

Office of Sponsored Projects

Subrecipient Monitoring: Invoice Review Checklist

The following checklist is a tool for Principal Investigators (PI) and departmental business offices (DBO) to complete when reviewing and approving subrecipient invoices. If the PI and/or the DBO have a concern about an invoice, contact the appropriate subaward manager in the Office of Sponsored Projects and DO NOT APPROVE the invoice until the concern is resolved.

Always refer to the subaward document to ensure invoices reflect the agreement and its scope of work and budget. This checklist is a general checklist and would not address any special terms and conditions of the subaward agreement.

For additional information on processing subaward invoices refer to [Procedure 1307 PR.02 Managing Subrecipient Activity Associated with Sponsored Programs](#).

Verify	Area of Concern	Y/N/NA
Subrecipient Name	Does the subrecipient name match the name in the fully-executed agreement?	
Subrecipient Address	Is there a remittance address on the invoice?	
Invoice Date	Is the invoice dated?	
Invoice Number	Did subrecipient put an invoice number on the invoice?	
Subaward Amount	Does the subaward amount on the invoice tie to the total available funding?	
Budget Adherence	Do the expenditures as presented on the invoice conform to the subaward budget? If not, does the PI approve the expenditures on this invoice?	
Milestones	Are payments to be made based on milestones described in the fully-executed subaward agreement? If yes, has the milestone been met to warrant the release of this invoice?	
Current and Cumulative Expenditures	Does the invoice include both current and cumulative expenditure columns? Are the expenditures broken out in major categories (e.g., salaries, fringe, supplies, etc.)?	
Current Invoice Amount	Does the current invoice amount foot? Does the current amount when added to the previous invoice cumulative amount equal the current invoice cumulative amount?	
Cumulative Invoice Amount	Does the cumulative invoice amount foot? Did you verify the cumulative invoice amount does not exceed the total available funding through the most current fully-executed subaward amendment?	
Subaward Number	Is the subaward number (GR# + CON) as assigned in the fully-executed agreement on the invoice? (Run the "Find Subawards – Yale report in Workday to confirm the GR and CON.)	
Prime Award Number	Is the Prime funding award number on the invoice?	
Subaward Period of Performance	Is the subaward period of performance on the invoice accurate?	
Billing period covered by the invoice	Is the billing period (date of cost incurrence) on the invoice? The billing period must fall within the subaward period of performance.	

Verify	Area of Concern	Y/N/NA
F&A calculation	Is the correct F&A rate charged, and is it correctly calculated?	
Research Progress	Is the research progress sufficient to warrant the release of this invoice for payment? (If the subrecipient is not performing to the PI's satisfaction, and/or to the terms and conditions of the subaward, contact the OSP award manager.)	
Pre-payments (Advances)	If a prepayment has been made under this subaward, is the prepayment amount displayed on the invoice?	
Cost-Sharing	If the subaward included a cost sharing requirement, is the subrecipient meeting its cost sharing obligation? (If not, contact your OSP accountant or award manager to discuss.)	
Required Certification	<p>Does the invoice contain the appropriate Certification and signature by the subrecipient's Authorized Official?</p> <p><u>Certification for subaward invoices under a Federal award:</u> 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).</p> <p><u>Certification for subaward invoices under a non-federal award:</u> 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 condition of the award.</p>	