

The Latest Buzz with G&C Accounting

Tuesday, March 25, 2025
1:00 – 2:30 PM



Agenda

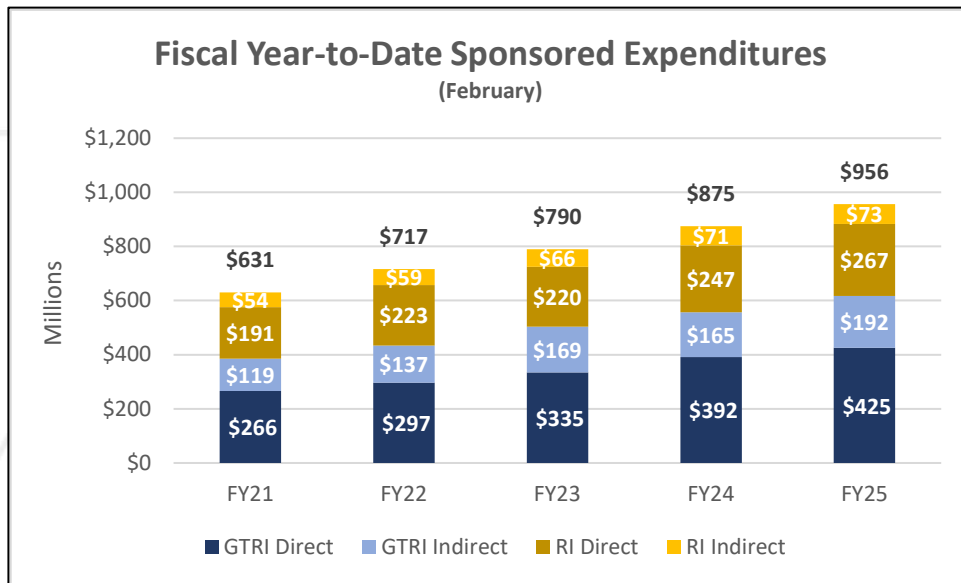
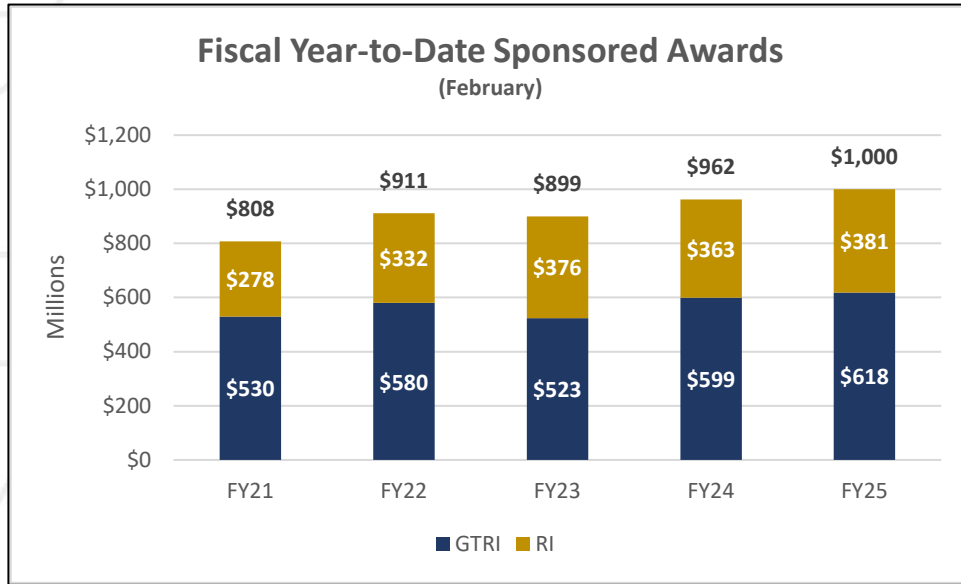
Topic	Presenter(s)
Research Updates	Josh Rosenberg
Project Accounting Updates	Glenn Campopiano
How to Initiate Residual Cost Transfer (Demo)	Kyle Bowen
Cost Accounting Updates	Jonathon Jeffries
Cost Accounting Updates	Andrew Chung
Compliance Updates	Charles Derricotte III
Compliance Updates	Robert Carswell
Workday and Reporting Updates	Amy Zhang
Training Updates	Rob Roy
Closing	Josh Rosenberg

Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

Georgia Tech Research (RI and GTRI)



Trends:

Actuals (AWARDS):

- **FY25: \$999,716,828**
- GTRI: up 3.2% and \$19.0 million (\$618.5 million in FY25 vs. \$599.5 million in FY24)
- RI: up 5.0% and \$18.2 million (\$381.2 million in FY25 vs. \$363.0 million in FY24)
- **GT Overall: up 3.9% and \$37.2 million (\$999.7 million in FY25 vs. \$962.5 million in FY24)**

Projections for full year FY25: GTRI (6.8% growth), RI (flat growth).

Trends:

Actuals (EXPENDITURES):

- **FY25: \$956,261,141**
- GTRI: up 10.9% and \$60.7 million (\$616.8 million in FY25 vs. \$556.1 million in FY24)
- RI: up 6.6% and \$21.0 million (\$339.5 million in FY25 vs. \$318.5 million in FY24)
- **GT Overall: up 9.3% and \$81.6 million (\$956.3 million in FY25 vs. \$874.6 million in FY24)**

Projections for full year FY25: GTRI (14.9% growth), RI (5.4% growth).

RI Sponsored Programs

AWARD DATA: FY21 – 25 (YTD through Period 8: February)

AWARDS: Cumulative Report thru: FEBRUARY					
College/Unit	FY25				Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 28,718,291	121	\$ 34,884,464	127	-17.7%
COS	\$ 44,816,419	240	\$ 43,960,102	203	1.9%
DSGN	\$ 5,640,335	110	\$ 7,084,426	391	-20.4%
ENGR	\$ 232,277,568	957	\$ 218,463,986	818	6.3%
GTRI	\$ 618,470,555	641	\$ 599,433,890	697	3.2%
IAC	\$ 4,102,812	36	\$ 5,637,319	40	-27.2%
OTHERS	\$ 65,078,285	243	\$ 52,485,759	241	24.0%
SCB	\$ 612,564	9	\$ 540,974	5	13.2%
Total	\$ 999,716,829	2,357	\$ 962,490,921	2,522	3.9%
Resident Instruction and Other	\$ 381,246,273	1,716	\$ 363,057,031	1,825	5.0%

Key Takeaways:

- Awards for Georgia Tech totaled \$999.7 million.
- On the RI side, awards increased 5.0% to \$381.2 million:
 - Biggest increases came from the Department of Energy, Industrial Sponsors, and Colleges/Universities
 - Biggest decreases came from NSF and the Navy.

Awards		
	YTD (Feb.)	Full Year
FY25	\$ 381,246,273	\$ 496,349,867
FY24	\$ 363,057,031	\$ 496,349,867
FY23	\$ 375,914,452	\$ 512,798,650
FY22	\$ 331,735,809	\$ 443,169,708
FY21	\$ 278,171,868	\$ 415,738,536

RI Sponsored Programs

SPONSOR AWARD DATA: FY24 – 25 (YTD through Period 8: February)

RI NEW AWARDS (Through February)						
Federal Agency or Sponsor Type	FY25	% of RI Portfolio	FY24	25 v. 24 \$ Variance	25 v. 24 % Variance	5 Year Avg
NATIONAL SCIENCE FOUNDATION (NSF)	\$ 70,132,719	18%	\$ 80,402,296	\$ (10,269,577)	-13%	\$ 69,470,910
COLL/UNIV/RES INSTITUTES	\$ 50,265,109	13%	\$ 42,131,452	\$ 8,133,656	19%	\$ 37,872,300
US DEPT OF ENERGY	\$ 46,051,346	12%	\$ 28,161,385	\$ 17,889,961	64%	\$ 28,737,693
INDUSTRIAL SPONSORS	\$ 45,109,372	12%	\$ 33,223,309	\$ 11,886,063	36%	\$ 44,380,432
DHHS	\$ 41,429,139	11%	\$ 43,410,772	\$ (1,981,633)	-5%	\$ 36,807,570
INDUS RES INST/FDNS/SOC	\$ 35,543,366	9%	\$ 36,313,581	\$ (770,216)	-2%	\$ 34,617,319
US DEPT OF DEFENSE	\$ 14,815,601	4%	\$ 8,722,415	\$ 6,093,187	70%	\$ 9,311,493
NASA	\$ 14,329,537	4%	\$ 15,340,043	\$ (1,010,505)	-7%	\$ 12,662,248
US DEPT OF COMMERCE	\$ 13,262,486	3%	\$ 15,645,088	\$ (2,382,602)	-15%	\$ 15,549,860
ARMY	\$ 9,831,121	3%	\$ 13,267,595	\$ (3,436,474)	-26%	\$ 8,522,087
NAVY	\$ 9,014,877	2%	\$ 12,865,915	\$ (3,851,038)	-30%	\$ 9,491,228
GOVT-OWNED/CONTRACTOR OP	\$ 7,442,885	2%	\$ 7,183,267	\$ 259,618	4%	\$ 7,589,381
STATE & LOCAL GOVERNMENT	\$ 6,481,206	2%	\$ 6,416,914	\$ 64,291	1%	\$ 6,020,008
US DEPT OF TRANSPORTATION	\$ 4,774,938	1%	\$ 2,264,841	\$ 2,510,097	111%	\$ 5,907,317
AIR FORCE	\$ 3,249,940	1%	\$ 7,897,102	\$ (4,647,162)	-59%	\$ 6,374,320
Grand Total	\$ 381,246,273	100%	\$ 363,057,031	\$ 18,189,243	5.0%	\$ 346,019,109

Key Takeaways:

- Top 15 sponsor types/agencies by award dollars in FY25 listed above; totals at the bottom reflect awards from all sponsors.
- We have seen a reduced concentration at the top of the sponsor list, with no individual sponsor constituting 20% of our portfolio.

RI Sponsored Programs

EXPENDITURE DATA: FY21 – 25 (YTD through Period 8: February)

Expenditure Analysis: February	FY25 YTD	FY24 YTD	Change
Salaries and Wages	\$ 96,801,018	\$ 93,626,568	3.4%
Subcontracts	\$ 54,061,316	\$ 46,964,562	15.1%
Tuition Remission	\$ 21,791,498	\$ 22,570,005	-3.4%
Other Direct Costs	\$ 37,703,386	\$ 28,550,228	32.1%
M&S	\$ 18,279,419	\$ 19,803,432	-7.7%
Fringe Benefits	\$ 19,344,165	\$ 18,303,380	5.7%
Equipment	\$ 12,481,454	\$ 11,342,912	10.0%
Domestic Travel	\$ 4,102,620	\$ 4,516,322	-9.2%
Foreign Travel	\$ 1,473,376	\$ 1,245,421	18.3%
High Performance Computing	\$ 138,545	\$ 61,691	124.6%
Unallocated/Blank Object Class	\$ 342,042	\$ 232,291	47.2%
DIRECT	\$ 266,518,838	\$ 247,216,811	7.8%
INDIRECT (IDC)	\$ 72,978,831	\$ 71,307,730	2.3%
Total	\$ 339,497,669	\$ 318,524,541	6.6%

Expenditures - Direct		
	YTD (Feb.)	Full Year
FY25	\$ 266,518,838	\$ 394,988,576
FY24	\$ 247,216,811	\$ 371,624,622
FY23	\$ 220,495,483	\$ 337,688,551
FY22	\$ 223,288,741	\$ 330,920,330
FY21	\$ 190,759,394	\$ 294,248,586
Expenditures - Indirect		
	YTD (Feb.)	Full Year
FY25	\$ 72,978,831	\$ 113,706,304
FY24	\$ 71,307,730	\$ 111,102,607
FY23	\$ 66,144,253	\$ 103,856,777
FY22	\$ 59,052,701	\$ 93,079,082
FY21	\$ 54,370,848	\$ 86,156,912

Key Takeaways:

- Direct expenditures were up 7.8% and indirect expenditures were up 2.3% YOY.
- Increases in our two biggest object class categories (salaries and subcontracts) are driving the big increase in direct expenditures.
- Indirect Cost Recovery (IDC) to date has been relatively steady in terms of growth year over year.

RI Sponsored Programs

EXPENDITURE DATA: FY21 – 25 (YTD through Period 8: February)

EXPENDITURES: Cumulative Report thru: FEBRUARY			
College/Unit	Expenditures - FY25	Expenditures - FY24	Variance
COMP	\$ 25,839,227	\$ 27,245,417	-5.2%
COS	\$ 40,733,297	\$ 40,463,567	0.7%
DSGN	\$ 6,352,058	\$ 7,065,037	-10.1%
ENGR	\$ 190,985,761	\$ 184,252,730	3.7%
GTRI	\$ 616,763,472	\$ 556,097,721	10.9%
IAC	\$ 4,636,077	\$ 4,201,600	10.3%
OTHERS	\$ 70,366,582	\$ 54,715,890	28.6%
SCB	\$ 584,667	\$ 580,299	0.8%
Total	\$ 956,261,141	\$ 874,622,262	9.3%
Resident Instruction and Other	\$ 339,497,669	\$ 318,524,541	6.6%

RI Sponsored Programs

Grants and Contracts PROJECT ACCOUNTING STATISTICS FY24 – FY25 (YTD through Period 8: February)

INVOICING			
Invoicing YTD FY2024 vs. FY2025 (thru February)			
Invoice Types	FY25 (Feb. YTD)	Monthly FY25 Average	FY24 (Feb. YTD)
G&C GIT Standard Certification Required	1,133,309	\$ 141,664	\$ 1,428,873
G&C GTRC Custom Certification Required	729,564	\$ 91,195	\$ 1,063,954
G&C GTRC Standard Certification Required	100,002,124	\$ 12,500,266	\$ 91,967,999
G&C In House	21,548,690	\$ 2,693,586	\$ 24,277,937
G&C LOC Draw	136,602,553	\$ 17,075,319	\$ 127,876,181
G&C SF1034	14,948,518	\$ 1,868,565	\$ 16,444,208
G&C SF270	40,069,331	\$ 5,008,666	\$ 38,895,524
Bursar Billed	21,552,094	\$ 2,694,012	\$ 14,771,757
Grand Total	\$ 336,586,183	\$ 42,073,273	\$ 316,726,435
Raw Invoice Counts	10,756	1,345	11,091
Year over Year Invoicing Change			
	Dollars	Invoice Counts	
YTD change in FY25 over FY24	\$ 19,859,748	(335)	
YTD percentage change	6.3%	-3.0%	

FINANCIAL REPORTS		
Financial Reports YTD FY2024 vs. FY2025 (thru February)		
Report Types	FY25 (Feb. YTD)	FY24 (Feb. YTD)
Annual Financial Report	66	72
Final Financial Report	124	157
Monthly Financial Report	52	114
Quarterly Financial Report	280	444
Milestone (Event Based)/Revised	3	1
Semi-Annual Financial Report	90	31
TOTALS	615	819
Year over Year Reporting Change		
	Report Counts	
YTD change in FY25 over FY24	(204)	
YTD percentage change	-24.9%	

Through February					
G&C ANALYST TEAM: JOURNALS	FY25	% of Total	FY24	% of Total	% Chg FY
Journals (Total)	938		872		8%
Appropriate Grants Management	733	78%	677	78%	
"Red Flag" Grants Management	205	22%	195	22%	

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 February, the analyst team managed: 749 award initiations, 1,739 award modifications, 3,630 award corrections, 1,639 closeouts, and 250 service now tickets.

RI Sponsored Programs

Award Dollars in Exception Status

AWARD EXCEPTIONS (Overspent) - as of March 3.				Total Count of Award ID	
Row Labels	Past-term	In-Performance	Available Balance	3-Mar	3-Feb
Financial Aid	(20,881,778)		(20,881,778)	2	2
Georgia Tech Manufacturing Institute	(1,863,877)		(1,863,877)	1	1
Mechanical Engineering	(1,319,018)	(18,579)	(1,337,597)	26	38
Electrical and Computer Engineering	(1,271,612)	(161,775)	(1,433,387)	52	63
Chemical and Biomolecular Engineering	(994,908)		(994,908)	18	18
Center for Research into Novel Comping Hierarchies	(878,252)		(878,252)	1	1
Materials Science and Engineering	(673,136)		(673,136)	7	8
General Institutional Expense	(601,462)		(601,462)	8	8
School of Cybersecurity & Privacy (SCP)	(573,031)		(573,031)	5	6
Chemistry and Biochemistry	(512,362)	(2,475)	(514,837)	8	11
GT/Emory Biomedical Engineering	(469,022)	(161,187)	(630,210)	21	21
EI2 Safety, Health, Environmental Services	(458,114)		(458,114)	2	2
Aerospace Engineering	(406,556)	(94,141)	(500,697)	27	30
Civil And Environmental Engineering	(317,170)		(317,170)	6	6
Physics	(299,476)	(6,215)	(305,691)	6	9
Grand Total	(32,860,246)	(681,616)	(33,541,861)	240	292
Non-Financial Aid	(11,978,468)	(681,616)	(12,660,083)	238	290

Key Takeaways:

- This data represents awards where actual spending plus obligations and commitments exceeds the current budget.
- The biggest risk area is dollars associated with “past-term” awards (the end date has passed).

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>

[FEBRUARY 2025 ARTICLE \(# 36\)](#)

Featured PI Article



PI ARTICLE: *Why You Should Care About Indirect Costs*

Indirect costs, also known as a Facilities & Administrative (F&A) rate, are essential for sustaining research at major institutions like Georgia Tech. They cover critical expenses such as utilities, infrastructure, and administrative support that enable research to thrive. 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):

March 25, 2025 (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:

March 31, 2025 (Monday)

10 - 11 a.m.

[Learn More](#)

Other News and Notes

- PI Attestation Statement – Subcontractor Invoices
- Maximum Effort 2% - Funding
- Grants Management 101

Project Accounting Updates

Glenn Campopiano

Director, Sponsored Research Accounting

Project Accounting Updates

Award ID	Bill to Sponsor	Award PI Department	Award Lifecycle Status	Award Start Date	Award End Date	Months Left for Award	Original Budget	Available Balance	Balance Status	Performance Status
AWD-004297	EMORY UNIVERSITY/ATLANTA, G	Bioengineering & Biosciences	Close Out	6/1/2022	5/31/2024	-9	\$ 44,242.65	\$ (39,517.10)	Overspent	Past-term
AWD-003112	UNIVERSITY OF ARIZONA/TUCSO	Biomedical Engr, GT/Emory	Central Administrative Review	9/30/2021	8/31/2024	-6	\$ 101,506.00	\$ (95,936.89)	Overspent	Past-term
AWD-006164	MICHIGAN STATE UNIVERSITY/E/	School of Interactive Computng	Central Administrative Review	8/1/2023	11/11/2024	-3	\$ 287,722.00	\$ (3,304.10)	Overspent	Past-term
AWD-004110	CISCO SYSTEMS/SAN JOSE, CA	Electrical & Computer Engr	Close Out	12/1/2022	11/30/2024	-3	\$ 100,000.00	\$ (3,271.96)	Overspent	Past-term
AWD-003141	ENIG AND ASSOCIATES INC/ROCK	Electrical & Computer Engr	Close Out	12/9/2021	11/30/2024	-3	\$ 425,724.00	\$ (2,154.85)	Overspent	Past-term
AWD-006232	EMORY UNIVERSITY/ATLANTA, G	Biomedical Engr, GT/Emory	Central Administrative Review	12/1/2023	11/30/2024	-3	\$ 75,258.72	\$ (36,158.80)	Overspent	Past-term
								\$ (180,343.70)		

Project Accounting Updates

- Cost Share not met

Award	Award Sponsor	Award	Funded	Sponsor	Sponsor	Total Cost	Cost Share	Cost share	Months	Cost share	Cost share	10%	minimum	Exception
AWD-005241: GEORGIA TECH-	GEORGIA	Close Out	172,790.00	138,100.55	79.92%	\$83,705.00	\$6,862.45	8.20%	(6)	60,037.87	79.92%	10%	69.92%	Exception
AWD-002187: Assessment of	DELTA AIR	Close Out	25,000.01	24,999.98	100.00%	\$5,000.00	\$4,285.00	85.70%	(42)	714.99	100.00%	10%	90.00%	Exception
AWD-005774: DESIGNING	EMORY UNIVERSITY-	Close Out	36,000.00	15,519.54	43.11%	\$3,440.00		0.00%	(2)	1,482.98	43.11%	10%	33.11%	Exception
AWD-001575: AUTONOMOUS,	US DEPT OF	Central	2,590,981.00	1,692,690.34	65.33%	\$1,278,077.00	\$590,759.88	46.22%	(1)	244,209.03	65.33%	10%	55.33%	Exception
AWD-003886: AUDIOT GRAPHASE	GEORGIA RESEARCH	Close Out	111,289.00	112,829.30	101.38%	\$3,606.00		0.00%	(1)	3,606.00	100.00%	10%	90.00%	Exception
AWD-004559: JUMP 2.0 - SUPeRior	CORNELL	Central	579,246.00	593,253.07	102.42%	\$474,965.00	\$307,782.32	64.80%	(2)	167,182.68	100.00%	10%	90.00%	Exception
AWD-004594: The Effective of	AMERICAN	Close Out	6,000.00	4,448.60	74.14%	\$1,109.00		0.00%	(2)	822.25	74.14%	10%	64.14%	Exception
AWD-004672: PIEZO-CAPACITIVE	SEMI/MILPITAS, CA	Close Out	650,176.00	650,176.00	100.00%	\$1,379,423.00	\$681,832.10	49.43%	(7)	697,590.90	100.00%	10%	90.00%	Exception
AWD-101857: I-CORPS:	GEORGIA RESEARCH	Close Out	50,905.00	50,905.00	100.00%	\$5,277.00	\$2,288.41	43.37%	(69)	2,988.59	100.00%	10%	90.00%	Exception
AWD-103254: FY16 SOUTHEASTERN	US DEPT OF	Close Out	1,896,226.95	1,896,226.95	100.00%	\$885,149.00	\$454,249.61	51.32%	(58)	430,899.39	100.00%	10%	90.00%	Exception
AWD-103413: OPERATION OF	US DEPT OF	Close Out	1,323,352.49	1,304,301.97	98.56%	\$463,554.73	\$117,263.33	25.30%	(58)	339,618.23	98.56%	10%	88.56%	Exception
AWD-004400: MULTI-PURPOSE AIR	SANDIA NAIL	Close Out	160,000.00	159,480.26	99.68%	\$230,914.00	\$123,054.12	53.29%	(5)	107,109.78	99.68%	10%	89.68%	Exception
AWD-102142: RITMOridesourcing	ARGONNE NAIL	Close Out	692,181.00	692,162.67	100.00%	\$692,181.00	\$86,878.10	12.55%	(33)	605,284.57	100.00%	10%	90.00%	Exception
AWD-003320: TERRADYNAMICALLY	GEORGIA RESEARCH	Close Out	100,000.00	98,165.36	98.17%	\$9,759.00	\$6,195.24	63.48%	(16)	3,384.72	98.17%	10%	88.17%	Exception
AWD-001005: EFFECTS OF	INTERDISCIPLINARY	Close Out	10,000.00	10,000.00	100.00%	\$208.00		0.00%	(32)	208.00	100.00%	10%	90.00%	Exception
AWD-101677: ABBA-ADVANCED BIO	AVAPCO LLC./THOMA	Close Out	25,000.00	22,474.63	90%	\$ 43,313.80	6,257.83	14.45%	(58)	32,680.64	89.90%	10%	79.90%	Exception

Project Accounting Updates

- Review Exception reports – all of them.
- Salary Overpayments for graduating students.
- Cost share met for FY25
- Clearing open obligations on awards that have ended.
- Purchase Orders not fulfilled in POP need to be cancelled or moved to another source of funding.
- 90 days to year end close!!!

Awards Denominated in Foreign Currency

- Most of our Foreign sponsors contract with GTRC with US Dollars. Some have their contracts denominated in their own currency.
- When we are getting paid in a foreign currency there are transactional bank fees, maybe V.A.T. taxes and the actual Exchange Difference.
- There is GT Policy 4.2.5 Foreign Sponsor Payments that has details.
- It is very important for grant managers and PI's monitor the payments being received to adjust the award budget if the exchange difference is not in GTRC's favor.
- Most often GTRC is getting less than what the original budget was planned for resulting in overspending on the award which must be covered by PI/unit.
- Read contract to find out if award is in foreign currency or US dollars.

Awards Denominated in Foreign Currency

Steps to ensure overspending does not happen-

- Upon initiation verify date of contract execution and double check that the original budget in CIS matches the value of the currency exchange on that date.
- When first payment is received adjust budget (only downward- sorry any positive gains in the exchange will be used by GTRC to cover fees). View in GTRC Sponsor Billing Activity report.
- With each additional payment adjust budget as needed.
- Some sponsors will withhold 10% of the contract value until final deliverables or financial reports are received. Be mindful of that.

4.2.5 Foreign Sponsor Payments

Policy Statement

Exchange Rate Consideration

The exchange rate is the price of one currency expressed in terms of another currency. For example, as of the November 2009, the exchange rate of one U.S. dollar for one Euro was approximately 0.67, which means that one dollar can be exchanged for 0.67 euros. Fluctuation in exchange rates have significant effects on the payments for sponsored research projects. All GA Tech units should be aware of the risks, including potential loss of dollars, involved in agreements containing payment terms in foreign currency.

Payment Terms for Foreign Sponsors

OSP generally requires at least 50% advance payment from all foreign sponsors. To eliminate the risk associated with exchange rates, OSP establishes the agreement amount and payment terms in U.S. dollars. If the sponsor will not agree to establish the agreement's price and payment terms in U.S. dollars, OSP will try to reduce the risk associated with exchange rates by requiring payment in full upon execution of the agreement or as much advance payment as can be mutually agreed upon. If the sponsor will not agree to advance payments, OSP will require a memo signed by the School Chair stating that they understand the ramifications associated with payments made in a foreign currency, and the School will be responsible for any cost over-runs associated with foreign currency fluctuations.

Budget

- The PI should prepare a budget in U.S. dollars and the currency of the foreign sponsor. OSP will process the budget for the Agreement in U.S. dollars at the time an award is processed based on the current exchange rate. Grants & Contracts will notify the PI and OSP of the payment amount received to adjust the budget as necessary. The PI's School will be responsible for any shortfalls in the awarded amount due to fluctuations in the currency's exchange rate. Therefore, the PI should stay abreast of the affect the exchange rate will have on the budget throughout the life of the research project.

How to Initiate Residual Cost Transfer (Demo)

Kyle Bowen

Financial Analyst

How to Initiate Residual Cost Transfer - Demo Link

- https://mediaspace.gatech.edu/media/How+to+Initiate+Residual+Cost+Transfer+Demo+-+March+2025+Buzz/1_uq8ya12y

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

Monthly WAF and Grant Management

- As we approach year end make sure all employees including student employees are checking their Workload Assignment Forms (WAF) monthly!
- Late EDRs and Prior Year Cost Transfers are a function of control weakness
- Employees must report errors to their Financial Staff and an EDR should be performed **ASAP**
- 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.

NIH Salary Cap Management

- No changes to 2025 cap amount still at 2024 level of \$221,900
- 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
- NIH Calculator is posted on G&C website under Resources
- To Request linked NIH Cost Share Grant
 - Submit a request via Workday

Sponsored Award Effort Limitation

- FY25 implementation of a maximum **annual** 98% effort on RI sponsored awards (GR Worktags)
- New procedure applies to all non-student employees including Post Docs
- Allows documented time for administration duties including annual training and general departmental meetings; protects the Institute from compliance issues
- JE will be posted in April based on March close to grant salary exceeding 98%
- Amounts over 98% will be centrally funded for FY25
- Any questions contact – jonathon.jeffries@business.gatech.edu

Summer Pay

- Summer Pay Form requires signature of Faculty Member and School Chair along with certification of the following:

"I certify that only my personal effort related directly to the research award (such as research, writing progress reports, attending research-related conferences and/or holding research meetings) will be charged to a grant. I certify that no effort expended on research awards during the academic year is being charged as summer salary and that effort has been properly charged in the month(s) expended. I attest that I understand the summer salary limits and that the above detail of my planned activities is listed to the best of my knowledge at this time. If at a later date my summer plans change, I will complete a new request form.

- Summer Pay cannot be banked from the Academic Year and certification indicates the work will be performed during the summer months

Travel on Grants

Scenario 1

- Travel Authorization during the summer that includes gaps in travel dates
 - Verify that the travel justification includes the “Who, What, When, Where and Why” in spend authorization and that it aligns with Grant deliverables
 - If PI is paid summer salary during the entire travel period, verify if the PI is actively working and not on personal time during the gaps in travel period
 - If PI is working include support to document any questions about gap in travel period
 - Verify summer pay and travel grant source align during the trip, if not clearly note the exception in the travel authorization

Travel on Grants

Scenario 2

- Travel Authorization in June to California for conference but includes flight out of Orlando and employee arrives 3 days prior to conference
 - Verify that the travel justification includes the “Who, What, When, Where and Why” in spend authorization
 - Include justification for flight from Orlando instead of Atlanta and include price comps
 - Include justification for arriving 3 days early to conference even if not charging per diem to GT during those days, best practice would be a daily itinerary attached

Cost Accounting Updates

Andrew Chung

Cost Accountant II

Institutional vs Individual Memberships

- Institutional Memberships – type of membership where the entire university or a specific school/department/unit within the university joins a group or organization rather than individual members.
 - AE has joined the Royal Aeronautical Society (RAeS) to benefit the entire department
 - OSP has become a member of NCURA to benefit the entire department of research administrators
- Individual Memberships – type of membership where an individual from a school/department/unit joins a group or organization.
 - ME wants to send PI to a conference but it's cheaper to buy the membership for the PI because the membership includes a discount to conference fees. The total cost of membership plus conference is cheaper than the conference fees alone.
 - If the department wants to send a PI to a conference without any type of membership, that would be a conference registration expense and NOT a membership expense.
 - School of Engineering pays IEEE membership for a professor
- The school/department/unit typically joins a professional group or organization to gain benefits such as networking, professional development and industry resources such as publications.
- The memberships should have a clear and direct benefit for the institute. For additional information regarding this topic, please visit: [Professional Memberships | Controller's Office](#)

New Spend Codes for membership types

- Each quarter, GT is required to report on amount spent for institutional memberships to the federal government.
- Hence, it is important to be able to distinguish between INDIVIDUAL vs INSTITUTIONAL memberships when posting membership expense.
- For Individual Memberships – please use spend code: SC727130 – Other Operating Expenses – Individual Memberships.
- For Institutional Memberships (NEW) – please use spend code: SC727132 – Other Operating Expenses – Institutional Memberships.

Spend Category Object	Spend Category Hierarchies Objects	Top Level Spend Category Hierarchies	Reference ID	Commodity Detail	Procurement Usage	Expense Usage	Supplier Invoice Usage	Ad Hoc Payment Usage	Allocate Freight	Allocate Other Charges
SC727130 - Other Operating Expense - Individual Memberships	ATHL038 - Memberships & Dues ATHL General & Admin Other Operating Expense	ATHL All Spend Categories ATHL NCAA All Spend Categories GT All Spend Categories	SC727130		Yes	Yes	Yes	No	No	No
SC727132 – Other Operating Expense – Institutional Memberships	ATHL038 - Memberships & Dues ATHL General & Admin Other Operating Expense	ATHL All Spend Categories ATHL NCAA All Spend Categories GT All Spend Categories	SC727132		Yes	Yes	Yes	No	No	No

Compliance Updates

Charles H. Derricotte III

Financial Compliance Program Manager

Trips Which Include Annual Leave / Personal Travel-

Policy 6.6

- Only expenses incurred during and pertaining to the official travel will be reimbursed, or which would reasonably be expected to be incurred if only the official travel had occurred.
- Reimbursement for airfare is limited to the least expensive round-trip airfare to the official destination point(s). Quotes for round-trip airfare for the dates with and without annual leave should be obtained from the Institutes contracted travel management company (Travel Inc.), as a cost comparison, to reflect the most economic airfare at least two weeks in advance.
- Reimbursement for a rental car and associated expenses are limited to the time/expenses associated with the official trip. Reimbursement for mileage is limited to the official travel miles only. If the rental amount includes personal travel, the total amount due should be prorated according to the number of days on official GT business
- When traveling with a personal vehicle, reimbursement for mileage to the travel destination should not exceed the equivalent cost of airfare at least two weeks in advance. A quote for airfare is to be obtained for comparison with mileage for the trip. Any travel expenses for travel time that exceeds one day will not be reimbursed.

Airfare Cost Comparison

1. Quote for Round-Trip Airfare (Conference Dates Only)

- **Departure:** March 9 – Atlanta (ATL) → San Diego (SAN)
- **Return:** March 13 – San Diego (SAN) → Atlanta (ATL)
- **Cost: \$450**

2. Quote for Round-Trip Airfare (Including Personal Travel)

- **Departure:** March 9 – Atlanta (ATL) → San Diego (SAN)
- **Return:** March 17 – San Diego (SAN) → Atlanta (ATL)
- **Cost: \$550**

Justification

Dr. Carter presented at the ABC conference from March 10th to March 13th. She chose to stay in San Diego after March 14th to visit with family and flew back to GT on March 17th.

Please see the cost comparison listed below, the flight was \$100 more with the additional personal time.

As a result, Dr. Carter will be reimbursed to the lowest rate on the cost comparison of \$450.

- Two airfare quotes from Travel Inc
 - One for a round-trip flight strictly covering the conference dates.
 - Another for actual itinerary, which includes personal travel.
- **Example:** Dr. Emily Carter is traveling from Atlanta, GA, to San Diego, CA, to present at an academic conference from March 10 to March 13. However, she decides to extend her trip for personal travel until March 17.

Lodging and Meals

- The sponsor reimburses her for hotel and meals only for the three days of the conference.
- She personally covers lodging and meals for the four additional days
- If any meals are covered by the conference, then she can not claim per diem for the three days
- Include in the memo section that remaining days are personal time and these costs are not applicable during this time.

Rental Car Cost Consideration

- Dr. Carter rents a car for the entire trip, covering both business and personal use.
- She prorates the total rental cost, ensuring reimbursement only for the portion covering her official business days.

To prorate the rental cost:

- **Daily rental rate:** $\$720 \div 9 \text{ days} = \80 per day
- **Reimbursable amount (5 business days):** $5 \text{ days} \times \$80 = \400
- **Non-reimbursable amount (4 personal days):** $4 \text{ days} \times \$80 = \320 (Dr. Carter covers this expense personally).

Personal Vehicle Mileage Calculation

- Dr. Carter has chosen to drive her personal car from Los Angeles to San Diego for the conference
- She would need to provide an airfare quote to ensure her mileage reimbursement does not exceed the cost of a round-trip flight.

1. Airfare Cost Quote from Travel Inc.

- Round-trip airfare (LAX → SAN): \$250

2. Personal Vehicle Mileage Calculation

- Driving distance (Los Angeles → San Diego, round trip): 260 miles
- IRS-approved mileage reimbursement rate: \$0.655 per mile
- Total mileage reimbursement cost:
 - 260 miles × \$0.655 = \$170.30

Include:

Airfare Quote

Google Maps from Home to Destination

Call to Action: Document, Document, Document

- Includes the travel dates in the Spend Authorization.
- Note the additional days as personal travel in the “description” field or attach a PDF. Make the explanations concise with substance
- Include cost comparison(s) for expenses that deviate return of traveler
 - AirFare
 - Rental Car
 - Mileage over Flying

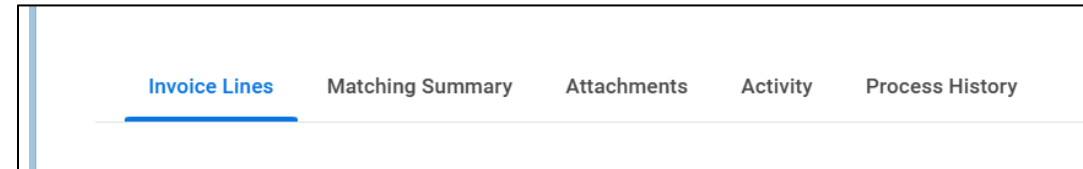
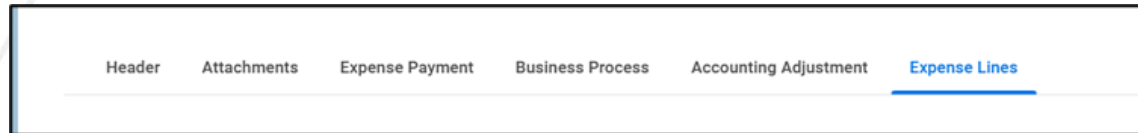
Compliance Updates

Robert Carswell

Financial Reporting & Compliance Systems Specialist

ATTACHMENTS

- Many of the process and records in WorkDay allow for supporting documentation to be attached.
- Attachments can be added to the records during multiple phases, including after closing. This helps to provide support for the activity or address questions that may arise.



Attachment location on TAB shortcut for Expenses and Invoices

ATTACHMENTS: DOs

What could you attach?

- Conference Agendas
- Justification for the expense/purchase
- Necessary Email Threads

Also, remember that the attachment will include record data (data and uploader). And should be named in a manner that supports understanding.

- Naming Examples:
 - ABC Agenda.pdf 03/20/2025 Robert Carswell
 - Sponsor email.pdf 03/19/2025 Robert Carswell

ATTACHMENTS: DON'Ts

What not to attach?

- Information about unrelated projects
- Blank files or PDFs
- Long email chains if necessary, provide a summary

Also, remember that the attachment becomes part of the supporting documentation . . . so should support the purchase or expense, not detract from it.

Workday Reporting Updates

Amy Zhang

Application Support Analyst Lead

Workday 2025 R1 Release

- **In Production:** Live since March 14, 2025
- **Testing:** The G&C system team has been testing the 2025 R1 release to ensure that all grant management features function smoothly.
- **Testing window:** After regression testing and one week before production (February 15- March 7, 2025)
- **Tested Areas:**
 - Award Setup
 - Award Billing
 - Role Assignment
 - Custom Reports
 - Business Processes
- **Grant Management Enhancements in This Release**
 - [Copy Grant with Copy Award Line](#): enables user to copy grant information along with award lines, including grant hierarchy, related worktags, and role assignments. Workday creates new grants when user submits or saves award changes for later.

Workday 2025 R1 Release

- **For more information:**
 - Review release items from EADI/Workday Financial Team (March 5th, 2025)
 - Highlights: Release overview, timeline, and user experience changes
 - [Workday Wednesday Presentation - 20250305.pptx](#)
 - Workday Community Release Center

Training Updates

Rob Roy

Director of BOR Sponsored Programs

Upcoming Live/Synchronous Classes

[Saba Quest LMS](#) – Sign in with GT credentials and register!

Offered virtually via Zoom, unless otherwise noted

April

April 2
Pre-Award Activities
1:00pm – 3:00pm

April 8
Post-Award Activities
10:00am – 12:00pm

April 9
Advanced Topics: Budgeting
1:00pm – 3:30pm

April 15
***Mentor Panel Discussion
& Networking***
2:00pm – 3:30pm (*hybrid*)

April 17
***Advanced Topics:
Rethinking the Status Quo***
10:00am – 12:00pm

April 21
Advanced Topics: Effort
10:00am – 12:00pm

April 22
***Advanced Topics:
Allowable & Allocable***
1:00pm – 3:00pm

April 23
Advanced Topics: Salary
1:00pm – 3:00pm

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!](#)

ADDITIONAL 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*
- *Specialized Service Agreements*
- *Subawards - Request, Monitor, Risk*
- *Effort Reporting*
- *Contract Information Systems (CIS)*
- *Cost Share*
- *Cost Transfers*
- *Pivot: Finding Funding*
- *ORCID iD*

GT Certification Contact Hours & CEU credit



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





Georgia Tech
Research

RESEARCH ADMINISTRATION & SUPPORT

SPOTLIGHT AWARD

DEADLINE: MONDAY, MARCH 31ST

CLICK [HERE](#) TO SUBMIT YOUR NOMINATION



RESEARCH ADMINISTRATION BUZZ

RAB MEETING

April 15, 2025

Dalney 180 & Virtual

Lunch: 11:30am

Event: 11:45am - 2:00pm

Click [HERE](#) to register for in-person or virtual.





Georgia Tech
Research

RESEARCH ADMINISTRATOR APPRECIATION

EVENT

SEPTEMBER 25, 2025

LUNCH: 11:30AM

HYBRID EVENT: 11:45AM - 2:00PM

CLICK [HERE](#) TO SUBMIT RECOGNITION DETAILS OR ACCOMPLISHMENTS FOR FY25

THANK YOU!



GRANTS.GATECH.EDU