

**OFFICE FOR SPONSORED PROGRAMS  
DEPARTMENT RESEARCH ADMINISTRATOR  
SUBRECIPIENT INVOICE CHECKLIST**



Prior to submitting subrecipient invoices for OSP approval, please document the satisfaction of the following requirements. Please include a copy of this completed Subrecipient Invoice Checklist with the subrecipient invoice and all other relevant information for OSP approval.

Subrecipient invoices should not be paid unless all applicable criteria listed above is met. A sample invoice showing the required fields to be completed in accordance with a standard cost reimbursable FDP Subaward Agreement is attached as Exhibit 1.

Please address any concerns to your post-award contact in the Office for Sponsored Programs.

Please sign and date this checklist as preparer at the bottom of this document.

- ☐ Ensure that the subrecipient award is fully executed prior to reviewing any subrecipient invoices.
- ☐ Subrecipient Invoice contains all of the following items per OSP Subrecipient Monitoring Policy:
  - ☐ Invoice is prepared on subrecipient letterhead
  - ☐ Invoice includes:
    - ☐ BC Project Number
    - ☐ Purchase Order Number
    - ☐ Invoice Number
    - ☐ Invoice Date
    - ☐ Date of Service
    - ☐ Total Period Cost
    - ☐ YTD Cost (*the total expenses paid to the subawardee from the beginning of the project to the current payment date*)
    - ☐ If final invoice, mark 'FINAL' at the top of the invoice
    - ☐ Approval signature of subrecipient financial representative
- ☐ Ensure that the subrecipient invoice number has not already been paid (prevent a duplicate).
- ☐ Ensure that the subrecipient invoice is an original and not a photocopy (prevent a duplicate).
- ☐ Check the subrecipient invoice against subrecipient budget to ensure:
  - ☐ Items included in the subrecipient invoice align with subrecipient budget categories. *For example, if equipment is not included in the subrecipient budget, it should not be on the subrecipient invoice.*

Name: \_\_\_\_\_

Date: \_\_\_\_\_

- ☐ The invoiced amount, when added to YTD Cost will not cause a resulting actual total expense to exceed the subrecipient budget.
- ☐ The date of service included on the subrecipient invoice is within the budget period.
- ☐ Check the subrecipient invoice against the terms and conditions of the subaward which includes the prime terms and conditions to ensure there are no issues of non-compliance. *For example, the subaward terms and conditions may specify the frequency of invoicing.*
- ☐ Review the expenses included in the invoice and supporting documentation for reasonableness, allowability and allocability to ensure in alignment with UG regulations.
- ☐ Certification language for federally funded awards:  
*"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 subrecipient is deemed High Risk:
  - ☐ Determine if additional documentation is required to support invoices and ensure that information was received. For example, a High Risk subrecipient may be required to submit evidence from their accounting system to support the itemized expenses on the subrecipient invoice.
- ☐ The subawardee has certified that the indirect cost (F&A) amount is calculated correctly in the invoice.
- ☐ The subawardee has certified that the fringe benefits cost amount is calculated correctly in the invoice.
- ☐ Once the DRA is satisfied with the subrecipient invoice, obtain documented PI approval to ensure the invoiced expenses are aligned with technical progress. The PI certification stamp stating *'I certify that the subrecipient has demonstrated satisfactory project performance and progress, and the charges represented on this invoice appear to be appropriate with that progress. As Principal Investigator, I approve this payment'* should be used. Alternatively, the PI may make the same statement in email format which can be attached to the subrecipient invoice.
- ☐ Ensure that the subrecipient invoice and all supporting documentation is included in e-Trieve records.

This checklist was completed by:

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Name: \_\_\_\_\_

Date: \_\_\_\_\_

## Exhibit 1

**SAMPLE INVOICE***To be prepared on Subrecipient letterhead*

<b>Subrecipient Phone #:</b>	<b>Invoice Date:</b>
<b>Subrecipient Email:</b>	<b>Invoice #:</b>
<b>Subrecipient EIN:</b>	<b>BC Project #:</b>
<b>Purchase Order #:</b>	<b>Date(s) of Service:</b>
	<b>Final Invoice: Yes or No (circle one)</b>

**SEND TO:** Email or physical address contact(s)

<b>REQUIRED</b>		
<b>EXPENDITURE CATEGORY</b>	<b>CURRENT PERIOD EXPENSES</b>	<b>YTD TOTAL EXPENSES</b> (cumulative amount paid from beginning of project period to current date)
Salaries & Wages		
Fringe		
Materials & Supplies		
Domestic Travel		
Foreign Travel		
Capital Equipment		
Contractual		
Tuition Remission		
Other		
Total Direct Costs		
Indirect Costs		
<b>Total Costs</b>		

*Please pay this amount*

<b>REQUIRED</b>
<p>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 mission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).</p>

\_\_\_\_\_  
**Signature**\_\_\_\_\_  
**Name**\_\_\_\_\_  
**Title**\_\_\_\_\_  
**Date**

Make all checks payable to: (Subrecipient Name)