

PENNSSTATE



THE PENNSYLVANIA STATE UNIVERSITY

**PROCEDURES FOR THE
ADMINISTRATION OF
SUBAWARDS**

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OFFICE OF SPONSORED PROGRAMS PROCEDURES FOR THE ADMINISTRATION OF SUBAWARDS

Note: Some procedural variations exist between The Pennsylvania State University's Office of Sponsored Programs (OSP), the Hershey College of Medicine's Office of Research Affairs (ORA, The Penn State Applied Research Laboratory (ARL), and the Penn State Electro-Optics Center (EOC). Where such differences exist, this document will outline the procedures utilized in OSP.

I. Introduction

The purpose of this document is to assist faculty and staff of The Pennsylvania State University (Penn State) in the preparation and administration of Penn State-issued subaward. Penn State's official policy governing subawards appears in the **Penn State Policy Manual, Policy RA80, "Subawards and Subcontracts"**.

Sponsored research funded by financial assistance awards made to Penn State is usually conducted within the physical boundaries of Penn State. On occasion, however, a collaborative effort with one or more other institutions or companies (Subrecipient) for a discrete part of the financial assistance award made to Penn State may be required. When a collaborative effort is required, the Subrecipient shall be required to provide the resources necessary to conduct that portion of the work as a semi-independent project. This would include providing a responsible project director at the work site of the Subrecipient to oversee the program activities. Costs normally associated with a collaborative effort may include any or all of the following: labor costs including fringe benefits, materials and supplies, travel, equipment, miscellaneous other direct costs, and indirect costs. In addition to these costs, it would not be uncommon to include costs such as material overhead, labor overhead, and general and administrative expenses associated with Subrecipients who are commercial organizations.

II. Subaward Relationship

- A. The term Prime Sponsor or Sponsor refers to the governmental agency or other organization that makes a financial assistance award directly to Penn State. The award document is the paperwork processed by the Sponsor and sent to Penn State specifying the terms under which the program will be conducted.
- B. The document which formalizes a collaborative relationship with a third party institution or commercial organization is called a subaward and the party performing work under a subaward is called the Subrecipient. The document OSP generates to formalize a collaborative relationship with a third party is formally referred to as a subaward.

III. Subaward Procedures

A. Subaward Proposal

- 1. The Subrecipient's proposal format should mirror Penn State's proposal format to the Sponsor. At a minimum the Subrecipient's proposal should include a statement of work; Subrecipient - completed certifications and representations, which should be in the same format as those submitted by Penn State to the Sponsor; a budget, which includes an itemization of categories, such as appropriate salaries, wages, fringe benefits, materials, supplies, equipment, travel and other direct costs, that are needed to accomplish the required collaborative effort. Indirect costs should be calculated using

the Subrecipient's current indirect cost rate(s). A copy of the Subrecipient's negotiated rate agreement should be submitted to the Project Director as part of the Subrecipient's proposal. (A copy of the rate agreement is needed to verify the amount of indirect cost requested and to support costs in the event of an audit.)

2. In cases where a federally negotiated rate does not exist, the subrecipient should use the de minimis rate of 10%, as defined in 2 CFR Part 200.414, Indirect (F&A Costs). Certain federal agencies may deviate from this guidance; always consult agency guidelines.
3. Penn State prefers to issue fixed price subawards to higher risk for-profit and foreign entities, but prior approval may be required by the prime federal agency for subawards up to \$150,000. Unless the prime federal agency waves the prior approval requirement for fixed price subawards, approval must be sought from the prime federal agency before issuing the subaward (reference 2 CRF part 200.332). This should be done at the proposal stage if anticipated at that time (foreign subrecipients). Otherwise, approval may be sought after the prime award is made (risk assessment stage).
4. The Subrecipient's proposal should be signed by a designated business official of the Subrecipient. This individual should be someone who is authorized to commit the Subrecipient's resources toward the completion of the subaward.

B. Incorporating the Subrecipient's Proposal into the Penn State Proposal

1. Subaward costs are included in Penn State's budget as a direct cost to Penn State. When calculating Penn State's indirect costs, exclude that portion of each subaward contained in the proposal which exceeds \$25,000 as required by the Uniform Guidance ([2 CFR § 200](#), Appendix III). (Note: Penn State calculates indirect cost only on the first \$25,000 of each separate subaward issued under any single Sponsored award regardless of the number of budget periods involved during performance.)
2. During proposal processing by the College, Department or Consortium Unit, the Subaward portion of the Penn State proposal is reviewed to ensure that items discussed in this Section III, Parts A and B above, have been incorporated. It may be necessary to clarify costs or other items with Penn State's Project Director and/or the Subrecipient's business official.
3. Proposals being submitted to the National Institutes of Health (NIH) and other PHS agencies are subject to new requirements pertaining to Financial Conflict of Interest (FCOI) compliance ([42 CFR Part 50 Subpart F and 45 CFR Part 94](#)) which impact proposed subrecipients. Guidance on how to comply with the new requirements can be found at OSP's website: <http://www.research.psu.edu/osp/prepare-proposals/fcoi-and-subrecipients>.

C. Preparing a Subaward

1. Upon Penn State's receipt of a fully executed award from our Sponsor, it is necessary to establish a subaward with the Subrecipient. It is OSP's responsibility to prepare the subaward document after a completed Subcontract/Subaward Request Form (See Exhibit 1) has been submitted by the College, Department or Consortium Unit to OSP.
2. In preparing the subaward document, it is important to "flow-down" to the Subrecipient all of the applicable terms and conditions of the Sponsor's award, which both Penn State and the Subrecipient must comply with. In the event a Subrecipient's proposal was not included in Penn State's proposal, prior written approval from the Sponsor may be required prior to issuance of the subaward.

3. The Subcontract/Subaward Request Form, mentioned above, provides OSP with the necessary information needed to develop the subaward document. Of primary importance is the statement of work and the budget that relates to the proposed effort. Penn State's project director is required to notify OSP if there are any other subaward requirements, i.e. specific reporting requirements or equipment ownership.
4. Upon receipt by OSP of the Subcontract/Subaward Request Form, the Form is reviewed by OSP's Subaward Coordinator for any conflict of interest concerns and for risk assessment purposes (in accordance with 2 CFR 200.331). The information is then logged into SIMS, assigned a sequential log number and assigned to the appropriate negotiator for document preparation. The Sponsor's award document is reviewed to determine whether the Penn State budget included any subawards and the maximum amount authorized to subaward; whether terms and conditions that are in text form in the Sponsor's award are applicable to the Subrecipient; whether the Subrecipient provided required certifications and representations; whether any general provisions have been incorporated into the Prime award that are required flow-down clauses or clauses that are necessary to protect the interests of Penn State and/or the Sponsor; and whether Sponsor prior written approval is required.
5. A Subaward Information Sheet/Checklist (See Exhibit 2) is completed for each financial action to determine that: the proposed statement of work relates to the collaborative effort identified in Penn State's prime award; the proposed period of performance for subaward effort falls within the Sponsor's award period; the proposed subaward budget corresponds to the budget that was included in Penn State's proposal to the Sponsor; the Subrecipient provided any required certifications; and whether the subaward is to be issued to a for-profit or nonprofit organization.
6. In subawards where it is known that the subrecipient will either be performing work on Penn State premises or representing Penn State at non-Penn State locations, Penn State's Policy HR99 language should be incorporated into the subaward agreement.
7. In subawards where it is known that the subrecipient will be performing work that requires interaction with minors, Penn State's Policy AD39 language should be incorporated into the subaward agreement.
8. Prior to execution of subawards issued under a PHS-Agency prime award, it is necessary to confirm that the subrecipient (1) has their own Financial Conflict of Interest (FCOI) policy that is PHS-compliant; (2) will adopt the FDP Model FCOI policy; or (3) will follow Penn State's FCOI policy. In addition, the subrecipient will certify the above and agree to report any conflict to Penn State's Office of Research Protections before signing the subaward agreement.
9. Subawards subject to the Federal Funding Accountability and Transparency Act (FFATA) requirements should be issued using the appropriate subaward template to recover the data required for reporting and compliance purposes. This applies to subawards greater than or equal to \$25,000 issued under any newly awarded Federal prime grants greater than or equal to \$25,000, dated Oct. 1, 2010 or later.
10. After considering all of the above variables, the subaward document is prepared in accordance with the requirements of the Sponsor's award.
11. The Research Subaward Agreement Template (See Exhibit 3), is designed to accommodate the majority of subawards prepared by OSP. However, changes may be made to address different or complex situations.

12. If Sponsor's prior written approval is required, OSP will notify the College, Department or Consortium Unit and coordinate a countersignature letter to the Sponsor requesting written approval to issue the subaward. Upon completion of the review, the document is returned to OSP where appropriate and acceptable changes will be made.
13. If a fixed price subaward is contemplated, it may require prior approval by the sponsoring agency (reference 2 CFR part 200.332). Negotiator should consult prime agreement terms.
14. OSP completes a Subaward Clearance form (See Exhibit 4) when the subaward is ready to be issued.
15. OSP will forward the subaward to the Subrecipient for acceptance and countersignature. It is standard practice to send a copy of the subaward already signed by OSP. Exceptions to this practice include, but are not limited to the following:
 - (1) the subaward is issued to a foreign subrecipient
 - (2) the subaward is issued prior to completion of the subrecipient risk assessment.
16. When a signed subaward is sent to the Subrecipient, the following steps will be followed:
 - i. OSP will negotiate any requested changes to the subaward in close coordination with, and upon receiving input from, the College, Department or Consortium Unit, as needed. If the document contains other than standard Penn State indemnification or liability clauses, OSP will forward the subaward to Risk Management for review. Any concerns Risk Management may have are addressed and appropriate action is taken before the subaward is executed on behalf of the Penn State.
 - ii. Upon receipt of a fully executed document from the Subrecipient, OSP will distribute copies internally to the College, Department, or Consortium Unit, and the Project Director; and scan a copy of the fully executed subaward and all supporting documentation into SIMS.
17. In cases where the subaward is sent to the Subrecipient unsigned, the following steps will be followed:
 - i. OSP will negotiate all changes to the subaward in close coordination with, and upon receiving input from, the College, Department or Consortium Unit, as needed. If the document contains other than standard Penn State indemnification or liability clauses, OSP will forward the subaward to Risk Management for review. Any concerns Risk Management may have are addressed and appropriate action is taken before the subaward is executed on behalf of the Penn State.
 - ii. Upon receipt of a signed document from the Subrecipient, OSP will sign the subaward on behalf of the Penn State.
 - iii. OSP will forward one original fully executed subaward to the Subrecipient; distribute copies internally to the College, Department, or Consortium Unit, and the Project Director; and scan a copy of the fully executed subaward and all supporting documentation into SIMS.

IV. Post-Award Subaward Administration

A. Technical Monitoring

1. As prime award recipient, Penn State assumes the ultimate responsibility for the conduct and completion of the project. Subrecipient progress reports should be reviewed thoroughly by Penn

State's Project Director and discussed with the Subrecipient as needed. The Subrecipient's progress report will usually be incorporated into the progress report submitted by Penn State to the Sponsor.

B. Financial Monitoring

1. In accordance with the Payment article of the subaward, Subrecipient's invoices are to be sent to Penn State's financial contact for review, approval and processing.
2. Prior to approval by the Project Director, the invoice should be reviewed in accordance with Guideline RAG80 of Penn State's Policy Manual. Normally, the Project Director would most likely be familiar with effort performed by the Subrecipient through telephone conversations, technical meetings, progress reports or possibly site visits. If there are questionable expenses in the invoice, such as equipment purchased without required prior approval or more labor charged than Penn State's Project Director feels was expended, the invoice SHOULD NOT BE APPROVED. The College, Department or Consortium Unit may consult OSP to resolve any problems with the Subrecipient. Once the College, Department or Consortium Unit is satisfied with the invoice, the College, Department or Consortium Unit shall process payment(s) through IBIS as a Special Request for Check.
3. Any problems encountered during the life of the subaward should be appropriately coordinated with Penn State's Project Director; College, Department, or Consortium Unit; and OSP.
4. The Subrecipient shall be required to furnish all reports identified in the subaward document.

C. Subaward Amendments

1. Should it be necessary to amend a subaward, the College, Department or Consortium Unit should forward a completed Subcontract/Subaward Request Form (Exhibit 1) to OSP. The request should include the necessary information required to prepare the amendment, i.e., extending time, adding cost, amending existing budgets, etc.
2. Amendments to subawards under prime agreements from the National Institutes of Health (NIH) and other PHS agencies are subject to new requirements pertaining to Financial Conflict of Interest (FCOI) compliance ([42 CFR Part 50 Subpart F and 45 CFR Part 94](#)) which impact subrecipients. Guidance on how to comply with these requirements can be found at OSP's website: <http://www.research.psu.edu/osp/prepare-proposals/fcoi-and-subrecipients>.

D. Termination

1. Should it be necessary to terminate a subaward, OSP shall coordinate the termination with the College, Department or Consortium Unit. OSP will expeditiously forward a termination notice via electronic mail or facsimile to the Subrecipient.
2. For subawards awarded under federal assistance awards, Penn State shall terminate the subaward in accordance with the subaward's termination clause and Uniform Guidance, 2 CFR 200 .
3. For subawards awarded under non-federal awards, Penn State shall terminate the subaward in accordance with its termination clause.

V. Closing Requirements

1. The Subrecipient is required to submit the following documents at subaward completion in accordance with the standard Reporting Requirements of the subaward:
 - a. Technical progress report.
 - b. Final statement of costs.
 - c. If federally funded, Subrecipient shall notify Penn State's Administrative Contact, in accordance with 37 CFR 401.14, within two months after Subrecipient's inventor discloses invention(s) in writing to Subrecipient personnel responsible for patent matters. Subrecipient shall use form DD882 to report invention(s). A negative report is not required.
 - d. If NASA funded, the Subrecipient shall submit to Penn State's Administrative Contact NASA Form 1679 "New Technology Disclosure" for *each* discovery of new technology individually, at the time of its discovery. If this subaward is a multi-year award, the Subrecipient shall submit to Penn State's Administrative Contact NASA's "New Technology Summary Report" marked "interim." Final new technology reports will be submitted using NASA's "New Technology Summary Report," marked "final."
2. When the final invoice has been received by Penn State's financial contact, the College, Department or Consortium Unit shall be responsible for the same type review and approval procedures as required for the routine monthly invoice evaluations mentioned under Section IV, Paragraph B, Subparagraphs 1 through 2.
3. The College, Department or Consortium Unit shall forward a copy of the final invoice along with a completed Certification of Technical Completion (See Exhibit 5) to OSP for approval to release final payment. Upon review of the final invoice by OSP, authorization is provided to the College, Department or Consortium Unit to release final payment. The College, Department or Consortium Unit shall process final payment through IBIS as a Special Request for Check. (NOTE: If the subaward is going to be extended, this certification is not required, and OSP should be notified immediately so the close-out procedure may be stopped.) OSP shall not approve final payment until Certification of Technical Completion has been received.
4. OSP will complete the Subaward Closeout Checklist (See Exhibit 6) to ensure compliance with the terms of the subaward and audit requirements. A copy of this form will be saved in SIMS with the related Subaward documents (This form will be completed for all subawards issued.)
5. The Subaward Closeout Desk Review Worksheet (See Exhibit 7) is prepared by the OSP at the time of subaward closeout and is used in conjunction with the final invoice review and approval as noted under Section V, Paragraph 3. This form is used in determining the allowability of costs incurred by the Subrecipient and the appropriateness of the costs incurred to the subaward guidelines. The Cost Review form is not required when closing a fixed price subaward.
6. An Administrative Closeout Memorandum (See Exhibit 8), is used in lieu of a closeout audit of a subaward unless a formal audit is deemed appropriate due to the nature of the program and/or Subrecipient's Single Audits.

INDEX OF EXHIBITS

<u>Number</u>	<u>Title</u>
1	Subaward/Subcontract Request Form
2	Subaward Checklist
3	Research Subaward Agreement Template
4	Subaward Clearance
5	Certification of Completion of Technical Performance
6	Subaward Closeout Checklist
7	Subaward Closeout Desk Review Worksheets & Instructions
8	Administrative Closeout Memorandum



SUBCONTRACT/SUBAWARD REQUEST FORM

Please provide the information requested below and forward the request, signed by the Principal Investigator, Dean/Consortium Director/Institute Director/CEO, and Financial Officer, to the Office of Sponsored Programs. The Subrecipient's proposal must be attached and include the following:

- Cover Page*
 Statement of Work
 Budget
 F&A Rate Agreement (if applicable)
 Representations and Certifications (if applicable)

1. For subcontracts/subawards being issued under a Prime Award from a PHS Agency (e.g., NIH, FDA, etc.) or other agency that has adopted similar Financial Conflict of Interest requirements, please answer the following. Otherwise, please proceed to item #2.

Have all necessary conflict of interest checks and reviews been completed by the subrecipient institution?

- Yes No*

*Note: Subawards/Subcontracts will not be executed until such review has been completed. It is a violation of federal law to allow spending on a subaward/subcontract, until the subrecipient institution has either certified its own compliance with PHS COI policy or been reviewed by PSU's COI program.

2. Request to issue:

- Initial **Subaward (SA)/Subcontract (SC)**
 Amendment to Subaward/Subcontract No.: _____
 No Cost Extension
 Additional Funding
 New End Date & Additional Funding
 Decrease in Funds
 Other Administrative Change

3. OSP Number of Prime Award: _____

4. Prime Award Number: _____

5. Penn State University's Prime Award is a:

- Grant – Complete all sections (as applicable)**
 Contract – Complete all sections (as applicable)

6. Subcontract/Subaward Information:

Subrecipient Administrative Contact:

Subrecipient

Name

SA/SC Project Director

Street Address

SA/SC/Amendment Amount

City, State

SA/SC/Amendment Period of Performance

Phone

Cumulative amount funded to date *(including this action)*

Email

DUNS Number

Website

7. Prime Award Information:

Penn State Project Director:

Prime Sponsor

Name

Prime Award Funded Amount to Date

Address

Period of Performance

Phone

Budget/Fund Number

CFDA Number

Email

8. Is Subrecipient's total budget 50% or more of Prime Award total amount?

Yes, copy of OSP approval attached No

9. Is there a cost sharing commitment associated with this subaward/subcontract?

Yes, amount specific to this action: _____ No

Cumulative Cost Sharing Amount Budgeted to date: _____

10. Is Subrecipient requesting F&A?

Yes, rate agreement attached Yes, using de minimis 10% No N/A

11. Will Subrecipient's effort involve the use of vertebrate animals?

Yes *(Note to Negotiator: Add clause to subaward)* No

12. Is automatic carry forward allowable under the Prime Award?

Yes No *(Note to Negotiator: Add clause to subaward)*

(Note to College: For amendments, prime sponsor approval must be obtained prior to submitting Subaward Request Form)

13. Penn State's Project Title: _____

- a. Additional description if project title does not adequately describe what the subrecipient is doing:

14. Other Information

- a. Provide any information which you feel will be useful to the person preparing the subaward / subcontract, e.g., change/no change in statement of work, unusual publication requirements, unusual intellectual property requirements, etc.

- b. Foreign Subrecipient Requirements:

1. Has an export review been completed? Yes Log #: _____ No

2. In cases where a fixed price subaward has been approved for the foreign subrecipient, milestone payment instructions should be provided here. *(Example: For a subaward totaling \$15,000 for the period 10/1/2014-9/30/2015- Issue equal payments of \$5,000 upon receipt of invoice and required reports, as follows: (1) Upon full execution of Agreement; (2) June ____, 2015; and (3) September ____, 2015.)*

15. Reporting Requirements (if not checked, reporting requirements will be monthly)

- Monthly Quarterly Annually Other _____

16. If required by the prime award, complete either Section 16.a or 16.b (Competition or Sole Source Justification)

a. **Competition**

Attach separate sheet which includes the following:

- i. Name and address of each potential subrecipient contacted
- ii. Name and amount proposed by each potential subrecipient responding
- iii. Subrecipient selected
- iv. Reason for selection

- b. **Sole Source Justification:** Provide justification for selection of subrecipient if competitive bids were not solicited.

Joint Proposal, or;

Sole Source Justification provided on a separate sheet.

FDP Cost Reimbursement Research Subaward Agreement

Pass-through Entity (PTE):		Subrecipient:	
PTE Principal Investigator (PI):		Subrecipient Principal Investigator (PI):	
PTE Federal Award No:	FAIN:	Federal Awarding Agency:	
Federal Award Issue Date:	Total Amount of Federal Award to PTE \$	CFDA No:	CFDA Title:
Project Title:			
Subaward Period of Performance:		Amount Funded This Action:	Subaward No.
Start:	End:	\$	
Estimated Project Period (if incrementally funded):		Incrementally Estimated Total:	Is this Award R & D
Start:	End:	\$	<input type="checkbox"/> Yes or <input type="checkbox"/> No
Check all that apply <input type="checkbox"/> Reporting Requirements (Attachment 4) <input type="checkbox"/> Subject to FFATA (Attachment 3B) <input type="checkbox"/> Cost Sharing (Attachment 5)			
Terms and Conditions			
<p>1) PTE hereby awards a cost reimbursable subaward, as described above, to Subrecipient. The statement of work and budget for this subaward are (check one) _____ as specified in Subrecipient's proposal dated _____ or _____ as shown in Attachment 5. In its performance of subaward work, Subrecipient shall be an independent entity and not an employee or agent of PTE.</p> <p>2) PTE shall reimburse Subrecipient not more often than monthly for allowable costs. All invoices shall be submitted using Subrecipient's standard invoice, but at a minimum shall include current and cumulative costs (including cost sharing), subaward number, and certification, as required in 2 CFR 200.415 (a). <u>Invoices that do not reference PTE Subaward number shall be returned to Subrecipient.</u> Invoices and questions concerning invoice receipt or payments should be directed to the appropriate party's _____ Contact, as shown in Attachments 3A.</p> <p>3) A final statement of cumulative costs incurred, including cost sharing, marked "FINAL" must be submitted to PTE's _____ Contact, as shown in Attachments 3A, NOT LATER THAN 60 days after subaward end date. The final statement of costs shall constitute Subrecipient's final financial report.</p> <p>4) 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. PTE reserves the right to reject an invoice, in accordance with 2 CFR 200.305.</p> <p>5) Matters concerning the technical performance of this subaward should be directed to the appropriate party's Principal Investigator as shown in Attachments 3A and 3B. Technical reports are required as shown above, "Reporting Requirements."</p> <p>6) Matters concerning the request or negotiation of any changes in the terms, conditions, or amounts cited in this subaward agreement, and any changes requiring prior approval, should be directed to the appropriate party's _____ Contact, as shown in Attachments 3A and 3B. Any such changes made to this subaward agreement require the written approval of each party's Authorized Official, as shown in Attachments 3A and 3B.</p> <p>7) Substantive changes made to this subaward agreement require the written approval of each party's Authorized Official as shown in Attachments 3A and 3B. The PTE may issue non-substantive changes to the Period of Performance (check one) _____ Bilaterally, or _____ Unilaterally. Unilateral modifications shall be considered valid 14 days after receipt unless otherwise indicated by Subrecipient.</p> <p>8) Each party shall be responsible for its negligent acts or omissions and the negligent acts or omissions of its employees, officers, or directors, to the extent allowed by law.</p> <p>9) Either party may terminate this subaward with thirty days written notice to the appropriate party's _____ Contact, as shown in Attachments 3A and 3B. PTE shall pay Subrecipient for termination costs as allowable under <u>Uniform Guidance, 2 CFR 200</u>, or 45 CFR Part 75 Appendix IX, "Principles for Determining Costs Applicable to Research & Development under Grants and Contracts with Hospitals, as applicable.</p> <p>10) No-cost extensions require the approval of the PTE. Any requests for a no-cost extension should be addressed to and received by the _____ Contact, as shown in Attachments 3A, not less than 30 days prior to the desired effective date of the requested change.</p> <p>11) The Subaward is subject to the terms and conditions of the PTE Award and other special terms and conditions, as identified in Attachment 2.</p> <p>12) By signing this Research Subaward Agreement Subrecipient makes the certifications and assurances shown in Attachments 1 and 2.</p> <p>13) Research Terms & Conditions – RESERVED</p>			
By an Authorized Official of Pass-through Entity:		By an Authorized Official of Subrecipient:	
Name:	Date	Name:	Date
Title:		Title:	

Attachment 1
Research Subaward Agreement
Certifications and Assurances

By signing the Subaward Agreement, the Authorized Official of Subrecipient certifies, to the best of his/her knowledge and belief, that:

Certification Regarding Lobbying

1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or intending to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Subrecipient shall complete and submit Standard Form -LLL, "Disclosure Form to Report Lobbying," to the Pass-through Entity.

3) The Subrecipient shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U. S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Debarment, Suspension, and Other Responsibility Matters

Subrecipient certifies by signing this Subaward Agreement that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency.

Audit and Access to Records

Subrecipient certifies by signing this Subaward Agreement that it complies with the Uniform Guidance, will provide notice of the completion of required audits and any adverse findings which impact this subaward as required by parts 200.501-200.521, and will provide access to records as required by parts 200.336, 200.337, and 200.201 as applicable.

Attachment 2
Research Subaward Agreement
Prime Award Terms and Conditions
[AGENCY NAME]

General terms and conditions:

The terms and conditions of Prime Agreement Number _____ between [PRIME AGENCY] and The Pennsylvania State University are made a part of this subaward and attached hereto. These terms and conditions are modified as follows: (examples: "Prime Recipient" shall mean "Subrecipient"; "National Science Foundation" shall mean "Prime Recipient", as appropriate).

Special terms and conditions: [Use highlighted clauses only when they apply, otherwise delete highlighted areas before issuing subaward.]

1. Copyrights
Subrecipient grants to Prime Recipient an irrevocable, royalty-free, non-transferable, non-exclusive right and license to use, reproduce, make derivative works, display, and perform publicly any copyrights or copyrighted material (including any computer software and its documentation and/or databases) first developed and delivered under this Subaward Agreement solely for the purpose of and only to the extent required to meet Prime Recipient's obligations to the Federal Government under its Prime Award.
2. Data Rights
Subrecipient grants to Prime Recipient the right to use data created in the performance of this Subaward Agreement solely for the purpose of and only to the extent required to meet Prime Recipient's obligations to the Federal Government under its Prime Award.
3. Export Controls
Both parties are subject to applicable U.S. export laws and regulations. Subrecipient shall identify any export controlled information or materials as such prior to providing such information or materials to Prime Recipient. Prime Recipient shall have the right to limit or decline receipt of said export controlled information or materials.
4. Whistleblower Protections
In accordance with 48 CFR 3.908, Pilot Program for Enhancement of Contractor Employee Whistleblower Protections (see <http://www.ecfr.gov/cgi-bin/text-idx?c=ecfr;sid=d4812e7bb422294faec449a0dc93b5df;rgn=div5;view=text;node=48%3A1.0.1.1.3;idno=48;cc=ecfr#48:1.0.1.1.3.9.1.16>). Subrecipient is hereby notified that they are required to:
 - i. Inform their employees working on any Federal award that they are subject to the whistleblower rights and remedies of the pilot program;
 - ii. Inform their employees in writing of employee whistleblower protections under 41 U.S.C. §4712 in the predominant native language of the workforce; and,
 - iii. Contractors and grantees will include such requirements in any agreement made with a subcontractor or subgrantee.

[Do not add a Patent or Inventions Clause. The prime award governs rights to patents and inventions. Prime Recipient cannot obtain rights in the Subrecipients's subject inventions as a part of consideration for the subaward. Should it be necessary, the Federal Government can authorize the Prime Recipient's right to practice a Subrecipients's subject invention (as well as subject data or copyrights) on behalf of the Federal Government.]

5. Automatic Carry Forward: Yes No
(If No, Carry Forward requests must be sent to Prime Recipient's _____, as shown in Attachment 3).

6. Background Check: Penn State Policy HR99 and Penn State Policy AD39

(Use ONLY in subawards where either of the following apply: (1) the work being performed will require subrecipient's employees to work on University premises or who will represent the University at non-University locations and therefore subrecipient must comply with Policy HR99 regarding background checks; or (2) the work being performed will require interaction with minors and therefore the subrecipient must comply with policy AD39 for interaction with minors. / IF SUBRECIPIENT WISHES TO NEGOTIATE THIS LANGUAGE, NEGOTIATOR SHOULD CONTACT RISK MANAGEMENT)

Subrecipient agrees to follow all applicable Penn State policies, available for viewing at the following website: <http://guru.psu.edu/policies/>. In particular, since this Subaward Agreement will require certain Subrecipient's employees to work on Penn State premises or who will represent Penn State at non-Penn State locations; Subrecipient certifies that the Subrecipient's Officer whose signature appears on this Subaward Agreement has read the Penn State Policy HR99 – Background Check Process, and the Subrecipient has complied with all relevant aspects of Penn State Policy HR 99, found at the following website: <http://guru.psu.edu/policies/OHR/hr99.html>. Subrecipient hereby certifies that all employees and volunteers (paid or unpaid) who will work on Penn State premises or who will represent Penn State at non-Penn State locations have successfully passed background checks as specified in the Penn State Policy.

Subrecipient further agrees, that if Subrecipient's work under this Subaward Agreement **involves interaction with minors**, then Subrecipient's Officer, whose signature appears on this Agreement, has read Penn State Policy AD39 – Minors Involved in University-Sponsored Programs or Programs Held at the University and/or Housed in University Facilities, found at the following website: <http://guru.psu.edu/policies/AD39.html>. Subrecipient hereby certifies that all employees and volunteers who will interact with minors have successfully passed background checks as specified in Penn State Policy.

7. Animals Subjects. **(USE ONLY IF SUBRECIPIENT WILL BE WORKING WITH ANIMAL SUBJECTS; WILL BE INDICATED ON SUB REQUEST FORM/IF SUBRECIPIENT WISHES TO NEGOTIATE THIS LANGUAGE, NEGOTIATOR SHOULD CONTACT BILL GREER AT WGG3@PSU.EDU. NOTE: DISTRIBUTE COPY OF FULLY EXECUTED SUBAWARD TO BILL GREER.)** The expenditure of federal funds on vertebrate animal activities must comply with the governing standards and the Terms and Conditions of the grant. The subrecipient's Institutional Animal Care and Use Committee (IACUC) will oversee all supported vertebrate animal activities. The subrecipient's animal care and use program is accredited by AAALAC International Inc., registered with the USDA as a research organization, and maintains a current OLAW approved animal welfare assurance. Unless otherwise noted, the vertebrate animals used in the supported activities are the property of the subrecipient. The subrecipient will notify the appropriate agencies of deviations in the regulatory standards governing animal activities.

Attachment 3A
Research Subaward Agreement

Subaward Number:

Pass-through Entity Contacts

Pass-through Entity

Name:

Address:

City:

State:

Zip Code:

Pass-through Entity's Administrative Contact

Name:

Address:

City:

State:

Zip Code:

Telephone:

Fax:

E-mail:

Pass-through Entity's Principal Investigator

Name:

Address:

City:

State:

Zip Code:

Telephone:

Fax:

E-mail:

Pass-through Entity's Financial Contact

Name:

Address:

City:

State:

Zip Code:

Telephone:

Fax:

E-mail:

Pass-through Entity's Authorized Official

Name:

Address:

City:

State:

Zip Code:

Telephone:

Fax:

E-mail:

Attachment 3B
Research Subaward Agreement
Subrecipient Contacts

Subaward Number:

Subrecipient Place of Performance

Name:

Address:

City:

State:

Zip Code + 4:
(Look up)

EIN No.:

Institution Type:

Is Subrecipient currently registered in SAM? Yes No

Is Subrecipient exempt from reporting compensation? Yes No

If no , please complete 3B page 2

DUNS No.:

Parent DUNS No.:

Congressional District:

Congressional District:

Subrecipient Administrative Contact

Name:

Address:

City:

State:

Zip Code:

Telephone:

Fax:

E-mail:

Subrecipient Principal Investigator (PI)

Name:

Address:

City:

State:

Zip Code + 4:

Telephone:

Fax:

E-mail:

Subrecipient Financial Contact

Name:

Address:

City:

State:

Zip Code:

Telephone:

Fax:

E-mail:

Subrecipient Authorized Official

Name:

Address:

City:

State:

Zip Code:

Telephone:

Fax:

E-mail:

Attachment 3B Page 2
Research Subaward Agreement
Highest Compensated Officers

Subaward Number:

Subrecipient

Name:

PI:

Highest Compensated Officers

The names and total compensation of the five most highly compensated officers of the entity(ies) must be listed if the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1) Internal Revenue Code of 1986.

Officer 1 Name

Officer 1 Compensation

Officer 2 Name

Officer 2 Compensation

Officer 3 Name

Officer 3 Compensation

Officer 4 Name

Officer 4 Compensation

Officer 5 Name

Officer 5 Compensation

Attachment 4
Research Subaward Agreement
Reporting Requirements

Pass-through Entity will check all that apply that the Subrecipient will agree to:

- A Final technical/progress report will be submitted to the Pass-through Entity's identified in Attachment 3A within _____ days after the end of the period of performance.
- Monthly technical/progress reports will be submitted to the Pass-through Entity's identified in Attachment 3A, within _____ days of the end of the month.
- Quarterly technical/progress reports will be submitted within thirty (30) days after the end of each project quarter to the Pass-through Entity's _____ identified in Attachment 3.
- Technical/progress reports on the project as may be required by Pass-through Entity's in order that Pass-through Entity may be able to satisfy its reporting obligations to the Federal Awarding Agency.
- Annual technical /progress reports will be submitted within _____ days prior to the end of each project period to the Pass-through Entity's _____ identified in Attachment 3A.

-
- In accordance with 37 CFR 401.14, Subrecipient agrees to notify PTE's _____ identified in Attachment 3A within _____ days after Subrecipient's inventor discloses invention(s) in writing to Subrecipient's personnel responsible for patent matters. The Subrecipient will submit a final invention report using Awarding Agency specific forms to the PTE's _____ identified in Attachment 3A within 60 days of the end of the period of performance so that it may be included with the PTE's final invention report to the Awarding Agency. A negative report _____ is _____ is not required.

Property Inventory Report.

Other Special Reporting Requirements

Attachment 5

Cost Reimbursement Research Subaward Agreement

Statement of Work(SOW)

Cost Sharing

Budget

Statement of Work

Below or Attached pages

Cost Sharing:

Yes, Amount \$

No

Budget Information

Below or Attached pages

Indirect Cost Rate (IDC) Applied % on TDC, MTDC, or other

Direct Costs \$ _____
Indirect Costs \$ _____
Total Costs \$ _____
(not inclusive of cost sharing)

_____ Check here if using the de minimus rate of 10 %

PENNSSTATE



Office of Sponsored Programs
110 Technology Center Building
University Park, PA 16802-7000

SUBCONTRACT CLEARANCE

Date:

Prime Agreement

From:

Original OSP No. _____

Re: Subcontract Number:

Subcontractor:

Prime Sponsor:

Project Director(s):

Budget/Fund: _____ / _____

*“Subcontractor Certifications” applicable, Yes or No?
If yes, please note Attachment _____.*

<input type="checkbox"/>	Standard Agreement under FNG02(A) Delegation Authority
--------------------------	---

RISK MANAGEMENT

- _____ Standard University Clause -
No review required.
- _____ Non-typical clause -
Please review and sign below.
- _____ Non-typical Clause - _____
has previously reviewed this clause on
_____ and approved
same.
- _____ Certificate of Insurance will be requested.

OSP

The attached commits \$0
for the period to

Recommend signature.

Negotiator

Signature Date

Comments:	
Approved by _____	Date _____
____ Associate Director signing another signator’s name on award.	

Log No.: 169808

Session ID: 18411755

PENNSSTATE



 Unit Address:

DATE:

FROM:

TO: Office of Sponsored Programs, Subaward Administration

SUBJ: Certification of Completion of Technical Performance on Subaward No.
 _____ with _____ (Subrecipient)
 under Prime Grant No. _____
 from _____ (Sponsor).

The undersigned hereby certifies the following:

1. The final invoice has been submitted by the Subrecipient and has been approved by the Principal Investigator/Project Director.
2. The Subrecipient has completed technical performance and the final report has been received. No continued effort will be required.

 Principal Investigator/Project Director

 Date

 Signature

SUBAWARD CLOSEOUT CHECKLIST

Subrecipient: _____

Subaward Number.: _____

as Modified by Amendments Numbered through _____

Period of Performance: _____ through _____

ACTION ITEMS	Requested	Received	Accepted
Report of Inventions and Subcontracts (If applicable)			
Certification of Technical Completion			
Inventory of Property (If applicable)			
Subrecipient Single Audit (If applicable)			

Signature (sign only upon completion of all required actions)

Date

DSP, SA
7/12

*Per 37CFR401.14, proceed with closeout....DD882 was not received within two months after end of subaward.

**Past 60 day requirement.

**PSSUB Closeout
Desk Review Worksheet**
Instructions found here: H:\PS SUBS\Closeout Information\Desk Review Worksheet Instructions

Subrecipient Name _____ Subaward/Subcontract No. _____

Questionnaire (Any answer with an asterisk requires further comments.)

1. Subrecipient Review

- A. Has Single Audit Report or Audited Financial Statement been reviewed? Yes _____ No _____ *
- B. Are there any known systems deficiencies or pending/recurring audit problems? Yes _____ * No _____
- C. Have F&A rates been finalized? N/A _____ Yes _____ No _____ *
- If no, does Quick Closeout apply? N/A _____ Yes _____ No _____

2. Subaward/Subcontract Review

- A. Funded Amount = _____ (total project cost)
- B. Cumulative Vouchered Amount: _____ = _____ (total project costs) - _____ (unspent funds)
- C. Performance Period: _____ to _____
- D. Are costs outside the performance period? Yes _____ * No _____
- E. Has Technical effort been accepted? Yes _____ No _____ *
- F. Did subaward/subcontract require cost sharing?
(a.) If yes, was the cost sharing requirement met and indicated on the final invoice? Yes _____ No _____ *
- G. Were all special cost provisions met? (i.e., level of effort, travel, equipment, etc.) N/A _____ Yes _____ No _____ *
- H. Any significant deviations of incurred costs from approved/negotiated budget (see Page 2 for comparison)
(a.) If yes, were prior approvals/consents obtained as required? N/A _____ Yes _____ * No _____
- I. Have all administrative reports/requirements been accepted? (see closeout checklist) Yes _____ No _____ *
- J. Is the final voucher complete, with proper related documents? Yes _____ No _____ *
- K. Was the proper F&A rate(s) utilized? N/A _____ Yes _____ No _____ *

3. Comments:

4. Conclusions: Costs of _____ are recommended as allowable.

Costs of _____ are considered unallowable.

Reviewed by: _____

Date: _____

COST REVIEW (for Cost Reimbursement-Type Subawards or Subcontracts)

Comparison of Incurred Cost to Approved Budget

<u>Cost Element</u>	<u>Approved Budget*</u>	<u>Approved Cost Share</u>	<u>Incurred Cost**</u>	<u>Incurred Cost Share</u>	<u>Variance***</u>	<u>Cost Share Variance****</u>
Salaries/Wages					\$ -	\$ -
Fringe Benefits					\$ -	\$ -
Tuition Remission					\$ -	\$ -
Materials & Supplies					\$ -	\$ -
Consultants					\$ -	\$ -
Equipment					\$ -	\$ -
Computer Costs					\$ -	\$ -
Travel						
- Domestic					\$ -	\$ -
- Foreign					\$ -	\$ -
Subcontracts					\$ -	\$ -
Publications					\$ -	\$ -
Other Direct Costs					\$ -	\$ -
Total Direct Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Costs					\$ -	\$ -
Total Project Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Comments: Variances are within acceptable Limits? Yes ___ No ___

Other:

- * Approved Budget - Initial cost submitted by subrecipient and approved and made a part of the subaward/subcontract.
- ** Incurred Cost -- Actual Total cumulative final costs incurred by Subrecipient.
- *** Variance - Difference between "incurred cost" and "approved costs"
- **** Cost Share Variance - Difference between "incurred cost share" and "approved cost share".

**PSSUB Closeout
Desk Review Worksheet
INSTRUCTIONS**

Upon receipt of Subrecipient's final invoice, the College forwards a copy to OSP, along with a completed Certification of Completion of Technical Performance. The Sub Coordinator assigns the request for approval of release of final payment and/or closeout to the appropriate negotiator. As closeout documents are received, the forms are reviewed by the Sub Coordinator for completion. The Sub Coordinator shall follow-up, via telephone or e-mail, with the Subrecipient for delinquent closeout documents on a monthly basis. In the event all requested closing forms are not received from the Subrecipient, the Subcontract Coordinator/Negotiator shall determine if the requested closing papers are required for Administrative Closeout using the following criteria:

- Report of Inventions and Subcontracts: Per 37 CFR 401.14 proceed with closeout if DD882 is not received within two months after forwarding closing papers to the Subcontractor. (If in a subcontract, the DD882 is identified as a required document in Attachment IV, PSU is contractually obligated to receive the DD882 form from the Subcontractor.) *Also reference 2.1. on page 2.*

When required closeout documentation is received and the subrecipient has been reviewed for audit compliance, the Sub Coordinator assigns to the appropriate Negotiator. The Negotiator completes the Subaward/Subcontract Closeout Checklist and the Desk Review Worksheet to close the subagreement. What follows are instructions for completing the Desk Review Worksheet:

Section 1. Subrecipient Review

Items 1.A. and 1.B. are completed by the Sub Coordinator prior to Negotiator's receipt of closeout file. Negotiator should not release final payment or close until any A-133/audited financial statements are received and any related concerns are resolved.

1.C. – Identify if F&A has been finalized to date (predetermined or fixed rates are considered final for this purpose)

- If "N/A" or "Yes", indicate as such.
- If "No", document in Comments section (bottom of worksheet) how closeout was finalized in terms of F&A. For example, note "Rates still provisional but all funds spent and approved, as rate applies throughout entire project period".

Section 2. Subagreement Review

2.A. – Total \$\$\$ amount funded (includes basic award and any subsequent amendments).

2.B. – Actual total amount of costs incurred for entire project period.

2.C. - Start date of basic award through end date of last amendment, if any (XX/XX/XXXX – XX/XX/XXXX).

2.D. – Invoiced amount outside of period of performance identified in item 2.C.

2.E. – Certificate of Technical Completion comes from College and is signed by the PI. This certificate informs the negotiator that the subrecipient performed in accordance with their Scope of Work.

2.F. – Check basic subagreement and amendment budgets to see if cost sharing was identified. If so, check “Yes” and go to item 2.F.(a.). If no, check “No” and go to item 2.G.

2.F.(a.) – If cost sharing is required, verify approved cost sharing in Subrecipient budget against costs sharing shown on final invoice. NOTE: If cost sharing is committed in subagreement, cost sharing must be shown as part of the final invoice and the Negotiator needs to reconcile cost sharing as part of the Cost Review page of the Desk Review Worksheet.

2.G. – If Special Provisions apply (e.g. special reporting requirements or preapproval of subrecipient’s travel), “Yes” means provisions were met. “No” means provisions were not met and negotiator may need to pursue additional information from the College or Subrecipient.

2.H. – “Yes” means that significant deviations (as defined by prime or subagreement) were noted when performing the comparison of costs. Deviation should be documented in Comments section and how/if resolved. “No” means that no significant deviations in spending were noted. “N/A” means re-appropriation was allowable without restriction (e.g., FDP).

2.I. – (Also reference first paragraph on page 1 of Instructions) Review the administrative reporting requirements specified in the subagreement, in other words, what did we ask for? (Examples: A-133 certification, DD882, etc.) And, do we have what we need? If “Yes”, it is ok to proceed. If “No”, negotiator should work with Sub Coordinator (Michelle) to request reports and other required documents from the subrecipient.

NOTE: We cannot withhold payment for reports not received unless specified as a requirement for payment in the actual subagreement (Per OMB A-110). Also, we cannot close out the subagreement until all required reports are received or current date is beyond 60 reporting period. However, we can release final payment upon completion of the cost review and technical release.

2.J. – Final Voucher = Final Cumulative Invoice, as received in accordance with Articles 2 & 3 of the basic Research Subaward Agreement (or Article 5 of the Penn State Subcontract). The final invoice will need to meet the specifications identified in these articles in order for the cost review to take place: 1. Must be marked “Final”; 2. Must show all actual cumulative costs incurred for the entire project period, not just the period being invoiced, INCLUDING COST SHARING; and 3. Must be signed and certified by an authorized representative.

2. K. – See Section 1.C. - Rates may be provisional but may still apply. Verify F&A rate is in accordance with the subrecipient’s negotiated rate for the period covered by Subagreement and noted on invoice, and in accordance with what was proposed and approved by PSU. Negotiators

should check PSSUB backup documents to verify rate(s) applied initially and with all subsequent amendment(s). *See Quick Closeout procedure below.*

Section 3. Comments – Comments related to Sections 1 & 2 should be reflected here. Additional pages can be attached and kept with file, if necessary.

Section 4. Conclusions – “Costs of \$_____ are recommended as allowable.” should be the total amount of approved costs paid. For example: If funded amount = \$100K, but only \$50K was spent (and cost review was completed with verification of \$50K spent), conclusions would be: “Costs of \$50K are recommended as allowable. Costs of \$0 are considered unallowable.” *Note: The remaining \$50K unspent is re-appropriated as required by the prime sponsor.*

“Reviewed by:” Negotiator’s name here, only when closeout is complete.

NOTE 1: Negotiators can partially complete the forms for cost review and release of final payment. Neither the Desk Review Worksheet nor the Sub Closeout Checklist should be signed by the negotiator until both release of final payment and closeout are complete.

NOTE 2: If no other closeout documents are required at time of completion of the Desk Review Worksheet by the negotiator, the file can be returned to the Sub Coordinator for completion of formal closeout. (Negotiator should add an update to SIMS similar to the following: “File to Michelle for formal closeout. No further documents required.”)

NOTE 3: If additional closeout documents are still required at time of completion of the Desk Review Worksheet by the negotiator, the file should be returned to the Sub Coordinator for follow up. (Negotiator should add an update to SIMS similar to the following: “File to Michelle for remaining closeout documents: [list].”) Once all required closeout documents are received, the file is forwarded to the appropriate negotiator for completion/signature.

Quick Closeout:

When Subrecipient’s F&A rate is provisional throughout the period of the subagreement, and the final invoice for cumulative costs is less than the total funded amount, it is necessary to follow the quick closeout procedures similar to those prescribed under FAR 42.708 (<https://www.acquisition.gov/far/html/Subpart%2042.7.html>).

For subawards, this means that you will need to receive verification, in writing, from the subrecipient, that the final invoice is, in fact, final and that the F&A rate(s) applied to the final cumulative invoice is/are final.

Revised 7-7-15

PENNSYLVANIA STATE UNIVERSITY



OFFICE OF SPONSORED PROGRAMS
John W. Hanold
 Associate Vice President for Research,
 Director of Sponsored Programs

(814) 865-1372
 FAX (814) 865-3377
 E-MAIL: JHH6@PSU.EDU

110 Technology Center
 The Pennsylvania State University
 University Park PA 16802-7000

Date:

To: Contract File

From: J. Hanold, Office of Sponsored Programs

Subj: Closing Statement for Subaward No. _____ with _____ under the
 Prime Award No. _____ awarded to _____ . (OSP # _____)

The subject subaward provided for a research program entitled “ _____ .” The estimated cost was \$ _____ with a period of performance of _____ through _____. The cumulative amount invoiced and claimed under this subaward is \$ _____ with an unspent balance of \$ _____. All provisions of the subaward, including administrative and technical reporting requirements, have been met.

An examination of the proposal and award documents shows that no significant deviations in the cost elements are present. No exceptions are taken with any of the claimed costs. There are no apparent system deficiencies or recurring audit problems with this subawardee. Any required pre-approvals were obtained as necessary.

Based upon final review, we have concluded that the claimed costs are reasonable and are considered allowable under the terms and conditions of the subject subaward. This Closing Statement shall serve in lieu of a Subaward Closeout Audit Report.

John W. Hanold
 Associate Vice President for Research,
 Director of Sponsored Programs
 Executed by Subcontract Administrator

cc: Subaward File
 (OSP # _____)