

EXHIBIT A
Subrecipient Monitoring
Invoice Review Checklist

The following checklist is a guide for reviewing subrecipient invoices. If you have questions regarding the accuracy and allowability of the expenses invoiced, ask the subrecipient for additional information and DO NOT APPROVE the invoice for payment until all items are resolved appropriately. Please contact your Grants & Contracts/Sponsored Programs Accounting campus office for any assistance.

Step Complete?	Review Step
	<p>1. Does the total amount invoiced agree with the total of expenses listed by budget category? Subrecipients should have a total invoice amount and also a detail of the expenses by budget category. Re-calculate the detail expenses and ensure it agrees with the total invoice amount.</p>
	<p>2. Is the F&A calculated correctly with the correct and agreed upon rate for the subrecipient? Some expenses are exempt from F&A charges. Ensure the F&A calculated agrees with the methodology in the budget and only includes expenses that can be charged F&A.</p> <p>Examples of expenses that are exempt from F&A:</p> <ul style="list-style-type: none"> • Capital equipment expenses • NSF does not specifically allow F&A to be charged on Participant Support Costs. • Patient care costs
	<p>3. Were all the expenses incurred within the subcontract start and end dates? Ensure that the dates on the invoice are within the subcontract dates. The University's financial system will stop the payment if the invoice dates do not agree with the subcontract dates.</p>
	<p>4. Are the expenses in agreement with the subcontract budget?</p> <p>Examples:</p> <ul style="list-style-type: none"> • Are the expenses that are invoiced included in the subcontract budget? The subrecipient should only invoice for approved expenses per the subcontract or ask for approval of changes. • Are the cumulative expenses per budget category in agreement with the budget amount per category? <ul style="list-style-type: none"> ○ Does the total spent per budget category agree with the subcontract budget categories? Has the subrecipient overspent in one budget category and underspent in another budget category? For example, are they charging less in salaries but more laboratory expenses? ○ If there have been changes to the budget, ensure the changes are in agreement with the programmatic objectives and allowable per the prime Sponsor. Some awards require prior approval from the Sponsor for budget changes. • Are the cumulative expenses within the overall budget amount? Ensure that subrecipients are not invoicing for amounts over the budget. Our financial system will stop the payment if over the authorized budget amount.

	<p>5. Are the expenses in agreement with the programmatic plan or work completed to date? The expenses invoiced should agree with the work incurred if the agreement is a cost reimbursable contract.</p> <p>Examples:</p> <ul style="list-style-type: none"> • Were there programmatic changes that would cause changes to the types of expenses? For example, if the programmatic changes resulted in no need for study subject payments, subcontracting by the subrecipient, or consulting, the invoices should not contain these types of expenses. • Is the subrecipient invoicing for salaries during a time when it is known that no work should be occurring due to the programmatic plan? For example, the subcontract involves holding summer camps with all effort occurring during May through September. The subrecipient should not invoice salary costs that were incurred during March.
	<p>6. Are the expenses allowable per the subcontract and the prime award? Remember the prime award requirements and budget restrictions flow down to the subrecipient.</p> <p>Examples:</p> <p>The following are examples of sensitive expenditures. If these types of expenses are invoiced, ensure that the subcontract explicitly approved these expenses as allowable per the prime award:</p> <ul style="list-style-type: none"> • Food/Official functions • Honorarium • Study subject payments – ensure appropriate IRB approvals occurred. • Local telephone service • Postage • Office supplies • Membership Dues • Administrative salaries
	<p>7. Are expenses on a cost reimbursable subcontract charged based on actual expenses or does it appear to be an allocation of the budget? For example, are the invoices consistently the same amount each month? Cost reimbursable subcontracts require invoicing based on actual expenses only.</p>
	<p>8. Does the invoice contain the following statement:</p> <p>"I certify that all expenditures reported (or payment requested) are for appropriate purposes and in accordance with the provisions of the application and award documents."</p> <p>Also, is it signed by the subrecipient? These are requirements of Federal regulation, OMB Circular A-21.</p>
	<p>9. If the subcontract included cost sharing requirements, does the invoice contain the required cost sharing information? Cost Sharing expenses must follow the same rules as the expenses paid by the prime award. Ensure the cost sharing expenses complies with the agreement, including amounts and types of expenses.</p>
<p>REMEMBER:</p>	<p>IF THERE ARE ANY QUESTIONS ON THE INVOICES, DO NOT APPROVE UNTIL ALL ITEMS ARE APPROPRIATELY RESOLVED. Please contact your Grants & Contracts/ Sponsored Programs Accounting campus office for any assistance.</p>