

The Statement of Work should show the work is correctly classified as a subaward:

- Must be clear that the work being performed meets the requirements of a subaward and not that of a vendor, services, or consulting agreement.

Subrecipient	Vendor
- Will be responsible for significant programmatic decision-making - Does not provide this service to other customers within normal business operations - Must adhere to any Prime Sponsor compliance requirements - Will own anything developed by the Subrecipient organization	- Will provide goods and services at Stanford's instruction/direction - Provides similar goods or services to other customers as part of normal business operations - Is not subject to compliance requirements of the Prime Sponsor - Stanford will own anything developed

- If you are not sure, contact your OSR Contract & Grant Officer
- This determination may need to be justified to the sponsor or during the course of audit
- Incorrect classification will impact IDC recovery so correct classification at time of proposal is crucial
 - Do not classify as a subaward to avoid IDC recovery, incorrect classification can result in the recoupment of underpaid IDC

The Statement of Work should include the following:

- A detailed description of the work to be performed
 - Clearly state what you want the subrecipient to achieve and deliver; clear enough to allow for only one interpretation
 - Tasks performed to meet objectives
 - Is there a specific number of times something needs to be done” (i.e. interview 10 subjects)
- Deliverables
 - Identify the deliverable under the project
 - I.E. task and end product; such as a report, data, physical item, etc.
 - If a report, what is the required content and format
 - If data, what type of data (see the Data section)
 - If a physical deliverable, what specifications and functionality must it have to be accepted



- Include a timeline of major deliverable due dates
 - Fixed dates or flexible dates (I.E. two weeks after some event occurs)
 - If one piece of the work requires completion before another, it should be identified
 - If Stanford must provide the Subrecipient with something such as a sample for the Subrecipient to commence their portion of the work, this should be clear
 - If there is a requirement for how deliverables should be received (I.E. uploaded to a specific portal or shipped a specific way)

□ Supporting Elements

- Travel required and what part of the project does it support
- Any purchase of supplies/equipment required to complete the work
- Location(s) the work will be performed if they are not the entity's home location
- The budget should be tied to the requirements in the Statement of Work
- Identify who will be performing each function if it is integral to the outcome
- Any human or animal subjects work being performed should be clear and indicate if approvals are required

□ Data

- Is Stanford providing data to the Subrecipient and will that data require protection? If so:
 - Identify the type of data being exchanged as defined in <https://adminguide.stanford.edu/chapter-6/subchapter-3/policy-6-3-1>
 - Indicate the level of risk based on the <https://uit.stanford.edu/guide/riskclassifications>

□ Materials

- Is Stanford providing material transfer to the Subrecipient and will it require a Material Transfer Agreement per <https://ico.sites.stanford.edu/outgoing-material-transfer-agreements>?

Remember:

- Use specific language
 - Do not leave room for interpretation
 - Use language everyone can understand
 - If there is a conflict, it will likely come down to the specifics in the Statement of Work
- Define completion
 - If a final product is submitted, what constitutes acceptance?
 - Both Stanford and the Subrecipient's PI should agree on the contents of the Statement of Work, and that it meets the requirements and objectives of the project