A. Policy

As a prime recipient and a pass-through entity of Federal awards, Temple University is responsible for monitoring subrecipients to ensure proper stewardship of Federal funds. Subrecipient monitoring is essential at all stages of the subaward process from proposal to award closeout. In order to maintain consistency and be good stewards of all our funding Temple University performs the same level of monitoring on all subawards regardless of the source of the prime funding.

Subrecipient Monitoring begins at award proposal and continues throughout the life of the award until closeout.

An entire webpage provides guidelines, forms and processes to assist PIs/departments in the issuance of subawards. Please see:

https://research.temple.edu/research-administration/pre-award-management/subaward-processes-and-forms

Temple University recognizes that many of these subrecipients are collaborating universities or research institutes who pose minimal risk of compliance due to their Federal compliance programs, including Single Audit compliance. However, not all subrecipients are able to meet this level of assurance.

In order to help assess the risk posed by subrecipients, Temple University provides guidance found here.

Once a subaward is issued, monitoring the subrecipient for compliance is a joint effort between the Principal Investigator, the PI’s department and Research Administration.

The following procedures have been established for subrecipient monitoring.

B. Procedure

The most important ways to assure monitoring of subawards is by following the procedures below.

The PI and his/her department should:

- Monitor subrecipient technical progress and adherence to terms of award and cost sharing requirements.
- Subaward Amendments - Assess need to modify statement of work, budget, period of performance.
- Plan for a timely closeout - check status with subrecipient 90 days before end date, follow up on any late or missing reports, ensure subrecipient submits a final invoice on time and marked FINAL.
• Confirm performance goals are being met and expenditures align with technical progress. The expenses invoiced should agree with the work performed.
• Ensure that any programmatic reports due during the period of time covered by the invoice are received and are satisfactory.
• Confirm that invoice’s billing period is within the subaward’s period of performance.
• Ensure expenses on a cost reimbursable sub-contract charged are based on actual expenses incurred during the invoice period.
• Confirm there are sufficient funds committed to process the invoice (i.e. subaward is not over expended).
• Identify any clearly unallowable costs.
• Identify expenditures that may require SPAA or sponsor approval.
• Confirm the correct application of subrecipient’s F&A rate.
• Verify cumulative amount of expenditures is correct and does not exceed the overall approved budget amount.
• Confirm all required backup documentation has been received (if applicable).
• Ensure cost sharing goals are met (if applicable).

The Post-Award department should:

• Review and approve subrecipient invoices for payment.
• Perform desk reviews of subawards as needed to evaluate subrecipient compliance with Uniform Guidance.
• Maintain list of active subawards including risk level.
• Annually collect Subrecipient Audit Certification form for on-going subawards.
• Assist departments with monitoring the spend rate on subawards.
• Assist departments and PIs with trouble shooting issues that arise.
• Confirm invoice period and amounts are clearly stated and fall within the period of performance and budget for the subaward.
• Confirm the invoice contains a signed certification statement.
• Verify there is available budget in Banner to pay invoice.
• Review any backup documentation for completeness and evaluate the allowability of expenditures.
• Verify indirect costs have been charged correctly.

Escalation of Subrecipient Issues:

If the PI, or his/her department, or the Post-Award department have any issues with subrecipient awards or invoicing, these should be brought to the Associate Vice President for Research Administration for resolution.