



The Uniform Guidance Requirements Behind Institutional Procedures

– SRAI Post-Award in Action 2026



Cindy Hope

Director, Costing and
Financial
Compliance,
COGR



Rob Roy

Director of Business
Operations,
Board of Regents of
the University
System of Georgia
Sponsored Programs
at Georgia Tech

COGR - 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 govt officials about 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

Key Issues

<https://www.cogr.edu/all-cogr-updates>



Advancing Effective Research Policy

MARCH 2026 UPDATE

TABLE OF CONTENTS

President's Message: Spring Sprint Announcements

June 11-12, 2026 Meeting in Washington D.C.: Registration Now Open
 COGR Portal: Sign up for Access Today!
 Follow COGR on LinkedIn

Cross-Cutting Issues: Administration Information & Resources

Ongoing Litigation Concerning Research and Research Funding (UPDATE)
 New Case Concerning Censorship of Research/Study Activities (NEW)

Cross-Cutting Issues: Science & Security

DOW Updates Research Security Decision Matrix (UPDATE)
 COGR Meets with GAO on Federal Research Security Requirements (NEW)
 CSRI Report on Research Security (NEW)
 USDA Grant Terms & Conditions (ONGOING)
 House Select Committee Sends Letter to NSF Regarding SECURE Center (NEW)
 Institutional Implementation of Department of Justice (DOJ) Bulk Sensitive Data Rule (UPDATE)
 Department of State Notice of Proposed Information Collection: Risk Analysis and Management – Request for Public Comment (NEW)
 Department of Energy (DOE) Advanced Research Projects Agency-Energy (ARPA-E) Business Assurance Disclosures Form (NEW)

Research Security & Intellectual Property (RSIP)

GAO Report Reviews NIST's Draft March-in Rights Framework (NEW)
 ICorps at National Institutes of Health Announcement (NEW)
 Departments of State and Education Announce Interagency Agreement (NEW)
 Dept. of Education Launches New Section 117 Dashboard (ONGOING)
 USPTO Issues Final Rule on Representation of Foreign Patent Applicants (UPDATE)

3
4
4
5
5
5
6
6
8
10
12
12
13
14
14
15
16
17
17
18

Contracts & Grants Administration (CGA)

GSA Information Collection Request for System for Award Management (SAM)
 Registration Requirements for Financial Assistance Recipients (ONGOING)
 NIH Updated Elements of an NIH Data Management and Sharing Plan (NEW)
 NIH Monetary Donations (ONGOING)
 NIH Guide Notices (NEW)
 Grant & Contract Administration: Other Issues (NEW & ONGOING)
 Revolutionary FAR Overhaul Initiative (ONGOING)
 NSF Graduate Research Fellowship Program (GRFP) (ONGOING)

19
19
20
21
21
22
22
23

Costing and Financial Compliance (CFC)

Delays in Issuance of Indirect (Facilities and Administrative/F&A) Cost Reimbursement and Fringe Benefit Rates (NEW)
 Responding to Threats to F&A Cost Reimbursement (UPDATE)
 Research Costs Financed by Institutions (NEW)
 OMB Compliance Supplement and Single Audit (REMINDER)

23
25
26
28

Research Ethics & Compliance (REC)

NIH Updates
Biosafety Modernization Initiative (UPDATE)
NIH RFI on Draft Controlled Access Data Policy and Proposed Revisions to NIH Genomic Data Sharing (GDS) Policy (NOT-OD-26-023) (UPDATE)
NIH RFI on Reducing Reliance on Human Embryonic Stem Cells (hESC) in NIH-Supported Research (NOT-OD-26-031) (UPDATE)
NIH-Wide Strategic Plan (NEW)
NIH RFI – Inviting Input on a Proposed Clinical Trial Specific Application Form (NOT-OD-26-058) (NEW)
NIH Reminder of Requirement for Certification of IRB Approval (NOT-OD_26-043) (NEW)

28
28
28
30
30
30
30

FDA Announcement & Guidance regarding the Conduct of Clinical Investigations to Support Marketing Applications (NEW)
 COGR Cost of Compliance Survey (UPDATE)
 Texas A&M LEAP Conference on Ethical Authorship and Publishing Practices (NEW)

31
31
32

Agenda

- **Anticipated UG Revisions**
- **Relationship between UG, federal agency policies, institutional policies, and resulting procedures**
- **Connection between UG requirements and common institutional policies and procedures**
- **Importance of policy or procedure intent, basis for exceptions, and assessing effectiveness**



Anticipated Uniform Guidance/UG Revisions

What is OMB Doing and When?

Uniform Guidance revisions are likely to include further limits

- UG revisions may include implementation of EO 14332 *Improving Oversight of Federal Grantmaking* (August 7, 2025) calling for IDC changes, termination for convenience, etc.
- They may also include other EOs and aspects of the administration's *Compact for Academic Excellence in Higher Education*.

When could changes be expected?

- Changes were previously delayed by the 2025 government shutdown. Recent blocking language in FY2026 appropriations further complicates matters for OMB.
- Unclear where OMB was in the revision process and/or if it is considering releasing revisions not related to indirect cost reimbursement.

F&A Cost Reimbursement in Law

FAIR model informed legislative approach of Joint Associations Group (JAG) organizations

- **More in earlier session, The Future of Indirect Costing to Support Research – Latest Trend**

What Is Never, Likely, to Change

§ 200.403 Factors affecting allowability of costs. Except where otherwise authorized by statute, costs must meet the following criteria to be allowable under Federal awards:

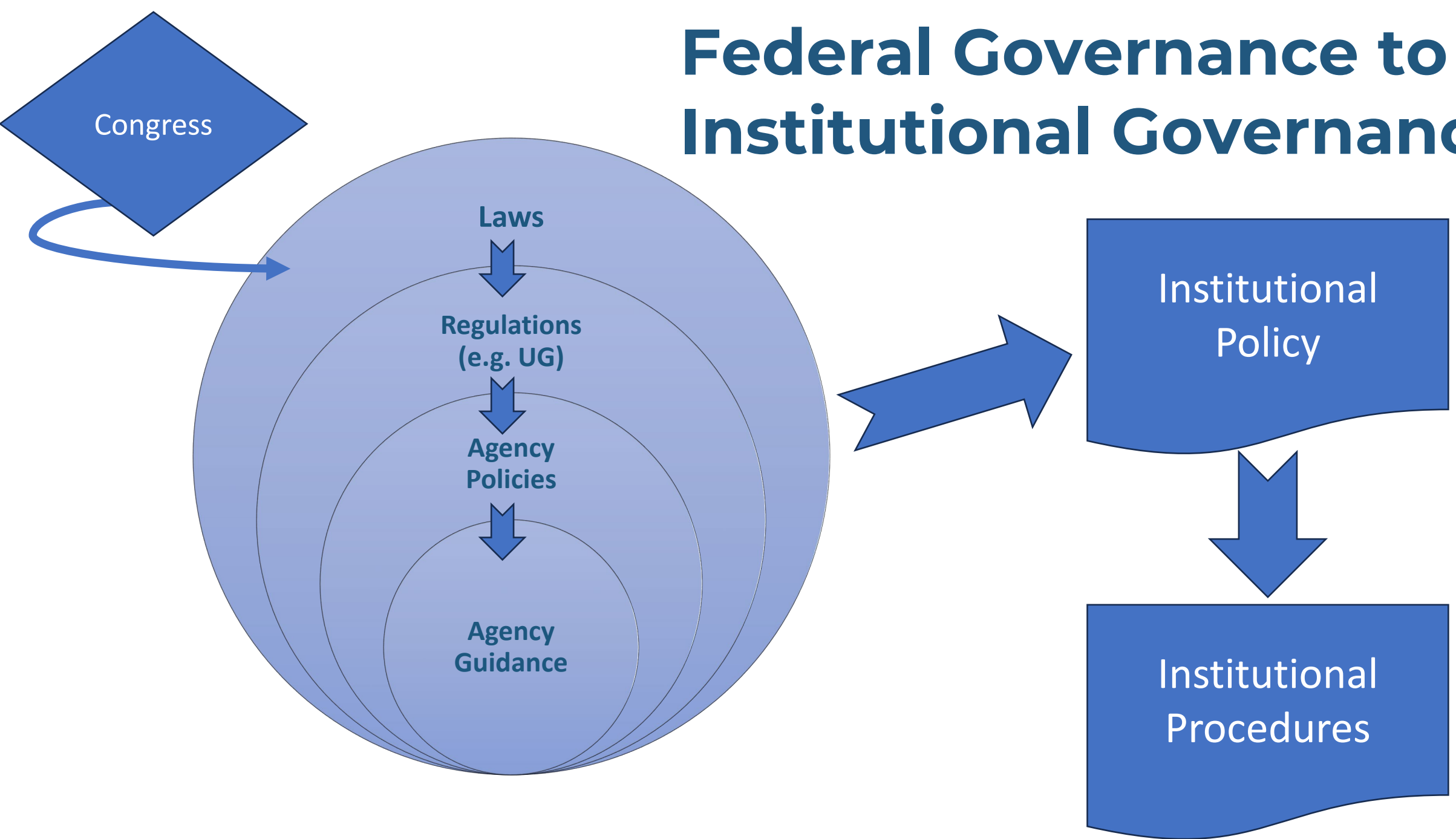
- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) ...
- (c) ...
- (d) Be accorded consistent treatment. For example, a cost must not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) ...

And the rest! This is an important section, worth revisiting.

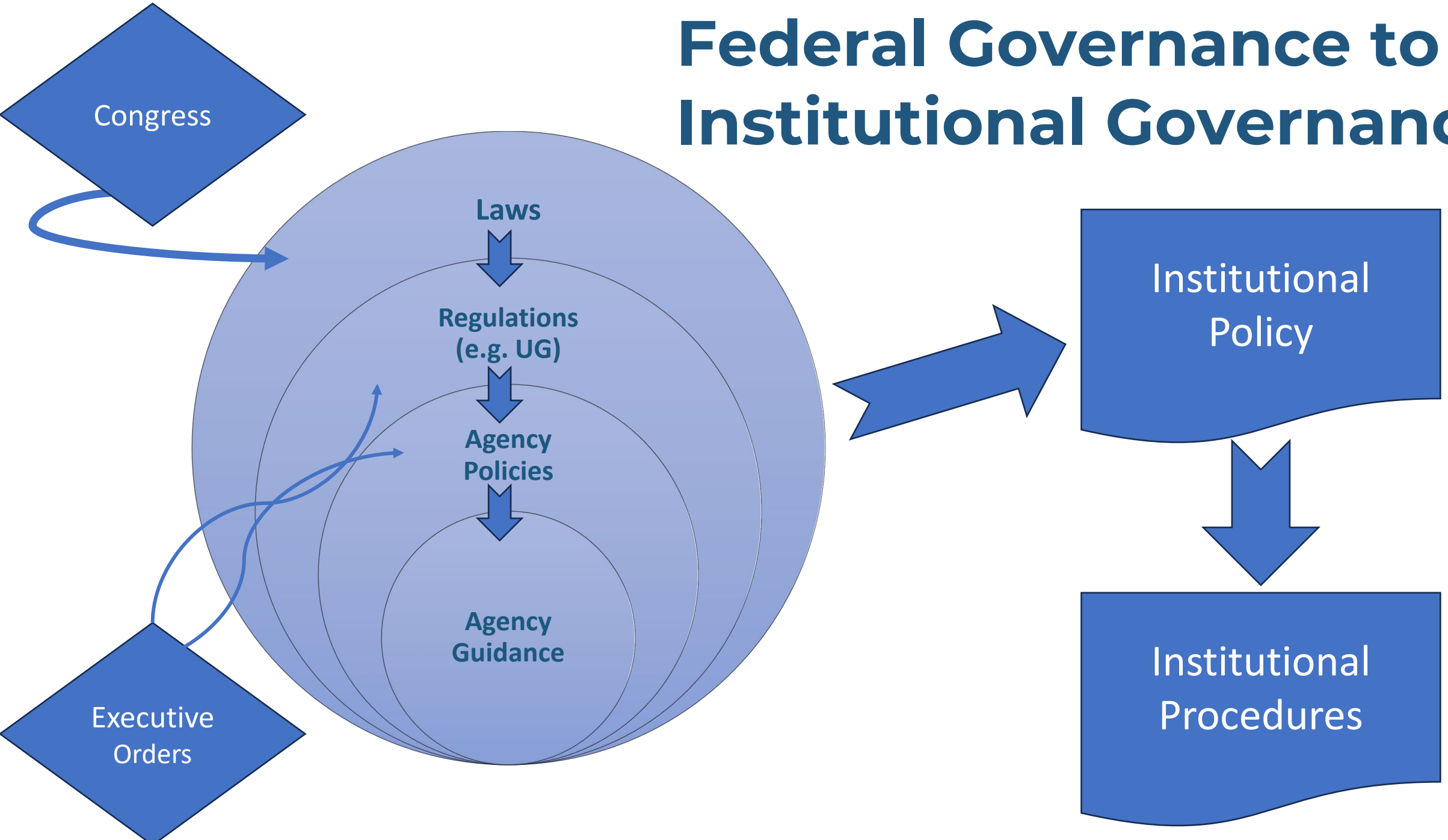


**UG, federal agency policies,
institutional policies, and
resulting procedures**

Federal Governance to Institutional Governance



Federal Governance to Institutional Governance



For Example:

- **EO 14222 - IMPLEMENTING THE PRESIDENT'S "DEPARTMENT OF GOVERNMENT EFFICIENCY" COST EFFICIENCY INITIATIVE**
 - “Each Agency Head shall...”
- **NIH Grants Policy Statement March 2026**
 - **6.1 NIH Payment Review Process**
 - As part of the implementation of [Executive Order 14222](#) ... NIH grant recipients are required to include a detailed justification explaining why the funds are being drawn and how the funds are being used during the period of performance when submitting payment requests to PMS in order for [NIH staff to conduct a timely review](#) and approval within the Defend the Spend (DTS) system.
- **University of Societal Research Administrators**
 - **Policy PAIA 0507**
 - Federal Agency required expenditure details will be submitted in appropriate format. See Procedure PAIA 0507 LMNOP.



**Connection between UG
requirements and common
institutional policies and
procedures**

Late Cost Transfers

University of Excellence

- **Policy FinCom 101 –**

Exception requests for cost transfers onto sponsored or cost share accounts occurring more than 90 days after the original transaction can be requested and require the completion of form Late Cost Transfer Exception Request, with appropriate justification and approvals.

Late Cost Transfers

Example Sponsor Policy

NIH Grants Policy Statement

7.5 - Cost transfers to NIH grants by recipients... under grants that represent corrections of clerical or bookkeeping errors should be accomplished within 90 days of when the error was discovered. The transfers must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge by a responsible organizational official of the recipient, consortium participant, or contractor. An explanation merely stating that the transfer was made "to correct error" or "to transfer to correct project" is not sufficient. Transfers of costs from one project to another or from one competitive segment to the next solely to cover cost overruns are not allowable.

Late Cost Transfers

Uniform Guidance

§ 200.451 Losses on other awards or contracts.

Any excess costs over income under any other award or contract of any nature is unallowable. This includes, but is not limited to, the recipient's or subrecipient's contributed portion by reason of cost sharing agreements or any under-recoveries through negotiation of flat amounts for indirect costs. Also, any excess of costs over authorized funding levels transferred from any award or contract to another is unallowable. ...

Nothing else on cost transfers but...

Late Cost Transfers

Uniform Guidance

§ 200.303 Internal controls.

The recipient and subrecipient must:

(a) Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

...

(d) Take prompt action when instances of noncompliance are identified.

Minimum PI Effort

University of Excellence

- **Policy FinCom 116–**

In all proposals and awards PIs/PDs and other key personnel must include committed effort on the project, unless specifically exempted by the sponsor.

The minimum amount of effort committed to a specific sponsored project must be at least 1% of the employee's 'University effort'.

Minimum PI Effort

Example Sponsor Policy

NSF PAPPG

- Changes in PI, co-PI, or Person-Months Devoted to the Project at the Initiation of the Recipient Organization
- The NSF decision to support a proposed project is based to a considerable extent upon its evaluation of the proposed PI and any identified co-PI's knowledge of the field of study and their capabilities to conduct the project The named PI (and co-PI) should be continuously responsible for the conduct of the project and be closely involved with the effort.
- If ... the current PI or co-PI plans to, or... will: (i) devote substantially less effort to the project than anticipated in the approved proposal; ... the individual must advise the appropriate official at the recipient organization, who shall initiate action appropriate to the situation under the guidelines that follow.

Minimum PI Effort

Example Sponsor Policy

NSF PAPPG

- Footnote 15 - NSF recipients remain subject to the provisions of OMB M-01-06, “Clarification of OMB A-21 Treatment of Voluntary Uncommitted Cost Sharing and Tuition Remission Costs” regarding requirements for committing and tracking “some level” of faculty (or senior researcher) effort as part of the organized research base.

Minimum PI Effort

Uniform Guidance

§ 200.1 Definitions.

- **Cost sharing** means the portion of project costs not paid by Federal funds or contributions (unless authorized by Federal statute). This term includes matching, which refers to required levels of cost share that must be provided. See § 200.306.

Not meeting the criteria in 200.306 does not mean it is not cost sharing.
but...

Minimum PI Effort

Uniform Guidance

§ 200.306 Cost Sharing.

- (k) For institutions of higher education (IHE), voluntary uncommitted cost sharing should be treated differently from mandatory or voluntary committed cost sharing. Voluntary uncommitted cost sharing should not be included in the organized research base for computing the indirect cost rate or reflected in any allocation of indirect costs. Voluntary uncommitted cost sharing includes faculty-donated additional time above that agreed to as part of the award. See OMB memorandum M-01-06, dated January 5, 2001, Clarification of OMB A-21 Treatment of Voluntary Uncommitted Cost Sharing and Tuition Remission Costs.

Minimum PI Effort

OMB memorandum M-01-06

Clarification of OMB A-21 Treatment of Voluntary Uncommitted Cost Sharing and Tuition Remission Costs.

- Voluntary uncommitted cost sharing effort is defined, for the purpose of this memorandum, as university faculty (including senior researchers) effort that is over and above that which is committed and budgeted for in a sponsored agreement.
- ...
- Clarification. Voluntary uncommitted cost sharing ... should not be included in the organized research base for computing the F&A rate...

Minimum PI Effort

OMB memorandum M-01-06

Clarification of OMB A-21 Treatment of Voluntary Uncommitted Cost Sharing and Tuition Remission Costs.

- In addition, most Federally-funded research programs should have some level of committed faculty (or senior researchers) effort, paid or unpaid by the Federal Government. This effort can be provided at any time within the fiscal year (summer months, academic year, or both). Such committed faculty effort shall not be excluded from the organized research base by declaring it to be voluntary uncommitted cost sharing.

Travel Expense Allocation

University of Excellence

- **Procedure FinCom 404–**

Travel is a high risk expenditure on Federal awards. Some requirements differ from those of the University and expenses may be subject to Federal agency review. While Federal regulations may not require approval, written sponsor approval minimizes risk. Documentation of the need for travel is a best practice for avoiding challenges to travel expenses after the fact.

Travel Expense Allocation

Example Sponsor Policy

NSF PAPPG


- Proposal - When anticipated, travel and its relation to the proposed activities must be specified, itemized, and justified by destination and cost. Funds may be requested for field work, attendance at meetings and conferences... To qualify for support, however, attendance at meetings or conferences must be necessary to accomplish proposal objectives or disseminate research results...
- Travel, meal, and hotel expenses of recipient employees who are not on travel status are unallowable. Costs of employees on travel status are limited to those specifically authorized by 2 CFR § 200.475.

Travel Expense Allocation

Uniform Guidance

§ 200.475 Travel Costs.

- (a) General. Travel costs include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the recipient or subrecipient. ...The method used must be consistent with those normally allowed in like circumstances in the recipient's or subrecipient's other activities and in accordance with the recipient's or subrecipient's established written policies.
- (b) ...In addition, if these costs are charged directly to the Federal award documentation must justify that:(1) Participation of the individual is necessary for the Federal award; and(2) The costs are reasonable and consistent with the recipient's or subrecipient's established written policy.



**Importance of policy or
procedure intent, basis for
exceptions, and assessing
effectiveness**

Late Cost Transfers

- **University of Excellence**

- **Policy FinCom 101 –**

- Exception requests for cost transfers onto sponsored or cost share accounts occurring more than 90 days after the original transaction can be requested and require the completion of form Late Cost Transfer Exception Request, with appropriate justification and approvals.*

Late Cost Transfers

Senario #1:

On 4/30/26, the PI requests that a 1/15/26 charge to NSF award 123 be transferred to NIH award 456.

Solution based only on policy –

Tells the PI that since the request is after 90 days, University policy does not allow a transfer. (Who has time to fill out another form?)

Late Cost Transfers

Senario #1:

On 4/30/26, the PI requests that a 1/15/26 charge to NSF award 123 be transferred to NIH award 456.

Solution based only on policy –

Tells the PI that since the request is after 90 days, University policy does not allow a transfer. (Who has time to fill out another form?)

Issues?

- A) How can the original charge be fully allocable to NSF award 123?
- B) Why did it take so long to recognize that the charge hit the wrong project?

Late Cost Transfers

Senario #2:

Charge was to NSF award 123 on 1/15/26 and request on 4/30/26 is to move the unallocable cost to the PI's discretionary .

Solution based only on policy –

There is no problem with moving a charge off of an award so, I will do it when I get around to it.

Issues?

- A) Why did it take so long to recognize that the charge hit the wrong project?
- B) Even if you eventually move it, the institution is, meanwhile, in a predicament if it has drawn down funds for reimbursement of the expense charged to NSF award 123.

Late Cost Transfers

- **Policy Considerations**

- **Policy FinCom 101 –**

*Exception requests for cost transfers **onto** sponsored or cost share accounts occurring more than 90 days after the original transaction **can be** requested and require the completion of form Late Cost Transfer Exception Request, with appropriate justification and approvals.*

- “onto” – consider “to or from”
- “can be” – consider “must be”
- Also, consider moving costs not allocable but not transferable within policy to discretionary funds.

Minimum PI Effort

University of Excellence

- **Policy FinCom 116–**

In all proposals and awards PIs/PDs and other key personnel must include committed effort on the project, unless specifically exempted by the sponsor.

The minimum amount of effort committed to a specific sponsored project must be at least 1% of the employee's 'University effort'.

Minimum PI Effort

Senario:

Award is received based on research proposal that included \$0 salary for PI due to sponsor's policy not to pay salaries. Proposal does not mention PI effort. Includes budget for supplies, travel, and indirect cost.

Solution based only on policy –

Committed effort is specifically exempted by the sponsor so, no effort tracking required.

Minimum PI Effort

Senario:

Award is received based on research proposal that included \$0 salary for PI due to sponsor's policy not to pay salaries. Proposal does not mention PI effort. Includes budget for supplies, travel, and indirect cost.

Solution based only on policy –

Committed effort is specifically exempted by the sponsor so, no effort tracking required.

Issues?

- A) How does the institution comply with M-01-06 “should have some level of committed...effort,” which “shall not be excluded from the organized research base?”
- B) How does the institution assess PI capacity?

Minimum PI Effort

- **Policy Considerations**

- **Policy FinCom 116–**

In all proposals and awards PIs/PDs and other key personnel must include committed effort on the project, unless specifically exempted by the sponsor.

The minimum amount of effort committed to a specific sponsored project must be at least 1% of the employee's 'University effort'.

- Consider requirement for tracked effort during award, regardless of sponsor policy
- Consider exceptions for awards where PI time is insignificant

Travel Expense Allocation

University of Excellence

- **Procedure FinCom 404–**

Travel is a high risk expenditure on Federal awards. Some requirements differ from those of the University and expenses may be subject to Federal agency review. While Federal regulations may not require approval, written sponsor approval minimizes risk. Documentation of the need for travel is a best practice for avoiding challenges to travel expenses after the fact.

Travel Expense Allocation

Senario:

A travel expense reimbursement request is charged to NSF award 123. PI and GRA traveled to a conference in Iowa. University travel policies and procedures were followed and the awarded budget narrative included that travel is for researchers to present findings at a conference.

Solution based only on procedure –

Sponsor approval and need for travel are documented in budget narrative.
Approved!

Travel Expense Allocation

Scenario:

A travel expense reimbursement request is charged to NSF award 123. PI and GRA traveled to a conference in Iowa. University travel policies and procedures were followed and the awarded budget narrative included that travel is for researchers to present findings at a conference.

Solution based only on procedure –

Sponsor approval and need for travel are documented in budget narrative.

Issues?

- A) How do you know the conference is 100% allocable to NSF award 123?
- B) What if the GRA is paid 100% from a different award?
- C) What if the GRA is paid from institutional funds?
- D) What if the PI has not been paid from the award but will be next summer?

Travel Expense Allocation

- **Policy Considerations – Understand related policies, not just procedures**
 - **Policy FinCom 400–**

All direct costs proposed and charged to an award must meet the cost principles of being allowable, allocable, reasonable and consistently treated.
- Consider requirement for additional justification of allocability if travel expense is for personnel not paid from the award.
- Consider (just consider) whether it is typically reasonable for travel to a conference to 100% benefit one award.

How to Succeed in Research Administration

Ask why!

- **Following instructions only gets you so far, and doesn't always result in doing the right thing.**
- **Learn to find the answer yourself,**
 - **but then confirm and document.**
- **Good managers like good questions**
 - **Why is a good question, but timing is everything!**

Q & A ←

Get in Touch – Stay Connected

Email: chope@cogr.edu

Member Services: Memberservices@cogr.edu

ERI Pilot Services: ERIservices@cogr.edu

Phone: (202) 289-6655

Website: www.cogr.edu

LinkedIn: www.linkedin.com/company/cogr

Work for a COGR Member institution?

Sign up for the COGR Member Portal at www.cogr.edu and get on COGR's listserv, access event registration, a member directory, job board, a video library, and much more!