

# New York University

## UNIVERSITY POLICIES

<b>Title:</b>	Managing Subawards Issued by NYU
<b>Effective Date:</b>	August 1, 2021
<b>Supersedes:</b>	December 1, 2017
<b>Issuing Authority:</b>	Office of Sponsored Programs/Sponsored Programs Administration
<b>Responsible Officer:</b>	Associate Vice Provost for Research; Assistant Vice President for Grants, Gifts, Investment Accounting and Compliance

### **Background**

New York University (NYU) has a long tradition of successful collaboration with external partners in the conduct of sponsored projects. These collaborations generally involve the issuance of a subaward where NYU, as the prime recipient and pass through entity, issues an agreement to a collaborating entity, as the subrecipient, to carry out a portion of the programmatic effort on a sponsored award.

As a recipient of federal funds, NYU must comply with the Office of Management and Budget (OMB)'s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR §200) ("[OMB Uniform Guidance](#)"), specifically sections §200.331 and §200.332, which outline requirements for pass-through-entities in assessing and managing relationships with subrecipients, the issuance of subawards and monitoring of subrecipient performance.

### **Policy Statement**

It is the policy of NYU to comply with the requirements of the OMB Uniform Guidance and other applicable regulations as well as sponsor specific requirements when assessing the programmatic, financial and administrative capabilities of each Subrecipient and pertaining to the development, negotiation, execution, management and monitoring of Subawards.

### **Purpose of this Policy**

The purpose of this policy is to promote NYU's compliance with OMB Uniform Guidance and other applicable regulations as well as sponsor specific policies governing Subawards and to provide guidance to the NYU research community in the development, execution, management and monitoring of subawards.

## Scope of this Policy

This policy applies to all Subawards issued under sponsored projects awarded to NYU WSQ schools, departments and units and to NYU Abu Dhabi, NYU Shanghai and its global sites. This policy is applicable to all schools, departments, units and personnel of the University involved in administering subawards.

## Definitions:

**Pass-through Entity (PTE):** A non-Federal entity that provides a subaward to a subrecipient to carry out part of a federal program. NYU serves as the PTE for subawards issued under its federally funded sponsored projects.

**Subrecipient** – A non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program. The Subrecipient is responsible for adhering to the terms and conditions of the subaward issued by the PTE, including flow-downs based on the prime award issued by the federal sponsor.

**Subaward** –An agreement issued to carry out a portion of the programmatic effort under a federal award.

## Roles and Responsibilities

NYU's Office of Sponsored Programs and Sponsored Programs Administration, in accordance with UG (2 CFR §200), will:

- Make a determination regarding whether or not the proposed agreement with the collaborator constitutes a subaward or a procurement transaction
- Ensure that subawards are clearly identified as such to the subrecipient. See 2 CFR § 200.332 [\*Requirements for pass-through entities\*](#)
- Initiate, negotiate and execute all subaward agreements on behalf of NYU as the PTE on sponsored projects
- Conduct risk assessments of subrecipients to inform monitoring activities
- Review subrecipient audit findings and take appropriate steps to inform monitoring

## Principal Investigators and Departmental Staff

- Understand NYU and sponsor policies and procedures governing subawards
- Provide all necessary documentation (scope of work, budget, justification, signed statement of intent) and other project/sponsor-specific documents required for subaward issuance
- Oversee programmatic performance of the work being performed by the subrecipient
- Review subrecipient expenses and attest to their allowability, allocability and reasonableness through the approval of subaward invoices

- Ensure all project related deliverables (programmatic/technical/financial/invention reports) are received timely from the subrecipient

### **Procedures for Implementation:**

OSP and SPA have developed a companion [Subaward Operations Guide](#) to support implementation of this policy which provides a complete overview of NYU's procedures governing the management of Subawards, inclusive of subaward initiation, subrecipient risk assessment, subaward issuance, subrecipient monitoring and closeout.