



UNM HEALTH SCIENCES | UNM HEALTH

Contract & Grant Accounting Update

January 17, 2025

MSU – Mass Salary Update

It is once again time for Mass Salary Update! To prepare for MSU, departments typically require “Shell Indexes” for their restricted projects that will continue during the change of the fiscal year. As in years past, we are happy to help accommodate your needs. A Shell Index will allow your department to post salaries and expenses, while waiting for the pending award to finalize.

- **RTSF Due to Preaward by February 14, 2025**
- **Indexes will be active in Banner no later than March 7, 2025**

Participant Incentive Reporting

- UNM Policy 2480
 - What are participant 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”). These policies also apply to gift cards, which are considered cash equivalents.

Participant Incentive Reporting

- All Gift Cards must be purchased directly by UNM.
 - List of Types of gift cards available to purchase is on the A/P website
 - Link: <https://acctspay.unm.edu/incentive-payment-options.html>

Incentive Card Options Summary

	Merchant Gift Card - Direct	Merchant Gift Card - w/Fee	Nusenda Visa Gift Card through Accounts Payable	Greenphire ClinCard - Reloadable MasterCard Debit Card
Payment Type	Only available via PCard - Requires PCard Special Exception Request	Only available via PCard - Requires PCard Special Exception Request	Only available through Accounts Payable - Accounts Payable will process a JV for your purchase	Only available through Accounts Payable - Accounts Payable will process a JV for your purchase
Summary	Ideal for Research Studies with small number of participants where participants will be paid only 1-2 times.	Ideal for Research Studies with small number of participants where participants will be paid only 1-2 times.	Ideal for Research Studies of 20 or more participants where participants will be paid only 1-2 times.	Ideal for Research Studies where participants will be paid 3 or more times or for departments conducting numerous research studies.

- UNM will not reimburse individuals for purchasing incentives

Participant Incentive Reporting

- All Gift Cards should be logged and tracked when given to participants
- Required Documentation
 - Participant Receipt Form
 - Two Forms
 - Less than \$600 in a calendar year
 - Greater than \$600 in a calendar year

Participant Receipt Form

(Incentives Less than \$600.00 in a Calendar Year)

I have received an incentive valued at \$ _____ (cash value or fair market value).

Date: _____

I also certify that I have not received, nor do I expect to receive, any additional incentives for services from the University of New Mexico that would total \$600.00 or more during this calendar year, when combined with this incentive.*

Printed Name: _____

Signature: _____

Address: _____

State: _____

Zip: _____

Please check IF you are a:	DEPTS forward form to:
<input type="checkbox"/> UNM employee (faculty, staff, or student) Banner ID: _____	UNM Payroll
<input type="checkbox"/> Foreign national (not a U.S. citizen or permanent resident)	UNM Taxation

This form may be used to record incentives of less than \$600.00 in a calendar year. It is intended for internal Department use, and should not be forwarded to any other office unless specified in the table above.

**Departments are responsible for tracking multiple incentives from the University. If incentives equal or exceed \$600 in a calendar year, please use the Participant Receipt Form for Incentives of \$600 or More, and submit it to the appropriate financial services office as indicated on that form.*

Participant Receipt Form

(Incentives of \$600.00 or More in a Calendar Year)

I have received incentive(s) valued at \$ _____ (cash value or fair market value).

Date: _____

I understand that the Internal Revenue Service considers incentive(s) of \$600 or more in a calendar year to be taxable income and that I will receive an IRS Form 1099 if my incentives meet this threshold.

Printed Name: _____ Signature: _____

Address: _____

State: _____ Zip: _____

Please check if you are a:	Social Security Number:	DEPTS forward form to:
<input type="checkbox"/> UNM employee (faculty, staff, or student)	Banner ID: _____ (no SSN required)	UNM Payroll
<input type="checkbox"/> Foreign national (not a U.S. citizen or permanent resident)	____ - ____ - ____	UNM Taxation
<input type="checkbox"/> Non-employee U.S. citizen or permanent resident	____ - ____ - ____	Accounts Payable

*This form must be used to record incentives totaling \$600.00 or more to a participant in a calendar year. Please forward this form to the appropriate financial services office according to the table above. **If social security numbers are listed on this form, please hand deliver the form to the appropriate office noted above, rather than sending it as a fax or email attachment.***

Participant Incentives – Tax Reporting

- IRS – 1099 Reporting is required for the following
 - University Employees
 - Required to report any incentives regardless of the amount
 - Foreign Nationals
 - Taxation will determine what the reporting requirements
 - Non-Employees
 - Certain incentives are taxable and reportable to the IRS
 - Any incentives greater than \$600.00 in a calendar year

Participant Incentives – Tax Reporting

- If Participant Incentive processed in Greenphire ClinCard system
 - It is not necessary to provide information for tax purposes.
 - A report is printed that will show what participants that are taxable

Questions





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Sponsored Projects Office General Updates

RESEARCH ADMINISTRATION FORUM AND TRAINING (RAFT) – JANUARY 17, 2025

Stacy Catanach
Associate Director, Sponsored Projects



2024: A Year of Major SPO Milestones

SPO ENGAGEMENT

- ❖ Research Administration Dashboard
- ❖ Data Use Agreement Process
- ❖ Grants Management Training
- ❖ SOM QuickStart
- ❖ Bi-weekly Q&A Sessions
- ❖ FDP Clearinghouse

SPO RESOURCES FOR COMMUNITY

- ❖ Progress Report Checklist
- ❖ Instrument Type Lifecycles
- ❖ Instrument Type F&A Decision Trees
- ❖ Creating an Effective Statement of Work
- ❖ Subrecipient Commitment Form
- ❖ F&A FAQ
- ❖ SPO Tidbits (weekly newsletter)



Sponsored Projects: Key Metrics at a Glance

Instrument Type	FY24 #	% increase over 2 years
Data Use Agreements	384	64%
Other Unfunded	112	37%
Master Agreements	19	35%
Material Transfer Agreements	258	27%
Confidential Disclosures	227	26%
Grants	760	11.00%
Clinical Trial Subawards	161	11%
Clinical Trial Agreements	121	8%
Contracts	1173	0.10%
Outgoing Subawards	539	-5%

FY24 Categories	Value	Change over 2 years
Awards	\$258,796,543	9% increase
Submissions	\$823,191,337	6% increase
Timeline Waivers		
Approved	86	100% increase
F&A Waivers Submitted	236	10% increase
		20% increase of disapprovals
F&A Waivers Declined	40	
F&A Waiver Average		
Approved Rate	11%	FY23 was 7%
Overall Average F&A		
Requested Rate	28%	FY23 was 27%

***Note:** Largest increases are for projects where no funding is received but where research is crucial



2025 NIH AND ORCID REQUIREMENTS



NIH's adoption of Common Forms for Biographical Sketch and Current and Pending (Other) Support to be used with all applications and Research Performance Progress Report(s) (RPPRs) **by May 25, 2025. NOT-OD-24-163**



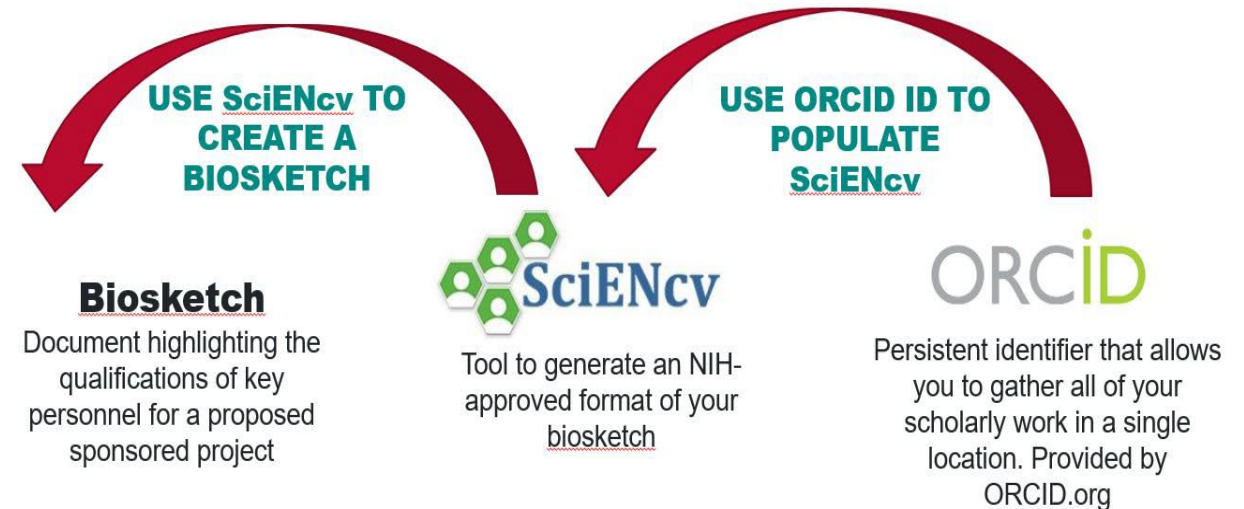
All PIs and Key Personnel will need an ORCID ID to create their Biosketches and Other Support in the Science Experts Network Curriculum Vitae (**SciENCv**) platform.



Registration is Fast and Easy!

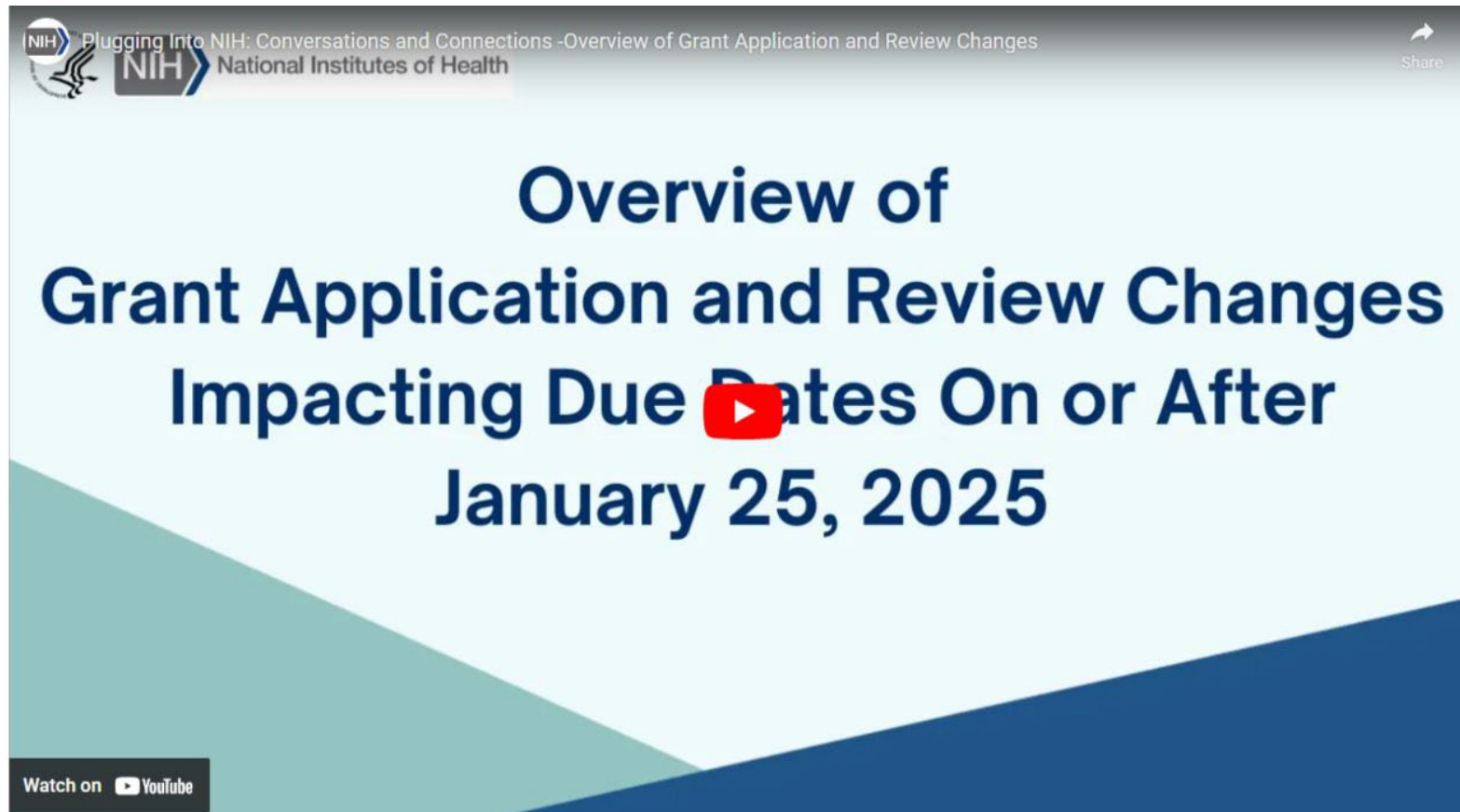
<https://orcid.org/register>

SUMMARY OF HOW IT FLOWS



Plugging Into NIH: Conversations and Connections - Overview of Grant Application and Review Changes

This video provides the research community with an overview of application and peer review changes impacting grant applications submitted for due dates on or after **January 25, 2025**.



Video Overview

[00:00](#) Welcome

[02:49](#) Simplified Review Framework for Most Research Project Grant Applications

[08:02](#) Improvements to the Ruth L. Kirschstein National Research Service Award (NRSA) Fellowship Application and Review Process

[12:58](#) Updates to Reference Letter Guidance

[15:04](#) Updates to NRSA Training Grant Applications

[17:58](#) Updated Application Forms (FORMS-I)

[20:41](#) Common Forms for Biographical Sketch and Current and Pending (Other) Support

Follow link for additional information:

[Changes Coming to NIH Applications and Peer Review in 2025 | Grants & Funding](#)

CHANGES TO UNIFORM GUIDANCE

Changes to the Uniform Guidance, a set of federal regulations that govern how federally funded grants are administered, went into effect on October 1, 2024. The Office of Management and Budget (OMB) made changes to the guidance to improve the efficiency and accountability of federal grant management.

CHANGES MAY NOT GO INTO EFFECT AT HSC, UNTIL FEDERALLY NEGOTIATED INDIRECT RATE IS RE-NEGOTIATED

KEY CHANGES AFFECTING BUDGETS:

§ 200.1 Subawards and MTDC	Redefine MTDC to include up to the first \$50,000 (previously \$25,000) of each subaward and exclude any amount in excess of \$50,000. ¹
§ 200.201 , § 200.313 , § 200.439 Equipment Capitalization	Increase threshold of equipment capitalization from \$5,000 to \$10,000 . ^{1,4}
§ 200.333 Fixed Amount Subawards	Increase limit on fixed amount subawards from \$250,000 to \$500,000 . Clarifies entitlement of unexpended funds.
200.407 Prior Written Approval Requirements	Remove prior written approval requirement from the following categories: use of fixed amount award, real property, equipment, direct costing of administrative staff ⁵ , entertainment costs, memberships, participant costs, selling and marketing costs, and taxes.

IN CLICK: WE APPRECIATE YOUR HELP

As part of our commitment to advancing the strategic missions of the Health Sciences Center, we have identified a need for more detailed information on project submissions in Click Grants/Click Agreements. This information is crucial for understanding the ongoing research for strategic development, and for accurately identifying the research being conducted. **To address this, we kindly ask for your assistance in providing the following:**

- **Please include the full project title without acronyms or abbreviations.**
- **If your application is directed to a specific NIH Center (e.g., National Institute on Drug Abuse), kindly specify the center name rather than using the general "NIH" sponsor designation.**

By providing this detailed information, you help multiple central offices collect and report specific data accurately, ensuring the success of our reporting efforts.



Q&A SESSIONS - SPO/C&G ACCOUNTING

The Q&A Sessions jointly hosted by SPO and Contract & Grant Accounting **are back in 2025!**
These sessions focus on general questions that you may have and have been well attended.

This will be a great opportunity to get your questions answered and learn more about our processes and services!

Upcoming : Wednesday, January 29, 2025
12:00 pm – 1:00 pm

Where: <https://hsc-unm.zoom.us/j/93087984116?from=addon>
Passcode: Q&A

You can pre-register for these sessions with the following Link:
[Q&A Sessions with SPO and C&G Accounting](#)

Additional dates are scheduled for the 2nd and 4th Wednesday of the month, including:

- **February 12 12:00 pm – 1:00 pm**
- **February 26 12:00 pm – 1:00 pm**
- **March 12 12:00 pm – 1:00 pm**

* changes to these dates and times will be announced in advance





WISHING YOU A SUCCESSFUL YEAR!

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

Phone: 272-9383

Email: HSC-PreAward@salud.unm.edu

Physical Location: 1650 University, UNMHSC Business & Communications Center, 2nd Floor, Suite 2200



Please remember that you can always reach out to your SPO Specialist or a SPO Manager for assistance.

We are here to help!



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Outgoing Subaward Updates

RESEARCH ADMINISTRATION FORUM AND TRAINING (RAFT) – JANUARY 17, 2025






Madison Dow

The Process

ACTION REQUIRED: FP00015760 Has Been Awarded - Please Process Sub-Awards

The screenshot shows an email interface. At the top, there is a link to 'FP15760 NOA.pdf'. Below that, the sender is identified as 'marsanchez@salud.unm.edu' with a profile picture containing the letter 'M'. The recipient is 'Joshua E McGrath' and the date is 'Fri 1/10/2025 1:17 AM'. The email is marked as 'Flagged' with a red flag icon. Another attachment 'FP15760 NOA.pdf' (221 KB) is shown at the bottom of the email content area.

Once the project is awarded by the SPO specialist, the Subaward specialist receives a notification indicating that the FP has been awarded and that Sub-Awards can now be processed. It is the department's responsibility to create the subaward agreement and click record. SPO cannot proceed with our part until this step is completed.

-  Subaward record is created as a new agreement or an amendment record with all necessary information and documents uploaded.
-  Once the record is submitted and assigned to SPO, Subaward specialist will reach out to the subawardee requesting audit compliance forms. This can be a cause for delay if the subawardee doesn't return the forms within 5 business days.
-  Once Audit compliance forms are received, Subaward specialist will send to Chief Controller for Risk Assessment review. (Typically 1-2 days for review)
-  Upon Risk Assessment approval, Subaward specialist Will draft the subaward and send to the PI/dept for review and to an internal PreQC process simultaneously (Typically 1-2 days for review)
-  Subaward Specialist will send to the subawardee for signature and then to UNMHSC's Authorized signing official. Once fully signed, the record will be awarded in Click Agreements.

Creating A Subaward Agreement



Hello, Madison Dow ▾

Dashboard

Agreements

COI

IRB

Grants

Contact Us

Agreements

Help Center

Reports

Agreements

Agreements

Search ?

Create Agreement

All Agreements

Unassigned

New

In Progress

Active

Evergreen

...

Filter by ?

ID



Enter text to search



+ Add Filter

✕ Clear All

Export to CSV



Department Responsibilities: Uploads

Validate Compare

Subaward Uploads [Go to forms me](#)

- Amendment Information
- Agreement Upload
- General Information
- SUB Agreement Information
- Subaward Uploads**
- SUB Risk Assessment
- Completion Instructions

1. Prime award/agreement:

+ Add

Name

There are no items to display

2. Subrecipient facepage or letter of intent:

+ Add

Name

There are no items to display

3. Subrecipient statement of work:

+ Add

Name

There are no items to display

4. Subrecipient budget & justification:

+ Add

Name

✕ Exit Save

<https://era.health.unm.edu/Agreements/app/portal/smartform/edit?sf=st&...>

SPO Responsibilities: Uploads

Validate Compare

- Amendment Information
- Agreement Upload
- General Information
- SUB Agreement Information
- Subaward Uploads**
- SUB Risk Assessment
- Completion Instructions

6. COI documentation (Either the subrecipient is listed in the FDP Cle [Go to forms me](#) added to the Click record as non-UNM Personnel and have/are completing a CO Only):

+ Add

Name

There are no items to display

7. Debarment printouts for subrecipient institution and subrecipient PI (SPO Only)

+ Add

Name

There are no items to display

8. SAMS printout (SPO Only):

+ Add

Name

There are no items to display

9. Export control form + clearance (if foreign subaward):

+ Add

Name

Exit Save

Reasons for Delay

Audit Compliance Forms:

We ask that subawardees return any necessary Audit Compliance and Audit Certification Forms back to us within 5 business days. If longer than 5 business days, this can cause significant delay to our internal outgoing subaward turnaround time.

Conflict of Interest Certifications:

If a subawardee is not a part of the FDP FCOI Clearinghouse, the department needs to add the personnel listed in the budget into the COI tab of the main record. This will prompt the subawardee personnel to complete their Conflict of Interest Certification in Click.

Links:

FDP FCOI: <https://thefdp.org/demonstrations-resources/fcoi-clearinghouse/>

HSC COI Office: <https://hsc.unm.edu/research/compliance/coi/>

Suggestions for Expediting:

PI/Department:

If we don't get a prompt response from subawardees on their audit compliance forms, it may help if the PI/dept can provide an additional contact or give the subawardee an extra nudge.

All Necessary Info and Documents Uploaded:

Departments should make sure that all documents uploaded are correct and accurate to the current year of funding. The most important documents are the current year NOA, SOW, budget and subawardee contact information. When SPO needs to go back and ask for correct documents, this can delay our internal turnaround time.

Click Agreements Module Training

- <https://hsc.unm.edu/about/finance/sponsored-projects/training.html>
- Need a refresher? Head to our Click Agreements Module Training for a seamless “How-To” on Creating Outgoing Subaward records.
 - **Click Training:**
 - **Learning Central** (do not register until your department is invited for training)
 - **Click F & A Split Training**
 - **Click Electronic Research Administration Lecture - HSC 135** (mandatory)
 - **Click Department Training Guide**
 - **How To Run a Department Report in Click**
 - **Click Agreement Training Guide**



SPO Subaward Team

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Manager

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Click ERA

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Madison Dow – Sponsored Projects Officer

Outgoing Subaward Specialist

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Phone: 505-272-6264



NIH NIST 800-171 compliance

National Institutes of Health (NIH)

Data Management and Access Practices Under the Genomic Data Sharing Policy

<https://grants.nih.gov/grants/guide/notice-files/NOT-OD-24-157.html>

Peter Ambs, HSC IT Director

Complying with NIST 800-171 for NIH Research Grants

The US National Institute of Standards and Technology (NIST) promotes and maintains measurement standards and guidelines to help protect the information and information systems of federal agencies. In response to **Executive Order 13556** on managing **Controlled Unclassified Information** (CUI) it published the standard 800-171.

- CUI is defined as information, both digital and physical, created by a government (or an entity on its behalf) that, while not classified, is still sensitive and requires protection and provides guidelines on how it should be securely accessed, transmitted, and stored in Non-Federal information systems and organizations.
- Any entity that processes or stores US government CUI must comply with this standard.

NIH Genomic Data Sharing projects need to be NIST 800-171 compliant by **January 25, 2025**.

Complying with 800-171 for NIH GD Sharing Research Grants

Applies to all NIH funding mechanisms (grants, cooperative agreements, contracts, Other Transactions, and intramural support) regardless of the activity code for the following activities:

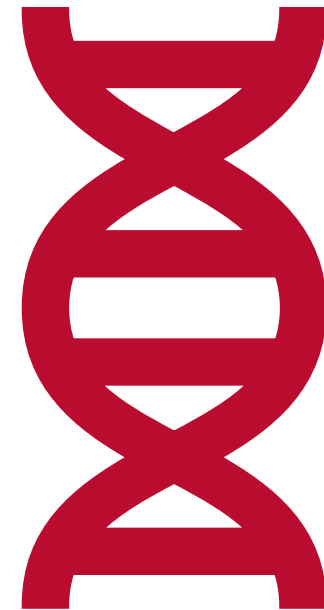
Approved users of Human Genomic Data from NIH controlled-access data repositories.

NIH controlled-access data repositories and access systems that meet the following criteria:

- Are supported by an NIH grant, cooperative agreement, Other Transaction, contract, or intramural support;
- Provide long-term storage for, or control access to, human genomic data generated and shared under the GDS Policy;
- Control access to human genomic data by prospective review of data access requests or partner with access systems that control access via prospective review of requests; and
- Use federal employees to conduct reviews and authorize access, or partner with access systems that use federal employees for those purposes.

Complying with 800-171 for NIH Research Grants

- Developers who test platforms, pipelines, analysis tools, and user interfaces that store, manage, **and interact with human genomic data from NIH controlled-access data repositories as well as provide infrastructure development and repository maintenance.**
- NIH will treat **cloud workspaces meeting the above criteria as controlled-access data repositories** subject to the relevant expectations under this update.



HSC ISO/IT approach to compliance

Approach

- Inventory GDS in our environment and the researchers and PIs most likely to have it.
- Sponsored Projects, Huron portfolio, identified projects that could potentially be affected.
- IRB, Data Usage Agreements, Data Sharing Plans using NIH GDS need to be compliant.
- PI's with NIH sponsors.
- Prepare on-prem solutions for 800-171.

Plan for compliant on-prem solutions

- Perform self-certification and develop the shared responsibilities. Determine SPRS score.
- Implement the controls and POAM.

Utilize 800-171 compliant cloud solutions

- Azure Research Cloud
- NIH Strides
- AWS

Update for Jan 25th NIH 800-171 requirement

- Any new or renewed NIH GDS project (with approved Investigators) using one of the 20 Controlled Access repositories listed here: <https://sharing.nih.gov/accessing-data/NIH-security-best-practices> will be covered by the notice.
- NIH is not considering GDS data (human/non-human) to be CUI, but rather want to apply CUI data protection best practices for the storage/sharing of GDS data. This is the NIST 800-171 data protection program. In order to be compliant, the PI will submit an attestation that the GDS data is being protected (as reasonably possible) by 800-171 controls.
 - An organizational self-assessment with accompanying POAM will be part of the approval process.
 - This self-assessment and POAM will be internally and organizationally managed.
- HSC ISO is in the process of self-assessing the HSC/BRF/Research-Studies environment against the 800-171 controls matrix. From this, a Plan of Action and Milestones (POAM) is derived.
 - With the POAM as our guide, work towards full 800-171 compliance.
 - Organizationally managed and self directed to completion of full compliance.
- For Jan. 25th requirement, an attestation from the PI that HSC has completed the self-assessment with POAM will be required. HSC ISO will provide the artifacts for attestation.