## UNIVERSITY OF SOUTH FLORIDA Research 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 ("Pl") 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. e1 Tw 36ITSficial 69FB mafilism Tw 36Ipro