

Contract Name	Subcontract #	College Code	PRSY	CFDA	Purpose Code	Performance Start Date	Performance End Date	Executed Date	Award Amount	Award Budget	<15%	15-49%	50%+	<\$200,000	\$200,000- 500,000	\$500,000+	Non-Profit	For Profit	Private	Government	No	Yes	With no findings	pertaining to guidance audit	Yes	No	Yes	No	Yes	No	Mature	Start-up	No	Yes	Domestic	Foreign	Developed Country	Developing Country	Yes	No	No	N/A	Yes	Report	Tangible Products	No	Yes
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Appendix B

Authorization & Establishment of a Subaward

The Office of Legal Affairs should receive the following prior to preparation of a subaward agreement:

- Subrecipient Commitment Form (Contract Manager only);
- Statement of Work; and
- Budget and Budget Justification in awarding agency format

If the documentation appears complete, the Office of Legal Affairs will process the subaward. The primary steps in the workflow are as follows:

1. Prepare a subaward agreement according to the terms of the sponsored project;
2. Obtain fiscal approval to proceed from the Project Administrator handling the account in the Grants & Contracts department, documenting that there are sufficient funds in the account to pay for the work as budgeted by the PI and that the proposed work is allowable under the prime award;
3. Forward the proposed subaward agreement to the subrecipient for review;
4. If necessary, negotiate the proposed subaward agreement as required;
5. Obtain a signed copy of the subaward agreement from an authorized agent of the subrecipient; and
6. Approve the subaward agreement for execution by the RF.

The Compliance Manager will be responsible for communicating with the subrecipient and obtaining certain information on an annual basis, as described in the “Annual monitoring” section.

Appendix C

Requirements for Reviewing Invoices

The PI or authorized signatory must review and approve all invoice submissions from the subrecipient for payment. For guidelines on how to review invoices before approving payments to subawardees refer to the PI Checklist for Subrecipient Monitoring located on the RF's website under Resources/Find Documents & Forms/Contracts & Agreements.

To facilitate payment of the invoice(s), the PI or authorized signatory must access the RF's electronic Payment System to create and submit individual Payment Requests issued to the subrecipient entity with an invoice attached. The invoice must be signed and dated by authorized personnel from the subrecipient entity. Payment Request transactions will be reviewed and processed by staff from the Department of Procurement and Payables (P&P). Payment Request submission with an unsigned invoice from the sub recipient entity will not be processed.

Subrecipient invoices should contain at least the following information:

- the period of performance covered by the invoice;
- a description of services reflected by billings (e.g., major expenditure categories);
- current period costs, including cost sharing (in sufficient detail to enable comparison to the project budget);
- cumulative project costs, including cost sharing, as compared to the project budget; and
- certification as to the truth and accuracy of the invoice.

If, after review of any invoice, a concern with respect to the subrecipient's performance or the inclusion of any unusual, excessive, or unexplained charges is identified, the PI should request detailed justification from the subrecipient. PIs may also periodically request, particularly from high-risk subrecipients, detailed support for selected invoice charges to verify their appropriateness and reasonableness. Examples of detailed justifications that may be requested from subrecipients include:

- payroll record data;
- copies of paid invoices showing the cost of items purchased and Sole Source Justification forms, if required by Federal contract;
- descriptions of services rendered by consultants including hourly rates and time reports; and
- details of incurred travel charges, stating the purpose, airfare, meals, ground transportation, unallowable costs, etc.

If the explanation from the subrecipient remains insufficient to render prudent judgment on the allowability of the cost or compliance with the terms of the subaward agreement, the PI should notify the Grants Officer as soon as possible. The Grants Officer will inform the Compliance Manager about any unresolved issues. The Compliance Manager will review and discuss such matters with the CFO and Deputy CFO. If it is agreed the award should be terminated, Finance will notify the Office of Legal Affairs.

Appendix C continued

Unreasonable, unallowable or unallocable costs should be disallowed by the PI or authorized signatory. The reason for disallowance should be documented (e.g., progress reports not filed, expenses not in line with Statement of Work, etc.) and subrecipient should be contacted to issue a revised invoice.

Invoices should be submitted within 45 days of the invoice date to the Department of Procurement and Payables for review and payment via the RF's electronic Payment Request submission system.

Appendix D

Requirements for Closeout

The following requirements must be met prior to a subaward being closed out:

- The PI should ensure that all deliverables (e.g. technical/progress reports, final invoices, etc.) have been received from the subrecipient and verify the technical completion of the sponsored project;
- The PI, in conjunction with the PA, should perform a final review of all costs charged by the subrecipient to ensure that only allowable and appropriate costs have been incurred;
- Once the aforesaid is complete, the PI should approve the final invoice from the subrecipient and indicate that it is the final payment. It is important that the final invoice be promptly received and approved, in order to issue an accurate and timely reporting to the sponsor; and
- The PA should complete a final review of all costs charged by the subrecipient to ensure that only allowable and appropriate costs have been incurred.

All Financial, performance and other reports are due to the RF no later than 60 calendar days after the end date of the period of performance. The federal awarding agency may approve extensions when requested by the non-federal entity.