

**Subaward Agreement AKSSF-xxxxx**

**Between**

**Alaska Department of Fish and Game,  
Alaska Sustainable Salmon Fund**

**And**

**Subawardee Name  
Subawardee DUNS: xxxxxxxxxxxx**

**For the project  
Title**

**NOAA Grant # (FAIN): xxxxxxxxxxxxxxxx  
CFDA: 11.438, Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program  
AKSSF Project #: xxxx  
Funding Amount: \$xx,xxxx  
Project Period: xx/xx/xxxx – xx/xx/xxxx**

This subaward agreement (SA) is between the Alaska Sustainable Salmon Fund program (AKSSF) at the Alaska Department of Fish and Game (ADF&G) located at 1255 West 8th St., Juneau, Alaska, and *Subawardee Name* (Subawardee), a subrecipient of federal funds, at *Subawardee address*. The AKSSF will make all management decisions regarding this SA and the project. In the event a disagreement arises and the parties are unable to resolve it between themselves reasonably and in good faith, the AKSSF shall have final decision making authority.

This SA is for the activities described in the statement of work (SOW) attached as Appendix A. AKSSF has selected the Subawardee to implement these activities to support the purpose of the Pacific Coastal Salmon Recovery Fund as authorized by federal statutes and regulations. The parties mutually agree as follows:

**I. DEFINITIONS**

For purposes of this SA, the terms and definitions detailed below, and throughout this SA, shall control:

1. “AKSSF” is the initialism for the Alaska Sustainable Salmon Fund, a program of the Alaska Department of Fish and Game (ADF&G).
2. “Authorized representative” is an official of the Subawardee that is authorized to sign this SA and any amendments.
3. “CFR” is the initialism for the U.S. Code of Federal Regulations.
4. “Contractor” is defined as any individual or entity with whom the Subawardee shall separately contract to complete one or more specific tasks required by the project.
5. “Cooperators” are subrecipients collaborating on the project and performing a portion of the work as described in the SOW.

6. “Cure period” is the time allowed for a complete or permanent solution or remedy that is completed in a cycle, a series of events, or a single action.
7. The “direct budget” is the federally funded budget awarded through this SA in the amount stated in section VI.C. and described in the SOW.
8. “Direct costs” or “direct expenses” are costs associated with the direct budget, excluding indirect costs.
9. “Environmental data” are recorded and derived observations and measurements of the physical, chemical, biological, geological, and geophysical properties and conditions of the oceans, atmosphere, space environment, sun, and solid earth, as well as correlative data, such as socioeconomic data, related documentation, and metadata (see NOAA Administrative Order 212-15).
10. “FFY” is the initialism for “federal fiscal year.”
11. “Indirect costs” are those expenses that result from a calculation based on the Subawardee’s approved indirect rate and eligible direct expenses (see section IX).
12. “In writing” or “written notice” shall mean any email or letter written by an AKSSF key contact or a Subawardee key contact (see section III) and sent to the appropriate key contact(s) at the other organization.
13. “Investigator” is defined as a Subawardee’s designee, as specifically listed in section III, with responsibility for ensuring that all technical and programmatic aspects of this SA are met and to whom the AKSSF shall give all related notices including, but not limited to, notice of insufficiencies. Investigators include the principal investigator and any co-principal investigators as designated in section III.
14. “Match” is the allocation of goods and/or services to the project provided by an organization (a subrecipient or third party) as detailed in the SOW and in accordance with the AKSSF match guidance document (Appendix C).
15. “NOAA” is the acronym for the National Oceanic and Atmospheric Administration.
16. “Notice” is formal correspondence in writing related to overall execution of the project regarding changes in personnel, insufficiencies, changes in funding availability, termination, prior approvals, project closure, etc.
17. “OMB” is the initialism for the U.S federal government’s Office of Management and Budget.
18. “PCSRF” is the initialism for the Pacific Coastal Salmon Recovery Fund, the federal program that funds the AKSSF.
19. “Program income” is defined as gross income earned by the Subawardee that is directly generated by a supported activity or earned as a result of the project described in the SOW.
20. “Project” is defined as the work to be completed by the Subawardee, its cooperators, and any of the Subawardee’s contractors pursuant to this SA and described in detail in the SOW.

21. “Published” is defined as either when research findings are published in a peer-reviewed scientific or technical journal; or when a federal agency publicly and officially cites the research findings in support of an agency action that has the force and effect of law.
22. “Research data” is defined as the recorded factual material commonly accepted in the scientific community as necessary to validate research findings, but not any of the following: preliminary analyses, drafts of scientific papers, plans for future research, peer reviews, or communications with colleagues. This "recorded" material excludes physical objects (e.g., laboratory samples). Research data also do not include the following:
  - Trade secrets, commercial information, materials necessary to be held confidential by a researcher until they are published, or similar information which is protected under law
  - Personnel and medical information and similar information the disclosure of which would constitute a clearly unwarranted invasion of personal privacy, such as information that could be used to identify a particular person in a research study
23. “SOW” is the initialism for the AKSSF statement of work and refers to the approved description of the project including project objectives, methods, and direct and match budgets and which is incorporated into this SA as Appendix A.
24. “Subawardee” is defined as the named individual and/or entity described in the introductory paragraph of this SA with primary responsibility for ensuring all terms and conditions of this SA are met. The Subawardee shall include all officers, directors, employees, affiliates, and agents of the Subawardee.
25. “Subrecipient” refers to any direct recipient of AKSSF funds through this project, including the Subawardee and any cooperators.
26. “Used by the federal government in developing an agency action that has the force and effect of law” is defined as when an agency publicly and officially cites the research findings in support of an agency action that has the force and effect of law.

## **II. OBLIGATIONS**

- A. Subawardee: Subject to the terms of this SA, the Subawardee agrees to complete the project as described in the SOW.
- B. AKSSF: Subject to the terms of this SA, the AKSSF will disburse funds as described in Appendix B of this SA for activities detailed in the SOW. The AKSSF hereby represents that this SA is fully funded as of the date of its execution; however, the parties understand that U.S. federal funding can be withdrawn by the funding agency (Department of Commerce, National Oceanic and Atmospheric Administration, National Marine Fisheries Service) at any time (see section XVIII.F).

## **III. KEY CONTACTS**

Each party shall provide written notice of changes in contact persons, addresses, telephone numbers, and email addresses. Changes or substitutions for investigators require prior written approval from AKSSF as described in section XVIII.M.

### **A. AKSSF Key Contacts:**

#### Project Management

Debbie Maas, Program Coordinator: 907-465-6134; [debbie.maas@alaska.gov](mailto:debbie.maas@alaska.gov)  
Peter Bangs, Program Manager: 907-465-8154; [peter.bangs@alaska.gov](mailto:peter.bangs@alaska.gov)

**B. Subawardee Key Contacts:**

Investigator(s)

xxxxxx

Authorized Representative(s)

xxxxxx

Invoicing Contact(s)

xxxxxx

**IV. COOPERATORS**

1. Cooperators: The following subrecipients are cooperators on the project, as described below (see Appendix A for cooperator contact information):

- Xxxxxx shares responsibility for the project and agrees to provide \$x,xxx in match as described in the SOW.
- Xxxxxx shares responsibility for the project and agrees to provide \$x,xxx in match as described in the SOW.
- Xxxxxx shares responsibility for the project and agrees to provide \$x,xxx in match as described in the SOW.

2. Reporting: The cooperators shall collaborate, as needed, on the required reports described in section XII; each report will provide a comprehensive summary of project activities by all participants (i.e., cooperators shall not submit separate reports).

3. Collective Obligations: The project is a collaborative endeavor between all cooperators. All cooperators must be fully compliant with their respective SA/project terms and conditions in order for any cooperator to receive reimbursement for project expenses even if one or more cooperators are not directly responsible for the requirement in question. For example, if a semiannual performance report is overdue, no cooperator will be reimbursed until the report is submitted. All enforcement options in this agreement, including termination, can be utilized by AKSSF on all cooperators based on the deficiencies of any of the cooperators listed above.

4. Match: For the purpose of invoice reimbursement, match will be tracked at the project level (i.e., not tracked or credited to individual cooperators). Thus, cooperators are collectively responsible for ensuring that match requirements are met. For example, if one cooperator is slated to provide the entire match for the project but has not yet submitted acceptable match documentation to AKSSF, no cooperator will be reimbursed. In the event that AKSSF is reviewing multiple invoices from cooperators for which match is sufficient to pay some but not all, invoices shall be paid in the order in which they are deemed acceptable by AKSSF (per Appendix B).

**V. PROJECT PERIOD**

**A. Period:** This SA shall be effective for the period commencing on xx/xx/xx and ending on xx/xx/xx. The AKSSF shall not have any obligation for payments to the Subawardee for activities undertaken outside this specified period. Match expenses accrued outside this specified period are not allowable.

**B. Time of Performance:** The Subawardee shall use reasonable efforts to complete all project tasks and other obligations according to the performance schedule detailed in the SOW.

## **VI. FUNDING**

### **A. Source of Funds:**

1. This project is funded through the Pacific Coastal Salmon Recovery Fund (PCSRF), a federal program established to protect, restore, and conserve Pacific salmon and steelhead populations and their habitats. It is administered through the U.S. Department of Commerce, National Oceanic and Atmospheric Administration, National Marine Fisheries Service.
2. Federal funds for this project are identified by the Catalog of Federal Domestic Assistance (CFDA) number 11.438, Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program.
3. This project is funded under NOAA grant xxxxxxxxxxxxxxxx for \$xx,xxxx appropriated in FFYxx and awarded on xx/xx/xx. These funds *are/are not* considered research and development (R&D).

**B. Use of Funds as Match:** Funds provided to the Subawardee under this SA may not be used by the Subawardee as a match or cost sharing provision to secure U.S. federal monies.

**C. Maximum Amount Available for Reimbursement:** The AKSSF agrees to pay the Subawardee a sum not to exceed \$xx,xxxx (including any indirect costs) for the term of this SA if all requirements are met and the SA is not terminated early (see section XVIII.F). This is both the amount of federal funds obligated by this SA and the total amount of federal funds obligated to the Subawardee.

**D. Match:** The project requires a total match of \$x,xxx. The Subawardee agrees to provide a match of \$x,xxx as described in the SOW and in accordance with Appendix C. Match not described in the SOW may also be accepted (in lieu of the described match) if it meets the requirements of Appendix C.

**E. Total Amount of the Federal Award:** The total amount of the award, including both direct and match budgets, is \$xx,xxx.

**F. Budget Flexibility:** Projects with direct budgets of \$150,000 or more require prior approval to shift more than 10% of the total award (including both direct and nonfederal match budgets) between line items.

**G. Subject to Funds Availability:** This SA is fully funded as of the date of execution by the AKSSF. If the funds become otherwise unavailable or reduced thereafter, the AKSSF reserves the right to reduce or terminate this SA upon written notice to the Subawardee without such action being considered a breach of this SA (see section XVIII. F). The AKSSF will provide the Subawardee with notice of any change in funding as practicable, but in no event longer than thirty-six (36) business hours after being informed of a change in funding.

## **VII. FEDERAL/STATE/LOCAL REQUIREMENTS**

**A. Federal Regulations:** Nonfederal subawardees agree to comply with U.S. federal compliance requirements. All entities shall follow the federal regulations at 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (with the exception of subpart F, Audit Requirements, for commercial/for-profit subawardees). Some, but not all, of these

regulations are included in this SA. The Subawardee is solely responsible for obtaining, reviewing, and understanding all federal rules, regulations, and statutes applicable to federal funding and this project, which federal rules, regulations, and statutes are hereby included in this SA by this reference.

**B. Audit Procedures:**

1. State, local, and federally-recognized Indian tribal governments, non-profit organizations, and educational institutions:

If the Subawardee expends \$750,000 or more in federal funds within the Subawardee's fiscal year, the Subawardee is subject to the annual audit requirements of the U.S. federal government (e.g., the Single Audit Act of 1984, Public Law 98-502, the Single Audit Act Amendments of 1996, Public Law 104-156, and the Office of Management and Budget audit requirements implemented in 2 CFR 200). The Subawardee is responsible to track its spending of federal funds and seek a single audit if appropriate. In order to be reimbursed, single audit costs must be agreed upon and included in the budget in the SOW; if not included in the budget at the execution of this SA, audit costs may not be added at a later date.

2. For-profit organizations:

For-profit subawardees that expend \$750,000 or more in funds from the U.S. Department of Commerce (including this award) during their fiscal year must have an audit conducted for that year in accordance with Subpart F of 2 CFR 200. The audit shall be completed and submitted to AKSSF within the earlier of 30 calendar days of the Subawardee's receipt of the audit report or nine months following the end of the Subawardee's fiscal year.

3. Limited scope audits: The expenditure of funds under this SA may be subject to limited scope audits at the AKSSF's sole discretion. Such auditing shall be conducted by the AKSSF or by its authorized representatives. The Subawardee shall provide to the AKSSF and its authorized representatives all technical staff, assistance, and information needed to enable the AKSSF to perform its auditing function. Limited scope audits may address one or more of the following types of compliance requirements: activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting.

**C. Statutes, Regulations, and Policies:** This program is subject to applicable federal statutes, regulations, and administrative and policy rules that AKSSF is authorized and obligated to implement as the pass-through entity of federal funds and for which the Subawardee is also solely responsible and which are hereby included in this SA by this reference whether or not specifically referenced herein. This information is to be used by the Subawardee to determine the manner in which the work is performed under this SA. Federal requirements include the following:

1. Federal agency standard terms and conditions:
  - Department of Commerce Financial Assistance Standard Terms and Conditions (available at <http://akssf.org/Policies.aspx>)
2. Environmental policies:
  - National Historic Preservation Act (16 U.S.C. § 470 et seq.)
  - Floodplain Management, EO 11988, and Protection of Wetlands, EO 11990, May 24, 1977
  - The Flood Disaster Protection Act of 1973 (42 U.S.C. § 4002 et seq.)
  - The Endangered Species Act of 1973 (16 U.S.C. § 1531 et seq.)

- The Coastal Zone Management Act (16 U.S.C. § 1451 et seq.)
- The Coastal Barriers Resources Act (16 U.S.C. § 3501 et seq.)
- The Wild and Scenic Rivers Act (16 U.S.C. § 1271 et seq.)
- The Safe Drinking Water Act of 1974, as amended (42 U.S.C. § 300f et seq.)
- The Resource Conservation and Recovery Act of 1976 (42 U.S.C. § 6901 et seq.)
- The Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. § 9601 et seq.) and the Community Environmental Response Facilitation Act of 1992 (41 U.S.C. § 11001 et seq.)
- Environmental Justice in Minority Populations and Low Income Populations, EO 12898, February 11, 1994
- Clean Air Act (42 U.S.C. §§7401 et seq.)
- Clean Water Act/Federal Water Pollution Control Act (33 U.S.C. § 1251 et seq.)
- Executive Order 11738 “Providing for administration of the Clean Air Act and Federal Water Pollution Control Act with respect to Federal contracts, grants or loans”

### 3. Civil rights policies:

- Pursuant to Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. §§ 1681 et seq.), and the Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), no person shall, on the grounds of race, color, national origin, religion, age, or sex, be excluded from participation in or be subjected to discrimination in any program or activity funded in whole or in part by federal funds.
- The American with Disabilities Act of 1990 (42 U.S.C. §§ 12101 et seq.) prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto, as well as public or private entities that provide public transportation.
- Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), and Department of Commerce implementing regulations published at 15 CFR Part 8b prohibit discrimination on the basis of handicap under any program or activity receiving or benefiting from federal assistance. For purposes of complying with the accessibility standards set forth in 15 C.F.R. § 8b.18(c), subawardees must adhere to the regulations, published by the U.S. Department of Justice, implementing Title II of the Americans with Disabilities Act (ADA) (28 C.F.R. part 35; 75 FR 56164, as amended by 76 FR 13285) and Title III of the ADA (28 C.F.R. part 36; 75 FR 56164, as amended by 76 FR 13286). The revised regulations adopted new enforceable accessibility standards called the “2010 ADA Standards for Accessible Design” which replace and supersede the former Uniform Federal Accessibility Standards for new construction and alteration projects.
- The Drug-Free Workplace Act of 1988 and U.S. Department of Commerce implementing regulations 15 CFR, Part 29, require the Subawardee take steps to provide a drug-free workplace.
- E.O. 13166 (65 FR 50121, 2000) and Department of Commerce policy guidance 68 FR 14180 (March 24, 2003) relate to improving access to services for persons with limited English proficiency.

### 4. Other:

- Copeland “Anti-Kickback” Act (18 U.S.C. § 874) prohibits a person or organization engaged in a federally supported project from enticing an employee working on the project from giving up a part of his compensation under an employment contract (also applies to contractors and subcontractors pursuant to 40 U.S.C. § 3145).
- The Fly America Act (49 U.S.C. § 40118) requires that federally funded travelers must use U.S. flag carriers to the extent that service by such carriers is available.

- Parts II and III of E.O. 11246, “Equal Employment Opportunity,” (30 FR 12319, 1965) requires federally assisted construction contracts to include the nondiscrimination provisions of §§ 202 and 203 of E.O. 11246 and Department of Labor regulations implementing E.O. 11246 (41 CFR § 60-1.4(b), 1991).
- The Civil False Claims Act (31 U.S.C. §§ 3729 - 3733) provides that suits can be brought by the government, or a person on behalf of the government, for false claims made under federal assistance programs.
- Pursuant to E.O. 13043 (62 FR 19217, 1997), the Subawardee should encourage employees and contractors to enforce on-the-job seat belt policies and programs when operating company-owned, rented, or personally owned vehicles

- D. Pilot Program for Enhancement of Employee Whistleblower Protections:** 41 U.S.C. 4712 describes a pilot program for enhancement of employee whistleblower protection. Subawardees must inform their employees in writing of the rights and remedies provided under 41 U.S.C. 4712 in the predominant native language of the workforce.
- E. Small Business, Minority Business Enterprises, and Women’s Business Enterprises:** In accordance with 2 CFR § 200.321 (“Contracting with small and minority businesses, women’s business enterprises, and labor surplus area firms”), the Subawardee must take all necessary affirmative steps to ensure that minority businesses, women’s business enterprises, and labor surplus areas firms are used when possible.
- F. Conflict of Interest:** The Subawardee must maintain written standards of conduct to establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain in the administration of this award. The Subawardee must disclose in writing any potential conflict of interest to AKSSF.
- G. ADF&G Permits:** The Subawardee must procure ADF&G Fish Collection, Fish Resource, Fish Transport, and/or other required permits, as appropriate to the project.
- H. Geospatial Data:** The Subawardee must comply with federal Executive Order 12906 which includes documenting all geospatial data in accordance with the Federal Geographic Data Committee Content Standard for digital geospatial data.
- I. State and Local Laws and Regulations:** In addition to following all federal requirements, the Subawardee must follow all state and local laws and regulations in execution of this project, whether included specifically in this SA or not.
- J. Conflicts:** Nothing herein is intended to conflict with federal, state, or local laws and regulations. If there are conflicts, this SA will be amended at the first opportunity to bring it into conformance with conflicting laws or regulations.

## **VIII. PAYMENT TERMS AND CONDITIONS**

Payments are based on submission and acceptance of invoices in accordance with this SA and AKSSF invoicing policies and procedures (Appendix B). Payment by the AKSSF shall not be construed as acceptance of any part of the work or service provided.

## **IX. INDIRECT**

1. The Subawardee’s approved indirect rate at the time the project begins, if applicable, is included in the budget of Appendix A.



2. Nonfederal subawardees that charge indirect costs to the project must have a current federally negotiated indirect cost rate agreement (NICRA) or be eligible to receive the 10% de minimis indirect rate as described in 2 CFR 200. Federal agencies must have documentation of their current indirect rate.
3. In order to be reimbursed, indirect rates must be agreed upon and included in the budget in the SOW; rates may not be added to the budget at a later date.
4. Subawardees using a NICRA must maintain a current NICRA (or current rate for federal agencies) during the life of the project or indirect will not be reimbursed. The Subawardee must provide AKSSF with all approved provisional and final NICRAs applicable to the project period.
5. If the Subawardee's indirect rate increases during the life of the project, this SA must be revised in order for the higher rate to be reimbursed.
6. If the Subawardee has applied for, but not yet received, a NICRA at the execution of the project, AKSSF will not reimburse indirect costs until the rate is approved (inclusion of the proposed rate in the SOW does not obligate AKSSF to fund unapproved indirect costs). Indirect rates will be reimbursed retroactively to the start date of the project (or the start of the NICRA period, whichever is later) once the NICRA is received and AKSSF has been provided a copy of the federally approved rate letter. If the rate is not approved by the end of the project period, indirect costs will not be reimbursed and budgeted indirect costs may not be moved to other line items. Projects will not be extended to allow additional time for entities to receive a NICRA from their cognizant federal agency.
7. Indirect costs will not be paid for an expired NICRA or if documentation of an approved NICRA (i.e., the federally approved rate letter) is not provided to AKSSF by the end of the project period.
8. If the Subawardee agrees to underrecover indirect at the execution of the project (i.e., agrees to use a lower rate than its current NICRA), the reduced rate may not be increased during the life of the project.

## **X. PROCUREMENT/EQUIPMENT AND SUPPLIES**

**A. Procurement Standards:** Standards for procurement are outlined in 2 CFR 200. The Subawardee's compliance with those standards is required under this SA. The provisions define the standards for use in establishing procedures for procurement of supplies, equipment, and other services which cost is borne by the Subawardee in whole or in part as a condition of this SA.

### **B. Title to Equipment and Supplies:**

1. The Subawardee shall assume responsibility for the care and maintenance of all equipment and supplies acquired for use in the project pursuant to current Subawardee policy and manufacturer's instruction.
2. AKSSF reserves the right to unilaterally reclaim equipment, without compensation to the Subawardee, to assign it to another project with a purpose consistent with AKSSF and PCSRF goals.
3. If the value of equipment purchased with this project drops below \$5,000, it may be retained with no further obligation to ADF&G or the federal government.

#### 4. Equipment disposition:

- State Subawardee: A state may use, manage, and dispose of equipment acquired through this project in accordance with state laws and procedures.
- Non-state Subawardee: Notwithstanding section X.B.2., title to equipment purchased with this project vests with the Subawardee after the project closes provided that the equipment continues to be used for its original purpose, whether or not the project or program continues to be supported by federal funds. When no longer needed for the original project or program, the Subawardee shall use the equipment in connection with its other federally funded activities in the following order of priority: 1) activities sponsored by NOAA or the Department of Commerce; and 2) activities sponsored by other federal agencies. When the equipment is no longer needed for its original purpose or other federally sponsored projects as described above, the Subawardee may retain title without further obligation if it compensates the federal government, via ADF&G, for that percentage of the current fair market value of the equipment attributable to federal participation in the project (i.e., the federal share). If the Subawardee has no need for the equipment, it shall request disposition instructions from ADF&G.

#### 5. Supplies Disposition:

- Title to supplies vests with the Subawardee upon acquisition. If the Subawardee's residual inventory of unused supplies purchased through this project exceeds \$5,000 in total aggregate value upon completion of the project, the supplies may be retained for use on other federal awards. If the supplies are not needed for other federal awards, the Subawardee must retain or sell the supplies and compensate the federal government, via ADF&G, for that percentage of the current fair market value of the supplies attributable to federal participation in the project (i.e., the federal share).

## **XI. PERFORMANCE GOALS/MONITORING**

### **A. Performance Goals:**

The Subawardee's performance goals are listed in section VII of Appendix A and shall be accomplished according to the timelines listed in section X of Appendix A. The Subawardee is required to report on the progress toward meeting these objectives in each semiannual report and in the completion report described in section XII of this SA.

### **B. Monitoring:**

1. The Subawardee may receive on-site reviews from the AKSSF or its authorized representatives in addition to reviews from federal government personnel. Monitoring staff may review project and/or financial activity relating to the terms of this SA. Upon request, the AKSSF or its authorized representatives shall be given full and complete access (during normal business hours) to all pertinent information related to the performance of this SA to ensure compliance with federal and program requirements. The AKSSF will provide the Subawardee with a minimum of 48 hours notice of any on-site review, which review shall take place during regular business hours.
2. The Subawardee shall provide to the AKSSF, or its authorized representatives and federal government personnel, all technical staff, assistance, and information needed to enable the AKSSF, its authorized representatives, or federal government personnel to perform their monitoring

functions. This assistance includes, but is not limited to, information about the Subawardee's direct and match expenditures and business and management systems (see section XIV.B).

### **C. Program and Financial Deficiencies:**

1. Through audits, reviews, monitoring, or other means, AKSSF may find the Subawardee to have program or financial deficiencies in the performance of this SA. Such deficiencies may include, but are not limited to, the areas of accounting, financial and business management controls, budgeting, and/or compliance issues. If deficiencies are found, the AKSSF may exercise its rights to temporarily withhold cash reimbursement, terminate this SA, or may require the Subawardee to take corrective action and to submit a written corrective action plan to address identified deficiencies. Corrective action plans will be accepted at the discretion of AKSSF. Any corrective action must be satisfactorily completed within the cure period if such a cure period is provided (see section XVIII.F).
2. The AKSSF, in its sole discretion, may require the Subawardee to submit additional periodic written verification that measures have been taken to implement any corrective action. If the Subawardee fails to demonstrate its compliance with the approved corrective action plan within the time constraints set by the AKSSF at its sole discretion, the AKSSF may, at its option, exercise its rights to terminate this SA. The AKSSF may also exercise any of the other rights and remedies available to it at law or in equity.

## **XII. AKSSF REPORTING**

1. Semiannual Performance Reports (SARs): SARs are required for every SAR reporting period during which the project is open. SARs are due by May 20 for the period of November 1 - April 30 and by November 20 for the period of May 1 - October 31. SARs shall be filled out on the AKSSF online report submission system at <http://www.akssf.org/Personnel>. Photos and/or videos of the project from the reporting period must be uploaded with each SAR (or an explanation if none are available). If the AKSSF completion report (described below) is submitted by the due date of the final SAR, the final SAR will not be required.
2. Performance Metrics: Performance Metrics: Metrics are required by NOAA to capture the results of projects as they relate to one of three PCSRF objectives (Salmon Recovery Planning and Watershed Assessments (P&A); Salmon Habitat Protection and Restoration (HP&R); or Salmon Research, Monitoring, and Evaluation (RM&E)). A project's objective is determined by AKSSF and is listed on the SOW. Two sets of metrics are required: preliminary metrics are due 30 days after the project start date and should capture the entire anticipated results of the project, and final metrics are due 60 days after the project end date and should capture the actual results of the project. The appropriate metrics template is available for download on the AKSSF online report submission system at <http://www.akssf.org/Personnel> and should be uploaded there when complete. AKSSF and NOAA reserve the right to change objectives at any time, which may result in additional required metrics.
3. Completion Report: A completion report on AKSSF's template is due within 60 days of the end of the project period and shall be filled out on the AKSSF online report submission system at <http://www.akssf.org/Personnel>.
4. Products: The Subawardee is required to submit all project products (including publications, reports, posters, and other items produced by the project), preferably in electronic format. Electronic products shall be uploaded on the AKSSF online report submission system at <http://www.akssf.org/Personnel>. Products may be submitted at any time during or after the project.

A username and password will be supplied for new users to the AKSSF online report submission system before the first report is due. AKSSF may provide all above reports and products to the public.

### **XIII. PUBLICATIONS AND ENVIRONMENTAL DATA SHARING**

#### **A. Manuscript Submission:**

The final pre-publication manuscripts of scholarly publications produced through this project must be submitted to the NOAA Institutional Repository at <http://library.noaa.gov/repository> after acceptance, and no later than upon publication, of the paper by a journal. NOAA will produce a publicly-visible catalog entry directing users to the published version of the article. After an embargo period of one year after publication, NOAA shall make the manuscript itself publicly visible, free of charge, while continuing to direct users to the published version of record.

#### **B. Environmental Data Sharing:**

1. **Public Availability of Data:** Environmental data (defined in section I) collected or created under this project must be made publicly visible and accessible in a timely manner free of charge or at minimal cost that is no more than the cost of distribution to the user, except where limited by law, regulation, policy, or national security requirements. Data are to be made available in a form that would permit further analysis or reuse, encoded in a machine-readable format preferably using existing open format standards; data must be sufficiently documented, preferably using open metadata standards, to enable users to independently read and understand the data. Pursuant to NOAA Information Quality Guidelines ([http://www.cio.noaa.gov/services\\_programs/info\\_quality.html](http://www.cio.noaa.gov/services_programs/info_quality.html)), data should undergo quality control (QC) and a description of the QC process and results should be referenced in the metadata.
2. **Timing:** Data accessibility must occur no later than publication of a peer-reviewed article based on the data, or two years after the data are collected and verified, or two years after the end date of the project, whichever is soonest, unless a delay has been authorized.
3. **Digital Repository Selection:** Any third party digital repository that meets the requirements of this section may be utilized including, but not limited to, services such as Dryad (<http://datadryad.org/pages/payment>).
4. **Repository Expenses:** The cost of environmental data storage in a repository is an allowable expense for data collected or created by this project even if not described in the SOW. If the data is not ready to be submitted before the end date of the project, the Subawardee may purchase a prepaid data package voucher at a data repository for submission at a later date in order to be reimbursed for the voucher by this project.
5. **URL Submission:** The Subawardee must provide AKSSF with the URL (internet address) of the data as soon as it is available.
6. **Disclaimer:** Data produced by this project and made available to the public must include the following disclaimer: *These data and related items of information have not been formally disseminated by NOAA, and do not represent any agency determination, view, or policy.*
7. **Failure to Share Data:** Failing or delaying to make environmental data accessible or submit scholarly publications to the NOAA Institutional Repository may disqualify the Subawardee from receiving future AKSSF funding.

8. Non-QC Environmental Data Disclaimer: Data without quality control are considered “experimental products” and their dissemination must be accompanied by explicit limitations on their quality or by an indicated degree of uncertainty.

**C. Funding Source Credits/Disclaimers:**

1. General Information Sharing Credit: When releasing information related to the project, the Subawardee must include a statement that the project or effort undertaken was sponsored by the U.S. Department of Commerce, National Oceanic and Atmospheric Administration, and the Alaska Department of Fish and Game.
2. Displays Credit: Displays produced by the project (e.g., signs, interpretive displays, posters) for which the above language would be impractical must include logos from both NOAA and ADF&G and, when possible, relevant funding source language (contact AKSSF staff for graphics and sample language).
3. Scholarly Publications Credit: All scholarly publications produced by this project must include an acknowledgements section stating the grant award («*NOAA\_Grant\_»*) and funding programs (the National Oceanic and Atmospheric Administration’s Pacific Coastal Salmon Recovery Fund administered by the Alaska Department of Fish and Game’s Alaska Sustainable Salmon Fund). Funding sources shall be reported during the publication submission process using the FundRef mechanism (<http://www.crossref.org/fundref/>) if supported by the publisher.
4. Environmental Data Citation: Publications based on data, and new products derived from source data, must cite the data used according to the conventions of the Publisher, using unambiguous labels such as digital object identifiers. All data and derived products that are used to support the conclusions of a peer-reviewed publication must be made available in a form that permits verification and reproducibility of the results (see section XIII.B).
5. Non-Scholarly Publications Disclaimer: Any publication produced by this project except scientific articles or papers appearing in scientific, technical, or professional journals must contain the following disclaimer: *This [report/video/website] was prepared by [subawardee/author name] under award xxxxxxxxxx from the National Oceanic and Atmospheric Administration, U.S. Department of Commerce, administered by the Alaska Department of Fish and Game. The statements, findings, conclusions, and recommendations are those of the author(s) and do not necessarily reflect the views of the U.S. Department of Commerce, National Oceanic and Atmospheric Administration, or the Alaska Department of Fish and Game.*
6. Environmental Data Disclaimer: Data produced under this project and made available to the public (see section XIII.B) must be accompanied by the following statement: *These data and related items of information have not been formally disseminated by NOAA and do not represent any agency determination, view, or policy.*
7. Non-QC Environmental Data Disclaimer: Data without quality control are considered “experimental products” and their dissemination must be accompanied by explicit limitations on their quality or by an indicated degree of uncertainty.

**XIV. RECORDS**

**A. Financial Management System/Record Retention:**

1. The Subawardee will maintain a separate set of accounting records (including match expenditures)

for this project.

2. All costs (including all forms of match) will be supported by source documentation and will be made available to the AKSSF at the AKSSF's request.
3. The Subawardee shall retain all financial records, supporting documents, statistical records, and all other records pertinent to this SA and the project referenced herein for a period of three (3) years from the date of the final invoice submission.
4. If any litigation, claim, or audit is started before the expiration of the three (3) year period, the records shall be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
5. Records for equipment acquired through any funding provided to the Subawardee through this SA shall be retained for three years after final disposition.

**B. Access to Records:**

1. AKSSF staff, its representatives, the U.S. Department of Commerce, Inspectors General, Comptroller General of the United States, or any of their authorized representatives must have the right of access to any documents, papers, or other records of the Subawardee which are pertinent to this SA, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the Subawardee's personnel for the purpose of interview and discussion related to such documents.
2. The right of access is not limited to the required three (3) year period.
3. In any audit or monitoring situation conducted by the AKSSF or its representatives, nonfederal subawardees waive any confidentiality, privacy, privilege, or proprietary defenses regarding audits or monitoring subject by AKSSF (or its representatives) or the federal government. The AKSSF will keep any of the Subawardee's proprietary business, technical, and/or scientific information confidential if such material is appropriately marked as "confidential;" is not already in the public domain prior to disclosure; is not required to be disclosed as a result of court order, legal process, or government action or applicable law or regulation; or is already known to others not under a requirement to maintain its confidentiality.

**C. Other Research/Funding:** The AKSSF understands that the Subawardee may be involved or become involved in similar or related research on behalf of itself and others. Subject to any confidentiality and intangible property sections of this SA, nothing contained in this SA shall be construed to limit or impair the freedom of Subawardee or its researchers either to conduct research for itself or third parties or to grant the AKSSF any right to such other research or intangible property created as a result of the same. The Subawardee agrees to inform the AKSSF of any similar or overlapping research funding by other individuals or entities so that any funding herein can be modified to ensure that double funding for the same research does not occur.

**D. Confidentiality and Privacy**

All documents associated with the project, including invoices and reports, become the property of the State of Alaska. Alaska Statute 40.25.110 requires public records to be open to reasonable inspection. The Subawardee is responsible for ensuring that submitted documents do not contain private or sensitive information such as social security numbers, home addresses, telephone numbers of employees, or proprietary information.

## XV. SCIENTIFIC INTEGRITY

1. General: The Subawardee shall maintain the scientific integrity of research performed pursuant to this project including the prevention, detection, and remediation of any allegations regarding the violation of scientific integrity or scientific and research misconduct, and the conduct of inquiries, investigations, and adjudications of allegations of violations of scientific integrity or scientific and research misconduct.
2. Peer Review: The peer review of the results of scientific activities under this project shall be accomplished to ensure consistency with NOAA standards on quality, relevance, scientific integrity, reproducibility, transparency, and performance. The Subawardee will ensure that peer review of "influential scientific information" or "highly influential scientific assessments" is conducted in accordance with the OMB Final Information Quality Bulletin for Peer Review (<https://www.whitehouse.gov/sites/default/files/omb/memoranda/fy2005/m05-03.pdf>) and NOAA policies on peer review, such as the Information Quality Guidelines ([http://www.cio.noaa.gov/services\\_programs/info\\_quality.html](http://www.cio.noaa.gov/services_programs/info_quality.html)).
3. NOAA Administrative Procedures: In performing or presenting the results of scientific activities under this project and in responding to allegations regarding the violation of scientific integrity or scientific and research misconduct, the Subawardee shall comply with the provisions herein and NOAA Administrative Order 202-735D, Scientific Integrity, and its Procedural Handbook, including any amendments thereto (<http://nrc.noaa.gov/ScientificIntegrityCommons.aspx>).
4. Subawardee Responsibility: The Subawardee shall have the primary responsibility to prevent, detect, and investigate allegations of a violation of scientific integrity or scientific and research misconduct. Unless otherwise instructed by AKSSF, the Subawardee shall promptly conduct an initial inquiry into any allegation of such misconduct and may rely on its internal policies and procedures, as appropriate, to do so.
5. Subawardee Process: By executing this project, the Subawardee provides its assurance that it has established an administrative process for performing an inquiry, investigating, and reporting allegations of a violation of scientific integrity or scientific and research misconduct; and that it will comply with its own administrative process for performing an inquiry, investigation, and reporting of such misconduct.
6. Initiating Investigation: If the Subawardee determines that there is sufficient evidence to proceed to an investigation, it shall notify AKSSF and, unless otherwise instructed, the Subawardee shall:
  - a. Promptly conduct an investigation to develop a complete factual record and an examination of such record leading to either a finding regarding the violation of scientific integrity or scientific and research misconduct and an identification of appropriate remedies or a determination that no further action is warranted.
  - b. If the investigation leads to a finding regarding the violation of scientific integrity or scientific and research misconduct, obtain adjudication by a neutral third party adjudicator. The adjudication must include a review of the investigative record and, as warranted, a determination of appropriate corrective actions and sanctions.
7. Finalizing Investigation: When the investigation is complete, the Subawardee shall forward to AKSSF a copy of the evidentiary record, the investigative report, any recommendations made to the Subawardee adjudicating official, the adjudicating official's decision, and notification of any corrective action taken or planned, and the subject's written response (if any).

## **XVI. CLOSE OUT PROCEDURES**

AKSSF will close the project when it determines that all applicable administrative actions and all required work have been completed by the Subawardee. The Subawardee must meet the invoicing requirements of Appendix B (including submission of invoices within 30 days of the end date of the project) and the final reporting requirements described in section XII (including, at a minimum, the AKSSF completion report and final metrics report) and section XIII. When the final invoice is paid, the reports have been approved, and all other issues have been resolved (e.g., indirect rate proposals, match requirements, data sharing), AKSSF will notify the Subawardee that it has met all obligations and that the project is closed.

## **XVII. DISPUTE RESOLUTION**

The AKSSF and the Subawardee will strive to resolve any dispute between themselves relating to the Subawardee, the Subawardee's actions or omissions, or the procedure, process, technical, or programmatic aspects of the project. If good faith efforts to settle the dispute amicably fail, the AKSSF shall be empowered to make the final determination.

## **XVIII. STANDARD TERMS AND CONDITIONS**

Standard terms detailed below, which by their nature and intent may continue beyond the termination of this SA, shall survive the termination of this SA.

**A. Indemnification:** The responsibilities detailed by this SA in order to protect the parties' intangible property rights shall continue throughout this SA and shall survive the termination of this SA. Further, in addition to the responsibilities detailed elsewhere in this SA, each of the parties shall have the responsibilities detailed below:

i. Federal subawardees:

To the extent permitted by law, each party agrees that it will be responsible for its own acts and omissions including those of its officers, agents, and employees for damages to property or injury to persons occasioned by each party's own acts or omissions in connection with the terms of this SA; however, the federal government will only be liable in the manner and to the extent provided in the Federal Tort Claims Act, as amended (28 U.S.C. sections 2671-80). Nothing in this SA shall constitute an obligation of funds of the federal government in advance of an appropriation of those funds.

ii. Nonfederal subawardees:

a. Responsibilities of AKSSF/ADF&G: If the Subawardee experiences any problems relating to the completion of this project or SA from third parties, including, but not limited to, liabilities, obligations, damages, losses, costs, claims, lawsuits, causes of action, or demands, ADF&G's sole obligation will be to provide evidence of this SA and the federal grant that funds it. ADF&G will be responsible only for proven direct damages caused directly by its then current insured actions or omissions in breach of this SA and not special, consequential, or other damages, or any attorneys' fees or costs, whether known or not.

b. Responsibilities of the Subawardee: At all times, all obligations performed by the Subawardee or by any of the Subawardee's contractors pursuant to this SA shall be



performed in a manner consistent with or exceeding the professional standards customarily governing such services. Further, the Subawardee shall to the fullest extent permitted by law, hold harmless and indemnify ADF&G and its officers, directors, affiliated organizations, employees, agents, volunteers, and publisher, if any, from any and all liability, obligation, damage, loss, cost, claim, lawsuit, cause of action, or demand whatsoever of any kind or nature, including, but not limited to, attorneys' fees and costs, arising from any actions taken by, or omissions of, the Subawardee, its officers, directors, contractors, employees, agents, or other related entities or individuals arising from (i) any actions or omissions of the Subawardee or its contractors, (ii) any use or misuse of intangible property claimed to be owned by another, or (iii) any material breach of this SA by the Subawardee. Such indemnification shall be in proportion and to the extent liability, obligation, damage, loss, cost claim, lawsuit, cause of action, or demand are caused by or result from the reckless, intentional, or negligent acts or omissions of the Subawardee, its officers, directors, contractors, employees, agents, or other related entities or individuals.

- c. **Responsibilities of Public Entities:** In the event the Subawardee or any of its contractors is a public entity or quasi-public entity which, by state statute, is not permitted to indemnify others, the Subawardee agrees to be responsible, to the fullest extent available under the law, for any and all liability, obligation, damage, loss, cost, claim, lawsuit, cause of action, or demand whatsoever of any kind or nature, including but not limited to, attorney's fees and costs, arising from any actions taken by, or omissions of, the Subawardee, its officers, directors, contractors (to the fullest extent available under law/statute), employees, agents, or other related entities or individuals arising from (i) any use or misuse of intangible property claimed to be owned by another, or (ii) any material breach of this SA by the Subawardee. Such fiscal responsibility shall be in proportion and to the extent of liability, obligation damage, loss, cost claim, lawsuit cause or action, or demand are caused by result from the reckless or negligent acts or omissions of the Subawardee, its officers, directors, contractors, employees, agents, or other related entities or individuals. Further, the Subawardee agrees to ensure that all individuals or entities involved in the completion of this SA that may indemnify others are required to so indemnify the AKSSF through a written agreement acceptable to the AKSSF.

**B. Program Income:** Program income earned during the award period shall be documented and retained by the Subawardee and shall be added to funds committed to the award and used for the purposes and under the conditions applicable to the use of the award funds.

**C. Personally Identifiable Information (PII):** Protected PII is defined as an individual's first name or first initial and last name in combination with any one or more types of information including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, and educational transcripts. The Subawardee's internal controls must include reasonable measures to safeguard protected PII and other information ADF&G or the Subawardee considers sensitive consistent with applicable federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.

**D. Insurance:**

1. The Subawardee shall be self-insured or have commercial liability insurance covering any and all of the Subawardee's officers, directors, employees, agents, and independent contractors in the amount of one million dollars (\$1,000,000).
2. The Subawardee shall be self-insured or have commercial vehicle insurance covering all vehicles

used for the project with minimum coverage limits of \$300,000 combined single limit per occurrence.

- E. Worker's Compensation: Nonfederal subawardees and their contractors shall maintain Worker's Compensation Insurance that, if applicable, complies with AS 23.30.045 and any other statutory obligations including but not limited to federal U.S.L. & H. and Jones Act requirements. The policy must waive subrogation against the state. Federal subawardees are governed by the Federal Employee's Compensation Act (5 U.S.C. 8101 et seq.).
- F. Termination: This SA, except for those provisions that, by their own terms, extend beyond the life of this SA, shall terminate upon the AKSSF providing notice to the Subawardee that the project is closed. The natural termination date shall be the date upon which all scheduled events have occurred, the final invoice paid, reporting is complete, and no further work remains to be completed pursuant to this SA. The SA, however, may be terminated earlier for the following reasons:
- If the AKSSF reasonably determines in its sole discretion that the Subawardee, or any of the Subawardee's contractors, is progressing unsatisfactorily, including, but not limited to, failing to comply with this SA, the AKSSF may so notify the Subawardee in writing at any time of the problems/breach and may allow the Subawardee a chance to cure the problems identified or may terminate this SA at its sole discretion. If the Subawardee fails to eliminate problems detailed by AKSSF, or fails to cure a breach of this SA when and if the AKSSF provides a cure period, this SA shall terminate. The termination date shall be the date on which the final day of the cure period falls, if a cure period was provided; otherwise it shall be in accordance with AKSSF's written notice.
  - The AKSSF may terminate this SA without notice if the AKSSF reasonably believes the project is no longer technically feasible or if the Subawardee or any of the Subawardee's contractors fail to comply with the terms and conditions of this SA. The termination date shall be the date stated in the written notice. Such termination shall not be considered a breach of this SA and shall not require a cure period.
  - The Subawardee may terminate this SA upon written notification to the AKSSF, setting forth the reasons for such termination and the effective date.

Upon receipt or delivery of a written notice of termination, the Subawardee shall cease all work associated with this SA.

Any change in federal statutes, rules, or regulations which significantly alter the Subawardee's required activity, or any change in the availability of funds, shall be viewed as binding and shall warrant good faith renegotiation of the provisions of the SA that are affected. This change in circumstance includes suspension or termination of this SA or a reduction in granted funds. Such alterations or termination shall not be considered a breach of this SA and shall not require a thirty (30) day notice or cure period.

If termination occurs under section XVIII.F, the Subawardee shall be entitled to compensation for all satisfactory and authorized activities completed, approved costs incurred, and approved, non-cancellable, completed commitments as of the termination date, provided funds are available.

Nonfederal subawardees shall have no right to recover from the AKSSF any general, special incidental, consequential, or any other damages of any description or amount upon termination for any reason. For federal agencies, the Antideficiency Act (31 U.S.C. 1341) prevails. The terms of this paragraph shall survive the termination of this SA.

- G. Required Approvals:** The individuals executing this SA on behalf of their respective parties hereby represent and warrant that they have the right, power, legal capacity, and appropriate authority to enter into this SA on behalf of the entity for which they sign below.
- H. Debarment/Suspension:** These funds are subject to 2 CFR 180 “OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement).” By accepting these funds, the Subawardee certifies that neither it, nor its principals or contractors, is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from federal financial assistance programs or activities. The Subawardee agrees to determine whether any potential contractors are debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from federal financial assistance programs or activities immediately prior to signing a contract with them by checking their status at [www.sam.gov](http://www.sam.gov) (a copy of the clearance shall be kept on file).
- I. Lobbying:** These funds are subject to 31 USC 1352 (as implemented at 15 CFR 28 “New Restrictions on Lobbying” for nonfederal subawardees), 55 FR 6736, and OMB “Governmentwide Guidance for New Restrictions on Lobbying” and notices published at 54 FR 52306 (December 20, 1989), 55 FR 24540 (June 15, 1990), 57 FR 1772 (January 15, 1992), and 61 FR 1412 (January 19, 1996). If the award is in excess of \$100,000, the Subawardee shall submit a completed “Disclosure of Lobbying Activities” (Form SF-LLL) regarding the use of nonfederal funds for lobbying within 15 days following the end of the calendar quarter in which there occurs any event that requires disclosure or that materially affects the accuracy of the information contained in any disclosure form previously filed. The same requirement applies to the Subawardee’s contracts greater than \$100,000. If the Subawardee receives Form SF-LLL from a contractor, the Subawardee must submit the form to AKSSF.
- J. Payment of Taxes:** The Subawardee shall pay all applicable federal, state, and local taxes and shall require their payment by any contractor or any other persons in the performance of this project.
- K. Transparency Act Reporting:** Per the Federal Funding Accountability and Transparency Act of 2006, all AKSSF subrecipients are required to report applicable information to AKSSF as requested.
- L. Modifications:** This SA may not be modified or amended, nor may any term or provision be waived or discharged, including this particular paragraph, except in writing signed by both parties.
- M. Prior Approvals:** Certain activities require prior approval in writing from AKSSF. Examples include, but are not limited to, the following:
- Change in project scope or objective
  - Change in investigator
  - Foreign travel (including to Canada and Mexico)
  - Significant deviations from the match expenditures detailed in the SOW
  - Any changes in budget line items as described in the SOW of greater than 10% of the total budget for awards of \$150,000 or more
  - Contracting with entities not described in the SOW
  - Equipment purchases and other significant costs not included in the SOW budget
  - Overexpending budgeted indirect/increasing an indirect budget
  - Other costs that require prior approvals in 2 CFR 200.308 and 407

The Subawardee shall make the approval request in writing; AKSSF will state in its response whether an amendment to the SA is necessary to incorporate approved changes.

**N. Transferability or Assignment of SA:** This SA shall not be assignable by the Subawardee without the prior written authorization of the AKSSF.

**O. Contracting:** The Subawardee shall enter into a contract for any of the work performed under this SA provided the procurement or contractor is identified in the SOW.

1. The contractual agreement shall contain all relevant sections of this SA (including, at a minimum, sections pertaining to debarred and suspended contractors; lobbying; and federal, state, and local requirements) and the provisions found in Appendix II of 2 CFR 200.
2. The Subawardee shall require any and all contractors to comply with all applicable terms of this SA prior to working on the project in any manner.
3. Payment for services of any and all contractors shall be the Subawardee's sole obligation and responsibility. The Subawardee hereby indemnifies and holds AKSSF harmless for any liability concerning such payment. In the event the Subawardee is a public entity, the Subawardee will ensure that the contractor understands and agrees that the AKSSF shall have no liability for such payment whatsoever.
4. Contracting to entities not described in the SOW require the prior approval of AKSSF.

**P. Intangible Property**

1. The Subawardee may copyright any work that is subject to copyright and was developed, or for which ownership was purchased, under an award. The federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work for federal purposes and to authorize others to do so.
2. Subawardees are subject to applicable regulations governing patents and inventions, including governmentwide regulations issued by the Department of Commerce at 37 CFR Part 401, "Rights to Inventions Made by Non-profit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements."
3. The federal government has the right to:
  - a. obtain, reproduce, publish, or otherwise use the data first produced under an award, and
  - b. authorize others to receive, reproduce, publish, or otherwise use such data for federal purposes.
4. In response to a Freedom of Information Act (FOIA) request for research data relating to published research findings produced under an award that were used by the federal government in developing an agency action that has the force and effect of law, the federal awarding agency shall request, and the Subawardee shall provide, within a reasonable time, the research data so that they can be made available to the public through the procedures established under the FOIA. If the federal awarding agency obtains the research data solely in response to a FOIA request, the agency may charge the requester a reasonable fee equaling the full incremental cost of obtaining the research data. This fee should reflect costs incurred by the agency, the Subawardee, and applicable subrecipients. This fee is in addition to any fees the agency may assess under the FOIA (5 U.S.C. 552(a)(4)(A)).

**Q. Completeness:**

1. This SA, including all appendices and references therein, is complete and contains the entire understanding between the parties relating to this SA.
  2. This SA supersedes all prior understandings, representations, negotiations, and SAs between the parties whether written or oral.
- R. Severability:** The provisions of this SA shall be deemed severable, and the invalidity, illegality, or unenforceability of any provision of this SA shall not affect the validity or enforceability of any other provision. In the event any provision of this SA is found to be invalid, illegal, or unenforceable, the parties shall endeavor to modify that clause in a manner that gives effect to the intent of the parties in entering into this SA.
- S. Exhibits:** All appendices attached to or made part of this SA are incorporated and agreed upon by the parties. In the event a conflict occurs between the terms of an appendix and this SA, the terms of this SA shall control.
- T. AKSSF/ADF&G Limitation of Liability:** AKSSF/ADF&G shall have no liability except as specifically provided in this SA.
- U. Notices:** Any notice required under this SA shall be made via email to, at a minimum, the investigator(s). These notices shall become effective on the date specified within the notice.
- V. Formatting for Convenience:** All headers, fonts, underlining, or footers used in this SA are for convenience only and shall have no meaning in the interpretation or effect of this SA.
- W. Force Majeure:** Neither of the parties hereto will be liable for damages for any delay or default in performance during the term hereof if such delay or default is caused by conditions beyond its control, including, but not limited to, acts of God, government restrictions, continuing domestic or international problems such as wars, threats of terrorism, or insurrections, strikes, fires, floods, work stoppages, and embargoes; provided, however, that either party will have the right to terminate this SA “without breach” upon thirty (30) days prior written notice if the other party's delay or default due to any of the above- mentioned causes continues for a period of two months.
- X. Waiver:** Waiver of any provision of this SA must be in writing to be effective. Waiver by the AKSSF of any breach by the Subawardee of any provision of this SA on any occasion shall not constitute or operate as a waiver of breach of such provision on any other occasion nor a waiver of any breach of other provisions, nor shall any failure to enforce any provision operate as a waiver of such provision hereof by the AKSSF.
- Y. Applicable Law/Venue:** This SA is written and shall be construed in accordance with and governed by the laws of Alaska unless U.S. federal law applies. If legal action is taken against the Subawardee, however, this SA shall be construed and interpreted in accordance with the U.S. federal or state laws that, by statute, are required to govern the Subawardee (i.e., in the event Subawardee is a public entity). Any action against AKSSF must be brought in an Alaska State Court or U.S. Federal District Court located in Juneau, Alaska, as applicable. The terms of this paragraph will survive the termination of this SA.
- Z. Signatures:** This SA may be executed on separate originals or copies and shall be valid as if all parties had executed the same document. Facsimile or electronic signatures shall be as valid as written signatures. ADF&G will provide signature pages to all parties upon full execution.

## **XIX. INDEPENDENT SUBRECIPIENT**

1. The relationship of the Subawardee to the AKSSF will be that of an independent entity and no principal-agent relationship or employer-employee relationship is contemplated or created by the parties to this SA. Neither the Subawardee nor any contractor shall be eligible to participate in any AKSSF/ADF&G benefit program.
2. The Subawardee shall be solely responsible for selecting, supervising, and compensating individuals employed pursuant to the terms of this SA.
3. The Subawardee shall be exclusively responsible for the payment to its employees and for all wages and salaries, taxes, withholding payments, penalties, fees, fringe benefits, compliance with the wage and hour law, and all other employment laws.

**Subaward Agreement AKSSF-xxxx**  
**Signature Page**

IN WITNESS WHEREOF, the parties have caused this SA to be signed and dated as shown below.  
The undersigned parties have read and understand the terms, conditions, and deliverables of this SA.

**Subawardee**

\_\_\_\_\_  
*Authorized representative name/title*

\_\_\_\_\_  
Date

**Alaska Department of Fish and Game**

\_\_\_\_\_  
Debbie Maas, Program Coordinator  
Alaska Sustainable Salmon Fund

\_\_\_\_\_  
Date

\_\_\_\_\_  
*ADF&G division representative name/title*

\_\_\_\_\_  
Date

\_\_\_\_\_  
*Administrative Services representative name/title*

\_\_\_\_\_  
Date



## **Appendix A: Statement of Work**

## Appendix B: AKSSF Invoicing Policies and Procedures

The Alaska Sustainable Salmon Fund (AKSSF) is a cost-reimbursable program; AKSSF reimburses only for actual expenses incurred including approved indirect costs. AKSSF strives to provide timely reimbursements of invoices while maintaining compliance with state and federal requirements.

### Allowability

In general, costs must meet the following federal criteria to be allowable under the AKSSF program:

- Be necessary and reasonable for performance of the AKSSF project
- Be allocable to the AKSSF project
- Be authorized or not prohibited under state or local laws or regulations
- Conform to all limitations or exclusions set forth in 2 CFR 200, the terms and conditions of the PCSRF grant award, and other governing regulations as to types or amounts of cost items
- Be consistent with the Subawardee's policies and procedures that apply uniformly to both federally financed and other activities
- Be accorded consistent treatment (e.g., a cost may not be assigned to an AKSSF project as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated as an indirect cost)
- Be determined in accordance with generally accepted accounting principles (except for state and local governments and Indian tribes as provided for in 2 CFR 200)
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federal award in either the current or a prior period, except as specifically provided by federal law or regulation
- Be the net of all applicable credits
- Be adequately documented

### Nonfederal invoice requirements

Every invoice must contain the following information:

- Name of the billing organization
- AKSSF project number (e.g., 44111)
- Unique invoice number (assigned by the billing organization)
- Date the invoice was issued
- Period of expenditures (e.g., July 1, 2016 – September 30, 2016)
- Total expenses billed by line item (expenses must be listed by lines 100-600 as shown in the SOW budget table)
- The following certification signed by an authorized representative of the billing organization (electronic signatures are acceptable): *I certify that I am authorized to sign this report on behalf of my organization. To the best of my knowledge and belief, this report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of*

*any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (31 CFR 3729-3730 and 3801-3812).*

- Itemized list of expenses claimed (attached to the invoice)
- Documentation of each expense (e.g., invoice, receipt, timesheet/activity report--see below for details)
- Proof of payment of each expense (e.g., cancelled check, receipt, zero balance invoice--see below)
- Documentation and proof of payment of match expenses
- Any other documentation required by the SA

#### Federal invoice requirements

Federal investigators are required to fill out, sign, and return an AKSSF federal invoice confirmation memo for every invoice. When AKSSF receives a federal invoice, staff will email the invoice confirmation memo for completion to the federal investigator for the project if a memo was not included with the invoice. Federal invoices will not be processed without a completed memo.

#### Invoice routing

All invoices should be sent to AKSSF, Box 115526, Juneau, AK 99811-5526, or emailed to the Program Coordinator listed under section III of this SA (emailed invoices do not need to be mailed in hard copy).

#### Documentation of expense and proof of payment

Documentation of expenses must be sufficient such that AKSSF staff can easily identify each item. Common problems with documentation include credit card receipts that are copied on top of invoice expense descriptions, copies of backup documentation that are too faint to read, and cryptic product descriptions on invoices and receipts. These and other issues can cause delays in invoice processing. The Subawardee should provide an explanation for any expense that is not clear and understandable by a layman; all expenses should be easily identified in the budget narrative in the SOW. AKSSF also requires proof of payment of all expenses to document that the organization has incurred the cost. Proof of payment can take the form of canceled checks, receipts, zero balance invoices, pay stubs, etc. Please see the "Line item details" section below for more information on documentation by line item.

#### Unallowable costs

AKSSF will review invoices for allowability of costs. Any costs that are not reasonable, not identified in the SOW budget narrative (see below) or otherwise not allocable to the project, or are unallowable per federal regulations or AKSSF policies, may be questioned and unallowed. If AKSSF learns that reimbursed or match costs previously accepted are unallowable per federal requirements, these costs may be retroactively disallowed, as follows:

Active projects: Retroactively disallowed costs that have been reimbursed must be credited on the Subawardee's next invoice. Disallowed match costs must be replaced with the next invoice if needed to meet match requirements; further reimbursements will be withheld until/unless match requirements are met. If necessary, the Subawardee may be required to reimburse AKSSF if sufficient allowable match is not accrued for

reimbursed expenses. The Subawardee may provide additional match documentation or accrue additional match expenditures during the project period to meet match requirements.

Closed projects: Retroactively disallowed costs from closed projects must be reimbursed to AKSSF. Retroactively disallowed match may result in the disallowance of reimbursed costs; subject to approval by AKSSF and/or auditors, the Subawardee may provide documentation of additional allowable match incurred during the project period or reimburse AKSSF for the portion of reimbursed costs originally met with the disallowed match. Match expenses may not occur outside the original project period.

#### Expenses not described in the budget narrative

Within reason, investigators should include all anticipated expenses in the budget narrative when finalizing the SOW. Any expense that is not described in the budget narrative either directly or as part of a described category (e.g., field supplies) may be questioned by AKSSF. Investigators should contact AKSSF before making expenses not included in the budget narrative.

#### Late project costs

All expenditures must be necessary to accomplish project objectives during the project period. Therefore, supplies and equipment must be purchased early enough in the project to allow significant use during the life of the project. Supplies and equipment purchased late in the project period (e.g., within six months of the end date for supplies and within one year of the end date for equipment) will receive additional scrutiny and may be unallowed by AKSSF even if they are in the SOW budget. Questions about acceptable timing of supplies and equipment purchases should be directed to AKSSF staff.

#### Profit

Profit is not allowable. Commercial (i.e., for-profit) subawardees must provide documentation of direct costs exclusive of profit. Billing rates and markups on expenses may not be applied to AKSSF projects.

#### Credits

Invoices should include a brief explanation of any credits issued on them.

#### Reimbursement timing and review

ADF&G will issue a reimbursement within 30 days of receipt of an invoice if the invoice is complete and acceptable; incomplete invoices (i.e., invoices that lack the required information listed above) will be held pending submission of missing information. Invoices may also be held until any questions arising during review of the invoice are resolved. The Subawardee's invoice contact identified in the SA will be contacted by AKSSF staff with any questions or concerns and, if appropriate, guidance on how to resolve the issue(s). The Subawardee may choose to remove questioned costs from the invoice to expedite payment. Funds withheld due to unsatisfactory compliance with any of the AKSSF's policies and/or federal requirements may be paid at a later date at AKSSF's discretion upon satisfactory correction or completion of the condition that caused the withholding.

### Invoice submission deadline

All invoices must be complete and received by AKSSF no later than 30 days following the project end date in order to qualify for reimbursement. AKSSF encourages all recipients to bill at least quarterly for efficient processing of invoices.

### Confidentiality and privacy

All invoices submitted become the property of the State of Alaska. Alaska Statute 40.25.110 requires public records to be open to reasonable inspection. The Subawardee is responsible for ensuring that invoices and supporting documentation do not contain private or sensitive information such as social security numbers, home addresses, or telephone numbers of employees.

### Line item details

#### Personnel (line 100)

Compensation for personal services described in the SOW shall be reimbursed for reasonable, allowable, and allocable services rendered during the project period, including but not necessarily limited to, wages, salaries, and fringe benefits, as described in 2 CFR 200.430. Compensation for employees engaged in work on AKSSF projects will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the Subawardee.

#### Salaries and wages

2 CFR 200.430 describes federal requirements for the internal documentation of the Subawardee's personnel costs. With its invoices, the Subawardee must provide documentation supporting those personnel costs requested for reimbursement compliant with 2 CFR 200.430. Documentation must include the employee's activity allocable to the project as part of the employee's total activity. In addition, pay stubs, accounting sheets showing direct deposit transactions, or other documentation that the employee was paid are required.

#### Fringe benefits

Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave, employee insurance, pensions, and unemployment benefit plans. The costs of fringe benefits are allowable to the extent that the benefits are reasonable and are required by law, the Subawardee's entity-employee agreement, or the Subawardee's established policy. Fringe benefits should be distributed to particular projects and other activities in a manner consistent with the pattern of benefits accruing to employees whose salaries and wages are chargeable to such projects and other activities.

Only actual fringe benefits provided to employees are allowable. Documentation of all fringe benefits is not required; however, the Subawardee must be able to satisfy the AKSSF that claimed costs are based on actual expenditures. If a percentage rate is used to calculate the fringe benefits charged to AKSSF projects, the Subawardee must provide

AKSSF with calculations justifying the rate used by employee or provide the federally negotiated indirect cost rate agreement if the fringe benefits rate is federally negotiated.

Travel (line 200)

Meals, incidentals, and lodging costs will be reimbursed according to the Subawardee's travel policies and procedures and must be documented. If a per diem rate is used, a calculation including the per diem rate and the number of days claimed must be provided. AKSSF may require a copy of the Subawardee's travel policies and procedures prior to reimbursing travel costs.

Contractual, supply, and equipment expenses (lines 300, 400, and 500)

Contractual, supply, and equipment expenses must be documented with an invoice, receipt, or other documentation describing the expense as well as a canceled check, receipt, zero balance invoice, or other documentation indicating the expense was paid.

Indirect (line 600)

AKSSF allows for the recovery of indirect costs as described in section IX of this SA. AKSSF does not allow administrative or overhead expenses to be charged as direct expenses. Examples of typical administrative expenses include the following:

- Rent
- Utilities
- Building maintenance or cleaning
- Insurance
- Telephone service
- Postage
- Office supplies (e.g., folders, ink cartridges)
- Office furniture and equipment (e.g., chairs, desks, printers)
- Administrative staff
- Audit expenses (unless they appear in the SOW)
- Legal expenses
- Equipment depreciation
- Other services or items shared between multiple projects or not directly related to the execution of the project

Match

Match requirements must be met by the time that each invoice is paid. Please see Appendix C, *AKSSF Match Guidance*, for details.

## Appendix C: AKSSF Match Guidance

Beginning in FFY08, PCSRF grant awards have required nonfederal match per congressional direction and AKSSF requires all subawards to provide a 35% match to meet this requirement. The general guidance provided below is intended to be consistent with statutory requirements, the PCSRF grant award, AKSSF policies, and federal regulations. If you notice any discrepancies with federal requirements, please contact AKSSF staff for additional guidance.

1. All contributions, including cash and subawardee\* or third party in-kind, shall be accepted as part of the project's match when such contributions meet all of the following criteria:
  - Are verifiable from the subawardee's records
  - Are not included as contributions for any other federal award
  - Are necessary and reasonable for accomplishment of project or program objectives
  - Are allowable per 2 CFR 200 Subpart E
  - Are not currently or previously funded by the federal government under another award (e.g., a boat or supplies purchased through another federal award may not be used as in-kind match), except where authorized by federal statute to be used for cost sharing or matching
  - Conform to other relevant provisions of 2 CFR 200
  - Take place within the project period
  - Are treated consistently with other costs incurred for the same purpose in like circumstance (e.g., whether the source of funding is federal or nonfederal, whether the work is done in-house or externally)
  - Are not routine operations or services that would be performed with or without the AKSSF project
  - Are consistent with AKSSF policies and procedures (e.g., administrative costs are not allowable, see <http://www.adfg.alaska.gov/index.cfm?adfg=akssf.policies>)
  - If in-kind and provided by a third party, are documented on AKSSF match forms or on third party letterhead including the same information, with attachments as applicable
  - If in-kind and provided by a cooperator, are documented on AKSSF match forms or with other documentation containing the same information, as applicable

*\*For the purposes of this document, "subawardee" refers to any direct recipient of AKSSF funds including federal, state, and local governments, non-profit organizations, for-profit organizations, and educational institutions. "Third party" refers to any organization other than a subawardee.*

2. The following section describes common types of allowable match and its required documentation.

**Personnel:** The value of individuals providing skilled and unskilled labor that is an integral and necessary part of the project may be used as match.

**Volunteers:** Volunteer labor is not paid for by any organization. Rates claimed for volunteer services shall be consistent with those paid for similar work in the subawardee's

organization. In those instances in which the required skills are not found in the subawardee's organization, rates shall be consistent with those paid for similar work by people with similar expertise in the labor market in which the subawardee competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, allowable, and allocable may be included in the valuation.

In general, three quotes substantiating the rate used should be provided. However, if the volunteer is providing the same services for which they are paid in their normal line of work (whether for the subawardee or another entity), documentation of their rate of pay alone is acceptable. Volunteer services shall be documented on the AKSSF Volunteer Match Form (or other documentation that includes the same information).

***Personnel Donated by the Subrecipient:*** If the subawardee matches the project with a paid employee, the match is considered "cash" and must be documented in the same manner as a reimbursed expense.

***Personnel Donated by a Third Party:*** When an employer other than the subawardee furnishes labor free of charge to the subawardee (but pays the employee) for services in the employee's normal line of work, the services shall be valued at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable, and indirect costs at the third party's federally negotiated indirect cost rate (NICRA), if applicable. Documentation of the employee's rate of pay, fringe benefits, and NICRA documentation (if applicable) must be provided along with the AKSSF Donated Personnel Match Form (or other documentation that includes the same information).

**Consumable Supplies:** Donated consumable supplies include expendable items such as laboratory or field supplies. The value assessed to donated consumable supplies shall be reasonable and shall not exceed the fair market value of like items at the time of their donation to the project. In general, three current quotes for like goods should be provided along with the AKSSF Third Party Supplies Match Form or the AKSSF Subrecipient Consumables Match Form, as applicable (or other documentation that includes the same information).

**Non-Consumable Supplies:** Non-consumable supplies have an extended useful life and may include such items as cameras, computer equipment, and tools.

***Non-Consumable Supplies Permanently Donated by a Third Party:*** The value assessed to non-consumable supplies that are permanently donated to the project by a third party (i.e., not returned to the third party owner at the end of the project) shall be reasonable and shall not exceed the fair market value of like items in like condition at the time of their donation to the project. In general, three current quotes for like goods in like condition should be provided along with the AKSSF Third Party Supplies Match Form (or other documentation that includes the same information).



***Non-Consumable Supplies Temporarily Donated by a Third Party or Donated by a Subawardee:*** Non-consumable supplies owned by the subawardee (i.e., purchased with nonfederal funds prior to the start date of the project) or non-consumable supplies temporarily donated to the project by a third party may be valued at fair third party rental rates, if rental rates are available for like items. In general, three quotes for renting like items should be provided from vendors as near as possible to the location of the project along with the AKSSF Subrecipient Non-Consumables Match Form or the AKSSF Third Party Non-Consumables Match Form, as applicable (or other documentation that includes the same information).

**Equipment:** Loaned equipment may be valued at fair third party rental rates. Equipment is defined as an item that costs \$5,000 or more and has a useful life of more than a year. In general, three quotes for renting like items should be provided from vendors as near as possible to the location of the project along with the AKSSF Subrecipient Equipment Match Form or the AKSSF Third Party Equipment Match Form, as applicable (or other documentation that includes the same information).

**Space:** The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality. Documentation must be provided. Office space is not eligible as match.

**Services:** In-kind (non-personnel) services provided by the subawardee or a third party shall be valued at the usual published rate that entity charges for performing like services (e.g., \$3.60/sample for DNA sequencing). If the entity offers differential pricing based on the volume or quantity of samples, valuation shall be consistent with usual rates charged by the entity for performing a similar volume/quantity of services. If the entity does not normally charge for similar services, valuation shall be based on actual costs (e.g., personnel, supplies) for performing the services. Documentation of the rate claimed or actual costs, as applicable, must be provided along with the AKSSF Subrecipient Services Match Form or the AKSSF Third Party Services Match Form, as applicable (or other documentation that includes the same information). When services consist entirely or primarily of labor, they should typically be valued as personnel costs (see above).

**Indirect:** Subawardees with approved indirect rates in their direct budget that do not claim the full value of the indirect for reimbursement may claim the difference as match if approved by AKSSF. The AKSSF Unrecovered Indirect Match Form must be filled out and provided (or other documentation that includes the same information). Subawardees claiming indirect against match expenses must fill out and provide the AKSSF Match Budget Indirect Match Form (or other documentation that includes the same information).

3. Non-consumable supplies with a current fair market value of  $\leq$  \$250 per item may not be used as match.

4. It is unusual for contractors (i.e., an entity paid for services in the contractual line of an AKSSF budget) to provide match. The value of in-kind contributions from third party match providers that are also contractors for a subawardee will receive extra scrutiny.
5. The cumulative value of in-kind non-consumable supply or equipment usage over the life of the project and all previous or subsequent AKSSF-funded projects shall not exceed the fair market value of like items in like condition. If rental rates are used to value supplies or equipment usage, a quote for the purchase of like items in like condition must be provided to ensure that the value claimed does not exceed the purchase price.
6. Rental rates for loaned supplies and equipment shall be appropriate to the period of use (e.g., an item used regularly for two months shall be valued at a monthly rate rather than a weekly or daily rate, if available).
7. The subawardee's equipment and facilities can't be used for match if depreciation or use allowance is included in its indirect cost pool.
8. The subawardee must collect support for cash match contributions to the same level of detail as required for reimbursed expenses. Documentation supporting in-kind rates/values and use, if applicable, must be collected and provided to AKSSF with AKSSF match forms, or other documentation that includes the same information, at the time that match is claimed. Documentation of match must be readily identifiable as match.
9. Match requirements must be met by the time that each invoice is paid (i.e., reimbursement of project expenditures will not occur until the required match has been met). For example, if a subawardee requests reimbursement for \$10,000 of expenses, the invoice will not be reimbursed until documentation of at least \$3,500 of match expenditures (i.e., 35%) has been provided. Excess match expenditures (specific to the project) will carry forward and be available to match future expenses on the same project.
10. For projects with multiple subawardees, match will be tracked at the project level (i.e., not tracked or credited to individual subawardees). Thus, all subawardees are collectively responsible for ensuring that match requirements are met. For example, if one cooperator is slated to provide the entire match for the project but has not yet submitted acceptable match documentation to AKSSF, no subawardee will be reimbursed. In the event that AKSSF is reviewing multiple invoices for which match is sufficient to pay some but not all, invoices shall be paid in the order in which they are deemed acceptable by AKSSF.
11. Match should be accrued within the project period concurrently or prior to direct expenses (i.e., match should not be accrued at the end of a project after the majority of direct expenses have taken place).
12. Significant deviations from match expenditures described in the statement of work must be approved in advance by AKSSF.
13. All AKSSF funded costs, including indirect, must be matched.

14. The total match provided must be at least 35% of the total AKSSF-funded budget (e.g., a project with a total AKSSF-funded budget of \$100,000 requires a \$35,000 match for a total project cost of \$135,000). In the event that a project does not spend its entire budget, only 35% of reimbursed expenses must be provided as match.