



## **US Subaward-Richtlinie der Universität Zürich**

**(vom 18. Mai 2021)**

### *Die Universitätsleitung*

gestützt auf das Reglement betreffend finanzieller Interessenskonflikte bei Forschungsbeiträgen der US-amerikanischen National Institutes of Health an der Universität Zürich (Reglement NIH) vom 8. Mai 2014,

*beschliesst:*

### **1. Abschnitt: Zweck und Geltungsbereich**

§ 1. Diese Richtlinie definiert Rollen und Verantwortlichkeiten des Subrecipient Monitorings. Diese Richtlinie gilt für alle Fakultätsmitglieder, Trainees/Studierende und Mitarbeitende der Universität Zürich, die in die Auftragsvergabe und Administration von *Subawards* von öffentlichen US-amerikanischen Förderinstitutionen involviert sind.

### **2. Abschnitt: Grundsatz**

§ 2. Die Universität Zürich übernimmt bezüglich der Administration und des Monitorings der *Subawards* die Verantwortung für die regelkonforme Übereinstimmung mit den Vorgaben des *Office of Management and Budget (OMB) Federal Regulation 2 CFR part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"*. Dies in Übereinstimmung mit dem Reglement NIH<sup>1</sup> bzw. den geltenden Reglementen der jeweiligen US-Forschungsförderer. Als *Prime Recipient* (Hauptantragsteller) bleibt die Universität Zürich verantwortlich für das Verwalten der Beiträge und das Einhalten der Leistungsziele beim Verleihen von *Subawards*.

### **3. Abschnitt: Definitionen**

§ 3. <sup>1</sup>Ein "Award" ist eine finanzielle Förderung in Form eines Beitrags (Grant) oder eines Vertrages (Contract) mit definiertem Auftragsumfang mit einem festgelegten Ziel.

<sup>2</sup>Eine oder ein "Subrecipient" ist die Rechtsperson, welcher ein *Subaward* verliehen wird. Sie oder er ist der Universität Zürich rechenschaftspflichtig bezüglich der Verwendung der bereitgestellten Mittel.

<sup>3</sup>Ein "Subaward" ist ein Award mit finanzieller Unterstützung von der Universität Zürich (*Prime Recipient*), verliehen an eine qualifizierte Organisation für die Durchführung eines substantiellen Anteils des Programms, welches durch den *Prime Award* finanziert wird. Der *Subaward* beinhaltet keine Beschaffung von Waren und Dienstleistungen, die durch einen *Prime Award* finanziert werden; bspw. werden Verkaufende/Dienstleistende nicht als *Subrecipients* betrachtet.

### **4. Abschnitt: Zuständigkeiten und Aufgaben**

§ 4. <sup>1</sup>Die Zuständigkeiten und Aufgaben zwischen Principal Investigator, EU GrantsAccess und Drittmittelmanagement sind folgendermassen verteilt:

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<sup>1</sup> Reglement betreffend finanzieller Interessenskonflikte bei Forschungsbeiträgen der US-amerikanischen National Institutes of Health an der Universität Zürich (Reglement NIH)



<sup>2</sup> Der Principal Investigator (PI) ist zuständig

- a. für das formale Beantragen von *Subawards*,
- b. für die zeitnahe Prüfung der fälligen Projektberichte, wobei Unklarheiten, die identifiziert werden, dokumentiert, untersucht und geklärt werden und die Dokumentation beim PI aufbewahrt wird,
- c. für die Sicherstellung, dass die Projektberichte und Rechnungen des *Subawards* innerhalb des im *Subaward* festgehaltenen Zeitrahmens eingehen,
- d. für die Überprüfung jeder Rechnung, dass die Arbeiten in zufriedenstellendem Mass abgeschlossen wurden und dass der Fortschritt im Verhältnis zu den übernommenen Kosten angemessen ist,
- e. für das Verlangen einer Klärung vom *Subrecipient*, sofern Kosten unangemessen, nicht zuweisbar, unzulässig oder unklar erscheinen,
- f. für das Informieren des *Subrecipients* über nicht gerechtfertigte Kosten und das Einverlangen einer überarbeiteten Rechnung ohne die aberkannten Kosten.

<sup>3</sup> EU GrantsAccess ist zuständig

- a. für das Einholen der *University of Zurich Subrecipient Annual Compliance Form* (vgl. Anhang 2),
- b. für das Ausstellen des *Subawards* unter Einbezug der notwendigen Bedingungen des *Prime Awards* und das Erfassen der Nummer des *Catalog of Federal Domestic Assistance* (CFDA) und des Titels für jeden direkten oder weitergeleiteten *US-Subaward* (*federal or federal pass-through*) und das Einfügen anderweitiger Erkennungsinformationen, falls die CFDA-Information nicht verfügbar ist,
- c. für die Information des PIs und des Drittmittelmanagements über zusätzliche im *Subaward* enthaltene Bedingungen,
- d. für die Zustellung einer Kopie des rechtsgültigen *Subawards* an den PI und das Drittmittelmanagement,
- e. für die Aufbewahrung der Compliance-Dokumentation für den Fall, dass der *Subawardee* das Reglement betreffend finanzieller Interessenskonflikte der Universität Zürich anwendet.

<sup>4</sup> Das Drittmittelmanagement ist zuständig für die Überprüfung jeder Rechnung des *Subrecipients*.

## **5. Abschnitt: Inkrafttreten**

§ 5. Diese Richtlinie tritt am 18. Mai 2021 in Kraft.



**University of Zurich US Subaward Procedure**

<b>Confirm that the Subaward is authorized</b>	<b>Responsibility</b>
Formally request Subaward agreements.	PI
Confirm that the Subaward is included in the budget awarded by the federal agency.	EUGA
Make sure that the proposed budget has been fully funded or the Subaward amount has been adjusted, as needed	EUGA
Confirm that University of Zurich has a complete Subaward packet on file, including a letter of commitment, scope of work, and budget.	EUGA
By reviewing the Subaward packet, confirm that the recipient organization classifies as a subrecipient, as opposed to a contractor, for the purposes of this project. See Section 330 of the Uniform Administrative Requirements (2 CFR 200).	EUGA
Check to be sure that the PI is ready to have the subaward issued.	EUGA

If any of the above is not the case, address it before moving on to the next steps.

<b>Assess the recipient's readiness for the Subaward</b>	<b>Responsibility</b>
Obtain the subrecipient's DUNS number.	EUGA
Check the System for Award Management (SAM) to confirm that the subrecipient is not on the excluded parties list and print that results page for the grant file. If subrecipient is on the list, stop the process here.	EUGA
Send the "Subaward Annual Compliance Form" to help assess the organization's readiness to manage federal funds.	EUGA

If any of the above is not the case, address it before moving on to the next steps.

<b>Issuing of Subawards</b>	<b>Responsibility</b>
Clearly describe the specific tasks in the Description of Work (DoW) for the subawardee and specify the allocated budget.	PI
Issue the Subaward and include the necessary terms and conditions from the Prime Award. Also include the Catalog of Federal Domestic Assistance (CFDA) Number and title for any federal or federal pass-through Subaward. Other identifying information will be included when the CFDA information is unavailable	EUGA
As a general rule, use the Federal Demonstration Partnership (FDP) subaward agreement forms	EUGA
Whenever possible issue a fixed amount subaward (2 CFR 200.332) and obtain written approval from the Federal awarding agency	EUGA
Submit the agreement to the subrecipient's grants office or the identified contact, with scope of work and budget attached.	EUGA
As needed, negotiate the agreement, consulting with "Drittmittelmanagement" and the PI as the situation require	EUGA, 3M, PI
Inform the Principal Investigator and "Drittmittelmanagement" of the additional terms and conditions included in the Subaward.	EUGA
Finalize the agreement, securing the appropriate signatures.	EUGA
Provide the PI and "Drittmittelmanagement" with a copy of the fully executed Subaward.	EUGA



**University of Zurich US Subaward Procedure**

<b>Conduct ongoing monitoring of the subaward</b>	<b>Responsibility</b>
Review of technical performance reports or other specified deliverables in a timely manner. Any issues must be documented, investigated, resolved, and the documentation retained in the Department's files	PI
Ensure that the technical reports and invoices from the Subaward are received within the timeframe specified in the Subaward.	PI
Verify for each invoice that the work is completed in a satisfactory manner and there is adequate progress compared to costs incurred.	PI
Maintain Compliance documentation in case the Subawardee adopts the University of Zurich's FCOI policy.	EUGA
In case of cost based Subaward: Review of each Subrecipient invoice for the following: <ul style="list-style-type: none"> <li>o Costs are reasonable, accurate, allowable, allocable, and properly documented.</li> <li>o Costs on a cost-reimbursable project have been charged based upon actual expenses, rather than an allocation of the budget. (For example, billing exactly 1/12 of the budget per month is usually not allowable.)</li> <li>o F&amp;A costs have been calculated correctly.</li> <li>o Cost-sharing requirements are being met and reported regularly throughout the life of the Subaward.</li> <li>o Cost-reimbursable invoices identify current period and cumulative expenses.</li> </ul>	PI
In case of Fixed price Subaward: Identify deliverables/tasks which are being billed, award amount for each deliverables/tasks, and timeline/due dates (if any) for the deliverables/tasks.	
Request of clarification of charges that appear unreasonable, unallocable, unallowable, or unclear of the subrecipient.	3M
Notify the Subrecipient of the disallowance and request a revised invoice with the disallowed expenses removed	PI
Annually request the subrecipient's Annual Compliance Form (including A-133 audit questionnaire)	EUGA
Review the Annual Compliance Form (Sections A, B and C)	EUGA
Review the Annual Compliance Form (Sections D, E, F and H)	3M

**Glossary**

PI: Principal Investigator

EUGA: EU GrantsAccess, Office for International Research Programmes of the University of Zurich and Eth Zurich

3M: "Drittmittelmanagement"

**Related Procedures and Guidelines**

University of Zurich US Subaward Policy

University of Zurich Subaward Annual Compliance Form



University of Zurich Subrecipient Annual Compliance Form

A. Subrecipient Information

Subrecipient Name: ..... Address: .....
City ..... ZIP: ..... Country: .....
DUNS Number: ..... Organisation Type: .....
Registered in SAM? O yes O no Exp. Date of Current SAM registration: ..... EIN: .....
Project Title: .....
Prime Sponsor/NoA#: .....
University of Zurich PI: .....

B. Subrecipient Eligibility

1. yes no

Is the subrecipient organization, its Principal Investigator, or any other employee or student participating in this project presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in any US federal department or agency?

2. yes no

Is the subrecipient organization delinquent on repayment of any federal debt including direct guaranteed loans and other dept as defined in OMB Circular A-129, Managing Federal Credit Programs?

If "yes" to either question: It will not be possible to establish a subaward and this form does not need to be completed. If no, proceed to question 3.

3. yes no

Subrecipient is currently registered in System for Award Management (SAM) and will keep registration current throughout the lifetime of the award.

4. I confirm

The recipient of any award for research, development and / or demonstration must comply with all applicable U.S. and Swiss laws regarding export control.

C. Certifications

- 5. Facilities and Administrative (F&A) Rates included in this proposal have been calculated based on:
o Subrecipients federally negotiated F&A (Rate agreement attached or URL provided)
o A de minimis rate of 10 % of modified total direct costs (MTDC) in accordance with 2 CFR 200.414(f) or 8% MTDC for NIH funded projects
o Other rates (please specify in the comments section)
6. Fringe benefit Rates included in this proposal have been calculated based on:
o Rates consistent with or lower than the subrecipients federally negotiated rate (Rate agreement attached or URL provided)
o Other rates (please specify in the comments section)
7. Human subjects: This subaward includes research with human subjects



## University of Zurich Subrecipient Annual Compliance Form

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- no
- yes (Federal Wide Assurance #: .....; Institutional Review Board Registration #: .....)  
If yes, copies of the approval must be provided before a subaward agreement will be issued.

8. **Animal Subjects:** This subaward includes research with animal subjects:

- no
- yes (Animal Welfare Assurance #: .....)  
If yes, copies of the approval must be provided before a subaward agreement will be issued.

9. **Recombinant DNA and Transgenic Organisms:** This subaward includes research with Recombinant DNA and/or Transgenic Organisms:

- no
- yes  
If yes, a copy of the Institutional Biosafety Committee (IBC) approval must be provided before the subrecipient agreement will be issued

10. **Conflict of Interest Policy** (as defined in 42 CFR part 50 Subpart F and 42 CFR part 94)

- Subrecipient certifies that it has an active and enforced Conflict of Interest policy that is consistent with the provisions of 42 CFR Part 50, Subpart F "Responsibility of applicants for Promoting Objectivity in Research " and 45 CFR Part 94 "Responsible Prospective Contractors"
- Subrecipient does not have an active and/or enforced Conflict of Interest policy but agrees to adopt UZH's policy.

## D. Audit Certifications and Financial Questionnaire

11. **General Information:**

- Your organization certifies that its financial system is in accordance with generally accepted accounting principles (GAAP) or the local statutory accounting principles.
- Your organization has the capability to identify, in its accounts, all federal awards received and expended and the federal programs under which they were received and maintains internal controls to assure that it is managing federal awards in compliance with applicable laws, regulations, and the provisions of contracts or grants;
- Your organization complies with applicable laws and regulations and can prepare appropriate financial statements, including the schedule of expenditures of federal awards.

12. **Uniform Guidance Single Audit** requirements:

- Subrecipient receives an annual audit in accordance with Uniform Guidance Single Audit requirements (please attach the most recent audit report)
- Subrecipient receives an annual program specific Audit (please attach the most recent audit report)
- Subrecipient does not receive an annual audit in accordance with Uniform Guidance Single Audit requirements because
  - Subrecipient expended less than 750'000 \$ in Federal Awards during the most recent fiscal year
  - Other (explain in Comments Section C)

If subrecipient did not receive a single audit, please proceed with the financial status questionnaire (Section E).



University of Zurich Subrecipient Annual Compliance Form

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**E. Financial Status Questionnaire**

13.  yes  no  
Does your organization have its financial statements reviewed by an independent public accounting firm?  
**If so, please enclose a copy of your most recent audited financial report with your response**
14.  yes  no  
Are duties separated so that no one individual has complete authority over an entire financial transaction?
15.  yes  no  
Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts?
16.  yes  no  
Other than financial statements, has any aspect of your organization's activities been audited within the last two years by a governmental agency or independent public accountant?  
If yes, please explain:

**CASH MANAGEMENT**

17.  yes  no  
Are Federal funds deposited in a separate bank account or accounted for through grant-loan fund control accounts?
18.  yes  no  
Are all disbursements properly documented with evidence of receipt of goods or performance of services?
19.  yes  no  
Are all bank accounts reconciled monthly?

**PAYROLL**

20.  yes  no  
Are payroll charges checked against program budgets?
21. What system does your organization use to control paid time, especially time charged to sponsored agreements?

**PROCUREMENT**

22.  yes  no  
Are there procedures to ensure procurement at competitive prices?
23. Is there an effective system of authorization and approval of:  
 Capital equipment expenditures?  Travel expenditures?

**PROPERTY MANAGEMENT**

24.  yes  no  
Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?



**University of Zurich Subrecipient Annual Compliance Form**

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25.  yes  no  
Are there effective procedures for authorizing and accounting for the disposal of property and equipment?

26.  yes  no  
Are detailed property records periodically checked by physical inventory?

27. Briefly describe the organization's policies concerning capitalization and depreciation.

**COST TRANSFERS**

28. How does the organization ensure that all cost transfers are legitimate and appropriate?

**INDIRECT COSTS**

29.  yes  no  
Does the organization have an indirect cost allocation plan or a negotiated indirect cost rate?

Explain.

30.  yes  no  
Does the organization have procedures which provide assurance that consistent treatment is applied in the distribution of charges to all grants?

**COST SHARING**

31. How does the organization determine that it has met cost-sharing goals?

**COMPLIANCE**

32.  yes  no  
Does your organization engage in any lobbying or partisan political activity which is charged, directly or indirectly, to a federally-assisted program

33.  yes  no  
Does your organization have a formal system for complying with the Davis -Bacon Act?

34.  yes  no  
Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements?

35.  yes  no  
Does your organization have a cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursement of those funds?

36.  yes  no  
Is your organization familiar with Federal financial reports so that they will be completed in an accurate and timely manner when required?





University of Zurich Subrecipient Annual Compliance Form

37. Under which program(s) if any, does your organization receive Federal Student Financial Assistance Funds?

[Empty text box for question 37]

38. What was the dollar volume of Federal awards to your organization during the last fiscal year?

[Empty text box for question 38]

39. Please provide a list of recent grants, contracts or cooperative agreements your organization has received from UZH (please include Subaward or PO #s).

[Empty text box for question 39]

F. Banking / Wire transfer information

Name and address of Bank: .....

Name and address of account holder:.....

Account Number / IBAN: .....

Swift Code Number: .....

G. Comments

H. Attachments

- Radio button options for attachments: (REQUIRED) Recent Financial Statements External Review or Audit Report, Financial Statements, Audited or Unaudited, Indirect Cost Rate Agreement, List of Awards from federal funds.

G. Approval of Subrecipient

As Authorized Official of Subrecipient I certify that I have completed this Subrecipient Monitoring Questionnaire in its entirety, and that all the information provided regarding my organization's finances and fiscal policies, in this document, and any attached documentation, is true and correct.

Name:

Title:

Date:

Signature: