



# **Procedures for the Administration of Sponsored Projects Subcontracts**

**Office of Research Administration  
University of Maryland, College Park  
(Updated April 2018)**

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## INTRODUCTION

The procedures in this manual lay out the processes established by the Office of Research Administration for requesting, monitoring, and closing out **Subcontracts** issued in support of research, development and/or or training contracts funded by an outside sponsor and performed under a proposal submitted by the University of Maryland College Park (UMD). The campus official authorized to execute subcontracts on behalf of UMD is the **Director** or his/her designees within the Office of Research Administration (ORA). The campus Authorizing Official for Purchase Orders and Consulting Agreements is the **Assistant Vice President for Procurement and Strategic Sourcing**, or his/her designees.

Responsibilities at various stages of the process are shared by the Principal Investigator (PI), the administering academic unit, ORA, the Office of the Comptroller, and the Department of Procurement and Strategic Sourcing. All subcontracting activity will be conducted in accordance with the provisions of FAR 3.502-2 (Anti-Kickback Act of 1986). Any suspected violations thereof will be reported to the Director, ORA.

The applicable Prime Contract terms must be flowed down to the first tier Subcontractor and include provisions for additional flow-down to second tier Subcontractors. Under Federal contracts and other agreements, the flow-down requirements are mandatory (*see [Appendix A or B](#)* for examples). The procedures cited here, however, apply to all subcontracts issued irrespective of the type of prime sponsor.

Most of the procedures described herein also apply to the processing of **Subawards** funded under private or federally funded Grants and Cooperative Agreements. Questions concerning any of the information contained herein may be directed to [orasubaward@umd.edu](mailto:orasubaward@umd.edu).

## I. DEFINITION OF TERMS

- A. **AUTHORIZED OFFICIAL** refers to one or more individuals who are granted signature authority on behalf of a business, institution, or organization of any type and who are able to enter into legally binding agreements on behalf of the entity which they represent.
- B. **PRIME SPONSOR** refers to the entity that issues the initial award to UMD.
  - 1. **Prime Contract** is the *document* which outlines the contract terms and conditions attached to the funding received from a Prime Sponsor.
  - 2. **Subcontract** may refer to an agreement (issued by ORA) to perform substantive portions of the Statement of Work proposed. A Contractor (Vendor) is an entity providing goods and services in support of a Prime Contract via a Purchase Order issued by the Department of Procurement and Strategic Sourcing. *For the purpose of this manual, Subcontractor refers to the recipient of any Subcontract issued by ORA.*
  - 3. **Pass-Through Entity (PTE)** is the organization which receives the award directly from the Prime Sponsor and flows down a portion of the work and a portion of the award funds to a third party using a Subcontract agreement.

### C. SUBCONTRACTOR VS. CONSULTANT VS. CONTRACTOR

There is often considerable confusion at the proposal stage whether to treat a collaborator included in the UMD budget as a Subcontractor, Contractor (Vendor), or Consultant, or. In those cases, it is recommended to discuss the matter with the ORA Contract Administrator assigned to process proposals for the Investigator's academic unit prior to finalizing the budget. Given that F&A rates are only applied to the first \$25,000 of a Subcontract, but applied to the total cost of goods and services provided by Contractors and Consultants, incorrect determinations may negatively impact the available dollars upon receipt of an award. Additionally, Subcontractors which are not included in an original proposed budget often require the prior approval of sponsors before issuance which will delay the release of the Subcontract.

1. A Subcontractor is distinguished from both a Contractor (Vendor) and a Consultant in that a

**Subcontractor:**

- a. Performs a substantive portion of the proposed Statement of Work incorporated into the Prime Contract;
  - b. Has responsibility for internal programmatic decision-making and design;
  - c. Is responsible for assisting the PTE in meeting the goals of the project;
  - d. Is responsible for adhering to applicable Federal programmatic compliance requirements;
  - e. Retains intellectual property and copyright to the work produced by the Subcontractor's personnel.
2. A Contractor (Vendor) is issued a Purchase Order based on a request sent by an administering unit to the UMD Department of Procurement and Strategic Sourcing. The purchase of goods and services, including Consulting Services, are obtained from a commercial vendor. ORA does not issue Subcontracts to individual persons.
    - a. A Contractor provides similar goods and services to multiple customers as part of their routine business operations;
    - b. A Contractor competes for customers with other like providers;
    - c. A Contractor does not retain intellectual property or copyright to the deliverables;
    - d. Cost sharing is not required of a Contractor;
    - e. Joint authorship of publications and intellectual property rights are not sought by a Contractor;
    - f. The general terms of the Prime Contract do not flow down to the Contractor.
  3. A Consultant may be an individual or a commercial entity and is a type of Contractor paid through a Purchase Order issued by the Department of Procurement and Strategic Sourcing.
    - a. A Consultant's deliverable may be intermittent throughout the project, is

clearly defined and similar other work is performed by that *Consultant* commercially on a routine basis;

- b. A *Consultant's* deliverables do not ordinarily generate patentable or copyrightable results of an original or substantive nature;
- c. A *Consultant* is not subject to the compliance requirements of the Prime Contract;
- d. A Consultant's fee is based on an hourly or daily rate which is provided and explained in a Consultant rate proposal;
- e. A *Consultant's* services are on a "work for hire" basis and all intellectual property or copyrightable rights are assigned to UMD by the *Consultant*;
- f. A *Consulting Firm* is a commercial entity whose regular business activity is to provide services similar to those proposed under the current project.
- g. An *Individual Consultant* is a non-UMD employee hired to provide technical expertise in support of a sponsored project. As a general rule, the activities performed by a non-UMD faculty member who is named as an individual *Consultant* in a proposal must fall outside of the individual's normal employment or academic duties and cannot make use of his/her employer's (institutional) facilities, personnel or students. If these criteria are not met, then the faculty member's home institution should appear as a Subcontractor in the UMD Proposal rather than naming an individual as a *Consultant*.

## II. CONTRACT TYPES

Any one of many contract types may be used to establish a *Subcontract*, however, they fall into one of two basic categories: Cost Reimbursement and Fixed Price. Most subcontracts issued by UMD under sponsored accounts will be cost reimbursement agreements. Fixed Price subcontracts may be used with foreign subcontractors or when issuing second tier subcontracts under prime awards which are also Fixed Price. Under 2 CFR Part 200 (the "Uniform Guidance") Fixed Price subcontracts may require prior approval of the Prime Sponsor. Individual agency regulations must be consulted to determine if this is necessary and if there is a limit on the total amount that can be awarded to a Subcontractor under a Fixed Price subcontract.

### A. COST REIMBURSEMENT CONTRACTS

1. *Cost Reimbursement* (also referred to as simply "Cost" type) contracts pay allowable, allocable, and reasonable costs which are incurred during the performance of the contract. Indirect costs may be paid in accordance with a Subcontractor's Federally-approved Negotiated Indirect Cost Rate Agreement (NICRA) or the de minimis rate as defined by 2 CFR part 200. Cost principals which apply to commercial entities will be as determined by the terms and conditions of the Prime Award, individual federal agency 2 CFR 200 implementation guidelines, or FAR 31.3. Cost contracts are often used to

support research and development with nonprofit and commercial organizations. A subcontract issued under a Prime Contract sets a total cost, or ceiling, that the Subcontractor cannot exceed without prior approval and agreement by UMD.

2. **Cost-Sharing** contracts require the Subcontractor to assume part of the cost of the project. Cost-sharing may be a requirement of the solicitation or offered voluntarily if permitted under the terms of the award or agency guidelines. Generally, the work provides some benefit to the Subcontractor which off-sets their share of project costs.
3. **Cost-Plus-Fixed-Fee** contracts reimburse the Subcontractor for their costs PLUS pay a predetermined fee which is not altered by actual costs for the original Statement of Work. If the Statement of Work changes, then a new fee may be negotiated. Many Federal sponsor guidelines generally do not allow fee or profit to be charged when collaborators are conducting fundamental research under 2 CFR Part 200.
4. **Cost-Plus-Percentage of Cost** contracts pay a fee that rises as the Subcontractor's costs rise. The Federal Acquisition Regulations (FAR Part 16.102) **prohibit this type of contract under a federal award** as there is no incentive on the part of the recipient to control costs.

## B. FIXED PRICE CONTRACTS

1. **Fixed Price** contracts are based on a predetermined price which **may be adjusted** if the contract includes a ceiling price, a target price, or both based on a proposed budget which can be estimated with great accuracy. The terms under which a price adjustment could be considered would be stated in the contract. Invoices do not show a detailed breakdown of costs. Payment is based on predefined deliverables due throughout the period of performance. Typically, UMD would not generally issue a Fixed Price subcontract which authorizes full advance payment. An exception can be made when entering into a Cooperative Research and Development Agreement (CRADA) with a federal facility and with the approval of the Prime Sponsor.
2. **Firm Fixed Price** contracts provide a price which is **not open to any adjustment** regardless of the final costs of the project. Firm Fixed Price contracts impose a significant risk on the receiving party should costs exceed the agreed on price but reduces administrative burden on both parties.
3. **Firm Fixed-Price Level of Effort** contracts are sometimes applied to research and development contracts where the results achieved cannot be clearly predicted and the ability to complete defined deliverables is also uncertain. This agreement requires the Subcontractor to devote a specific level of labor effort over a period of time at predetermined labor rates. It normally requires the Subcontractor to submit reports on results obtained plus Level of Effort required. Payment is contingent on effort expended rather than on results achieved. This type of subcontract is considered high risk by UMD under a Prime Contract as the Subcontractor may invoice for payment based on labor hours worked even if the proposed deliverables are never completed.

### III. PREAWARD

#### A. SUBCONTRACTOR SELECTION CRITERIA

1. It is important to remember that UMD is ultimately responsible for a Subcontractor's performance. A large number of UMD's subcontracts are with universities, research institutes of known reputation, and for-profit corporations of known capabilities. Increasingly, small businesses, private nonprofits, and foreign entities are also being selected to act as Subcontractors on sponsored awards. If this is the case, prior to executing a Subcontract to a new Subcontractor, a Subrecipient Monitoring Oversight Committee Review (SMOCR) is performed and the determination made as to the level of risk and qualifications of that Subcontractor (see Section IV. A.) is documented.
2. The viability of the Subcontractor must be considered by ORA including factors such as financial position and management capability. Factors entering into this decision include: type of organization; past performance (with other Federal contracts or with the University); total anticipated subaward amount; required facilities; cost controls; personnel practices; and procedures for monitoring their Subcontractors.
3. If human or vertebrate animal subjects are to be used in the performance of the Subcontractor's Statement of Work, certain Federal certifications and regulations are required. The entity will need a Federal wide Assurance (FWA) number (for human subjects) or Institutional Animal Care and Use Committee (IACUC) number (for animal subjects) which are granted by the federal government. They must have the capacity to approve Institutional Review Board (IRB) and IACUC protocols before initiating such research or UMD must agree to serve as the IRB and IACUC of record overseeing and approving research protocols on behalf of the Subcontractor.
4. UMD's internal policy requires ALL subrecipients (including Subcontractors) to be registered in SAM.gov (providing public view access) and have an assigned DUN & Bradstreet Number (DUNS #) prior to being issued a subcontract under a federal award.

#### B. SUBCONTRACTOR METHOD OF SELECTION

It is the responsibility of the UMD PI to comply with federal procurement requirements in selecting a Subcontractor funded by federal flow-through dollars. There are two primary methods of selecting a Subcontractor: *sole/single source selection or competitive bidding*

1. *Single or Sole Source Selection* is most common in projects where a PI wishes to collaborate with an identified academic colleague or technical contact offering unique expertise or facilities who can be identified and included in a proposal to the Prime Sponsor.

The preselected Subcontractor will provide the PI with a proposed Statement of Work, Budget, and Budget Justification approved by an Authorized Official to incorporate into UMD's initial proposal to the Prime Sponsor. If awarded, the PI

may or may not have to again obtain approval from the Prime Sponsor in order to issue a subcontract to that entity depending on the terms of the award.

In both Single and Sole Source selection, when completing the Subaward Request Form being submitted to ORA, the UMD PI is required to provide a justification identifying the need for the work and why the Subcontractor is the source selected.

- a. Single source selection occurs when a Subcontractor is a preferred Subcontractor for completion of the Statement of Work which may be available from more than one source, but for reasons of location, price, facilities, availability, etc., one of the qualified Subcontractors is preferred over the others.
  - b. Sole source selection occurs when a project requires performance from one particular Subcontractor for completion of the Statement of Work which cannot be obtained from any other source. Sole source selection in the second scenario is not justified simply by the fact that there has been continuing collaboration between scientists. A sole source justification in these situations must be further justified with respect to the unavailability of the services or expertise from other sources.
2. ***Competitive bidding*** is often used as the method of Subcontractor selection when purchasing goods or services or when the PI does not have a preferred Subcontractor in mind either at the time of proposal or post award. This method requires the PI to solicit proposals from non UMD sources and make a final Subcontractor selection from those responding based on technical merit and cost objectives. This may be based on a combination of price and qualifications. A formal Request for Proposal solicitation to obtain competitive bids must be coordinated through the UMD Department of Procurement and Strategic Sourcing.

## **B. SUBCONTRACT AT PROPOSAL STAGE**

1. When the work to be done by a Subcontractor is to be incorporated into a single UMD proposal, there must be adequate time between the receipt of the Subcontractor's proposal and the Prime Sponsor's proposal due date to allow UMD's PI time to discuss and negotiate the Statement of Work to be performed by the Subcontractor. If the subcontract involves human subjects, animal experimentation, the use of DNA, biological or environmental hazards, or poses a potential conflict of interest, certification of Subcontractor adherence to internal and federal policies on these matters must also be included in the proposal. Those issues must also be handled within UMD in a manner consistent with UMD institutional requirements.
2. The Subcontractor will submit to UMD PI a letter of support or commitment form signed by the Subcontractor's Authorized Official, Statement of Work, Annual and Cumulative Budgets and Budget Justification. The budget must include an itemization of budget categories, including appropriate salaries and wages, fringe benefits, materials, supplies, equipment, travel, and other direct costs necessary to accomplish the statement of work that the Subcontractor is to perform. A copy of



the Subcontractor's negotiated indirect cost rate agreement or a link to access the current negotiated indirect cost rate agreement should be submitted to UMD as part of the Subcontractor's proposal. If the Subcontractor declines to furnish its negotiated indirect cost rate agreement, UMD will attempt to obtain a verification of the Subcontractor's rates or obtain audit information prior to issuing subcontract.

### C. PRICE OR COST ANALYSIS

A *Price* or *Cost Analysis* must be performed in connection with every subcontracting action. FAR 15.404-3 (b) states that the prime contractor or Subcontractor shall:

1. Conduct appropriate cost or price analyses to establish the reasonableness of proposed subcontract prices; and
2. Include the results of these analyses in the price proposal.
  - a. *Price Analysis* is a means of determining if the asking price for a service or product is fair without resorting to an examination of the Subcontractor's cost and profit calculations. It is basically a comparison of the price with known indicators of reasonableness. FAR 15.404-1 states that price analysis is the process of examining and evaluating a proposed price without evaluating its separate cost elements and proposed profit, and lists some examples:
    - i. Comparison of proposed prices received in response to the solicitation,
    - ii. Comparison of previously proposed prices and previous Government and commercial contract prices with current proposed prices for the same or similar items if both the validity of the comparison and the reasonableness of the previous price(s) can be established,
    - iii. Use of parametric estimating methods/application of rough yardsticks (such as dollars per pound or per horsepower, or other units) to highlight significant inconsistencies that warrant additional pricing inquiry,
    - iv. Comparison with competitive published price lists, published market prices of commodities, similar indexes, and discount or rebate agreements,
    - v. Comparison of proposed prices with independent Government cost estimates,
    - vi. Comparison of proposed prices with prices obtained through market research for the same or similar items,
    - vii. Analysis of pricing information provided by the Subcontractor.
  - b. *Cost Analysis* is an element-by-element review of the estimated cost of contract performance. FAR 15.404-1 (c) (1) states that cost analysis is the review and evaluation of the separate cost elements and profit in an offeror's or Subcontractor's proposal (including cost or pricing data or information other than cost or pricing data), and the application of judgment to determine how well the proposed costs represent what the cost of the contract should be, assessing reasonable economy and efficiency.

- c. ***Verification of cost or pricing*** data and evaluation of cost elements includes:
- i. The necessity for, and reasonableness of proposed costs including allowances for contingencies;
  - ii. Projection of the offeror's cost trends, on the basis of current and historical cost or pricing data;
  - iii. Reasonableness of estimates generated by appropriately calibrated and validated parametric models or cost-estimating relationships; and
  - iv. The application of audited or negotiated indirect cost rates, labor rates, and cost of money or other factors.
  - v. Documentation of cost or price analysis is initially dependent on the Principle Investigator's approval and close review by the Contract Administrator at the proposal stage. Upon receipt of an award, the PI's signature on the Subaward Request Form (found at <http://ora.umd.edu/forms/umd>) confirms that the Subcontractor's costs are reasonable given the work proposed. These costs are closely reviewed a third time by the Subaward Administrator prior to issuing a new subcontract and additional back-up documentation is requested when necessary.
- d. ***ORA's review of proposed costs*** is necessary in order to carry out the requirements of 2 CFR 200 and FAR 15.404 as previously cited to determine the acceptability of the Subcontractor's proposed costs. This evaluation of acceptable costs may be accomplished in several ways depending on whether the Prime Award is a contract or a grant. For contracts, the appropriate methods used by ORA are:
- i. If the value of a subcontract issued under a Prime Contract is less than \$750,000 and UMD has had a successful prior experience with the Subcontractor, a review of proposed costs will be performed. Plainly stated, based on discussions with the UMD PI, the nature of work to be performed, and discussions with representatives of the Subcontractor, a determination is made as to the reasonableness of all proposed costs to the proposed effort.
  - ii. If the value of a subcontract issued under a Prime Contract is \$750,000 or more, the Subcontractor may be required by either the Prime Sponsor or ORA to provide more detailed pricing support data for purposes of determining acceptability of costs. Pursuant to FAR 15.403-4, \$750,000 is the threshold for obtaining current cost or pricing data.
  - iii. The Subcontractor will be required to provide a Certificate of Current Cost and Pricing Data ([Appendix CD](#)) if the price negotiated between ORA and the Subcontractor is in excess of \$750,000 or such other amount as may be determined by Federal regulation.
  - iv. If the subcontract value is more than \$750,000, an assist audit may be requested through the appropriate cognizant federal agency in the event the federal government has not already performed an audit on the

Subcontractor.

- e. For grants, the evaluation of proposed costs is conducted in accordance with 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, or 45 CFR Part 74 Appendix E, *Principles for Determining Cost Application to Research and Development under Grants and Contracts with Hospitals*.
- f. In all cases:
  - i. the Subcontractor will be asked to provide a copy of its most recently approved negotiated or approved indirect cost rate agreement if one has not been provided with the Subcontractor's proposal. Some commercial organizations are unwilling to provide copies of rate agreements to anyone other than governmental agencies. In this case, ORA will request rate verification from the Subcontractor's assigned cognizant audit agency (i.e. DHHS or DCMA) via the Contracting Officer.
  - ii. The Subcontractor may be required to submit audit report in accordance with Subpart F of 2 CFR 200 or audited financial statement if the entity is not subject to the requirements of 2 CFR 200.

**D. SUBMITTING PROPOSAL WITH SUBCONTRACT TO ORA**

1. Subcontract costs are included in the UMD budget as a single direct cost. When calculating UMD Facilities & Administrative (F&A) costs, exclude the portion of each subcontract contained in the proposal which exceeds \$25,000 as required by 2 CFR 200. Normally, UMD calculates F&A only on the first \$25,000 of each separate subcontract issued under any single sponsored prime award regardless of the number of budget periods involved during performance (Modified Total Direct cost method). If the Federal agency has a capped F&A rate based on a specific program announcement or solicitation, UMD calculations are based on the provisions of that agency, which could be based on MTDC or TDC.
2. During proposal processing by ORA, the Subcontract portion of the UMD proposal is reviewed to ensure that items discussed in Section III, Part C above have been incorporated. It may be necessary to clarify costs or other items with the UMD PI and/or the Subcontractor's business official.

## IV. POST AWARD – SUBCONTRACT ACTIONS

### A. SUBRECIPIENT MONITORING AND OVERSIGHT COMMITTEE REVIEW (SMOCR)

A SMOCR is required for any Subcontractor with no prior history of receiving a subcontract or subaward from UMD. Questions may sometimes arise as to a potential Subcontractor's ability to properly perform the work or to provide adequate financial management. Audit and financial information is requested directly from the Subcontractor. In addition, UMD ensures the entity is in good standing and does not appear on the Excluded Parties List ([www.epls.gov](http://www.epls.gov)) (debarred or suspended from receiving federal funds) and reviews the annual audit report to see if it indicates no significant or material negative findings. If significant or material negative findings are reported, a close review of the audit and prior findings is conducted by the appropriate parties at UMD.

- a. Each Subcontractor is given an overall risk rating of Low or High through completion of a Risk Assessment Questionnaire. Entities falling into the High range based on a list of factors may be required to provide additional technical and/or financial reporting throughout the course of the project period.
- b. If, in connection with the Annual Audit Certification required under the Uniform Guidance (2 CFR 200), the Subcontractor reports that it has a material finding in its audit report, the decision whether to continue with the execution of the subcontract by UMD will be made on a case-by-case basis. The subcontract may be executed pending the correction of deficiencies; however, the subcontract may be terminated if the Subcontractor fails to correct the deficiencies in a manner acceptable to UMD.

### B. SUBCONTRACT REQUEST FORM

1. **Required Documentation:** ORA assumes responsibility to prepare, negotiate, and execute the subcontract with the Subcontractor. Model Subcontract Agreements are available upon request. The following must be received by ORA, prior to issuing a new subcontract:
  - a. A completed Subaward Request Form signed by the Principle Investigator or his or her designee;
  - b. A Statement of Work describing in some detail the planned activities of the Subcontractor (distinguished from the overall proposal submitted by UMD);
  - c. A detailed budget broken out by basic cost categories which matches the value shown in the Subaward Request Form;
  - d. A budget justification which includes any proposed cost sharing by the Subcontractor;
  - e. A copy of the approved F&A rate agreement or a link to the current agreement and/or explanation of the overhead rate applied (as allowed by the terms of the Prime Contract);
  - f. IRB or IACUC Protocol Approval (if Human Subjects or Vertebrate Animals

- involved in research) or Financial Conflict of Interest (FCOI) when required;
  - g. Export Control Information (if any such information is anticipated to be provided to UMD by Subcontractor);
  - h. a Small Business Subcontracting Plan is required from the Subcontractor if the total anticipated cost of the subcontract equals or exceeds \$7000,000 and the Prime Contract requires the plan in accordance with FAR 52.219-9.
2. Documents are reviewed to ensure the following:
- a. The proposed Statement of Work relates to the effort identified in UMD's prime award;
  - b. The proposed period of performance for subcontract effort falls within the prime award period;
  - c. The proposed subcontract budget corresponds to the budget that was included in ORA's proposal to the prime sponsor, and has been evaluated and determined to be fair and reasonable;
  - d. That the Subcontractor provided any required certifications voluntarily;
  - e. Whether the subcontract is to be issued to a for-profit or nonprofit organization;
  - f. Whether terms and conditions in the prime award text are applicable to the Subcontractor;
  - g. Whether any general provisions in the prime award are required flow-down clauses or clauses necessary to protect the interests of UMD or the prime sponsor, and;
  - h. Whether additional prime sponsor approval of the subcontract is necessary prior to issuance in accordance with FAR 52.244-2 and the terms of the contract.

### **C. NEGOTIATING AND EXECUTING THE SUBCONTRACT**

1. The ORA Subaward Administrator or other designated ORA personnel prepares a subcontract based on an appropriate model agreement, in accordance with the requirements of the prime award. Subcontract numbers are assigned by the Subaward Administrators, in accordance with established guidelines (*see [Appendix D.](#)*) The Quali Financial System (KFS) will automatically assign a Purchase Order Number to each subcontract when the action is entered into the system.
2. If the contract between UMD and the Prime Sponsor requires prior approval before a subcontract can be issued, a copy of the subcontract is sent to the Prime Sponsor by the appropriate Contract Administrator in ORA to obtain prior approval.
3. Copies of the subcontract are sent to the Subcontractor for signature. Original or electronic signature copies are to be returned to UMD. After signature by ORA, one fully executed copy is returned to the Subcontractor and one is retained in the Quali Research and/or the paper Subcontract file. Any flow-down terms and conditions will accompany the subcontract created and forwarded to the Subcontractor for signature. Scanned or electronic signature may be accepted as a final copy of the subcontract if both UMD and Subcontractor mutually agree.
4. During the approval or Subcontractor acceptance process, changes may need to be negotiated or clarifications provided in the subcontract. ORA will negotiate all changes to the subcontract in close coordination with, and upon receiving input from, the PI and the Subcontractor as appropriate.

5. Upon receipt of a signed document from the Subcontractor and receipt of prime sponsor approval, if required, the subcontract is signed by the Director, Office of Research Administration or his/her designee on behalf of UMD.
6. After the subcontract has been executed by UMD, ORA will transmit one fully executed copy of the subcontract to the Subcontractor and make a copy available internally to the appropriate Department or College business officer in the Kual Research Subaward module. All supporting documentation for the issuance and negotiation of the subcontract will be maintained in ORA.

#### **D. SUBCONTRACT MODIFICATION**

1. If the PI/Department determines that additional effort is required from the Subcontractor during the period of the prime contract, or other changes are needed in subcontract terms, the PI/Department will complete and sign a Subaward Modification Request Form (found at <http://ora.umd.edu/forms/umd>) and submit it to the appropriate ORA personnel who will process the approved modifications with the Subcontractor.
2. After the subcontract modification has been executed by UMD, ORA will transmit one fully executed copy of the subcontract modification to the Subcontractor and make a copy available internally to the appropriate Department or College business officer in the Kual Research Subaward module. All supporting documentation for the issuance and negotiation of the subcontract modification will be maintained in ORA.

### **V. ONGOING SUBCONTRACTOR MONITORING**

#### **A. TECHNICAL MONITORING**

As prime award recipient, UMD assumes responsibility for the conduct and completion of the project. Subcontractor progress reports should be reviewed thoroughly by UMD's PI and discussed with the Subcontractor as needed. The Subcontractor's progress report will usually be incorporated into the progress report submitted by the UMD PI to the Prime Sponsor on behalf of UMD.

#### **B. FINANCIAL MONITORING**

1. Invoices from the Subcontractor are to be sent to Accounts Payable at UMD; Accounts Payable will in turn forward the invoice to the PI for review, electronic approval, and (if required) signature. The invoice will be routed through Accounts Payable should they be sent directly to the PI/Department by the Subcontractor.
2. The PI (or his/her designee) will review the invoice to determine that the amount being requested for payment is consistent with the amount of effort performed during the billing period. The PI/Department is responsible for the oversight of the effort performed by the Subcontractor. When the PI/Department is satisfied with the

- invoice, he/she should signify approval electronically in KFS which constitutes approval for UMD to pay the invoice. If there are problems with the invoice, such as equipment purchased without approval or more labor charged than UMD's PI believes was expended, the invoice SHOULD NOT BE APPROVED. Accounts Payable should be notified of the reason for the delay and PI should also immediately consult with their ORA Subaward Administrator.
3. Upon PI/Department's approval in KFS, the invoice is electronically returned to Accounts Payable where the invoice is processed for payment. Accounts Payable monitors each subcontract's payment provisions.
  4. ORA offers tools, such as a Subaward Invoice Checklist and a Subrecipient Monitoring Log, to assist the PI/Department with the monitoring of the Subrecipient. These forms can be found at: <http://ora.umd.edu/forms/umd>.

### **C. ANNUAL AUDIT REPORTING**

As the prime recipient of federal funds, UMD must verify that Subcontractors are meeting their Annual Audit requirements, as apply to the particular type of entity receiving funding, and review annual audit reports for any findings which might impact the Subcontractors ability to complete their portion of the project or which disqualify them to receive any federal funding.

## **VI. SUBCONTRACTOR CLOSEOUT REQUIREMENTS**

### **A. CLOSEOUT NOTICES**

It is UMD's responsibility to ensure that the Subcontractor has submitted the required deliverables and documents following expiration. Within the first 90 days following termination, ORA will send a Subaward Release of Claims form to the Subcontractor and a Principal Investigator Subaward Closeout Authorization form to UMD's PI. Signature by a Subcontractor's Authorized Official and UMD's PI confirms that all required final deliverables, a final invoice, and any final property and invention reports have been forwarded to the appropriate unit on campus. The returned certifications are uploaded into Quali Research and if the file is a paper file, the complete file will be sent for scanning into OPTIX, the electronic repository for all award records. If the subcontract is an electronic file, all documentation will be added to the Subcontract record in Quali Research. While the Prime Sponsors' reporting requirements will vary, ORA will take reasonable steps to complete the above process within 90 days after subcontract expiration. ORA will follow up as necessary to ensure that closeout has been completed in accordance with Prime Sponsor and UMD requirements. Documents required for proper closeout:

- Final Technical Report
- Final Invoice
- Subcontractor's Final Property Report (if applicable)
- Final Report of Subcontractor Inventions (if applicable)

- Subaward Release of Claims ([Appendix E](#))

## **B. PRINCIPAL INVESTIGATOR'S SUBAWARD CLOSEOUT AUTHORIZATION**

By signing the Principle Investigator's Subaward Closeout Authorization form ([Appendix E](#)), the Principle Investigator indicates that all deliverables are received and satisfactory, and all costs have been submitted, reviewed and approved, including cost sharing requirements.

## **C. FINAL INVOICE**

The PI's signature on the final invoice indicates that all deliverables are received and satisfactory, and all costs have been submitted, reviewed and approved, including cost sharing requirements.

1. The PI/Department will be responsible for the same review and approval procedures as required for the routine invoice evaluations mentioned under Section IV, Paragraph B, items 1 through 3.
2. Accounts Payable will review the final invoice to ensure that total cost claimed is within the monetary limitations and time periods specified in the subcontract. Accounts Payable will not issue final payment without approval from the PI/Department.



## VII. APPENDICES

**Appendix A:** FAR/DFARS Clauses

A list of FAR/DFARS clauses typically incorporated by reference in UMD Federal prime contracts (with certain exceptions and agency substitutions as appropriate)

**Appendix B:** 2 CFR 200 – Applicability Chart

This matrix shows which portions of the Uniform Guidance (2 CFR 200) apply to federal financial assistance awards, subawards, contracts, and subcontracts issued to educational institutions, state, local or Federally recognized Indian Tribal governments, and other nonprofits.

**Appendix C:** Certificate of Current Cost or Pricing Data

The form which asks the Subcontractor to certify the validity of the subcontract budget when Subcontract amount is \$750,000 or more.

**Appendix D:** Assigning Numbers to Subawards/Subcontracts

A brief explanation of the way subawards/subcontracts are numbered

**Appendix E:** Subaward Release of Claims

Form required upon close-out of subcontract.

**Appendix F:** Principal Investigator Subaward Closeout Authorization

Statement from the PI that the work is completed and all technical reports have been received and all costs submitted, reviewed, and approved, including cost sharing

CLAUSE NO.	TITLE
52.202-01	DEFINITIONS (JULY 2004)
52.203-03	GRATUITIES (APR 1984)
52.203-05	COVENANT AGAINST CONTINGENT FEES (APR 1984)
52.203-07	ANTI-KICKBACK PROCEDURES (OCT 2010)
52.203-08	CANCELLATION, RESCISSION, AND RECOVERY OF FUNDS FOR ILLEGAL OR IMPROPER ACTIVITY (JULY 1997)
52.203-10	PRICE OR FEE ADJUSTMENT FOR ILLEGAL OR IMPROPER ACTIVITY (JAN 1997)
52.203-12	LIMITATION ON PAYMENTS TO INFLUENCE CERTAIN FEDERAL TRANSACTIONS (OCT 2010)
52.204-04	PRINTED OR COPIED DOUBLE-SIDED ON RECYCLED PAPER (AUG 2000)
52.209-06	PROTECTING THE GOVERNMENT'S INTEREST WHEN SUBCONTRACTING WITH CONTRACTORS DEBARRED, SUSPENDED, OR PROPOSED FOR DEBARMENT (DEC 2010)
52.211-15	DEFENSE PRIORITY AND ALLOCATION REQUIREMENT (APR 2008)
52.215-02	AUDITS AND RECORDS - NEGOTIATION (MAR 2009) ALTERNATE II (APR 1998)
52.215-08	ORDER OF PRECEDENCE - UNIFORM CONTRACT FORMAT (OCT 1997)
52.215-10	PRICE REDUCTION FOR DEFECTIVE COST OR PRICING DATA (OCT 1997)
52.215-15	PENSION ADJUSTMENTS AND ASSET REVERSIONS (OCT 2004)
52.215-17	WAIVER OF FACILITIES CAPITAL COST OF MONEY (OCT 1997)
52.215-18	REVERSION OR ADJUSTMENT OF PLANS FOR POSTRETIREMENT BENEFITS (PRB) OTHER THAN PENSIONS (JUL 2005)
52.215-21	REQUIREMENTS FOR COST OR PRICING DATA OR INFORMATION OTHER THAN COST OR PRICING DATA - MODIFICATIONS (OCT 1997)
52.216-11	COST CONTRACT - NO FEE (APR 1984)
52.216-15	PREDETERMINED INDIRECT COST RATES (APR 1998)
52.222-03	CONVICT LABOR (JUN 2003)
52.222-21	PROHIBITION OF SEGREGATED FACILITIES (FEB 1999)
52.222-26	EQUAL OPPORTUNITY (MAR 2007)
52.222-35	EQUAL OPPORTUNITY FOR VETERANS. (SEPT 2010)
52.222-36	AFFIRMATIVE ACTION FOR WORKERS WITH DISABILITIES (OCT 2010)
52.222-37	EMPLOYMENT REPORTS ON VETERANS (SEPT 2010)
52.222-50	COMBATING TRAFFICKING IN PERSONS (FEB 2009)
52.223-06	DRUG-FREE WORKPLACE (MAY 2001)
52.224-01	PRIVACY ACT NOTIFICATION (APR 1984)
52.225-13	RESTRICTIONS ON CERTAIN FOREIGN PURCHASES (JUN 2008)
52.226-01	UTILIZATION OF INDIAN ORGANIZATIONS AND INDIAN-OWNED ECONOMIC ENTERPRISES (JUN 2000)
52.227-01	AUTHORIZATION AND CONSENT (DEC 2007) ALTERNATE I (APR 1984)
52.227-02	NOTICE AND ASSISTANCE REGARDING PATENT AND COPYRIGHT INFRINGEMENT (DEC 2007)
52.227-11	PATENT RIGHTS-OWNERSHIP BY THE CONTRACTOR (DEC 2007)
52.227-14	RIGHTS IN DATA - GENERAL (DEC 2007) ALTERNATE IV (DEC 2007)
52.228-07	INSURANCE - LIABILITY TO THIRD PERSONS (MAR 1996)
52.230-02	COST ACCOUNTING STANDARDS (OCT 2010)
52.230-03	DISCLOSURE AND CONSISTENCY OF COST ACCOUNTING PRACTICES (OCT 2008)
52.230-05	COST ACCOUNTING STANDARDS - EDUCATIONAL INSTITUTION (OCT 2010)
52.230-06	ADMINISTRATION OF COST ACCOUNTING STANDARDS (MAR 2008)
52.232-09	LIMITATION ON WITHHOLDING OF PAYMENTS (APR 1984)
52.232-17	INTEREST (OCT 2008)
52.232-22	LIMITATION OF FUNDS (APR 1984)
52.232-23	ASSIGNMENT OF CLAIMS (JAN 1986)
52.232-25	PROMPT PAYMENT (OCT 2003)
52.232-33	PAYMENT BY ELECTRONIC FUNDS TRANSFER - CENTRAL CONTRACTOR REGISTRATION (OCT 2003)
52.233-01	DISPUTES (JULY 2002)
52.233-03	PROTEST AFTER AWARD (AUG 1996) ALTERNATE I (JUN 1985)
52.237-02	PROTECTION OF GOVERNMENT BUILDINGS, EQUIPMENT, AND VEGETATION (APR 1984)
52.242-03	PENALTIES FOR UNALLOWABLE COSTS (MAY 2001)
52.242-13	BANKRUPTCY (JUL 1995)
52.243-02	CHANGES - COST-REIMBURSEMENT (AUG 1987) ALTERNATE V (APR 1984)
52.244-05	COMPETITION IN SUBCONTRACTING (DEC 1996)
52.244-06	SUBCONTRACTS FOR COMMERCIAL ITEMS (DEC 2010)
52.245-01	GOVERNMENT PROPERTY (JUNE 2007) ( See also 52.245-01A for continuation of text)(DARS Clause Deviation 2007-00012)
52.245-05	GOVERNMENT PROPERTY (COST-REIMBURSEMENT, TIME-AND-MATERIAL, OR LABOR HOUR CONTRACTS) (JAN 1986) (DEV) - ALTERNATE I (JUL 1985)
52.246-23	LIMITATION OF LIABILITY (FEB 1997)
52.249-05	TERMINATION FOR CONVENIENCE OF THE GOVERNMENT (EDUCATIONAL AND OTHER NONPROFIT INSTITUTIONS) (SEP 1996)
52.253-01	COMPUTER GENERATED FORMS (JAN 1991)
252.201-7000	CONTRACTING OFFICER'S REPRESENTATIVE (DEC 1991)
252.203-7001	PROHIBITION ON PERSONS CONVICTED OF FRAUD OR OTHER DEFENSE-CONTRACT-RELATED FELONIES (DEC 2008)
252.203-7002	REQUIREMENT TO INFORM EMPLOYEES OF WHISTLEBLOWER RIGHTS (JAN 2009)
252.204-7003	CONTROL OF GOVERNMENT PERSONNEL WORK PRODUCT (APR 1992)
252.205-7000	PROVISION OF INFORMATION TO COOPERATIVE AGREEMENT HOLDERS (DEC 1991)
252.209-7004	SUBCONTRACTING WITH FIRMS THAT ARE OWNED OR CONTROLLED BY THE GOVERNMENT OF A TERRORIST COUNTRY (DEC 2006)

forth the uniform administrative requirements for grant and cooperative agreements, including the requirements for Federal awarding agency management of Federal grant programs before the Federal award has been made, and the requirements Federal awarding agencies may impose on non-Federal entities in the Federal award.

(c) Cost Principles. Subpart E-Cost Principles of this Part establishes principles for determining the allowable costs incurred by non-Federal entities under Federal awards. The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal government participation in the financing of a particular program or project. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by statute.

(d) Single Audit Requirements and Audit Follow-up. Subpart F- Audit

Requirements of this Part is issued pursuant to the Single Audit Act Amendments of 1996, (31 U.S.C. 7501-7507). It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. These provisions also provide the policies and procedures for Federal awarding agencies and pass-through entities when using the results of these audits.

(e) For OMB guidance to Federal awarding agencies on Challenges and Prizes, please see M-10-11 Guidance on the Use of Challenges and Prizes to Promote Open Government, issued March 8, 2010, or its successor.

**§ 200.101 Applicability.**

(a) General applicability to Federal agencies. The requirements established in this Part apply to Federal agencies that make Federal awards to non-Federal entities. These requirements are applicable to all costs related to Federal awards.

(b)(1) Applicability to different types of Federal awards. The following table describes what portions of this Part apply to which types of Federal awards. The terms and conditions of Federal awards (including this Part) flow down to subawards to subrecipients unless a particular section of this Part or the terms and conditions of the Federal award specifically indicate otherwise. This means that non-Federal entities must comply with requirements in this Part regardless of whether the non-Federal entity is a recipient or subrecipient of a Federal award. Pass-through entities must comply with the requirements described in Subpart D-Post Federal Award Requirements of this Part, §§ 200.330 Subrecipient and contractor determinations through 200.332 Fixed amount Subawards, but not any requirements in this Part directed towards Federal awarding agencies unless the requirements of this Part or the terms and conditions of the Federal award indicate otherwise.

The following portions of the Part:	Are applicable to the following types of Federal Awards (except as noted in paragraphs (d) and (e) of this section):	Are NOT applicable to the following types of Federal Awards:
This table must be read along with the other provisions of this section		
Authority: 31 U.S.C. 503		
Subpart A- Acronyms and Definitions .....	- All.	
Subpart B- General Provisions, except for	- All.	
§ § 200.111 English language, § 200.112		
Conflict of interest, § 200.113.		
Mandatory disclosures		
§ 200.111 English language, § 200.112 Conflict	- Grant agreements and cooperative agree-	- Agreements for: loans, loan guarantees, in-
of interest, and § 200.113.	ments.	terest subsidies, and insurance.
Mandatory disclosures		- Cost-reimbursement contracts awarded
Subparts C-D, except for Subrecipient Monitoring	- Grant agreements and cooperative agree-	under the Federal Acquisition Regulations
and Management.	ments.	and cost-reimbursement subcontracts
		under these contracts.
		- Agreements for: loans, loan guarantees, in-
		terest subsidies, and insurance.
		- Cost-reimbursement contracts awarded
		under the Federal Acquisition Regulations
		and cost-reimbursement subcontracts
		under these contracts.
Subpart D- Post Federal Award Requirements,	- All.	
Subrecipient Monitoring and Management.		
Subpart E-Cost Principles .....	- Grant agreements and cooperative agree-	- Grant agreements and cooperative agree-
	ments, except those providing food com-	ments providing food commodities.
	- Cost-reimbursement contracts awarded	- Fixed amount awards.
	under the Federal Acquisition Regulations	- Agreements for: loans, loan guarantees, in-
	and cost-reimbursement subcontracts	terest subsidies, insurance.
	under these contracts in accordance with the	- Federal awards to hospitals (see Appendix
	FAR.	IX to Part 200- Hospital Cost Principles).
Subpart F- Audit Requirements .....	- All.	



**15.406-2 Certificate of Current Cost or Pricing Data.**

(a) When cost or pricing data are required, the contracting officer must require the contractor to execute a Certificate of Current Cost or Pricing Data, using the format in this paragraph, and must include the executed certificate in the contract file.

Certificate of Current Cost or Pricing Data

This is to certify that, to the best of my knowledge and belief, the cost or pricing data (as defined in section [2.101](#) of the Federal Acquisition Regulation (FAR) and required under FAR subsection [15.403-4](#)) submitted, either actually or by specific identification in writing, to the Contracting Officer or to the Contracting Officer's representative in support of \_\_\_\_\_\* are accurate, complete, and current as of \_\_\_\_\_\*\*. This certification includes the cost or pricing data supporting any advance agreements and forward pricing rate agreements between the offeror and the Government that are part of the proposal.

Firm \_\_\_\_\_

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

Date of execution\*\*\* \_\_\_\_\_

\* Identify the proposal, request for price adjustment, or other submission involved, giving the appropriate identifying number (e.g., RFP No.).

\*\* Insert the day, month, and year when price negotiations were concluded and price agreement was reached or, if applicable, an earlier date agreed upon between the parties that is as close as practicable to the date of agreement on price.

\*\*\* Insert the day, month, and year of signing, which should be as close as practicable to the date when the price negotiations were concluded and the contract price was agreed to.

(End of certificate)

### Assignment of Subcontract Numbers

The unique number assigned to each Subcontract will follow the following protocol:

The first character denotes whether the sponsor of UMD's Prime Contract is Federal or Non-Federal

"Z" = Federal Prime Sponsor

"Q" = Non-Federal Prime Sponsor

The next five digits are the last 5 digits of the Kuali Research account number for the award which is supporting a Subcontract

Federal Accts begin with 52-xxxxx and Non-Federal accounts begin with 43-xxxxx

The last two digits (01-99) is added consecutively as each new Subaward is issued under the same Kuali Research account

As modifications are issued, they are assigned a letter of the alphabet in consecutive order (Mod A, Mod B, etc.)

Examples:

Subcontract Number Z6026011

Z=Prime Sponsor is Federal

Kuali Research account number = 52-60260

11=This is the 11th Subaward written under Kuali Research account number 5260260

Subcontract Number is Q2682102

Q=Prime Sponsor is Non-Federal

COEUS account number = 43-26821

02=This is the 2nd Subaward written under Kuali Research account number 4326821



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



This routing form has been updated on 18 August 2014. It supersedes ALL previous versions.

Office of Research Administration
PRINCIPAL INVESTIGATOR SUBAWARD CLOSEOUT
AUTHORIZATION

www.ora.umd.edu

Please complete this form in its entirety, including signature by Principal Investigator (PI) or Approved Designee. Send completed form to the University of Maryland Compliance Office at oraacompliance@umd.edu within 10 business days. Contact 301-405-6280 with any questions.

1. UM Principal Investigator Name:
2. a. Subaward Number:
b. KFS Account Number:
c. Subaward Expiration Date:
d. Subrecipient Name:
e. Project Title:

To officially complete and closeout our subaward record, your signature below is required. By signing, the UM Principal Investigator attests 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 subrecipient; and
c) no further action is required by the subrecipient prior to closeout.

The Principal Investigator also attests that

- a) All Final Technical Reports and/or deliverables required under the above referenced subaward have been received by the UM Principal Investigator and deemed acceptable; and
b) 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.

Principal Investigator Name Signature Date

Approved Designee Name Signature Date