

Costing and Financial Compliance Open House

August 19, 2025



Advancing Effective Research Policy



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CFC Committee Open House

Moderators:



Jeremy Forsberg, Associate Vice President for Research, University of Texas at Arlington
Committee Chair: Costing & Financial Compliance Committee



Cindy Hope, Director, *Costing & Financial Compliance (CFC), COGR*

Open House Logistics

- **Ask Questions!** *Raise your hand or ask via the chat window.*
- **Rename yourself in Zoom:** “Name – Institution”. From the Participants List, find your name. Click the three “...” and “Rename”
- **You’re all muted.** *Make sure you unmute to talk, and feel free to turn your camera on. If you forget to re-mute, we’ll do it for you.*
- **This session is not being recorded.**
- **If your question doesn’t get answered,** email Cindy Hope at chope@cogr.edu.

Today's Agenda:

- *Welcome & Introductions*
- *Points to Consider for Reimbursement of Expenses Under Active Grants and Defend the Spend*
- *Costing Points to Consider for Terminations and Suspensions*
- *Identifying Practical Direct Charging Methods for FAIR Model*
- *Additional Questions and Discussion*

Meet the Committee Members

Jeremy Forsberg (Chair)	Assistant Vice President for Research	University of Texas Arlington
Kimberly Croft	Director of Cost Analysis	Massachusetts Institute of Technology
Casey Erickson	Executive Director, Research Finance	University of Utah
MC Gaisbauer	Business and Integration Manager	University of California, Santa Barbara
Krystina Gross	Associate Vice Chancellor for Finance & Sponsored Projects	Washington University in St. Louis
Vivian Holmes	Director, Research Administration	Massachusetts Institute of Technology
Michael Legrand	Associate Controller and Finance Director	University of California, Davis
Nate Martinez-Wayman	Associate Controller, Costing & Compliance	Duke University
Julie Schwindt	Director Post-Award Accounting	University of Mississippi Medical Center
Jeffrey Silber	Senior Director, Sponsored Financial Services	Cornell University
Maria Soliman	Director, Grant Accounting	University of Iowa
Cynthia Hope	Director	COGR

Tell Us About Yourself- Poll #1

- *How many years have you worked in research administration?*
 - *0-5*
 - *6-10*
 - *11-20*
 - *20+*
 - *I am not a research administrator*

Tell Us About Yourself- Poll #2

- *How familiar are you with COGR?*
 - *I've attended meetings routinely for years*
 - *I've attended meetings occasionally in person or virtually*
 - *I've followed COGR's work but have never attended a meeting*
 - *I don't know much about COGR*

Points to Consider for Reimbursement of Expenses Under Active Grants and Defend the Spend

- *Framework for Navigating the 2025 Administration Transition*
 - [Points to Consider for Reimbursement of Expenses Under Active Grants](#) (Updated August 5, 2025)
- *Executive Order - Improving Oversight of Federal Grantmaking* (August 7, 2025)

Points to Consider for Reimbursement of Expenses Under Active Grants and Defend the Spend

- *Also see COGR's Fact Sheet,*
<https://www.cogr.edu/fact-sheet-1-defend-spend>

COGR Advancing Effective Research Policy FACT SHEET: DEFEND THE SPEND



Waste and Inefficiencies Due to the New Grant Requirements

The goal of Executive Order (EO) 14222 is to increase efficiency and transparency and cut costs. Yet, in practice, the new requirements have led to the exact opposite, thereby adding new strains on federally supported research and increasing costs.

What is the problem with Defend the Spend?

The implementation of [EO 14222](#) resulted in **additional costs and time without any value:**

100% Redundant

Federal agencies implemented a new requirement to collect justifications for project expenses that the agencies had

Excessive Burden and Waste

Research grant recipients may submit dozens of pages to justify a single payment, and inconsistent agency requirements prevents a systematic solution.

Executive Order - Improving Oversight of Federal Grantmaking (August 7, 2025)

- **Regarding Reimbursement:** “(c) To the extent practicable and consistent with applicable law, agency heads shall insert in future discretionary grant agreements terms and conditions that:
 - (i) prohibit recipients from directly drawing down general grant funds for specific projects **without the affirmative** authorization of the agency; and
 - (ii) require grantees to provide written explanations or support, **with specificity**, for requests for each drawdown.”

Executive Order - Improving Oversight of Federal Grantmaking (August 7, 2025)

- **Indirect Costs:** The EO specifically targets indirect costs in a few ways:
 - First, it claims that “[a] substantial portion of many Federal grants for university-led research goes not to scientific project applicants or groundbreaking research, but to university facilities and administrative costs.” (Sec 1)
 - Second, it directs all agencies to ensure, when assessing grant proposals, “[a]ll else being equal, preference for discretionary awards should be given to institutions with lower indirect cost rate.” (Sec 4(b)(iii))
 - Third, it directs the OMB Director to revise the Uniform Guidance to “appropriately limit the use of discretionary grant funds for costs related to facilities and administration.” (Sec 5(b))

Your Defend the Spend Experience- Poll #3

- *Over the past 30 days, are you receiving more or less requests for more detailed information on draws?*
 - *More*
 - *Less*
 - *About the same*
 - *Not sure*

Costing Points to Consider for Terminations and Suspensions

- *Framework for Navigating the 2025 Administration Transition*
 - [Costing Points to Consider for Terminations and Suspensions](#) (V. 1, Released April 28, 2025)
- *Update nearing completion!*

Your Defend the Spend Experience- Poll #4

- *Do you have payments greater than 30 days from the request?*
 - *Yes, but only on terminated or suspended awards*
 - *Yes*
 - *No*
 - *Not sure*

Joint Associations Group (JAG) on Indirect Costs

- Formed in response to renewed attacks on federal reimbursement of indirect cost
- Ten national organization representing universities and other non-profit research organizations (AAU, APLU, AAMC, COGR...)
- Announced initiative, gathered SMEs, proposed models
 - Financial Accountability in Research (FAIR)

<https://linktr.ee/JAGTownHall>

COGR

COGR Response – Explore Cost Allocation Strategies

- Starting with Essential Research Performance Support



**Essential Research
Performance
Facilities (ERPF)**



Regulatory Costs



**Research
Information
Services (RIS)**



**Award
Monitoring,
Oversight, and
Reporting (AMOR)**

COGR Response – Explore Cost Allocation Strategies

- ***Next Steps***
 - ***Refining ERPS Categories***
 - ***Assessing GRO vs ERPS***
 - ***2 CFR 200 Revisions***
 - ***Keep advocating for practical solutions!***

Opportunities to Engage with COGR

- **Committee member**
 - **Requires attendance at the membership meetings**
- **Working group**
 - **Topic-specific, set period of time**
- **Specific issue**
 - **Expertise for RFCs or similar responses**
- **COGR Volunteer Survey³**

³<https://survey.alchemer.com/s3/6463484/COGR-Volunteer-Form>



A top-down view of a wooden desk. In the center, three sticky notes are arranged to spell 'Q & A'. The 'Q' is on a pink note, the '&' is on a light green note, and the 'A' is on a pink note. Behind the green note is another yellow-green note. To the left is a yellow paperclip. To the right is a silver pen. In the top right corner is a white keyboard. The background has a dark blue geometric pattern.

Q

&

A