

**SUB-AWARD QUESTIONNAIRE  
(SUBRECIPIENT MONITORING)**

	<u>Yes</u>	<u>No</u>	<b>Explain:</b>
1. Does the Sub-recipient have financial statements audited by an independent audit firm? (If yes, provide a copy.)			
2. Does the Sub-recipient have an existing standard financial record keeping system to be used for accounting for the control and accountability of project funds, property and other assets?			
3. Do the books of accounts contain sufficient information and reflect proper accounting treatment of financial transactions, including: <ul style="list-style-type: none"> <li>• Bank account and cash balances?</li> <li>• Disbursement details, including date, payee, name, account, expense classification, and other relevant information?</li> <li>• Segregation of funds from different sources?</li> <li>• Comparison of outlays against budgets?</li> <li>• Initial recording and subsequent clearing of cash advances?</li> <li>• Accrual of expenditures to match costs to their proper period?</li> </ul>			
4. If applicable, does the Sub-recipient’s proposed budget include an indirect cost line based on a negotiated indirect cost agreement or an indirect cost allocation plan? (If yes, provide a copy of the agreement or plan.)			
5. Are financial, program, and other relevant reports prepared, reviewed, and approved properly and submitted in accordance with sponsor’s prescribed timetable?			
6. Does the Sub-recipient have an appropriate and adequate effort reporting system, including proper review and approval of time allocation?			

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	<u>Yes</u>	<u>No</u>	<u>Comments</u>
<p>7. Does the Sub-recipient have formal, written policies which address:</p> <ul style="list-style-type: none"> <li>• Pay Rates and Benefits?</li> <li>• Time and Attendance?</li> <li>• Leave?</li> <li>• Discrimination?</li> <li>• Nepotism?</li> <li>• Conflict of Interest?</li> <li>• Travel?</li> <li>• Purchasing/Procurement?</li> <li>• Cash Management?</li> <li>• Management of Government Property?</li> </ul>			
<u>Documentation</u>			
<p>8. Are Sub-recipient operations in the program area for which funds are intended properly authorized in writing by local legal authorities?</p>			
<p>9. Are disbursements fully supported by invoices, receipts, or similar documents?</p>			
<p>10. Are receiving reports and inventory records used to evidence receipt of commodities and supplies?</p>			
<p>11. Are conversions of currencies properly calculated and completely documented?</p>			
<p>12. Are cost-share or matching funds properly accounted for, recorded, and documented?</p>			

I certify that the above information is correct for the institution of which I am representative.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

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Phone

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E-mail