

**Attachment 4**  
**WSU SUBAWARD AGREEMENT 108815 «Subaward \_\_\_\_\_»**

**Invoicing Requirements**

1. Invoices must be submitted monthly in triplicate to Financial Contact as referenced in Attachment 3.
  - Sub-recipient must have in place the requisite policies, procedures and personnel to ensure stewardship of Federal Funds and management of federally supported projects, specifically including standards for financial management and procurement.

This is a **Cost Reimbursable Sub-Award Agreement**, which means that Sub- Recipient must have the capacity to pay vendors **directly**, (this includes any subcontractors and/or consultants). After Sub-Recipient vendors have been paid, reimbursement invoice may be submitted to the Prime Recipient (Washington State University) as per the invoice instructions in Article 2 of the General Terms and Conditions for payment, including copies of the following supporting documentation:
  - Documentation from Sub- Recipient accounting system of salaries and wages paid from the grant. This should include the individual paid, amount charged to the grant and if paid hourly, the number of hours and rate.
  - Copies of all receipts, statements and/or invoices from vendors.
  - All travel expenses should be recorded on a [Travel Detail Sheet](#) or other form with comparable detail. Copies of hotel, air travel, rental car and other travel expenses are required. Meal and gas receipts are required unless you are using meal and mileage per diems, in accordance with Sub- Recipient’s approved budget.

Totals from supporting documentation must equal the amount requested on Sub- Recipient ‘s invoice.
2. Click on the following URL for additional information regarding invoice requirements and the Western ERME Center’s general project orientation page: <http://westrme.wsu.edu/award-management/tools-for-project-directors/>
3. Invoices must report any program income generated.
4. Invoices must include the following:
  - Invoices should be on Sub-Recipient’s letterhead
  - Current costs and cumulative costs (including cost share and program income if applicable)
  - Reference subaward number 108815 «Subaward \_\_\_\_\_»
  - Certification as to truth and accuracy of invoice
  - Invoicing period
  - Prime Recipient name and address
  - Sub-Recipient’s remittance address

Invoices not including these items will be returned to the Sub-Recipient.
1. Final invoice payment shall be held pending receipt, review and approval by the Prime Recipient of the final project report.

**Reporting Requirements**

1. Reports must be submitted through the online Extension Risk Management Education Results Verification System (RVS). The reporting system can be accessed at: <http://rvs.umn.edu/Home.aspx>

Online Progress Reports are due:	July 3, 2017
	October 2, 2017
	January 2, 2018
	April 2, 2018
	July 2, 2018
Online Final Report is due:	October 15, 2018

Sections of the Full Proposal (Project Overview, Proposed Risk Management Results, and Project Steps) are already available online for project directors to report against. Use the Progress Reports to report progress towards Projects Steps and Proposed Results that have been completed in each quarter. Project Steps may be modified to reflect changes in the plan of work. The proposed risk management results may not be edited unless prior communication has taken place with the Western ERME Center and approval has been received from the Center’s Director or Associate Director. The purpose of this award is for the project to deliver the identified producer risk management results. Other comments pertinent to the successful delivery of the project, including producers’ ability to accomplish the proposed risk management results, may be provided in the Progress Notes section of the report. Additional Progress Reports may be submitted anytime throughout the 18-month project period.

2. Upload of Project Materials

- a. All project promotional and educational materials in digital form may be uploaded to the reporting site as they are developed and are required as part of the Final Report.
  - b. Evaluations and/or assessment tools used to measure risk management results are required to be uploaded, as are summaries and/or compilations of evaluation results as they are conducted throughout the program year and after the completion of the project.
3. The Final Report, which must include promotional and project educational materials in digital form, is due by October 15, 2018. Final Payment will be contingent upon the completion of a satisfactory Final Report, submitted online, that has been reviewed and approved by the Western Center's Director.

The success of a project is measured by the risk management results that the participants gain. The primary focus of the Final Report is to report on the risk management results through measuring and verifying what the participants have learned, achieved and applied. Other information is asked for as well that summarizes how the project led to risk management results for the producers.

4. Digital copies of all promotional and project materials (referenced in 2a above), that have been uploaded thru the online reporting system (Results Verification System), will become a public document and will be made available for viewing through the national Extension Risk Management Education website: <http://www.extensionrme.org> The Final Report for the project will be linked with these materials for others wishing to explore successful projects.

#### **Match Requirement**

1. Not Applicable

#### **Additional Requirements**

1. Sub-recipient, as identified on face page of subaward, must provide a copy of Attachment 4 to the Sub-recipient's Project Director.
2. Acknowledgement of Support:  
The Sub-recipient is responsible for assuring that an acknowledgement of support is made in any presentations or media releases and on project materials of work funded by this grant.  
"This material is based upon work supported by USDA/NIFA under Award Number 2012-49200-20030."

#### **Logo Requirement:**

The Sub-recipient is to use both the USDA/NIFA Identifier and the Western ERME Center's logo on all printed materials including those produced in electronic formats. These logos will be provided electronically in print ready format to Sub-recipient's Project Director after execution of the subaward.

<http://westrme.wsu.edu/award-management/reporting/>

3. Unallowable Costs  
The following is a list of selected items of costs which are usually unallowable. This list is not all inclusive. For more information on whether costs are allowable, please refer to Section J., General Provisions for Selected Items of Cost, in the Office of Management and Budget Circular A-21: [http://www.whitehouse.gov/omb/circulars/a021/a21\\_2004.html](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html).
  - Alcoholic beverages
  - Entertainment costs
  - Promotional give away items such as tote bags, coffee mugs, t-shirts, etc.
  - Incentives such as gift certificates, cash, etc. given to entice participation in meetings, surveys, and other events.
  - Rent for grantee owned facilities
  - Award ceremonies
  - Receptions
  - Proposal writing costs
  - Meals:
    - a. Business meals may not be charged as project costs when individuals decide to go to breakfast, lunch, or dinner together when no need exists for continuity of a meeting. Such activity is considered to be an entertainment cost. In contrast, it is USDA/NIFA's policy that a formal group meeting being conducted in a business atmosphere may charge meals to the project if such activity maintains the continuity of the meeting and to do otherwise will impose arduous conditions on the meeting participants.
    - b. Note: Meals consumed while in official travel status do not fall in this category. They are considered to be per diem expenses and should be reimbursed in accordance with the organization's established travel policies. If you have questions concerning meals please contact your appropriate regional Center.

For budget revisions, and any program delivery concerns, please contact the Western ERME Center:

Jo Ann Warner  
Associate Director  
Western ERME Center  
222 N Havana  
Spokane WA 99202  
Phone: 509.447.2168  
Email: [warnerj@wsu.edu](mailto:warnerj@wsu.edu) Or,  
Heather Schriver  
Phone: 541-891-9190  
Email: [hschriver@wsu.edu](mailto:hschriver@wsu.edu)

For all invoice related questions please contact:

Erin N Buurkarl, Fiscal Analyst  
CAHNRS Business and Finance Office  
Washington State University  
405 Hulbert Hall  
PO Box 646241  
Pullman WA 99164-6241  
509/335-2841  
FAX 509/335-6751  
[erin.buurkarl@wsu.edu](mailto:erin.buurkarl@wsu.edu)

***(SUBRECIPIENT PLEASE COMPLETE THE FOLLOWING WELL AS THE APPROPRIATE CHECK BOXES WITHIN THE  
ASSURANCES SECTION BELOW)  
Sub-recipient Monitoring (A-133)***

5. Copy of annual audit and/or A-133 certification must be submitted prior to award and then annually through the term of the award, if applicable. Person responsible for disseminating audit information:

Name \_\_\_\_\_ Title \_\_\_\_\_

Phone \_\_\_\_\_ Email \_\_\_\_\_

**Assurances**

**BIOSAFETY OF RECOMBINANT DNA**

- Project does not involve recombinant DNA.
- Project involves recombinant DNA and was either approved( ) or determined to be exempt( ) from the NIH. Approval by the Institutional Biosafety Committee (IBC) on \_\_\_\_\_ (Date).

---

**CARE AND USE OF ANIMALS**

- Project does not involve vertebrate animals.
- Project involves vertebrate animals and was approved by the Institutional Animal Care and Use Committee (IACUC) on \_\_\_\_\_ (Date). OLAW Animal Assurances # \_\_\_\_\_.

---

**PROTECTION OF HUMAN SUBJECTS**

- Project does not involve human subjects.
- Project involves human subjects and was approved by the Institutional Review Board (IRB) on \_\_\_\_\_ (Date). Federal Wide Assurance # \_\_\_\_\_.

---

**CONFLICT OF INTEREST**

- The Sub-Recipient certifies by signature to this Agreement that it has a federally compliant conflict of interest policy.

**Attachment 4A**  
**WSU FFATA Reporting Requirements**

**Definition.** “Reporting” includes FFATA Data Elements

**Amendment for Updated Reporting Requirements.** A unilateral amendment may be issued to update reporting requirements in response to any additional requirements or guidance from the OMB or Sponsor including, but not limited to, the definition of terms and data elements, and specific instructions for reporting and report formats.

For more information on FFATA, go to: [www.ffata.org](http://www.ffata.org)

---

**Data to be Reported Prior to Sub-Award Obligation/Action Date**

**A. Sub-Award Project Description**

Sub-Recipient should provide the award title and description of the purpose. The description should capture the overall purpose of the sub-award. Example of project description: “Investment in public transportations: replace four 10 year old electric commuter train cars. In addition, funds will be used to construct a multi-modal Park and Ride facility featuring: commuter parking, transit hub, bicycle accommodations, and a potential future platform.”

Project Description	
---------------------	--

**B. Most Highly Compensated Officers**

Sub-Recipient shall provide the names and total compensation of the five most highly compensated officers of the Sub-Recipient entity if the following items (1) and (2) apply.

If either item (1) or (2) does not apply, the Sub-recipient’s report shall include a statement certifying this.

If these items do apply, but there is no change in the most highly compensated individuals or their total compensation, the Sub-recipient’s report shall include a statement certifying this.

- (1) The Sub-Recipient in its preceding fiscal year received—
- (a) 80 percent or more of its annual gross revenues in Federal awards; and
  - (b) \$25,000,000 or more in annual gross revenues from Federal awards; and

(2) The public does not have access to information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986 [26 USC § 6104].

“Total compensation” means the cash and non-cash dollar value earned by the executive during the Sub-recipient’s past fiscal year of the following (for more information see 17 CFR 229.402(c) (2)):

- (i). Salary and bonus.
- (ii). Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R.
- (iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
- (iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
- (v). Above-market earnings on deferred compensation which are not tax qualified.
- (vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds \$10,000.

**HIGHLY COMPENSATED OFFICERS**

Exempt from reporting compensation (Yes or No)?	
Reason for Exemption ( Specify Reason 1A, 1B, or 2 above)	

**If not exempt, fill in per Section 1512 of ARRA:**

Officer 1 Name	
Officer 1 Compensation	
Officer 2 Name	
Officer 2 Compensation	
Officer 3 Name	
Officer 3 Compensation	
Officer 4 Name	
Officer 4 Compensation	
Officer 5 Name	
Officer 5 Compensation	

**C. Performance Site**

Sub-Recipient shall identify the physical location of the Primary Place of Performance of the Sub-Award

Place of Performance Street Address 1	
Place of Performance Street Address 2	
Place of Performance City	

Place of Performance State (two character code)	
Place of Performance Zip (zip code+ four)	
Place of Performance Congressional District (two digit code)	
Place of Performance Country Code (two character code)	

**D. Sub-Award Agreement data elements**

Sub Recipient DUNS *	«DUNS_»
Sub Recipient Congressional District	
Sub Recipient Legal Name, Address, City, State, Zip	
Sub Recipient EIN	«Tax_ID»
Sub Recipient CCR registration, Yes or No *	Yes

\*If Sub-Award is greater than \$25,000, WSU requires the Sub-Awardee to obtain a DUNS # and register in SAM, if they have not already done so. (For instructions, see FAR 52.204-7).