



**University of San Francisco
Office of Contracts and Grants
Subaward Policy and Procedures**

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Summary

USF promotes stewardship of funds in all subawards and complies with federal, state, and other sponsor requirements related to the issuance of subawards and monitoring of subrecipients to ensure that the performance goals of all subawards are achieved.

The purpose of this section is to (1) assist USF faculty and staff in the preparation and administration of the subrecipient agreements issued under sponsored projects; (2) ensure compliance with the requirements of the Office of Management and Budget (OMB) Circulars, including Circular A-133, by outlining the required procedures for proper monitoring of all subawards issued by USF; and (3) define the proper roles and responsibilities for monitoring subrecipients.

This section does not apply to USF vendor contracts issued by the Purchasing Department under prime awards.

1. Subaward Definitions

A. Subaward

A subaward is an award of financial assistance in the form of money, or property in lieu of money, made under an award by USF to an eligible Subrecipient (as defined below) to perform a portion of the Statement of Work (SOW) under a USF sponsored project. The term includes financial assistance when provided by any legally binding document, but does not include procurement of goods and services nor does it include technical assistance, which provides services instead of money, other assistance in the form of loans, loan guarantees, interest subsidies, or insurance, direct payments of any kind to individuals, and, contracts which are required to be entered into and administered under procurement laws and regulations.

A subaward must include a clearly defined, intellectually significant SOW to be performed by the Subrecipient. The Subrecipient's SOW is performed by its personnel, using its own facilities and resources. Work is usually performed at the Subrecipient's site. The Subrecipient takes full responsibility for adhering to the terms and conditions of the subaward (including those flowed down from USF's sponsor), and assumes creative and intellectual responsibility and leadership as well as financial management for performing and fulfilling the Subrecipient's SOW within the Subrecipient's approved budget. The Subrecipient generally has full control of the intellectual direction of the SOW. A subaward SOW may include fabrication of specialized equipment to be used for the USF sponsored research project as a project-related asset or as a deliverable to the sponsor.

Subawards differ from procurement contracts used to acquire goods or services from vendors; additional guidance on this topic is found in Section 2 of this policy.

A “subaward” is sometimes referred to as a “subgrant” when the prime award is a grant or

cooperative agreement, and a “subcontract” when the prime award is a federal contract.

B. Subrecipient

A "Subrecipient" is a non-USF legal entity that expends awards received from USF, including federal awards, to carry out a portion of USF's programmatic effort under a sponsored project and is accountable to USF for the use of the funds awarded.

Subawards are subject to the USF Conflict of Interest Policy under which a Principal Investigator (PI) must disclose whether he/she has a financial interest in the subrecipient entity as well as any relationship between the PI or other key personnel at USF and collaborators at the subrecipient entity. In keeping with this requirement, the Subrecipient may not involve an individual who is also a direct beneficiary of such a program at USF, the sponsor, or a higher-tier subrecipient without following the disclosure procedures contained in the Conflict of Interest Policy. The Subrecipient may be another educational institution, an independent laboratory, a foundation, a for-profit corporation, a non-profit corporation or other organization, and may be a domestic or, at the discretion of the sponsor, a foreign entity. Generally, USF does not issue Subawards to individuals.

C. Contracts and Grants

The Office of Contracts and Grants (OCG) administers subawards, including grants, contracts and cooperative agreements funded by extramural sources. When Subawards are funded under prime awards that are gifts, the specific gift terms control as directed by University Advancement.

A sponsored project prime award may be a grant, a cooperative agreement or contract depending upon the deliverables and the terms designated by the sponsor. For example, awards from the National Science Foundation and National Institute of Health are typically grants (also referred to as assistance awards) or cooperative agreements.

Contracts, such as those provided by industry sponsors, and to a lesser extent the federal government, are subject to negotiated terms and conditions and are generally specific to the type of research or the expected outcome. These grants and contracts are governed under the sponsor's terms and conditions and, if applicable, Office of Management and Budget Circulars and USF policies.

2. Distinguishing between Subaward and Procurement Action

A. Importance and Responsibility for Proper Classification

The proper classification of a transaction as a subaward or other procurement action at the time it is proposed is critical to ensure proper accounting for costs and compliance requirements. Misclassification may result in delays in subaward processing or inaccurate calculation of costs (e.g., failure to include or exclude Facilities and Administrative, or F&A, costs) and may result in

the PI having insufficient funding to carry out the proposed program. In rare cases, incorrect classification of costs may jeopardize the ability of the program to proceed (e.g., if a Subrecipient was determined not to have the internal controls necessary to receive funding from USF.) Note: F&A waivers or reductions are not granted to remedy incorrect classifications of costs. PIs may request supplemental funding from sponsors, but such requests are rarely granted.

PIs have the initial responsibility for ensuring the correct classification of costs at the time funding is first requested from the sponsor. The PI or his/her designee must ensure that sufficiently detailed information about the proposed vendor or Subrecipient and SOW are provided both to their college/school or division administrators and to the applicable research administration offices. If the information provided is insufficient, research administration offices may request additional information from the PI.

If the college/school or division administrator or USF official determines that a cost has been misclassified, he/she will require the proposal to be corrected before it receives institutional endorsement. PIs and their college/school or division administrators are strongly encouraged to consult with their institutional representative well in advance of a proposal due date if they are uncertain about the correct classification of costs.

B. Distinguishing Characteristics of Subawards and Other Procurement Actions

USF follows the guidance found in OMB Circular A-133, Section B.210 to distinguish subawards from other procurement actions.

Following are characteristics indicative of a subaward:

- ◆ USF (with assistance from its sponsor, as required) determines who is eligible to receive what financial assistance;
- ◆ The Subrecipient has its performance measured against whether the objectives of the sponsored program are met;
- ◆ The Subrecipient has responsibility for programmatic decision-making;
- ◆ The Subrecipient assumes responsibility for adherence to applicable sponsor program compliance requirements;
- ◆ The Subrecipient uses sponsor funds to carry out a program (SOW) of USF as compared to providing goods or services.

Characteristics indicative of a payment for goods and services received by a vendor are when the vendor:

- ◆ Provides the goods and services within its routine business operations;
- ◆ Provides similar goods or services to many different purchasers;
- ◆ Operates in a competitive environment;
- ◆ Provides goods or services that are ancillary to the operation of USF's sponsored project;

- ◆ Is not subject to compliance requirements of USF's sponsor.

All of the characteristics for a subaward or procurement action may not be present in every case. In making the determination of whether a Subrecipient or vendor relationship exists, the substance of the relationship is more important than the form of the agreement.

3. Proposing a Subaward

A. Determining the Need for a Subaward

The PI is responsible for determining the need for a subaward and/or other procurement action on a sponsored project, and for the initial determination of which mechanism is appropriate (See Section 2 above). PIs are typically assisted by their college/school or division administrators in making these determinations. OCG is available to assist the PI and the college/school or division with this determination.

To meet audit requirements, USF is required to retain documentation of this assessment for Subawards proposed under a contract. PIs are responsible for documenting this assessment via completion and submission of all required documents for each proposed Subrecipient. Inclusion of completed forms is required for each Subrecipient proposed under a contract at the time a new or renewal proposal is presented for USF endorsement (for Subawards included in proposals). If a new Subrecipient is added after a proposal has been submitted, the PI should submit all the required forms at the time the new Subaward is requested.

B. Selection of a Subrecipient

The PI must select a Subrecipient based upon his/her assessment of the potential Subrecipient's ability to perform the project successfully. This process includes an analysis of the Subrecipient's past performance, technical resources and financial viability, and an assessment of the reasonableness of the Subrecipient's proposed costs in light of the work to be performed.

C. Multiple Subrecipients

In complex research efforts, a number of Subawards or procurement actions may be issued as part of the project effort. The PI's original proposal must include a separate statement of work and line-item budget for each proposed Subrecipient/Subaward. OCG considers each Subaward or procurement action individually in order to determine the appropriate application of F&A rates.

D. Required Elements to Include a Subaward in a Proposal

USF requires that the following documents be included in order for a named Subrecipient to be included as part of a PI's proposal to the sponsor. USF will not endorse proposals until these

documents are on file.

- ◆ ***Subrecipient's Statement of Work***, including a clear description of the work to be performed, the proposed timelines and deliverables.
- ◆ ***Subrecipient's Budget and Budget Justification***, including the breakdown of Subrecipient's direct and indirect costs, calculated using the Subrecipient's approved F&A and fringe benefit rates. The budget should also include any committed cost sharing.
- ◆ A ***Subrecipient Commitment Form*** completed and signed by the Subrecipient's institutional official.
- ◆ If a subrecipient does not receive an annual audit in accordance with OMB Circular A-133, then it must complete an ***Audit Certification and Financial Status Questionnaire***.
- ◆ A ***Fair and Reasonable Cost Analysis - Subawards Under Contract***, as applicable, signed by the PI to certify that he/she has selected the Subrecipient in accordance with this policy, and determined its costs are reasonable with respect to the proposed SOW. In addition, the PI certifies that he/she has reviewed the Subrecipient's proposed budget to ensure that all proposed costs are allowable under the sponsor's anticipated terms and conditions. PIs are responsible for working with their Subrecipients to make any necessary modifications in proposed budgets that may be required to bring them into conformance with this policy.
- ◆ Any additional elements that a prime sponsor may require (e.g., Certificate of Current Cost or Pricing Data, Subcontracting Plan, biosketches of Subrecipient key personnel)

Subrecipient proposal elements must conform with the sponsor requirements for USF's prime proposal. PIs are responsible for ensuring that they request all materials from their Subrecipients in the correct format.

4. Issuing a Subaward

With respect to federal awards, OCG will:

- (1) inform each subrecipient of CFDA title and number, award name and number, award year, if the award is R&D, and federal agency name, or the best information available to describe the federal award;
- (2) advise subrecipients of requirements imposed on them by federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by USF;
- (3) monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved;
- (4) ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year have met the audit requirements for that fiscal year;
- (5) issue a management decision on audit findings within six months after receipt of the

subrecipient's audit report and ensures that the subrecipient takes appropriate and timely corrective action;

(6) consider whether subrecipient audits necessitate adjustment of USF's records; and

(7) require each subrecipient to provide USF and its auditors access to the records and financial statements as necessary for USF to comply with applicable laws and regulations.

A. Subaward Periods of Performance and Duration

The period of performance for any subaward (including any requested extensions) may not be outside of USF's period of performance within a competitive segment under the prime award. Subawards may, however, be issued for shorter periods of time than USF's full period of performance. A new subaward may be issued whenever USF's sponsored project receives funding under a new competitive segment.

B. Subaward Funding Mechanisms

USF issues subawards on a cost-reimbursement basis; any exception to this policy must be approved in writing by the Vice President for Business and Finance.

C. Sole Source Justifications

A separate *Sole Source Justification Form* is required for all subawards issued under a prime contract, (not a prime grant or cooperative agreement). This form must be completed by the PI prior to a subaward being issued.

D. Initiating an Unbudgeted Subaward Requiring Sponsor Approval

A PI may decide to engage the services of a Subrecipient after the proposal has been submitted to the prime sponsor. In this case, the PI must submit the required elements for a subaward to OCG as described in Section 3.D., including a Sole Source Justification Form (for contracts). In certain instances, a sponsor's prior approval is required (for rebudgeting, to add a new Subaward, and/or to obtain approval for a change in project scope or methodology). PIs are responsible for initiating such requests to OCG for sponsor approval, and for obtaining the countersignature of the authorized institutional official. Subawards may not be issued until all necessary sponsor approvals are obtained.

E. Requesting a New Subaward

After an award has been accepted by USF and a project/grant established in Banner, the PI or his/her authorized college/school or division administrator must submit a *Subaward*

Initiation/Change Form signed by the PI identifying the proposed Subrecipient to request a new subaward.

This form documents the amount authorized by the PI for the subaward and delineates the desired period of performance. OCG is not authorized to issue a subaward until an approved **Subaward Initiation/Change Form** is on file.

If the Subrecipient's SOW or Budget has changed, updated information must be provided to OCG, which may require sponsor approval (see Section 4.D. above); otherwise, OCG will use the information contained in the proposal/award file. In addition to items listed in Section 3.D., the following items must be on file before a subaward is issued:

- ◆ Copies of A-133 report;
- ◆ Copies of audited financial statements;
- ◆ Copies of the Subrecipient's F&A and Fringe Benefit rate agreements;
- ◆ Copies of the Subrecipient's Institutional Review Board (IRB) and Institutional Animal Care and Use Committee (IACUC) protocol approval letters (where applicable); and
- ◆ Any special requirements the PI wishes to impose (prior approval requirements, report formats or due dates, etc.)

The above items should be updated annually by May 31.

OCG will consult with the PI and/or college/school or division administrator as needed to clarify requirements or to obtain additional information. Once the subrecipient's package is reviewed and approved by OCG and the PI, a subaward agreement with the appropriate terms and conditions will be issued and negotiated with the subrecipient. Copies of the fully executed subaward agreement will be sent to the college/school or division administrator and the PI.

F. Requesting Modifications to Existing Subawards

Modifications to a subaward are issued by OCG to the Subrecipient in response to a **Subaward Initiation/Change Form** signed by the PI submitted by a PI or his/her designee. This includes modifications to the Statement of Work, incremental funding, rebudgeting, extending or reducing the time for performance, and other changes in the terms of a subaward.

The requirements for requesting a new subaward described in section E above, apply to requesting modifications to existing subawards.

PIs may not reduce obligated funding or prematurely terminate an approved subaward unless they submit a corresponding **Subaward Initiation/Change Form** to request a formal change in their subaward. In such cases, USF is required to honor the terms of the subaward, which typically requires an advanced notification period if terminating early.

5. Subrecipient Monitoring

A. Risk Analysis

USF is required to perform a risk analysis to evaluate the likelihood that a Subrecipient will fail to comply with the requirements of the subaward. OCG conducts risk analysis during the subaward issuance process and monitors the Subrecipient's performance during the life of the subaward.

1. Factors for Determining Scrutiny Level Applied to Subawards

In determining the level of scrutiny applied to a particular subaward, USF considers, among other factors, the size of the award, the complexity of the proposed research project, the location of the subrecipient, the percentage of award funds passed through to the subrecipient, whether the subrecipient has prior experience as a recipient of federal funds, potential conflicts of interest, and the sensitivity of the work to be performed. Generally, low-risk subrecipients include entities with current annual external audits performed by an independent CPA firm of national reputation containing "unqualified" opinions on their financial statements which have no reported material weaknesses in their internal controls. Characteristics of high-risk subrecipients include entities which have not completed annual external audits performed by an independent CPA firm of national reputation or whose audit results demonstrate weaknesses in administering federal funding, a history of failing to adhere to applicable provisions of contracts and grant agreements, or weak internal control structures, start-up entities with limited resources or limited research experience.

2. Special Actions for High-Risk Subrecipients

When OCG categorizes a Subrecipient as high-risk, OCG will work with the PI to ascertain whether or not a subaward should be issued, what special terms and conditions should be included in the subaward, and what additional oversight requirements will be necessary to adequately monitor the subaward. Some of these additional monitoring requirements (e.g, more frequent reporting, shorter periods of performance or smaller, more frequent funding allocations, more detailed invoices or backup documentation) may become the responsibility of the PI and his or her college/school or division administrators. OCG is responsible for ensuring that adequate arrangements are in place to mitigate the additional risk to USF before issuing or continuing subawards with high-risk Subrecipients, and OCG must obtain written approval from the Vice President for Business and Finance prior to entering into any agreements with high-risk Subrecipients.

3. Subrecipient Site Visits and Site Audits

From time to time, OCG (and PIs) may elect to engage in a site visit to a Subrecipient to verify its programmatic, financial and technical fitness.

B. College/School or Division Monitoring of Ongoing Activities

USF is responsible for ensuring that sponsor funds, including those provided by USF to other entities, are spent in accordance with all applicable laws and regulations. OMB Circulars, including Circular A-133, require USF, as the pass-through entity, to monitor its Subrecipients.

USF has designated the PI as the individual primarily responsible for monitoring the programmatic and financial performance and progress of a Subaward. Except as noted below, the Subaward monitoring and compliance obligations of the PI as may be shared with college/school or division administrators or other USF University employees; however, in no event may such monitoring and compliance obligations be delegated to a non-USF employee.

As part of USF's monitoring responsibilities, the duties of the PI during the life of the Subaward are as follows:

a. To understand the terms and conditions of the Prime Award, including those flowed down to the Subrecipient and those that may have been imposed by USF, and to regularly monitor the Subrecipient's adherence to the Subaward's terms and conditions. Such monitoring may take place through phone calls, emails, site visits, meetings, or other regular contact.

b. To insure that Subrecipient's invoices are prepared in accordance with Subaward requirements; to verify that the costs incurred are in accordance with the approved budget or permissible rebudgeting, were incurred within the approved period of performance and overall cost limitations, and are aligned in terms of cost and type of expense with the scientific progress reported to date; and that the costs are allowable, allocable and reasonable as they relate to the terms and conditions imposed by the sponsor and the Subaward issued by USF.

In the event the level of detail included on an invoice is insufficient to fully explain the costs, or if some costs appear excessive or understated, the PI is responsible for questioning the Subrecipient's expenditures or requesting further documentation or explanation prior to approving an invoice. Copies of all such documentation and the ultimate outcome of the investigation must be retained in the project file. Such inquiries must be made in a timely manner (e.g., within thirty days after receipt of an invoice). OCG is available to assist PIs and their college/school or division administrators in resolving issues that may arise.

c. To personally approve acceptable Subrecipient invoices for payment and to review expenditure statements or otherwise ensure that payments to Subrecipients are made in a timely manner, consistent with the terms of the Subaward and approved invoices.

d. To monitor the Subrecipient's technical or scientific progress in terms of the Statement of Work and any required milestones. If progress is unsatisfactory, or if technical reports required of the Subrecipient are not timely prepared, the PI is responsible for contacting the Subrecipient to address these issues. If continued performance is unsatisfactory, PIs should contact OCG to discuss appropriate remedial actions or termination of the Subaward.

e. To certify, by executing an expense report, the allowability, allocability, reasonableness, and consistency of the Subrecipient's expenditures and the related sufficiency of the Subrecipient's technical progress under each Subaward involved in the research project, as well as expenses incurred directly at USF.

f. To verify that the Subrecipient is adequately meeting any cost-sharing commitments made for the Subaward, and that the Subrecipient's indirect costs as charged are in compliance with the "life-of-the-award" policy and indirect cost rate agreement specified in the Subaward.

g. To verify that any human subject, animal subject, biosafety or other compliance approvals applicable to the Subrecipient's Statement of Work are kept current throughout the performance of the Subaward. In the event of a lapse in approval, the PI is responsible for immediately notifying USF's compliance panels and OCG.

Costs incurred by a Subrecipient during a period of lapse may not be charged to a Subaward.

h. To be the primary point of contact for the Subrecipient during performance of the Subaward. The PI may delegate those responsibilities on a day-to-day basis to another member of the sponsored project, so long as such other member is a full-time USF employee.

i. To ascertain whether the Subaward Statement of Work or Budget, or both, require modification to add funding, time, or other considerations, and to notify OCG in a timely manner so an amendment may be prepared.

j. To plan for efficient completion of performance and close-out of the Subaward. This includes requiring that the Subaward period of performance end no later than the end date of the Prime Award, and that the Subrecipient's final invoice, final technical report, and any required reports, including those on property, use of small businesses, or inventions, is submitted to USF no later than 60 days after the end of the Subaward period of performance or as otherwise stated in the Subaward terms and conditions.

k. To assist OCG, upon request, in obtaining or reviewing reports, advising OCG during risk analyses, complying with additional monitoring responsibilities for high-risk Subrecipients, obtaining audit information or monitoring a Subrecipient's adherence to corrective action plans.

C. Corrective Action Plans and Sanctions

1. Imposition and Monitoring of Corrective Action Plans

In the event there are audit findings which relate to the funding provided by USF under any Subawards, OCG will require compliance by the Subrecipient with a Corrective Action Plan as required by OMB Circular A-133, Section 315. OCG will exercise its management authority and

decision-making to determine whether to approve a Corrective Action Plan proposed by the Subrecipient or to modify that plan to incorporate additional requirements. PIs will be informed if their Subrecipient is subject to a Corrective Action Plan, and may be asked to help monitor the Subrecipient's compliance.

2. Sanctions

If the Subrecipient fails to have an audit performed in accordance with USF's requirements, does not exhibit reasonable diligence in adhering to Subaward terms and conditions, including reporting and invoicing requirements, or does not fulfill its Corrective Action Plan, USF may impose sanctions upon the Subrecipient, including withholding of payment, disallowing overhead costs, suspending the Subaward until such time as an adequate audit or other applicable corrective actions are performed, or terminating the Subaward, in accordance with OMB A-133, Section .225.

D. Subrecipient Invoices

Subrecipient invoices submitted to the Office of Contracts and Grants must contain a minimum level of information, including but not limited to, the following items:

- ◆ Name of subrecipient;
- ◆ Date of invoice;
- ◆ Invoice number;
- ◆ Period of performance covered by invoice;
- ◆ Description of services reflected by billings (e.g., major expenditure categories);
- ◆ Current period costs, including cost sharing (if applicable);
- ◆ Cumulative project costs, including cost sharing (if applicable);
- ◆ Subrecipient contact person with respect to the invoice;
- ◆ Certification on each invoice as to the truth and accuracy of the invoice.

Once the PI or designee approves the invoice the invoice along with a check request is submitted to OCG; any requests from Subrecipients for reimbursement of expenses must be supported by copies of actual receipts. OCG will not process any check request for any Subrecipient reimbursement of costs without copies of actual receipts.

E. Time and Effort Certification

Subrecipients must certify on each invoice that all costs (including labor costs) are supported by documentation and are reasonable, allocable, allowable, and in accordance with applicable costs principles.

F. Invoice Processing

The Senior Grants Accountant in OCG reviews all subrecipient invoices submitted for payment. The review will, at a minimum, ensure the invoice is in the appropriate format and provides a sufficient level of detail.

OCG may disallow invoice charges determined to be unreasonable or unallowable. The Senior Grants Accountant in OCG will work with the college/school or division to document the reason for the disallowance and contact the subrecipient organization to request a revised invoice.

Upon receipt of the invoice, the OCG performs a desk audit to ensure that the invoice is administratively and financially correct. In addition to adherence to the subaward guidelines, the OCG verifies that the billing amount does not exceed the amount obligated, that the invoice totals correctly, and that any required cost share is reported on each invoice. Any deficiencies will be discussed with the Subrecipient, and the invoice will not be processed until the Subrecipient provides a corrected invoice to the OCG.

G. Purchased or Fabricated Equipment on Subawards

The Vice President for Business and Finance reviews the property terms and conditions for all subawards issued under prime sponsor agreements in which acquisition of capital equipment or fabrication by a subrecipient is contemplated and **the sponsor retains title**. PIs and their college/school or division administrators are responsible for assisting the Vice President for Business and Finance to ensure that property acquired or fabricated by a Subrecipient is managed in accordance with the reporting and delivery requirements of USF's prime sponsor agreement.

6. Closeout of Subrecipient Awards

OCG, in collaboration with the college/school or division administrator and PI, begin the closeout process immediately following conclusion of the subaward period of performance.

A subaward may not be formally closed until all applicable closeout requirements have been accomplished:

- ◆ Receipt of final invoice;
- ◆ Collection of all required deliverables (e.g., technical/progress reports, patent/invention documentation, equipment reports, etc.)
- ◆ Completion of any necessary final review of costs charged to USF by the Subrecipient and final closeout of all commitments, accrued costs, or payables.

The requirements of the prime award, under which a subaward is issued, will be considered

during the closeout process. In general, a subaward is closed when it has expired and/or when final technical deliverables are received and financial matters are resolved.

Forms

Subaward Initiation/Change Form

Subrecipient Commitment Form

Subrecipient Non-A-133 Financial Questionnaire

Sole Source Justification Form