

## Module 14 Supplementary Materials

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## **Case Study: Cost Share**

Professor Johnson is submitting a proposal to CDC for a very large grant: \$1.5M each year for three years, totaling \$4.5M over the life of the grant. The project includes collaborations with two other colleagues: Professor Astrin at Institution A (\$250,000 each year for three years) and Professor Tyler at Institution B (\$350,000 each year for three years). The CDC grant includes a cost sharing requirement, which is based on the statement in the program announcement that the grantee is required to provide cost sharing equal to 25% of the amount requested from CDC. This translates to \$375,000 each year for three years, or a total of \$1.125M. Reports on cost sharing will have to be included in the annual progress reports required by CDC.

***Each group should read and consider all questions; however, your group will be responsible for answering the question below according to the group number assigned to you.***

**GROUP 1:** Is Professor Johnson's institution responsible for the entire cost sharing requirement? Can part of the cost sharing be passed along to Institutions A and B?

**GROUP 2:** If Institutions A and B contribute to the cost sharing, how should they document the cost sharing? How frequently should cost sharing by the sub-recipients be reported to Professor Johnson's Institution?

**GROUP 3:** What happens if in the first year, the total cost sharing amounts to \$300,000?

**GROUP 4:** What should be reported to CDC? When? By whom?

## Vendor or Subaward: How to tell the difference

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<b>Subaward</b>	<b>Vendor</b>
Services are uniquely designed in response to each project, and not provided commercially	Provides the goods or services commercially
Technical lead is a scientific collaborator (PI); performance measured against whether the objectives of the federal program are met	Operates in a competitive environment
Retains rights to intellectual property	Retains no rights to intellectual property
Participates in the development and execution of the statement of work (programmatic decision making)	Provides the goods or services ancillary to the operation of the federal program
Results are likely to be published in scientific literature	No publication rights
Has responsibility for adherence to applicable federal program compliance requirements	Not subject to compliance requirements

## **Case Study: Vendor vs. Subaward**

*All groups should respond to all three scenarios.*

### **Scenario #1**

Professor Elm is submitting a proposal to the National Institutes of Health for a large project studying AIDS. He would like Professor Oak from Johns Hopkins to contribute to the study and publish an article specializing in the area of pediatric AIDS.

Vendor or Subaward?

### **Scenario #2**

Professor Testudo tells you that she is preparing a proposal and one of the things she needs can be done by a survey center that does this kind of work for PIs all over the country. The survey center will gather data from 1,000 respondents using telephone surveys developed by your PI. The center will collate the data in an electronic database and deliver it for analysis to your PI. The cost is \$30 per respondent or \$30,000.

Vendor or Subaward?

### **Scenario #3**

Professor Robo is working with the Office of Naval Research (ONR) to develop a new generation of smart robots. He will be submitting a research proposal and would like a company (SmartRobot, Inc.) to actually build the robot from his specifications. The robot will be then given to Professor Robo who will deliver the robot to ONR as a deliverable on the contract.

Vendor or Subaward?

SUBRECIPIENT COMMITMENT FORM

[Name of Subrecipient] supports and endorses this application to University of Maryland College Park

Project Title: \_\_\_\_\_

University of Maryland College Park Principal Investigator: [Name] \_\_\_\_\_

Subrecipient Principal Investigator: [Name] \_\_\_\_\_ Email: \_\_\_\_\_

Subrecipient Legal Name: \_\_\_\_\_

DUNS# \_\_\_\_\_ EIN# \_\_\_\_\_

Street Address (not PO Box): \_\_\_\_\_

Administrative Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_ FAX: \_\_\_\_\_

Proposed Project Start Date: \_\_\_\_\_ Project Duration: \_\_\_\_\_

Primary Funding Source is: [ ] a U.S. Federal Sponsor (Sponsor Name: \_\_\_\_\_)
[ ] Not a U.S. Federal Sponsor (Sponsor Name: \_\_\_\_\_)

Total Amount Requested: \$ \_\_\_\_\_

Cost Sharing: (Cash Amt. \$ \_\_\_\_\_ ) + (In-Kind Amt. \$ \_\_\_\_\_ ) = Total Cost Share \$ \_\_\_\_\_

Indirect Cost Rate: Select one of the choices below and include explanation of rate in Budget Justification:

- [ ] Subrecipient has applied their approved U.S. Government Indirect Cost Rate to the attached budget; OR
[ ] Subrecipient does not have a U.S. Government Approved Indirect Cost Rate. (Federally funded subawards to U.S. non-profit entities after 12/26/14 having no federally negotiated IDC rate are allowed IDC of 10% MTDC); OR
[ ] Subrecipient budgeted a rate of \_\_\_\_\_ % [ ] MTDC (Modified Total Direct Costs OR [ ] TDC (Total Direct Costs)

The attached Statement of Work will include one or more of the following (check all that apply):

- 1. \_\_\_ Human Subjects Research [ ] U.S. Federal-Wide Approval (FWA) No. \_\_\_\_\_ or / No FWA# is available [ ]
2. \_\_\_ Vertebrate Animal Research [ ] U.S. Animal Welfare Assurance (AWA) No. \_\_\_\_\_ or/ No AWA# is available [ ]
3. \_\_\_ Hazardous Materials [ ] An institutional Hazardous Materials Management Plan is in place? Yes [ ] No [ ]

The appropriate programmatic and administrative personnel involved in this application are aware of applicable sponsor guidelines and policies and are prepared to enter into a Subrecipient Agreement consistent with the applicable flow-down requirements.

I hereby certify that neither [ Subrecipient Name ] nor its principals are presently disbarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from participation in this transaction by any U.S. Federal department or agency. To the best of my knowledge, the enclosed represents a true, complete, and accurate representation of work to be performed and costs to be incurred in the performance of the proposed project.

Signature of Authorized Institutional Official \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Title \_\_\_\_\_

Rev. 8/7/14

# Elements of a Solid Subaward

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## Department Determines:

- Statement of Work (SOW)
- Deliverables Format and Timeframe
- Key Personnel
- Period of Performance
- Dollar Amount
- Cost Sharing
- Reporting Requirements

## ORA Determines:

- Intellectual Property/Data
- Equipment Terms
- Indemnification/ITAR
- HIPAA, Rights in Data
- Publication, Termination
- Flow-Down Requirements
- Audit Requirements

## SUBRECIPIENT MONITORING INVOICE CHECKLIST

Subrecipient Name: \_\_\_\_\_ Subrecipient Number: \_\_\_\_\_  
 PI Name: \_\_\_\_\_ Financial Mgr: \_\_\_\_\_  
 Date Invoice Received: \_\_\_\_\_ Date Invoice Processed: \_\_\_\_\_  
 Invoice Seq. No: \_\_\_\_\_  Final  No Invoice Period: \_\_\_\_\_ - \_\_\_\_\_

Is this STIMULUS funding? (ARRA)  Yes  No  
**Stimulus Funding requires prompt and specific billing and reporting requirements.**  
 See <http://www.umresearch.umd.edu/recovery> for additional information.

Is the period of performance within the subaward timeframe?  Yes  No

Are the total expenditures within the subaward amount?  Yes  No

Is Subrecipient complying with budgetary restrictions in subaward agreement?  
 (e.g. prior written approval for foreign travel or equipment purchases)  Yes  No

Is there cost share required?  Yes  No Documented and met?  N/A  Yes  No

Is there a signed certification\*?  Yes  No Incl. cost share?  N/A  Yes  No

***\*Example:*** I certify that this request represents actual, allowable costs incurred during the invoice period and these costs are appropriate in accordance with the agreement.

Request was made to subrecipient for a NEW/Revised Invoice on the following date: \_\_\_\_\_

***In signing below, I approve payment of this invoice and attest that the charges appear reasonable, and progress to date for this project is satisfactory and in keeping with the statement of work.***

\_\_\_\_\_  
 Project Investigator/PI's Technical Designee

\_\_\_\_\_  
 Date

**If this is the final invoice, please initial to confirm that technical progress at completion was satisfactory, and that final invoice has been received and processed for payment.**

	Initial	Date
Technical Report	_____	_____
Final Invoice	_____	_____

Does the PI have knowledge of any inventions developed or reduced to practice during the course of this project?  Yes  No

**A copy of the completed FINAL Subrecipient Monitoring Invoice Checklist must be sent to attention of ORA Compliance at [oraacompliance@umd.edu](mailto:oraacompliance@umd.edu) or via fax at (301) 314-9569.**



## Louise Davis

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**From:** Coeus Automatic Notification [NOREPLY@umd.edu]  
**Sent:** Sunday, April 10, 2011 10:55 PM  
**To:** oraacompliance;  
**Subject:** Notification of Pending Award Closeout of FRS Acct No.:526409

To: Conor A. Nixon  
Ref: Titan Lower Atmosphere and Surface from Cassini CIRS Infrared Spectra  
Acct: 526409

Our records indicate the period of performance for the subject account will expire within the next 30 days. This notice is a reminder of the reporting obligations for the project administered under the subject account. Most sponsors require submission of the following reports:

- a. Technical Report (prepared and submitted by PI)
- b. Financial Report (prepared and submitted by Contract and Grant Accounting)
- c. Patent Report (prepared with information from PI and submitted by Technology Commercialization)
- d. Property Report (prepared and submitted by Inventory Control)

In addition, your award may require submitting a Subcontractor Report, SF294 (prepared with information from PI's department and submitted by the Procurement Office). The technical report should be forwarded directly to the sponsor's technical officers identified in the award with an electronic copy to [oraacompliance@umd.edu](mailto:oraacompliance@umd.edu). In addition, any subawardees who performed work on this account are required to submit reports as specified in the subaward.

If a continuation award bearing the same sponsor identification number as the current account is expected, a progress report as part of the continuation application may be all that is needed depending on the sponsor's requirements.

If you have any questions regarding this matter or need a no cost extension to complete the project, please contact the contract administrator in ORAA, Stephanie Monique Brackins.

Your attention to this matter is greatly appreciated.

If you have any questions concerning this notification, please contact your Contract Administrator in ORAA. For a staff directory use the following URL:  
[http://www.umresearch.umd.edu/ORAA/oraa/staff\\_directory\\_unit.html](http://www.umresearch.umd.edu/ORAA/oraa/staff_directory_unit.html)

For general questions about Coeus email [coeus-help@umd.edu](mailto:coeus-help@umd.edu) .

Please do not respond to this email.

## Sample Subaward Closeout Notification

*[This notice is automatically distributed to the Principal Investigator and all persons assigned to receive COEUS award notices for a specific COEUS Account Number 30 days prior to the expiration date of a Subaward.]*

This notice is to report that <Subaward No>, issued to <organization> in connection with the project entitled <"sub title"> will reach its completion date within the next 30 days.

If the subaward is to be continued beyond that date, the Subaward Administrator assigned to your department must be notified immediately.

If the subaward will not be extended, then subaward closeout procedures will commence 30 days after the completion date.

Please be sure to forward the completed final Subrecipient Monitoring Invoice Checklist (<http://www.ora.umd.edu/forms/umd>) to [oraacompliance@umd.edu](mailto:oraacompliance@umd.edu) or fax to (301) 314-9569.



PRINCIPAL INVESTIGATOR SUBAWARD CLOSEOUT AUTHORIZATION

Date: \_\_\_\_\_

UM Principal Investigator Name: \_\_\_\_\_

Subaward Number: \_\_\_\_\_ FRS Account Number: \_\_\_\_\_

Subaward Expiration Date: \_\_\_\_\_

Subrecipient Name: \_\_\_\_\_

Project Title: \_\_\_\_\_

To officially complete and closeout our Subaward record, your signature below is required. By signing, you attest to the fact that a) all terms and conditions of the above referenced Subaward have been met, b) you are satisfied with the performance of the Subawardee, and c) no further action is required by the Subawardee prior to Closeout.

I. FINAL TECHNICAL REPORT/DELIVERABLES

All Final Technical Reports and/or deliverables required under the above referenced Subaward/Subcontract have been received by the UM Principal Investigator and deemed acceptable.

II. FINAL INVOICE

The Subawardee's Final Invoice has been received and approved by the UM Principal Investigator and there are no additional outstanding claims to be filed against this subaward.

UM Principal Investigator (or Authorized Designee) Signature

Print Name

Date

Return to the attention of the University of Maryland Compliance Office at oraacompliance@umd.edu, (301-405-6280) within 10 business days. Thank you for your cooperation.

(Rev. 2/4/13)



SUBAWARD RELEASE OF CLAIMS

Subaward Number: Prime Award Number:

Subrecipient Name:

Please check all boxes as appropriate, sign, date, and return to the attention of the University of Maryland Compliance Office at oraacompliance@umd.edu, (301-405-6280) within 10 business days.

Section 1: FINAL TECHNICAL REPORT/DELIVERABLES

[ ] All Final Technical Reports or deliverables required under the above referenced Subaward/Subcontract have been provided directly to the University of Maryland Lead Investigator. (Subrecipient is directed to submit Final Technical Reports prior to completing and returning this certification.)

Section 2: FINAL INVOICE

[ ] A Final Invoice has been submitted to the University of Maryland and there are NO additional claims to be filed against this subaward. (No further claims will be honored after this box has been checked and the form signed and returned.)

Section 3: PATENT REPORT

[ ] There are no inventions to be reported under this subaward, OR
[ ] An invention has resulted from the performance of this Subaward and:
[ ] A completed Invention Disclosure has previously been submitted to the University of Maryland Office of Technology (otc@umd.edu), OR
[ ] A completed Invention Disclosure is attached to this form.

Section 4: FEDERAL GOVERNMENT FURNISHED EQUIPMENT

[ ] No Government furnished equipment was provided under this Subaward, OR
[ ] Government Property/Equipment was furnished to the Subrecipient under this Subaward and has either been delivered to the government or disposition of title has been requested of the Government by the Subrecipient.

Section 5: PROPERTY REPORT

[ ] No reportable capital equipment was purchased with funds awarded under this Subaward, OR
[ ] Reportable capital equipment was purchased under this Subaward and a Final Property Report is attached.

\*\*\*\*\*

Authorized Signature

Date

Printed Name
(Rev. 1/4/13)

Title