

JAG FAIR Reimbursement Model Institutional Modeling and Alternative Charging Considerations

August 15, 2025

ICYMI:

2024-2025

Year In

REVIEW

COGR

Advancing Effective Research Policy

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Reimbursement
Model Institutional
Modeling and
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Charging
Considerations

August 15, 2025

Today's Moderator:



Cindy Hope, *Director, Costing and Financial Compliance (CFC)*

JAG FAIR

Reimbursement

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Institutional

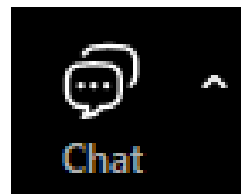
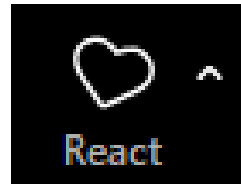
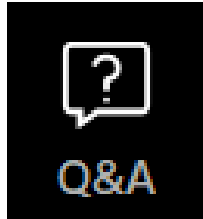
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Q&A: Use the QA function (bottom center) to ask questions. Do not use the chat window to ask questions of the panelists.

Ask questions via the QA Function (bottom center). **Back for this Forum: Upvote and comment on other attendees' questions.**

Step Up to the Mic! Use the “Raise Hand” function if you would prefer to speak your question or comment. Zoom will ask you to unmute prior to speaking.

Hear something you like? (or don't?) Use the React feature at anytime to show the panelists and fellow attendees how you're feeling.

Use the chat window to talk with other attendees and alert the moderators to any technical issues. Feel free to utilize the chat for making comments, doing a quick 'benchmark' of your fellow attendees, etc.

This session is not being recorded.

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Today's Agenda:

- **Welcome, Announcements & Panelist Introductions**
- **Institutional Modeling of FAIR Options Discussion & QA** (Joint Associations Group (JAG) Subject Matter Experts (SME) Team)
- **Identifying Practical Direct Charging Methods for FAIR Model** (COGR's Costing and Financial Compliance (CFC) Committee)
- **Audience QA**

JAG FAIR

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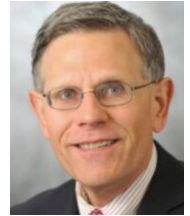
JAG FAIR Reimbursement Model Institutional Modeling and Alternative Charging Considerations

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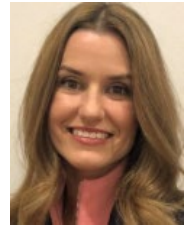
JAG SME Panelists:



Dr. Robert Cramer, Vice Chancellor for Finance and Administration, University of Wisconsin Madison



Dr. Kelvin Droegemeier, Professor of Atmospheric Science and Special Advisor to the Chancellor for Science and Policy at the University of Illinois Urbana-Champaign, and former White House OSTP Director and Science Advisor to the President



Dr. Carrie Feighl, Associate Vice President, Research Finance, M.D. Anderson Cancer Center



Dr. Penny Gordon-Larsen, Vice Chancellor for Research, University of North Carolina – Chapel Hill



Steven Zuraf, Director of Cost Accounting and Analysis, University of Maryland College Park



Dr. James Incalcaterra, Vice President, Finance, Analytics and Treasury M.D. Anderson Cancer Center



Dr. Kurt Marek, Chief Research Development Officer, Sanford Burnham Prebys



Dr. Stacey Patterson, Vice President for Research, Florida State University



Gil Tran, Senior Specialist Leader, Attain Partners

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CFC Committee Panelists:



Kimberly Croft, Senior Director of Cost Analysis, Massachusetts Institute of Technology



Jeremy Forsberg, Assoc. Vice President for Research, University of Texas at Arlington, Costing and Financial Compliance (CFC) Chair



Michael Legrand, Associate Controller, University of California Davis



Maria Soliman, Director, Grant Accounting Office, University of Iowa

Poll Time:

How familiar are you with the FAIR Model?

- a. I don't know much about the FAIR model but am eager to learn*
- b. I've heard of the FAIR model or read about it some*
- c. I know a lot about the FAIR model and am ready to ask questions*

The Joint Associations Group (JAG) on Indirect Costs

A Deep Dive into the Financial Accountability in Research (FAIR) Model

**COGR Town Hall Webinar
15 August 2025**

AAAS Town Hall August 13 (850+ attendees)

Response	N	%
I don't know that much about FAIR but eager to learn	223	39%
I've heard about FAIR or read about it some	275	48%
I know a lot about the FAIR Model and I'm ready to ask questions	80	14%
Total	578	100%

Detailed Option – Example Project Budget

Research Performance Costs (RPC)	
Senior Key Personnel (e.g., PIs)	\$\$
Other Personnel (e.g., grad students)	\$\$
Supplies	\$\$
Publication costs	\$\$
Etc...	\$\$
Essential Research Performance Support (ERPS)	
<i>Regulatory Compliance (RC)</i>	\$\$
<i>Award Monitoring, Oversight, and Reporting (AMOR)</i>	\$\$
<i>Essential Research Performance Facilities (ERPF) (% of budget)</i>	%
<i>Research Information Services (RIS)</i>	\$\$
General Research Operations (GRO) (% of budget)	15%

Project-specific costs to actually *perform* the research

Project-specific costs needed to *support* performance of the research

Items that **cannot** easily be assigned to a given project but apply to all

Detailed Option

Research Performance Costs (RPC)	
Senior Key Personnel (e.g., PIs)	\$\$
Other Personnel (e.g., grad students)	\$\$
Supplies	\$\$
Publication costs	\$\$
Etc...	\$\$
Essential Research Performance Support (ERPS)	
<i>Regulatory Compliance (RC)</i>	\$\$
<i>Award Monitoring, Oversight, and Reporting (AMOR)</i>	\$\$
<i>Essential Research Performance Facilities (ERPF) (% of budget)</i>	%
<i>Research Information Services (RIS)</i>	\$\$
General Research Operations (GRO) (% of budget)	15%

Simple Option

Available for all institutions and especially attractive for those with insufficient administrative resources, or lacking the type of research appropriate for, the Expanded Option

Research Performance Costs (RPC)	
Senior Key Personnel (e.g., PIs)	\$\$
Other Personnel (e.g., grad students)	\$\$
Supplies	\$\$
Publication costs	\$\$
Etc...	\$\$
Essential Research Performance Support (ERPS)	
<i>Regulatory Costs (RC)</i>	\$\$
<i>Award Monitoring, Oversight, and Reporting (AMOR)</i>	\$\$
General Research Operations (GRO) (% of budget)	15%

10% of total Budget

Recap of the FAIR Model

- **Eliminates** F&A and the associated rate proposal preparation
- Accommodates **all types and sizes** of institutions and helps **facilitate growth** of smaller and less-resourced institutions
- Increases **accountability and transparency** via explicit costing of key elements
- Addresses confusion about institutional use of **reimbursed funds by tracking costs in specific and allowable categories**
- Aligns project costs with the **type of work** being performed
- Accounts for **geographic cost differentials**
- Funds government-mandated **regulatory compliance**
- Funding structure is similar to that allowed by **private foundations**
- Will **require changes** to Uniform Guidance and policies (e.g., salary caps)

What the FAIR Model Makes Possible

- A key question: Will the FAIR Model yield **savings** for the government (taxpayers) or cost the gov't **more**?
- The FAIR Model was developed to show the **actual costs of research** – performing it and enabling it
- The issue of how much and what the government pays for is the domain of **Congress and the WH**
- The FAIR Model **makes that conversation possible**

Guide to the Financial Accountability in Research (FAIR) Model

Joint Association Group

2025 08 08

Top Questions and Issues

1. Will **less money** be available for the actual conduct of research?
2. How does recovery with the FAIR Model compare to today's F&A? Caps?
3. Will we have to **start from scratch** in determining space and facility costs?
4. Will we have to **negotiate costs with faculty** on every proposal?
5. How will the FAIR Model deal with **budget and salary caps**?
6. What **changes in administrative systems** will be required?
7. How will current **F&A reimbursement distribution** inside the institution change?
8. What changes need to be made to the **Uniform Guidance**?
9. How will **auditing** change with the FAIR Model?
10. In the end will this be **more work** for **investigators**? for **sponsored programs offices**? for **research finance offices**?

Alternative Charging Considerations – COGR Costing and Financial Compliance Committee



Essential Research Performance Support – Cost Allocation Strategies



**Essential Research
Performance
Facilities (ERPF)**



**Regulatory Costs
(RC)**



**Research
Information
Services (RIS)**



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

Essential Research Performance Facilities (ERPF) – Cost Allocation Strategies

- **ERPF Costs are aligned with costs currently allocated based on space usage**
- **Ideas to consider:**
 - **Start with what you do now**
 - **Separate costs into fixed and variable for different allocations**
 - **Focus on utilities and maybe fixed and movable equipment and,**
 - **Allocate building depreciation and maintenance evenly?**

Essential Research Performance Facilities (ERPF) – Allocation Strategies - Considerations

- **Simplify room functionalization**
 - **Salaries and Wages**
 - **Joint Use**
- **Complicate functionalization for more precise cost allocation?**
 - **Downside – very high cost for some research**
 - **Upside – more transparency**

Essential Research Performance Facilities (ERPF) – Allocation Strategies – One Idea

Step 1: Determine breakdown of total institution square footage by room type:

Room Type Category	ASF	% Total ASF	
Lab / Lab Services (OR)	9,000	9%	An institution likely knows its ASF by room type, but for each type it still needs a reasonably accurate estimate of the portion of the space/room type used for organized research. * Could still use space survey for room types with research * Could do sampling?
Lab / Lab Services (non OR)	7,500	8%	
Offices (OR)	3,000	3%	
Offices (non OR)	12,500	13%	
Special (OR)	2,000	2%	
Other (non OR)	66,000	66%	
	100,000	100%	

Step 2: Allocate allowable facilities costs to various room types.

Building Depreciation / Interest Expenses

Room Type Category	% Total ASF	Bldg Depr	Interest	Total Bldg & Interest
Lab / Lab Services (OR)	9%	\$ 4,050	\$ 720	\$ 4,770
Lab / Services (non OR)	8%	\$ 3,375	\$ 600	\$ 3,975
Offices (OR)	3%	\$ 1,350	\$ 240	\$ 1,590
Offices (non OR)	13%	\$ 5,625	\$ 1,000	\$ 6,625
Special (OR)	2%	\$ 900	\$ 160	\$ 1,060
Other (non OR)	66%	\$ 29,700	\$ 5,280	\$ 34,980
	100%	\$ 45,000	\$ 8,000	\$ 53,000

Essential Research Performance Facilities (ERPF) – Allocation Strategies – One Idea

Equipment Depreciation

Note: Institution may elect to allocate using total space statistic (2a) as with Building/Interest or use pooled totals from prior proposal (2b).

2a: Single Pool

Room Type Category	% Total ASF	Equip Depr
Lab / Lab Services (OR)	9%	\$ 1,350
Lab / Services (non OR)	8%	\$ 1,125
Offices (OR)	3%	\$ 450
Offices (non OR)	13%	\$ 1,875
Special (OR)	2%	\$ 300
Other (non OR)	66%	\$ 9,900
	100%	\$ 15,000

2b: Multiple Pool (By Room / Building / Dept)

Room Type Category	Identified by Room	% Total ASF	Allocated by Dept/Bldg	Total Equip.
Lab / Lab Services (OR)	\$ 1,150	9%	\$ 945	\$ 2,095
Lab / Services (non OR)	\$ 500	8%	\$ 788	\$ 1,288
Offices (OR)	\$ 50	3%	\$ 315	\$ 365
Offices (non OR)	\$ 50	13%	\$ 1,313	\$ 1,363
Special (OR)	\$ 750	2%	\$ 210	\$ 960
Other (non OR)	\$ 2,000	66%	\$ 6,930	\$ 8,930
	\$ 4,500	100%	\$ 10,500	\$ 15,000

Essential Research Performance Facilities (ERPF) – Allocation Strategies – One Idea

Allocation Factor of 2 for Lab/Lab Service and Special Facilities.

Room Type Category	ASF	Adjusted ASF	% Total ASF	O&M Allocation
Lab / Lab Services (OR)	9,000	18,000	15%	\$ 34,177
Lab / Lab Services (non OR)	7,500	15,000	13%	\$ 28,481
Offices (OR)	3,000	3,000	3%	\$ 5,696
Offices (non OR)	12,500	12,500	11%	\$ 23,734
Special (OR)	2,000	4,000	3%	\$ 7,595
Other (non OR)	66,000	66,000	56%	\$ 125,316
	100,000	118,500	100%	\$ 225,000

Institutions may consider using more than one O&M pool as not all types of O&M are equally beneficial to research. For example, it has been shown that research uses significantly more utilities and most EH&S applies only to labs and special facilities, but janitorial services may benefit all activities equally.
* The weighting factor for allocating utilities cost may require further consideration

Step 3: Determine Total OR \$ by room type:

Room Type Category	% Total OR	TDC
Lab / Lab Services (OR)	55%	\$ 178,750
Offices (OR)	25%	\$ 81,250
Special	20%	\$ 65,000
	100%	\$ 325,000

Step 4: Calculate total facilities rate by room type

	Total Facilities	TDC	ERPF
Lab / Lab Services (OR)	\$ 41,042 ÷	\$ 178,750 =	23%
Offices (OR)	\$ 7,651 ÷	\$ 81,250 =	9%
Special	\$ 9,615 ÷	\$ 65,000 =	15%

Regulatory Costs (RC) – Cost Allocation Strategies

- **Regulatory Costs may be found in:**
 - Offices designated for compliance functions but also in sponsored programs offices, academic departments and colleges, other support offices, etc.
 - As with AMOR, administrators may provide various types of research support (pre award, post award, compliance...)
- **FAIR intends only costs allocable to awards in RC:**
 - Post award → RC
 - Other compliance cost → GRO

Regulatory Costs (RC) – Cost Allocation Strategies

- **Significant costs may be in GRO or hard to allocate**
 - **e.g. System Implementations, COI, RECR, Research security training, MFTRP compliance, etc.**
- **Basis of allocation could potentially be based on service provided (e.g. fee)**
 - **Institution wide service center**
 - **Individual service centers or multiple services/rates**

Research Information Services (RIS) – Cost Allocation Strategies

Research Information Services (RIS)

Sample Services

Collections and Content Licensing

- ▶ Materials purchasing, processing, and management
- ▶ Open access publishing agreements
- ▶ Subscriptions to electronic resources
- ▶ Subscriptions to research information systems
- ▶ Society memberships for access to premium content
- ▶ Department purchased specialized datasets or databases

Research Information Infrastructure

- ▶ Code and software hosting
- ▶ Institutional repositories
- ▶ Library publishing services
- ▶ Memberships to persistent identifier services
- ▶ Research data repositories and storage
- ▶ Subscriptions to research workflow tools
- ▶ Discovery and cataloging systems
- ▶ InterLibrary Loan and resource sharing

Consultative Research Services

- ▶ Copyright and licensing
- ▶ Public access requirements
- ▶ Publishing options
- ▶ Content digitization and transformation
- ▶ Data curation and metadata services
- ▶ Evidence synthesis and systematic reviews
- ▶ Preserving and archiving research data
- ▶ Research visibility and impact services
- ▶ Review of data management plans
- ▶ Code and software training

Technologies

- ▶ GIS (Geographic Information System) services
- ▶ Authentication and authorization systems
- ▶ Hosting hardware and software
- ▶ Computational storage and analysis resources

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from 8/6/25 Attain
webinar,
<https://www.youtube.com/watch?v=FjSaGr4yFck>

Research Information Services (RIS) – Cost Allocation Strategies

- Modern Research Library has transformed in services and technology support from the historic costing model
- Simple Model Option: 10% of total budget with Research Facilities
- Costs based on Compliance Requirements (e.g. NIH Repository)
- Costs supporting the scope of work (e.g. Data Management Plans)

Research Information Services (RIS) – Cost Allocation Strategies

- Explore existing services and costs with Library and OIT
 - Evaluate usage on projects
 - Direct Allocation Possibilities - Research Performance Costs or Research Information Services (RIS)
 - Multiple considerations for disciplines, type of research etc.
- RIS detailed option will take time to come into focus and form

Award Monitoring, Oversight, and Reporting (AMOR)

- Cost Allocation Strategies

- **AMOR costs may be found in:**
 - **Offices designated for sponsored projects accounting but also in sponsored programs offices, academic departments and colleges, other support offices, etc.**
 - **Currently SPA and DA – DA is big, and formula driven**
 - **e.g. 3.6% for all faculty admin (pre, post, compliance)**
 - **As with RC, administrators may provide various types of research support (pre award, post award, compliance...)**

Award Monitoring, Oversight, and Reporting (AMOR)

- Cost Allocation Strategies

- **Identifying AMOR Cost**
 - Effort reporting/salary allocation confirmation - ideally not
 - Random sampling (e.g. survey 50 department administrators, and possibly sponsored projects admins, to estimate allocable salary and fringe)
 - Look at any previous:
 - institutional research admin workload assessments, shared services structures, etc.

Award Monitoring, Oversight, and Reporting (AMOR)

- Cost Allocation Strategies

- **Project costs may be the most equitable basis of allocation**
 - **Flat fee impractical for smaller awards**
 - **Assessing complexity/proportional benefit too complicated**

**AMOR cost may be most difficult to identify,
accumulate and allocate**

A Difficult Balancing Act



**Precision/Accuracy vs Efficiency
but also:**

- **Flexibility vs Protection**

**It will be the words in law,
regulation, and policy that
matter!**

Upcoming COGR Events



**Register Here for
Upcoming Events**



Meet the Committees: Costing and Financial Compliance Committee Virtual Open House

August 19, 3:00-4:00 pm ET



COGR Forum IV: Adapting to Change, Policy Shifts & Research Impact

August 20, 1:00-3:00 pm ET



COGR Forum V in September 2025

Registration will Open Soon



October 23-24, 2025: COGR Meeting in Washington D.C.

Registration is now open, early bird pricing through 9/5

Click the QR code or visit www.cogr.edu and “Meetings”

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