

Sub-Contracting process with Cornell University

- 1) Agree on a research/outreach plan with the PI
- 2) Submit a scope of work and budget
- 3) Submit a letter of commitment signed by an authorized official in your unit

If the proposal is granted

- 4) Agree to Cornell's terms and conditions contract and sign it
- 5) Submit periodic invoices

Federal Guidelines

OMB Circular A-87

<http://www.usmarshals.gov/prisoner/omb87.pdf>

Indirect Costs

F. Indirect Costs

1. General. Indirect costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department. Indirect cost pools should be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.