

COGR Update

November 2025



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company/cogr](https://www.linkedin.com/company/cogr)

Speakers:



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



Cindy Hope, Director, Costing and
Financial Compliance (COGR)

Agenda

- **About COGR**
- **COGR Current Key Issues**
- **Indirect/F&A Cost Reimbursement**
- **Q&A**

About COGR

501 (c) (3) nonprofit association of leading research-intensive universities and affiliated medical centers and nonprofit research institutes

232 Members in 48 States & DC

162 Carnegie Research I Institutions

88 Private Research
Institutions

144 Public Research
Institutions

24 Affiliated Academic Hospitals and
Research Institutes

\$54 Billion+ in combined
federal expenditures
(2023 NSF HERD Survey)

96% of eligible
institutions among
top 100 & 85% of
eligible institutions
among the top 200
institutions are
COGR members
(as measured in federal
research expenditures)

30+ Hispanic Serving
Institutions (HSI)

2 Historically Black College
& Universities (HBCU)

1 Predominantly Black
Institution (PBI)

What We Do

ADVOCATE

for efficient, effective, and harmonized regulation that safeguards research while minimizing administrative & cost burdens

COORDINATE

closely w/ other higher ed orgs on pending legislation.

COGR does not lobby or directly influence pending legislation

EXPERTISE

Provide expertise, commentary, and analysis to higher ed and government officials on pending federal policies, guidance, and legislation

ANALYSIS

Provide guidance and analysis in the form of written updates, white papers, webinars, readiness guides, and more

PROMOTE

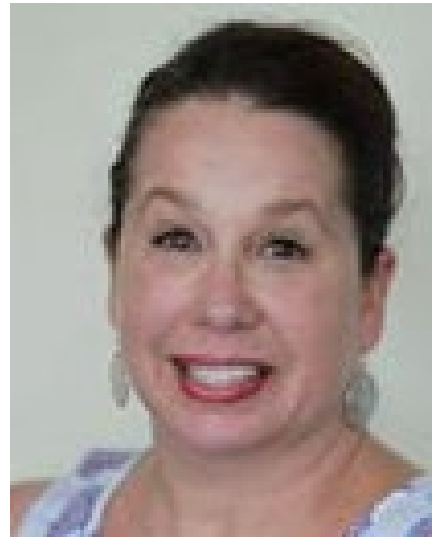
effective compliance practices

ENGAGE

Provide opportunities to engage directly with federal officials, the research university community, and institutional colleagues

How We Do It – COGR Committees

Contracts & Grants Administration (CGA)



Lisa Mosley,
Executive Director,
Sponsored Projects
Administration, Yale
University (Chair)



Krystal Toups, Director,
Contracts & Grants
Administration, COGR

Research Ethics & Compliance (REC)



Deborah Motton,
Executive Director,
Research Policy &
Analysis &
Compliance,
University of
California (Chair)



Kristin West, Director,
Research Ethics &
Compliance,
COGR

Costing & Financial Compliance (CFC)



Jeremy Forsberg,
Associate Vice
President for
Research, University
of Texas at Arlington
(Chair)



Cindy Hope, Director,
Costing and Financial
Compliance, COGR

Research Security & Intellectual Property (RSIP)



Jennifer Ponting,
Assoc. Vice President
for Research
Administration,
University of Chicago
(Chair)



Kevin Wozniak,
Director, Research
Security & IP,
COGR

COGR Operations Team



Matt Owens
President



Toni Russo
Chief Operating
Officer



Mary Deans
Administrative
Officer

COGR Member Institutions: memberservices@cogr.edu

ERI Pilot Institutions: eriservices@cogr.edu

Current Key Issues

2025 Administration Transition Information and Resources Webpage



[About Us](#) [Policy Issues](#) [Events](#) [COGR Updates](#) [Contact Us](#) [Member Login](#) [Q](#)

2025 Administration Transition Information & Resources

[COGR's Summary Tracker of Executive Orders \(V.17, Released September 22, 2025\)](#)

This page will be updated as new information is available. Please send relevant federal agency communications, directives, and other information your institution receives to: memberservices@cogr.edu.

Quicklinks

[COGR Communications & Resources](#)

[Executive Orders & Related Resources](#)

[Department/Agency Directives & Memoranda](#)

[Litigation Tracker](#) [↗](#)

[Institutional Communications on Federal Funding Updates](#)

[OSTP/OMB Archived Resources](#)

[NIH 15% Cap on Indirect Cost Reimbursement - Information & Resources](#)

[COGR Communications & Resources](#)

[Framework for Navigating the 2025 Administration Transition \(Updated August 2025\)](#)


[Transition Impact Survey Questions](#) [↗](#)

- **COGR Communications & Resources**
- **Executive Orders & Related Resources**
- **Department/Agency Directives & Memoranda**
- **Department of Government Efficiency (DOGE) News**
- **Lawsuits / Legal Actions**
- **Institutional Communications on Federal Funding Updates**
- **OSTP/OMB Archived Resources**
- **NIH 15% Cap on Indirect Cost Reimbursement - Information & Resources**

[2025 Administration Transition Information & Resources](#)



Tracking Impacts of Executive Orders (EOs)

SUMMARY OF EXECUTIVE ORDERS						
		<p>Red = high level of impact Yellow = moderate level of impact Green = low or no impact</p> <p><i>This document is a listing of Executive Actions by the administration. This document is provided as a tool to the COGR Membership with the understanding that the COGR is not providing legal, regulatory, or policy advice. Nothing in this document shall be deemed to supplant any federal or state law, regulation, or institutional policy.</i></p>				
Published	Order	Category	Purpose	May Impact Grants/Contracts (Y/N/Unsure)	May Impact Research (Y/N/Unsure)	Comments
May 23, 2025	Restoring Gold Standard Science	Research	<ul style="list-style-type: none">•The executive order instructs the Director of the Office of Science and Technology Policy (OSTP Director) to issue guidance for agencies on the implementation of “Gold Standard Science”.•Upon issuance, each agency shall update applicable policies, including scientific integrity policies, to implement the guidance on Gold Standard Science and, within 60 days of the issuance, report to the OSTP Director actions taken to implement the Gold Standard Science guidance.•Within 30 days of the issuance of the executive order, agencies shall adhere to the following rules governing the use, interpretation, and communication of scientific data, unless otherwise provided by law: (i) employees shall not engage in scientific misconduct or otherwise knowingly rely on information resulting from scientific misconduct and (ii) subject to applicable laws, including privacy laws, and national security interests, agencies shall make data, analyses, conclusions, and models (including source code) that they agency reasonably assess will have an apparent effect on public policies or private sector decisions publicly available. Employees can not invoke exemption 5 to the Freedom of Information Act to prevent disclosure without prior written authorization from the OSTP director. Models used to guide agency enforcement actions are not required to be disclosed.•Employees shall: (i) transparently acknowledge and document uncertainties, including any uncertainties in models used, when publishing research results; (ii) use science that comports with legal standards when the produce or use scientific information to inform policy or legal determinations; (iii) be transparent about the likelihood of any assumptions used in their research; (iv) apply a “weight of scientific evidence” approach when scientific information is to be used to inform agency decision-making; (v) communicate scientific information in a manner consistent with the relevant analysis including any degree of uncertainty; and (vi) once issued, use the Gold Standard Science guidance to form the basis of evaluations for scientific information, except where otherwise required by law.•To the extent permitted by law, agency contractors are to adhere to these policies and rules as though they were agency employees.•The EO instructs agencies to establish internal process to evaluate any alleged violations of the requirements of the order and provide for action to correct scientific information consistent with Information Quality Act, Public Law 106-554, appendix C.•Waivers may be granted by the OMB Director.	Y	Y	<ul style="list-style-type: none">•The executive order defines “Gold Standard Science” as science conducted in a manner that is reproducible, transparent, communicative of error and uncertainty, collaborative and interdisciplinary, skeptical of its findings and assumptions, structured for falsifiability of hypotheses, subject to unbiased peer review, accepting of negative results as positive outcomes, and without conflicts of interest.•Interim Scientific Integrity Policies. Until the issuance of the Gold Standard Science Guidance, agencies are instructed to use the scientific integrity policies that existed within the executive branch on January 19, 2021 except for any aspect that conflicts with this EO. Unless prohibited by law, agencies are further instructed to review all actions taken between January 20, 2021 and January 20, 2025 and take appropriate steps to ensure alignment with the requirements of this EO.
May 5, 2025	Improving the Safety and Security of Biological Research	Research	<ul style="list-style-type: none">•OSTP is instructed to establish guidance for all relevant agencies to immediately end all funding of (i) “dangerous gain-of-function” research conducted by entities in countries of concern (COC) and other countries with inadequate oversight to ensure compliance with U.S. oversight standards and policies and (ii) other life science research in COC with inadequate oversight to ensure compliance with U.S. oversight standards and policies and could reasonably pose a threat to public health and safety or to either economic or national security.•Within 120 days, OSTP shall revise or replace the 2024 “United States Government Policy for Oversight of Dual Use Research of Concern and Pathogens with Enhanced Pandemic Potential” policy in a manner that strengthens oversight, increases accountability through enforcement, audits, and improved public transparency, and clearly defines the scope of covered research. The revised policy shall include enforcement mechanisms prescribed by this order to ensure compliance with federal policies governing “dangerous gain-of-function research”.•Within 90 days, OSTP shall revise or replace the 2024 “Framework for Nucleic Acid Synthesis Screening” framework to ensure it effectively encourages providers of synthetic nucleic acid sequences to implement comprehensive, scalable, and verifiable synthetic nucleic acid procurement screening mechanisms to minimize the risk of misuse. The revised framework shall include enforcement mechanisms prescribed by this order to ensure compliance.•Within 180 days, OSTP shall implement a strategy to govern, limit and track “dangerous gain-of-function” research performed in the U.S. where federal funds are not used and other life science research that could cause significant societal consequences, which includes actions to achieve comprehensive, scalable, and verifiable nucleic acid synthesis screening in non-federally funded settings.•OSTP shall ensure that the revised DURC policy requires research institutions that receive federal funding must report “dangerous gain-of function research” including research not funded by the federal government. The reporting shall be made public but conducted in a way not to compromise national security or intellectual property interests.•Federal agencies are instructed to include in every life science research award (i) a term requiring the awardee to agree that	Y	Y	<p>“Dangerous gain-of function research” is defined as scientific research on an infectious agent or toxin with the potential to cause disease by enhancing its pathogenicity or increasing its transmissibility. Covered research activities are those that could result in significant societal consequences and that seek or achieve one or more of the following outcomes:</p> <ul style="list-style-type: none">(a) enhancing the harmful consequences of the agent or toxin;(b) disrupting beneficial immunological response or the effectiveness of an immunization against the agent or toxin;(c) conferring to the agent or toxin resistance to clinically or agriculturally useful prophylactic or therapeutic interventions against that agent or toxin or facilitating their ability to evade detection methodologies;(d) increasing the stability, transmissibility, or the ability to disseminate the agent or toxin;(e) altering the host range or tropism of the agent or toxin;(f) enhancing the susceptibility of a human host

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)**
- Responds to implementation of *EO 14222 — Implementing the President's "Department of Government Efficiency" Cost Efficiency*

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

- Also see COGR's [**DTS Fact Sheet**](#)
- And then...
 - [**EO 14332 - Improving Oversight of Federal Grantmaking**](#) (August 7, 2025)

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.

E.O. Improving Oversight of Federal Grantmaking

Key Financial Takeaways

- **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.”
- **Plus...**
 - **Directs Each Agency to Revise T&Cs to Permit Termination for Convenience, and more.**

Costing Points to Consider for Terminations and Suspensions

- And, special considerations for closeout and termination costs
- Framework for Navigating the 2025 Administration Transition
 - [Costing Points to Consider for Terminations and Suspensions](#) (V. 2, Released August 20, 2025)

Indirect/F&A Cost Reimbursement

Poll Question #1

Which of the following is your institution considering in response to a potential decrease in federal funding of the direct and/or indirect cost of research? (check all that apply)

- a)None, waiting until we know more**
- b)Modifying indirect cost reimbursement distribution policy/practice**
- c)Reducing funding for direct cost of research (e.g. institution funded R&D, cost sharing, committed institutional support)**
- d)Reducing funding for indirect cost of research (e.g. administrative staff, research facility construction/renovation)**
- e)Other budget cuts not specifically tied to research**
- f) Other – WRITE IN**
- g)I don't know**

Single Audits and the Compliance Supplement

- See COGR's Audit Webpage, <https://www.cogr.edu/topics/audit>
- In particular, *[The Single Audit – Updates...](#)* describes the disregarded value of the audit in promulgation and implementation of DTS

Featured



EVENT MATERIALS Oct 23, 2025

Uniform Guidance Revisions—Then, Now and When October 2025

A summary from COGR's October 2025 membership meeting of updates to the Uniform Guidance (2 CFR 200) Compliance Supplement affecting research institutions'...



POLICY PERSPECTIVE Feb 21, 2023

COGR Submits Comments to GSA Regarding the Transition of the Federal Audit Clearinghouse

COGR provided comments to the GSA regarding the transition of the Federal Audit Clearinghouse from the U.S. Census Bureau to the GSA.



POLICY PERSPECTIVE Nov 13, 2025

The Single Audit - Updates and a Potential for Efficiency Never Fully Realized

Several Single Audit related activities have occurred over the past few months including, release of the Office of Management and Budget (OMB) draft 2025 Complan



Other Key Issues

- **Research Security**

- NIH ([NOT-OD-25-133](#)), Effective 10/1/25
- NSF [Important Notice No. 149](#)
- USDA Research Security [Memorandum](#)

- **Public Access to the Results of Federally Funded Research**

- Maximizing Research Funds by Limiting Allowable Publishing Costs ([NOT-OD-25-138](#))
- [NIH \(NOT-OD-25-101\)](#), Effective 7/1/25
- FY26 NIH Announces Crackdown on Publisher Fees

- **Uniform Grant Guidance ~ OMB's Guidance on Federal Financial Assistance**

- **Facilities & Administration Costs Reimbursement**

- **Research Misconduct**

- **Intellectual Property Issues**

- **Conflicts of Interest and Conflicts of Commitment**

- **Animal Subjects**

- **Human Subjects**

- NIH and USDA Notices Requiring Reporting of "Dangerous Gain of Function" (DGOF) Research

What Is COGR Doing?

Actionable Ideas to Improve Government Efficiency Affecting the Performance of Research (Published April 9, 2025)

- **Biosketch and Current and Pending Support Reporting Requirement**
- **Research Project Proposal Development**
- **EPA Regulations That Impact Academic Research Facilities**
- **Agency support for federal assistance awards, including proposal submission portals, grants management systems, and billing and financial reporting systems.**
- **Financial Conflicts of Interest**
- **Research Misconduct**
- **iEdison not only required invention reporting pathway**
- **Human Subject Research Protections Under the Common Rule and FDA Regulations**
- **Animal Welfare Act (9 CFR Part 2) and PHS Policy for Humane Care and Use of Laboratory Animals**
- **Research Security (Cybersecurity, Risks Assessments and Training)**
- **Fixed Amount Awards for Fundamental Research Grants**
- **FFATA Reporting**
- **Subrecipient Monitoring**
- **Data Management and Sharing**
- **ClinicalTrials.Gov**
- **Timing and other invention reporting incongruencies**

What Is COGR Doing?

- [COGR Litigation Tracker](#): Tracks cases of importance to academic research institutions. Updated frequently!
- **Analysis**: Litigation updates and analysis as part of COGR Forums, COGR updates, and membership meetings.
- **Filing of Amicus Briefs in Select Cases**: Joined with other associations to file amicus briefs. Briefs filed in four cases thus far.

Indirect/F&A Cost Reimbursement

Poll Question #2

My understanding of the FAIR model is:

- a) I know a lot about it**
- b) I've heard about it but only understand the big picture**
- c) I don't know much about it**
- d) What is the FAIR model?**

Indirect/F&A Cost Reimbursement

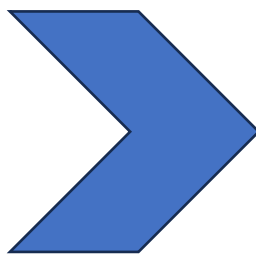
Topics

- **Legal challenges to federal attempts to cap indirect cost rates**
- **Anticipating 2025 (or beyond) UG revisions**
- **Legislative advocacy approach (including FAIR Model)**
- **Continued advocacy for reimbursement of facilities costs and administrative costs allocable to federal awards**

Status of Major Court Cases re. Research Funding

Cases on 15% Indirect Cost Cap

- **DOD Rate Cap** – [AAU v. DOD](#): The District Court held that it had subject matter jurisdiction over the case and granted summary judgement in favor of the plaintiffs. The District Court declared that the DOD's Rate Cap Policy was invalid, contrary to law, and arbitrary and capricious.
- **NSF Rate Cap**
 - [AAU v. NSF](#): Summary judgment in favor of plaintiffs vacating rate cap. Government appealed to 1st Circuit. The 1st Cir. voluntarily dismissed NSF's appeal per NSF's unopposed motion to dismiss.
 - [State of NY v. NSF](#): Court denied motion for Preliminary Injunction and held that it did not have subject matter jurisdiction over termination claims. Plaintiffs voluntarily dismissed their suit.
- **DOE Rate Cap** – AAU v. DOE: Court enters final judgment vacating DOE policy imposing 15% rate cap. Government appealed to 1st Cir. The parties filed a joint motion to stay the briefing schedule because of the gov. shutdown.
- **NIH Rate Cap**
 - [AAMC v. NIH](#)
 - [AAU v. NIH](#)
 - [Mass. v. NIH](#)



Cases consolidated. Final judgement entering Permanent Injunction on rate cap nationwide. Government has [appealed decision to 1st Circuit Court of Appeals](#). Oral arguments were November 5.

What is OMB Doing and When?

- UG Revisions very likely to include further limits to federal reimbursement of Indirect costs
 - Might see implementation of EO 14332 Improving Oversight of Federal Grantmaking (August 7, 2025) calling for IDC changes, termination for convenience, etc.
 - Might include other EOs and aspects of the administration's Compact for Academic Excellence in Higher Education
- When?
 - Shutdown ended 11/13 – longest in history
 - Do not know exactly where OMB was in the process
 - Might newer EOs and/or Compact also impact timing?

Reminder - Joint Associations Group (JAG) on Indirect Costs

- **Formed in response to renewed attacks on federal reimbursement of indirect cost - limits to legal approach to blocking caps**
- **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>

FAIR Model – Status

- FAIR informed legislative approach of JAG organizations
 - Status of legislative approach to blocking caps
- It is a model
 - Non-negotiables are TBD
 - COGR continues to explore cost allocation strategies

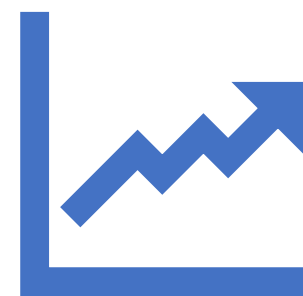


FAIR Model Includes

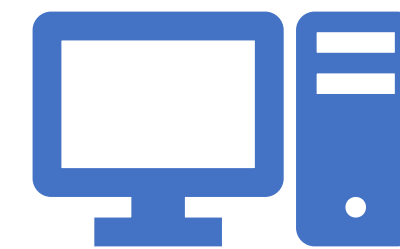
- Research Performance Costs (RPC) – Today’s “direct”
- General Research Operations (GRO) – 15% total cost and,
- Essential Research Performance Support (ERPS):



Essential Research
Performance Facilities
(ERPF)



Regulatory Costs (RC)



Research Information and
Data Services (RIDS)



Award Management,
Oversight, and Reporting
(AMOR)

- Simple Option – 10% total cost for **ERPF** + **RIDS** and allowed to direct charge **RC** and **AMOR**
- Detailed Option – direct charge all **ERPS** costs

Indirect/F&A Cost Reimbursement

Poll Question #3

If the FAIR model were to be implemented, would your institution be more likely to choose:

- a) Simple Option**
- b) Detailed Option**
- c) Still assessing**
- d) Haven't started assessing**
- e) I'm not part of that discussion**

FAIR Model - Structure

To receive ERPS > 10% Total Cost -

- **Recharge Centers* for:**
 - **Simple Option – RC and/or AMOR**
 - **Detailed Option – RC, AMOR, and/or RIDs**
 - **ERPF – also need an allocation method (next slide)**
- **More precise cost allocation, but challenging!**

***Is there another method for more precisely allocating?**

ERPF – Allocation Strategies - Considerations

- **Space Survey or other reasonable method required for facilities related costs**
 - **Current Simplified Method in 2 CFR 200 Appendix III?**
 - e.g. $(\text{All O\&M} + \text{All Depreciation}) / \text{All Expenditures} = \text{Rate}$
 - **Simplify room functionalization?**
 - FTE or Salaries and Wages
 - Room type based rates
 - **Complicate functionalization for more precise cost allocation?**
 - Downside – very high cost for some research
 - Upside – more transparency

Indirect/F&A Cost Reimbursement

Poll Question #4

Does your institution have, or have the ability to reasonably collect, data necessary to allocate facilities costs based on room type or another level lower than "organized research"?

- a) Yes**
- b) No**
- c) Possible but very difficult**
- d) I don't know**

FAIR or OMB Model - Application

Institution Changes Required:

- **Systems**
- **Policies and procedures**
- **Accounting and budgeting (sponsored and non-sponsored)**
- **Culture**
- **Proposal and award oversight**
- **Audit environment, requirements, process, and cost**

Federal Agency Changes – Innumerable?

Reminder – No IDC changes are now in place or guaranteed to happen!

- **What IS allowable NOW:**
 - **Make course release contingent on academic year salary savings, or otherwise charge all allocable faculty salary**
 - **Reduce/eliminate service center subsidies**
 - **Reduce/eliminate institution funded GA positions**
 - **Reduce/eliminate voluntary cost share**
 - **Direct charge more equipment**
 - **Direct charge new (since 1991) compliance (and other) costs**
 - **Other?**

Considerations:

Are you preparing for less IDC reimbursement? Preparing for less Direct Cost reimbursement?

- **Modifying indirect cost reimbursement distribution policy/practice**
- **Reducing funding for direct cost of research (e.g. institution funded R&D, cost sharing, committed institutional support)**
- **Reducing funding for indirect cost of research (e.g. administrative staff, research facility construction/renovation, equipment)**
- **Other budget cuts not specifically tied to research**

Considerations:

Are you preparing for:

- **System changes, including preaward (e.g. preparing for more direct charging of normally indirect)**
- **More direct charging of normally direct cost (e.g. faculty academic year salary)**
- **More direct charging of normally indirect cost (e.g. research compliance)**
- **Or, will you "wait and see"?**

COGR Response to FAIR Model and/or OMB Model

- *Explore Cost Allocation Strategies*
 - *Refining ERPS Categories*
 - *Assessing GRO vs ERPS*
 - *Assessing NEW Cost Categories (e.g. CMMC)*
 - *Keep advocating for practical solutions!*
- *Keep advocating for reimbursement of research and research support costs!*
 - *Upcoming paper finds (again) that University rates are not higher than industry, private university rates are not unexplainably (or consistently) higher than publics, and more.*



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A top-down view of a wooden desk. In the upper left, a yellow binder clip is attached to a metal wire. To its right is a white laptop keyboard. Three sticky notes are arranged horizontally: a pink one with a large black 'Q', a light green one with a large black '&', and another pink one with a large black 'A'. A silver and black pen lies diagonally across the bottom right. The background features a blue and teal geometric pattern.

Q

&

A

COGR