



UNM HEALTH SCIENCES | UNM HEALTH

# Contract & Grant Accounting

## RAFT Update

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January 16, 2026

# Federal Financial Reporting and Closeout Process

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- History and process updates for:
  - Closeout Reconciliations
  - Final Payment Management System (PMS) Draws
  - Final Financial Report (FFR)

# Federal Funding Landscape

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- **Executive Order 14222 – Implementing the President’s Department of Government Efficiency” Cost Efficiency Initiative**
  - Requires written business justification within PMS
  - Requires Agency review and approval of payment requests
- **PMS requires reconciling cash drawdowns with expenditures**
  - Drawdown amounts are required to match expenditures by the FFR deadline

# PMS Draw Data

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- **Historical draw down request timeline:**
  - Draw requested within PMS
  - Payment received within 1-2 business days
- **After implementation of EO 14222**
  - Draw requested within PMS
  - Payment received on average 13 days after request
  - Common range within 7-21 business days
  - 4 requests greater than 30 days, longest 61 days

# Final Reconciliations

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It is critical that the Contract & Grants Accounting (C&GA) receive final reconciliations in order to prepare and submit FFRs be the agency's required deadline. Given the recent challenges and delays in funding draws, it is increasingly important to allow sufficient time for departments to complete reconciliations prior to the C&GA internal deadlines.

# Current State

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**Timing** -reconciliations are due 60 days after budget period end date

\* Currently only receive 21% of reconciliations by the due date

# Common issues and delays

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- Subaward invoices
- Outstanding invoices from vendors
- Labor redistributions or corrections

# Updates to current process

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- Projections will not be accepted, final numbers will need to be included in recon
- Can request exception to extend deadline to 90 days
- PIs, DAs, Chairs, SADRs (or equivalent), OVPR will be included on delinquent follow up
- Any changes or corrections that occur after the 90 days will result in subawardees not being paid or amounts being moved off to OEI as a loss

**\*Consult and communicate with your Fiscal Monitor throughout the closeout process.**

# Final Reminders

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- C&G Accounting is updating reporting tools and notifications to identify FFR deadlines and outstanding items
- Fiscal Monitors will be working with departmental administrators to address outstanding items
- Federal Subaward agreements will require final invoice to be received at 45 days
- Responsibility for final reconciliations lies with PI and departments

# Questions



Presented by:

Joyce Chavez, Associate Controller  
HSC Unrestricted Accounting  
January 16, 2026

# **Refresher on Unallowable Reimbursements**

## **UAP 4000-5.2, UAP 4320-5 & UAP 2480-2**

# UAP 4320, Section 5 (Purchasing Goods Off Campus)

- “Items not authorized for reimbursement include salary payments, **payments for outside services**, and any unallowable expenditure.”

# UAP 4000, Section 5 (Allowable and Unallowable Expenditures)

- “Meals must be necessary, integral to an in-person business meeting, and not a matter of personal convenience.”
- “The provision of food for gatherings of University employees on a daily or similar ongoing basis is not considered to be an appropriate use of University Funds. Food may be provided at meetings of University employees on an occasional basis.”

# UAP 2480, Section 2 (Allowable Incentives)

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- “Gift cards and non-cash incentives must be purchased directly by UNM with a purchasing card or purchase order. UNM will not reimburse individuals for purchasing incentives.”

# Final Tip

If in doubt, reach out!

HSC Unrestricted Accounting

[HSCFinancialServices@salud.unm.edu](mailto:HSCFinancialServices@salud.unm.edu)



“Your Partners in Financial Clarity and Compliance”



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# Sponsored Projects Office General Updates

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**RESEARCH ADMINISTRATION FORUM AND TRAINING (RAFT) – JANUARY 16, 2026**

**STACY CATANACH  
ASSOCIATE DIRECTOR  
HSC SPONSORED PROJECTS**



# NIH UPDATES

National Institutes  
of Health

## **NOT-OD-26-018 NIH's Implementation of Common Forms for Biographical Sketch and Current and Pending (Other) Support for Due Dates on or after January 25, 2026**

### ❖ PURPOSE

In an effort to support strong collaboration between Federal research agencies, NIH is adopting the Common Forms for Biographical Sketch and Current and Pending Support as per the White House Office of Science and Technology Policy (OSTP) memorandum on [Policy Regarding Use of Common Disclosure Forms](#).

- Aims to deter individuals who are a current party to a Malign Foreign Talent Recruitment Program (MFTRP) from participating as senior/key personnel on an NIH Grant or Cooperative agreement.
- Individual Certification at the time of the application: each individual identified as a senior/key person must certify on their Common Form for Biographical Sketch, attached on the R&R Senior/Key Person Profile Form, that they are not a party to a malign foreign talent recruitment program.
- Annual Certification at the time of the RPPR: For NIH awards with RPPRs submitted on or after January 25, 2026, individuals serving as senior/key personnel must certify annually to their participation or non-participation in an MFTRP.



# NIH UPDATES

National Institutes  
of Health

## Common Forms Info Continued

### ❖ **EFFECTIVE DATE**

Use of the Common Forms for Biographical Sketch, Current and Pending (Other) Support and NIH Biographical Sketch Supplement will be required for application **due dates and all JIT, RPPR, and Prior Approval submissions on or after January 25, 2026**

### ❖ **GREAT RESOURCE!**

[Frequently Asked Questions: Common Forms for Biographical Sketch and Current and Pending \(Other\) Support](#)



### CONNECTING THE DOTS: ORCID iD → SciENcv → Biosketch

**USE SciENcv TO  
CREATE A  
BIOSKETCH**

#### Biosketch

Document highlighting the qualifications of key personnel for a proposed sponsored project

**USE ORCID iD TO  
POPULATE  
SciENcv**



Tool to generate an NIH-approved format of your biosketch

#### ORCID

Persistent identifier that allows you to gather all of your scholarly work in a single location. Provided by ORCID.org



# NIH UPDATES

National Institutes  
of Health

## NOT-OD-26-017 RESEARCH SECURITY TRAINING (RST) REQUIREMENTS FOR NIH

### ❖ PURPOSE

NIH is implementing mandatory research security training requirements, in alignment with the CHIPS and Science Act of 2022. Each senior/key personnel listed on an NIH grant application must certify that they have completed RST **within 12 months of the date of application submission.**

**Effective Date:** Completion of RST and the individual and institutional certifications will be effective for applications submitted for due dates on or after **May 25, 2026**. Certification is completed via the BioSketch completed in SciENcv and submitted in the application.

The NSF SECURE Center is offering the [Consolidated Training Module \(CTM\)](#), which meets the Research Security Training requirement for NIH, NSF, DOE and DOD. Newly released, this condensed training module refines, consolidates, and updates the four-module training previously made available by the National Science Foundation.

Access the training through: <https://www.secure-center.org/ctm>

\* Please refer to Memorandum from HSC Office of Research (12.8.25), RE: **New NIH Research Security Training Requirements**, and contact James McFarlane [JMacFarlane@salud.unm.edu](mailto:JMacFarlane@salud.unm.edu) with questions.



# NIH UPDATES

National Institutes  
of Health

## **NOT-OD-26-019 Removal of Requirements for Letters of Intent and Unsolicited Applications Requesting \$500,000 or More in Direct Costs**

### ❖ PURPOSE

**Letters of Intent:** Effective immediately NIH will no longer request or accept Letters of Intent (LOIs) as part of the application process. LOIs that have been submitted will not be acknowledged nor reviewed by the respective reviewing section.

**Unsolicited Applications Requesting \$500,000 or More in Direct Costs** - Effective immediately, NIH will no longer require applicants requesting \$500,000 or more in direct costs (excluding consortium F&A costs) in any one budget period to contact the funding Institute or Center (IC) before application submission for prior approval.

## **NOT-OD-26-011 NIH Operates Under a Continuing Resolution**

This Act continues government operations through January 30, 2026. NIH Institutes and Centers may, at their discretion, issue non-competing awards at a level below that indicated on the most recent Notice of Award.

**To Keep up with NIH Updates \*\* Subscribe Here: NIH Guide LISTSERVE \*\***



# INTERNAL UPDATES!

- **Clinical Trials Indirect Rate** - F&A rate for Industry Sponsored trials has increased to **35%** effective January 15. Rates for federally sponsored or federal flow-through trials will continue to align with our negotiate rate agreement. \*Updated Memo: [F&A Rates: IHS / VA, Private/Non-Profit Foundations, Industry-Sponsored Clinical Trials, and State/Local Agreements with HSC / Other](#)
- **F&A Splits with Main Campus:** New form and process is released. These will need to be completed based on Modified Total Direct Costs (MTDC) not Total Costs (TC) – and through Smartsheet. Temporary process until Huron V12 is implemented. HSC splits will still go through Click and will be processed as usual.
- **Executive Order (EO) references in RFA's and Award Documents:** If an EO is referenced, SPO may need to route the document to OUC Legal to confirm that the University can comply. This additional review step may delay proposal submissions and/or award processing.



# ON THE TECH SIDE



## **Link to: RESEARCH ADMINISTRATION DASHBOARD**

Comprehensive site for information. Access directly from 'Quicklinks' on our homepage. Website re-construction is underway, **please tell us what YOU need and would like to see!**



## **SPOtlight - A SPO AI Chatbot – the more you use, the better it gets!**



## **Huron V12 - CLICK Upgrade** - on track for anticipated launch

September 2026, stay tuned for announcements headed your way, and please do not ignore!



***WISHING YOU MUCH  
SUCCESS IN 2026!***

**To receive additional information and assistance you can contact our office through various means:**

**Phone: 272-9383**

**Email: [HSC-PreAward@salud.unm.edu](mailto:HSC-PreAward@salud.unm.edu)**

**Physical Location: 1650 University, UNMHSC  
Business & Communications Center, 2<sup>nd</sup> Floor,  
Suite 2200**



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# RAFT - Clincard Update

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Jason Galloway  
James MacFarlane  
January 16, 2026

# Administrative Policies and Procedures Manual - Policy 2480: Incentives for Program Participants

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## 1. General

The University conducts research, including human subject research, and other non-research activities that require or benefit from participants taking part in the event. Non-research activities might include, for example, a student poster presentation or a staff survey for which prizes are provided to encourage participation. To compensate for participation, cash payments and non-cash incentives may be provided to participants if allowed by a contract or grant, or other University funding sources, and made in accordance with applicable laws, regulations, and University policies. Cash payments and non-cash incentives are collectively referred to as "incentives" in the remainder of this policy.

# Administrative Policies and Procedures Manual - Policy 2480: Incentives for Program Participants

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## 2. Allowable Incentives

Incentives provided to participants generally consist of checks, gift cards, or non-cash items. Typically, incentives are modest in amount, with a fair market value of less than \$100. All incentives should be carefully tracked and safeguarded. Cash incentives must be handled and accounted for in accordance with [UAP 7200 \("Cash Management"\)](#) and [UAP 7210 \("Petty Cash Fund"\)](#). These policies also apply to gift cards, which are considered cash equivalents.

Gift cards and non-cash incentives must be purchased directly by UNM with a purchasing card or purchase order. UNM will not reimburse individuals for purchasing incentives.

If you have questions about incentives, please contact the appropriate financial services office.

The University complies with its obligations relative to patient inducements under the Office of the Inspector General Act and other applicable federal and state laws, rules, and regulations. Nothing contained in this policy shall be construed to authorize the payment or provision of incentives, payments, or other remuneration to or for patients at the UNM Health Sciences Center, except as is compliant with applicable federal and state laws, rules, and regulations and the Health Sciences Center Code of Conduct, and policies and procedures promulgated thereunder.

# Administrative Policies and Procedures Manual - Policy 2480: Incentives for Program Participants

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## **3.2. Incentives of \$600 or More in a Calendar Year**

In the event that University distributes an individual incentive or series of incentives with a value (for cash) or fair market value (for non-cash) of \$600 or more in a calendar year, the University is required by IRS regulations to submit a Form 1099 to the payment recipient.

Departments are responsible for tracking incentives to participants, and confirming whether any other incentives from the University occurred. If individual or aggregate incentives from UNM equal \$600 or more within a calendar year, departments must use the [Participant Receipt Form \(for \\$600 or more\)](#) and forward it as directed on the form within two (2) weeks after the incentive that meets this threshold is distributed. Departments are responsible for protecting social security numbers in accordance with [UAP 2030 \("Social Security Numbers"\)](#).

If the payment is via Chrome River Invoice, it is not necessary to complete the Participant Receipt Form.

If the above information is not collected, the department conducting the program will be responsible for all penalties and accrued interest assessed by the IRS for non-compliance.

# Administrative Policies and Procedures Manual - Policy 7200: Cash Management

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## 1. General

Faculty, staff, students, and volunteers who receive University monies are responsible for the collection, safekeeping, and deposit of all monies entrusted to them and for the safety of employees who handle the monies. For the purposes of cash management, the term "monies" is defined to include cash, checks, credit card payments, money orders, gift cards, and other negotiable instruments whether received in person, by mail, or by telephone.

### 1.1. Mandatory Cash Handling Training

Individuals responsible for handling cash and their direct supervisor must take the online "Cash Management" training course offered by the University Employee and Organizational Development Department. Supervisors are responsible for ensuring that new employees, students, and volunteers responsible for monies take the required training as soon as possible after being assigned cash handling duties, but no later than sixty (60) days after the assignment date.

# Participant Incentives

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Visit Accounts Payable webpage for options

<http://acctspay.unm.edu/incentive-payment-options.html>

- Merchant Gift Card - Direct
- Merchant Gift Card – with Fee
- Nusenda Visa Gift Card through Accounts Payable
- SUVODA/Greenphire ClinCard – Reloadable MasterCard/Debit Card

**Remember - move unused cards off awards prior to award completion.**

# Participant Incentives - Greenphire

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## Cost to operate Greenphire

- Card fee - \$3.90
- Load fee - \$1.75
- Additional benefits to participants and departments. System tracks users, studies, and appointments. Text and email alerts remind participant of upcoming appointments.
- System maintains reporting requirements under Policy 2480

# IRB Process and Expectations

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- **The HRPO views the use of ClinCard as best practice and will require its use in clinical trials.**
  - The system reduces risks associated with cash or checks (e.g., loss, theft, coercion), helping ensure participants receive compensation securely and consistently.
  - Use of ClinCard ensures that subject participation activity can be monitored in a centralized, HIPAA compliant electronic system.
    - Aside from monitoring payment and storage of sensitive data needed for IRS purposes, departments can use ClinCard to monitor subject participation in potentially conflicting trials.
    - ClinCard allows compensation to be processed without requiring the study team to link payment details to sensitive study data, supporting participant confidentiality.
    - ClinCard support decentralized research by allowing instant compensation input from anywhere with an internet signal.
  - Requests to use other forms of approved payment can be requested on a case-by-case basis.
  - Other approved payment methods, such as merchandise cards, will continue to be accepted for non-clinical trials.

# Questions

