

## SUBRECIPIENT FORMS UPDATE

### OSPA AWARDS TEAM – OIPTT INDUSTRY CONTRACTS - SPA

1. **Subrecipient Request Form** – New version posted June 2015. Major changes include:
  - a. Improved form functionality: Easier data entry.
  - b. Funding Information updated to address incremental funding scenarios (allows department to use one form for entire project).
  - c. Progress Reports and Deliverables: Added selections for most common types and frequencies of reports.
  - d. Added new Section for Conflict of Interest and Commitment representations for PI (requested by ORI).

Form available at:

<http://www.ospa.iastate.edu/sites/default/files/imported/award/docs/Subrecipient%20Request%20Form%20rev%20June%202015.pdf>.

2. **Subrecipient vs. Contractor Checklist** –
  - a. 2 CFR 200.330 requires Pass-Through Entities to make a case-by-case determination if proposed external agreements are with a subrecipient or a contractor, and outlines defining characteristics of each.
  - b. This form is available to assist in that determination, and should be used in the Proposal phase.

Form available at:

<http://www.ospa.iastate.edu/sites/default/files/imported/forms/docs/FDP%20checklist%20Subrecipient%20vs%20Contractor.pdf>.

3. **Subrecipient Information Questionnaire - (internal OSPA/OIPTT document only)**
  - a. 2 CFR 200.331 establishes numerous information elements to be included in subrecipient agreements, and outlines significant subrecipient monitoring responsibilities for Pass-Through Entities.
  - b. A form has been developed to capture subrecipient information. The information will be used by OSPA/OIPTT in a risk assessment analysis.
  - c. Form will be sent out, received and reviewed by OSPA/OIPTT. The questionnaire will be sent to subrecipients on federal and federal flow through projects.
4. **Risk Assessment Questionnaire - (internal OSPA/OIPTT document only)**
  - a. 2 CFR 200.331 requires Pass-Through Entities to assess risk for a prospective subrecipient.
  - b. The form was adapted from a Federal Demonstration Partnership (FDP) template for its use.
  - c. Form will be completed by OSPA/OIPTT, and will yield an assigned risk of low, medium or high.
  - d. High risk subrecipients will require increased monitoring, and will likely require tailoring of agreement terms and conditions. OSPA/OIPTT will consult with the PI and SPA in these cases.

## 5. Subrecipient Monitoring Guide for Principal Investigators - (SPA/OSPA)

- a. 2 CFR 200.331 requires Pass-Through Entities to review required financial and programmatic reports.
- b. The “Subrecipient Recipient Monitoring Guide for Principal Investigators” replaces the Subrecipient Monitoring Flyer (posted on the SPA website).
- c. The guide will be distributed annually by SPA to all Principal Investigators with sponsored funding that includes subrecipient agreements. The guide will also be referenced, and weblink provided, in the notice sent by OSPA to Principal Investigators whenever a new subrecipient agreement is established on federal or federal flow-through funds.
- d. The form was changed from a tri-fold flyer to a 2 page form. The new guide provides a brief explanation of the Uniform Guidance and lists the Principal Investigator’s subrecipient monitoring responsibilities under the Uniform Guidance.

Added: Uniform Guidance requires review of subrecipient technical reports to ensure performance goals are achieved. The receipt and review of these reports should be documented.

Added: Uniform Guidance suggests enforcement actions can be taken against a non-compliant subrecipient such as temporarily withholding cash payments, etc.

Same: Principal Investigator review and approval of invoices. PI approval is best documented by attaching the approval (obtained via e-mail or signed invoice) in the VO system. Another option is for the PI to directly approve subrecipient invoices in the VO system.

Guide available on SPA website:

<http://www.controller.iastate.edu/spa/subrecipient.html>

**OSPA/OIPTT SUBRECIPIENT REQUEST FORM** (REVISED 06/11/2015)

This form is required before a Subrecipient Agreement can be prepared by OSPA/OIPTT. It should be completed and submitted to OSPA or OIPTT by the ISU Principal Investigator (PI). Please attach the following information:

OSPA - OIPTT Use Only
Date of Receipt: _____
Award Administrator: _____

- Subrecipient's Statement of Work (include tasks and detailed timeline/schedule).
- Subrecipient's itemized budget or fixed price milestone/deliverable schedule.
- Copy of any Request for Quotation issued for Subrecipient selection if one was generated by ISU Purchasing or by the PI's department or college.

**Section 1: ISU Award/Contract Information**

ISU Sponsor: \_\_\_\_\_ Sponsor Award No.: \_\_\_\_\_  
 Project Title: \_\_\_\_\_  
 PI: \_\_\_\_\_ Goldsheet ID: \_\_\_\_\_ Account No.: \_\_\_\_\_  
 Lead Unit: \_\_\_\_\_ Admin Contact: \_\_\_\_\_  
 PI Phone: \_\_\_\_\_ Admin Phone: \_\_\_\_\_  
 PI Email: \_\_\_\_\_ Admin Email: \_\_\_\_\_

**Section 2: Subrecipient Information**

Subrecipient Legal Name: \_\_\_\_\_  
 Is Subrecipient a Foreign Entity?  No  Yes *If yes, Country:* \_\_\_\_\_

**Funding Information**

If the prime sponsor allows, do you wish to incrementally fund this Subrecipient?  Yes  No

	All Years	First Increment (if applicable)
Subrecipient period of performance	From _____ To _____	From _____ To _____
Subrecipient funding to be provided	\$ _____	\$ _____

Will Subrecipient provide cost share?  Yes  No    Is cost share included in Subrecipient budget?  Yes  No

**Personnel**

**Subrecipient PI**  
 Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Subrecipient Authorized Official**  
 Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Section 3: Cost Reasonableness**

How did the ISU PI determine the reasonableness of the Subrecipient's proposed costs? (Check all that apply)

- Past experience with this Subrecipient and its costs
- Knowledge of reasonable costs for this type of work
- Performed a comparison of costs with other potential subrecipients
- Other \_\_\_\_\_

Additional information related to cost and pricing will be required for subrecipient agreements under federal contract prime awards made to ISU. This additional documentation is required to comply with the Federal Acquisition Regulation (FAR), which governs federal contracts and applies to subrecipient agreements under such contracts. OSPA/OIPTT will provide an additional cost and pricing documentation checklist for your use. This cost and pricing checklist should be completed and documentation attached when you submit this Subrecipient Request Form.

**Section 4: Progress Reports and Deliverables to be submitted by Subrecipient** (Check all that apply)

Some form of technical progress reporting is required.

- Final technical/progress report required within  30  60 days after the end of the period of performance
- Monthly technical/progress reports required within  15  30 days following the end of each month
- Quarterly technical/progress reports required within 30 days following the end of each calendar / project quarter
- Annual technical/progress reports required  30  60 days prior to the end of each calendar / project year
- Other (please explain) \_\_\_\_\_

I understand and agree that I am responsible for documenting receipt, approval, and retention of all technical/progress reports and other deliverables required from the Subrecipient. I understand and agree that I am responsible for reviewing and ensuring that Subrecipient invoices are commensurate with the work performed by the Subrecipient.

**Section 5: Export Control** (Please answer the questions below)

1. Yes  No  Will any equipment, technology or information be provided to the subrecipient entity by the PI/research team? (If yes, please provide more information on what will be provided): \_\_\_\_\_
2. Yes  No  Will any equipment, technology or information be provided to a foreign national or shipped/delivered to a location outside of the U.S.? (If yes, please provide more information on what will be provided): \_\_\_\_\_
3. Yes  No  Will any funds be given or provided to an entity in Cuba, Iran, North Korea, Region of Crimea, Sudan, or Syria? (If yes, please provide more information on the entity and its location): \_\_\_\_\_

**Section 6: Conflict of Interest and Commitment**

The ISU PI attests to the following related to this Subrecipient Agreement: (Check all that apply)

- The ISU PI has no financial, management or ownership interest in the Subrecipient.
- No immediate family member of the ISU PI has a financial, management, or ownership interest in this Subrecipient.
- The ISU PI is not a member of a partnership or limited liability company that has a financial, management, or ownership interest in the Subrecipient.

If the ISU PI and/or his or her immediate family members have a financial, management or ownership interest in the Subrecipient, or if the ISU PI is a member of a partnership or limited liability company with a financial, management, or ownership interest in the Subrecipient, **a relevant Conflict of Interest Management Plan must be in place with the Vice President for Research office and must specifically permit Subrecipient Agreements from ISU to the Subrecipient.** If a plan needs to be developed or amended, please contact [coi@iastate.edu](mailto:coi@iastate.edu) to begin the process. For more information about ISU's Conflict of Interest and Commitment policy and process, please see <http://policy.iastate.edu/policy/conflict/>.

**Section 7: Principal Investigator Attestation and Signature**

**By signing below, I, the Principal Investigator, attest that the information submitted on this form and in any attachments is true, complete, and accurate to the best of my knowledge.**

ISU PI Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Typed name: \_\_\_\_\_

ISU PI signature is required due to audit compliance requirements; OSPA/OIPTT cannot accept this document without the ISU PI signature on the form.

### Checklist to Determine Subrecipient or Contractor Classification

**OBJECTIVE:** Generally, the determination of the relationship with an entity is verified through the institutional review of the proposal narrative, budget justification, and other related proposal documents, as well as through discussions with key personnel prior to proposal submission. When the relationship remains unclear, this form may provide assistance in making an accurate determination.

**DEFINITIONS FROM UNIFORM GUIDANCE (2 CFR, PART 200):**

**Subrecipient:**

*§200.93 Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding*

**Contractor:**

*§200.23 Contractor means an entity that receives a contract as defined in §200.22 Contract.*

*§200.22 Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.*

**INSTRUCTIONS:** Complete sections one and two of the checklist by marking all characteristics that apply to the outside entity. The section with the greatest number of marked characteristics indicates the likely type of relationship the entity will have with the University. On occasion there may be exceptions to the type of relationship indicated by the completed checklist. In these situations, the substance of the relationship should be given greater consideration than the form of agreement between the University and the outside entity. Section 3 should be used to provide documentation on the use of judgment in determining the proper relationship classification.

**NAME OF OUTSIDE ENTITY:** \_\_\_\_\_

**SECTION 1 - SUBRECIPIENT**

*Description:* A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

- 1. Determines who is eligible to receive what Federal assistance;
- 2. Has its performance measured in relation to whether objectives of a Federal program were met;
- 3. Has responsibility for programmatic decision making;
- 4. In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

*Entities that include these characteristics are responsible for adherence to applicable Federal program requirements specified in the Federal award.*

**SECTION 2 - CONTRACTOR**

*Description:* A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the non-Federal entity receiving the Federal funds:

- 1. Provides the goods and services within normal business operations;
- 2. Provides similar goods or services to many different purchasers;
- 3. Normally operates in a competitive environment;
- 4. Provides goods or services that are ancillary to the operation of the Federal program.

*Entities that include these characteristics are not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.*

**FINAL DETERMINATION:**

**SUBRECIPIENT**       **CONTRACTOR**

**OPTIONAL - SECTION 3 - USE OF JUDGMENT** (use only when the determination cannot clearly be made using the above criteria)

*Description:* In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.

*Explanation of Use of Judgment Determination:*

**Prepared By:** \_\_\_\_\_

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