

The Latest Buzz with G&C Accounting

Wednesday, March 18, 2026
1:00 – 2:30 PM



Agenda

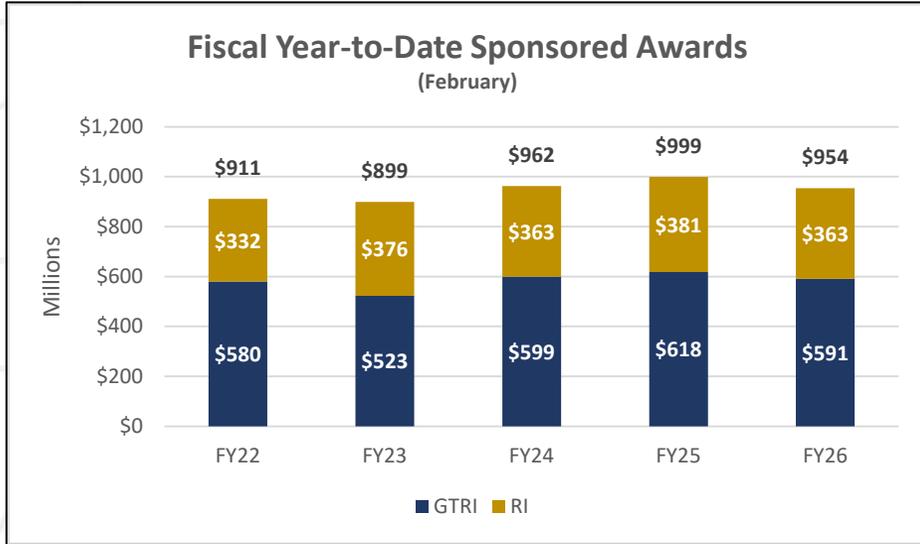
Topic	Presenter(s)
Research Updates	Josh Rosenberg
Workday User Experience Updates	Daniel Stewart
Commitment Accounting Updates	Jason Cole
Sponsored Research Accounting Updates	Glenn Campopiano
Cost Accounting Updates	Jonathon Jeffries
Cost Accounting Updates	Andrew Chung
Compliance Updates	Karon Gray
Compliance Updates	Robert Carswell
Workday Reporting Updates	Tony Wang
Training Updates	Robert Roy
Closing	Josh Rosenberg

Research Updates

Josh Rosenberg

Executive Director, Grants and Contracts

Georgia Tech Research (RI and GTRI)

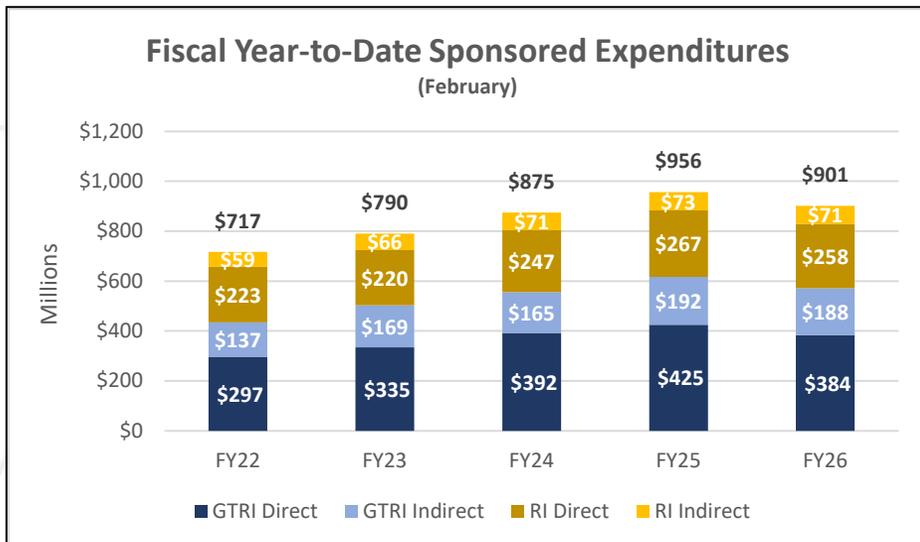


Trends:

Actuals (AWARDS):

- **FY26: \$954,051,275**
- GTRI: down 4.5%, and \$27.6 million (\$590.9 million in FY26 vs. \$618.5 million in FY25)
- RI: down 4.6% and \$17.7 million (\$363.1 million in FY26 vs. \$380.8 million in FY25)
- **GT Overall: down 4.5% and \$45.2 million (\$954.1 million in FY26 vs. \$999.3 million in FY25)**

Note: For both GTRI and RI, we are projecting flat growth year over year.



Trends:

Actuals (EXPENDITURES):

- **FY26: \$900,945,115**
- GTRI: down 7.3% and \$45.3 million (\$571.5 million in FY26 vs. \$616.8 million in FY25)
- RI: down 3.0% and \$10.0 million (\$329.5 million in FY26 vs. \$339.5 million in FY25)
- **GT Overall: down 5.8% and \$55.3 million (\$900.9 million in FY26 vs. \$956.3 million in FY25)**

Note: GTRI is projecting a decrease of 8% year over year based on current actuals. RI is currently projecting flat growth.

RI Sponsored Programs – Awards

YTD through Period 8: February

RI NEW AWARDS (Through February)						
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)	94,897,892	26%	70,132,719	24,765,173	35%	79,753,316
DHHS	67,179,586	18%	41,440,250	25,739,336	62%	43,461,210
INDUS RES INST/FDNS/SOC	46,543,313	13%	34,534,867	12,008,446	35%	38,456,795
INDUSTRIAL SPONSORS	40,859,569	11%	46,303,746	(5,444,177)	-12%	44,194,968
COLL/UNIV/RES INSTITUTES	32,682,803	9%	50,030,416	(17,347,613)	-35%	37,860,205
US DEPT OF ENERGY	19,568,031	5%	46,051,346	(26,483,315)	-58%	27,724,632
NASA	14,175,573	4%	14,329,537	(153,964)	-1%	13,924,336
US DEPT OF DEFENSE	8,121,698	2%	14,815,601	(6,693,904)	-45%	8,405,247
NAVY	7,946,761	2%	9,014,877	(1,068,117)	-12%	10,081,693
GOVT-OWNED/CONTRACTOR OP	6,240,104	2%	7,442,885	(1,202,781)	-16%	7,212,026
STATE & LOCAL GOVERNMENT	5,148,856	1%	6,390,330	(1,241,474)	-19%	5,759,263
AIR FORCE	5,045,421	1%	3,249,940	1,795,481	55%	6,285,000
ARMY	3,721,343	1%	9,831,121	(6,109,778)	-62%	8,242,656
US DEPT OF COMMERCE	3,499,406	1%	13,262,486	(9,763,080)	-74%	14,898,727
US DEPT OF EDUCATION	1,838,349	1%	2,059,797	(221,448)	-11%	5,610,393
Grand Total	363,138,129	100%	380,806,691	(17,668,563)	-4.6%	362,942,488

AWARDS: Cumulative Report thru: FEBRUARY					
College/Unit	FY26		FY25		Award Dollar Variance
	Awarded Amount	Awards	Awarded Amount	Awards	
COMP	\$ 29,559,168	117	\$ 28,718,291	121	2.9%
COS	\$ 49,179,075	253	\$ 44,816,419	240	9.7%
DSGN	\$ 6,188,991	41	\$ 5,640,335	110	9.7%
ENGR	\$ 190,074,804	820	\$ 232,137,987	956	-18.1%
GTRI	\$ 590,913,146	548	\$ 618,470,555	641	-4.5%
IAC	\$ 1,504,624	23	\$ 4,102,812	36	-63.3%
OTHERS	\$ 85,479,953	240	\$ 64,778,284	244	32.0%
SCB	\$ 1,151,514	2	\$ 612,564	9	88.0%
Total	\$ 954,051,275	2,044	\$ 999,277,247	2,357	-4.5%
Resident Instruction and Other	\$ 363,138,129	1,496	\$ 380,806,691	1,716	-4.6%

Awards		
	YTD (Feb.)	Full Year
FY26	\$ 363,138,129	\$ 507,182,761
FY25	\$ 380,806,691	\$ 507,182,761
FY24	\$ 363,057,031	\$ 496,349,867
FY23	\$ 375,959,451	\$ 512,798,650
FY22	\$ 331,735,809	\$ 443,169,708

RI Sponsored Programs – Expenditures

YTD through Period 8: February

Expenditure Analysis: February	FY26 YTD	FY25 YTD	Change
Salaries and Wages	\$ 94,478,478	\$ 96,801,018	-2.4%
Subcontracts	\$ 54,812,306	\$ 54,061,316	1.4%
Other Direct Costs	\$ 35,706,480	\$ 37,703,336	-5.3%
Tuition Remission	\$ 20,201,052	\$ 21,791,498	-7.3%
Fringe Benefits	\$ 19,324,599	\$ 19,344,165	-0.1%
M&S	\$ 16,720,900	\$ 18,279,419	-8.5%
Equipment	\$ 11,165,864	\$ 12,481,454	-10.5%
Domestic Travel	\$ 3,520,617	\$ 4,102,620	-14.2%
Foreign Travel	\$ 1,501,150	\$ 1,473,376	1.9%
Unallocated/Blank Object Class	\$ 512,824	\$ 342,042	49.9%
High Performance Computing	\$ 287,312	\$ 138,545	107.4%
DIRECT	\$ 258,231,583	\$ 266,518,788	-3.1%
INDIRECT (IDC)	\$ 71,244,749	\$ 72,978,802	-2.4%
Total	\$ 329,476,332	\$ 339,497,591	-3.0%

EXPENDITURES: Cumulative Report thru: FEBRUARY			
College/Unit	Expenditures - FY26	Expenditures - FY25	Variance
COMP	\$ 26,512,846	\$ 25,839,227	2.6%
COS	\$ 43,079,273	\$ 40,733,297	5.8%
DSGN	\$ 5,582,587	\$ 6,352,058	-12.1%
ENGR	\$ 182,276,976	\$ 190,985,761	-4.6%
GTRI	\$ 571,468,783	\$ 616,763,472	-7.3%
IAC	\$ 4,485,654	\$ 4,636,077	-3.2%
OTHERS	\$ 67,109,442	\$ 70,366,504	-4.6%
SCB	\$ 429,554	\$ 584,667	-26.5%
Total	\$ 900,945,115	\$ 956,261,063	-5.8%
Resident Instruction and Other	\$ 329,476,332	\$ 339,497,591	-3.0%

Expenditures - Direct		
	YTD (Feb.)	Full Year
FY26	\$ 258,231,583	\$ 394,941,370
FY25	\$ 266,518,788	\$ 394,941,370
FY24	\$ 247,216,811	\$ 371,624,622
FY23	\$ 220,495,483	\$ 337,688,551
FY22	\$ 223,288,741	\$ 330,920,330
Expenditures - Indirect		
	YTD (Feb.)	Full Year
FY26	\$ 71,244,749	\$ 114,321,417
FY25	\$ 72,978,802	\$ 114,321,417
FY24	\$ 71,307,730	\$ 111,102,607
FY23	\$ 66,144,253	\$ 103,856,777
FY22	\$ 59,052,701	\$ 93,079,082

Grants & Contracts Metrics

YTD through Period 8: February

INVOICING			
Invoicing YTD FY2025 vs. FY2026 (thru February)			
Invoice Types	FY26	Monthly FY26	FY25
G&C GIT Standard Certification Required	1,798,674	\$ 224,834	\$ 1,133,309
G&C GTRC Custom Certification Required	1,478,988	\$ 184,873	\$ 730,444
G&C GTRC Standard Certification Required	103,216,741	\$ 12,902,093	\$ 100,001,244
G&C In House	24,638,397	\$ 3,079,800	\$ 21,548,690
G&C LOC Draw	134,357,118	\$ 16,794,640	\$ 136,602,553
G&C SF1034	9,576,650	\$ 1,197,081	\$ 14,948,518
G&C SF270	38,174,568	\$ 4,771,821	\$ 40,069,331
Bursar Billed	20,668,220	\$ 2,583,528	\$ 21,552,094
Grand Total	\$333,909,357	\$ 41,738,670	\$ 336,586,183
Raw Invoice Counts	10,339	1,292	10,756
Year over Year Invoicing Change			
	Dollars	Invoice Counts	
YTD change in FY26 over FY25	\$ (2,676,826)	(417)	
YTD percentage change	-0.8%	-3.9%	

FINANCIAL REPORTS		
Financial Reports YTD FY2025 vs. FY2026 (thru February)		
Report Types	FY26	FY25
Annual Financial Report	59	66
Final Financial Report	150	124
Monthly Financial Report	16	52
Quarterly Financial Report	256	280
Milestone (Event Based)/Revised	-	3
Semi-Annual Financial Report	33	90
TOTALS	514	615
Year over Year Reporting Change		
	Report Counts	
YTD change in FY26 over FY25	(101)	
YTD percentage change	-16.4%	

Through February					
G&C ANALYST TEAM: JOURNALS	FY26	% of Total	FY25	% of Total	% Chg FY
Journals (Total)	998		938		6%
Appropriate Grants Management	855	86%	733	78%	
"Red Flag" Grants Management	143	14%	205	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: 659 award initiations, 1,665 award modifications, 4,810 award corrections, 2,126 closeouts, and 180 service now tickets.

RI Sponsored Programs – Award Exceptions by Department

As of March 2, 2026

Award Exceptions (Overspent) as of Mar. 2, 2026				Award ID Counts	
	Past-Term	In-Performance	Available Balance	2-Mar	2-Feb
Department (15 with highest past-term overspent balances)					
AMAC Accessibility Solutions and Research Center	(802,144)	(327,853)	(1,129,997)	3	3
Center for Research into Novel Comping Hierarchies	(253,842)		(253,842)	1	1
Electrical and Computer Engineering	(233,515)	(396,103)	(629,618)	35	38
Mechanical Engineering	(224,776)	(607,159)	(831,936)	29	32
School of Public Policy	(106,432)		(106,432)	1	
Materials Science and Engineering	(79,713)	(801,260)	(880,973)	11	15
Institute for Bioengineering & Bioscience	(65,311)	(15,345)	(80,656)	4	5
Chemistry and Biochemistry	(52,092)	(300,814)	(352,906)	8	12
Civil And Environmental Engineering	(37,324)	(29,286)	(66,610)	7	4
Georgia Tech Manufacturing Institute	(35,310)		(35,310)	2	1
Center for Education Integrating Science, Mathematics & Computing (CEISMC)	(18,082)		(18,082)	2	2
Renewable Bioproducts Institute	(9,428)		(9,428)	2	2
Tech AI	(7,163)	(43,343)	(50,506)	2	
School of Interactive Computing	(2,988)	(56,996)	(59,984)	7	8
EI2 Program Operations	(2,442)	(549,645)	(552,087)	2	1
Grand Total	(1,936,914)	(26,500,264)	(28,437,177)	201	231

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: *Workday Award Status Terminology*

In the Grants Module of Workday, there are several different statuses associated with sponsored awards. The different statuses are provided below, along with a description for each.

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

[Read the Article](#)

[FEBRUARY 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):

March 18, 2026 (Wednesday)
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 30, 2026 (Monday)
10 - 11 a.m.

[Learn More](#)

Workday User Experience Updates

Daniel Stewart

Enterprise Systems Engineer, OIT

User Experience (UX): New Workday Experience



Search



Home



Expenses Hub



Personal



Accounts Payable



Configuration



Grants



Organization



More



Saved



Good Morning, Daniel Stewart

It's Wednesday, March 4, 2026

My Org Chart

Create Expense Report

Awaiting Your Action

...

Announcements

1 of 3 < >



FY26 Annual Inventory

The Annual Inventory period for the current fiscal year officially started on ...

Timely Suggestions

Here's where you'll get updates on your active items.

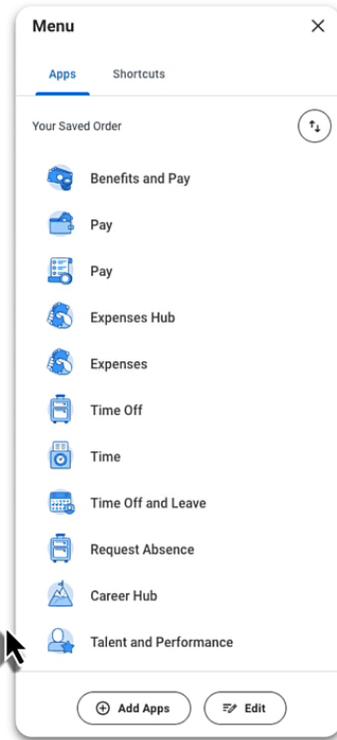


[Privacy](#) © 2026 Workday, Inc. All rights reserved.

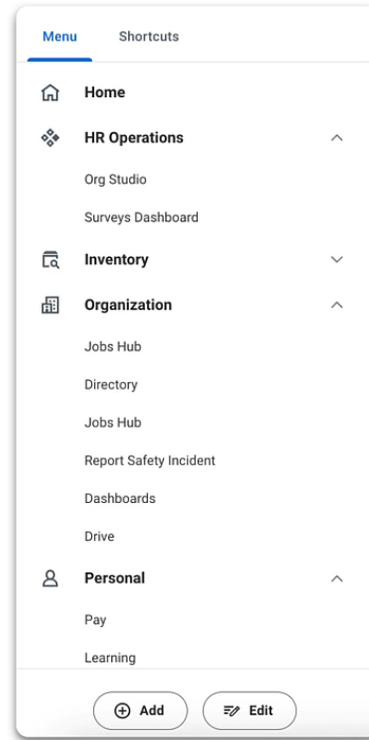
System Status: Your system will be unavailable for a maximum of 7 hours during the next Weekly Service Update and Monthly Maintenance, starting on Friday, March 6, 2026 at 11:00 PM PST (GMT-8) until Saturday, March 7, 2026 at 6:00 AM PST (GMT-8).

User Experience (UX): Global Navigation Evolution

Global Navigation Versions



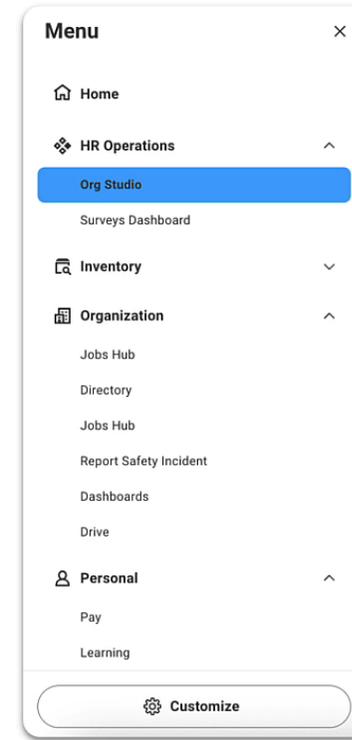
Uncategorized Navigation (v1)



Categorized Navigation (v2)



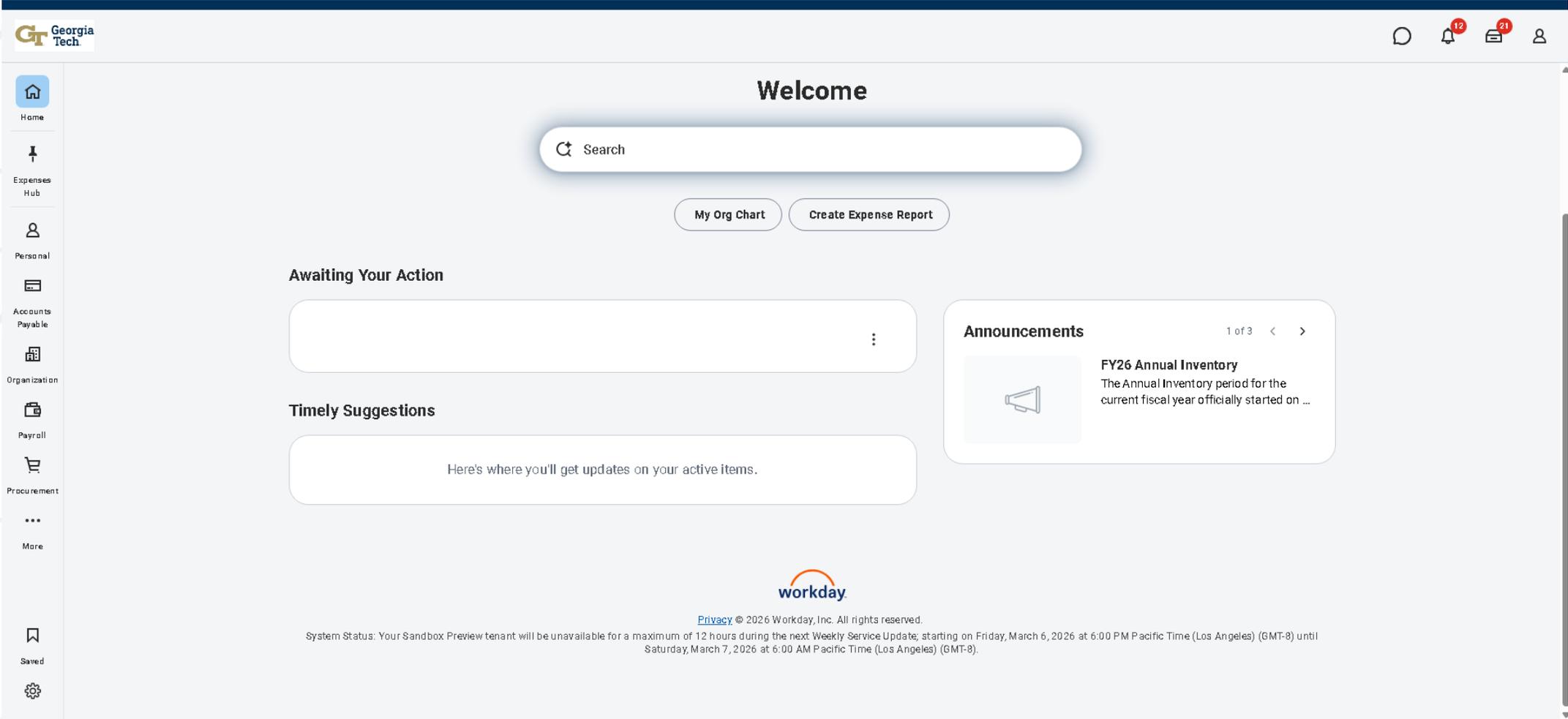
Default



User Preference

Sidebar Navigation (v3)

User Experience (UX): Search



User Experience (UX): Search

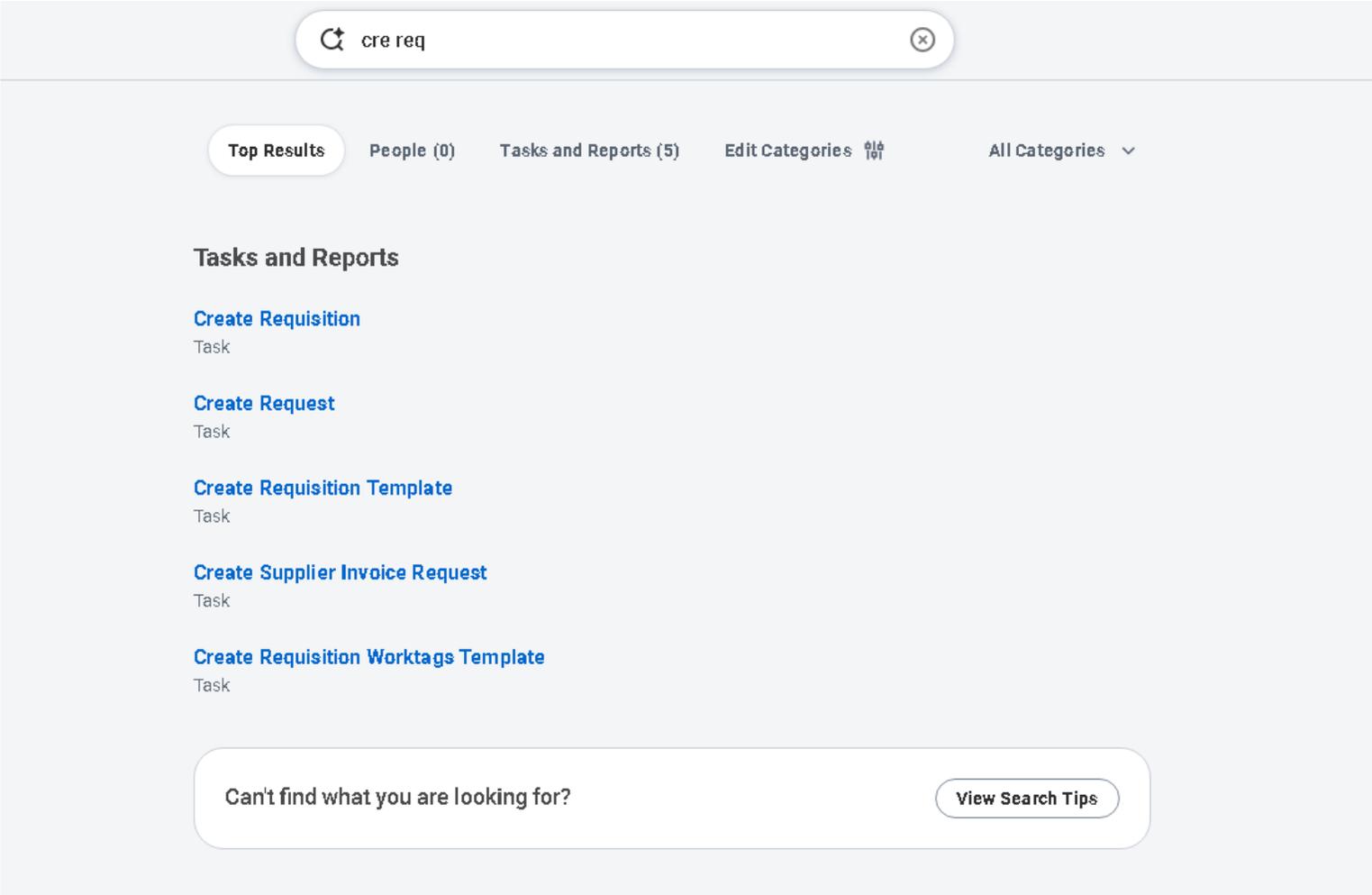
Search Preferences

Workday Search Provider

New Workday Federated Search 

Search Experience

Simplified Federated Search Page 



The screenshot shows a search interface with a search bar at the top containing the text "cre req". Below the search bar, there are navigation tabs: "Top Results" (selected), "People (0)", "Tasks and Reports (5)", "Edit Categories" with a filter icon, and "All Categories" with a dropdown arrow. The main content area is titled "Tasks and Reports" and lists five search results, each with a blue link and the word "Task" below it:

- [Create Requisition](#)
Task
- [Create Request](#)
Task
- [Create Requisition Template](#)
Task
- [Create Supplier Invoice Request](#)
Task
- [Create Requisition Worktags Template](#)
Task

At the bottom of the search results area, there is a white rounded rectangle containing the text "Can't find what you are looking for?" and a button labeled "View Search Tips".

User Experience (UX): Search

Search Preferences

Workday Search Provider

New Workday Federated Search ⋮

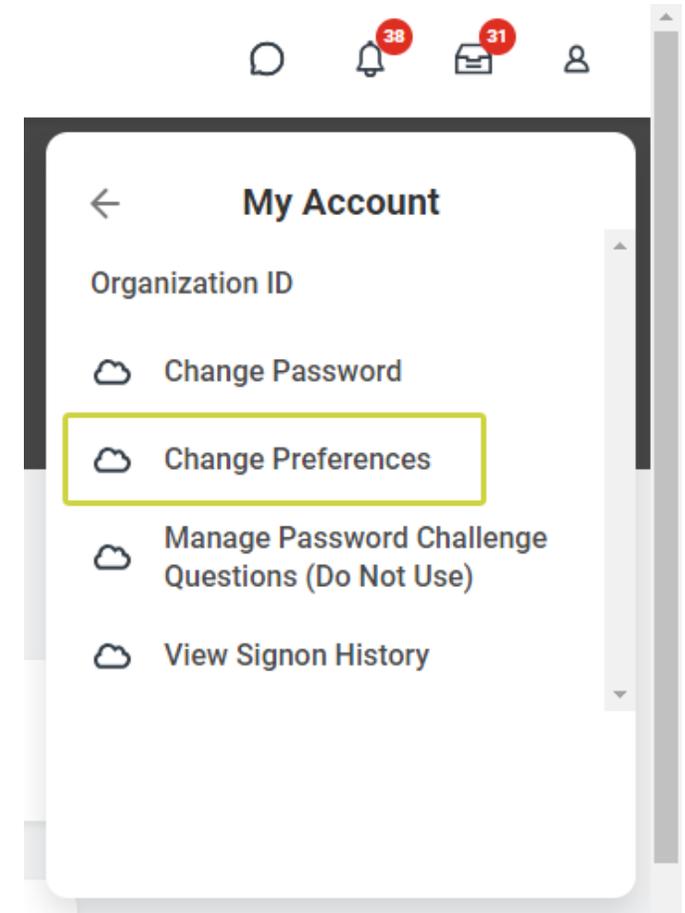
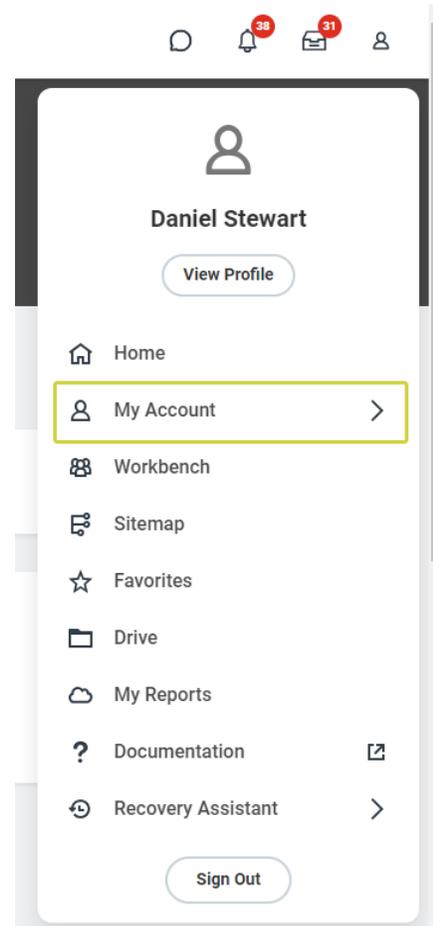
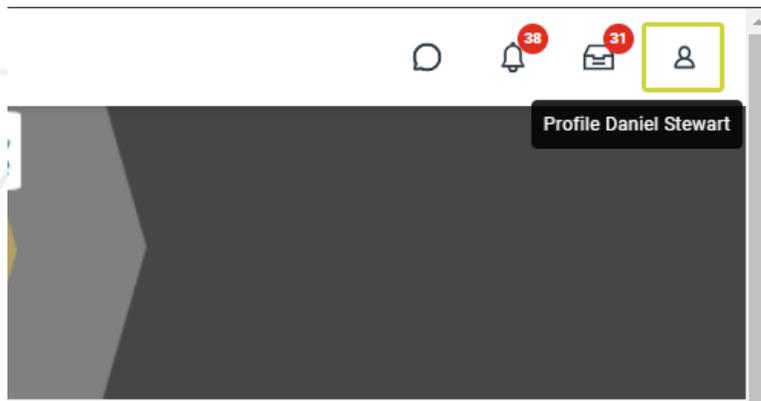
Search Experience

Standard Federated Search Page ⋮

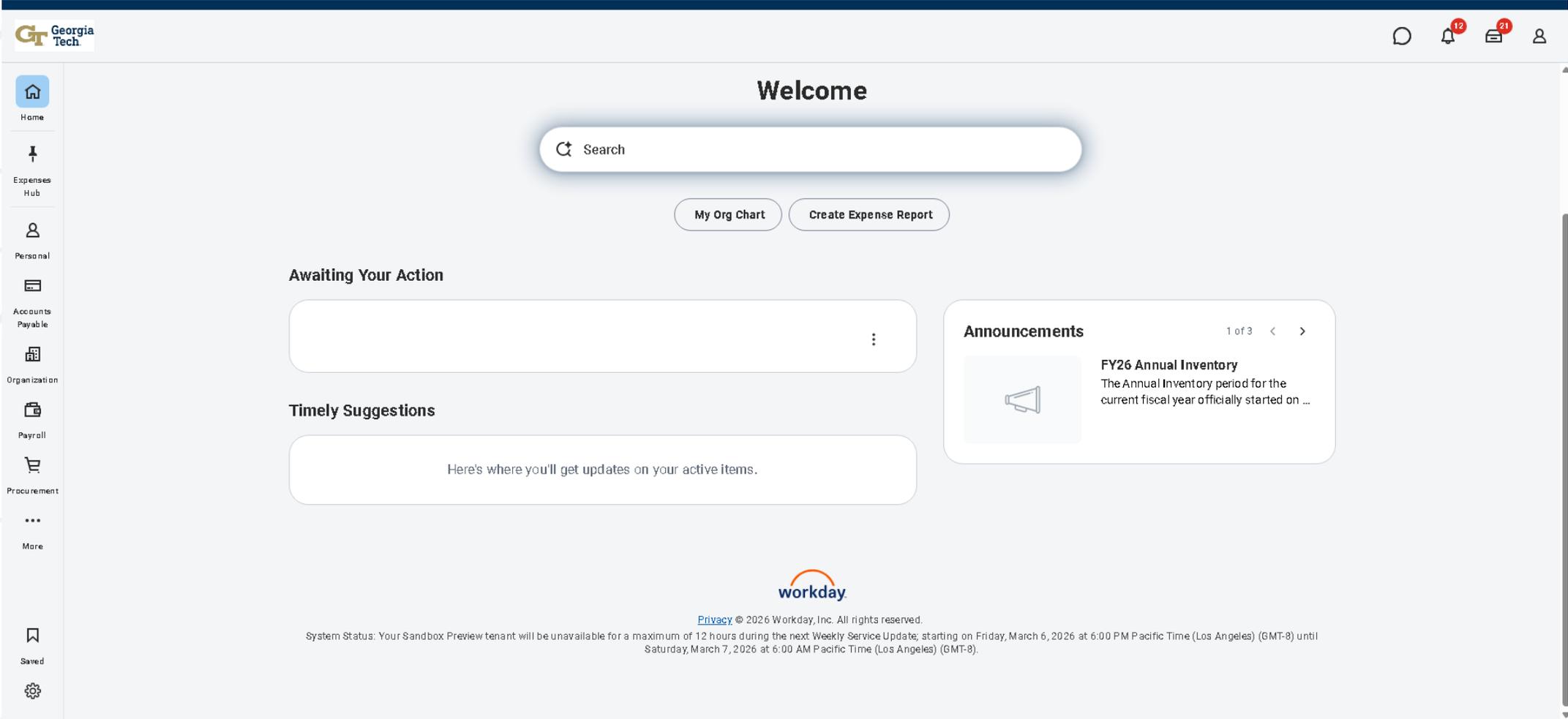
The screenshot shows the Georgia Tech search interface. At the top, the Georgia Tech logo is on the left, and a search bar contains the text 'cre req'. To the right of the search bar, a toggle switch indicates 'Simplified Search is Disabled'. Below the search bar is a navigation sidebar with icons for Home, Personal, General Ledger, Organization, and More. The main content area is divided into two columns. The left column is titled 'Saved Categories' and lists 'People' (0) and 'Tasks and Reports' (5). Below this is a 'More Categories' section. The right column is titled 'Tasks and Reports' and lists several tasks: 'Create Requisition', 'Create Request', 'Create Requisition Template', 'Create Supplier Invoice Request', and 'Create Requisition Worktags Template'. At the bottom of the right column, there is a message: 'Didn't find what you were looking for? Try searching under More Categories.' with a link to 'More Categories' and a magnifying glass icon.

Workday Homepage: My Account

Change Preferences



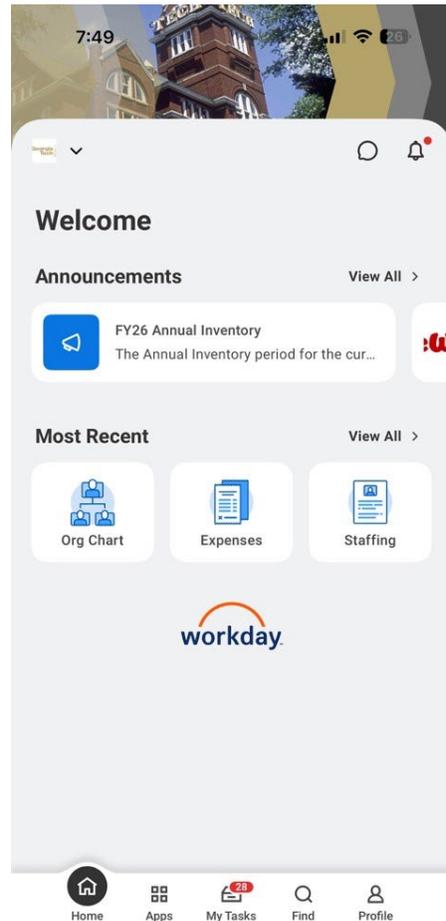
User Experience (UX): Branding Colors



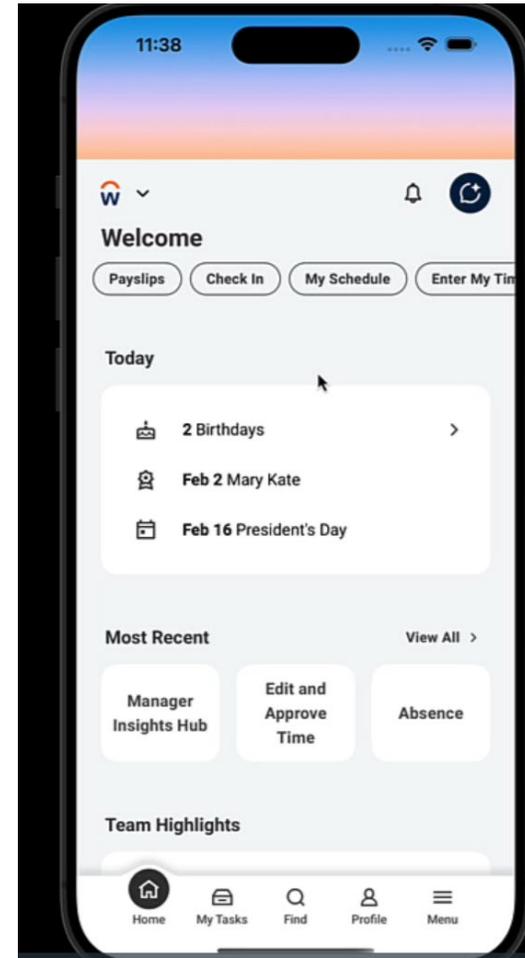
User Experience (UX): Mobile

March 2026 mobile app release (2026.03), the new Workday Experience on mobile becomes the default experience.

Current State



As of March 14



User Experience (UX): Mobile

Get the Workday mobile app and use your Organization ID to connect.

i Your Organization ID: `gatech`



App Update Frequency

Workday Mobile App Release and OS Support Schedule

App updates occur 2 times per month. App updates begin on the 2nd and 4th Monday of each month

Alignment With Major Workday Releases

The new mobile app version is published approximately 1 week ahead of the 202XR1 and 202XR2 Production dates.

User Experience (UX): Badge Count (2/13/26)

We update the badge count limit logic for My Tasks and the Notifications Page to display:

- No badge count if a user has 0 active tasks or notifications.
- The exact number of tasks or notifications if a user has from 1 to 99 active tasks or notifications.
- 99+ if a user has 100 or more active tasks or notifications.



User Experience (UX): Badge Count (2/13/26)

Note: Users can still view the exact count of tasks next to the All Items heading within My Tasks.

Let's Get Started

[My Org Chart](#) [Create Expense Rep](#)

Awaiting Your Action

-  **Supplier Invoice: INV-02/28/2026 for \$62.0**
My Tasks - 4 day(s) ago
-  **Remit To Supplier Cor**
My Tasks - 4 day(s) ago
OVERDUE 03/03/2026
-  **Remit To Supplier Cor**
My Tasks - 4 day(s) ago
OVERDUE 03/03/2026

[Go to My Tasks \(416\)](#)

Georgia Tech. Search

[Home](#) **My Tasks** [All Items](#) 416 items

[Personal](#)

[Advanced Search](#)

Commitment Accounting Updates

Jason Cole

Director - Commitment Accounting

CPF and EDR Monthly Deadlines

- Submit CPF transactions by **Tuesday, March 24th** for it to be guaranteed effective for monthly payroll processing. CPFs not approved prior to the monthly payroll processing will be denied. If denied, please resubmit the CPF with the applicable effective date and submit an EDR as well to reallocate the salary posted.
- Please note the EDR monthly deadline: **Monday March 30th, at 4:45pm**. EDRs that are pending past the deadline will be denied and should be resubmitted once the EDR page opens for April.
- Over 90-day limitation will become applicable on **Tuesday March 31st**, for the December monthly payroll postings. Please be sure to review and submit EDRs timely to avoid submitting the Over 90-day request.

>90 Day EDR Justification

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

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

Commitment Accounting | Best Practices

End of the year

- Be proactive with transactions, Think CPF, CPF, CPF
- Pay attention to the Over 90 day/EDR deadlines
- Check your undesignated balance
- Check Cost Overrun
- Review EWAFs for accuracy. CA can't move anything after FY ends.
- Don't forget to budget for the BW Accrual on the last full BW pay period in June.

Commitment Accounting | Best Practices

Common connection/ Report issues

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

Sponsored Research Accounting Updates

Glenn Campopiano

Director, Sponsored Research Accounting

Sponsored Research Accounting Updates

From Exception Reports-Please Review All Exception Reports

- If not receiving Exception Reports send email.
- Awards open 90 days with no activity – around 89 awards that have been setup for 3 months or more without any expenses posting.
- 90+ awards missing PI on grant line
- 100s of grants with open obligations in close out status.

Please take the time to review all the exception reports and take action as needed.

Sponsored Research Accounting Updates

Fabricated Equipment on Sponsored Grants

- When budgeting and accounting for fabricated equipment one must consider the implications of indirect costs being charged on components.
- How it impacts the budget and invoicing and payments.
- How it creates a large IDC credit if not budgeted and posted correctly.
- Create unique grant line for purpose – we can turn off IDC posting.
- Large IDC credits may defer invoicing until new expenses catch up or a large refund to sponsor if converted to equipment near end of award.

Sponsored Research Accounting Updates

- Use SC714127, M&S Fabricated Equipment to help track costs
- GT Policy 7.5 Fabrication of Property
- Reporting to sponsor SF-428 Tangible Property Report, Kathleen Falconer in GTRI. Required for closeout of award.
- Title to Equipment GT or Sponsor?
- Disposition at end of award? Keep or return?
- Register with capital equipment folks (tagged)

Sponsored Research Accounting Updates

Travel Expenses – Sponsors rejecting/not paying invoices.

- When sponsor is limiting expense to GSA rates.
- Make notation on travel request to apply GSA rates. Add appropriate grant lines. Review rates so you know which ones are questionable.
- Split expenditures on expense report so sponsor is not charged excess costs. Mainly hotel costs are exceeding GSA rates.

Sponsored Research Accounting Updates

Non-Budgeted Personnel Costs

- Some sponsors are disallowing costs for salary expenses that were not originally budgeted.
- If adding people not in original budget, you may need prior approval from sponsor.
- If adding different people say a GRA instead of a RE you may need to explain to sponsor and get approval.
- We are experiencing invoice rejections for these situations.

Sponsored Research Accounting Updates

Year End Punch list-

- Meet cost share on awards closing by June 30.
- Get sub award invoices as soon as possible on awards closing by June 30
- Get any sub or 3rd party cost share.
- Remove obligations that are going to be past term on grants
- Sort out open purchase obligations – receiving goods past term is usually an unallowable cost.
- Review graduating/leaving GRA so not to pay past employment end date.

Cost Accounting Updates

Jonathon Jeffries

Director - Cost Accounting

FY25 Single Audit Corrective Action Plan – Effort and Travel

- Best Practice is to align effort with travel on sponsored awards, exceptions require additional documentation.
- A report with expense reports charged to grants without effort will be distributed to impacted Grant Manager, PIs, and Deans.
- Responses are required for all and should either
 - Confirm an EDR to move a reasonable percentage of salary to the award, or move the travel costs off the award.
 - Prepare documentation to support why it is acceptable for there to be travel costs on an award with no salary/effort reflected.
- Exception documentation must be stored in department and provided to audit upon request.



FY25 Single Audit Corrective Action Plan – Effort and Travel

An email with 548 unique expense reports was distributed to Grant Manager and Principal Investigators on March 9th

Required Action for each instance identified

- Option 1 – Correct the Financial Records
 - Move a reasonable percentage of the individual’s salary to the award that aligns with the effort expended on the project during the applicable period or
 - Move the travel costs off the sponsored award to an appropriate non-sponsored funding source.
- Option 2 – Provide Supporting Documentation
 - If there is a legitimate reason why travel costs were charged to the award without corresponding effort, please provide adequate documentation explaining the circumstances.

Documentation must be submitted to the Compliance Team via email and retained within the department for future audit.

- A due date of **April 30th** has been established for the initial data provided. If a response is not received the compliance issue will be escalated to the Dean’s Office
- Additional exceptions that require justification will be added monthly throughout the end of the fiscal year.

FY25 Single Audit Corrective Action Plan – Effort and Travel

Expense Report Number	Expense Payee Type	Accounting Date Fiscal Year	Expense Report Payee Full Name	Payee Job Title	Expense Business Purpose	Expense Report Cost Center Code	Expense Report Cost Center Name	Expense Grant ID	Expense Report Grant Name	Expense Award ID	Total Salary on Award
EXP-333200	Employee	2026	Lebo, Jeff	Graduate Assistant	Conference/Seminar	CC000022	GCAAccounting	GR0001234	PRIME: Research Compliance	AWD-001234	\$ -

Sample Response 1

Jeff is working on this award and traveled to a national conference to present on the outcomes of the research he performed on this project. We used departmental funds to cover the salary due to the limited award budget.

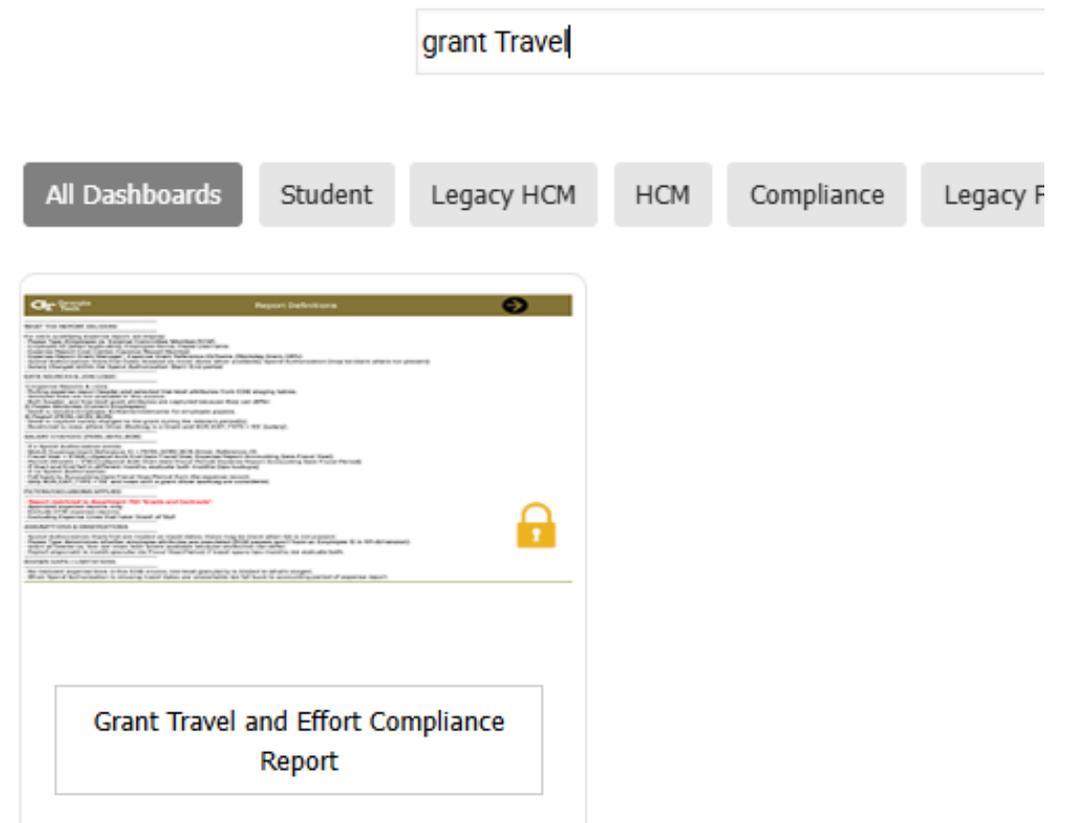
This response allows us to document that effort was performed on the award even though the effort will not be shown on the effort report.

Sample Response 2

The travel was related to student's academic work and not the effort as a GA. I have attached documentation from the award contract that calls out the instructional component of the research award.

FY25 Single Audit Corrective Action Plan – Effort and Travel

- The internal LITE report is being rolled out for use by **campus users** with appropriate security. The report allows criteria for employees and external committee members (ECMs). The expense report will be removed from the report once salary is charged to the award by the employee. Compliance will continue to send out quarterly data but access to the report will allow a proactive review by departments.



Cost Accounting Updates

Andrew Chung

Cost Accountant II

FY26 ASR Action Plan for Graduating Students

- **Status:**

- 📅 **Timing:** ASRs are available for certification only at fiscal year-end.
- 🎓 **Graduation Gap:** Student Assistants and GRAs often complete their programs before ASRs open for certification.

- **Problem:**

- 🚫 **Post-Graduation Limitations:** Graduating students leave the Institute before they can confirm their ASRs.
- 🛠️ **Manual follow-up** creates extra workload for ASR Approvers to secure either student or firsthand knowledge confirmations.

- **GOAL:**

- 🎯 **Proactive Approach:** Identify graduating students early and secure their ASR confirmations before departure.

- **Recommended Steps:**

- 📄 **Step 1 – Identify & Download:** Use the LITE report “ASR (Effort Reports) for Off-boarding Employees and Prior Year Cost Transfer” to locate and mass-export student ASRs.
- 📧 **Step 2 – Route via DocuSign:** Use the “Individual Employee” template; completed forms automatically route to G&C after both parties sign.
- 💡 **Resources:** Access the detailed guide on the G&C website (Under “training” menu -> “Effort Reporting” -> “Helpful Tips to Navigate the Graduating and Non-Student Employee Dashboard” link) or contact eamr.ask@office365.gatech.edu.

What Are “Non-Conforming Grants”?

IRS Definition of Private Business Use (PBU)

- Private Business Use = use of tax-exempt bond–financed space by a nongovernmental entity (e.g., for-profit company, private nonprofit).
- Common PBU triggers: leases, management contracts, and sponsored research benefiting a private party.

What Is a Non-Conforming (NC) Grant?

- A sponsored project becomes NC when agreement terms create **private benefit** in a bond-financed building, such as:
 -  Exclusive or priority IP rights
 -  Restricted publication
 -  Exclusive access to facilities or equipment
-  *NC is an internal GA Tech classification used for compliance monitoring. It does not imply wrongdoing.*

41

Ongoing Bond-Use Monitoring (IRS Requirement)

- Continuous evaluation of how bond-financed space is used.
- Core components:
 -  Track private business use
 -  Maintain long-term records
 -  Verify facility locations for NC activities

At A Glance:

Research Type	Examples	Compliance Note
Public Benefit	Federal grants (NSF, NIH), open publications	✓ Generally allowed
Private Benefit	Exclusive IP, restricted publication, exclusive access	⚠ Requires monitoring

When Is a Grant “Non-Conforming”?

- **Side by Side Comparison:**

Potential NC Activity	Industry Activity That Stays Compliant	Not NC (Public Benefit)
Sponsor gets exclusive IP	Non-exclusive license at market terms	NSF/NIH awards
Publication restrictions	Reasonable review only for confidential info	Open publication
Exclusive facility access	Shared access; no sponsor privileges	Broad academic research
Exclusive commercialization rights	Commercial rights negotiated at fair market value	No special privileges

- **Non-Conforming (NC) Examples**

- **Delta Air Lines** → proprietary deliverables benefiting Delta.
- **Lockheed Martin** → exclusive access to secure or specialized labs.
- **Pfizer** → exclusive commercialization rights (i.e., Pfizer has the right to **sell resulting products**, producing economic benefit for the private sponsor).

- **Not NC Examples**

- **NSF** → public-benefit research, open publication.
- **NIH** → open dissemination and no proprietary sponsor control.

GA Tech Compliance Review: Treasury + G&C

Buildings Included in NC Review

- G&C reviews NC activity **only** in these partially bond-financed buildings:
 -  Habersham
 -  MoSE (Molecular Science & Engineering)
 -  CNES (Carbon Neutral Energy Solutions)

(Treasury may monitor other buildings outside the NC process.)

How G&C and Treasury Measures Potential PBU (Room-Level)

- Because tracking hours of use is impractical, G&C uses a **grant-funding proxy**:
- **Room-Level Calculation:**
 -  $\text{NC Grant \$ in Room} \div \text{Total Grant \$ in Room} = \% \text{ NC Activity (Room Level)}$
- **Roll-Up Process:**
 -  Identify NC grants **per room**
 -  Compute room-level NC %
 -  Roll up to building-level NC %
 -  Treasury evaluates whether building PBU remains within **IRS private-use limits**

Why This Matters for Units

Big-Picture Importance

- Tax-exempt bonds lower campus facility costs; **compliance protects GA Tech's ability to finance future construction and renovations.**
- High PBU can trigger:
 -  IRS scrutiny
 -  Costly remediation
 -  Loss of tax-exempt status on affected bonds

Why Units Should Care

- Your choices on **IP terms, publication rights, sponsor access, and space assignment** directly impact PBU metrics.
- Accurate room-level data ensures compliance with federal tax law.

What Units Can Do

-  **Partner early with your Contract Officer (CO)**—flag exclusive IP, sponsor access, or publication restrictions.
-  **Respond promptly** when COs request facility-use details (room numbers, location etc).
-  **Maintain accurate Archibus data**—ensure room assignments reflect actual research activity.

Compliance Updates

Karon Gray

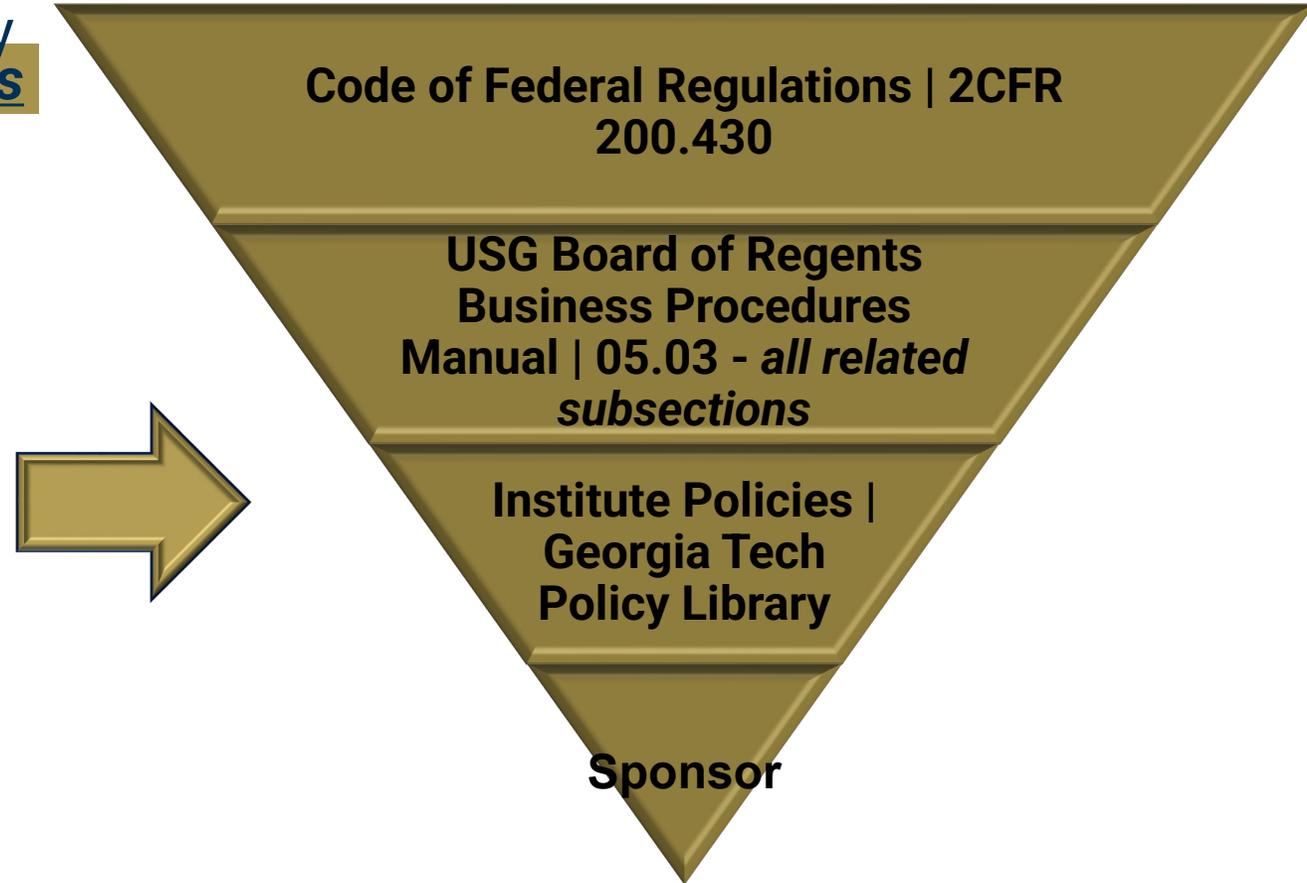
Financial Reporting & Compliance Systems Specialist

Supplemental Pay & Summer Pay Refreshers | Sponsored Projects

- **Supplemental Pay:** Extra pay for extra work efforts beyond the scope of regular role/responsibilities
- **Typically:** One time payment for relocation assistance, incentives/award recognition, etc. or defined terms payment for recurring /short-term payment for extra duties, etc.
- **Summer Pay:** Extra pay for work efforts performed outside of the 9 month faculty academic year contract
- **Typically:** Capped payment for work performed in summer months of May 16th thru Aug 15th for teaching, research, or services duties, etc.

Supplemental Pay & Summer Pay Refreshers | Sponsored Projects

- **Focus Area:** Supplemental & Summer Pay charges & allocations to **sponsored projects & associated cost share**
- **General Governing Regulations:** Supplemental & Summer Pay **charges & allocations must comply with applicable federal regulations, institutional policies & sponsor requirements**
- **Compliance:** **Costs not aligned** with regulations are **unallowable** and should be removed from sponsored projects & cost share worktags to avoid questioned costs



Supplemental Pay & Summer Pay Refreshers | Sponsored Projects



BEST PRACTICE....

CHECKPOINTS.....

- **COMPLY** with all governing regulations, institute policies & sponsor requirements (e.g. pay calculations, allowable compensation, salary & effort caps, effort reporting requirements, etc.)
- **OBTAIN** all necessary approvals to justify charges (e.g. institute, sponsor, etc.)
- **ENSURE** that supplemental pay is for sponsor dedicated work efforts that are short term, distinctly outside of the recipient's regular duties, documented & approved
- **ENSURE** that summer pay is for sponsor dedicated work efforts that is performed & charged during summer months only, documented, and approved (e.g. May 16th thru Aug 15th)
- **DOCUMENT** the extra duties & personnel /position for supplemental pay & summer pay in the proposal /award budget justification, budget modification request, and or subsequent sponsor approval request
Note: See sponsor regulations & award terms for specific modification approval requirements
- **REVIEW** the transactions often for appropriateness, accuracy, compliance, etc.

Supplemental Pay & Summer Pay Refreshers | Sponsored Projects

Key Take Aways

✓ **Reminder:** Supplemental & Summer Pay are highly regulated

✓ **Guidance:** Current guidance & additional resources can be found on the Office of Vice Provost for Faculty Affairs and the Georgia Tech Policy Library websites as applies.

<https://www.faculty.gatech.edu/faculty-hiring-resources>

<https://www.policylibrary.gatech.edu/academic-affairs/interim-faculty-summer-and-supplemental-pay-policy>

✓ **Compliance:** Departments are responsible to ensure compliance /approvals at all required levels

The screenshot shows the website for the Office of the Vice Provost for Faculty at Georgia Tech. The page title is "Compensation and Supplemental Pay". It features a list of links: "Faculty Compensation Salary Structure & Pay Ranges", "Faculty Supplemental Pay Matrix - 09/09/2025", "Faculty Supplemental Pay Transactions Guidance" (slide deck, pdf) dated 07/17/2025, "Faculty Supplemental Pay Tracking Form and Instructions" dated 07/25/2025, "GT Course Overload Form - 12/10/2024", and "USG Standard Hours Worked Conversion Chart" (external link, pdf). Below this is a section for "Summer Pay" with links for "Guidelines for Processing Summer Pay" (pdf) and "Summer Pay Form" (xlsx) dated 03/11/2025. The footer includes navigation for Georgia Tech Resources, Colleges, Instructional Sites and Research, Student and Parent Resources, and Employee, Alumni, and Other Resources.

The screenshot shows the Georgia Tech Policy Library page for the "Interim - Faculty Summer and Supplemental Pay Policy". The page includes a navigation menu with "About", "Policy Books", "Updated Policies", "New Policies", "Policy Resources", and "Policy Announcements". The main content area lists the policy details: "Type of Policy: Administrative", "Effective Date: July 2025", "Review Date: February 2025", "Policy Owner: Office of Vice Provost for Faculty", "Contact Name: Dawn Baunach", "Contact Title: Associate Vice Provost for Faculty", and "Contact Email: dawn.baunach@gatech.edu". It also includes a "Reason for Policy" section explaining that the policy is for faculty members performing duties outside their regular job responsibilities during the summer. A "Policy Statement" section outlines the requirements governing compensation beyond regular academic-year responsibilities. The footer includes a "Contact Us" link.

Compliance Updates

Robert Carswell

Financial Reporting & Compliance System Specialist

FY25 Q4 – Travel Review: Overview

The Compliance Team conducted a review of grant-related travel expenses for FY25:Q4 to help ensure documentation supports sponsor allowability.

- Key review areas included:
 - Was the authorization fully approved before travel was taken?
 - Was the travel within the Period of Performance?
 - Was there budget for this type of travel? And was this travel grant appropriate and reasonable based on sponsor/institute/state policies and guidelines?
- Correct Information and Documentation:
 - Required travel documentation (Agenda, Conference Registrations, etc.)
 - Appropriate spend code usage
 - Travel Purpose Documentation (Who/Where/What/When)
 - Approvals

FY25 Q4 – Travel Review: Observations

During the review, any questions that arose were addressed with the grant managers for additional information or corrective actions.

- There were 16 issues observed (11%)
 - Incorrect Spend Code: 10 (7%) International expenses incorrectly listed as domestic, mostly airfare or meals.
 - Single Trip Form: 5 (3%) Observed, none standard issue. Followed up with depart to confirm records.
 - No Travel Authorization: 1 (~1%) Couldn't identify the authorization linked to the travel expenses
- Things to Continue (improvements based on past observed issues)
 - Improved use of memo line in Authorization/Expenses with easy to follow Who/Where/What/When explanations for travel.
 - Attachments of policies and guidelines required Agenda/Schedules (even as PDFs)
 - Where exceptions occurred, simple explanations attached, with approval (ex: personal travel time, travel changes, etc.)

Compliance Travel: Best Practice and Improvements

Suggested Best Practices and Improvements

- Memo Lines should be easy to follow Who/Where/What/When explanations for travel.
- Upload Attachments as PDFs
- For exceptions, include simple explanations with approvals.
- Single Trip Form should be kept in the Department for records.
- Confirm correct spend codes before approving. Especially for International trips Airfare and Meals.

Workday Reporting Updates

Tony Wang

Business Analyst

Extract Awards - GTCR

GTCR was added to the end of the Extract Awards report name to better align with department naming conventions.

We also added the **Govt Prime Contract Number** column at the end to help track the Government Prime Contract Number.

Extract Awards - GTCR

[View Report Definition](#)

Award Lifecycle Status

Award Groups

Award

Award to Exclude

- AWD-000158: 19-078 / 2166DRU / RK939 / SSA - DUKE SINGLE BUCKE 05/30/2019 (version 0)
 - AWD-000890: EXPONENT, INC. SSA MOD 12/04/2017 (version 0)
 - AWD-002834: EMORY UNIVERSITY IEN SSA - Harutyunyan/Joseph MOD2 08/04/2017 (version 0)
 - AWD-003571: WADSWORTH COLLABORATIVE RESEARCH AGREEMENT 03/16/2022 (version 0)
 - AWD-003644: UNIV OF MINNESOTA - MTA 04/01/2022 (version 0)
- [MORE \(7\)](#)

Extract Awards - GTCR

Award to Exclude AWD-000158: 19-078 / 2166DRU / RK939 / SSA - DUKE SINGLE BUCKE 05/30/2019 (version 0)
AWD-000890: EXPONENT, INC. SSA MOD 12/04/2017 (version 0)
AWD-002834: EMORY UNIVERSITY IEN SSA - Harutyunyan/Joseph MOD2 08/04/2017 (version 0)
[AWD-003571: WADSWORTH COLLABORATIVE RESEARCH AGREEMENT 03/16/2022 \(version 0\)](#)
AWD-003644: UNIV OF MINNESOTA - MTA 04/01/2022 (version 0)
[More \(7\)](#)

11692 items

Award	get Template	Award Schedule	Award Schedule Start Date for Award Contract	Award Schedule End Date for Award Contract	CFDA Assistance Listing Number	CFDA Assistance Listing Description	Billing Schedules	Award Notes	Special Condition	Govt Prime Contract Number
-------	--------------	----------------	--	--	--------------------------------	-------------------------------------	-------------------	-------------	-------------------	----------------------------

Find Journal Lines Reports

Find Journal Lines - CR

> Details

1831 items

Function	Class	Budget Reference	Assignee	Object Class	Interworktag Affiliate	Supplier	Payee	Employee Payee	ECM Payee	Sponsor Invoices Billed
----------	-------	------------------	----------	--------------	------------------------	----------	-------	----------------	-----------	-------------------------

We added a **Sponsor Invoice Billed** column to the following reports:

- 1) Find journal lines - CR
- 2) Find Journal Lines - WS - CR
- 3) Find Journal Lines - Controller - CR
- 4) Find Journal Lines by Organization - CR
- 5) Find Journal Lines by Organization - WS – CR

* You can now track journal activity as it relates to customer invoices.

57

Training Updates

Rob Roy

Director of BOR Sponsored Programs

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

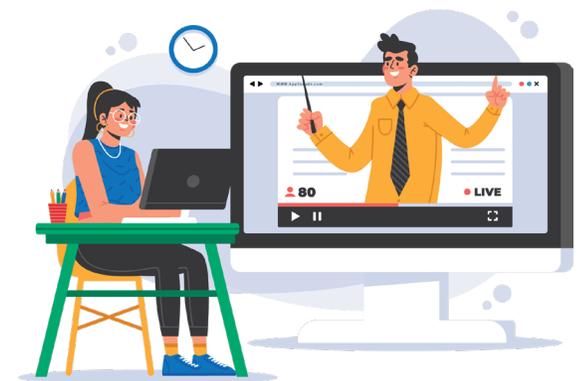
- **Pre-Award Activities:** Mar 19 | 1pm–3pm

Workshops

- **2 CFR 200 Workshop (Part 2):** Mar 18 | 10am–12pm
- **Internal Controls Workshop (Part 2)** 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!



RESEARCH ADMINISTRATION BUZZ MEETING

APRIL 23, 2026
Dalney 180 & Virtual
Lunch: 11:30am - 11:45am
Event: 11:45am - 2:00pm



THANK YOU!



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