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SECTION I – Definitions and Classifications

A. Definitions and Acronyms

Prime Sponsor
The prime sponsor is the federal or non-federal organization which provides funds for a specific project.

Statement of Work (SOW)
The statement of work (SOW) details the work to be performed on a sponsored project; it allows the recipient (prime or sub) to understand what the sponsor expects of them and what should be included in the finished project.

Prime Recipient
The prime recipient is the entity that receives a grant (prime award) from a sponsor and assumes the legal and financial responsibility for both the awarded funds and for the performance as described in the SOW.

A prime recipient can also be called a “pass-through entity” when it engages in a subcontracting relationship. This manual will detail the relevant regulations and describe the resulting procedures for when Colorado State University (CSU) is a pass-through entity for subawards issued under its sponsored projects.

Prime Award
A prime award is a provision of funds, adherent to terms and conditions, by a sponsor to CSU in order that CSU may carry out work as detailed in a SOW.

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**Subrecipient**
A subrecipient is a non-CSU entity that carries out a portion of CSU’s programmatic effort under a sponsored project. Programmatic effort, in this case, means creative and intellectual initiative as well as financial management for fulfilling the subrecipient’s SOW within the subrecipient’s approved budget.

The subrecipient takes full responsibility for adhering to the terms and conditions of the subaward, including those flowed down from the sponsor.

**First-Tier Subrecipient**
A first-tier subrecipient is a one whose sponsor (the prime recipient) has received funds directly from the prime sponsor.

**Second-Tier Subrecipient**
A second-tier subrecipient is one whose sponsor is also a subrecipient.

Prime Sponsor > Prime Recipient > First-tier Subrecipient > Second-tier Subrecipient.

**Subaward**
A subaward is the legal document governing a provision of funds by CSU to a subrecipient. It establishes a SOW and budget that fall under the scope and conditions of the prime award.

For the duration of this manual, “subaward” can be used interchangeably with “subcontract” and “subagreement.”

**Cost-Reimbursable Grant or Contract**
A cost-reimbursable grant or contract provides for payment of allowable incurred costs. Such contracts establish an estimate of total cost for the purpose of obligating funds and a ceiling that the subrecipient may not exceed (except at its own risk) without the approval of the prime recipient and (if applicable) the prime sponsor.

**Fixed-Price Grant or Contract**
A fixed-price grant or contract is one in which an award amount is set for a certain number of deliverables.

**Principal Investigator (PI)**
The principal investigator (PI) is an individual who has primary responsibility for the design, execution, and management of a sponsored project.

**Sponsored Programs (SP)**
Sponsored Programs (SP) is the primary coordination office for externally-funded activities at CSU. SP represents the University, providing stewardship of sponsored funds through responsible management, and assists faculty with the administrative requirements of submitting proposals and negotiating and managing awards.

Facilities and Administration Costs (F&A)
F&A are costs that are incurred by a grantee for common or joint objectives and cannot be identified specifically with a particular project. These costs are also called “indirect costs.”

Kuali Financial System (KFS)
KFS is the financial software that CSU uses to manage its sponsored programs.
B. Classifications

CSU, as a prime recipient dispersing funds on a sponsored project, makes a case-by-case determination as to whether the arrangement constitutes a subrecipient relationship or a procurement action (i.e. an independent contractor agreement).

It is important to determine the appropriate method of assistance be used in the proposal to assure that F&A is calculated correctly.

Subcontract Relationship
A subcontract relationship is appropriate when:
- The entity has responsibility for programmatic decision making;
- The entity has its performance measured in relation to the objectives of the project;
- The entity participates in a creative way in designing and/or conducting the research;
- A subrecipient PI is identified at the entity;
- Publications may be co-authored at the entity;
- The entity may need animal and/or human-subjects approval for its portion of the work.

Procurement Action
A procurement action is appropriate when the entity:
- Provides the goods and services within normal business operations;
- Provides similar goods or services to many different purchasers;
- Normally operates in a competitive environment;
- Provides goods or services that are ancillary to the operation of the project;
- Is not subject to the compliance requirements of the project as a result of the agreement, though similar requirements may apply for other reasons.

Arrangements that can be classified as procurement actions include:
- A vendor relationship, in which the entity is an organization providing specified and routine services in support of the research program;
- A consultant relationship, in which an individual provides professional advice or services for a fee but not as an employee of CSU. Note: payment for consultant services should be comparable to the normal or customary fees charged and received by the consultant for comparable services, especially on non-government contracts and grants.

All the characteristics used in defining a subcontract relationship vs. a procurement action may not be present in all cases. CSU, as prime recipient, must use judgment in classifying each agreement.

General procurement standards and additional regulation can be found in sections 200.318 – 200.330 of the OMB uniform guidance.

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SECTION II – Governing Regulations

A. Office of Management and Budget (OMB)

Uniform Guidance
"This final guidance supersedes and streamlines requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in OMB guidances); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. [...] The final guidance consolidates the guidance previously contained in the aforementioned citations into a streamlined format that aims to improve both the clarity and accessibility."

Effective 12/26/14
• Subpart D Subtitle V, Subrecipient Monitoring and Management:

Circulars
(http://www.whitehouse.gov/omb/circulars_default)
• A-21 Cost Principles for Educational Institutions
• A-87 Cost Principles for State and Local Governments
• A-102 Grants and Cooperative Agreements with State and Local Governments along with Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments ("Common Rule" of March 11, 1988)
• A-110 Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations
• A-122 Cost Principles for Nonprofit Organizations
• A-133 Audits of Institutions of Higher Education and Other Nonprofit Organizations

B. Federal Acquisition Regulation (FAR)
The FAR System governs the process by which the government acquires goods and services.

FAR Volume 1
(http://www.acquisition.gov/far/)
• 48 CFR 31 – Contract Cost Principles and Procedures

FAR Volume 2
(http://www.acquisition.gov/far/)
• 48 CFR 52 – Solicitation Provisions and Contract Clauses

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C. Agency-Specific Regulations
For contracts and grants, sponsoring agencies often require flowdown of specific published agency regulations. For example, NSF requires flowdown of certain provisions contained in NSF Grant General Conditions, NIH in the NIH Grants Policy Manual, and USDA in Special Terms and Conditions (A or B) and 7 CFR Parts 3017, 3018 and 3019 as well as the Federal Demonstration Partnership terms and Conditions.
- List of agencies: https://www.federalregister.gov/agencies

D. Colorado State University Regulations

Procurement Services

Department of Business and Financial Services

Sponsored Programs Policies and Manuals
- Financial Conflicts of Interest in Policy Health Service Funded Programs: https://csu.2compli.com/documents/view/797
SECTION III – Subcontracting Procedures

A. Proposal-Stage Procedures

i. Selecting a subrecipient
To determine the correct contracting process and required proposal information, review Section I, B. Classifications, which describes the difference between a subrecipient and procurement action.

The PI selects a subrecipient based upon the candidate’s ability to perform the research successfully. Subcontracts must be awarded to the responsible organization whose potential is most advantageous to the program, with price and other factors considered.

ii. Required elements in a subaward proposal
In order for a subrecipient to be included as part of CSU’s proposal to a sponsor, the PI obtains the following documents:

- Subrecipient’s statement of work;
- Subrecipient’s budget and budget justification; [For federal sponsors, this includes the federally negotiated F&A cost rate and rate agreement date.]
- A CSU subrecipient commitment form (Appendix #1) or letter of intent signed by the subrecipient’s institutional official that includes the following information:
  - Prime sponsor,
  - Funding opportunity announcement name/number,
  - CSU PI,
  - Subrecipient institution legal name,
  - Subrecipient PI,
  - Subrecipient institution address,
  - Subrecipient administrative contact information,
  - Subrecipient place of performance and congressional district,
  - Subrecipient DUNS number,
  - Subrecipient EIN number,
  - Project title,
  - Proposed project dates,
  - Total amount proposed (including cost-share, if any),
  - Subrecipient FCOI policy statement,
  - Human subjects yes/no,
  - Animals yes/no,
  - FWA number (if applicable), and
  - Animal assurances number (if applicable);
- Any additional elements required by CSU’s sponsor (e.g. biosketches of subrecipient key personnel, other support documents, etc.).

Note: In order to apply for a federal award, the subrecipient needs to have a DUNS number. A DUNS number may be acquired from Dun and Bradstreet, Inc. by telephone (currently 866-705-5711) or at http://fedgove.dnb.com/webform. Subrecipients must also be registered in www.sam.gov (previously CCR/FedReg, ORCA, and EPLS) before proposal submission and must continue to maintain an active SAM registration with current information while the proposal application is being considered.

iii. Conflict of Interest (COI)

CSU flows down applicable sponsor COI requirements to subrecipients. Subrecipients must certify that they either have a COI policy that conforms to applicable requirements or that they will create such a policy.

COI regulations are applicable to the investigators on a project. The project PI identifies who is considered an “investigator.” Investigators, for the purpose of COI, are the PI and any other person who is responsible for the design, conduct, and reporting of research. This may include post-doctoral associates, research associates, graduate students, and other university employees involved in the sponsored project, as well as collaborators and consultants.

A federal agency, when prime sponsor for an award, establishes the COI policy requirements. Proposed subrecipient investigators must disclose in writing any potential conflict of interest to the federal awarding agency or to CSU in accordance with applicable federal awarding agency policy.

- For proposals to NSF, the 510 Conflict of Interest Policies apply to CSU and proposed subrecipients.
- For proposals to PHS agencies and other agencies using the PHS FCOI regulations, proposed subrecipients must certify that they have a COI policy that adheres to 42 CFR Part 50 Subpart F/45 CFR Part 94.

At the proposal stage, SP confirms that the subrecipient has a COI policy consistent with sponsor requirements by either:

- checking that the subrecipient is listed in the FDP Clearinghouse (http://sites.nationalacademies.org/PGA/fdp/PGA_070596),
- receiving a Conflict of Interest policy statement in the subrecipient’s letter of intent, or
- receiving a completed subrecipient commitment form in which the sub certifies they have a COI policy compliant with 42 C.F.R. Part 50, Subpart F and 45 C.F.R. Part 94.
If the subrecipient is not in the FDP COI Clearinghouse or is unable to certify, in the LOI or Subrecipient Commitment Form, to a compliant COI policy, they may certify that they agree to create a financial conflict of interest policy based on the FDP Model Policy located at [http://sites.nationalacademies.org/PGA/fdp/PGA_061001](http://sites.nationalacademies.org/PGA/fdp/PGA_061001).

iv. **Incorporating the sub proposal into the prime proposal**

The PI notifies SP in advance, through the Proposal Approval and Support System (PASS) available on the SP web page ([http://web.research.colostate.edu/OSP/](http://web.research.colostate.edu/OSP/)), when he or she intends to submit a proposal. **Advanced notice is particularly important when the proposal includes subcontracts.**

Subcontract costs are included in CSU’s budget as direct costs. When calculating CSU’s indirect costs, the PI or administrator excludes the portion of each subcontract in the proposal that exceeds $25,000 as required by the OMB uniform guidance’s definition of **Modified Total Direct Cost**. If the prime award allows F&A costs calculated on a Total Direct Cost rate, the full subcontract amount is included.

The subrecipient proposal(s) should be forwarded to Sponsored Programs with the CSU “business section” (statement of work, budget, budget narrative) for review at least **five (5)** business days prior to the submission deadline. It is especially important to plan ahead for electronic proposal submissions. SP cannot guarantee the accuracy and/or timely submission of Grants.gov proposals which are not submitted in final form to the SP office at least **three (3)** business days prior to the deadline. The PASS number must be included on all proposal materials.

Although not required at time of proposal submission, the PI should encourage the subrecipient PI to submit any regulatory committee (ACUC, IRB, etc.) approval forms as soon as possible after submission. Sponsors will not make an award until all approvals are in place.

v. **Initiating an unanticipated subaward after a proposal is submitted**

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 submits the elements required for a subaward proposal (listed in Section III.A.ii) to SP. If the project moves into award-stage, sponsor prior approval (for rebudgeting to add a new subaward, and/or to obtain approval for a change in scope or methodology) may be required. Subawards are not issued until CSU obtains all necessary sponsor approvals.
B. Award-/Negotiation-Stage Procedures

i. Preparing the subcontract

Once CSU has received the prime award, the PI sends SP a “Request to Issue a Subaward” (Appendix #2) SP issues a subaward based upon the PI’s request, the terms of the prime award, and a subrecipient risk analysis.

Information required to establish a subaward includes:
- Authorization to issue a subaward,
- Detailed budget and budget justification,
- Statement of work,
- Period of performance of the subaward, [Note: the period of performance on a subaward may not be outside CSU’s period of performance for the prime award; however, a subaward may be issued for a shorter period than the prime award term.]
- Subrecipient’s contact information (admin and PI),
- Facilities & Administrative (F&A) rates being applied to the subaward as well as any cost share that is required by the subrecipient,
- Subrecipient’s Federally negotiated F&A costs rate agreement (required for federal sponsors)*,
- Payment terms,
- Technical reporting requirements,
- Source selection justification and cost/price determination, and
- SAM.gov registration confirmation.

*According to the OMB uniform guidance 200.414 (f): “any non-Federal entity that has never received a negotiated indirect cost rate, except for those non-Federal entities described in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph (d)(1)(B) may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely.”

Additional information SP collects from the subrecipient and/or the PI may include:
- A certificate of Current Cost & Pricing Data, if applicable (a standard form certifying the appropriateness of the subcontractor’s pricing),
- A copy of the subrecipient’s most recently released financial statement and report of audit findings or a certification that there were no findings,
- Conflict of interest statement,
- CFDA number,
- DUNS number,
- Sole source justification, and

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• Additional sponsor-required forms (e.g. AD-1048).

For awards under federal sponsors, SP also confirms that the subrecipient has active registration in www.sam.gov and is not on the excluded parties list.

SP prepares the subcontract using standard boilerplate language, incorporating changes or additions as necessary. The Federal Demonstration Partnership (FDP) provides various forms for the components of a standard subaward agreement. SP assigns the subaward a number (G – xxxx – 1, 2, 3, etc.) based on the CSU-generated prime-award number (53xxxx).

SP sends the subaward to the subrecipient along with a subaward transmittal letter (Appendix 3). SP adds the pertinent information to the subaward database.

Note: if the prime award to CSU is itself a subaward issued by a pass-through-entity it is advisable to change the boilerplate reporting requirements so that CSU receives the subrecipient reports sometime before its own reports are due.

Subawards issued under federal sponsors must include the information detailed in the OMB uniform guidance part 200.311 (a).

ii. Subrecipient risk analysis

CSU is responsible for ensuring that sponsor funds are spent in accordance with all applicable laws and regulations. The University is required to monitor its subrecipients as if it were the sponsor. CSU employs a risk-based approach to subrecipient monitoring, focusing more extensive and/or frequent monitoring efforts on those subrecipients who are deemed to pose a greater risk for potential non-compliance. CSU considers factors such as:

• The subrecipient’s prior experience with similar subawards;
• The results of previous audits; [If a subrecipient has completed an A-133 audit, SP may view that report in Federal Audit Clearinghouse (FAC) database. (http://harvester.census.gov/sac)]
• Whether the subrecipient has new personnel or substantially changed systems; and
• The extent and results of federal awarding agency monitoring (e.g., if the subrecipient also receives federal awards directly from a federal awarding agency).

Some factors which may indicate potential "high-risk" subrecipients include: poor financial stability; over-dependency on federal financial support; serious deficiencies in program or business management systems; or history of unsatisfactory
performance. Start-up companies without established history or foreign entities may also pose greater risk. SP may require that the subrecipient complete an internal control questionnaire (Appendix 4) if the sub’s status in regards to these factors is unclear.

Depending on CSU’s assessment of the risk posed by the subrecipient, CSU may use the following monitoring tools:

- Providing the subrecipient with training and technical assistance on program-related matters;
- Performing on-site reviews of the subrecipient’s program operations;
- Requiring more detailed invoicing; and
- Receiving technical progress reports tied to payments.

iii. Subcontract negotiation

After receiving copies of the subaward, the subrecipient may request clarification of an article or clause, or certain points may require negotiation before the agreement is finalized. Typically, negotiations with other universities are straightforward and easily handled.

Negotiations with nonprofit organizations tend to be similar to those with universities.

It is possible for negotiations to become complex, especially with for-profit or foreign subrecipients. CSU’s interests must be maintained, and all requisite federal and state regulations must be flowed-through.

iv. Conflict of interest

SP details the subrecipient’s COI compliance obligations in the subaward. Any subrecipient reports of subrecipient investigator COIs should be referred to CSU so that appropriate sponsor reporting may occur, as applicable.

v. Subcontract finalization

Upon receipt of a signed copy of the subaward from the subrecipient, plus any additional required documents, CSU countersigns the subaward. The fully-executed copy is returned to the subrecipient and to the PI.

When the Subaward is fully executed, SP provides the PI’s department with details of the agreement in order that a Purchase Requisition can be initiated. When Modified Total Direct Cost Rate (MTDC) is applicable, the following subcodes are used:

<table>
<thead>
<tr>
<th>Subcode</th>
<th>Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>7510/7550</td>
<td>Pass-thru Federal Grants paid to non-State of Colorado Entities</td>
</tr>
<tr>
<td>7515/7555</td>
<td>Pass-thru Federal Grants paid to State of Colorado Higher Ed Agencies</td>
</tr>
<tr>
<td>7516/7556</td>
<td>Pass-thru Federal Grants paid to State of Colorado Agencies</td>
</tr>
<tr>
<td>7520/7560</td>
<td>Non-federal funds paid to Non-State of Colorado Entities</td>
</tr>
</tbody>
</table>
7525/7565 Non-federal funds paid to State of Colorado Higher Ed Agencies
7526/7566 Non-federal funds paid to State of Colorado Agencies

Note: The first subcode is the amount under $25K and/or when F&A is applied to the entire subaward; the second subcode is the amount over $25K and/or when the entire subaward is exempt from F&A.

The department creates a requisition in KFS on direction from SP; a purchase order (PO) is then issued and encumbered in KFS.

The subaward file now contains the fully-executed subaward (on the left) and all invoices, correspondence, documents, PO #, memos, etc. (on the right). A standard log sheet (Appendix 5) is filled out and kept at the top on the right side of the file. Amendments, invoices, etc. will be entered onto this form for the life of the subaward. The Subcontract Administrator retains all subaward files until closeout after which time it is filed with the prime award.

vi. FFATA reporting
The Federal Funding Accountability and Transparency Act (FFATA) requires information on federal awards (federal financial assistance and expenditures) be made publically available. This information can be found at www.USASpending.gov.

If the following criteria are true, CSU must file a FFATA subaward report:
- The prime award is from a federal sponsor;
- The prime award was issued on or after October 1, 2010;
- The subaward amount is greater than or equal to $25,000; and
- It is a first-tier subaward.

Before filing a FFATA subaward report at www.fsrs.gov, SP gathers the following information:
- The prime award number (generated by the prime sponsor),
- The subrecipient DUNS Number,
- The amount of the subaward (total cumulative),
- The subrecipient SOW,
- The subaward place of performance and Zip Plus 4, and
- The subaward number (generated by CSU).

SP files a FFATA subaward report by the end of the month following the month in which the subaward was fully executed or amended. The subcontract administrator provides the completed file for new and amended executed subcontracts to the research administrator responsible for FFATA reporting. The research administrator completes the FFATA report in FSRS, prints a copy of the final new/revised report and places it in the subcontract file. The subcontract administrator reviews the data items for accuracy and documents this review on the paper copy of the FFATA report. The subcontract administrator communicates the need for corrections to the research administrator as needed. SP retains the report and proof of submission for audit purposes.

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Research Services provides a monthly report of new and amended subcontracts to the subcontract administrator, the director of sponsored programs and the research administrator responsible for FFATA reporting. The subcontract administrator reviews the report and notes the status of each entry (e.g., FFATA report not required, FFATA report filed, subcontract action not completed, etc.) and reviews this with the director of sponsored programs to insure complete FFATA reporting for all required subcontract actions.
C. Post-Award-Stage Procedures

i. Technical monitoring
The PI monitors the subrecipient’s technical progress through the collection of technical performance reports from the sub. The PI is responsible for ensuring that these reports are received, reviewed, and evaluated on a timely basis as stated within the agreement.

Unusual or unforeseen items should be investigated; reports should be retained on file in the department. In some cases, subcontract terms may require specified deliverables in addition to, or in lieu of, technical reports.

ii. Financial monitoring
For cost-reimbursable subawards, invoices often function as the subrecipient’s financial reports. Invoices, at a minimum, include:
- Current and cumulative costs (including cost sharing if applicable),
- The subaward number,
- The current period, and
- Certification as to the truth and accuracy of the invoice.

The PI monitors the subrecipient’s project spending. The PI’s signature, which is required on all payments to the subcontractor, constitutes acceptance of the performance and costs incurred. It ensures that the invoices:
- Are within budget parameters (i.e. fall within the dollar amount and time period of the agreement),
- Appear reasonable based on the technical progress of the project, and
- Are timely and contain additional information as needed.

SP may request explanations for any expenses listed as “miscellaneous” or “other” and for any unusual or apparently excessive charges invoiced by the subrecipient.

Unallowable or unreasonable costs are deducted from the invoice or a revised invoice is requested. In circumstances where questionable costs remain unresolved, it may become necessary to conduct more definitive monitoring procedures, such as:
- On-site visits: The PI may visit the subrecipient performance site to evaluate both compliance with the project’s scientific objectives and the appropriateness of the subrecipient’s administrative systems; or
- Audits: Discretionary audits of subrecipients may also be conducted

According to the terms listed on the FDP subaward forms, all payments shall be considered provisional and subject to adjustment within the total estimated cost in the event such adjustment is necessary as a result of an adverse audit finding against the subrecipient. CSU reserves the right to reject an invoice.

iii. Amendments
Oftentimes a subaward must be amended before completion. Most commonly, amendments add dollars to the subaward, extend the end date, or both.
When an amendment is required, the PI notifies the Research Administrator in SP who forwards the necessary paperwork to the Subcontract Administrator. The amendment is issued using a standard format. Note: The Senior Administrator often initiates the change on receipt of award (Appendix #6). However, the PI should be consulted before the amendment is authorized. The subrecipient may request extensions not less than thirty (30) days prior to the project end date.

SP needs the following items before preparing a subcontract amendment:
- Notice and approval from the PI as to the desired change,
- Documentation to back up the requested change (i.e. if the amendment is adding dollars to the subaward, a budget should be included; if the SOW is being modified, the new SOW should be included), and
- Sponsor approval (as applicable).

Additionally, ongoing or revised sponsor requirements should be considered, as applicable. This includes:
- **COI**: SP adds language to the amendment that details the subrecipient’s COI compliance obligations if the original subaward and subsequent amendments do not reflect the current COI requirements.
- **FFATA**: For subawards subject to FFATA reporting requirements, SP will submit an updated report to www.fsrs.gov to reflect the new cumulative total of the subaward impacted by the amendment. SP will submit this report no later than the end of the month after the month in which the amendment was fully executed.
- **Audit Information**: updated annually (Appendix #7)

Once SP and the subrecipient have signed the amendment, SP initiates a change order in KFS and places a copy of the amendment in the subaward file. SP notes the conditions of the amendment on the file log sheet.
D. Closeout

i. **Required documents**
   SP requires a completed one-page closeout form (Appendix #8) from the subrecipient unless the prime sponsor has its own required forms.

ii. **Process**
   As a general rule, subaward closeout documents on federal projects are due 60 days after the project end date, depending on the terms and conditions of the agreement. The PI assures that an acceptable final report and any other required deliverables are received from the subrecipient. SP reviews the subaward at the time of completion to assure that all necessary closing actions have been achieved, including receipt from the subrecipient of appropriate closing documents. These documents should be received before approval and payment of the final invoice.

   The prime closeout documents are due by the date established in the prime award; federal sponsors generally require the appropriate documents within 90 days of the project end date.

   When all information and final payment have been received and entered into the database, SP closes out the project and retains the file as required under the terms and conditions of the award.
SECTION IV – Other Resources

Grants.gov (http://www.grants.gov/web/grants/home.html): Grants.gov is a centralized location for grant seekers to find and apply for federal funding opportunities. In working with subrecipients, this site is where to find budget forms for the sub to fill out.

System for Award Management (www.sam.gov): SAM constitutes the consolidated list of entities that are registered to do business with the federal government. It includes information like an institution’s DUNS number and (potentially) debarment.

D&B DUNS Numbers (http://fedgov.dnb.com/webform): DUNS numbers are required for any institutions receiving federal support. If an institution doesn’t have one, this is where they can go to begin the request process.

Federal Demonstration Partnership (http://sites.nationalacademies.org/pga/fdp/index.htm): The FDP is an initiative among, as of 2014, 10 federal agencies and 155 institutional recipients of federal funds to reduce administrative burden associated with research contracts and grants. It has lots of helpful information like:

- Standard subaward agreement forms (http://sites.nationalacademies.org/PGA/fdp/PGA_063626)
- List of agencies using the PHS FCOI regulations (http://sites.nationalacademies.org/PGA/fdp/PGA_070596)
- List of institutions compliant with the PHS FCOI regulations (http://sites.nationalacademies.org/PGA/fdp/PGA_070596)

Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (https://www.fsrs.gov/): FSRS is the reporting tool used by prime recipients of applicable federal awards in order to comply with FFATA.

USASpending.gov (http://www.usaspending.gov/): The information reported in FSRS, as well as prime award funding information, is available and searchable on this site in an attempt at greater federal spending transparency.


National Institutes of Health, Grants & Funding (http://grants.nih.gov/grants/oer.htm): The NIH provides information about grants and grants policy, funding opportunity announcements, and NIH-specific forms.

National Council of University Research Administrators (http://collaborate.ncura.edu/home): NCURA is a professional network site for research administrators. It provides research,
discussion, and advice for topics of interest to research administrators. It also provides instructional YouTube videos (https://www.youtube.com/user/NCURA1959) including a series on subrecipients.

**Colorado State University Sponsored Programs** (http://web.research.colostate.edu/osp/): SP represents the University serving those involved in sponsored contractual activities. Their website contains both information specific to CSU grants and contracting and links to relevant external information.
# APPENDICES

| Appendix 1 | Proposal Subrecipient Commitment (link) |
| Appendix 2 | Combined Subaward Request and Authorization (link) |
| Appendix 3 | Subaward Transmittal Letter |
| Appendix 4 | Internal Control Questionnaire |
| Appendix 5 | Subaward Log Sheet |
| Appendix 6 | Amendment Authorization |
| Appendix 7 | Annual Audit Certification |
| Appendix 8 | Subagreement Close-out Certification, Invoice Accompaniment, and Subaward Release Form |
| Appendix 9 | Process Flowcharts |