



Invoice Monitoring Guide

How to use: This guide is a list of 10 questions for responsible offices to consider when monitoring invoices for completeness and compliance with UPR’s policies.

NOTE: Using the guidance provided in the Subrecipient Risk Assessment Evaluation Form, determine which monitoring plan to follow for each subrecipient.

Subrecipient Monitoring Plans

How to use: The monitoring plans give suggested examples of subrecipient monitoring plans for responsible offices to implement based on a subrecipient’s perceived riskiness. The Risk Assessment Matrix is used in tandem to help determine the potential riskiness of an organization. If the risk assessment reveals a high potential for financial risk, the responsible office should develop a proposed risk mitigation strategy where the frequency and monitoring strategies are based upon the specific organization and the nature of the scope of work to be completed by the subrecipient.



1. Review audit reports through the Federal Clearinghouse
2. If findings exist in the subrecipient’s audit report, determine how material they are and the risk(s) involved (operational, financial or compliance risks)
3. Review invoices frequently to ensure:
 - Timeliness, completeness and accuracy
 - Science is in line with spending
 - PI approval states “okay to pay”
4. Work is performed within the period of performance
5. Compliance with special terms (if applicable)



- Review all steps in the “Lower Risk” category in addition to the following:**
1. Exercise your right to audit or consider performing a site visit or desk review
 2. Request supporting detail for all financial invoices and expenses
 3. Request and review financial reports more frequently
 4. Request regular contact and communication with the PI
 5. Document conversations and retain pertinent emails
 6. Withhold payments if necessary
 7. Elevate potential risks to the Office of Compliance Research and Integrity for review and discussion.



Guide for review of subaward invoices

Are the expenses allowable per the subaward and the prime award? Remember the prime award requirements and budget restrictions flow down to the sub-recipient.
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.
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.
Did the PI sign the invoice approving it for payment?
Were all the expenses incurred within the subaward start and end dates? Ensure that the dates on the invoice are within the subaward dates.
Are the cumulative expenses within the overall approved budget amount? Ensure that subrecipients are not invoicing for amounts over the approved budget.
Are the invoice expenses per budget category in agreement with the budgeted amount per line item category?
Do expenses appear to be based on actual expenses? Cost reimbursable subcontracts require invoicing based on actual expenses only .
Is the invoice total correct?
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 only includes Modified Total Direct Cost (MTDC) base expenses that can accrue F&A.
Is the invoice signed by an authorized institutional official ?

REMEMBER: Most invoices do not include a large amount of detail. Ask the sub recipient for back-up documentation on specific budget line items if something does not appear correct. Verify that charged expenses are in accordance to the subrecipient agreement. **IF THERE ARE ANY QUESTIONS ON THE INVOICES, DO NOT APPROVE UNTIL ALL ITEMS ARE APPROPRIATELY RESOLVED.**



Subrecipient Monitoring Record

How to use: The Subrecipient Monitoring Record is used by responsible offices to document subrecipient monitoring efforts and maintain an audit trail. Use of the tracking record is encouraged at all risk levels but is strongly encouraged for high risk subrecipients.

Form for responsible offices to maintain a record of subrecipient monitoring actions

1. University of Puerto Rico PI Name: UFIS Project# Subcontract #:
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2. Subrecipient Subrecipient Institution: Subrecipient PI: Subrecipient Contact:
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3. Sub-Award Period of Performance: From: To:
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4. Project Invoicing Frequency: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly
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5. Name and position of the person of the UPR responsible for overseeing this record: Name: _____ Position: _____

6. Scheduled Reporting Dates (based on the terms of the grant award)		
Date (mm/dd/yyyy)	Comments	Actual Date* (mm/dd/yyyy)

*dates entered as each report is submitted

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Subrecipient Monitoring
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