Article](#)

[APRIL 2026 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):

April 22, 2026 (Wednesday)

11 a.m. - 12:30 p.m.

[Register](#)

[View Past Session Recordings](#)

G&C Office Hours

The Project Accounting Management Team hosts monthly, virtual “Office Hours” for campus. Anyone is welcome to join and ask questions on the last Monday of each month, between 10:00am and 11:00am.



Next office hours:

April 27, 2026 (Monday)

10 - 11 a.m.

[Learn More](#)

Expenses

ServiceNow Single Trip Airfare Form

Xinia Richards
Travel & Expense Manager



Introduction

Centralized Booking Process

- Centralizes Single Trip airfare requests in a structured platform
- Reduces errors, rework, and missing or incomplete information

Readiness

- Encourages proactive coordination of travel logistics
- Helps units ensure bookings are policy-compliant
- Reduces questions and delays at the booking stage

Enhanced Transparency

- Allows requesters to track airfare booking status
- Promotes accountability throughout the booking process

Operational Efficiency & Compliance

- Supports traveler information security
- Strengthens policy compliance and accountability
- Improves overall efficiency in campus travel management



Form Overview

Purpose

- Authorizes one-time airfare booking for travelers on official Georgia Tech business
- **Employees** with a Concur profile may book airfare independently
- **Non-employees** are supported by units through completion of the form

Workflow and Processing

- Submitted through [ServiceNow](#), the form routes to:
 - Worktag Manager for approval
 - The manager receives an email notification to approve the request via email or ServiceNow: My Approvals
 - Travel Inc., where an iRequest record is created
 - The traveler receives an email notification to contact Travel Inc. to complete booking. Identified by name.
- Once the airfare is booked, both the traveler and the initiator receive the itinerary via email.
- Request Stage updates to *Booked*.

Stages

- **Validation and Approvals or Awaiting for Approval** - Pending Worktag approval
- **Awaiting Follow-Up** – Traveler needs to contact Travel Inc. to book the airfare
- **Booked** – Airfare has been ticketed
- **Closed** – Request is complete



Requirements and Information

Traveler Information

- Basic travel information is required. Pay special attention to:
 - Name
 - Phone Number
 - Email Address
 - Travel Details: Travel Dates and Locations (Specific Airports)
- Employees required Approved Spend Authorizations
 - SA information feeds into ServiceNow three times daily: 6:30AM, 12:30PM, and 3:30PM. *It may take up to two feed cycles for an approved SA to populate*

Notes, Attachments, and Activity Feed

- Do NOT use special characters (avoid copy/paste from other documents)
- Do NOT include sensitive information, such as: DOB, Passport Information, Gender, etc.
- Use Notes to the Agent to communicate unit-specific needs to agents
- Attachments and messages in the Activity Feed are internal only and not shared with Travel Inc.

Payment Options

- Direct Bill
- Personal Form of Payment.
 - A Worktag is still required. Used solely for form routing and approval purposes

Reminders

Monitoring the Request

- Units (initiators *only*) are responsible for reviewing and monitoring each request Stage status.
- Prompt follow-up supports timely completion of bookings

Tracking the Request

- **Search by RITM number:** [ServiceNow](#) → Agent Portal → Search bar
- **Review:** Current Stage. If *Awaiting Approvals*, go to the bottom of the form *Approvers Tab*

Delegation of Approvals

- Central Office can delegate approvals with the appropriate Workday delegation in place.
- Submit a [ServiceNow ticket](#) that includes: The RITM number and the individuals involved in the approval process

Responsibilities

- **Units** - Monitor request *stages*, follow up as needed, review final itineraries
- **Worktag Approvers** - Monitor their ServiceNow: My Approvals tasks daily
- **Travelers** – Act promptly to complete airfare booking in a timely manner

Support Resources

Knowledge Article

- [Job Aid](#)

Travel Website

- [Travel Forms](#)
- [Travel Resources](#) (Travel Inc. Point of Contact)

Contact Us

- ServiceNow: [Expenses](#)
- [Virtual Office Hours](#)

Sponsored Research Accounting Updates

Glenn Campopiano

Director, Sponsored Research Accounting

Sponsored Research Accounting Updates

- Awards With Charges Past End Date
- This holds up final invoice, reporting and closeout

AWD-003951	PRC MEMBERSHIP: 3D GLASS SOLUTIONS, I	Close Out	36,000.00
AWD-003755	MEMBERSHIP: PRC ASSOC. MEMBER HEIDE	Close Out	25,000.00
AWD-007672	GaitRate IMPACT Startup Summer	Close Out	1,564.77
AWD-005349	Digital control using Kinemo for tetraplegics	Close Out	973.44
AWD-101256	FUNDAMENTAL STUDY OF SOLID OXIDE FUEL	Close Out	51,869.45
AWD-005495	Study of Reactive Nanolaminate Ignition	Close Out	291.77
AWD-001950	MODERN PHYSICS OF AUTONOMOUS AGILE	Close Out	1,967.25
AWD-004539	COLLABORATIVE RESEARCH: EAGER: UNRA	Close Out	978.05
AWD-007099	Chip-Scale Atomic Beam System	Close Out	58.94
AWD-007382	Evaluating the Neurocomputational Mechan	Close Out	3,043.00
AWD-004107	Web PKI and Non-governmental Governance	Close Out	134.06
AWD-005442	HackGT X Hackathon: Sponsorship	Close Out	20,041.43
AWD-005039	MANUFACTURING MICRONEEDLE PATCH	Close Out	3,085.01
AWD-004830	TISSUE SYSTEMS BIOLOGY OF IMMUNE DYSI	Close Out	725.00
AWD-002319	TRANSFORMING ENGINEERING EDUCATION	Close Out	616.41
AWD-006715	KEEN Annual Support 2024	Close Out	150.00
AWD-007729	Fayette County Municipal Cost of Communit	Close Out	1,829.00
	93 AWARDS		757,719.55

Requesting Fixed Price Residuals

Before requesting fixed price residuals, please review the following:

- It's paid in full –check GTRC Sponsored Billing. If not paid, please hold off requesting.
- All Deliverables have been met –Review CIS deliverable's tab. Must have all deliverables met. Update before requesting.
- All costs are allowable and applicable to scope of work.
- If Federal or Fed-flow through the residual must be immaterial in nature. Both percentage wise and dollar wise. Each will be reviewed by Sponsored Research Accounting for a determination.

Task Heavy Awards

Some awards have multiple tasks or unique scope of work that may need to be managed independently. For example, grant lines can be established for:

Unique tasks

Fabricated equipment – very important impact on IDC

Participant Support

Research Subject costs

Equipment purchases

Inter divisional transfers.

Carry forward concerns.

Budget Periods.

Invoice Rejection by Sponsors

We have been experiencing more intense invoice reviews by certain sponsors which is leading to more invoice rejections.

It is crucial that all expenditures on grants are budgeted, allowable and applicable to the work and have prior sponsor approval if needed.

Some examples of costs though budgeted still need explicit sponsor approval-

- Adding new personnel not in original budget
- Changing type of effort – hiring a RE instead of GRA that was in budget
- Travel – getting approval even though it is in approved budget
- Back up documentation – ensure all receipts are in WD

Ensure all costs are allowable – especially in the travel category. GSA rates may be enforced so revise expense statement before posting.

Things to Come...

We are in the process of some really great AI initiatives in our department. Over the years we have created many RPA (Robotic Process Automations) One does invoicing another can do financial reports. We are now moving into AI Chatbots. We have successfully built and tested a Policy Chatbot which can answer most policy related questions related to business at GT. Not quite ready to roll out but almost. The next project is a Chatbot based on the grant financial data and CIS data, a mashup of SABER, CIS and other financial data so questions like “Have I met cost share in AWD-123456” can be answered quickly. Or “Were is GRA so-n-so being paid from” or who is my contracting officer on AWD-123456” and many more commonly asked questions. Stay tuned in....

Award/Grant Exception Demo

Douglas Feller

Financial Manager - Sponsored Research Accounting

Award/Grant Exception Demo

Video Link:

https://mediaspace.gatech.edu/media/Award+Grant+Exception+Demo/1_3bik1qkh/234833633

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

FY25 Single Audit Corrective Action Plan – Effort and Travel

- Travel and Effort Alignment
 - grantscompliance@business.gatech.edu distributed reports in March and April of expense reports with effort on the award
 - Effort does not have to be in the period of the travel
 - Responses are required and must be received by April 30th, no response will lead to escalation of issue to ADRs
 - Reasonable responses include
 - 1) Moving Effort to the Award including summer salary
 - 2) Moving expense report off the award
 - 3) Providing detailed justification of the effort that was performed on the sponsored award
- Maximum of 98% of effort on Sponsored Awards
 - March Adjustment in process and notification will be sent to impacted departments
 - Exemption for certain job titles
- Complete Annual Statement of Reasonableness (ASR)
 - Large focus on student leaving due to graduation
 - Graduating student list was distributed to departments
 - ~150 ASRs have been received and will be processed at year end
 - Assistance for running Graduating Student ASR available at <https://grants.gatech.edu/training>



NIH Salary Cap Management

- 2026 NIH Cap released January 28, 2026 – \$228,000
- Historical Rates available [here](#):
- Report of over the cap employees based on effort will be sent monthly make sure to process required EDRS
 - Report will show over the cap amount requiring a cost share
 - Exceptions must be cleared via Commitment Accounting by EDR
 - Please process timely and reach out with concerns
 - Please enter Summer Pay so we can get an accurate calculated

2026 NIH Salary Cap Example

- Effective January 1, 2026
 - **\$228,000 per year for full-time appointment**
 - \$19,000 per month

Example – Monthly Rate \$30,000 month

- 1 Month @100% Effort
 - Cost Share 11,000 (30,000 – 19,000)
- 1 Month @ 50% Effort
 - Cost Share 5,500 (15,000 – 9,500)

Year End Effort Compliance - NIH

Example NIH Cap Email from Grant and Contracts

Employee ID	Employee Name	Award	Driver Worktag	Grant Manager Name	Annual NIH Salary Cap	Annual Max NIH Charge	Annual Earned Salary	NIH Salary	Annual Effort (Award)	Over Cap (Annual)
3332007	Bird,Larry J	AWD-0001986	GR00818486	Ford, Chad	\$212,100.00	\$10,605.00	\$300,000.00	\$15,000.00	5.0%	\$4,395.00

Example of Correction Issues

	<u>Current Status</u>	<u>Excess Moved from Prime to Cost Share</u>	<u>Excess Moved from Prime to Non Linked Worktag</u>	<u>Excess Moved from NonLinked Worktag to Cost Share</u>
PI Salary	300,000.00	300,000.00	300,000.00	300,000.00
NIH Salary	15,000.00	15,000.00	10,605.00	19,395.00
Effort	5.00%	5.00%	3.54%	6.47%
NIH Cap	212,100.00	212,100.00	212,100.00	212,100.00
Prime Grant	15,000.00	10,605.00	10,605.00	15,000.00
Cost Share Grant	-	4,395.00	-	4,395.00
Max Billed to NIH	10,605.00	10,605.00	7,497.74	13,712.27
Over the Cap Amount	4,395.00	-	3,107.27	1,287.74

FY2027 GSTRP and Fringe Rates

- FY27 Graduate Student Tuition Remission Program (GSTRP)
- Board of Regents approved 1% in-state increase
- Once rate schedule posted to Bursar's Office, we will communicate new rate to units

- FY27 Fringe Rates
- Must be approved by our Federal Cognizant Agency (ONR)
- Submitted April 30th

- Historical Rates available at <https://grants.gatech.edu/policies-and-procedures/facilities-and-administrative>

Board of Regents Approves Funding and Tuition Rates for Fiscal Year 2027

The Board of Regents of the University System of Georgia has announced funding and tuition approvals that balance affordability, sustainability, and quality for its 25 member institutions.



Cost Accounting Updates

Andrew Chung

Cost Accountant II

What is a Service Center?

- Service Centers are organizational units within a university that:
 - *Provide specialized goods or services, typically research-related*
 - *Serve primarily internal users; limited external customers*
 - *Recover allowable costs via user fees — self-supporting, not profit-generating*
 - *Support ongoing, recurring operations (not one-time billing)*

Service Center Guiding Principle

- **Service center rates are designed to ensure that:**
 - Federal sponsors do not subsidize non-research activities.
 - No paying user subsidizes another group of users.
 - Instructional and discretionary activities are funded outside the service center rate.
- **Purpose of use determines whether an activity belongs in the service center model:**

Purpose of Use	OMB Function	In Service Center Rate?	Funded By
Research <i>e.g., GRAs on sponsored projects</i>	Organized Research	✓ Yes	Service Center Rate
Instruction <i>e.g., coursework, class labs, training</i>	Instruction	✗ No	Instructional Budget
Outreach / Discretionary <i>e.g., marketing, outreach events</i>	Discretionary	✗ No	Departmental Funds

Key principle: The purpose of an activity — not the identity of the user or whether they are charged — determines how it is treated in the service center rate.

Research vs. Non-Research (Instruction & Discretionary)

Purpose of use is the key determinant — what distinguishes research, instruction, and discretionary activities?

✓ Research Service → Service Center

- Supports shared research operations
- Used by multiple internal stakeholders
- Costs recovered through user fees (rate model)
- Federal sponsors are legitimate customers
- *Example: analytical instrument, sequencing lab, computing cluster*

✗ Instructional Service → Not a Service Center

- Supports learning, training, or workforce development
- Not a shared research operational service
- Federal participants don't change the underlying purpose
- Using a service center model risks improper cost-shifting and audit exposure
- *Example: IT training, professional development, certificate programs*

⊖ Marketing / Discretionary / Outreach → Not a Service Center

- Serves institutional visibility, community engagement, or departmental priorities — not shared research operations
- Costs benefit the institution broadly, not an identifiable research user group
- Unallowable under 2 CFR 200 — cannot be recovered through federal awards or embedded in service center rates
- Must be funded from departmental or unrestricted institutional sources
- *Examples: alumni recruitment events, departmental open houses, industry partnership showcases*

Key takeaway: Service centers solve research cost-allocation problems — not instructional, marketing, or discretionary funding problems. Only research-purpose activities with a recurring, identifiable user base belong in a service center model.

Decision Tree – Is a Service Center the Right Model?

Start with purpose — not funding source, customer type, or the desire for a billing mechanism

What is the primary purpose of the activity?

Research-related operational service?

✓ YES — Research purpose confirmed

LEVEL 2 — Utilization Test

Is billing expected to be regular and recurring?

✓ YES — Regular & Recurring

Service Center may be appropriate
→ proceed with feasibility review

Instructional / training / professional development?

✗ NO — Not a Service Center

Use: internal recharge, fee-for-service, SSA, or program model

Discretionary / outreach / marketing?

✗ NO — Not a Service Center

Fund from departmental budget; evaluate other institutional models

✗ NO — Rare or Infrequent Billing

Not a strong candidate for a service center.
Consider a **Facilities Use Agreement** or a “Quick” Rate

⚠ Important Federal Restriction

“Quick” rates CANNOT be charged to federal grants.
Use only for non-federal internal charges.

These factors alone do NOT justify a service center:

- Having external customers, federal sponsors paying, or simply needing a rate
- The right question is always: *Does this activity belong in a research cost-recovery model?*

Additional Factors to Consider Before Deciding on Service Center model

What additional factors need to be considered when deciding whether to establish a new service center?

- Does the service require specialized expertise, equipment, or facilities?
- Is there another service center providing a similar service (avoid duplication)?
- Who are the primary customers – internal, sponsored, or external?
- Can the department cover projected operating shortfalls if revenue falls short?

When the Purpose Is Not Research: Appropriate Alternatives

If the activity is not research based – such as instruction, outreach or discretionary activity - there are well-established alternatives to a service center:

Internal Recharge

- ▶ Journal entries between campus units
- ▶ Cost-based, reasonable, and transparent
- ▶ No formal rate study required
- ▶ *Best for: internal-only participants*

Fee-for-Service / SSA

- ▶ External participants incl. federal agencies
- ▶ Standard terms: IP, liability, confidentiality
- ▶ Consistent, cost-informed pricing
- ▶ *Best for: mixed internal/external with contracts*

Program / Auxiliary Model

- ▶ Repeated or recurring training offerings
- ▶ Group, org-wide, or certificate-based access
- ▶ Self-sustaining; not subject to rate-study requirements
- ▶ *Best for: structured programs with broad reach*

Cost Accounting's role in these models: advisory and consultative — verify reasonableness and transparency. Ensure no accidental service center is created. No formal rate study is required.

Mixed-Purpose Service Centers: Separating Research from Instruction

Guiding Principles

- ▶ **Purpose of use** determines treatment — not volume, convenience, or billing preference
- ▶ Instructional activity must be **functionally separated** before rates are calculated — it does not belong in the service center model
- ▶ Both **costs and usage** for instruction are carved out to prevent rate distortion, research subsidizing instruction, and federal cost-shifting risk

Worked Example — Rate Calculation with Mixed Activity

Component	Total	✓ Research (In Rate)	✗ Instruction (Excluded)
Costs <i>(Numerator)</i>	\$100,000	\$90,000 <i>included in numerator</i>	\$10,000 <i>funded via Instructional budget</i>
Usage <i>(Denominator)</i>	1,000 tests	900 tests <i>included in denominator</i>	100 tests <i>excluded from rate calculation</i>
Resulting Rate <i>(per test)</i>	\$100.00 / test <i>if instruction NOT separated</i>	\$100.00 / test ← wait, same? See below ↓	\$90k ÷ 900 = \$100.00 / test

In this example the rate is the same (\$100/test) whether or not instruction is separated — but that is **coincidental, not compliant**. The separation is required regardless of the arithmetic result.

Key takeaway: Service center rates must reflect only the cost of providing research services — instruction is always funded separately.

Part 1 Summary

- **Start with purpose of use** – service centers are designed to support shared research operations
- **Instructional, training, and discretionary activities do not belong in the service center model**
- **Passing the research test is necessary but not sufficient** – billing must be regular and recurring
- **Rare or infrequent research billing may be better addressed through alternatives** (e.g., quick rates or facilities use)
- **Cost Accounting plays a consultative role** – helping units select the right model and avoid compliance risk

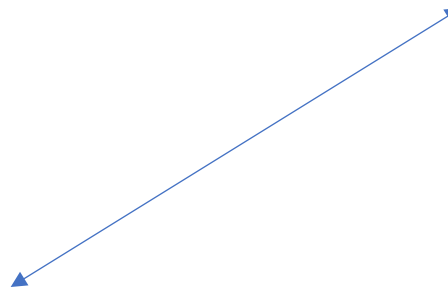
Useful Information

Charles H Derricotte III

Assistant Director – Financial Operations (GTMI)



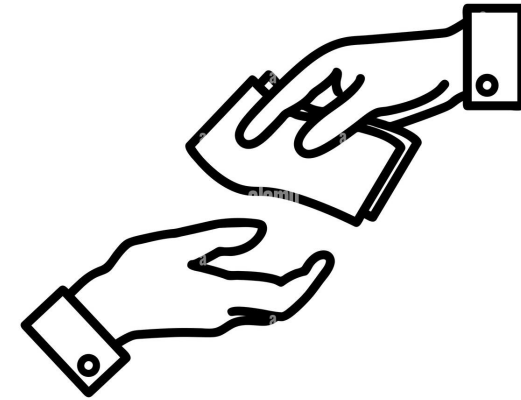
Government / Industry



Institution



Subaward



Overview of Sub-Recipient Monitoring: What is a subaward?

- A subaward According to OMB Uniform Requirements (2 CFR 200), a subaward is defined as "an award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient."
- A subrecipient means the legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided.
- A subaward may be required if part of the research effort under a sponsored project is to be performed by an outside organization or institution.

Overview of Sub-Recipient Monitoring: What is a subaward?

- Under **a subaward**, a subrecipient generally performs tasks that are considered substantive programmatic work and is responsible for programmatic decision making.

Defining“ substantive programmatic work”

- The collaboration is substantial enough that the collaborating **individual** or **organization** will participate in preparation of results, publications, presentations or other collaborative participation beyond routine analytical work. Note: Includes fellowships and other agreement contracted as a subaward through the office of sponsored programs.

Overview of Sub-Recipient Monitoring: Roles and Responsibilities: OSP & Departments

- Office of Sponsored Programs

- OSP is responsible for the oversight of subrecipient monitoring and ensuring that the Institute's subrecipient monitoring procedures are compliant with federal and other applicable regulations.
- Annually reviewing all active subawards for which monitoring is mandated

- Financial Staff

- Reviewing invoices from subrecipients to ensure invoices are within the parameters of the subaward budget and questioning expenditures if necessary
- Maintaining documentation of monitoring efforts (copies of e-mails, meeting log, etc.)

Overview of Sub-Recipient Monitoring: Roles and Responsibilities: Principal Investigators (PI)

- Monitor/Review of subrecipient's technical and programmatic activities related to the subaward.
- Verifying that the subrecipient work is conducted in a timely manner and that the results delivered are in line with the proposed statement of work.
- Reviewing and approving subrecipient invoices, including expenditures to ensure the charges are allowable, allocable, reasonable, and within the period of performance.
- **Maintain regular contact with the subrecipient – Frequency is dependent on program deliverables yet should be at a minimal annually every fiscal year. This component is regularly tested by external auditors.**

Example 1 – Summarization & Slides

Hello Charles,

The [redacted] team is supervising two students on this project. The team has participated in about six teleconferences, contributed to two reports, and participated in the two-day in-person review meeting. The students also participated in a monthly student-led seminar series, giving one of the seminars in Spring 2023. In

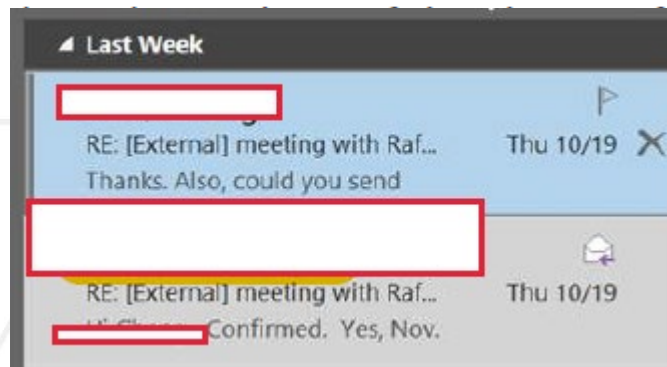
A link to their slides from the review meeting is here: [https://www.dropbox.com/\[redacted\]](https://www.dropbox.com/[redacted])

The annual report is attached.

Example 2 – Summarization & Email Discussions

Hello Charles,

I have pasted 11 screen shots of my email box for this project under Research Discussion, showing the frequent email communications among people who have been working on this project: myself, my admin [redacted], my lab manager [redacted], Research Scientist II [redacted] postdoc [redacted], PhD student [redacted], and the [redacted] Sub PI [redacted] his admin [redacted], and his postdocs [redacted] covering the period from Jan 20 2023 to Oct 19 2023. I have also attached three attachments of some of these emails, including a meeting summary and two data pptx presentations.



Best Practice – Keep confirmations of meeting invite by the Sub-Recipients and respond via email after the meeting has taken place. Response can be a quick summarization of meeting or add other details based of discussions. **Make sure appropriate senior personnel are cc'd on all emails (P.I, Senior Researcher, other).** **Both GIT and Sub-Recipient.**

Example 3 – In Person Meeting Agenda & Attendee Listing

Day 1 -Georgia Tech		
Start time	Duration	What
8:15 AM	30 minutes	Visitors staying in midtown, meet at Georgia Tech Hotel for transportation to GT CoVE
8:45 AM	45 minutes	Arrive at GT CoVE for breakfast and networking
9:30 AM	30 minutes	Welcome, introductions, review of project goals and structure
10:00 AM	10 minutes	Opening remarks from NASA (if any)
10:10 AM	20 minutes	Student training overview
10:30 AM	15 minutes	Break

Attendee List

- PI
- Deputy Project Manager
- Undergraduate
- Research Faculty
- Co-PI
- EARB
- Graduate Student
- Co-PI
- Graduate Student

Example 4 – Weekly Meeting via TEAMS

The screenshot shows a Microsoft Teams meeting invitation for a recurring meeting titled "Weekly Sync". The meeting is scheduled for Monday, August 15, 2022, from 1:00 PM to 2:00 PM. The invitation includes a "Join meeting" button and a list of dates for the next 50 occurrences of the meeting, starting from August 15, 2022, and ending on July 24, 2023. The meeting is organized by a person whose name is redacted with a white box. The right-hand side of the screenshot shows the "Tracking" pane, which is currently empty, with sections for "Organizer" and "Attendees".

Weekly Sync

Mon 5/15/2023 1:00 PM - 2:00 PM View series Show all instances

Join meeting

[Redacted] is inviting you to a scheduled Zoom meeting.

Topic: Weekly Sync

Time: Aug 15, 2022 13:00 Eastern Time (US and Canada)

Every week on Mon, until Jul 24, 2023, 50 occurrence(s)

- Aug 15, 2022 13:00
- Aug 22, 2022 13:00
- Aug 29, 2022 13:00
- Sep 5, 2022 13:00
- Sep 12, 2022 13:00
- Sep 19, 2022 13:00
- Sep 26, 2022 13:00
- Oct 3, 2022 13:00
- Oct 10, 2022 13:00
- Oct 17, 2022 13:00
- Oct 24, 2022 13:00
- Oct 31, 2022 13:00
- Nov 7, 2022 13:00
- Nov 14, 2022 13:00
- Nov 21, 2022 13:00
- Nov 28, 2022 13:00

Tracking

Organizer

Attendees

Best Practice – Create a standing meeting with the sub-recipient to show regular communications through the fiscal year. Keep a meeting agenda and consider a follow-up email to summarize discussions from the meeting. **Make sure all appropriate senior personnel are included on meeting invite and on all monitoring emails (P.I, Senior Researcher, other). Both GIT and Sub-Recipient.**

Example 5 – Phone Calls

- Can be used to show appropriate sub-recipient monitoring if:
 - P.I or responsible party sends an email to sub-recipient detailing the discussions and the sub-recipient confirms discussion details.
 - Discussion **must** involve award deliverables, invoicing, or other key information related to the award/grant.

Sub-Recipient Resources

- <https://osp.gatech.edu/subawards>
 - Overview of the Subaward cycle
 - Meet OSP Subaward team
 - Training links for Workday
 - Frequently Asked Questions
 - Video Support
- <https://www.grants.gatech.edu/pi-articles>
 - ***PI ARTICLE: Subaward Close Outs. (January, 2025)***
 - ***PI ARTICLE: Subrecipient Monitoring – Invoice Reviews and Processing.(May, 2024)***
 - ***PI ARTICLE: Subrecipient Monitoring – Roles and Responsibilities. (July, 2022)***
Note: P.I Articles are available via pdf download to print personal copy

<https://manufacturing.gatech.edu/ampf-week>

AMPF Week

Public Open House

Date: Thursday, April 30, 2026

Time: 2:00 PM – 6:00 PM

Location: GTMI Advanced Manufacturing Pilot Facility
555 14th Street NW

This event will include a light reception and ongoing guided lab tours.

No registration required.

Public Open House



Workday Reporting Updates

Neli Tranakiev
Systems Analyst

Create Worksheet Workbook from WD Report

With 2026R1 Workbooks with **Live Data** can be created from some composite reports:

- SABER,
- SABER by Object Class,
- SABER by Subaward,
- Grants Ready to Bill with Unbillable Amount – GTCR,
- GT RPT Cost Share Fund in Progress Report, etc.

The screenshot shows the 'SABER - Sponsored Award Budget Expense Report' interface. At the top right, a 'Create Workbook' button is highlighted with a yellow box. Below the report title, there are filters for 'Period' (FY26 - Apr) and 'Only Include Awards Ending in 90 Days' (No). The main content area shows a table with 28 items, including columns for Award, Grant, Original Budget, Amendments, Current Budget, Actuals, Obligations (Direct), Commitments (Direct), Estimated F&A for Obligations and Commitments, Available Balance, Percent Remaining, Award Sponsor, Award PI, Award Lifecycle Status, and Award Dt.

The screenshot shows the Excel workbook interface for 'My Test Workbook SABER AWD-XXXXXX'. The 'Live Data' button is highlighted with a yellow box. The workbook displays a table with columns for Award, Grant, Original Budget, Amendments, Current Budget, Actuals, Obligations (Direct), and Status. The 'Status' column is expanded to show details like Report Type (Composite), Last Refresh (4/14/2025, 8:55 AM EDT), and Workbook Schedule (No Refresh Scheduled).

- ✓ Run the report in WD
- ✓ Within the WD report results click on the Create Workbook button
- ✓ Select a name for the workbook
- ✓ The workbook with Live Data is created and opened. It can also be accessed and refreshed later in your WD Drive

Training Updates

Josh Rosenberg

Executive Director, Grants and Contracts

WHAT'S THE BUZZ IN RESEARCH ADMINISTRATION



APRIL 23, 2026
DALNEY 180 & VIRTUAL

NEW TIME
LUNCH: 12:00PM - 12:15PM
EVENT: 12:15PM - 2:30PM

Overview of Internal Certification Programs

• Basic Certification

- Introduction to the Research Enterprise at Georgia Tech
- What are GTRC & GTARC?
- Mentor Panel Discussion and Networking

• Intermediate Certification

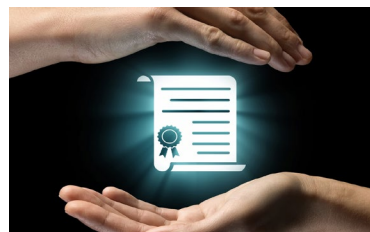
- Pre-Award Proposal Preparation and Submission
- Pre-Award Budgeting, IDC, & Cost Principles
- Pre-Award Activities
- Post-Award Management & Financial Compliance
- Post-Award Management & Research Compliance
- Post-Award Activities
- Internal Controls Workshop
- 2 CFR 200 Workshop (or) FAR Webinar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

• Advanced Certification

- Advanced Budgeting
- Allowable & Allocable Costs
- Assimilating New Compliance Requirements
- Audit Findings – Effort & Compensation
- Costing
- Non-Compliance
- Membership Agreements *coming soon
- 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!

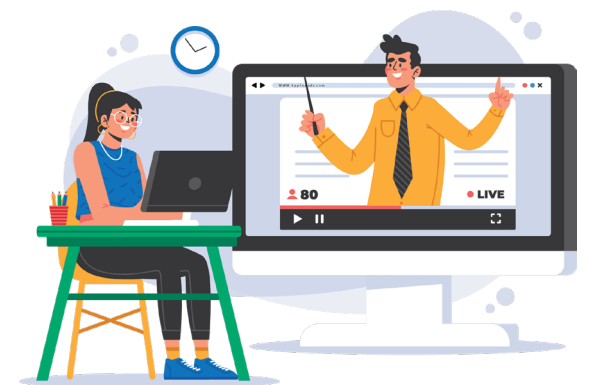
Offered virtually via Zoom, unless otherwise noted

Workshops

- **2 CFR 200 Workshop (Part 2):** May 11 | 10am–12pm
- **Internal Controls Workshop (Part 2):** May 12 | 1pm–3pm
- **Mentor Panel Discussion & Networking:** Apr 23 | 2:30pm–4pm / Hybrid

Advanced Topics

- **Non-Compliance:** Apr 27 | 1pm–3pm
- **Assimilating New Compliance Requirements:** Apr 28 | 1pm–3pm
- **Allowable & Allocable:** Apr 30 | 1pm–3pm
- **Budgeting:** Apr 29 | 10am–12pm
- **Membership Agreements:** TBD – Stay tuned!



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*

GT Certification Contact Hours & CEU credit



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





CRA Study Group at Georgia Tech

<https://sites.gatech.edu/gtcra/>

Georgia Tech's Certified Research Administrator (CRA) Study Group

[Welcome!](#) | [General Information](#) | [Modules](#) | [Discussion Forum](#) | [Live Virtual Sessions](#)



Welcome to Georgia Tech's Certified Research Administrator (CRA) Study Group!

Our Certified Research Administrator (CRA) Study Group will help to prepare you to sit for the upcoming certification exam, offered by the [Research Administrators Certification Council \(RACC\)](#).

Our content is set-up in **11 modules**, with additional helpful resources throughout. Most of it is available asynchronously/on-demand (videos, presentation slides, quizzes). Some may prefer to take each of these on a weekly basis, leading up to the upcoming exam window.

With fun-filled topics ranging from the Uniform Guidance (2 CFR 200) to Effort Reporting and Subawards – and *almost* everything in between, there will surely be something for everyone.

There are also **three live/virtual sessions** to debrief and discuss the modules:

- **Modules 1-4:** March 20, 12:30pm-2:00pm ET
- **Modules 5-8:** April 10, 12:30pm-2:00pm ET
- **Modules 9-11, Final Discussion:** May 1, 12:30pm-2:00pm ET

Note: The Research Administrators Certification Council (RACC) is actively updating all its materials in accordance with changes to the Uniform Guidance (2 CFR 200) announced in April 2024 and effective beginning October 1, 2024.

As of **July 1, 2025**, references to the Uniform Guidance in all RACC exams (CRA, CFRA, and CPRA) and practice exams **reflect the revised guidance**.

Note: Completing these 11 modules will not guarantee a passing score on the exam. Individuals should expect to spend additional time preparing for the exam. Special focus and additional time should be allotted in subject areas and concepts where you are less familiar.

CRA, Certified Research Administrator certification is copyrighted by the Research Administrators Certification Council (RACC). These materials are intended to provide resources for those preparing to take the CRA exam and for those wanting to learn more about research administration. These materials are not endorsed by RACC. There is no guarantee that using these materials will help you pass the exam. These materials do not contain any inside information on the content of the exam beyond what is available on the RACC website.

Your future in research administration starts here.

Click below to jump into **General Information** tab to begin to prepare for the CRA exam.

You can also use the navigational headers at the top of the page, noting that the quizzes within the modules are password protected for tracking purposes. Reach out to training@osp.gatech.edu with any questions!

LET'S JUMP IN!

NYU's Research Administration Demonstration (RAD) Series



Recent and Upcoming topics include:

Leadership Roles In Research Administration

Post Award Issues For The Departmental Administrator

Recruiting And Identifying New Research Administrators

Running Your Own Institutional Self-Assessment For Research Administration

The Importance Of Storytelling In Making A Business Case For Compliance

Research Award Terms And Conditions – From Negotiation To Adherence And Compliance

Welcome To Our World Of Infinite Possibilities

Post Award Costing And Operations From Project Setup To Closeout

Artificial Intelligence In Higher Education: Legal Framework, Governance, And Use Cases In Research Administration

Breaking Down Silos: Creating Collaborations On Your Campus

Demystifying The Role Of The Institutional Official, Including Mechanisms For Managing Up

Measuring The Impact Of Research – Beyond Citations

Post Award Impacts For The 2024 UG Changes

Developing A Career In Research Administration By Using Your Transferable Skills

F&A Primer

COGR Update & Your Response/Action Items

<https://wp.nyu.edu/nyuresearchrad/>

CEU Hours Available!

RSVP for upcoming RAD sessions via their [online registration](#).



THANK YOU!



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