

UMMS SUBAWARD INVOICE MONITORING GUIDE

How to Use: The guide is a list of 11 questions for departments to consider when monitoring subaward invoices for completeness and compliance with UMMS's policies.

1. Are the expenses allowable per the subaward and the prime award? Remember the prime award requirements and budget restrictions flow down to the subrecipient.
2. Are the invoiced expenses included in the subaward budget? The subrecipient should only invoice for approved expenses per the subaward or ask for approval of budget changes when necessary to modify the original terms/budget.
3. Are the expenses in the agreement consistent with the programmatic plan or work completed to date? The expenses invoiced should agree with the work incurred.
4. Obtain Principal Investigator's (PI) approval and signature on the subrecipient invoice.
5. Were all the expenses incurred within the subaward start and end dates? Ensure that the dates on the invoice are within the subaward dates.
6. Are the cumulative expenses within the overall approved budget amount? Ensure that subrecipients are not invoicing for amounts over the approved budget.
7. Are the invoice expenses per budget category in agreement with the budgeted amount per line item category?
8. Do expenses appear to be based on actual expenses? Cost reimbursable subcontracts require invoicing **based on actual expenses only**.
9. Does the invoice total correctly?
10. Are the Facilities & Administration (F&A) costs calculated correctly with the correct and agreed upon rate for the subrecipient? Ensure the calculated F&A agrees with the methodology in the budget and applies the appropriate base (e.g., Modified Total Direct Cost) for F&A recovery.
11. Does the invoice have an **institutional official signature** **and** contain the following statement: "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."

REMEMBER: Most invoices do not include a large amount of detail. Ask the subrecipient for back-up documentation on specific budget line items if something does not appear correct.

IF THERE ARE ANY QUESTIONS ON THE INVOICES, DO NOT APPROVE UNTIL ALL ITEMS ARE APPROPRIATELY RESOLVED.