## Module 14 Supplementary Materials

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Case Study: Cost Share

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

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

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

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

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

GROUP 4: What should be reported to CDC? When? By whom?
## Vendor or Subaward: How to tell the difference

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

All groups should respond to all three scenarios.

Scenario #1
Professor Elm is submitting a proposal to the National Institutes of Health for a large project studying AIDS. He would like Professor Oak from Johns Hopkins to contribute to the study and publish an article specializing in the area of pediatric AIDS.

Vendor or Subaward?

Scenario #2
Professor Testudo tells you that she is preparing a proposal and one of the things she needs can be done by a survey center that does this kind of work for PIs all over the country. The survey center will gather data from 1,000 respondents using telephone surveys developed by your PI. The center will collate the data in an electronic database and deliver it for analysis to your PI. The cost is $30 per respondent or $30,000.

Vendor or Subaward?

Scenario #3
Professor Robo is working with the Office of Naval Research (ONR) to develop a new generation of smart robots. He will be submitting a research proposal and would like a company (SmartRobot, Inc.) to actually build the robot from his specifications. The robot will be then given to Professor Robo who will deliver the robot to ONR as a deliverable on the contract.

Vendor or Subaward?
SUBRECIPIENT COMMITMENT FORM

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

Project Title: _______________________________________________________________________________________________

University of Maryland College Park Principal Investigator: [Name]________________________________________________

Subrecipient Principal Investigator: [Name]_______________________________         Email: ___________________________

Subrecipient Legal Name: ____________________________________________________________________________________

DUNS# ___________________________        EIN# ________________________

Street Address (not PO Box):___________________________________________________________________________________

Administrative Contact Name:  __________________________________              Title:__________________________________

Telephone: ___________________       Email:  _____________________             FAX: ____________________

Proposed Project Start Date:  ______________________                Project Duration:  _____________________________

Primary Funding Source is:   [  ] a U.S. Federal Sponsor    (Sponsor Name:  ____________________________ _____________)
                             [  ] Not a U.S. Federal Sponsor  (Sponsor Name:  _______________________________________

Total Amount Requested:   $________________________

Cost Sharing:  (Cash Amt. $________    ) +  (In-Kind Amt. $_____________ )  =   Total Cost Share $ _________________

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

[  ] Subrecipient has applied their approved U.S. Government Indirect Cost Rate to the attached budget;  OR

[  ] Subrecipient does not have a U.S. Government Approved Indirect Cost Rate. (Federally funded subawards to U.S. non-
profit entities after 12/26/14 having no federally negotiated IDC rate are allowed IDC of 10% MTDC); OR

[  ] Subrecipient budgeted a rate of _____%  [  ] MTDC (Modified Total Direct Costs  OR   [  ] TDC (Total Direct Costs)

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

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

The appropriate programmatic and administrative personnel involved in this application are aware of applicable sponsor

guidelines and policies and are prepared to enter into a Subrecipient Agreement consistent with the applicable flow-down

requirements.

I hereby certify that neither [ Subrecipient Name ] nor its principals are presently disbarred, suspended, proposed for

disbarment, declared ineligible, or voluntarily excluded from participation in this transaction by any U.S. Federal department

or agency. To the best of my knowledge, the enclosed represents a true, complete, and accurate representation of work to be

performed and costs to be incurred in the performance of the proposed project.

Signature of Authorized Institutional Official      Date

Printed Name        Title

Rev. 8/7/14
## Elements of a Solid Subaward

<table>
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<tr>
<th>Department Determines:</th>
<th>ORA Determines:</th>
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<tbody>
<tr>
<td>• Statement of Work (SOW)</td>
<td>• Intellectual Property/Data</td>
</tr>
<tr>
<td>• Deliverables Format and Timeframe</td>
<td>• Equipment Terms</td>
</tr>
<tr>
<td>• Key Personnel</td>
<td>• Indemnification/ITAR</td>
</tr>
<tr>
<td>• Period of Performance</td>
<td>• HIPAA, Rights in Data</td>
</tr>
<tr>
<td>• Dollar Amount</td>
<td>• Publication, Termination</td>
</tr>
<tr>
<td>• Cost Sharing</td>
<td>• Flow-Down Requirements</td>
</tr>
<tr>
<td>• Reporting Requirements</td>
<td>• Audit Requirements</td>
</tr>
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</table>
SUBRECIPIENT MONITORING
INVOICE CHECKLIST

Subrecipient Name: ___________________________  Subrecipient Number: ________________________
PI Name: ___________________________  Financial Mgr: ___________________________
Date Invoice Received: ___________________________  Date Invoice Processed: ___________________________
Invoice Seq. No: _______  □ Final  □ No  Invoice Period: _______ - _________

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

Is the period of performance within the subaward timeframe?  □ Yes  □ No
Are the total expenditures within the subaward amount?  □ Yes  □ No
Is Subrecipient complying with budgetary restrictions in subaward agreement?  
(e.g. prior written approval for foreign travel or equipment purchases)  □ Yes  □ No

Is there cost share required?  □ Yes  □ No  Documented and met?  □ N/A  □ Yes  □ No
Is there a signed certification*?  □ Yes  □ No  Incl. cost share?  □ N/A  □ Yes  □ No

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

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

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

______________________________________   ____________________
Project Investigator/PI’s Technical Designee    Date

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

Initial   Date

Technical Report   ______   ______
Final Invoice   ______   ______

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

A copy of the completed FINAL Subrecipient Monitoring Invoice Checklist must be sent to attention of ORA Compliance at oraacompliance@umd.edu or via fax at (301) 314-9569.
To: Conor A. Nixon
Ref: Titan Lower Atmosphere and Surface from Cassini CIRS Infrared Spectra
Acct: 526409

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

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

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

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

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

Your attention to this matter is greatly appreciated.

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

For general questions about Coeus email coeus-help@umd.edu.

Please do not respond to this email.
Sample Subaward Closeout Notification

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

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

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

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

Please be sure to forward the completed final Subrecipient Monitoring Invoice Checklist (http://www.ora.umd.edu/forms/umd) to oraacompliance@umd.edu or fax to (301) 314-9569.
PRINCIPAL INVESTIGATOR SUBAWARD CLOSEOUT AUTHORIZATION

Date: ______________

UM Principal Investigator Name: ______________________________________________

Subaward Number:______________  FRS Account Number: _______________

Subaward Expiration Date: _________

Subrecipient Name: _________________________________________________________

Project Title: _______________________________________________________________

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

I. FINAL TECHNICAL REPORT/DELIVERABLES

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

II. FINAL INVOICE

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

___________________________________________
UM Principal Investigator (or Authorized Designee) Signature

___________________________________________
Print Name

______________________________
Date

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

(Rev. 2/4/13)
SUBAWARD RELEASE OF CLAIMS

Subaward Number: _______________  Prime Award Number: _______________

Subrecipient Name: _______________________________________________________

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

Section 1: FINAL TECHNICAL REPORT/DELIVERABLES

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

Section 2: FINAL INVOICE

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

Section 3: PATENT REPORT

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

Section 4: FEDERAL GOVERNMENT FURNISHED EQUIPMENT

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

Section 5: PROPERTY REPORT

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

******************************************************************************

_______________________________________  _______________________  
Authorized Signature                        Date

_______________________________________  _______________________  
Printed Name                                Title

(Rev. 1/4/13)

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