The Latest Buzz with G&C Accounting

Tuesday, January 20, 2026

1:00 – 2:30 PM

# Agenda

Topic	Presenter(s)
Research Updates	Josh Rosenberg
Workday Mobile App	Xinia Richards
Cost Accounting Updates	Jonathon Jeffries
Cost Accounting Updates	Andrew Chung
Operations Perspective	Charles Derricotte III
Workday Reporting Updates	Amy Zhang
Training Updates	Robert Roy
Closing	Josh Rosenberg

Georgia Tech

Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

Georgia Tech

Georgia Tech Research (RI and GTRI)

Fiscal Year-to-Date Sponsored Awards
(December)

	FY22	FY23	FY24	FY25	FY26
Total	$661	$728	$761	$774	$776
RI	$277	$321	$292	$300	$302
GTRI	$384	$407	$469	$474	$473

Legend: ■ GTRI ■ RI

Fiscal Year-to-Date Sponsored Expenditures
(December)

	FY22	FY23	FY24	FY25	FY26
Total	$525	$568	$649	$721	$681
RI Indirect	$47	$50	$55	$56	$56
RI Direct	$166	$161	$182	$197	$195
GTRI Indirect	$96	$116	$127	$142	$139
GTRI Direct	$216	$240	$285	$326	$291

Legend: ■ GTRI Direct ■ GTRI Indirect ■ RI Direct ■ RI Indirect

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Trends:
Actuals (AWARDS):
- **FY26: $775,795,812**
- GTRI: down 0.1%, and $0.7 million ($473.4 million in FY26 vs. $474.1 million in FY25)
- RI: up 0.7% and $2.1 million ($302.4 million in FY26 vs. $300.3 million in FY25)
- **GT Overall: up 0.2% and $1.4 million ($775.8 million in FY26 vs. $774.4 million in FY25)**

Note: Due to the uncertainty regarding federal budgets and potential impacts to the application of F&A rates, projections are not incorporated into this presentation at this time. We will look to provide projections starting with January awards and expenditures.
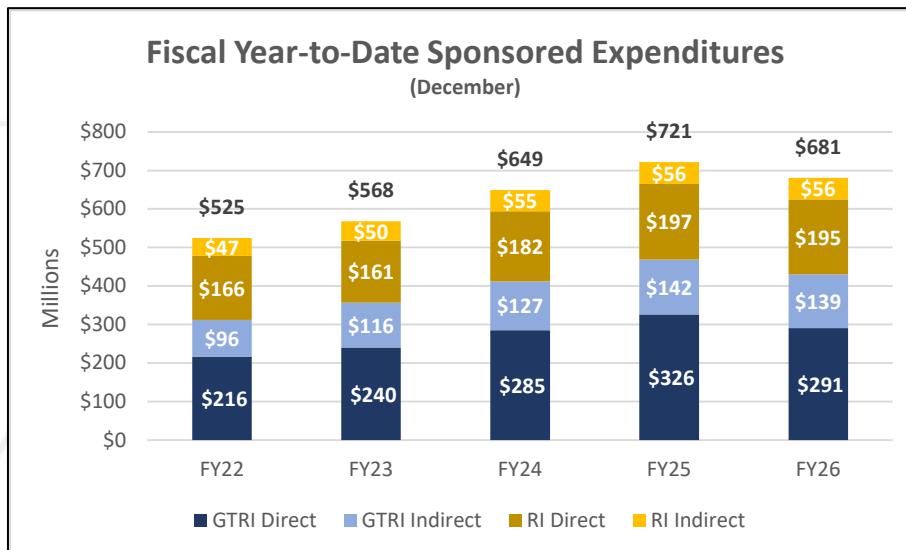
Trends:
Actuals (EXPENDITURES):
- **FY26: $680,772,919**
- GTRI: down 8.2% and $38.5 million ($430.0 million in FY26 vs. $468.5 million in FY25)
- RI: down 0.9% and $2.1 million ($250.8 million in FY26 vs. $252.9 million in FY25)
- **GT Overall: down 5.6% and $40.6 million ($680.8 million in FY26 vs. $721.4 million in FY25)**

Note: Due to the uncertainty regarding federal budgets and potential impacts to the application of F&A rates, projections are not incorporated into this presentation at this time. We will look to provide projections starting with January awards and expenditures.

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RI Sponsored Programs – Awards

YTD through Period 6: December

RI NEW AWARDS (Through December)						
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)	93,839,523	31%	64,521,010	29,318,513	45%	74,761,785
DHHS	52,829,802	17%	36,681,266	16,148,536	44%	37,298,621
INDUSTRIAL SPONSORS	30,661,481	10%	33,375,811	(2,714,330)	-8%	31,833,760
INDUS RES INST/FDNS/SOC	30,450,290	10%	16,608,369	13,841,921	83%	25,552,852
COLL/UNIV/RES INSTITUTES	26,325,956	9%	31,456,980	(5,131,023)	-16%	26,753,352
US DEPT OF ENERGY	18,054,029	6%	45,701,346	(27,647,317)	-60%	26,962,641
NASA	12,504,472	4%	12,447,530	56,942	0%	11,264,145
US DEPT OF DEFENSE	6,533,789	2%	12,145,486	(5,611,697)	-46%	6,507,106
NAVY	5,864,881	2%	7,072,683	(1,207,803)	-17%	8,407,630
GOVT-OWNED/CONTRACTOR OP	5,262,728	2%	5,731,437	(468,709)	-8%	5,268,557
AIR FORCE	4,420,421	1%	2,403,133	2,017,288	84%	5,272,748
STATE & LOCAL GOVERNMENT	3,687,233	1%	3,980,647	(293,413)	-7%	3,807,169
US DEPT OF COMMERCE	3,499,406	1%	12,857,721	(9,358,315)	-73%	14,492,041
ARMY	2,463,920	1%	3,615,763	(1,151,843)	-32%	5,560,836
US DEPT OF LABOR	1,761,674	1%	993,719	767,955	77%	862,907
Grand Total	302,365,211	100%	300,271,855	2,093,356	0.7%	298,512,495

AWARDS: Cumulative Report thru: DECEMBER					
College/Unit	**FY26**		**FY25**		**Award Dollar Variance**
	Awarded Amount	**Awards**	**Awarded Amount**	**Awards**	
COMP	$ 27,676,343	103	$ 22,793,991	92	21.4%
COS	$ 42,000,874	203	$ 39,208,749	198	7.1%
DSGN	$ 5,071,247	30	$ 4,036,068	100	25.6%
ENGR	$ 155,097,445	642	$ 182,813,168	722	-15.2%
GTRI	$ 473,430,601	412	$ 474,114,100	461	-0.1%
IAC	$ 949,566	16	$ 3,381,888	27	-71.9%
OTHERS	$ 70,418,222	181	$ 47,567,703	171	48.0%
SCB	$ 1,151,514	2	$ 470,289	7	144.9%
Total	**$ 775,795,812**	**1,589**	**$ 774,385,954**	**1,778**	**0.2%**
Resident Instruction and Other	$ 302,365,211	1,177	$ 300,271,855	1,317	0.7%

Awards			
	YTD (Dec.)	Full Year	
FY26	$ 302,365,211		
FY25	$ 300,271,855	$ 507,182,761	
FY24	$ 291,817,122	$ 496,349,867	
FY23	$ 321,034,360	$ 512,798,650	
FY22	$ 277,076,308	$ 443,169,708	

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RI Sponsored Programs – Expenditures

YTD through Period 6: December

Expenditure Analysis: December	FY26 YTD	FY25 YTD	Change
Salaries and Wages	$ 73,231,289	$ 74,426,685	-1.6%
Subcontracts	$ 42,707,666	$ 42,380,354	0.8%
Other Direct Costs	$ 21,697,696	$ 22,601,238	-4.0%
Fringe Benefits	$ 15,167,437	$ 15,007,396	1.1%
Equipment	$ 9,099,930	$ 4,515,888	101.5%
M&S	$ 12,938,123	$ 13,832,834	-6.5%
Tuition Remission	$ 15,178,956	$ 16,237,680	-6.5%
Domestic Travel	$ 2,973,723	$ 3,240,487	-8.2%
Foreign Travel	$ 1,355,201	$ 1,258,736	7.7%
Unallocated/Blank Object Class	$ 690,917	$ 3,216,391	-78.5%
High Performance Computing	$ 108,426	$ 106,806	1.5%
DIRECT	**$ 195,149,365**	**$ 196,824,496**	**-0.9%**
INDIRECT (IDC)	**$ 55,607,442**	**$ 56,089,416**	**-0.9%**
Total	**$ 250,756,807**	**$ 252,913,912**	**-0.9%**

EXPENDITURES: Cumulative Report thru: DECEMBER			
College/Unit	Expenditures - FY26	Expenditures - FY25	Variance
COMP	$ 20,023,985	$ 19,761,120	1.3%
COS	$ 34,619,148	$ 31,849,373	8.7%
DSGN	$ 4,287,004	$ 5,155,711	-16.8%
ENGR	$ 142,491,879	$ 145,580,164	-2.1%
GTRI	$ 430,016,112	$ 468,504,650	-8.2%
IAC	$ 3,554,960	$ 3,616,824	-1.7%
OTHERS	$ 45,459,867	$ 46,402,970	-2.0%
SCB	$ 319,965	$ 547,750	-41.6%
Total	**$ 680,772,919**	**$ 721,418,562**	**-5.6%**
Resident Instruction and Other	**$ 250,756,807**	**$ 252,913,912**	**-0.9%**

Expenditures - Direct		YTD (Dec.)	Full Year
FY26	$	195,149,365	
FY25	$	196,824,496	$ 394,941,370
FY24	$	181,558,021	$ 371,624,622
FY23	$	160,820,853	$ 337,688,551
FY22	$	166,208,243	$ 330,920,330

Expenditures - Indirect		YTD (Dec.)	Full Year
FY26	$	55,607,442	
FY25	$	56,089,416	$ 114,321,417
FY24	$	55,062,678	$ 111,102,607
FY23	$	50,404,820	$ 103,856,777
FY22	$	46,514,062	$ 93,079,082

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Grants & Contracts Metrics

YTD through Period 6: December

INVOICING
Invoicing YTD FY2025 vs. FY2026 (thru December)

Invoice Types	FY26 (Dec. YTD)	Monthly FY26 Average	FY25 (Dec. YTD)
G&C GIT Standard Certification Required	1,438,614	$ 239,769	$ 856,830
G&C GTRC Custom Certification Required	854,479	$ 142,413	$ 420,235
G&C GTRC Standard Certification Required	77,838,328	$ 12,973,055	$ 75,910,485
G&C In House	17,838,076	$ 2,973,013	$ 14,977,840
G&C LOC Draw	105,619,852	$ 17,603,309	$ 104,739,894
G&C SF1034	7,470,194	$ 1,245,032	$ 10,031,064
G&C SF270	29,284,471	$ 4,880,745	$ 29,539,858
Bursar Billed	11,633,131	$ 1,938,855	$ 11,146,452
Grand Total	$ 251,977,145	$ 41,996,191	$ 247,622,657
Raw Invoice Counts	7,955	1,326	7,840

Year over Year Invoicing Change	Dollars	Invoice Counts
YTD change in FY26 over FY25	$ 4,354,488	115
YTD percentage change	1.8%	1.5%

FINANCIAL REPORTS
Financial Reports YTD FY2025 vs. FY2026 (thru December)

Report Types	FY26 (Dec. YTD)	FY25 (Dec. YTD)
Annual Financial Report	41	52
Final Financial Report	121	93
Monthly Financial Report	16	52
Quarterly Financial Report	161	189
Milestone (Event Based)/Revised	-	3
Semi-Annual Financial Report	28	85
TOTALS	367	474

Year over Year Reporting Change	Report Counts
YTD change in FY26 over FY25	(107)
YTD percentage change	-22.6%

Through December					
G&C ANALYST TEAM: JOURNALS	**FY26**	**% of Total**	**FY25**	**% of Total**	**% Chg FY**
Journals (Total)	772		675		14%
Appropriate Grants Management	654	85%	512	76%	
"Red Flag" Grants Management	118	15%	163	24%	

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 December, the analyst team managed: 511 award initiations, 1,263 award modifications, 3,815 award corrections, 1,755 closeouts, and 154 service now tickets.

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RI Sponsored Programs – Award Exceptions by Department

As of January 2, 2026

Award Exceptions (Overspent) as of Jan. 1, 2026				Award ID Counts	
Department (15 with highest past-term overspent balances)	Past-Term	In-Performnce	Available Balance	2-Jan	1-Dec
AMAC Accessibility Solutions and Research Center	(684,591)	(485,626)	(1,170,217)	3	2
Mechanical Engineering	(275,645)	(904,382)	(1,180,026)	42	30
Center for Research into Novel Comping Hierarchies	(256,286)		(256,286)	1	1
Electrical and Computer Engineering	(234,536)	(936,398)	(1,170,934)	44	49
Materials Science and Engineering	(93,144)	(1,001,805)	(1,094,948)	15	14
Institute for Bioengineering & Bioscience	(75,770)	(15,345)	(91,115)	5	6
Aerospace Engineering	(49,149)	(677,325)	(726,474)	31	27
Chemistry and Biochemistry	(47,662)	(582,776)	(630,438)	11	16
Civil And Environmental Engineering	(44,990)	(48,496)	(93,486)	9	8
Georgia Tech Manufacturing Institute	(34,796)		(34,796)	1	2
Interactive Media Technology Center	(24,698)		(24,698)	1	0
Earth And Atmospheric Sciences	(24,473)	(242,929)	(267,403)	10	11
Center for Education Integrating Science, Mathematics & Computing (CEISMC)	(20,244)		(20,244)	2	1
Renewable Bioproducts Institute	(17,943)		(17,943)	2	2
GT/Emory Biomedical Engineering	(16,741)	(471,226)	(487,967)	20	24
Grand Total (all departments)	(1,937,938)	(43,364,840)	(45,302,779)	290	293

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

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Grants & Contracts – Education and Outreach

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

DECEMBER
2025 ARTICLE

Featured PI Article

PI ARTICLE: *Export Controls at Georgia Tech*

Export control regulations are a complex set of federal laws designed to control the transfer of information, technology, software, other items, and services considered to be important to the United States due to concerns regarding national security, economic competitiveness, or support of international treaties and foreign policy.

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):
January 20, 2026 (Tuesday)
1 - 2:30 p.m.

Register

View Past Session Recordings

G&C Office Hours

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

Next office hours:
January 26, 2026 (Monday)
10 - 11 a.m.

Learn More

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Workday Mobile App

Xinia Richards

Travel and Expense Manager

Georgia Tech.

Overview

With the Workday Mobile App, Georgia Tech faculty and staff can manage reimbursements on the go!

- Capture receipts
- Start your Expense Report during your trip,
- Submit it from your phone or web browser.

Be sure to link your Spend Authorization, when applicable, before submitting!

Considerations

- Retain all receipts until reimbursement is complete.

- Ensure photos are clear and capture all required details.

- Note that some terms may differ between Android and iOS; both will be shown as Android/iOS where applicable.

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Let's Get Started!

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Download the Workday App

- Search for the **Workday** application in your phone's app store.

- Organization ID: GATech

- Log in using your GT ID.

- Follow the prompts to enable easier, anytime access to the application.

Start Scanning Receipts

- From the Home screen, select **Apps** from the bottom menu.

- Then select **Expenses** to begin recording transactions.
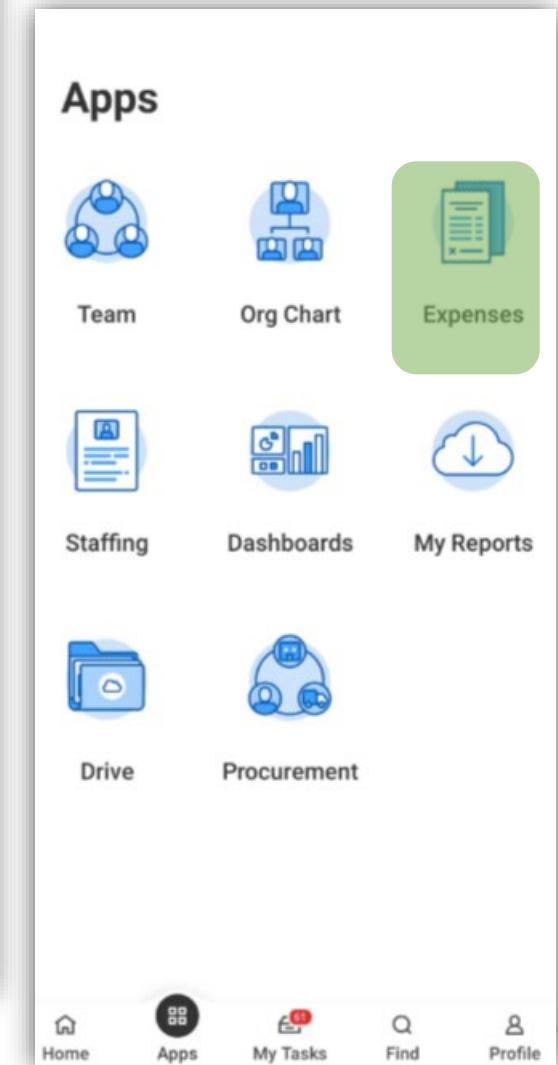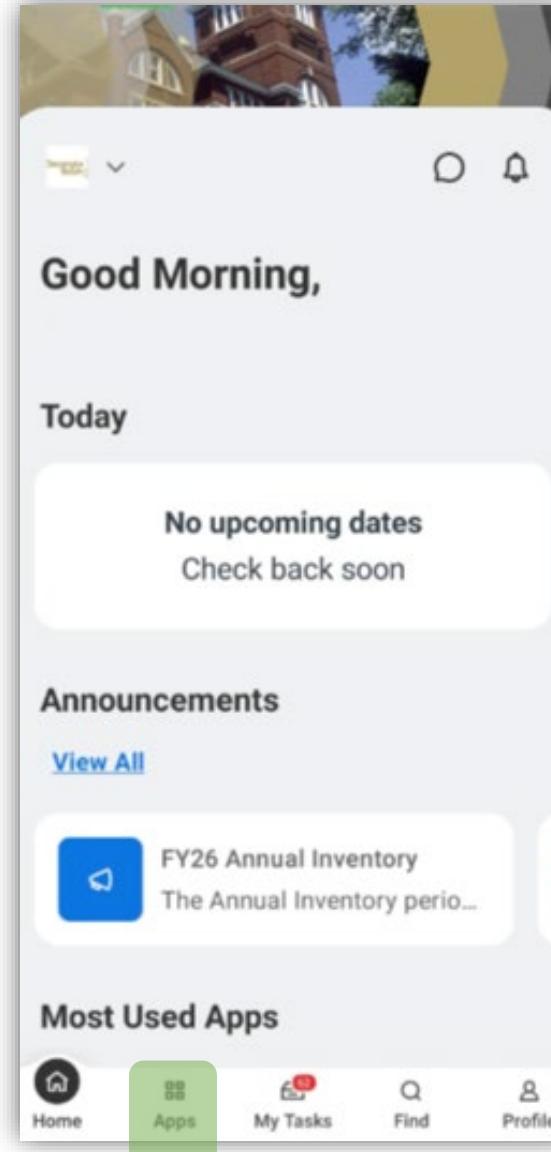
Start Scanning Receipts

- Click **Scan Receipt**.

- **Take** a clear, complete **photo** of the receipt.

- **Adjust** the receipt **orientation** using the control in the top-left corner, as needed.
  - **Retake** the photo if necessary.

- Click **Next Receipt** to add additional receipts in the same scan.

- Click the **checkmark** icon to complete the scan
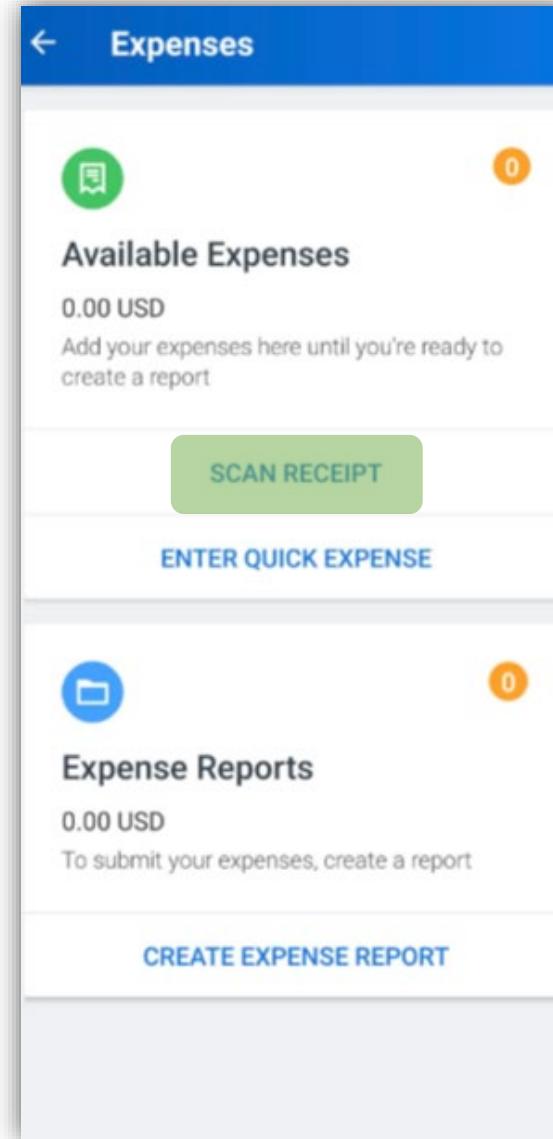
Review the Transactions

- Click on each transaction to **review** it and verify that all information is accurate. The scan will auto populate:
  - Date
  - Expense Item
  - Merchant
  - Amount
  - Currency

- Document **Memo**:
  - Describe how the expenses benefit Georgia Tech and state the purpose of the Expense Report.

- The **Delete** action is available at the bottom of each expense item.

- Click the **checkmark** icon when the review is completed.
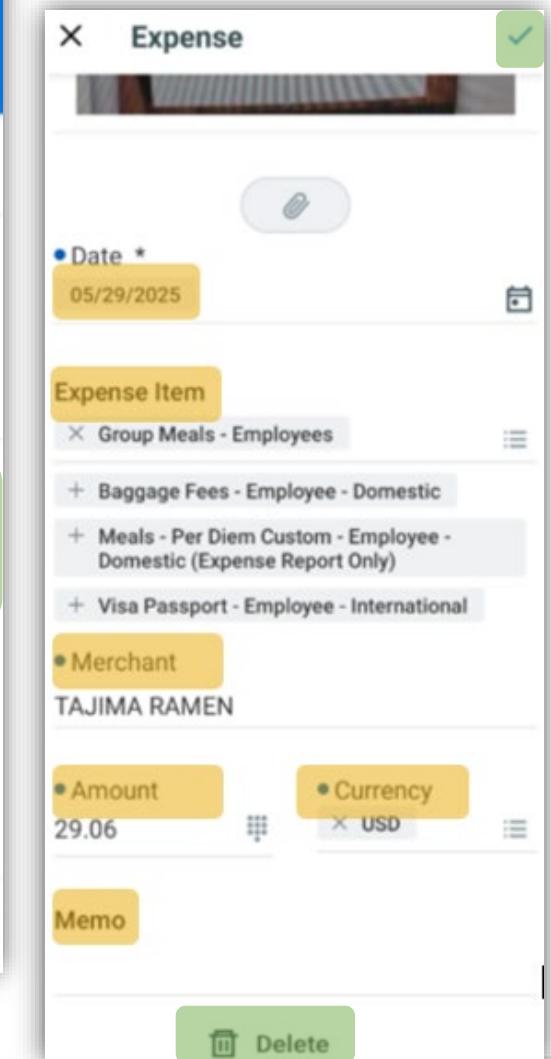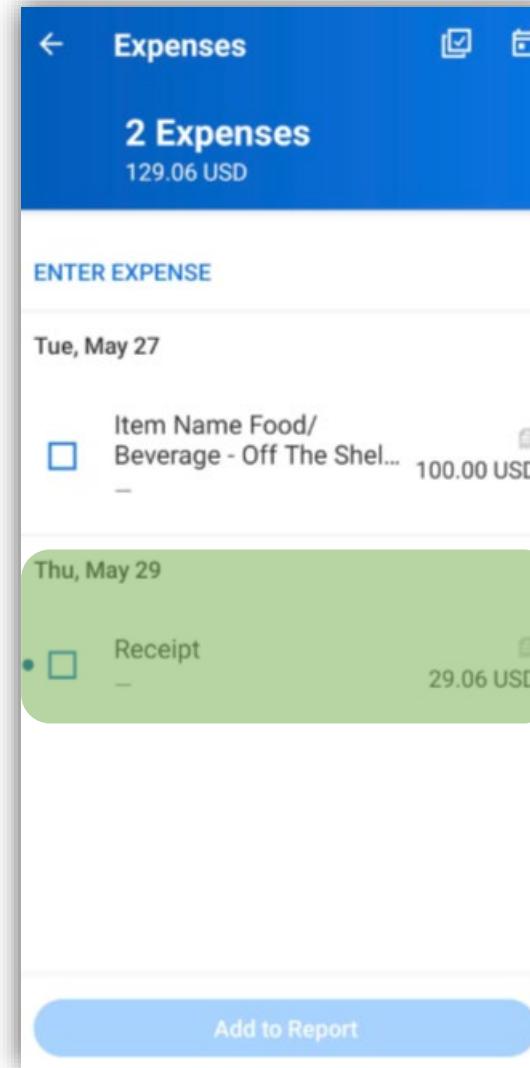
Create an Expense Report

- **Select** the **expense items** to initiate the creation of an Expense Report.

- Click **# Items - Add to Report.**

- Click **Create New Report**
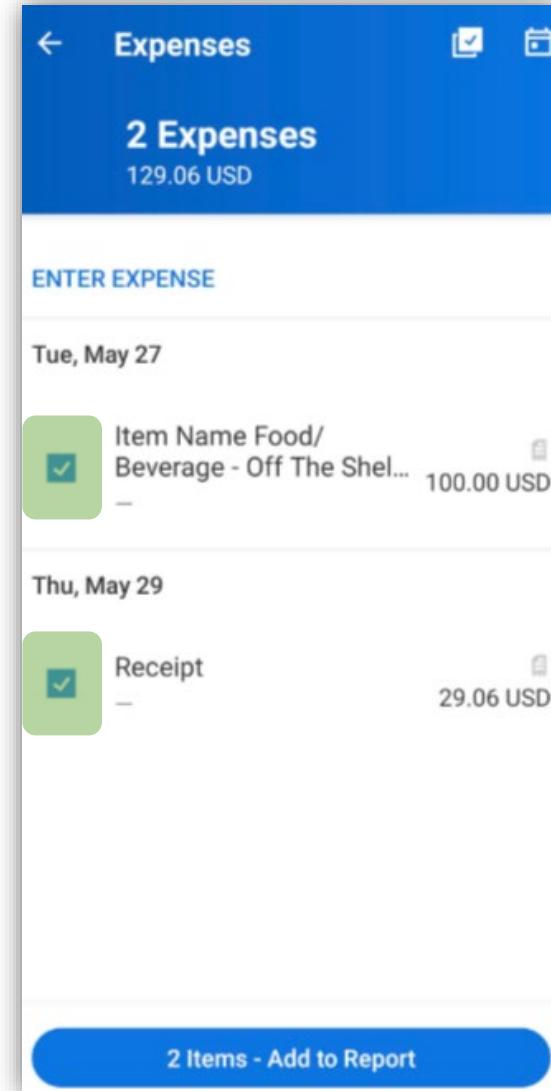
Create an Expense Report

- **Document** the following:
  - Select **Spend Authorization**
  - Type **Memo**
    - Describe how the expenses benefit Georgia Tech and state the purpose of the Expense Report.
  - Select **Business Purpose**
  - Type **Worktag:** Click available options, then search by name or worktag number.
- Click **checkmark** at the top, right corner to proceed**.**
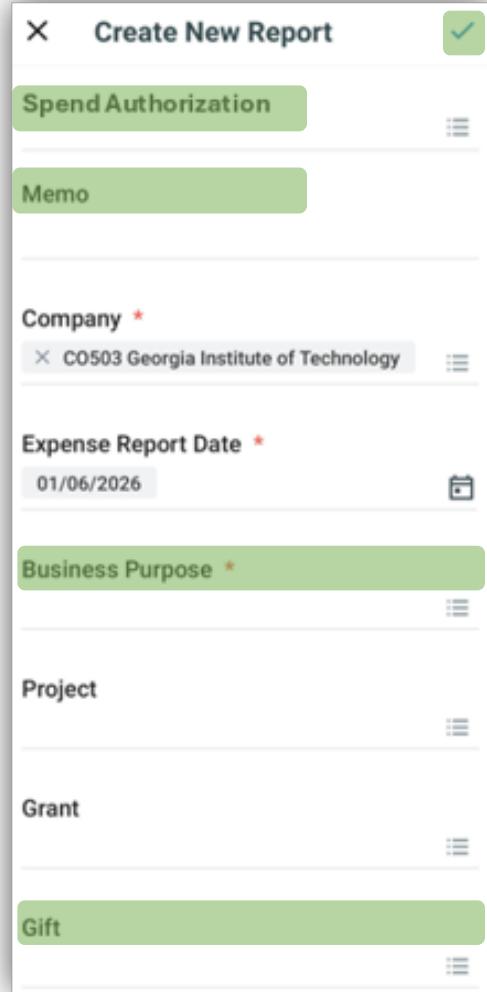
Review the Expense Report

- Click each expense item to take any of the following actions:
  - **Itemize** the expense.
  - Document the **business reason** for the expense.
- Once you have reviewed an expense item, click **Done.**
- Click **Review** to see a summary of your expense report.
- Click **Submit** when the report is ready for submission.
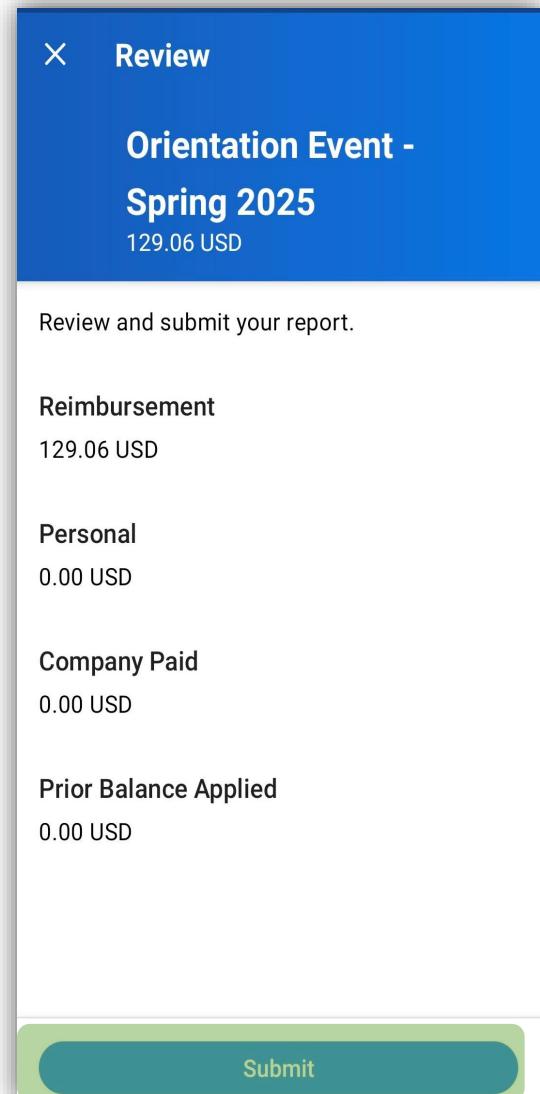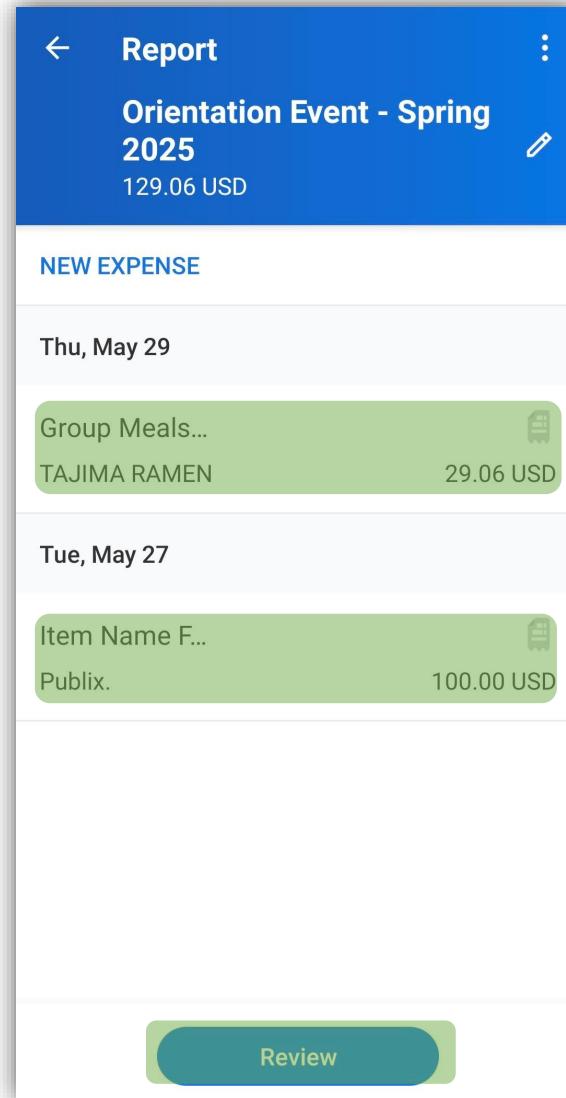
Submission

- Upon submission, the report will proceed to the next approval.

- Travelers can monitor the report status in Apps → Expenses Hub.
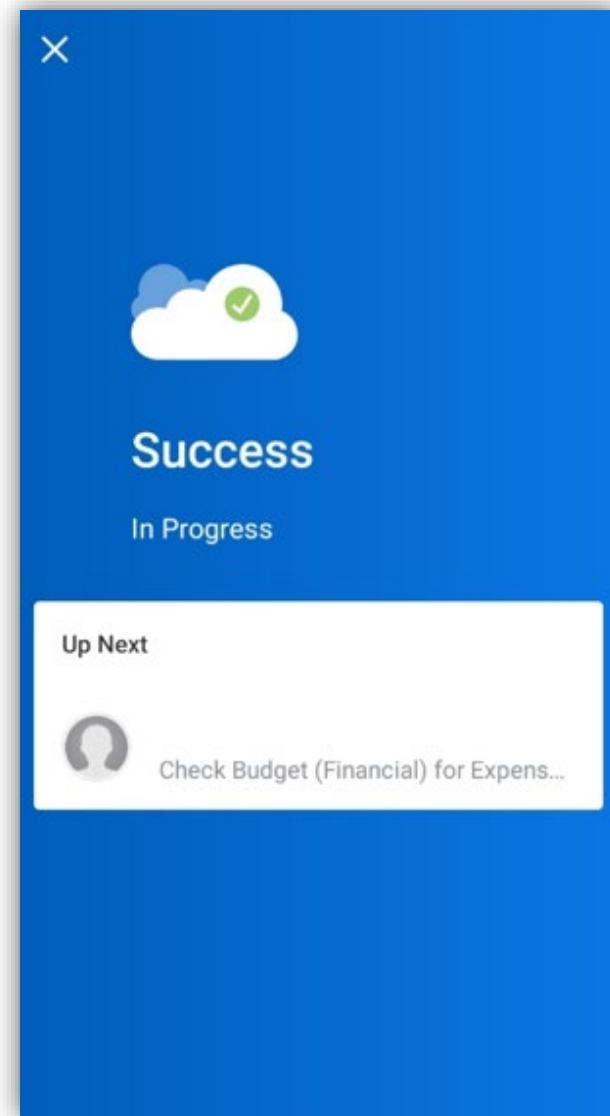
Mobile App Benefits

- Submit expenses from anywhere without returning to a workstation
- Faster expense completion through automated receipt scanning
- Reduce the risk of lost receipts
- Reduced administrative burden
- Quicker approvals and reimbursements due to timely submission
- Reduced risk of late or missed submissions
- Reduced audit violations through improved compliance with policy requirements

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

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2024 Higher Education Research and Development (HERD) Survey

- The FY 2024 data tables, including rankings for all institutions, are available at https://ncses.nsf.gov/surveys/higher-education-research-development/2024

- Georgia Tech ranked No. 2 nationally for federally sponsored research expenditures. This is Georgia Tech's highest-ever ranking from the NSF HERD survey and a 70% increase over the Institute's 2019 numbers.

- In total expenditures from all **externally** funded dollars (including the federal government, foundations, industry, etc.), Georgia Tech is ranked at No. 6.

- https://lnkd.in/eerBd3j8 - Georgia Tech Communications

Ángel Cabrera ✓ · Following
President at Georgia Institute of Technology
1w · 🌐

Research that saves lives, drives innovation, creates opportunity, keeps our nation safe and competitive and our planet clean and plentiful. Proud of the faculty, students and staff that make this possible!

https://lnkd.in/eerBd3j8

Georgia Tech Climbs to No. 2 University in Federally Sponsored Research Expenditures
news.gatech.edu

Higher education R&D expenditures at institutions in the standard form survey population, ranked by FY 2024 R&D expenditures: FYs 2010–24

(Dollars in thousands)

Institution	Ran	2017	2018	2019	2020	2021	2022	2023	2024
Georgia Institute of Technology	15	804,301	891,728	960,167	1,048,988	1,114,481	1,231,485	1,405,080	1,528,637

FY25 Single Audit Report
https://grants.gatech.edu/reports-and-forms

∨ Audit Reports

Fiscal Year 2025

Cherry Bekaert FY25 OMB Single Audit (Includes SEFA)

State of Georgia Audit Report on Financial Statements for FY25

Fiscal Year 2024

Cherry Bekaert FY24 OMB Single Audit (Includes SEFA)

State of Georgia Audit Report on Financial Statements for FY24

Federal Awards

The auditor's report on compliance for the major federal award programs for Georgia Tech Research Corporation, Georgia Tech Applied Research Corporation, and Georgia Institute of Technology expresses an unmodified opinion on all major programs.

Findings identified in a Georgia Institute of Technology's Department of Internal Audit fiscal year 2024 audit report is reported as a significant deficiency in internal control over major federal award programs in the Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance. No material weaknesses were reported.

Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in the schedule of findings and questioned costs.

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FY25 Single Audit Report
https://grants.gatech.edu/reports-and-forms

January 12, 2026

Management Corrective Action Plan

Finding 2025-001 Noncompliance with payroll and travel expense policies and procedures

This is a carry-over from Finding 2024-001, which had a corrective action plan established with a target completion date of December 31, 2025. The actions taken below spanned calendar year 2025, which included the last half of fiscal year 2025 (a period covered by this Single Audit) and the first half of fiscal year 2026.

Over the course of the 2025 calendar year, we have undertaken substantial efforts across the institution to help remedy the issues identified in this finding.

Travel:
- Updated travel policies on air transportation and authorizations to travel in May of 2025, along with updating FAQs on travel. Training updates were also made in September of 2025, along with updated one-page travel guidance documents in October of 2025.
- In May of 2025, we implemented and clarified travel procedures that require a travel authorization to be completed prior to travel and include a travel questionnaire that aids in making sure the potential travel associated with a federal award is for allowed activity.
- Also in May of 2025, the Institute mandated the use of travel booking service, Travel Inc., which includes requiring travel authorizations prior to booking, and also ensures appropriate supporting documentation is maintained.

Payroll:
- Developed additional reports to detect potential undocumented effort or untimely effort certifications. These reports were made available to our campus community in April of 2025. To date, as of January 1, 2026, 99% of FY25 effort forms have been certified.
- Effort certification, where employees who are 100% funded by federal programs, reflect a 2% allocation for administrative duties. Development work began on this initiative in January of 2025 and the recurring allocation process was initiated in April of 2025. We are continuing to review this quarterly and making adjustments as needed.
- We have also created an internal report designed to show employees with travel costs on awards where effort (salary) is not reflected over the period of performance. Development work began in August of 2025 and was moved to Production in November of 2025. The report has been validated by Internal Audit, and we are partnering with them to develop a process for monitoring actions to be taken by departments with awards on the report.

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FY25 Single Audit Corrective Action Plan

- All Non-Student Employees are capped at 98% effort on Sponsored Awards for FY26

- New job titles <u>exempted</u> from adjustment Tech Temps and Post Docs; departments can adjust as needed

- Q2 adjustment will be recorded in January

- Report showing expense reports charged to grants without effort to be distributed to all departments

- Best Practice is to align effort with travel

- Document exceptions in Spend Authorization with language from award documentation

- Students can leave or graduate so get effort aligned at time of travel

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Cost Accounting Updates

Andrew Chung

Cost Accountant II

Georgia Tech

Service Center – Internal Billing

🎯 **Focus:** Billing Internal Customers & Sponsored Awards (Workday Worktags)

Internal Process Overview ⚙️

- 🔄 Service centers record charges by debiting *Supplies & Materials* expenses and crediting *Internal Revenue*.
- 💻 Enter transactions directly in Workday using the correct Grant (GR) or DE worktags.

Ledger Account 📒

- 🔢 Use Ledger **471100** (Quasi Revenue) for all internal billings (Federal sponsors, GT departments, or Affiliates).

Revenue Category (RC) Selection 🏷️

- 🏛️ **RC471101:** For State, GTF, or GTRC funds (typically DE worktags) and GT affiliates (e.g., GTAA).
- 🏆 **RC471111:** For Sponsored Awards (Grant worktags).

Automated F&A Handling (Overhead) Handling 🤖

- ✅ **System-Driven Compliance:** When billing a Sponsored Award (Grant), Workday automatically calculates and applies F&A.
- ✨ **Unit Action:** Bill only the direct service cost; do not calculate F&A manually.

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Service Center – External Billing

🎯 **Focus:** Billing Corporate & External Entities (No Workday Worktags)

External Billing Process 🔀

- 🏢 This process applies to external customers (e.g., Delta, Coca-Cola) without GT Workday worktags.
- 📝 **Invoicing:** Customer invoices are usually issued by Bursar's Office.
- 💾 **Revenue Recognition:** The unit must submit a Journal Entry (JE) to recognize the revenue in Workday with the correct Ledger and Revenue Category.

Critical: Manual F&A (Overhead) Calculation ⚠️

- 🚫 **No Automatic Calculation:** The Bursar's Office does not calculate F&A; they bill exactly what the unit requests.
- 🧮 **Unit Responsibility:** Calculate the F&A surcharge and include it in the amount sent to the Bursar to ensure full cost recovery

Coding for External Revenue (JE) ✍️

- 📒 **Ledger Account:** Use **452500** (Sales Miscellaneous).
- 🏷️ **Revenue Category:** Use **RC452590** for DSS revenues billed to external sources.

Service Center Billing – Quick Reference Table

Funding Source 💰	Worktag Type 🏷️	Ledger Account 📒	Revenue Category (RC) 🏷️
Internal Dept / State / GTF	DE	471100 (Quasi Revenue)	**RC471101**
Sponsored Award	GR	471100 (Quasi Revenue)	**RC471111**
GT Affiliate (e.g., GTRI)	DE	471100 (Quasi Revenue)	**RC471101**
External (e.g., Corp)	None (Bursar)	452500 (Sales Misc)	**RC452590**

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Fly America Act Checklist

Policy Webpage:

https://grants.gatech.edu/policies-and-procedures/industry-standards-and-regulations

Open Skies 'Partners' have been allowed to expand service into the U.S. without government interference in decisions about routes, capacity and pricing. Partners do not qualify the Fly America Act exception unless they are also named in one of the bilateral / multilateral agreements mentioned above.

Click here for **Fly America Act waiver**.

Click here for **Fly America Act checklist**.

Please contact us via **Contact.Grants@office365.gatech.edu** with any questions you might have about this regulation.

Towards the middle of the webpage

Resources Webpage:

https://grants.gatech.edu/resources

Federal Research Terms and Conditions (including Prior Approval Matrix)

G&C Financial Analysts Assignment By Department

How does Georgia Tech define Institutional Base Salary?

Fly America Act Checklist

At the bottom of the webpage

Georgia Tech

Fly America Checklist

Fly America Act Checklist for PIs: Booking Travel on Sponsored Federal Awards

Pre-submission checklist for federally funded trips to ensure compliance with the Fly America Act.

📒 Pre-Step: Manager and Supervisor Responsibilities
Before the traveler or preparer begins travel, the manager, supervisor, or their delegate must verify:

- 📝 The business purpose of the trip
- ✅ Trip allowability and cost reasonableness under the grant, award, or funding source. Sponsor may require per-trip approval.
- 🛫 Travel class compliance with Georgia Tech and USG policies

Once these verifications are complete, move to the traveler checklist below for detailed compliance review.

Checklist for Traveler or Preparer

STEP 1: Confirm Funding Source:
📗 Is the travel being funded by a federal grant, contract, or other federally sponsored award?

- If YES: The Fly America Act applies.
- If NO: The Fly America Act does not apply. However, State of GA rules still apply.

STEP 2: Select Air Carrier:
🛫 Use a U.S. flag air carrier (an airline with a U.S. government-issued operating certificate, such as American, Delta, or United) for all legs of the trip, wherever available.

- Check the Certified Air Carriers list (GSA Website).

STEP 3: Check Flight Codes and Itinerary:
🔡 For codeshare flights:
A codeshare is when two or more airlines share the same flight. One airline operates the plane ("operating carrier") while others sell seats on the flight under their own airline code ("marketing carrier").

- **ALWAYS** verify your ticket/itinerary lists a U.S. carrier's two-letter code (e.g., "UA" for United, "DL" for Delta) by the flight number.
- Example: A flight operated by Air France but marketed as "Delta 1234" is compliant; a ticket listing "AF 5678" is not.

STEP 4: Assess Need for Exceptions or Waivers:
🚨 General Exceptions—U.S. carrier can be avoided only if it would:

- Increase travel time by 24+ hours
- Require a domestic transfer adding 6+ hours
- Force an extended layover (4+ hours)

🌐 Open Skies Agreements — for international trips only:

- Does your route involve the EU, Australia, Switzerland, Japan, Norway, or Iceland? (UK not included)
  - If YES (and funding is not DoD), a qualifying foreign carrier is allowed.
  - For DoD-funded travel, always use a U.S. carrier.
  - Check GSA website for latest information: https://www.gsa.gov/policy-regulations/policy/travel-management-policy-overview/fly-america-act

STEP 5: Document and Attach Required Records:
📄 Keep all ticket stubs, receipts, and itineraries displaying U.S. carrier codes.

- If traveling under an exception, attach a written explanation and relevant evidence.
- If using an Open Skies exception, document accordingly.
- Include Fly America Waiver Checklist (PDF) in the documentation.

STEP 6: Final Check Before Purchase:
🔍 Before purchasing:

- Confirm U.S. carrier codes on all required flights
- Have documentation for any exceptions/Open Skies use
- Ensure booking aligns with sponsor and Georgia Tech travel policies
- Ensure travel dates fall within the approved travel-authority period. Update the travel-authority dates if the itinerary changes.
- Report any personal travel taken in conjunction with business travel in the travel authority.
  For example: If a conference runs Monday–Wednesday but you stay through Saturday for personal reasons, the authorized travel dates must reflect Monday–Saturday.

Summary Table of Compliance Requirements

Requirement	Compliance Condition
🛫 U.S. Carrier Usage	Mandatory if federally funded award pays
🌐 Non-U.S. Carrier	Only with documented waiver/exception
📄 Documentation	Must show U.S. carrier code on ticket
👤 Who is Covered	All GT employees/affiliates on federal funds

Note: Failure to comply with this policy may result in **non-reimbursement of expenses**.

When in doubt, contact the Grants & Contracts office or GT Travel Office before booking.

Operations Perspective

Charles H. Derricotte III

Assistant Director of Financial Operations - GTMI

Georgia Tech

What are Common Causes of Questioned Costs?

- Unallowable expenses
  - Group meals that are not budgeted
  - Advertising
  - Memberships / Subscriptions

- Inadequate or missing documentation
  - Reasons of how cost benefits award (Clear Justification)
  - Explanation and/or approval for costs not previously budgeted

- Late cost transfers
  - Costs added to awards near term date (final 30 days – outside of Salary)
  - Costs moved from a different sponsored award (Ex.NIH to NSF)
  - Costs moved to resolve overrun (Between sponsored awards)

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Prevention Tactics: Unallowable expenses
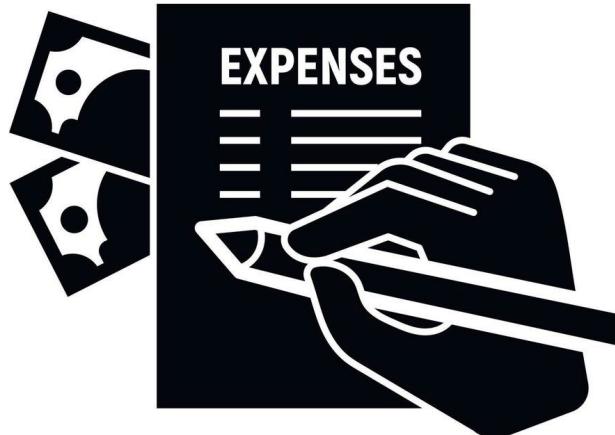
- Have P.I's utilize the P.I Health Check
- Review the SABER LITE Report in Workday
- Get more information when requisitions are put into the system for higher risk costs (equipment, other operating expenses)
- Make sure uncommon costs are included during the pre-award stage
  - Budget Justification
  - Sponsor Approval
- Review the FAQ's & Policy for Professional Memberships:
  - https://controller.gatech.edu/ProfessionalMemberships
  - https://policylibrary.gatech.edu/business-finance/professional-memberships-policy

Prevention Tactics: Inadequate or missing documentation

dreamstime.com   ID 24974178 © Palto
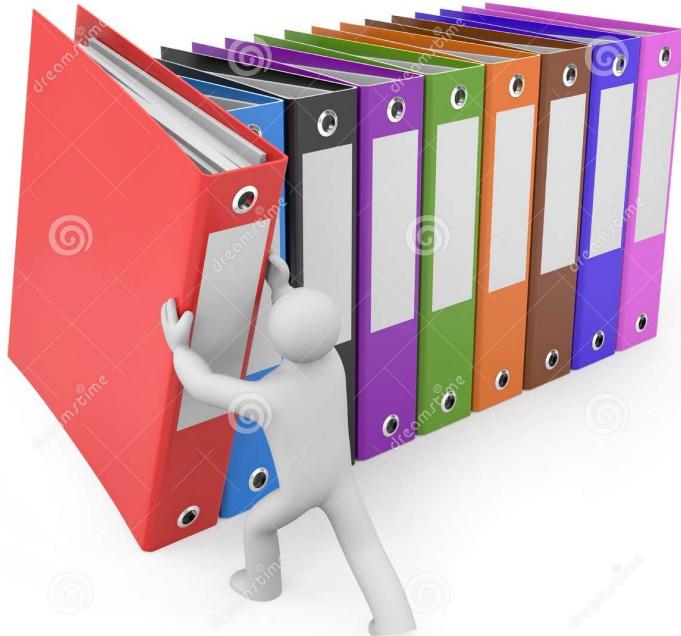
- Include additional justifications in transactions that have higher risk
  - Travel on sponsored
  - Equipment
  - Other Operating Expenses
- Use the tools available to provide justifications
  - Comment sections in Workday
  - ONEDrive
  - Attach approvals internal/external in WD
  - Be cautious of email attachments

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Prevention Tactics: Late Cost Transfers

- Salary: Have research staff/students review EWAF
  - Timing based on changes made
  - Prevent EDR's utilize CPF's
- Review the P.I Health Check
- Admins review portfolio of P.I monthly
- Meet with P.I's at a minimum quarterly to go over expenses

Georgia Tech

Other Strategies to manage Questioned Costs

- Collaboration – Collaborate with PI's and other departments(if applicable) to ensure any high-risk costs are appropriately documented. Especially awards with Internal Collaboration

- Pre Award – Create detailed budget justifications to ensure expectations are documented and any mis-understandings are discussed before hand. More creates less later.

- Backup – Ensure funds are set aside in the event unallowed costs occur.

- Monitor – If the sponsor needs to approve or add context to expenses then utilize communications with them.

Georgia Tech

Workday Reporting Updates

Amy Zhang

Application Support Analyst Lead

Georgia Tech

Grant Attribute Change Requests – Post Integration Summary

- **Integration Go-Live Date**: Mid-August 2025

- **Since launch, we've completed around 80 requests**

  - The majority were Grant Manager changes (75 requests) compared to Grant Name changes (4 requests).

  - One request included 18 grants, the highest count in a single submission.

- **ServiceNow Tickets**: Similar volume for Grant Manager changes

  - Most tickets were resolved the same day

  - Delays occurred when key details were missing (e.g., Grant IDs)

- **Recommendation:**

  - Use Workday – Create Request task -> Change Grant Attributes

  - Changes typically reflect in Workday within a few hours.

- **Resources**:

  - Instruction link from previous session

  - https://www.grants.gatech.edu/sites/default/files/inline-files/The%20Latest%20Buzz%20with%20G&C%20Accounting%20-%20September%202025%20Final.pdf (pg45-48)

GT Sponsored Expenditure Direct and Gross Indirect Split- GTCR

- **GT Sponsored Expenditure Direct and Gross Indirect Split- GTCR – ObjClass**

- These reports display sponsored direct expenditures and gross indirect expenditures, grouped by college or division, so you can easily track spending trends..

- By default, FD21021 Restricted – Georgia Tech Research Institute (GTRI) is excluded on both reports.

- To help you customize the report, we have added several prompts such as Cost Center Hierarchies, Grant Hierarchies, Sponsor type and Prime Sponsor type. Some prompts include an option labeled "to Exclude"—be sure to check this carefully so you apply the correct filter.

- Detailed instructions for running the report are provided above the prompts for quick reference. The best practice is to use only one filter at a time for the most accurate results.

GT Sponsored Expenditure Direct and Gross Indirect Split- GTCR ✕

GT Sponsored Expenditure Direct and Gross Indirect Split- GTCR

Instructions   To view Resident Instruction, either choose to filter via exclusion Fund : FD21021 or choose to filter via exclusion Cost Center Hierarchy : GTRI. It is not recommended to filter by both. In addition to these filters, you can select Grant Hierarchies to exclude to exclude RI for either Federal or Non-Federal grants, or Sponsor Type or Prime Sponsor Type to further narrow the results. It is best practice to only use one of these filters at a time. Cost Accounting has traditionally excluded all activity in GTRI cost centers. Grants and Contracts Accounting Sr. Director has produced reports that remove all GTRI funded sources and keep all Resident Instruction and Other Unit funded sources.

Period   * ✕ FY26 - Jan

Fund(s) to Exclude   ✕ FD21021 Restricted - Georgia Tech Research Institute (GTRI)

Cost Center Hierarchy(s) to Exclude

Grant Hierarchy(s) to Exclude

Sponsor Type

Include Blank Sponsor Type   ☐

Prime Sponsor Type

GT Sponsored Expenditure Direct and Gross Indirect Split- GTCR

- This screenshot shows the report generated using the prompt from the previous slide. It provides a breakdown of direct expenditures and gross indirect expenditures, grouped by by college or division.

GT Sponsored Expenditure Direct and Gross Indirect Split- GTCR

| Period | FY26 - Jan | | Include Blank Sponsor Type | No |
| Fund(s) to Exclude | FD21021 Restricted - Georgia Tech Research Institute (GTRI) | | | |

8 items

Period	College of Engineering (COE)			College of Sciences (COS)			Vice Provost for Enrollment Services			Interdisciplinary Research Institutes (IRIs)			College of Computing			Enterprise Innovation Institute (EI2)			
	Direct Exp	Indirect Exp	Total Exp	Direct Exp	Indirect Exp	Total Exp	Direct Exp	Indirect Exp	Total Exp	Direct Exp	Indirect Exp	Total Exp	Direct Exp	Indirect Exp	Total Exp	Direct Exp	Indirect Exp	Total Exp	Di
Jul - FY26	22,274,795	7,419,736	29,694,531	5,937,430	2,117,237	8,054,667	610,597	4,006	614,603	4,008,556	432,048	4,440,604	2,662,939	1,107,543	3,770,482	817,746	210,370	1,028,116	49
Aug - FY26	18,056,691	6,086,835	24,143,525	5,206,601	1,404,573	6,611,174	12,616,571	3,196	12,619,767	2,655,628	597,085	3,252,713	2,643,075	1,012,038	3,655,113	887,561	218,039	1,105,600	54
Sep - FY26	17,260,213	5,665,474	22,925,687	4,325,783	1,183,198	5,508,981	767,036	13,311	780,346	2,553,534	670,453	3,223,988	2,129,303	843,187	2,972,490	1,163,561	262,754	1,426,315	77
Oct - FY26	16,643,313	5,342,670	21,985,983	3,585,370	1,021,795	4,607,166	567,721	4,529	572,251	1,881,632	490,350	2,371,982	1,929,109	833,418	2,762,528	1,232,120	281,799	1,513,919	58
Nov - FY26	15,189,134	5,129,784	20,318,917	4,717,584	1,068,154	5,785,738	584,518	4,700	589,219	1,891,535	497,972	2,389,507	2,253,810	818,117	3,071,927	1,181,460	226,898	1,408,359	42
Dec - FY26	16,973,613	5,375,499	22,349,112	2,966,558	1,027,879	3,994,437	557,897	3,121	561,018	2,634,783	634,258	3,269,041	2,255,550	922,881	3,178,430	723,112	225,873	948,985	53
Jan - FY26	1,798,987	345,585	2,144,571	407,858	58,267	466,125	9,498,512	1,173	9,499,685	186,588	68,440	255,028	131,075	47,544	178,619	230,951	57,777	288,728	7
Total	108,196,745	35,365,582	143,562,327	27,147,184	7,881,103	35,028,287	25,202,852	34,036	25,236,888	15,812,257	3,390,606	19,202,863	14,004,860	5,584,728	19,589,588	6,236,510	1,483,511	7,720,021	3,43

Georgia Tech

Training Updates

Rob Roy

Director - Sponsored Operations

Georgia Tech

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

REGISTER NOW!

Activities

- **Pre-Award Activities:** Feb 23 | 10am–12pm   Mar 19 | 1pm–3pm
- **Post-Award Activities:** Feb 24 | 1pm–3pm   Mar 11 | 1pm–3pm

Workshops

- **2 CFR 200 Workshop (Part 2):** Feb 12 | 1pm–3pm   Mar 18 | 10am–12pm
- **Internal Controls Workshop (Part 2):** Feb 16 | 10am–12pm   Mar 26 | 1pm–3pm
- **Mentor Panel Discussion & Networking:** Apr 23 | 2:30pm–4pm / Hybrid

Advanced Topics

- **Service Centers:** Mar 31 | 1pm–3pm
- **Audit Findings - Effort & Compensation:** Apr 2 | 10am–12pm
- **Costing:** Apr 23 | 9am–10:30am
- **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!

RACC — RESEARCH ADMINISTRATORS CERTIFICATION COUNCIL

GEORGIA TECH RESEARCH ADMINISTRATION — BASIC CERTIFICATION
This certificate is awarded to
Hedly Broxton
16-SEP-2021
10 contact hours (1 CEU)
Deanna Hendrickson
Signature

GEORGIA TECH RESEARCH ADMINISTRATION — INTERMEDIATE CERTIFICATION
This certificate is awarded to
Hedly Broxton
03-NOV-2021
27.5 contact hours (2.75 CEU)
Deanna Hendrickson
Signature

GEORGIA TECH RESEARCH ADMINISTRATION — ADVANCED CERTIFICATION
This certificate is awarded to
Hedly Broxton
08-DEC-2022
8 contact hours (0.8 CEU)
Deanna Hendrickson
Signature

THANK YOU!

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