

Subrecipient/Subaward

VS.

Consultant/Vendor

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By UNM OSP





## 200.331 Subrecipient and contract determinations

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The non-Federal entity may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities.

Therefore, a pass-through entity **MUST MAKE** case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor.

The Federal awarding agency may supply and require recipients to comply with additional guidance to support these determinations provided such guidance does not conflict with this section....

# 200.331 Subrecipient and contractor definition

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***Subrecipients.*** A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient.

***Contractors (Consultant/Vendor).*** A contract is for the purpose of obtaining goods and services for the non-federal entity's own use and creates a procurement relationship with the contractor.



**Who makes this determination at UNM?**



# UNM Policy 2470 – Sub-award Administration

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The Main or HSC Office of Sponsored Projects is responsible for making the initial determination concerning sub-recipient versus vendor classification. The guidelines provided in the table below are taken into consideration when determining whether payments constitute a federal award or payment for goods and services.

**"Many of the truths that we  
cling to depend on our  
point of view."**

-Yoda

Goalcast



# UNM Policy 2470 – Sub-award Administration

Sub-Recipient Factors	Vendor Factors
Exercises considerable discretionary judgment and determines who is eligible to receive what federal assistance.	Provides the goods or services within its normal business operations.
Performance is measured against the objectives of the federal award.	Provides similar goods or services to many different purchasers.
Has responsibility for programmatic decision making.	Normally operates in a competitive environment.
Has responsibility to comply with applicable federal program requirements specified in the award.	Provides goods or services that are ancillary to the operation of the federal program.
Uses the federal funds to carry out its own program, as compared to providing goods or services for a UNM program.	Not subject to the compliance requirements of the federal program.
Provides matching funds or cost sharing.	Provides services of a repetitive nature or goods of a commonly available kind.
Distributes federal dollars further down the pipeline.	Assumes the risk if performance is more costly or time consuming than expected.

# Use of Judgement

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“...the substance of the relationship is more important than the form of the agreement... and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract”.



# Characteristics - Subrecipients

1. Collaborating Entity
2. Unique expertise to this specific project
3. Invaluable role (decision maker & influencer)
4. May have a team and use their own facilities
5. Must adhere to flow down requirements
6. Determines further flow down of funds
7. **NO hidden fees, has an negotiated F&A rate or uses the 10% de minimis rate (or less)**



# Characteristics - Consultant



1. An individual or business with specific expertise providing a service as a component in the project
2. Provides professional advice or services for a fee.
3. Fixed price fee
4. No stake in outcome of project
5. Not responsible for designing or developing
6. Cannot be a UNM employee
7. Competitive environment

# Characteristics – Vendor/Contractor

1. An individual, business, or other entity, which supplies projects or services to the University
2. Profit fee for the good or service they are providing
3. They can be for hire by anyone
4. No decision making ability
5. Competitive environment
6. No flow down requirements
7. Supporting component for the primary work
8. No responsibility for outcome/goals



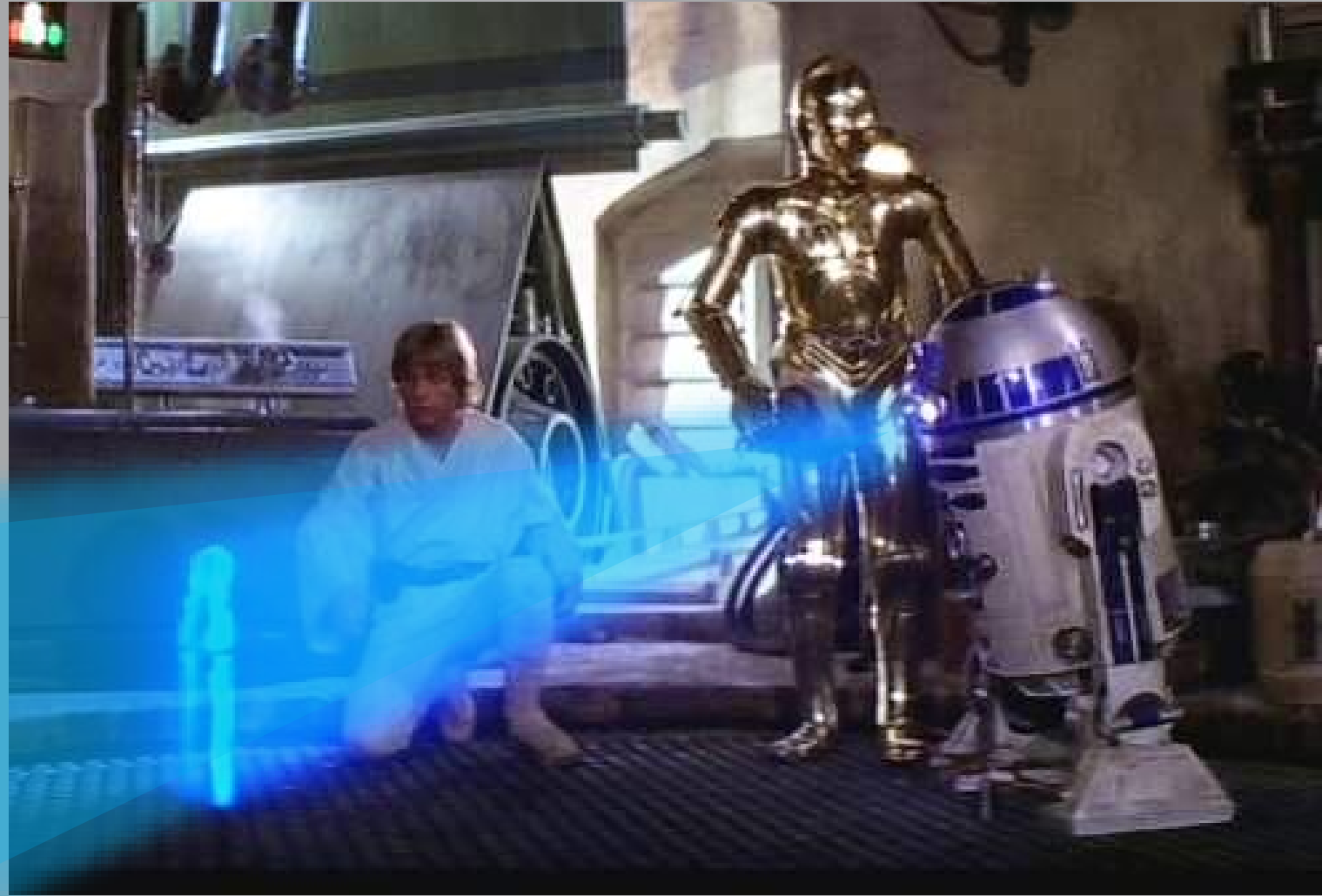


“Look, I ain’t in this for your revolution, and I’m not in it for you princess. I expect to be well paid. I’m in it for the money.”



# What do we review?

1. Letter of Commitment
2. Statement of Work
3. Budget
4. Budget Justification
5. Negotiated Indirect Cost Rate Agreement (NICRA)



# Letter of Commitment



Dear Professor Solo,

We are delighted to work with you on your grant submission to the Imperial Science Foundation entitled, "*Probability of the Kessel Run in less than twelve parsecs*". We will provide expertise in evaluation of high quality sublight imaging and analyses of odds, even though you never like to know the odds.

As discussed, our rate schedule is \$200 Galactic Credits/hour. Thank you for inviting us to be part of this exciting work.

QoohTiiDii

A handwritten signature in black ink, appearing to be "QoohTiiDii", written over a horizontal line.



Dear Professor Solo,

The Jedi University is willing to participate as a proposed sub recipient in your application entitled "*Probability of the Kessel Run in less than twelve parsecs*" to be directed at JU by Dr. Windu.

Enclosed is the Statement of Work, JU indirect Cost Rate Agreement and the cost proposal totaling \$2,000,000 Galactic Credits, which represents Direct Costs of \$1,500,000 and Facility & Administrative Costs of \$500,000 for the period of January 1, 2022 through December 31, 2026. The Jedi University reserves the right to negotiate the terms and conditions of the award should this application be funded.

Thank you for your consideration.

A handwritten signature in black ink, appearing to be "Windu", written over a horizontal line.

Authorized Organizational Representative  
Office of Sponsored Programs  
The Council of the Jedi University



# Letter of Commitment

RE: Consulting Services for English Language Learner Teacher Preparation Project ;  
UNM PI: Christine Sims

To Whom It May Concern:

After reviewing the above referenced grant proposal, I am very happy to offer my support in the form of consulting services for Native language professional development training workshops. I understand that for the purposes of this project, the role of Consultant is a service vendor role; it conveys no intellectual property rights to me or my company, and I will be offering to this project the benefit of my expertise only. I also understand that I will be responsible for all personal tax obligations on any income proceeding from my services on this project (if applicable) and will therefore provide my tax identification number with my initial invoice for IRS annual tax reporting purposes.

Notwithstanding the foregoing, I hereby offer my services in the capacity of Consultant for a fee of \$4,000 annually, which includes direct and indirect costs. My understanding is that the approximate dates of the period of performance in which I will participate on the project is expected to be September, 2020 through June, 2021. I also realize that my participation and subsequent remuneration (if applicable) is contingent upon your proposal actually being funded by the grantor agency, New Mexico Higher Education Department. Upon award by the grantor agency, UNM will issue me a Purchase Order upon which I will base the invoice(s) for my services directed to the address above.

I am very confident in the merits of the proposed project. I look forward to working with you on this project.



# Statement of Work

is the primary subrecipient responsible for patent applications and licensing (objective 1) for the Center for Strategic Technology Scaling and Community Development at the University of New Mexico. In addition, TLA will contribute to objectives 2, 4, and 5. TLA is joined by UA's FORGE, Center for Innovation, and College of Engineering. FORGE will provide support for the collaboration spaces and business incubation (objective 3) as well as objective 4, Center for Innovation will provide SBIR/STTR support (objective 8), and the College of Engineering will provide technology and market research (objective 2) and STEM education outreach (objective 7). All will contribute to objective 9: Regional Economic Development.

Below, specific elements from the proposal supported by UA are provided.

1. Patent Applications & Licensing
  - 1.1 Assist with the development or management of patents and the broader Intellectual Property (IP) portfolio, including approximately 30 patent applications to be filed per year
  - 1.2 Develop strategies and campaigns that provide a legal and proper assignment of rights pertaining to the technologies developed in the course of innovation research and development
  - 1.3 Perform patent landscape and market analysis for all inventions disclosed
  - 1.4 Plan, develop and/or implement technology marketing campaigns
  - 1.5 Assist with the development and execution of licenses related to the IP portfolio
  - 1.6 Successfully advocate for access and securing venture capital (VC) opportunities for small businesses and non-traditional companies
    - 1.6.1 Perform VC opportunity analyses using the Boston Analytics AI tool
    - 1.6.2 Host regular (semi-annual) events to introduce VCs and entrepreneurs to inventors and technology opportunities (See A.4 Technology Assessment Activities)
2. Technology and Market Research
  - 2.1 Conduct technology and market landscape or forecast studies to identify future directions for specific technologies
  - 2.2 Provide broad situational awareness regarding the origins and development of a particular technology domain or industry including.
3. Collaboration spaces and business incubation
  - 3.1 Establish and/or manage physical and virtual spaces that serve as a collaborative environment to engage with non-DoD researchers and businesses
    - 3.1.2 Establish collaboration space for students, faculty, and mentors under the FORGE model
    - 3.1.3 Establishment of classroom space for the collaborative programming
  - 3.2 Support commercialization of DoD entity technologies or adapting commercial technologies to meet DoD needs including mentorship and bridge opportunities for entrepreneurs/innovators to turn S&T into workable products and services
    - 3.2.1 Provide consulting and mentoring services – on demand
    - 3.2.3 Hold workshops at the campus makerspace, e.g., "Meet the Venture Capital Firm"
4. Technology Assessment Activities (Demonstrations/Designs/
  - 4.1 Public Programs – coordinate with UNM on complete schedule of activities
  - 4.2 Student-specific Engagement Activities
    - 4.2.1 Sponsored Challenges (4 minis, 2 mains, 1 major)
    - 4.2.2 Curriculum Development for the Mini Course on Venturing 101 (initially for students but then scaled for others)
  - 4.3 On Demand Activities
    - 4.3.2 Technology Transfer marketing plan development
  - 4.4 Professional association conferences: AUTM

5. RDT&E collaboration activities
  - 5.1 Support IP management and government/industry/academia agreements through IP clauses and contracts under DFARs
  - 5.2 Conduct training on tech transfer processes and mechanisms
  - 5.3 Execute annual tech transfer awards and recognition programs
7. Science, technology, engineering, and mathematics (STEM) education outreach
  - 7.2 Enhance STEM training opportunities related to entrepreneurship and tech transfer
    - 7.2.2 SBIR/STTR awareness training for students
8. SBIR and STTR support programs
  - 8.1 Support SBIR/STTR programs by performing technology scouting to identify and recruit small businesses to those programs
  - 8.2 Use Boston Analytics tool to identify funding and technology opportunities and trends
  - 8.3 Implement virtual coaching and mentoring services for PI/faculty teams
9. Regional economic development
  - 9.1 Engage with other entities in the region, such as universities and regional economic development groups, State, local State or local government, or a nonprofit entities (see Tables 2 & 3)
  - 9.2 Extend the ecosystem across the Southwest to include AZ and one of the nation's most active VC groups

# UNM & SUB Statement of Works

## Budget Justification and Scope of Work

Scope of Work for HED Bilingual Teacher Pipeline for 2020-2021.

1. Convene Bilingual faculty from IHEs to develop and complete the coursework needed for a bilingual education concentration/teaching field in alignment with HED goals/NM bilingual competencies/INTASC standards; identify common student learning objectives to be used in coursework at each IHE; and revise existing bilingual endorsements at each IHE. Anticipated cost: \$160 (parking passes)+\$500 (PPE)+ \$5,230 (laptop office supplies & online NES, & NALTI supplies)
2. Establish Bilingual Educators Rising chapters in each IHE & corresponding High School. Anticipated cost: \$86 (fees for gift cards)+ \$1500 (pipeline teachers)
3. Recruit at least 15 undergraduates to the bilingual degree providing stipends for coursework. Anticipated cost: \$4,995
4. Develop a framework for a certificated training program for Indigenous language teachers including a Native Language Institute. Anticipated cost: \$1500 (travel)+\$6000(NALTI tuition)+\$750 (Welmagination cards) + \$3,000 (NALTI Lobo cards)+\$8000(NALTI consultants)+ \$450 (Nat Lang workshop)
5. On-going data collection of bilingual programs developed and implemented at each IHE (\$12,000 to each IHE subaward) and to guide the development and outcomes of bilingual teacher pipeline initiatives. IHEs include, New Mexico Highlands University, New Mexico State University, and Western New Mexico University. Anticipated cost: \$36,000.
6. Provide a Spanish bilingual institute and professional development to support the needs of bilingual pre-service and in-service teachers for licensure and bilingual endorsement. Anticipated cost: \$2,250 (La Prueba test) + \$ 1,000 (upgrade internet services) + \$1,535 (Biling summer institute) + \$61,831 (Personnel/fringe including PIs and GAs).

**Goal #1) Develop and complete the coursework needed for a bilingual education concentration/teaching field in alignment with HED goals/NM bilingual competencies/INTASC standards for each IHE.**

In trying to prepare highly qualified bilingual teachers, we will participate in the creation of an undergraduate degree plan in bilingual education that is recognized by the five participating IHEs. By participating in the creation of this degree, and to strengthen the content area offerings at NMSU we will identify courses focused on second language acquisition, linguistics, sheltered English instruction, and foundations of bilingual education to be incorporated into the existing program of study for all elementary education students. Incorporating the courses into the minimum 120 credit degree plan will help increase the number of candidates who complete the program in four years. The degree program will be aligned with HED goals, with NM bilingual competencies, and with INTASC standards.

**Goals #2 and #3) Establish Bilingual Educators Rising chapters in each IHE & corresponding High School and recruit at least 10 undergraduates to the bilingual degree**

The NMSU program has already established a Bilingual Educators Rising chapter in Hatch Elementary School. The goal for this year is for the NMSU Educators Rising collegiate chapter to create a mentor program between high school and college and to provide support from high school to college and stabilize the pipeline to our bilingual elementary teacher education program. Some of the desired goals of the Bilingual Educators Rising branch will be to support participants along with the selected teacher such as by translating the Ed. Rising curriculum from English to Spanish, to recruit at least 10 students to enroll in the COE elementary bilingual degree, to create an opportunity to have high school bilingual students learn about college and create connections with college students already in the Collegiate Educators Rising Bilingual program.



# Quote

**Quote Date:** 9/15/2020

**Quote Expires:** 1/15/2021

**Project Title:** Bird Genome Sequencing

**Project Description:** Sequence 279 bird genomes to 30x coverage and 48 samples to 15x coverage on 22 lanes of Illumina NovaSeq S4 PE150.

Description	Quantity	Unit Price	Cost
NovaSeq S4 PE150 lane	22	\$4,989.00	\$109,758.00
DNA Libraries	327	\$70.00	\$22,890.00
Subtotal			\$132,648.00
Total			\$132,648.00



# Budget Justification

## PERSONNEL

### Salary Requested:

**Project Site Coordinator, Kevin Shendo** will serve as the community principal investigator and will oversee all aspects of the Jemez Pueblo Family Circle Program (FCP). Mr. Shendo has been a partner since the NARCH III (2005-2009) study and has been a part of the Tribal Research Team that has implemented the FCP Program, and has co-authored on publications of research findings. Jemez Pueblo has partnered with the UNM Center for Participatory since 1999 on multiple research grants (i.e. CDC, NARCH III, & NIDA).

	YR01	YR02	YR03	YR04	YR05	Total
Calendar Months	3.65	3.58	1.61	1.63	1.70	
Salary	15,200	15,200	7,000	7,200	7,680	52,180
Fringe @ 31.99%	4,862	4,862	2,239	2,303	2,456	17,618
Total	20,062	20,062	9,239	9,503	10,137	69,798

Note: Fringe benefits are calculated at 31.99%.

**Training Coordinator, Anita Toya** works with the Jemez Health and Human Services (JHHS) as a diabetes coordinator. She has been a member of Tribal Research Team since collaboration with the UNM Center for Participatory Research in 1999. She contributed to adapting the Family Circle Program, and has been a facilitator for all implementation efforts, and a trainer of other facilitators. She will coach the three new CABs on implementation of their own Family Listening Program.

	YR01	YR02	YR03	YR04	YR05	Total
Calendar Months	3.50	3.31	1.77	1.76	1.84	
Salary	9,867	9,500	5,200	5,250	5,600	34,417
Fringe @ 31.99%	3,156	3,039	1,663	1,679	1,791	11,330
Total	13,023	12,539	6,863	6,929	7,391	46,747

### PROJECT SPECIFIC SUPPLIES:

	YR01	YR02	YR03	YR04	YR05	Total
Total	775	725	100	100	100	1,800

Project Specific supplies (paper for reports & surveys, print cartridges and other related supplies related to the project).

	YR01	YR02	YR03	YR04	YR05	Total
Total	1,272	1,867	2,699	2,699	1,615	10,152

**TRAVEL:**  
Travel (mileage & per diem) to attend UNM/TRT meetings in Albuquerque: 108 miles/roundtrip  
Travel (mileage & per diem) to be a support system to the Torreon CAB: 102 miles/roundtrip  
Travel (mileage & per diem) to be a support system to the Kewa Pueblo CAB: 102 miles/roundtrip

### Contingent on Covid-19 restrictions:

**YR01:** ABQ: 108 mi. x 2 persons x \$.585/mi. x 1 trip = \$126  
Torreon: 102 mi. x \$.585/mi. x 2 trips = \$119  
Kewa Pueblo: 102 mi. x \$.585/mi. x 2 trips = \$119  
ABQ per diem (dinner only) @ \$23/person x 4 persons x 1 trip = \$92  
Torreon per diem @ \$55/person x 2 persons x 2 trips = \$220  
Kewa Pueblo per diem @ \$55/person x 2 persons x 2 trips = \$220  
ABQ: lodging @ \$94/night x 4 persons x 1 night x 1 trip = \$376

**YR02:** ABQ: 108 mi. x 2 persons x \$.585/mi. x 2 trips = \$253  
Torreon: 102 mi. x \$.585/mi. x 2 trips = \$119  
Kewa Pueblo: 102 mi. x \$.585/mi. x 2 trips = \$119  
ABQ per diem (dinner only) @ \$23/person x 4 persons x 2 trips = \$184

Philosophy Investigator/Program Director (Cac, NIA, NIDA): Delonnie, Lorenna

Torreon per diem @ \$55/person x 2 persons x 2 trips = \$220  
Kewa Pueblo per diem @ \$55/person x 2 persons x 2 trips = \$220  
ABQ: lodging @ \$94/night x 4 persons x 1 night x 2 trips = \$752

**YR03:** ABQ: 108 mi. x 2 persons x \$.585/mi. x 2 trips = \$253  
Torreon: 102 mi. x \$.585/mi. x 2 trips = \$119  
Kewa Pueblo: 102 mi. x \$.585/mi. x 2 trips = \$119  
ABQ per diem (dinner only) @ \$23/person x 4 persons x 2 trips = \$184  
Torreon per diem @ \$55/person x 2 persons x 2 trips = \$220  
Kewa Pueblo per diem @ \$55/person x 2 persons x 2 trips = \$220  
ABQ: lodging @ \$94/night x 4 persons x 1 night x 2 trips = \$752  
ABQ NMPH Conference travel: 108 mi./roundtrip x 2 persons x \$.585/mi. x 1 trip = \$126  
ABQ NMPH Conference travel: per diem @ \$55/day x 2 persons x 3 days x 1 trip = \$330  
ABQ NMPH Conference travel: lodging @ \$94/night x 2 persons x 2 nights x 1 trip = \$376

**YR04:** ABQ: 108 mi. x 2 persons x \$.585/mi. x 2 trips = \$253  
Torreon: 102 mi. x \$.585/mi. x 2 trips = \$119  
Kewa Pueblo: 102 mi. x \$.585/mi. x 2 trips = \$119  
ABQ per diem (dinner only) @ \$23/person x 4 persons x 2 trips = \$184  
Torreon per diem @ \$55/person x 2 persons x 2 trips = \$220  
Kewa Pueblo per diem @ \$55/person x 2 persons x 2 trips = \$220  
ABQ: lodging @ \$94/night x 4 persons x 1 night x 2 trips = \$752  
ABQ NMPH Conference travel: 108 mi./roundtrip x 2 persons x \$.585/mi. x 1 trip = \$126  
ABQ NMPH Conference travel: per diem @ \$55/day x 2 persons x 3 days x 1 trip = \$330  
ABQ NMPH Conference travel: lodging @ \$94/night x 2 persons x 2 nights x 1 trip = \$376

**YR05:** 108 mi. x 2 persons x \$.585/mileage x 3 trips = \$379  
ABQ per diem (dinner only) @ \$23/person x 4 persons x 3 trips = \$276  
ABQ: lodging @ \$94/night x 4 persons x 1 night x 3 trips = \$1,128  
ABQ NMPH Conference travel: 108 mi./roundtrip x 2 persons x \$.585/mi. x 1 trip = \$126  
ABQ NMPH Conference travel: per diem @ \$55/day x 2 persons x 3 days x 1 trip = \$330  
ABQ NMPH Conference travel: lodging @ \$94/night x 2 persons x 2 nights x 1 trip = \$376

OTHER EXPENSES	Y01	Y02	YR03	YR04	YR05	TOTAL
<u>Duplication/printing costs:</u>						
Expenses of materials, including the cost of the operation of Xerox machine at the reservation site.	595	542	502	172	181	1,964
<u>Mobile Hotspot</u>						
Monthly expense: 12 mos. x \$95=\$1,140	1,140	1,140	1,140	1,140	1,140	5,700
<u>Professional Organization Membership</u>						
Annual membership to NMPHA.			110	110	110	330
\$55/community member x 2 persons						
<u>Conference Fees – Research Presentation</u>						
Annual NMPHA Conference fees			300	300	300	900
\$150/member x 2 persons						
Meal for program participants (child & parent): 2 participants x 8 families x 14 sessions x \$10/meal = \$2,240 (contingent on Covid-19 restrictions)	2,240	2,240				4,480
<u>Professional Services:</u>						
The facilitator will be a member of the tribe who will prepare, implement, and debrief for each of the 14 program sessions. 4 facilitators x 14 sessions x \$50/session= \$2,800	2,800	2,800				5,600
<b>Total Other Expenses</b>	<b>6,775</b>	<b>6,714</b>	<b>2,052</b>	<b>1,722</b>	<b>1,711</b>	<b>18,974</b>



# Budget Justification

## Budget Justification

### Personnel (Salaries and Wages, Fringe Benefits)

- The **Vice President of Client Services** will oversee the project manager and provide ongoing guidance and support to the WESST project team to promote commercialization opportunities to WESST clients and the general community. He will be the liaison with WESST Regional offices in Albuquerque, Santa Fe, Farmington, Las Cruces, Roswell and Rio Rancho. Fringe benefits are estimated based on standard rates. Ten percent of his time is allocated to the project. All salary costs project a 3% increase each year of the project..
- The **Director of Marketing Strategy/Business Consultant-Trainer** will provide training and consulting to project participants, participate in the planning of project events and identify and implement marketing strategies to inform the general public about project opportunities. Fringe benefits are estimated based on standard rates. Ten percent of his time is allocated to the project. All salary costs project a 3% increase each year of the project..
- The **Director of the Enterprise Center** will oversee the application of project participants into WESST's business incubator and interface with project staff to plan and execute events held at WESST. Fringe benefits are estimated based on standard rates. Ten percent of her time is allocated to the project. All salary costs project a 3% increase each year of the project..
- The **President of** will provide management and strategic guidance throughout the project. We estimate 170 hours of her time in the first year and 160 each year thereafter. Her salary and fringe costs will be an in-kind contribution to the project totaling \$53,187.

### Fringe Benefits:

current fringe benefit rate is 22% and include 8% for payroll taxes, 11% for health and dental insurance and 3% for retirement contributions.

### Supplies The budget includes:

- 1) One computer to be utilized by the Project Manager at an estimated \$2,500 (based on current IT quotes for same). This expense will occur in Year One.
- 2) Funds for consumable supplies related to training and outreach events. Based on experience in hosting past Start-up Weekends and similar events, we project an estimated cost of \$100/per person x 40 people per weekend event for a total cost of \$4,000 per weekend event.
- 3) We have budgeted \$500/year for consumable office and computer supplies.  
  
A minimum of one event would be held each year of the project.

## Contractual

- **will hire a project manager on a contract basis who** will plan, execute and manage all aspects of the CSTSCE subcontract, scheduling and promotion of events at the Enterprise Center, hiring of and interface with the CSTSCE team, interface with staff who are playing a role in the project, community outreach and project reporting. The project manager will promote the commercialization objectives of the CSTSCE to women-owned and minority-owned businesses throughout New Mexico. On an annual basis we estimate 700 hours per year @ \$65./hour = \$45,500/year.

## Indirect Costs

does not have a negotiated indirect cost rate. We are including a De Minimus amount of 10%.





# Budget

Siyu Yu	Principal Investigator		Person Months	1.00	1.00		A	\$	100,667	\$	8,388.89	\$	-	-	1.03	8.33%	12
			Salary	\$	8,641	\$	8,900	\$	17,541						1.03	8.33%	12
			Fringe	\$	1,599	\$	1,647	\$	3,246						1.03	0.00%	12
			Insurance	\$	771	\$	771	\$	1,542						1.03	0.00%	12
			Total Fringe	\$	2,370	\$	2,418	\$	4,788						1.03	0.00%	12
Subtotal Salaries Senior Personnel				\$	8,641	\$	8,900	\$	17,541								
Subtotal Benefits Senior Personnel				\$	2,370	\$	2,418	\$	4,788								
Subtotal Senior Personnel				\$	11,011	\$	11,318	\$	22,329								
B. Other Personnel																	
Name	Project Role	Student College		Year 1	Year 2	TOTAL		FTE	Monthly Salary	Increase	Longevity Per Year	Yearly Months	% Effort Persons				
TBN	Graduate Student	Arch	Person Months	1.92	1.31		A	\$	48,000	\$	4,000.00	1.00	16.02%	12	1.00		
		Arch	# of Persons	1	1		A				1.03	10.90%	12	1.00			
		Arch	Salary	\$	7,690	\$	5,388	\$	13,078			1.03	0.00%	12	-		
		Arch	Fringe	\$	846	\$	593	\$	1,439			1.03	0.00%	12	-		
		Arch	Insurance	\$	1,073	\$	730	\$	1,803			1.03	0.00%	12	-		
			Total Fringe	\$	1,919	\$	1,323	\$	3,242					12	-		
Total Graduate Student Salary				\$	7,690	\$	5,388	\$	13,078	Fringe Rate-Grad Students:				0.110			
Total Graduate Student Fringe				\$	1,919	\$	1,323	\$	3,242	Insurance Rate for Students:				\$ 558			
Subtotal Salaries Other Personnel				\$	7,690	\$	5,388	\$	13,078	Fringe Rate-Waged Workers:				0.110			
Subtotal Benefits Other Personnel				\$	1,919	\$	1,323	\$	3,242	Use 0.11 for non-exempt FICA or 0.03 for FICA Exempt							
Subtotal Other Personnel				\$	9,609	\$	6,711	\$	16,320								
Total Salaries				\$	16,331	\$	14,288	\$	30,619								
Total Benefits				\$	4,289	\$	3,741	\$	8,030								
Total Personnel Costs				\$	20,620	\$	18,029	\$	38,649								
DIRECT COSTS																	
Travel: Domestic																	
Trip Information			# Trips/Yr	0	0		A										
			# Persons/Trip	0	0		A										
City & Purpose:			# Days Per Diem/Trip	0	0		A										
			# Days Lodging/Trip	0	0		A										
Item			\$Amount				A										
Per diem			\$ 76	\$	-	\$	-	\$	-								
Lodging			\$ 200	\$	-	\$	-	\$	-								
Airfare			\$ 505	\$	-	\$	-	\$	-								
Rental Car			\$ -	\$	-	\$	-	\$	-								
Mileage			\$ -	\$	-	\$	-	\$	-								
Other			\$ -	\$	-	\$	-	\$	-								
Total Domestic Travel				\$	-	\$	-	\$	-								
Graduate Student Tuition & Fees																	
Name	Project Role	College						Graduate Student Tuition pulls from Cells beginning in X126. This calculation is based on effort and college of the student									
TBN	Graduate Student	Arch		\$	3,761	\$	2,686	\$	6,447	Choose the college that corresponds to the grad student tuition in Colum C							
Total Tuition & Fees				\$	3,761	\$	2,686	\$	6,447								
Modified Total Direct Costs (MTDC)				\$	20,620	\$	18,029	\$	38,649								
Total Direct Costs (TDC)				\$	24,381	\$	20,715	\$	45,096								
INDIRECT COSTS																	
Rate Base			51.5% MTDC	51.5% MTDC													

Graduate Student Tuition pulls from Cells beginning in X126. This calculation is based on effort and college of the student  
Choose the college that corresponds to the grad student tuition in Colum C

# Budget

Year 1									Year 2								
Employee Name	Employee Role	Project Total	Salary or Cap	Effort	Cal M	Salary	Fringe	Sub Total	Effort	Cal M	Salary	Fringe	Total	Effort	Cal M		
Dr Thomas Jaki	Co-I	\$127,004	\$ 151,614	10.00%	1.20	\$ 15,161	\$ 7,090	\$ 22,251	10.00%	1.20	\$ 15,161	\$ 8,563	\$ 23,725	10.00%	1.20	\$	
Post Doctoral Associates	Research Associate	\$355,249	\$ 52,463	80.00%	9.60	\$ 41,971	\$ 18,686	\$ 60,656	80.00%	9.60	\$ 41,971	\$ 24,704	\$ 66,675	80.00%	9.60	\$	
<b>STAFF COST</b>		<b>\$482,253</b>						<b>\$ 82,908</b>					<b>\$ 90,400</b>				
Other Direct Item		Project Total		Sub Total		Sub Total		Sub Total		Sub Total		Sub Total		Sub Total		Sub Total	
Travel		\$10,350		\$ 2,070		\$ 2,070		\$ 2,070		\$ 2,070		\$ 2,070		\$ 2,070		\$ 2,070	
Computing		\$4,140		\$ 828		\$ 828		\$ 828		\$ 828		\$ 828		\$ 828		\$ 828	
<b>OTHER DIRECT COSTS</b>		<b>\$ 14,490</b>						<b>\$ 2,898</b>					<b>\$ 2,898</b>				
<b>DIRECT COSTS</b>		<b>\$496,743</b>						<b>\$ 85,806</b>					<b>\$ 93,298</b>				
Indirect Costs	8%	\$39,739						\$ 6,864					\$ 7,464				
<b>TOTAL</b>		<b>\$536,483</b>						<b>\$ 92,670</b>					<b>\$ 100,762</b>				

# 2 CFR § 200.414 De Minimis Indirect Cost Rate

An award recipient that proposes to use federal grant funds to pay for indirect costs but has never received a federally negotiated indirect cost rate may elect to charge a de minimis rate of up to 10% of its modified total direct costs (MTDC) which may be used indefinitely.

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1856000642A1  
ORGANIZATION:  
University of New Mexico  
1 University of New Mexico  
Albuquerque, NM 87131-0001

DATE: 04/29/2020  
FILING REF.: The preceding  
agreement was dated  
04/05/2019

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

### SECTION I: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

#### EFFECTIVE PERIOD

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
PRED.	07/01/2017	06/30/2021	51.50	On Campus	Organized Research
PRED.	07/01/2017	06/30/2021	52.00	On Campus	Instruction
PRED.	07/01/2017	06/30/2021	43.50	On Campus	Other Sponsored Programs
PRED.	07/01/2017	06/30/2021	26.00	Off Campus	All Programs
PRED.	07/01/2017	06/30/2021	54.00	On Campus	Research DOD Contract
PRED.	07/01/2017	06/30/2021	29.00	Off Campus	Research DOD Contract
PRED.	07/01/2017	06/30/2021	9.75	Off Campus	IPA
PROV.	07/01/2021	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

ORGANIZATION: University of New Mexico

AGREEMENT DATE: 4/29/2020

### SECTION III: GENERAL

#### A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its facilities and administrative cost pools as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as facilities and administrative costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

#### B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system reported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct. Failure to obtain approval may result in cost disallowances.

#### C. FIXED RATES:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

#### D. USE BY OTHER FEDERAL AGENCIES:

The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

#### E. OTHER:

If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of facilities and administrative costs allocable to these programs.

#### BY THE INSTITUTION:

University of New Mexico

(INSTITUTION)

*Teresa Costantini*

(SIGNATURE)

Teresa Costantini

(NAME)

Senior Vice President for Finance and Administration

(TITLE)

May 4, 2020

(DATE)

#### ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

*Arif Karim*

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

4/29/2020

(DATE) 7099



# WHY does it Matter?

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This is a significant decision because it determines the allocation of responsibilities and influences the appropriate application of indirect cost rates.

Flow-down Terms & Conditions

# F&A (at proposal stage)

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## Subrecipient

- F&A costs apply only to the first \$25k per subaward

## Vendor/Contractor

- F&A costs apply to the entire amount

## Consultant

- F&A costs apply to the entire amount

# Required Documents (at proposal stage)

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## Subrecipient

- Detailed budget & justification, F&A rate agreement, statement of work, & signed letter of commitment

## Vendor/Contractor

- Letter of Commitment with total costs stated or a Quote for services

## Consultant

- Letter of Commitment with total costs stated in letter



# UNM Policy 2470 – Sub-award Administration

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When a contract or grant proposal is being prepared, the principal investigator must request a complete statement of proposed work from any potential sub-recipients. Each statement of work must include a budget, a definition of time commitments, and technical information. The principal investigator is encouraged to solicit statements of work from several organizations. After receipt and evaluation of statements of work, the principal investigator must incorporate the statement of work and the budget into the proposal to the funding agency.

# Awarded? Next steps as the PI or Department Admin

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If your proposal is awarded and includes a subaward, please be sure to submit your subaward request form via the link below, which is found on the OSP website here: <https://forms.unm.edu/forms/srf>.



# Resources

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OSP Website – Subrecipient vs Consultant/Vendor

<https://osp.unm.edu/pi-resources/subaward.html>

UNM Policy 2470

<https://policy.unm.edu/university-policies/2000/2470.html>

Code of Federal Regulation (Uniform Guidance)

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR031321e29ac5bbd/section-200.331>

De Minimis Rate

<https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/idccertification.pdf>





MAY 

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 **SUPPORT** 

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 BE WITH  
YOU!!