

Subaward Monitoring Checklist

A checklist for subaward processing and monitoring follows. Please retain this checklist with your departmental paperwork for the life of the subaward.

Upon receipt of the subaward agreement:

- 1. Have you prepared a tracking system to monitor invoice amounts, dates and cumulative totals?
- 2. Have you prepared a tracking system for technical reports due from the subawardee?
- 3. Have you prepared a tracking system for required cost share from the subawardee?

Review of invoices by the department:

- 1. Is the subaward number referenced on the invoice?
- 2. Are expenses charged to the proper budget categories and budget categories are not over-expended?
- 3. Is the invoice total correct?
- 4. Is the cumulative amount less than or equal to the subaward total?
- 5. Has the subawardee submitted technical reports, if required, to support expenditures?
- 6. Is the required cost share reported on the invoice?
- 7. Is this cost allowable under OMB Circular A-21 (ie. office supplies, subscriptions, etc)?
- 8. Is IDC/F&A calculated correctly?
- 9. Does the invoice include the required certification statement?
- 10. Is the invoice signed?
- 11. Is the time period reflected on the invoice? Is it subsequent to the previous invoice period? Is it within the subaward contract period?
- 12. Does the previous cumulative amount plus the current invoiced amount total the current cumulative amount?

Processing of invoice by the department:

- 1. Update departmental tracking systems.
- 2. Prepare APV using appropriate subcodes; the subcode subject to F&A should be used first.
- 3. Does the PI approve of the payment?
- 4. Does the APV include:
 - a. Encumbrance information (when applicable)?
 - b. APO contract number (when applicable)?
 - c. CFDA# and program name (when applicable)?
 - d. Sponsor/Agency name?
 - e. Expenditure type statement (ie: "expenditure to subrecipient outside the state")?
 - f. Statement: An obligation of a sponsored research project. KSA 76-752 and/or 76-770 exemptions apply?
- 5. Is the encumbrance sufficient (see FIS encumbrance report) to cover the payment?
- 6. When the subaward is complete, release any remaining encumbrance balance.

Before processing final payments:

- 1. Was the final technical report received by the PI?
- 2. Are patent reports submitted or enclosed?
- 3. Are property reports submitted or enclosed?
- 4. Are MBE/WBE reports submitted or enclosed?
- 5. Is the cost sharing requirement met?
- 6. Is the final invoice marked "final"?
- 7. Is the PI Certification Form submitted or enclosed?