

**Guidelines for Writing a Subagreement
Scope of Work/Statement of Work
(SOW)**

The Scope of Work (SOW) is an attachment to a subagreement describing in detail the work to be performed by the subrecipient. It is not the same as the budget justification. It should contain key information such that a non-technical reviewer can clearly understand the requirements and anticipated deliverables. The SOW should include goals and objectives of the work as well as deliverables and end products expected to be provided by the Subrecipient.

If an SOW lacks specificity the two parties may disagree on what should have been delivered/accomplished; a review of an incomplete or vague SOW will not support one interpretation over the other. The best way to avoid this problem is to avoid any and all ambiguity in the SOW.