

**UNIVERSITY OF SOUTH FLORIDA**  
**Research & Innovation**  
**Sponsored Research Guidelines**

**SUBAWARDS AND SUBACCOUNTS**

Rev. August 2018

Research and training grant awards made to USF may contain provisions for subprojects that need to be administered separately from the USF prime account. To ensure accountability and appropriate administration of these subprojects, subawards and subaccounts will be established, when appropriate.

Subawards will be assigned an account number based on the department and college of the subawardee. The subaward amount, including both direct costs and facilities and administrative costs (“F&A costs,” also known as overhead or indirect costs) will be determined by principal investigator (“PI”) of the prime account and the subawardee before the establishment of the subaward account.

Normally, the applicable direct costs and F&A costs will be automatically included in the subaward budget. However, other arrangements may be negotiated, with written concurrence of all interested parties, before the establishment of the subaccount. Documentation of variances must be included in the official grant files in the USF Sponsored Research.

The documentation required to establish a subaward account includes:

1. Proposal Review and Certification Form (Internal Form) signed by the PI, Department Chair, and Dean (or appropriate unit head).
2. Resource Transfer Form signed by the PI on the prime award.
3. Grant Budget Release form signed by subawardee.
4. Scope of Work.

**Please note the following documents:**

**Checklist for Subrecipients (PDF)**

<https://www.usf.edu/research-innovation/documents/about-usfri/checklist-for-subrecipients.pdf>

**Subrecipient Information and Compliance Certification Form (PDF)**

<https://www.usf.edu/research-innovation/sr/documents/sub-info-compliance-cert-form.pdf>