



**LEES** Chartered Certified Accountants  
and Registered Auditors (#0361133)

## **Karolinska Institutet**

**Review of NIH Projects for Federal Compliance**

**1 January 2020 to 31 December 2020**



# **Karolinska Institutet**

April 2022

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## **1. INTRODUCTION**

### **1.1 Letter of Instruction**

In accordance with Karolinska Institutet's written instructions dated 13 July 2021, we have conducted a review of arrangements for effective management of research grants from the United States National Institutes of Health.

### **1.2 Scope of Work and Limitations**

Our work focused on the areas specified by Appendix XI – “Compliance Supplement” of Section 2 of the United States Code of Federal Regulations – pt. 200 (2 CFR 200). The management of the Institutet is responsible for the Institutet's compliance with these requirements. We have conducted programme specific audits to test the following:

- The integrity of the financial statements;
- The effectiveness of the internal control structure, including controls over the grants;
- Compliance with the terms and conditions of the grants and other agreements; and
- Follow up of prior audit findings.

The scope of our work has been limited both in terms of the areas and operations which we reviewed, and the extent to which we have reviewed them. There may be matters, other than those noted in this report, which may be relevant in the context of the report and which a wider scope might uncover.

The engagement was performed in accordance with the International Standard on Related Services 4400 “Engagements to Perform Agreed-upon Procedures Regarding Financial Information” and with applicable national standards.

This report is made solely to Karolinska Institutet for the purpose of certifying certain costs claimed and may not be relied upon for any other purpose whatsoever. To the fullest extent permitted by law, we do not accept nor assume responsibility to anyone (including the funding body) other than Karolinska Institutet for this report, or the opinions we have formed.

Our work was carried out remotely for the 2020 audit.

### **1.3 Limitation of Liability**

We draw your attention to the limitation of liability clauses in our engagement letter.

### **1.4 Forms of Report**

For convenience, this report may be made available in electronic as well as hard copy format. Multiple copies and versions of this report may exist in different media. In case of any discrepancy, the final hard copy should be regarded as definitive.

### **1.5 Confidentiality**

This report is confidential and has been prepared exclusively for Karolinska Institutet.

### **1.6 General**

The report is issued on the understanding that all matters, financial or otherwise, have been drawn to our attention and which may have an impact on our report up to the date of signature.

## 2. EXECUTIVE SUMMARY

### 2.1 Inherent Risk of Karolinska Institutet

This Single Audit on NIH projects is part of a series of activities undertaken at the Institutet to ensure that research funding is effectively managed and controlled. The Institutet's dedicated "Research Support" office aims to help researchers manage research funding from a variety of sources. Numerous internal and external audits have been performed at the Institutet, with no material weaknesses identified.

### 2.2 Testing Sample & Sample Size

We have assessed Karolinska Institutet to be an overall "high-risk" assignment on the basis that only one NIH review has been carried out by LEES previously. Karolinska Institutet's expenditure on active NIH federal awards for 2020 totalled \$4,015,022.94 across 36 projects (Appendix B). Of this, 15 projects were chosen for expenditure sampling. Expenditure was sampled totalling \$2,657,969.22 (66.2%) in accordance with Uniform Guidance pt. 200 (2 CFR 200).

### 2.3 Single Audit Compliance Requirements

Uniform Guidance compliance covers fourteen key areas, some of which cannot be entirely applied to Karolinska Institutet as an organisation foreign to the US, and subject to Swedish and EU legislation. Each area is summarised below:

	<b>Compliance Requirement</b>	<b>Internal Controls Testing</b>	<b>Compliance Testing</b>
<b>A</b>	Activities Allowed or Unallowed	✓ (Satisfactory)	✓ (Satisfactory)
<b>B</b>	Allowable Costs/Cost Principles	✓ (Satisfactory)	✓ (Satisfactory)
<b>C</b>	Cash Management	✓ (Satisfactory)	✓ (Satisfactory)
<b>D</b>	[Reserved]	N/A – Reserved for possible future compliance	
<b>E</b>	Eligibility	✓ (Satisfactory)	✓ (Satisfactory)
<b>F</b>	Equipment & Real Property Management	✓ (Satisfactory)	✓ (Satisfactory)
<b>G</b>	Matching, Level of Effort, Earmarking	N/A – Not relevant for these awards	
<b>H</b>	Period of Availability of Federal Funds	✓ (Satisfactory)	✓ (Satisfactory)
<b>I</b>	Procurement & Suspension & Debarment	✓ (Satisfactory)	✓ (Satisfactory)
<b>J</b>	Programme Income	N/A – No such income	
<b>K</b>	[Reserved]	N/A – Reserved for possible future compliance	
<b>L</b>	Reporting	✓ (Satisfactory)	✓ (Satisfactory)
<b>M</b>	Sub-recipient Monitoring	✓ (Satisfactory)	
<b>N</b>	Special Tests & Provisions	N/A – No such tests with these awards	

## 2.4 Findings & Questioned Costs

We noted 9 advisory findings totalling \$55,805.44, during our review of the grants (Section 6). Karolinska Institutet will action these findings as agreed in Section 6.

## 2.5 Conclusion

Karolinska Institutet's financial statements are subject to annual review by its external auditors, The Swedish National Audit Office. In 2020 an unqualified opinion was issued.

We reviewed the internal controls in place over Karolinska Institutet relating to grant funding and note there are no material weaknesses to report.

On the basis of our testing of a sample of projects, and management assertions, Karolinska Institutet has complied with the Uniform Guidance in respect of grants from United States National Institutes of Health in the period 1 January 2020 to 31 December 2020.

*CG Lee Limited*

### LEES Chartered Certified Accountants

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13 April 2022



For Karolinska Institutet:

*Katarina Bjelke*

**Katarina Bjelke**  
Institutet Director  
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Date: 20 APRIL 2020

### **3. INHERENT RISK OF KAROLINSKA INSTITUTET**

#### **3.1 Research Support Office**

Karolinska Institutet has a dedicated Research Support Office which aims to help researchers manage research funding from a variety of sources.

The Office is responsible for all internal and external reporting on the financial aspects of research, including supporting Principal Investigators in meeting financial assurance requirements. The Office acts as an independent function ensuring financial separation of duties between themselves and the researchers where project delivery takes place.

The Office is separated into several divisions, including the Grants Management Office, responsible for the day-to-day Post-Award financial management of grants, and the Compliance and Data Office who take an institutional role in central policies and regulatory Compliance. Karolinska Institutet have dedicated staff devoted to US grant compliance, and regularly attend training in US grants compliance to ensure continued conformity to regulations.

#### **3.2 Research at Karolinska Institutet**

Karolinska Institutet accounts for the single largest share of all academic medical research conducted in Sweden. Research activities span the entire medical field, from basic experimental research to patient-oriented research and global health. The Nobel Assembly at the Karolinska Institutet awards the Nobel Prize in Physiology or Medicine.

The Institutet has over 45 official research centres, including 4 National and International Research Centres of excellence:

- National Centre for Suicide Research and Prevention, NASP
- International Neuroinformatics Coordinating Facility, INCF
- Karolinska Comprehensive Cancer Centre
- Centre of Excellence for Sustainable Health

The Institutet's activities are dominated by research activities, and they comprise approximately 84 per cent of total turnover.

#### **3.3 Project Income**

At the end of 2020, Income related to competitive projects across the whole Institutet was 3,263,307,000 SEK (approx. \$345m) per appendix A.

## **4. TESTING SAMPLE & SAMPLE SIZE**

### **4.1 Overall Risk Assessment**

2 CFR 200 subpart F requires that any US organisation that expends \$750,000 or more per year in US Federal grants be subject to an audit under both 2 CFR 200 and the Generally Accepted Government Auditing Standards (GAGAS).

As a foreign institution, subpart F of 2 CFR 200 is not applicable to Karolinska Institutet (§200.101), and as such a review of US grants is not a mandatory requirement.

However, Karolinska Institutet's expenditure on awards from the Department of Health and Human Services (DHHS) in 2020 is above the necessary threshold (\$750,000) for a mandatory review of grants from this agency as stated in 45 CFR 75.

Karolinska Institutet has opted to undertake a Single Audit in respect of their grants from only their NIH projects, as opposed to all US Federal Agencies, in accordance with 2 CFR 200 Subpart F.

We have assessed Karolinska Institutet to be a "high-risk" assignment as this is only the second engagement carried out by LEES.

A Schedule of Expenditures of NIH Awards is included in Appendix B which details the amount expended on each award throughout 2020.

### **4.2 Sample Size**

In accordance with §200.518 of 2 CFR 200, we have identified and audited Karolinska Institutet's DHHS awards on the basis that all awards have been made under the Research and Development Cluster. We are therefore required to test a minimum sample of 40% of Federal grants relating to the financial year 1 January 2020 to 31 December 2020. In the year of review, there were 36 active projects across the Institutet with a total expended of \$4,015,022.94 (Appendix B). From this, 15 projects with expenditure totalling \$2,851,666.90 were chosen for expenditure sampling. Expenditure was sampled totalling \$2,657,969.22 (93.2%) in accordance with Uniform Guidance pt. 200 (2 CFR 200).

## **5. UNIFORM GUIDANCE COMPLIANCE REQUIREMENTS**

Compliance covers fourteen key areas, some of which cannot be entirely applied to Karolinska Institutet as an organisation foreign to the US and subject to Swedish and EU legislation. Each area is identified and documented below.

### **5.1 Activities Allowed or Unallowed (A)**

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "high-risk" assessment. Based on this assessment, each expense activity across all NIH Federal projects reviewed was tested to ensure its activity was allowable (in accordance with the Terms & Conditions of the Grant Award), and properly classified and accumulated into the activity total. No large transfers of funds from programme accounts were identified which may have been used to fund unallowable activities.

#### **CONCLUSION:**

- Internal control was assessed and tested as required.
- Each of the samples of Federal awards tested was expended only for allowable activities.

### **5.2 Allowable Costs/Cost Principles (B)**

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "high-risk" assessment. Based on this assessment, each expense cost across all NIH Federal projects reviewed was tested to ensure its cost was allowable (in accordance with the Terms & Conditions of the Grant Award). This covered expense costs such as direct costs, salaries & wages, equipment, and facilities & administrative (indirect) costs.

#### **CONCLUSION:**

- Internal control was assessed and tested as required.
- Each of the samples of Federal awards tested was expended only for allowable costs. We noted 5 advisory findings across questioned costs totalling \$45,755.18, per Section 6.

### **5.3 Cash Management (C)**

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "high-risk" assessment. All 15 of the projects were funded on a reimbursed payment basis. A sample of reimbursement requests were traced to supporting documentation to show that the costs for which reimbursement was requested were paid prior to the date of the reimbursement request. No pre-financing interest was earned on Federal Funds drawn down, as all draw-downs were in arrears.

#### **CONCLUSION:**

- Internal control was assessed and tested as required.
- For the sample tested, costs for which reimbursement was requested were paid prior to the date of the reimbursement request.



#### **5.4 [Reserved] (D)**

This Compliance Requirement is no longer applicable to Single Audits conducted under 2 CFR 200.

#### **5.5 Eligibility (E)**

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "high-risk" assessment. It was determined that Karolinska Institutet was eligible to receive both direct awards and sub-awards and any awards were within the funding limits for a non-US recipient.

##### **CONCLUSION:**

- Internal control was assessed and tested as required.
- Karolinska Institutet was eligible for funding from Federal Institutions as a foreign organisation.

#### **5.6 Equipment & Real Property Management (F)**

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "high-risk" assessment. No real property was purchased or disposed of by Karolinska Institutet in the year under review using Federal funds and therefore this element is irrelevant. Equipment totalling \$68,891.33 was purchased during the year. No equipment purchased using Federal funds was disposed of during the year.

##### **CONCLUSION:**

- Internal control was assessed and tested as required.
- Equipment purchased using Federal funds was maintained and recorded effectively and in accordance with Compliance Requirements.

#### **5.7 Matching, Level of Effort, Earmarking (G)**

Karolinska Institutet's Federal grants do not require any matched funding (requirements to provide contributions from another source of a specified amount or percentage to match Federal awards) nor have any level of effort criteria. This Compliance Requirement is therefore irrelevant for Karolinska Institutet.

##### **CONCLUSION:**

- This Compliance Requirement is not applicable to Karolinska Institutet.

#### **5.8 Period of Availability of Federal Funds (H)**

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "high-risk" assessment. Award documentation for the 15 NIH Federal projects tested were reviewed; awards were re-issued on an annual basis and any underspend from a previous period carried forward into next year's budget. All transactions recorded during the period of availability were verified to underlying obligations to ensure they occurred within the period of availability.

##### **CONCLUSION:**

- Internal control was assessed and tested as required.
- Federal funds were obligated within the period of availability.

## **5.9 Procurement and Suspension and Debarment (I)**

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "high-risk" assessment. Karolinska Institutet is required to comply with their own internal procurement procedures and thresholds, which are consistent with 45 CFR 75 §329.

Karolinska Institutet is also required to comply with EU Directive 2004/18/EC, which requires all contracts over €214,000 (\$260,000) for services and supplies, and €5,350,000 (\$6,515,000) for works, to be put out to tender.

### **CONCLUSION:**

- Internal control was assessed and tested as required.
- Karolinska Institutet meets the Federal and EC requirements with regards to public procurement.

## **5.10 Programme Income (J)**

Programme income is gross income received that is directly generated by the federally funded project during the grant period, of which Karolinska Institutet had none for the projects sampled in the year under review. This Compliance Requirement is therefore irrelevant for Karolinska Institutet.

### **CONCLUSION:**

- This Compliance Requirement is not applicable to Karolinska Institutet.

## **5.11 [Reserved] (K)**

This Compliance Requirement is no longer applicable to Single Audits conducted under 2 CFR 200.

## **5.12 Reporting (L)**

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "high-risk" assessment. For the 15 projects reviewed, each declaration of expenditure was verified to the accounting system and supporting worksheets, and mathematically checked for accuracy.

### **CONCLUSION:**

- Internal control was assessed and tested as required.
- Required reports for Federal reports include all activity of the reporting period, which are supported by applicable accounting records, and are fairly presented in accordance with governing requirements.
- We noted findings totalling \$10,050.26 as per Section 6.

## **5.13 Sub-Recipient Monitoring (M)**

An understanding of the Institutet's internal control was obtained to allow us to plan the audit to a "high-risk" assessment. Karolinska Institutet transferred a total of \$19,411.22 to 1 sub-recipient in the year under audit, as per Appendix B. Karolinska Institutet have implemented a Sub-Recipient Monitoring process, and are working towards full compliance, through documenting annual assessed risk.

### **CONCLUSION:**

- Internal control was assessed and tested as required.

- Sub-recipient risk assessment and monitoring procedures are under implementation, Karolinska Institutet are working towards full compliance for the 2021 audit. Recommendations were noted in Section 6.

#### **5.14 Special Tests and Provisions (N)**

There are no special tests or provisions specific to Karolinska Institutet's Federal awards, and therefore this section is irrelevant to Karolinska Institutet.

#### **CONCLUSION:**

- This Compliance Requirement is not applicable to Karolinska Institutet.

**6. FINDINGS & QUESTIONED COSTS**

	<b>Compliance Requirement</b>	<b>Finding &amp; Implication</b>	<b>Questioned Costs /\$</b>	<b>Rating</b>	<b>Proposed Action</b>	<b>Agreed Action</b>
1	B-Allowable Costs	For 6 of the projects tested, the incorrect proportion of staff time was claimed. The costs did not agree to effort reporting documentation for 7 staff tested. This totalled \$15,476.09.  These errors are not systematic.	C173146413 - \$911.67 C5388043 - \$755.54 C850018293 - \$2,957.54 C870318213 - \$943.14 H2416353 - \$5,676.94 K62995173/83 - \$4,231.26	Advisory	We recommend that project claims for staff costs reflect the true amount worked on the project as per effort reporting evidence retained.	KI will continue to train relevant departments in the importance of accurate effort reporting and expenditure allocation.  These will be deducted from the next claim.
2	B-Allowable Costs	For 6 of the projects tested, sufficient supporting evidence could not be located for internal charges relating to the provision of a common internal service. This totalled \$8,396.34.  These errors are not systematic and were isolated to one specific internal service.	C23308253 - \$5,884.20 C45050153 - \$858.61 C62511403 - \$389.99 C850018293 - \$141.59 H2416353 - \$534.90 K830724083 - \$587.05	Advisory	We recommend that full records are kept as evidence in order to support ledger transactions on NIH Federal Awards.	KI will review the charging methodologies and supporting evidence retained for this specific internal service, and continue to ensure that relevant supporting evidence is retained for expenditure reported.  These will be deducted from the next claim.
3	B-Allowable Costs	For 1 of the projects tested, Alcohol was claimed in error. This totalled \$15.18.  This error is not systematic.	C5388043 - \$15.18	Advisory	We recommend that when project ledgers are reviewed, alcohol is removed before claims are made to the funder	KI are aware that alcohol is unallowable on Federal Grants and will continue to review expenses claims for such costs.  These will be deducted from the next claim.
4	B-Allowable Costs	For 2 of the projects tested, sufficient evidence could not be located for items selected	K62995173/83 - \$2,599.25 K830724083 -	Advisory	We recommend that full records are kept as evidence in order to support ledger	KI will continue to ensure that relevant supporting evidence is retained for expenditure

	Compliance Requirement	Finding & Implication	Questioned Costs /\$	Rating	Proposed Action	Agreed Action
		for testing. This totalled \$19,169.74  These errors are not systematic.	\$16,570.49		transactions on NIH Federal Awards.	reported.  These will be deducted from the next claim.
5	B-Allowable Costs	For 1 of the projects tested, costs totalling \$2,697.83 were found not to be directly related to the delivery of the project.  This error is not systematic.	C173146413 - \$2,697.83	Advisory	We recommend that expenditure ledgers are reviewed thoroughly before claims are made to ensure that only costs directly relating to the delivery of the individual Awards are allocated.	KI understand that costs can only be claimed on NIH projects that are directly attributed to the project.  These will be deducted from the next claim
6	L-Reporting	For 1 of the projects tested, it was noted that credits had been double deducted from invoices to the funder. This resulted in an under-reporting of \$1,495.39  This error is not systematic.	C5388043 - (\$1,495.39)	Advisory	We recommend that full ledger reconciliations are carried out on each invoice or drawdown made to ensure costs are reported accurately.	KI will continue to ensure that ledger reconciliations take place with each financial claim or draw down.  These costs will be claimed in a future invoice to the funder.
7	L-Reporting	For 1 of the projects tested, it was noted that duplicated costs were reported to the funder in error. This resulted in an over-reporting of \$12,079.42  This error is not systematic.	K24017263 - \$12,079.42	Advisory	We recommend that full ledger reconciliations are carried out on each invoice or drawdown made to ensure duplications do not take place.	KI will continue to ensure that ledger reconciliations take place with each financial claim or draw down.  These costs were credited from the subsequent invoice to the funder.
8	L-Reporting	For 3 of the projects tested, eligible F&A costs were omitted from direct expenditure items in error. This resulted in an	C850018293 – (\$98.64) C870318203 – (\$398.07) C870318213 – (\$37.06)	Advisory	We recommend 8% F&A is claimed on all eligible direct costs	KI will continue to ensure 8% F&A costs are claimed on all eligible direct costs.  These will be added to the next

	<b>Compliance Requirement</b>	<b>Finding &amp; Implication</b>	<b>Questioned Costs /\$</b>	<b>Rating</b>	<b>Proposed Action</b>	<b>Agreed Action</b>
		understatement in F&A costs of \$533.77  These errors were not systematic.				claim.
<b>9</b>	M-Sub-Recipients	Whilst annual Sub-recipient monitoring did take place over Karolinska Institutet's single sub-award, a risk-assessment conclusion was not conducted as a result of questionnaire responses.	C85048213 - \$0.00	Advisory	We recommend that annual risk assessment of all sub-recipients is carried out and logged for future review.	KI understand their obligations to monitor sub-recipients and have implemented a sub-recipient monitoring policy. We will review evidence of annual risk assessment in the next audit.
	<b>TOTAL</b>	<b>\$55,805.44</b>	<b>\$55,805.44</b>			

**7. PRIOR AUDIT FINDINGS - 2019**

	<b>Compliance Requirement</b>	<b>Finding &amp; Implication</b>	<b>Rating</b>	<b>Agreed Action</b>	<b>Action Performed?</b>
<b>1</b>	B – Allowable Costs/Cost Principles	For 5 of the projects tested, sufficient evidence could not be located for items selected for testing. This totalled \$4,982.70.  These errors are not systematic.	Advisory	KI will continue to ensure that relevant supporting evidence is retained for expenditure reported.  These will be deducted from the next claim.	Refunds have been made for costs totalling \$4,182.20.  Unresolved items totalling \$800.50 is pending repayment and will be reviewed as part of the 2021 audit.
<b>2</b>	B – Allowable Costs/Cost Principles	For 3 of the projects tested, the allocable Direct Costs for the rental of space consumed by projects was overstated by \$11,558.69. This arose chiefly due to inallocable elements included in some rental calculations.  These errors are not systematic.	Advisory	KI will ensure that only allocable space rental costs are charged to NIH projects.  These will be deducted from the next claim.	All such costs have been repaid to the funder.
<b>3</b>	B – Allowable Costs/Cost Principles	For 4 of the projects tested, costs totalling \$3,853.71 were found not to be directly related to the delivery of the projects.  These errors are not systematic.	Advisory	KI understand that costs can only be claimed on NIH projects that are directly attributed to the project.  These will be deducted from the next claim.	All such costs have been repaid to the funder.
<b>4</b>	B – Allowable Costs/Cost Principles	For 5 of the projects tested, the incorrect proportion of staff time was claimed. The costs did not agree to effort reporting documentation for 6 staff tested. This totalled \$48,114.65.  These errors are not systematic.	Advisory	KI will continue to train relevant departments in the importance of accurate effort reporting and expenditure allocation.  These will be deducted from the next claim.	Refunds have been made for costs totalling \$47,600.88 .  Unresolved items totalling \$513.77 are pending repayment and will be reviewed as part of the 2021 audit.

	<b>Compliance Requirement</b>	<b>Finding &amp; Implication</b>	<b>Rating</b>	<b>Agreed Action</b>	<b>Action Performed?</b>
<b>5</b>	B – Allowable Costs/Cost Principles	For 1 of the projects tested, costs totalling \$8.91 were found to be against the internal travel policy.  This error is not systematic.	Advisory	KI understand that costs must be compliant with internal policy.  These will be deducted from the next claim.	All such costs have been repaid to the funder.
<b>6</b>	B – Allowable Costs/Cost Principles	For 1 of the projects tested, allocable costs totalling \$73.13 were charged, but these were not in accordance with internal project accounting policies. The charges related to the unrecoverable portion of partially recoverable Value Added Taxes, that are not charged as a matter of course to projects.  This error is not systematic and occurred due to a coding error.	Advisory	KI understand that costs must be compliant with internal policy.  These will be deducted from the next claim.	All such costs have been repaid to the funder.
<b>7</b>	L - Reporting	For 2 of the projects tested, eligible F&A costs were omitted from direct expenditure items in error. This resulted in an understatement in F&A costs of \$238.54.  These errors are not systematic.	Advisory	KI will continue to ensure 8% F&A costs are claimed on all eligible direct costs.  These will be added to the next claim.	All such costs have been claimed from the funder.
	<b>TOTAL</b>	<b>\$68,353.25</b>			<b>\$67,038.99 - Resolved</b> <b>\$1,314.26 - Unresolved</b>



## APPENDIX A – Income From Grants 2020

<b>Funding Source</b>	<b>2020 (000 SEK)</b>	<b>2019 (000 SEK)</b>
Swedish Government agencies	1,220,230	1,274,654
Other Swedish organizations and non-profit associations	1,153,607	1,131,246
European Union	263,401	225,777
Other countries and international organizations	395,868	349,264
Private companies	136,345	193,599
Swedish Municipalities and regions	93,857	102,505
<b>TOTAL</b>	<b>3,263,308</b>	<b>3,277,045</b>

**APPENDIX B – Schedule of Expenditures of NIH Awards**

	Internal Reference	Federal Agency	Contract Number	FAIN	Prime Awardee	Subrecipients	CFDA #	Amount Expended /\$	Amount Provided to Sub-Recipients /\$	Sampled /\$
1	H2416353	HHS	5R01AG065209-02	R01AG065209	Karolinska Institutet		93.866	32,881.03	-	31,127.15
2	K830261313	HHS	1R01AA028549-01	R01AA028549	Karolinska Institutet		93.273	32,456.22	-	-
3	C5388043	HHS	U19MH114830	U19MH114830	Baylor College of Medicine		93.242	249,676.10	-	205,671.56
4	C5388033	HHS	1R01MH109556-01A1	RO1MH109556	Baylor College of Medicine		93.242	174,644.14	-	-
5	K62995173/83	HHS	1R01HD087712	R01HD087712	University of California		93.865	184,480.02	-	177,295.99
6	K822204003	HHS	1R01MH118245-01	R01MH118245	Yale University		93.242	76,421.32	-	-
7	K62702363	HHS	HHSN275201300024I	HHSN275201300024I	Los Angeles Biomedical Research Institute		93.393	173,916.74	-	-
8	C23308253	HHS	5U01MH114812-03	U01MH114812	Allen Institute		93.242	787,596.59	-	693,731.79
9	K22116193	HHS	1 R21 MH120824-01A1	R21 MH120824	The Regents of the University of Michigan		93.242	28,406.91	-	-
10	C332401083	HHS	1R01DK108350-02	R01DK108350	University of California, Davis		93.847	3,376.51	-	-
11	C45050153	HHS	1R01NS100928-01A1	R01NS100928	The Board of Regents of the University Of Georgia		93.859	93,894.75	-	93,894.75
12	K926245053	HHS	1R01NS107607-01A1	R01NS107607	Drexel University		93.396	110,304.09	-	-
13	H554305033	HHS	R01GM118012	R01GM118012	University of Missouri		93.859	17,232.72	-	17,232.72
14	C173146413	HHS	1UM1AI144462-02	1UM1AI144462	Scripps		93.855	143,398.02	-	133,826.15
15	C173146303	HHS	1P01AI104722-01A1	P01AI104722	Scripps		93.855	13,813.13	-	-
16	C173146373	HHS	5U01AI136677-03	U01AI36677	WITS Consortium		93.855	12,833.09	-	-
17	C173146423	HHS	3P51OD011132-59S1	P5OD011132	Emory University		93.351	26,829.33	-	-
18	C173750023	HHS	UM1AI068618	UM1AI068618	Fred Hutchinson Cancer Research Center		93.855	110,039.34	-	-
19	K24017263	HHS	5R01AR075812-02	R01AR075812	Icahn School of Medicine at Mount Sinai		93.846	83,784.67	-	83,784.67
20	K25004063	HHS	5R01HL136137-04	R01HL136137	University of Colorado Denver		93.838	94,195.75	-	-
21	K830724083	HHS	5R01MH110427-04	R01MH110427	University of North Carolina at Chapel Hill		93.242	121,335.48	-	95,908.20
22	C62511403	HHS	5R01ES028811-03	R01ES028811	Icahn School of Medicine at Mount Sinai		93.113	7,321.63	-	7,321.63
23	D110209143	HHS	1R21HD099533-01A1	R21HD099533	Trustees of Boston University		93.865	10,650.97	-	-
24	C850458203	HHS	1R21MH116188	1R21MH116188	Karolinska Institutet		93.242	42,859.25	-	-

	Internal Reference	Federal Agency	Contract Number	FAIN	Prime Awardee	Subrecipients	CFDA #	Amount Expended /\$	Amount Provided to Sub-Recipients /\$	Sampled /\$	
25	C850458213	HHS	5R01MH122544-02	1R01MH122544	Karolinska Institutet	Virginia Commonwealth University	93.242	119,361.91	19,411.22	119,361.91	
26	C810128213	HHS	U01CA187945	U01CA187945	The Regents of the University of California, San Francisco		93.393	45,960.08	-	-	
27	C830118203	HHS	1R01HD088393	5R01HD088393	The General Hospital Corporation/The Brigham and Women's Hospital		93.865	47,589.79	-	-	
28	C830118213	HHS	1R01DA048042-01	5R01DA048042	Trustees of Indiana University		93.279	53,473.56	-	-	
29	C850018203	HHS	5R01AG060470-02	5R01AG060470	The University of Southern California		93.866	19,431.12	-	-	
30	C850018293	HHS	1R01AG059329-01A1	5R01AG059329	The University of Southern California		93.866	76,229.41	-	76,229.41	
31	C850408273	HHS	5R01MH077139-10	5R01MH077139	University of North Carolina at Chapel Hill		93.242	632,503.21	-	631,077.13	
32	C850808203	HHS	1R01MH123724-01	1R01MH123724	University of North Carolina at Chapel Hill		93.242	31,961.15	-	-	
33	C870308213	HHS	5R01CA196931-03	5R01CA196931	University of Southern California		93.393	49,769.00	-	-	
34	C870318203	HHS	2R01MH097849-04A1	5R01MH097849	Icahn School of Medicine at Mount Sinai		93.242	278,337.41	-	267,872.21	
35	C870318213	HHS	1R01HD098883-01	1R01HD098883	Icahn School of Medicine at Mount Sinai		93.865	23,633.95	-	23,633.95	
36	C22501453	HHS	1F31CA224806-01X1	F31CA224806	Karolinska Institutet		93.398	4,424.55	-	-	
<b>TOTAL</b>								<b>4,015,022.94</b>	<b>19,411.22</b>	<b>2,657,969.22</b>	
										<b>Number of Projects Sampled</b>	<b>15</b>
										<b>Value of Projects Sampled</b>	<b>2,851,666.90</b>