

Office of Sponsored Projects

Subrecipient Monitoring: Invoice Review Checklist

The following checklist is a tool for 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, 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 “remit to” 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? Are all costs included on the invoice allowable per sponsor policy?	
Milestones	If payments to be made are based on milestones described in the fully executed subaward agreement, do you have PI approval of the subrecipient’s milestones completed?	
Current and Cumulative Expenditures	Does the invoice include both current and cumulative cost columns? Are the expenditures broken out in major categories (e.g., salaries, fringe, supplies, etc.)?	
Current Invoice Amount	Does the current invoice amount total correctly? Does the current amount, when added to the previous invoice’s cumulative amount, equal the current invoice cumulative amount?	
Cumulative Invoice Amount	Does the cumulative invoice amount total correctly? Did you verify the cumulative invoice amount does not exceed the total available funding through the most current fully executed subaward agreement/amendment?	
Subaward Number	Is the subaward number (CON + GR#) as assigned in the fully executed agreement on the invoice? Note: these numbers change if the prime award does not have an automatic carryover. Therefore, the invoice billing period must be within the proper GR/CON that correlates with the billing period’s budget year.	

	(Run the “Find Subawards – Yale” report in Workday to confirm the CON and GR.)	
Subaward Period of Performance	Is the subaward period of performance on the invoice accurate?	
Billing period covered by the invoice	Is the billing period on the invoice? The billing period and the date of cost incurrence 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?	
Pre-payments (Advances)	Has a prepayment has been issued under this subaward? If so, follow the Subrecipient Prepayments: Detailed Guidance instructions.	
Cost-Sharing	If the subaward included a cost sharing requirement, is the subrecipient meeting its cost sharing obligation? (If not, contact your SPFA Accountant or OSP 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>	
Principal Investigator’s Approval	<p>Research Progress By signing off on the invoice, the PI indicates approval of the subrecipient’s technical progress. (If the subrecipient is not performing to the PI’s satisfaction, and/or to the terms and conditions of the subaward, contact the OSP Subaward Manager.)</p> <p>Financial Progress Verify that the invoice has been signed by the PI or that email approval is attached to the invoice in Workday. For requirements that need to be met for email approvals to be valid, please refer to the section B of 1307 PR.02 Managing Subrecipient Activity Associated with Sponsored Programs. Note: If PI has delegated authority, attach PI Delegation Form to the invoice.</p>	