

Research Administration Practices (RAP) Sessions

Improving Subaward Modification/Amendment Process

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Information provided in this learning session is based on information available as of the date of this presentation

Agenda

RAP Sessions: Targeted skills based educational offerings open to the Research Administration community at MIT. Information gathered and shared with attendees can be taken back to their desks and applied immediately.

- Welcome
- Background: Subaward Amendments at MIT
- Common Errors and Best Practices
- Questions / Discussion

Welcome

Sharon Ray, Associate Director, RAS, Research Administration Services

Victoria Grafflin, Manager, Research Subawards, Research Administration Services

Carina Bunn, Subaward Administrator I, Research Administration Services

Welcome – Subaward Amendments

- MIT Subawards Team – Introductions
- Subaward Amendments – Background/Context

Subaward Amendment Statistics (Fully Executed)

Month of Modification Effective Date	New Subaward			Modification		
	FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
July	18	19	13	38	26	58
August	18	27	22	45	56	56
September	22	23	17	29	60	59
October	24	23	29	36	59	46
November	18	33	27	31	54	35
December	42	27	28	68	37	42
January	20	29	39	53	61	35
February	20	27	28	51	32	67
March	15	26	24	55	63	44
April	23	23	6	35	56	21
May	22	18		50	38	
June	28	16		50	48	
Grand Total	270	291	233	541	590	463

Subaward Amendment Statistics

Amendment Volume

- 100 amendment requests in March 2025
- Average of 70 change requests per month (April 2024 - April 2025)
- Average 18 change requests submitted per week 2024 & 2025*
- Average 15 change requests submitted per week 2023
- *(calendar year)

Background Info: Subaward Modification/Amendment

- MIT Subawards Team **Only** Handles Outgoing Subawards
- “Amendment” & “Modification” terms used Interchangeably
- Subawards issued in 1 Year increments – with some flexibility

MIT Issues Subawards Incrementally

- Initial obligation for Y 1 – typically 12 months
- Tied to required Subaward Monitoring
- Annual amendment builds in time for required yearly assessment
 - Has there been regular invoicing during the prior year
 - Most recent risk assessment
- Flexibility depending on Risk

Why/When a Modification is Required: Most Common Reasons

- Period of Performance (POP) end date needs to be extended
- Change in funding amount – usually increase, sometimes decrease
- Revised Budget or Statement of Work (SOW)
- Change in Prime award Terms and Conditions
- Change in PI (Sub PI or MIT PI)
- Early termination

Timing & Workflow

- Submit change requests via Buy-2-Pay early as it can take time to complete
 - Subs Team gets 15-30 new change requests per week
- Invoices may get held up if amendment is not finalized
- Subrecipient may not be able to fund payroll without amendment
- Request list of your department's currently active subawards
 - Helps to remind you of which subs may need an amendment

Modification Best Practices

- Plan early – Submit Change Order at least 30 days before needed
- Use [Modification Checklist](#) - Provides Instructions to RST Sub Admin. to streamline process and minimize delays
- Check in with PI to make sure all is going well with Sub
- Tell RAS/Sub Team if you make additional changes to the PO after initial change request submission
- Bundle changes if possible – Saves time for all
- Be clear and thoughtful in your request

RAS Website: Subawards > Managing Subawards

Modifications

PI/DLCI	Subaward Team
<ul style="list-style-type: none">• Submit B2P Change Order request (Quick Card) to issue a Subaward Amendment to:<ul style="list-style-type: none">◦ Extend the Period of Performance (POP) end date◦ Increase/decrease funding◦ Revise SOW/budget◦ Other changes (e.g., new PI)• Provide detailed modification instructions<ul style="list-style-type: none">◦ Upload Subaward Modification Checklist that includes all information needed to issue accurate Amendment◦ Attach any updated documentation (e.g., revised budget, compliance approvals, etc.) to Purchase Order (PO)◦ Incomplete/unclear instructions may delay Amendment issuance• Contact B2P@mit.edu for questions regarding PO errors or issues	<ul style="list-style-type: none">• Draft and issue Subaward Amendments• Obtain clarifications from DLCI if needed• Ensure entity assessment is up to date• Copy PI and DLCI admin when sending fully-executed modification to subrecipient

Subaward Modification Checklist

Subaward Modification Request Checklist

MIT Information

Subaward ID: _____ PO # _____

MIT PI Name _____

MIT Admin Contact Name _____

Subrecipient Institution Information

Sub PI Name _____ Email _____

Administrative Contact Name _____ Email _____

Type of Subaward Modification Requested

- ☐ No cost extension
- ☐ Additional funding & extension to period of performance
- ☐ Additional funding only
- ☐ Other: _____

(examples: new PI, termination, updated budget/SOW, funding reduction, carryforward, deobligation)

Attach to PO if Applicable:

- ☐ Updated Sub-specific budget (if budget on file no longer matches obligation totals)
- ☐ Updated Sub-specific SOW (if changed/additional scope)
- ☐ IRB protocol update (if applicable)
- ☐ Other

Updated March 2025

Type of Subaward Modification Requested

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- ☐ Additional funding & extension to period of performance
- ☐ Additional funding only
- ☐ Other: _____

(examples: new PI, termination, updated budget/SOW, funding reduction, carryforward, deobligation)

Period of Performance Information

New Obligation End Date: _____ (if changing)

Current Subaward Obligation/Period of Performance: Start Date _____ End date _____

Updated Subaward Obligation/Period of Performance (after extension): Start Date _____ End Date _____

Full, **Anticipated** Subaward Period of Performance Dates: Start Date _____ End Date _____

Funding Information*

Change in Funding Amount: \$ _____

Current Total Subaward Obligation amount: _____

New Total Subaward Obligation amount: _____

Anticipated Total Subaward Amount: _____



Cost Share: Current Total: _____ Change in Cost Share _____ Updated Cost Share Total _____

* Subaward Total is not always the same as PO value, e.g., if there are multiple POs for the Subaward.

Other Changes/Comments:

Modification Best Practices:

B2P –Technical Tips

- Always Add A New PO Line – Preserves History of Changes
- Use Correct GL's: 420600 (Line 1 first 25K): 420620 (all other lines)
- All Subaward PO Lines should be **Amount** NOT **Quantity**
 - Dollar Bill Symbol  Not Shopping Cart 
- Refer to [B2P Quick Card](#)

Carryforward Restricted Subaward Amendments

- May need to Submit Requisition for new Purchase Order (PO)
- The Subaward is not the Same thing as the PO
 - One Subaward can have multiple PO's
 - Attn: Requires careful review for managing the subaward
- Be Clear if Amount to Add is New Funding (increment) or funds carried forward from prior year - to ensure Total Subaward Obligation is Correct

Carryforward Restricted Subaward Amendments

Subaward Totals History

Key: Subaward Total, Adjusted Total, Originally Issued, De-obligated, Re-obligated,

Initial Subaward Total: \$291,908

Final: Year 1 PO# 811575: \$277,797.63 [\$291,908.00- \$14,110.37 unused]

Year 2 PO# 1050283: \$326,972.37 [\$312,862.00 + Approved Carryover \$14,110.37]

Current Y1 + Y2 Subaward Total: =\$604,770

Year 2 PO# 1050283: Deobligation amount = (\$11,088.05)

Adjusted Y1 + Y2 Subaward Total = \$593,681.95 (after Y2 deobligation)

Year 3 PO # 1217601: \$585,717


Adjusted Subaward Total with Y3 added: \$1,179,398.95

Common Errors

- Unclear/Missing Instructions
- Confusion around dates and amounts
- Math problems (carry forward)
- No new line
- Technical PO Issues e.g. Quantity vs. Amount or wrong GL.

Common Errors: No New Line

MIT COA
Subrecipient Agreement -
420600

2 

375,000.00
275,000.00
USD

375,000.00
275,000.00
USD

0.00

270,836.06 USD

Supplier Part Number
None

* Commodity
Subrecipient Award

Account
MIT COA
Subrecipient Agreement-not MTDC -{
420620

Supplier Auxiliary Part Number
None

Savings (%)
0

Asset Tags
None

Period

Contract

Total 400,000.00
300,000.00 USD

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Common Errors: No New Line - Effects

- History of changes to the PO is lost, which can lead to:
 - Difficulty re-tracing previous actions/amendments
 - With different people at both the DLCI and RAS managing and amending, can lead to errors, lack of continuity
- Example: Total Subaward Obligation was larger than expected by DLCI contact. Reviewing previous changes to PO was necessary to determine where/when the issue arose.

Common Errors: Missing Instructions

Request to Add

4



Subrecipient Award

0.00 USD


0.00 USD

0

Need By 03/01/25	Supplier Part Number None	Supplier Auxiliary Part Number None	Contract
* Commodity Subrecipient Award	Savings (%) 0		
Account MIT COA Subrecipient Agreement-not MTDC - 420620-			Period
Attachments			

Total 126,512.00 USD

private



Carina Bunn (NE18-901)

rejected on 03/25/25 at 12:06 PM for Pending PO Change


_____ returning to revise to cost-based line, GL 420620, and add instructions for amendment

Common Errors: No Instructions - Effects

- Adds time to processing this amendment and all others in queue
 - Subawards Team cannot act on the change request without clear, detailed instructions
 - Emails to find out the instructions add unnecessary time that holds up getting the amendment done
- Example: The Modification Checklist is blank and the other attachment also does not provide instructions for what the amendment should do/say.

Common Errors: Wrong G/L

Request to Add

5  Subrecipient Award 232,975.00 USD 232,975.00 USD 0

Need By	Supplier Part Number	Supplier Auxiliary Part Number	Contract
03/25/25	None	None	

* Commodity	Savings (%)
Subrecipient Award	0


Account	Period
MIT COA	
Subrecipient Agreement -6947825	
420600-6947825	

Total 978,690.00
~~745,715.00~~ USD

Common Errors: Wrong GL- Effects

- All PO lines with GL 420600 will be charged indirect – so not just the first 25K. All other lines should be **420620**
 - Account will have additional indirect charges above what would be expected, possibly resulting in over-spending on the account
 - VPF has to reverse the charges and re-assign to the correct GL through a series of corrective invoices – time consuming for all
- Example: Overhead GL used for several PO lines, resulting in overspending the account. New funding for the next increment was not available until the issue was fixed, resulting in delays to issuing an amendment.

Common Errors: Quantity Vs Amount

Request to Add							
3		Subaward	1	320,765.00 USD	320,765.00 USD	0	50,437.67 USD
Need By 05/28/24		Supplier Part Number None		Supplier Auxiliary Part Number None		Asset Tags None	
Contract		* Commodity Subrecipient Award		Savings (%) 0			
Account MIT COA Subrecipient Agreement-not MTDC 420620-						Period	


Total 987,062.00
~~666,297.00~~ USD


Common Errors: Quantity vs. Cost based Line- Effects

- Only one invoice can hit a quantity-based line
- Invoices will be delayed in being paid if there's money left over on the line after the first invoice has been deducted
 - Result: subrecipients may be delayed in receiving their payments


Amendment Example

Initiated By	
Submitted On 04/07/25	

 General Info

 Shipping

Change Status	Pending Approval	Address	MIT
Status	Issued - Pending Manual		32 Vassar St
Order Date	09/27/23		Cambridge, MA 02139
Revision Date	01/28/25	Terms	Best Way Surface (Destination Prepay & Add)
Requisition #	1412		
Requester			
Ship To User			
Department	None		
Payment Term	None		
If Subrecipient, click if high risk	No		
Email Address of Requester			
Attachments included?	Yes		
	No		
Does a contract need drafting or review?	Yes		
	No		
Comments to Supplier	None		
Notes to Buyer	Change 3 is to extend through 3/31/2026 and commit year 3 funds as detailed on the original budget. Change 2 is to correct the GL used in line 3 for Year 2 funds. GL should be 420620. - Actually replaced Line 3 with line 4, as line 3 was a quantity item, rather than an amount item.		

 Supplier



Supplier

Phone (Work)	+1 (206) 548-7000
Order Number	None (Change)
Email Opened	No
Transmission Method	Supplier default (Prompt)

Amendment Example

Subrecipient Agreement-not MTDC 420620-6949725							
3		Subaward	1	Ec	50,437.67 USD	50,437.67 USD	0 50,437.67 USD
Need By 05/28/24		Supplier Part Number None		Supplier Auxiliary Part Number None		Asset Tags None	
Contract		* Commodity Subrecipient Award		Savings (%) 0			
Account MIT COA Subrecipient Agreement-not MTDC 420620-6949725		Period					
4		Subaward			217,200.90 USD	217,200.90 USD	0.00 164,650.90 USD
Supplier Part Number None		Supplier Auxiliary Part Number None		Asset Tags None		Contract	
* Commodity Subrecipient Award		Savings (%) 0					
Account MIT COA Subrecipient Agreement-not I		Period					
Request to Add							
5		Year 3 Budget			320,765.00 USD	320,765.00 USD	0

Amendment Example

General Info	Lines	Approvers	Comments (10)	History
<div><div>4</div><div></div><div>Subaward</div><div>217,200.90 USD</div><div>217,200.90 USD</div><div>0.00</div><div>164,650.90 USD</div></div>				
<div><div>Supplier Part Number</div><div>None</div><div>Supplier Auxiliary Part Number</div><div>None</div><div>Asset Tags</div><div>None</div><div>Contract</div><div></div></div>				
<div><div>* Commodity</div><div>Subrecipient Award</div><div>Savings (%)</div><div>0</div></div>				
<div><div>Account</div><div>MIT COA</div><div>Subrecipient Agreement-not MTDC</div><div>420620-6949729</div><div>Period</div><div></div></div>				
<div>Request to Add</div>				
<div><div>5</div><div></div><div>Year 3 Budget</div><div>320,765.00 USD</div><div>320,765.00 USD</div><div>0</div></div>				
<div><div>Supplier Part Number</div><div>None</div><div>Supplier Auxiliary Part Number</div><div>None</div><div>Contract</div><div></div><div>* Commodity</div><div>Subrecipient Award</div></div>				
<div><div>Savings (%)</div><div>0</div></div>				
<div><div>Account</div><div>MIT COA</div><div>Subrecipient Agreement-not MTDC</div><div>420620-6949729</div><div>Period</div><div></div></div>				
<div>Total 987,062.00</div> <div>666,297.00 USD</div>				

FDP Subaward Amendment

Amendment No Subaward No

Pass-Through Entity (PTE)

Subrecipient

Entity Name Contact Email Principal Investigator Project Title PTE/Prime Award No. Awarding Agency

Cumulative Budget Period(s)

(Agreement Start Date)

(End Date of Latest Budget Period)

Start Date: End Date:

Amount Funded This Action

Total Amount of Funds Obligated to Date

Subrecipient Cost Share ☐Subject to FFATA ☒

Subrecipient UEI

(Unique Entity Identifier - May leave blank if unchanged from prior Agreement)

Amendment(s) to Original Terms and Conditions

This Amendment revises the above-referenced Subaward Agreement as follows:

☒ Additional Budget Period

Additional budget period - is hereby added to this Subaward.

☐ No Cost Extension

☒ Additional Funding



Additional funding in the amount of is hereby obligated to this Subaward.

☐ Deobligation

Carryover is Carryover is allowed across all budget periods.

☐ Carryover Authorized

Top Takeaways

- Plan Ahead – Submit Change Request at least 30 days in advance of need
- Provide Clear Instructions – Modification Checklist
- Consider the bigger picture – Overall Subaward amounts/possible additional changes
- Always Add A New PO Line – Including for No Cost Extension
- Use Correct GL's: 420600 (Line 1 first 25K): 420620 (all other lines, including NCE lines)
- All Subaward PO Lines should be **Amount** NOT **Quantity**
 - Dollar Bill Symbol  Not Shopping Cart 
- Refer to [B2P Quick Card](#)