

COMPLETION OF SUBRECIPIENT PROFILE QUESTIONNAIRES / COMMITMENT FORMS

The following information is to be used for completion of the various subrecipient profile questionnaires, or subrecipient commitment forms provided to the Agency for completion when an ARS scientist is applying for Federal grant funds as a co-PI with a non-Federal entity . Any questions should be directed to AFM-FMAD. ARS scientists are encouraged to review Office of Ethics guidance regarding participation in university grants:

<https://www.ethics.usda.gov/rules/issuances/09-1-scientists.htm#6.8>.

ORGANIZATION/SUBRECIPIENT INFORMATION

Subrecipient Legal Name:

- Agricultural Research Service (this is the registration name for the Areas in Dun & Bradstreet and SAM)

Subrecipient Address:

- Use the DUNS number/SAM information for the respective Area where the ARS PI is assigned.

Type of organization/organization classification:

- U.S. Federal Government or U.S. Federal Agency or “Other” if neither of the other two options are present.

EIN:

- 720564834

Subrecipient Eligibility:

- USDA-ARS, in accordance with [7 U.S. Code § 450a](#), is eligible to receive funds for the purpose of conducting cooperative research projects).

CERTIFICATIONS

Negotiated federal facilities and administrative (F&A) cost rate:

- N/A or As a Federal government agency, the requirements in the Uniform Guidance to negotiate an indirect cost rate does not apply. ARS policy is that incoming awards are assessed a standard indirect cost rate of 10% of the total award (or 11.111% of total direct costs). This rate is not subject to negotiation. The policy can be viewed at: <https://www.afm.ars.usda.gov/ppweb/pdf/329-05.pdf>
(Do not worry about any mention of the de minimis rate.)

Name of Federal cognizant agency, if applicable:

- N/A

Fringe Benefits Rates:

- Support for labor and benefit charges are time and attendance records and payroll detail listing reports from the financial system (FMMI).
- [Fringe Benefit Rate link](#)

Debarment & Suspension:

- USDA-ARS, as a U.S. Federal Agency, is not subject to debarment and suspension.

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Mandatory Disclosures:

- USDA-ARS, as a U.S. Federal Agency, is not subject to the requirements prescribed at 2 CFR 200.113, Mandatory Disclosures.

Is Government property inventory maintained that identifies purchase date, cost, vendor, description, serial number, location, and ultimate disposition data? Do we have a Government-approved property control system?

- Yes

AUDIT AND FINANCIAL

Required to comply with OMB Uniform Guidance, Subpart F – Audit Requirements?

- No.
- USDA-ARS, as a U.S. Federal Agency, is not subject to OMB Uniform Guidance, Subpart F. U.S. Federal agencies are required to undergo an audit of compliance with applicable provisions of laws, regulations, and contract, and agreements in accordance with the U.S. General Accounting Office, Chief Financial Officers Act (CFO) Act of 1990.
- The cognizant audit agency is the USDA, Office of Inspector General.

Have annual financial statements been audited by an independent audit firm? If yes, provide a copy of the statements for the most current fiscal year.

- USDA-ARS, as a Federal Agency of the U.S. Government, does not issue Annual financial statements. However, the USDA Office of the Chief Financial Officer (OCFO) issues an annual Agency Financial Report that includes all Department mission areas, including ARS. The annual Agency Financial Report is audited by the Office of Inspector General. ARS does not have a standalone financial report.
- Refer to USDA annual audited Agency Financial Reports at: <http://www.ocfo.usda.gov>

Has your organization received any audit findings or have any material weaknesses been identified in either of the two preceding fiscal years?

- No.

Has organization in the preceding fiscal year expended any federal funds in either direct or indirect Federal awards?

- Yes. The Agency receives many Federal awards and subawards from Federal grants.

Does organization adhere to Subpart E Cost Principles of 2CFR200 under the proposed subaward?

- Yes

Does organization have a financial management system that provides records that can identify the source and application of funds for award-supported activities?

- Yes

Does the financial system provide for the control and accountability of project funds, property, and other assets?

- Yes

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Does the organization certify that its financial system is in accordance with generally accepted accounting principles?

- Yes

COST ACCOUNTING STANDARDS NOTICES AND CERTIFICATIONS

Federal agencies are not required to adhere to the Cost Accounting Standards (CAS) board regulations identified in 48 CFR Chapter 99. However, USDA-ARS, a U.S. Federal Agency, is required to follow the [Federal Accounting Standards Advisory Board \(FASB\) Handbook of Federal Accounting Standards and Other Pronouncements, as Amended](#), Statement of Federal Financial Accounting Standards 4 "Managerial Cost Accounting Standards and Concepts"

CONFLICT OF INTEREST

Public Health Service (PHS) Financial Conflict of Interest (FCOI)

- 42 CFR Part 50, DHHS Responsibility of Applicants for Promoting Objectivity in Research for Which Public Health Service Funding is Sought and Responsible prospective Contractors; Final Rule, sec. 50.603 of the regulation *expressly excludes federal agencies* from the definition of "Institution." Universities are not required to provide FCOI information, as specified in Section 50.604(c) – "Institutional responsibility regarding conflicting interests of investigators," *concerning university collaborators who are employees of federal agencies.*
- Respond as "N/A" to Federal agencies and their employees.

Conflict of Interest:

- USDA-ARS, as a U.S. Federal Agency, is not subject to the requirements prescribed at 2 CFR 200.112 and 2 CFR 200.318. USDA-ARS employees are subject to the Ethics in Government Act of 1978, as amended; the criminal conflict of interest statutes at 18 USC § 201 through 209; Executive Order 12674; and 5 CFR Part 2635 subparts A through I.

OTHER

Has any new system been recently put in place or has there been any change to the existing system (e.g. accounting, information, management, etc.)? (2CFR200.331)

- No

Compliance with the Federal Funding Accountability and Transparency Act (FFATA):

- USDA-ARS, as a U.S. Federal Agency, is exempt from reporting executive compensation in accordance with the FFATA.

Department/Agency policies and/or procedures exist for:

- Pay rates and benefits
- Time and attendance
- Leave
- Travel
- Purchasing
- Use of Animals/Human Subjects/Recombinant DNA
- Conflict of Interest

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- Export Control
- Discrimination

NAICS Code: This information can be found in SAM under your DUNS #. Once you have searched for your DUNS number in SAM, “View Details,” then select “Entity Registration” from the left side of the webpage. Drill down the page until you get to “Goods & Services”.

Insurance and Workers Compensation:

- The Federal government is self-insured.
- The entire Federal government is insured by the Department of Labor for workers compensation for our employees.

Authorized Organizational Official

- The Area Director or the Grants Management Specialist can sign the form.