A.- General. This section applies to all sponsored project subawards or subcontracts which may be issued by the University of Idaho (University) to other qualifying institutions for the purpose of completing some portion of the sponsored project work. These subrecipients are responsible for conducting their portion of the work in conformity with the laws, regulations, and terms and conditions that govern the prime award funding to the University. The University, via its faculty and staff, is responsible for monitoring subrecipients for both programmatic and fiscal compliance. To satisfy federal regulations, all subawards and subcontracts issued, regardless of the funding source, must be managed consistently with this section. [rev. 2-12]

Note: For subawards and subcontracts issued prior to December 26, 2014, the provisions of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, may apply in lieu of 2 CFR Part 200. [add. 2-17]

B. Definitions:

B-1. Subaward/Subcontract: An award of funding issued subsidiary to a provided by a prime award, such as grant and recipient or contract, cooperative agreement, or similar agreement—a pass-through entity to a subrecipient for the subrecipient to carry out part of the Federal award receive by the pass-through entity. For the purposes of this APM section the term “subaward” will be used to refer to both subawards and subcontracts. [rev. 2-12, 2-17]

B-2. Subaward Agreement: A contractual obligation on the part of the subrecipient to perform a portion of the scope of work funded by an outside sponsor. Such agreements not only identify the work to be conducted by the subrecipient, but also provide and establish the applicable laws and regulations, flow-down provisions from the prime award, and any other terms and conditions that the subrecipient must meet. [add. 2-12]

B-3. Subrecipient: A third-party non-Federal entity that is awarded a portion of the funding undersubaward from a sponsored project by the prime institution or pass-through entity, in order to carry out part of a Federal program; but does not include an individual that is a beneficiary of the programmatic effort under that project. Subrecipients may be educational institutions (domestic or foreign), non-profit organizations, or for-profit organizations. Individuals, including those who are beneficiaries of a subaward, are not considered subrecipients. Per federal regulations, individuals are considered vendors and therefore require a different contract mechanism. For assistance with determining the appropriate contract mechanism for a vendor relationship, contact Purchasing Services. [ren. & ed. 2-12, rev. 2-17]

B-4. Vendor: A dealer, distributor, merchant, or other seller who provides goods or services to many different purchasers within their normal course of business. Goods and services purchased from a vendor may be used in support of a sponsored project, but are not considered a substantive contribution to the programmatic effort. [ren. & ed. 2-12]

B-5. Pass-through Entity: A non-federal entity that issues a subcontracts subaward to a subrecipient to carry out a sponsored project. The pass-through entity may be either a primary or a subaward recipient. In functioning as a pass-through entity an institution assumes responsibilities more typically associated with an award sponsor. The University is considered a pass-through entity for each subaward that it issues. [ren. & ed. 2-12, ed. 2-17]

C. Policy. A subaward may be issued by the University, acting as either the prime award recipient or a pass-through entity, to an eligible subrecipient in support of a sponsored project.
The scope of work to be carried out by the subrecipient must involve substantive programmatic effort or decision making that is beyond mere analytical work for hire. It must be of such significance to the project that the collaborator at the subrecipient institution will participate in the preparation of results, publication and/or presentation of the project. In most instances the work will be accomplished by the personnel of the subrecipient, and will use the subrecipients’ facilities and resources. (See Section D for additional clarification on the difference between subcontracts and procurement of services). A written subaward agreement shall be used to formalize the relationship between the University, as the prime institution or pass-through entity, and the subrecipient. [add. 2-12, ed. 2-17]

C-1. Federal Requirements. Federal regulations and procedures, specifically Office of Management and Budget (OMB) Circular A-133 (Audits of States, Local Governments, and Non-Profit Organizations), identifies 2 CFR Part 200 (effective December 26, 2014), identify the “pass-through entity” as the administrative mechanism by which federal funds awarded to one institution may be distributed to another institution as a subaward. A-133 2 CFR Part 200 requires institutions acting as pass-through entities (e.g. issuing subawards) to assume administrative and monitoring obligations similar to those associated with those of a federal agency overseeing the activity of a primary recipient [see A-133, § 5400(d)]. These responsibilities include, but are not limited to: [ren. & ed. 2-12, ed. 2-17]

- Conducting risk assessments of potential subrecipients;
- Advising subrecipients of all applicable federal laws and regulations, and all flow-down terms and conditions from the primary award;
- Regularly collecting and reviewing subrecipient technical and fiscal performance reports;
- Performing on-site visits, as deemed necessary;
- Analyzing A-133 audit reports as required by 2 CFR 200 and other such audit reports filed by subrecipients; [rev. 2-17]
- Evaluating any corrective actions proposed by subrecipients in response to audit findings;
- Assessing and enforcing sanctions for subrecipients in cases involving the inability or unwillingness to undergo required audits or correct non-compliant activity.

Defects in either the management of the subaward by the subrecipient or of the administration of the subaward by the pass-through entity may subject the pass-through entity to substantial penalties. [ed. 2-12]

D. Process/Procedures.

D-1. Proper Classification of Subawards. A critical first step in the administration of subawards is the proper classification of the transaction as a subaward (as opposed to another type of procurement action such as a service/consulting agreement or a purchase order) at the proposal stage of a project. Incorrect classification may result in the Principal Investigator (PI) having insufficient funds to successfully complete the proposed scope of work. It may also create significant delays in processing the subaward and may, in rare cases, endanger the viability of the project. [ed. 2-12]

At the time funding is first requested from a sponsor the PI has primary responsibility for determining the correct classification of costs associated with services provided by third parties. The Office of Sponsored Programs (OSP) should be contacted with any questions regarding proper classifications of transactions. [ed. 2-12]

The University uses the characteristics outlined in OMB Circular A-133, Subpart B, §2102 CFR 200 as a starting point when classifying subawards and other procurement transactions. [ed. 2-12, 2-17]
a) **Subawards.** Some of the factors which may result in the University categorizing funds to be issued to a third party as a subaward, and the third party as a subrecipient include, but are not limited to: [ren. & ed. 2-12]

- the programmatic involvement of the third party is identified as a separate scope of work, with a separate budget and separate approval by the third party;
- the third party’s performance is measured against the objectives of the sponsored project;
- the third party has responsibility for programmatic decision making;
- the third party assumes responsibility for adherence to any applicable program compliance requirements of the sponsor; and
- the third party will use funds to carry out a sponsored project for the University, as opposed to providing goods or services.

b) **Procurement.** Factors that may result in the University categorizing funds to be issued to a third party as a procurement action, and the third party as a vendor include, but are not limited to: [ren. & ed. 2-12]

- the third party provides the goods or services within its normal business operation
- the third party provides similar goods or services to many different purchasers
- the third party operates in a competitive environment
- the third party provides goods or services that are ancillary to the operation of the sponsored project
- the third party is not subject to the compliance requirements of the sponsor

D-2. **Proposal of a Subaward.** [ren. & ed. 2-12]

a) **Determination of the Need for a Subaward.** The PI is responsible for deciding whether a subaward or other procurement action is necessary for the success of a University sponsored project. The PI, with the guidance of OSP, is also initially responsible for determining which funding mechanism and classification is appropriate for the third-party activity proposed (See Section D-1 above). [ren. & ed. 2-12, rev. 2-17]

b) **Selection of a Subrecipient.** Selection of a subrecipient by a PI must be based on his or her assessment that the subrecipient has the ability to perform the required research successfully. This assessment should address the subrecipient’s past performance, technical resources, and financial viability and results of previous audits, as well as the reasonableness of the subrecipient’s proposed costs for the work to be conducted under the subaward. [ren. 2-12, rev. 2-17]

In order to assist the PI in the evaluation of the proposed subrecipient and to facilitate the proposal process, the University requires the subrecipient to provide the following documents prior to submission of the proposal to the prime sponsor. This is not a comprehensive list and additional documents may be required of the subrecipient by the University prior to proposal submission and/or subaward issuance. [rev. 2-12, 2-17]

- **Statement of the scope of work** to be undertaken by the subrecipient. -This scope of work must be approved by the University PI.

- **Budget and budget justification.** - This must include the direct and indirect costs of the subrecipient, calculated using the subrecipient’s approved F&A and fringe benefit rates, and confirming any committed cost sharing, subject to the limitations of the prime sponsor. -The budget provided by the subrecipient must be approved by an individual authorized to contractually commit the institutional resources of the subrecipient.

- **Letter of support** from the subrecipient’s institutional official indicating its commitment to perform the scope of work proposed, assuring the accuracy and reasonableness of the budget and any cost share commitment, and agreeing to enter
into a subaward, if the proposal is funded. See the Forms section of the OSP website for the University’s Letter of Support form. [ed. 2-12]

- All sponsor-required representations, certifications, and assurances of compliance (e.g., Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions, etc.) by the subrecipient institution.

- A subrecipient commitment form documenting the subrecipient’s eligibility to receive federal funding and compliance with required federal regulations. [add. 2-17]

- Additional documentation required by program sponsor (e.g., certification of cost or pricing data, biosketches of key subrecipient personnel, etc.)

These documents are expected to conform to all sponsor requirements that apply to the University’s proposal. PIs must also ensure that all materials provided by the proposed subrecipient are in the required format. PIs are encouraged to coordinate with OSP to ensure that the subrecipient materials provided are compliant with University and sponsor guidelines and regulations. For complex proposals involving multiple subrecipients, each subrecipient must provide the documentation listed above; and each subaward will be evaluated separately, based on the information provided.

The PI must request that the subrecipient submit its proposal documents at least two (2) business days before the PI is required to submit the University’s proposal to OSP (see D-2 c.iv.). This will allow both the PI and OSP sufficient time to review the documents and make any required changes before the proposal is due. [rev. 2-12]

c) Considerations when incorporating the subrecipient proposal into the University proposal. [ren. 2-12]

i) Facilities and Administrative (F&A) Rates for Proposals including Subawards:
Proposals including subawards include (at least) two types of F&A costs: Subrecipient F&A costs and University F&A costs. A subrecipient is expected to apply its own federally-negotiated F&A rates and direct-cost bases in the preparation of its budget, unless a lower rate has been authorized by the subrecipient’s institutional official or the F&A rate is limited by the prime sponsor. Alf the subrecipient has a federally negotiated rate, a copy of the subrecipient’s federally-negotiated F&A rate agreement must be submitted prior to proposing the issuance of a subaward. [ren. & ed. 2-12, rev. 2-17]

If a subrecipient does not have a federally-negotiated F&A rate, the University will not allow F&A costs over the deminimus 10% MTDC rate prescribed in 2 CFR Part 200.414 to be included within the subrecipient’s proposal, unless a rate can be negotiated between the subrecipient and the University. The Cost Accounting Unit of OSP is responsible for the negotiation of F&A rates with subrecipients who do not have a federally-negotiated rate. [rev. 2-12, 2-17]

Any waiver of University F&A costs associated with a subaward requires the prior approval of the Vice President for Research and Economic Development pursuant to FSH 5100 J-1 and APM 45.10 C. [rev. 2-12]

ii) Audit Requirements for Proposals including Subawards: If the proposed subrecipient is subject to OMB Circular A-1332 CFR 200, it must provide a complete copy of its most recent independent audit used to meet A-1332 CFR 200 audit requirements, or a link to its audit record at the Federal Audit Clearinghouse, prior to issuance of a subaward. OSP, in accordance with its responsibility for assessing the risk level of the subrecipient, must review the audit and verify that there are no findings that may negatively impact the proposed University award. [ed. 2-17]
iii) Subaward Conflicts of Interest: The University must ensure that there are no conflicts of interest involved in awarding funding to the subrecipient, and that any situation that could result in a conflict is reported and managed, if appropriate to do so, consistent with FSH 5600, 6240, and FSH 3170. In addition to Conflict of Interest as defined in FSH 6240, Conflict of Interest in relation to subrecipients shall also include situations where i) the University PI has ownership or substantial equity in the subrecipient; or -ii) the University PI (or a member of his or her family) will receive individual gain from such an arrangement. Subawards shall not be authorized until a disclosure of the potential conflict of interest is filed and a management plan is approved pursuant to FSH 5600, 5650 and 6240. In certain circumstances, investigators for the subrecipient may also be required to submit disclosures of significant financial interests and comply with University policies on and University application of federal regulations for conflict of interest. Subrecipient must also certify that they have a compliant conflict of interest policy under 2 CFR Part 200.112 and for EPA funding, subrecipient must comply with EPA’s Conflict of Interest policy and 2 CFR Part 200.318. [ren. & rev. 2-12, 2-17]

iv) Administrative Review of Proposal: OSP reviews the University proposal and ensures that all items required of the subrecipient are included. It may be necessary for OSP to clarify costs or other items with the University PI or the subrecipient. In order to allow adequate time for administrative review, all proposals must be submitted to OSP no less than four (4) business days prior to the sponsoring agency’s formal submission deadline. [ren. & ed. 2-12]

d) Inclusion of an Unanticipated Subaward after Submission of Proposal. In certain cases, a PI may determine that a subrecipient is necessary to complete the performance of a project for which a proposal has already been submitted. -PIs seeking to add a subrecipient to a submitted proposal must provide OSP with the information and institutional authorizations normally required of a subaward at the proposal stage. Because such changes to a proposal can affect the scope of work, methodology, and/or budget for a project, the PI should work through OSP to gain the authorized approval of the sponsor. — Subawards will not be issued without sponsor approval, unless such approval is expressly waived by the sponsor. [ren. & rev. 2-12, rev. 2-17]

D-3. Issuance of a Subaward: Upon the receipt of a fully-executed prime award from the sponsoring agency, the PI and OSP shall collaborate in the preparation of the subaward. [ren. 2-12]

a) Unit Requisition. At the request of the PI, the Unit will prepare a University requisition to encumber the funds, using the expense codes E5171 for funding up to $25,000, and E5172 for funding greater than $25,000. This requisition, and the subsequently generated purchase order, will go through the Banner approval process. [ren. & ed. 2-12]

b) Subaward Request Form. The Subaward Request Form, including the relevant attachments, on the OSP website and the approved requisition or purchase order provide OSP with the information necessary for the issuance of a subaward. The subaward will incorporate the terms and conditions of the prime award, as well as the approved scope of work and budget and any terms and conditions specific to the subaward itself. If the scope of work and/or budget for the subrecipient changes, that updated information must be provided to OSP. [ren. & rev. 2-12, rev. 2-17]

The Subaward Request Form may be prepared for submission to OSP at any time, but should not be forwarded to OSP for issuance until the completed and approved requisition number can be included. [rev. 2-12]
c) **Subaward Review by the Office of Sponsored Programs.** Once OSP has received the Subaward Request Form and a purchase order has been approved in Banner, OSP will re-verify that the University is entering into an agreement with a qualified and eligible entity, and assess the “risk level” associated with entering into an agreement. [ren. & rev. 2-12]

If a subrecipient is subject to audit under OMB Circular A-133 2 CFR 200, it will generally be considered low risk, unless there are unresolved audit findings that might negatively affect its performance under the subaward. Subawards for subrecipients considered to present a moderate or high risk to the University will include terms providing additional scrutiny of the subrecipient over the course of the contract, pursuant to 2 CFR Part 200.331. For subrecipients determined to be “moderate” risk, this may include periodic invoice reviews and annual desk reviews. Subrecipients considered to be “high risk” will be contractually required to provide vendor receipts and payroll reports along with their invoices and may not be allowed to rebudget without prior written approval from the University. Subaward terms for high-risk subrecipients will also oblige the subrecipient to submit to biannual desk reviews to ensure that funds are expended properly and other compliance obligations are met. If determined to be appropriate, a change in high-risk status may be granted after two years. Invoice reviews and desk audits are conducted by the OSP Cost Accounting Unit. [rev. 2-1, 2-17]

d) **Special Considerations.** When dealing with foreign institutions, for-profit entities, and small businesses, additional considerations may need to be addressed by the PI and the OSP Contract Review Officer (CRO) (or delegate) during the preparation of a subaward. [ren. & ed. 2-12, rev. 2-17]

i) **Foreign Subrecipients.** Because some federal statutes, regulations and agency procedures may not apply to foreign subrecipients, special care must be taken to ensure that a subaward with a foreign entity contains all terms and conditions necessary to contractually establish the appropriate obligations of the subrecipient and to provide a mechanism for their enforcement. As with subawards to domestic entities, any terms and conditions specific to the prime award must be flowed down to the subrecipient.

ii) **For-Profit Entities.** Subawards issued to for-profit entities may include terms and conditions different from, or in addition to, those included in subawards to non-profit entities. Specific cost principles and administrative requirements are necessary when working with for-profit entities. Because some sponsors are prohibited by statute, agency regulations, or organization charter from extending funding support to for-profit entities, the prime recipient of an award must obtain the approval of the sponsoring agency prior to any collaboration with a for-profit entity. [rev. 2-17]

iii) **Small-Business Subrecipients.** Issues involved in subawarding to small businesses are often a hybrid of the issues mentioned above. As for-profit entities, subawards for small businesses must contain terms and conditions flowed down from the prime award. However, these entities may not be familiar with federal requirements and thus may require additional information regarding compliance.

e) **Subaward Issuance.** After review, OSP will prepare the subaward agreement and forward it to the subrecipient for review and signature by the subrecipient’s authorized official. [ren. & ed. 2-12]

D-4. **Post-Award Stage.** Once the subaward is in place, the PI and OSP will jointly monitor the activity of the subrecipient to ensure programmatic progress and compliance. OSP will provide a copy of the executed subaward to the PI and the Grants Administrator (GA) or College Finance Director, along with a Subaward Checklist to facilitate the monitoring process. [ren. & ed. 2-12, rev. 2-17]
a) **Programmatic and Other Monitoring by the PI.** The University PI bears primary responsibility for monitoring and evaluating the progress of the subrecipient toward fulfilling the programmatic goals and following any required procedures established by the subaward. This responsibility requires that the PI: [ren. & ed. 2-12]

i) Maintain regular contact with the subrecipient in order to verify that the terms and conditions of the subaward are being satisfied. The PI should have a thorough understanding of the prime and subaward terms and conditions to ensure the subrecipient’s adherence to the subaward provisions. OSP will serve as a primary point of reference for the PI regarding questions on terms and conditions, and will collaborate with the PI in answering subrecipient questions related to the terms and conditions, federal regulations, resolution of disputes, and issues related to breach of contract. [ren. & ed. 2-12]

ii) Monitor the substantive progress of the subrecipient by monitoring its progress against the scope of work and any deliverable deadlines included in the subaward. If programmatic progress is unsatisfactory, or if required technical reports or other deliverables are not produced in a competent and timely manner, the PI must work with OSP to address these issues with the subrecipient, documenting any issues raised and their resolution. If subrecipient performance continues to be inadequate, the PI must notify OSP, which will formulate remedial actions to be taken by subrecipient or impose sanctions. [ren. & rev. 2-12]

iii) Personally review and approve invoices submitted by the subrecipient, indicating that the quantity and quality of work completed for the period covered by the invoice was acceptable, and that it was performed in accordance with any timetable included in the subaward. By this approval, the PI also affirms that the expenditures for the subrecipient’s portion of the project are reasonable, allowable, and allocable as defined by [OMB Circular A-21, § (4)(d)(1)].2 CFR Part 200 Subpart E. Entailed in the review of subrecipient invoices is an evaluation of the subrecipient’s effort reporting and cost sharing contribution (if such commitments are included in the subaward) and of its application of the appropriate F&A rate. [ed. 2-17]

| Note: If a PI is not able to provide review and approval of the invoice in person, via email, fax, or other means of written communication, the PI may provide a written authorization for a person with firsthand knowledge of the technical performance of the subrecipient to sign during the period of unavailability. Notwithstanding the above, in the event of extraordinary circumstances, such as a dispute in relation to payment, OSP may sign off on and process an invoice for payment. In such event, OSP shall verify that payment to the subrecipient is warranted based on performance and factual circumstances. [ren. & ed. 2-12] |

iv) Verify that any human subject, animal use, biosafety, or other compliance approvals required by the work performed by the subrecipient are properly secured and maintained for the life of the subaward. If the subrecipient experiences a lapse in such approvals, the subrecipient is responsible for notifying the University. If the PI obtains knowledge of such lapse, they must notify OSP immediately. [ren. & ed. 2-12]

v) Ascertain whether the scope of work and/or budget for the subaward must be modified in order to allow additional time, funding, etc. If the PI determines that alteration of the subaward is required, timely notice must be provided to OSP (see D-6, Subaward Modifications). [ren. & ed. 2-12]

vi) Assist OSP in communicating with the subrecipient concerning any questions that may arise during the performance of the subaward and with audit inquiries. [ren. & ed. 2-12]
Please see FSH 5100-H on obligations of the PI pertaining to the conduct of research supported by sponsored projects. [ed. 2-12]

b) Fiscal Monitoring. Fiscal monitoring of the subaward is a responsibility shared by the PI, unit administrator/college finance director, and OSP, with primary responsibility resting with the PI. Invoices approved and signed by the PI should be submitted to the unit administrator or college finance director for tracking of expenses and cost share. The invoice is then forwarded to OSP for review before being submitted to Accounts Payable. OSP uses submitted invoices as one means of monitoring compliance with award terms and conditions. [ren. & rev. 2-12]

c) OMB Circular A-133 Audit and Other Compliance Monitoring. As a prime recipient and a pass-through entity of federal awards, the University is required to monitor the activities of subrecipients to ensure that their portions of sponsored projects are performed in compliance with federal regulations, OMB Circular A-133, 2 CFR 200.501 audit regulations, and the provisions of the award and the subaward. In addition to the ongoing monitoring of subrecipient invoices, OSP regularly reviews subrecipient audit reports and, if necessary, performs desk reviews to ensure compliance. [ren. & ed. 2-12, ed. 2-17]


a) Corrective Action. If an audit reveals that the subrecipient is not in compliance with federal regulations, audit regulations, or provisions of the subaward, OSP will issue a management decision on the audit findings. -If the subrecipient has already taken steps to correct the finding, this will be so noted in the management decision. -The management decision will state whether a finding is sustained, explain the reasons for the conclusion, and identify both the corrective action to be taken by the subrecipient and the timeframe in which this action must be completed. -The subrecipient is responsible for developing and implementing measures to correct all audit findings and must submit the corrective action plan to OSP for use when assessing subrecipient conformance with OMB Circular A-133, 2 CFR 200 requirements. -OSP will approve the proposed action plan and will modify the plan as it deems necessary to rectify the audit finding. -The PI and unit will be informed of subrecipient noncompliance and will be asked to assist in monitoring the implementation of the approved corrective action plan by the subrecipient. - (See OMB Circular A-133, §§ 315, 400(d), 405) 2 CFR Part 200). [ren. & ed. 2-12, ed. 2-17]

b) Sanctions. OSP may impose sanctions on the subrecipient for its failure to: undergo an audit in keeping with OMB Circular A-133, 2 CFR 200 requirements and/or special terms and conditions of the subaward agreement; undertake the performance of the subaward with reasonable diligence in adhering to applicable federal and state regulations and subaward terms and conditions; and/or submit or carry out a corrective action plan. Under such circumstances, OSP may withhold payment, withhold or disallow overhead costs, or suspend the subaward until necessary corrective measures are taken by the subrecipient. If resolution of identified issues does not occur within ninety (90) days, OSP will notify the subrecipient that it has thirty (30) days to comply or it will be considered to be in breach of the subaward agreement and the agreement will be terminated. [ren. & ed. 2-12, ed. 2-17]

D-6. Subaward Modifications. While the terms and conditions of a subaward usually are fixed for the duration of the contract, it may become necessary to modify terms and conditions of the subaward in order to ensure the success of the entire project. Should it be determined that amendments to the subaward are necessary, the PI must first contact OSP in order to determine whether the University has the authority under the prime award to
alter the subaward. If the University does not have this authority, the PI will need to work with OSP to obtain approval for the proposed subaward modification(s) from the sponsor. When a modification is required, the PI shall complete and submit a Request for Subaward Amendment Form to OSP. If additional funding is being provided, a Change Order to the existing purchase order must be completed in Banner prior to the modification being completed. After OSP receives the request form and the change order has been processed in Banner, if required, OSP will prepare an amendment to the subaward, incorporating the approved modifications into the subaward and will send the amendment to the subrecipient. A copy of the subaward amendment will be provided to the unit once it has been fully executed. [ren. & ed. 2-12, ed. 2-17]

D-7. Subaward Closeout. A subaward is considered closed when its performance period has come to an end and the conditions of the subaward have been fully met. Before a subaward can be closed out the following tasks must be completed: [ren. & rev. 2-12]

• An invoice marked as “final” and certifying that all costs were made in accordance with the subaward conditions must be received within the contract deadline.
• Before signing off on the invoice, the PI must verify that any required technical reports have been completed and obtained and that all provisions of the subaward have been fulfilled.
• Any closeout reports required by the prime sponsor (e.g. invention disclosure, property) must be received.
• Disposition of any equipment purchased under the subaward must be finalized. A determination must be made on whether this equipment may be vested with the subrecipient, or if title remains with the prime sponsor or the University.

Payment of the final invoice may be withheld until all required documents and deliverables have been received and approved. [ed. 2-12]

E. Contact Information. For questions or requests for additional information please contact the Office of Sponsored Programs at 208-885-6651 or osp@uidaho.edu. [add. 2-12]

F. Sources of Federal Guidelines: [ren. & ed. 2-12]


F-2. OMB Circular A-133: Audits of States, Local Governments, and Non-Profit Organizations.


F-4. Federal Acquisition Regulations. Awards [rev. & ren. 2-17]