

**Outgoing Subaward Process:
Approval, Issuance, Monitoring & Close Out
A Procedural Guidance for PI's, OSP and BOF**

Office of Sponsored Projects

Salt Lake Community College

Please direct questions or requests for additional information regarding the subaward process to the Office of Sponsored Projects.

Introduction

As an awardee of federal or other public grant funds, Salt Lake Community College (“SLCC” or “College”) has specific responsibilities related to not only fulfilling the terms and conditions of the award received, but those related to a Pass Through Entity (PTE) when extending subawards to other organizations under that award. These responsibilities include, but are not limited to, properly classifying the subaward/subrecipient relationship, assessing subrecipient risk of non-compliance, and mitigating these risks with monitoring.

Day to day management, oversight and execution of the subaward process and the risks of non-compliance presented by subrecipients is the main responsibility of the Principle Investigator (PI), in partnership with the Office of Sponsored Projects (OSP) and Business Office (BOF). While this is a comprehensive guide to the process and shared roles and responsibilities involved, it does not circumvent existing policy or procedural requirements outlined by the College, applicable departments and/or the award itself. Because of the process complexity and risks associated with it, PI’s are encouraged to discuss potential subrecipients with OSP before submitting their proposal.

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Section 1. Acronyms and Definitions

Terms, definitions and acronyms within this guide are listed below for easy reference. Please contact OSP with questions or clarifications regarding these or other terms that may not be included

Acronyms

AUP: Agreed Upon Procedures Engagement
BCM: Budget Center Manager
BOF: Business Office
DUNS: Data Universal Numbering System
IHE: Institution of Higher Education
NFE: Non-federal Entity
OSP: Office of Sponsored Projects
PTE: Pass-through Entity
PI: Principal Investigator
SAM: System for Award Management
SOW: Scope or Statement of Work

Definitions

Agreed Upon Procedures (AUP) engagement: Engagement of independent auditor, requested by SLCC, to issue report of findings based on specific procedures performed on subrecipient

DUNS number: Unique business identification number required by the Federal Government to receive federal funding (prime and subrecipients)

Non-Federal Entity (NFE): Is a state, local government, Indian tribe, IHE or non-profit organization that carries out a Federal award as a recipient or subrecipient.

Pass-through entity (PTE): Definition of an NFE that provides a subaward to a subrecipient to carry out part of a Federal program. For simplicity, PTE is used to describe SLCC's role in passing through any awarded public funds as the guidance applies to awards administered by the OSP.

Pre-award: The time period during which a grant proposal is developed and submitted.

Post-award: The time period after the grant award is received

Scope or Statement of Work (SOW): Description of work to be performed including milestones, reports, deliverables, and end products expected to be provided by the performing party with enough detail to track progress and understand if requirements are being met

Subaward: An award provided to a qualified entity to carry out part of an award received by another entity. It does not include payments to a contractor or payments to an individual. Subawards include those made to and by SLCC and may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subcontract/Subcontractor: As used Cayuse SP, the term subcontract/subcontractor is synonymous with the terms subaward/subrecipient.

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Subrecipient: Legal entity that receives a subaward and which is accountable to the recipient (SLCC) for use of funds provided. Determining allowable subrecipient organizations is based on funding guidelines and can include non-profits, IHE's, state or local governments, or for-profit companies.

Section 2. Roles and Responsibilities

When SLCC acts as a PTE and passes grant money through to other organizations as subawards, the college has a significant responsibility to ensure subrecipients remain in compliance with grant award regulations and requirements.

The primary roles involved in this assurance fall on those working with or in support of the grant award, namely the PI, OSP and BOF. The general roles and responsibilities associated to each of these areas are illustrated in Table 1. Unless otherwise stated, the roles and responsibilities apply in post-award.

Table 1. Subaward Roles and Responsibilities – General Summary		
PI or Designee	OSP	BOF
Primarily responsible for subrecipient SOW & budget approval (pre-award), subsequent progress and performance monitoring	Primary contact in process including subaward approvals, issuance, amendments, modifications, FFATA data and record-keeping	Primary contact and resource for invoice reviews, approvals and payment
Review subrecipient invoices (reimbursement requests) for reasonableness	Make subrecipient vs. contractor determination	Provide risk assessment input -notify OSP of subrecipient concerns as needed.
Provide risk assessment input and notify OSP of concerns as needed	Performs subrecipient risk assessments	Review subrecipient single audits and communicate concerns to OSP
Monitors subrecipient financial data - works with BOF on discrepancies	Issues/updates subaward terms and conditions based on risk assessments	Contract for AUP audits
Assists OSP and BOF in financial, programmatic and other monitoring efforts	Assists PI and BOF in financial, programmatic and other monitoring as needed	Assists PI and OSP with financial and other monitoring as needed
Coordinate and provide technical assistance and training to subrecipient as needed	Provide technical assistance and training to subrecipient as needed	Provide technical assistance and training to subrecipient as needed
Document Monitoring Efforts		

Section 3. Subrecipient vs. Contractor Determination

To begin the process a determination must be made on whether a proposed partnership should be considered as a subaward/subrecipient or contractual/contractor relationship. This decision drives both pre-award assessment actions and post-award monitoring and mitigation strategies (see Monitoring Types and Time Estimates in Section 8 below).

There are differences in the characteristics of each type of contractual grant relationship. OSP will make the final determination of whether a proposed transaction will be classified as a subaward to a subrecipient or contract to a contractor based on the relationship and characteristics in Table 2 below.

Table 2. Subrecipient vs. Contractor	
Characteristics of a Subrecipient	Characteristics of a Contractor*
Will use the funds to carry out the program of the entity as compared to providing goods and services for a program of the PTE	Provides the goods and services within normal business operations
Performance is measured in relation to whether grant program objectives are met	Provides similar goods and services to many different purchasers
Has responsibility for programmatic decision making	Normally operates in a competitive environment
Determines who is able to receive what federal or other assistance under the award	Provides goods and services that are ancillary to the operations of the grant funded program
Has responsibility to adhere to compliance requirements applicable to the funded program	Not subject to compliance requirements of program as a result of the agreement, though similar requirements may apply as required by the college or the funding

Once a proposed transaction is classified as a subaward, the college steps assumes the role of a PTE and held to the responsibilities associated with it including subaward preparation, approval, and execution; subrecipient risk assessment and monitoring; and subaward close out. The requirements and general procedures that are part of this process are outlined in the sections that follow.

**Note:* The Uniform Guidance streamlines the usage of “Contractors” in place of “Vendors” to remove confusing usage and inclusion of both terms in previous OMB circulars.

Section 4. Subaward Creation, Approval, and Execution

OSP will confirm whether a subaward is allowable on the funding source being pursued and work with the PI to request sponsor approval, if required, during pre-award. If the application is awarded and the subaward is approved, OSP will work with the PI to create and issue approved contractual documents for subaward execution. This process has multiple steps with time requirements that can fluctuate with the complexity level of the subaward being made or the contractual documents required to execute it. Additional detail or definitions regarding documents below can be found in the Definitions or other sections as indicated by the Table of Contents. Refer additional questions as needed to OSP.

1. Subaward Contract Preparation

OSP, in conjunction with the PI, will prepare subaward documents for review, approval and signature by authorized signers at both the subrecipient organization and SLCC. The process includes, but is not limited to, the roles and responsibilities below.

- OSP: Prepare subaward documents, terms and conditions; sponsor approvals; FFATA data collection
- PI: Subaward content as needed; budgets and justification; SOW
- Subrecipient: Budget justification and SOW
- BOF: Budget review as needed

2. Subaward Approval, Issuance and Negotiation

Once the subaward contract documents are finalized, OSP routes through internal approval process. If, during this process, changes are requested to the contractual documents, OSP will negotiate this both internally and externally and work with the required resources (PI, Risk Management, etc.) to review, approve and finalize changes. Once contract documents are approved, OSP will coordinate distribution to the subrecipient for signatures.

3. Subaward Execution and Set up

Once subrecipient returns signed documents, the OSP Director (Authorized Signer) countersigns to execute subaward. Communication and copies of finalized documents will be made available by OSP to the PI, BOF and other departments as needed. The BOF will determine how the subrecipient budget and/or expenses will be entered into Banner as part of the index set-up process for the award.

4. FFATA Reporting

OSP will report first-tier subawards of \$25K or more (cumulative) made under awards subject to the Federal Funding Accountability and Transparency Act (FFATA). Data elements (as required) include:

- Subrecipient name, location and DUNS number
- Subaward amount, description and primary place of project performance
- Names and total compensation of the five most highly compensated officers of subrecipient

Section 5. Subrecipient Risk Assessment of Non-compliance

OSP will assess the risk of subrecipient non-compliance based on risks associated to the subrecipient and those related to the award project. These assessments result in scores that designate low, medium and high risk subrecipients tied to mitigation strategies to minimize exposure. The risk assessment is completed in conjunction with the BOF and PI with information both known to SLCC and supplied by subrecipient. The process used to assess this risk weighs various factors including:

- Organization type
- Policy and procedures
- Experience with federal awards
- Budget and percentage of SLCC award
- Single Audits

PI's should consider subrecipient risk and resulting mitigation actions and monitoring efforts needed when preparing their budgets. Understanding subrecipient risk of non-compliance and associated post-award efforts required to mitigate them will not only keep a project running smoother, it can help plan/staff for the time requirement and expertise of the personnel needed to perform them.

Section 6. Subrecipient Risk Mitigation and Monitoring Plan

Based on the information collected above, OSP will assess and assign a risk factor to each subrecipient of *Low, Medium or High*. Using this rating, a post-award monitoring plan to mitigate the risks associated with the subaward will be formulated by the PI/OSP/BOF based on Table 3 below.

Table 3. Mitigation Strategies			
Risk of Non-compliance	LOW	MEDIUM	HIGH
Monitoring Actions Based on Weighted Risk Score	Review SAM (Annual)	<i>Low Risk activities and</i>	<i>Low & Med Risk Activities and</i>
	Review Program Reports (Ongoing)	Desk audit (off-site) reviews	Interim Progress Reports
	Review Financial Reports (Ongoing)	Onsite Program Reviews	AUPs (200.331)(e)(3)
	Review Single/Financial Audits and Available Agency Monitoring Reports (Annual)	Onsite Financial Reviews	High Risk Subaward Terms and Conditions
	Provide Training and/or Technical Assistance (Ongoing /As needed)	Special Subaward Terms & Conditions	

The risk mitigation actions, monitoring efforts and responsibilities from the table above are explained in more detail throughout Sections 7 and 8.

Section 7. Risk Related Subaward Terms and Conditions

As part of the subrecipient risk mitigation strategy, OSP may incorporate additional terms and conditions into the subaward based on the level of risk identified in the assessment process (see Table 3 above). These terms will be in addition to, and in compliance with requirements of prime award, SLCC terms and conditions and college policy. General outline and description of these subaward terms and conditions based on levels of risk are outlined in Table 4 below.

Table 4. Subaward Terms and Conditions
<p><u>LOW RISK</u></p> <p>No changes/additions to current subaward terms and conditions.</p>
<p><u>MEDIUM RISK</u></p> <p>Potential additional items:</p> <ul style="list-style-type: none"> - Requiring detailed budget and expense line information for all expense categories and indirect costs to be included as part of subaward document execution. - Payment on reimbursement basis only - Requiring submission of detailed supporting data/invoices with requests for payment - Training requirement or material review and sign off - Inclusion of planned on-site review
<p><u>HIGH RISK</u></p> <p>Potential terms in addition to those above:</p> <ul style="list-style-type: none"> - Agreement to and fulfillment of detailed, rigorous monitoring plan - Requiring additional invoicing/purchasing/proof of payment documentation with requests for payment. - Pre-approval of expenses - Additional interim progress reporting to PI - Other to be determined as deemed necessary - Intention of performing an AUP engagement

The terms above may be added at the onset of a subaward relationship or later as an amendment to one in response to subrecipient performance issues that arise as grant progresses. Note that this process does not circumvent day to day subaward management, training, assistance and oversight requirements that are inherent to the role of a PI, with assistance from the OSP and BOF.

Section 8. Post Award Monitoring

As an award recipient that passes funding through to a subrecipient, SLCC takes on the role of the awarding agency in regard to responsibility for subrecipient monitoring. General roles and levels of responsibilities involved in post-award monitoring actions are itemized in Table 5. **Primary** roles identify primary responsibility of the process listed and would indicate the location of the documentation in support of the monitoring efforts. **Secondary** roles indicate those other than the primary that may be involved in the process and provide input or complimentary levels of effort.

Table 5. Monitoring Responsibility Chart		
Role or Responsibility	Primary	Secondary
Review SAM (Debarment and suspension check)	OSP	
Review Programmatic Reports and Progress	PI	OSP
Review Financial Reports and Expense Documentation	PI/BOF	OSP
Single Audit Verification and Review	BOF/OSP	
Provide Subrecipient Training/Technical Assistance	PI	OSP/BOF
Review Federal Agency Monitoring Reports	PI/OSP	BOF
Desk Audit (off-site) Financial Based Reviews	BOF	PI/OSP
On-site Programmatic and Compliance Review	PI	OSP
On-site Review - Financial and/or Internal controls	BOF	OSP/PI
Review/Request Detailed Expense Documentation	PI	BOF
Require/Review Interim Progress Reports	PI	OSP
AUP - Approvals/Sponsor Communication	OSP	PI
AUP - Auditor Engagement & Scope	BOF	
Risk Based Contract Terms and Conditions	OSP	PI/BOF
Updating Attachments & Events in Cayuse SP Subcontract Administration Section	OSP	

Monitoring Types and Time Estimates

Monitoring can be performed offsite (remotely) or onsite at the subrecipients place of business/project location. Both of these methods can be combined as needed to formulate a comprehensive risk mitigation and monitoring strategy. There are benefits to performing each one including the time and expense savings of off-site monitoring and the ability to perform in-depth reviews and physical equipment and project performance checks onsite.

PI's should note that time spent monitoring can vary, but basic day to day subaward management can require (but not limited to) 2-10 hours per month per subaward, depending on the complexity and funding amount of the project. For medium and high-risk rated organizations, time requirements could double. In addition to this, on-site visits can take 2 weeks or more of time to plan, execute, report, and follow-up on results and actions. These estimates should be used as a basis for planning in relation to the time commitment and personnel needed to assist in this process.

General requirements and processes involved in on and offsite monitoring efforts are categorized and explained in more detail below.

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Offsite Monitoring and Procedures

Offsite monitoring actions are performed without being physically present at the subrecipient location and in many instances, performed from one's own desk/office. Adequate documentation of monitoring activities must be maintained by the department responsible for preparing it. Documentation sent to OSP for centralized record keeping must be in electronic format, dated and signed by the person that created it and content clearly discernable within file name. Participant information and other personally identifying information should be redacted before sent to the OSP.

There are three primary monitoring actions performed off-site including programmatic reports and subrecipient performance; financial reporting and payment requests; and other electronic off-site desk review efforts. These actions, as listed below, are intended to provide a level of oversight and assurance that a subrecipient is conducting its sponsored project activity in compliance with laws, regulations, award and subaward terms and conditions.

Programmatic Progress Reviews

The PI holds primary responsibility for monitoring not only subrecipient progress against their SOW and performance outcomes, but the reporting of it as well. These reviews should be done continuously throughout the period of performance based on various factors and input including:

- Informal progress reports via phone, face to face or e-mail communications.
- Formal written technical/performance reports
- Deliverables – such as curriculum or other tangible products

Written documentation process of monitoring efforts includes:

- Noting unusual or unforeseen items/issues
- Investigating discrepancies, shortfalls, or other concerns
- Retaining copies of technical/progress reports for ready access by regulators or submitting copies to OSP

Note: PI concerns regarding the progress of the project or personnel at the collaborating entity and/or other matters related to the subaward must be brought to the immediate attention of OSP.

Invoices and/or Expenses-to-Budget Reviews

The PI and BCM (if not PI) reviews subrecipient payment requests (See Appendix A for Review Tips). The reimbursement request should be accompanied by an invoice document (See Appendix B for example). Questions regarding expense allowability can be directed to OSP or BOF.

Once complete, the PI/BCM processes invoice through Accounts Payable (SLCCBuy). Additional questions from the BOF will be directed to the PI/BCM/Subrecipient as needed. Payment will not be processed for expenses in question until the review process is complete. Costs determined to be unallowable or unreasonable should be disallowed and deducted/off-set from current or future invoices. The BOF will coordinate this process with the PI and subrecipient as necessary. In circumstances where questionable costs remain unresolved, it may become necessary to conduct more definitive monitoring procedures. BOF/PI will inform OSP of subrecipient issues such as these as they may prompt changes to the risk assessment scores and subsequent mitigation strategies.

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Desk Audit/Other Offsite Review

Discretionary desk audits of subrecipients are an acceptable monitoring procedure under Federal Regulations and/or applicable “right to audit” clauses in the subaward agreements. Performed offsite, it is a more documentation intensive review initiated with a formalized, written request to the subrecipient that outlines the scope of the review and documentation needed to perform it. Communication and transfer of documentation is generally electronic in nature. These types of reviews are generally lead by the BOF and related to financial matters but they can be performed as needed and coordinated with OSP/BOF.

On-Site Reviews and Procedures

On-site reviews are a discretionary monitoring procedure. They are conducted by the PI in conjunction with the BOF and OSP to evaluate compliance with the programmatic or scientific objectives of the project and the appropriateness of the Subrecipient’s administrative systems, processes, and expenses charged to the grant. Visit(s) should be documented via correspondence, meeting notes, trip reports, etc. and retained on file with the OSP.

Formal on-site reviews are performed less frequently and PI’s should contact OSP for assistance. Time requirements for this process can be anywhere from 1-2 weeks or more depending on the complexity of award or issues that prompted the visit. It is important to note, that because of the time required, scheduling well in advance is important not only internally but for the subrecipient as well. The process involved in a successful on-site review includes:

- Documented off-site monitoring results to help prepare for the on-site review and areas to target in review process.
- Pre-entry preparation to include scheduling and planning event with OSP/BOF; communication with subrecipient; pre-questionnaires and documentation requests; entry letter and on-site agendas to include what is being tested, the desired outcome and documentation standard of noted compliance/non-compliance.
- On-site review process includes documenting the results of interviews and procedural verifications with subrecipient grant and/or administrative personnel regarding project performance, deliverables, participants, data, reporting, accomplishments, compliance requirements, policies and procedures; equipment use and location against required performance objectives, compliance standards and award requirements.
- Closing meeting to discuss results and follow up.
- Written formal report to subrecipient (within 30 days) of review result with action items and responses to noted areas of performance shortfalls or non-compliance.
- Follow up with subrecipient and verification that action items remedied.

OSP will monitor and review responses to site visit reports and contact subrecipients to resolve issues. If the subrecipient does not respond to these concerns in a timely manner, the BOF may withhold future and/or final payments until resolved.

Section 9. Annual Risk Assessment Updates

OSP will review and assess subrecipient performance at least annually, with interim reviews prompted as needed or in response to PI/BOF feedback. This review will be used to identify circumstances that would merit a change to subrecipient risk designations and subaward terms and conditions. Factors considered include:

- Changes in key grant personnel working on the subaward.
- Single audit verification – annual assessment and verification of required single audits.
- Project performance concerns or financial reporting discrepancies.
- Other conditions or factors that may arise during the project.
- Fulfillment (or non-) of subaward terms and conditions.
- Result of on-site review

Monitoring and reporting requirements may change as a result of interim assessments. OSP will communicate changes and update subaward documents (See amendment process in Section 10). In some cases, contract termination may be required in the event of subrecipient noncompliance.

Section 10. Subaward Amendments

Subawards and resulting amendments are contractual documents and cannot be issued or executed without OSP review and approval.

OSP facilitates amendments to subawards and approvals for situations including (but not limited to) changes to the SOW; budget realignments; extensions to the period of performance; and/or changes prompted by the risk assessment process. The PI assists in this process and is responsible to confirm and approve budget and SOW changes requested by the subrecipient. The BOF assists the PI/OSP in reviewing requested budget changes and inclusion (or exclusion) of risk-based contract terms and conditions.

When a signed amendment is returned by subrecipient the documents will be countersigned by the OSP Director. A copy of the executed documents will be returned to the subrecipient by OSP or the PI. Additional copies will be sent to the BOF/PI as needed with electronic copy stored on subcontractor tab in Cayuse SP.

Section 11. Subaward Close Out

As mentioned before, SLCC takes on the role of the funding agency in relation to subaward responsibility that includes finalizing and closing out subawards. The timing of this process is driven by the end of the subaward period of performance. Note – the subaward period of performance dates may not always mirror the award to SLCC but should never extend beyond it.

The close out process includes submission of final reports and deliverables as outlined in the subaward with final invoices marked as such and certified by the subrecipient. Final reimbursement may be held until PI verification that subrecipient deliverables are verified/complete. Late reimbursement request submissions may result in non-payment due to grant end deadlines or other restrictions. OSP/BOF/PI must be clear in their communication to subrecipient of deadlines and other requirements and PI's are responsible to follow up as necessary until requirements are fulfilled.

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Appendix A

Subrecipient Invoice Review Tips

1. Are the expenditures and amounts on the invoice reasonable in relation to the progress of project performed to date?
2. Has the subrecipient provided the required technical reports / milestones in a timely manner, under the terms of the subaward?
 - a. Concerns by the PI regarding technical progress or other matters regarding the project or staff of subrecipient must be brought to the immediate attention of the OSP Grant Officer who will coordinate communication, follow up and additional actions and remedy with all applicable parties.
3. Does the invoice contain the required data elements?
 - a. Name of subrecipient (e.g. is it on organizational letterhead)
 - b. Subaward Number
 - c. Date of invoice (Final project invoice must be marked “Final”)
 - d. Period of performance covered by invoice
 - e. Contact person with respect to the invoice (e.g., name, e-mail address and phone number)
 - f. Description of services reflected by billing (e.g., budget lines, major expenditure categories)
 - g. Current and cumulative period costs
 - h. Certification statement as to the truth and accuracy of the data on the invoice
 - i. Signature of institutional official (e.g., grant accountant, finance, sponsored projects)
4. Does the invoice contain expenditure categories not included in the Subrecipient’s budget (e.g., equipment, foreign travel, contracts)?
5. Does the invoice contain large amounts listed as “Miscellaneous” or “Other Expenses”?
6. Does the invoice contain any potential unallowable items (e.g., food, entertainment, tuition, alcohol, or advertising)?
7. Does the current amount due on the invoice appear reasonable and consistent?
 - a. Is the current amount due significantly higher/lower than the previous invoice amount?
 - b. Is the current amount due exactly the same as the previous invoice amount?
 - c. Is the Final invoice amount substantially higher than previous invoices?
8. Has the invoice been submitted in a timely manner?
 - a. Are there significant delays in billing expenses (e.g. January 2015 expense billed in July 2015)?
9. Has the subrecipient combined multiple months into one invoice (e.g., December 2015 -April 2016)?
 - a. Have expenses been accrued and listed if required?
10. Does the date of the invoice appear reasonable based upon the time period billed (e.g., month ended invoice July 31, 2015 with an invoice date of 8/3/2015)?

For invoices submitted by international entities (outside of the US)

1. Does the invoice contain the following:
 - a. Invoice printed in English
 - b. Amounts billed in US dollars
 - c. Currency exchange rate and/or methodology and does it look reasonable and accurate?

Appendix B Subrecipient Invoice Template Example

Subrecipient's Letterhead		Remittance Info <i>Organization Name Address Contact info.</i>		
SAMPLE INVOICE		Invoice #		
Mail to: <i>Salt Lake Community College Address</i> Attn: <i>PI Address</i>		Invoice Date:		
		Subaward No.		
		Project Name		
		Cost Period: From - To (Dates)		
Description of Charges (<i>List cost categories/budget lines as applicable</i>)	Budget	Current Costs	Prior Costs	Cumulative Costs
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ -	\$ -	\$ -	\$ -
Less: Payments received as of Invoice Date	\$ -	\$ -	\$ -	\$ -
Amount Due	\$	\$ -		\$ -
Cost Share	\$ -	\$ -	\$ -	\$ -
<i>I hereby certify that to the best of my knowledge and belief that this invoice is true, complete, and accurate, and the expenditures incurred during the invoicing period are in accordance with the purposes and objectives set forth in the terms and conditions of the subaward.</i>				
Signature of Authorized Official		Date		