



# Subrecipient Invoice Review Checklist

Related Policy: [Subrecipient Monitoring Policy](#)

The Subrecipient Invoice Review Checklist is a tool designed for reviewing subrecipient invoices.

- Is the subaward fully-executed? Contact your *Grants & Contracts Administrator* if there is not an approved subaward.
- Does the total amount of the invoice reconcile with the expenses listed by category? Sum the expenses by category to ensure that the total agrees to the invoice amount.
- Was the F&A calculated using the correct and agreed upon rate for the subrecipient? Re-calculate the F&A, excluding any expenses exempt from F&A.
- Does the cumulative total on the invoice match the total paid-to-date in the PeopleSoft plus the amount of the current invoice?
- Is the invoice period clearly stated? Were all expenses incurred within the subaward start and end dates? If the invoice dates fall outside the subaward period, contact the sponsor.
- Have the invoice number, period and expenses been checked for duplicates, gaps or other inconsistencies?
- Does the invoice reference the UMB award number? If not, contact the subrecipient to add to future invoices.
- Are the cumulative expenses within the overall approved budget amount? Ensure that subrecipients are not invoicing for amounts over the approved budget.
- Are the expenses as categorized allowable per the subaward and the prime award? The prime award requirements and budget restrictions flow down to the subrecipient and some expenditures may require specific approval.
- Does the invoice have an institutional official signature and if federal, contain the following statement: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."
- If the terms of the subaward include cost sharing requirements, does the invoice contain the required cost sharing information?
- If the invoice is the final invoice, is it marked "FINAL"?
- Have any progress reports required to date under the terms of the agreement been received and accepted?
- Are the expenditures on the invoice in line with the approved subaward budget? If, for example, travel expenses were not anticipated but appear on the invoice, contact the subaward Investigator for additional information.
- Do the expenditures shown on the invoice seem reasonable in relation to the amount of time and work expected of the subrecipient to date?
- For final invoices, have any final technical, invention and property reports required by the award been received, reviewed and approved? Have all cost sharing requirements been met? Final invoices are only to be approved and signed if the PI is satisfied that the subrecipient has completed its performance under the award, submitted all required reports and/or other deliverables, and that the costs incurred are appropriate for that performance.

## Subrecipient Invoice Review Checklist

If the answer to one or more of the questions below is “no”, work with Post Award Billing & A/R and/or Post Award or contact the subrecipient for additional information. If the answer to all of these questions are “yes”, obtain Principal Investigator’s (PI) signature on the subrecipient invoice.

REMEMBER: Most invoices do not include a large amount of detail. Ask the sub recipient for back-up documentation for all elements of a first invoice and on specific budget line items if something does not appear correct on subsequent invoices. **IF THERE ARE ANY QUESTIONS ON THE INVOICES, DO NOT APPROVE UNTIL ALL ITEMS ARE APPROPRIATELY RESOLVED.**