

# COGR Overview

- ▶ Council on Governmental Relations ([www.cogr.edu](http://www.cogr.edu)), established in 1948
- ▶ ~190 member institutions; staff of six
- ▶ We advocate for policies and practices that fairly reflect the mutual interests and separate obligations of federal agencies and research institutions as it relates to research and graduate education
- ▶ Active Board and Committees, comprised of almost 50 individuals from member institutions
- ▶ Regular collaboration with other higher ed partners

# AGENDA

- Science and Security (Quick Overview)
- COVID-19, CARES Act, and What's Next
- The “Fun” Costing Stuff
  - 2 CFR 200 (Uniform Guidance)
  - G-account close-out status
  - Biennial Property/Equipment Inventory & “Cognizance”
  - FY 2021 F&A Cost Rate Proposals
  - ONR and the DS-2
  - HHS/NIH FFR & FCTR
  - 2020 Compliance Supplement, Single Audit, and Federal IG Audits
- And the List Goes On ...

# Science and Security: Agency Activity

- OSTP: JCORE Subcommittee on Research Security
  - Expecting guidance for agencies and effective practices for grantees any time now
- NIH and NSF have gotten out in front with updated guidance on Other Support and Current & Pending Support, respectively
  - Though described as “clarifications,” both include significant differences from historic reporting.
  - COGR continues to seek clarity on confusing new expectations
- Dept. of Ed. Section 117 reporting

# Science and Security: Key Pending Legislation

- Safeguarding American Innovation Act (S. 3997) – Portman/Carper
  - Lowers the Section 117 reporting threshold from \$250K to \$50K
  - Requires disclosure of “any” outside funding
  - Would give OMB authority in this area
  - Has bipartisan support
- NDAA provisions
- Grassley bill – would require fed’l security background checks for all PI’s
- Cotton bill – would require key officials at univ’s to attend FBI briefings regarding espionage threats

# Science and Security: COGR Resources



Framework for Review  
of Individual Global  
Engagements in  
Academic Research

VERSION 1.0

*Coming Soon:*  
COGR Survey on  
Institutional  
Disclosure Practices

# COVID-19: COGR Resource Page

**COGR**  
Council On Governmental Relations  
*An Association of Research Universities and Affiliated Medical Centers and Independent Research Institutes*

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## Institutional and Agency Responses to COVID-19 and Additional Resources

**Jump To:**

- [COGR's Webinar Series on COVID-19](#)
- [Agency Guidance Specific to Federal Award Impact](#)
- [Institutional Guidance](#)
- [Additional Resources](#)
- [COGR's FAQs and Resources on COVID-19's Impact to Federal Awards](#)
- [Institutional Resources on Ramping Up and Reopening](#)

### Agency Guidance Specific to Federal Award Impact

**Jump To:**

OMB NIH NSF DOD DOE DHHS FDA HRSA SAMHSA USAMRAA NAVY DOJ CDC NASA NOAA  
DARPA USDA USAID ONR USDOT EPA NEH NEA IMLS DOC DOI DOL STATE CONTRACTS  
NON-FEDERAL SPONSORS FFMA

# COVID-19 Resources (and OMB Flexibilities)

- OMB Flexibilities:
  - M-20-17 (March 19): Broad Administrative Relief and Flexibilities
  - M-20-26 (June 16) : Allowability of Salaries – New Restrictions
    - Exhaust other resources
    - Take steps to save operational costs
- COGR Paper (May): *Furlough Programs* (focus on Consistency Principle)
- COGR Paper (June): *Research Ramp Up* (Labs, Animals, Human Subjects)
- COGR Analyses (July, August): Funding Sources and M-20-26
- COGR Paper (August 25): *Financial Crisis and the Pandemic Normal*
- Ongoing COGR Impact Surveys

# CARES Act ... and What's Next?

- **Employee Retention Credit (§2301):**
  - The ERC is a fully refundable tax credit for employers equal to 50 percent of qualified wages ... applies to qualified wages paid after March 12, 2020, and before January 1, 2021. The maximum amount of qualified wages taken into account with respect to each employee for all calendar quarters is \$10,000, so that the maximum credit for an Eligible Employer for qualified wages paid to any employee is \$5,000.
- **Department of Education (§18004):**
  - 50% direct student relief, 50% institutional
- **HHS/Provider Relief: \$175 B to hospitals and healthcare providers**
- **Also: Deferral of FICA (CARES §2302), State/Local flow-down (\$150 B), Telehealth (CARES §3212), and FEMA**



# CARES Act ... and What's Next?

- Will there be additional Higher Education, Research Relief?
  - Research Investment to Spark the Economy Act (RISE Act); \$26 billion
  - Early Career Researchers Act
  - September 9 House Hearing, Subcommittee on Research and Technology, The Impact of the COVID-19 Crisis on University Research (COGR Paper: *Financial Crisis and the Pandemic Normal*)
  - Bipartisan Support
  - Intersection with Federal Budget (Sept. 30), a Continuing Resolution, etc.
- What will audit (Single Audit and OIG) look like?

# The “Fun” Costing Stuff

- 2 CFR 200 (Uniform Guidance)
  - Effective November 12, 2020 (200.216, 200.340 effective now)
  - Positives from the January proposed revisions; though still some concerns
  - UCA not dealt with (despite 5-year requirement to revisit)
  - COGR recap soon and outreach to OMB (?)
- G-account close-out status
  - HHS Grants Policy / Payment Management Services (PMS)
  - Closeouts not prioritized during the COVID-19 pandemic
  - However, affected institutions should be pro-active with HHS/PMS

# The “Fun” Costing Stuff (con’t)

- Biennial Property/Equipment Inventory & “Cognizance”
  - Required under 2 CFR 200.313(d)(2)
  - COVID-19 pandemic has made this difficult and dangerous
  - HHS Grants Policy providing waiver/exception letters
  - “Cognizance” extends HHS approval to all federal agencies
- HHS/CAS Cognizance
  - CAS: F&A, DS-2s, all things indirect
  - HHS: Inventory, Effort/Payroll Distribution, Micropurchase Threshold, etc.
  - Audit Resolution (?)

# The “Fun” Costing Stuff (con’t)

- FY 2021 F&A Cost Rate Proposals
  - M-20-17 allowed for FY 2020 base year exceptions
  - FY 2021 exceptions on a case-by-case basis
  - Is a “representative” base year, space survey, etc. realistic under COVID?
  - COGR analysis (?)
- ONR and the DS-2
  - Property/Equipment Inventory, F&A exceptions on a case-by-case basis
  - Recent issue on DS-2 approvals and back-logs
  - Roundtable with ONR

# The “Fun” Costing Stuff (con’t)

- HHS/NIH FFR & FCTR
  - Federal Financial Report (FFR) and a new PMS portal (January 31, 2021)
  - Federal Cash Transactions Report (FCTR) to be replaced with a “certification”
  - FCTR change in late 2021 or 2022 (?)
- 2020 Compliance Supp., Single Audit, and Federal IG Audits
  - Public Comments to Compliance Supplement due October 10
  - COVID Appendix is thin, but more detail to come
  - Single Audit findings (?)
  - NSF OIG to begin reviews / audits

# And the List Goes On ...

- NIH NOT-OD-20-124: Guidance Regarding Change in Status
- FDA & NIH guidance on clinical trials
- NIST overhaul of iEdison
- DOE Order 142.3A – approval of foreign nationals
- DOD Cybersecurity Maturity Model Certification (CMMC)
- HHS fetal tissue panel
- ORI RFI on sequestration of electronic data
- Cannabis research
- Open access/data
- And so much more ...

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