



Office of Research: Subrecipient Invoice Review Checklist

The following checklist is a tool for Principal Investigators (PI) and the Service Enhancement Transformation (SET) Specialist or the Cost Center Manager to complete when reviewing and approving Subrecipient invoices.

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. If there are any concerns, or a field is marked “No”, please contact the appropriate official and DO NOT approve until the concern is resolved.

For additional information on processing subaward invoices refer to [Office of Research Award Management website](#).

Areas to Review and Confirm on the Subrecipient Invoice

- Subrecipient Name - Does the Subrecipient name match the name in the subaward agreement?
- Subrecipient Address - Is there a remittance address on the invoice?
- Invoice Date - Is the invoice dated?
- Invoice Number - Did the Subrecipient put an invoice number on the invoice?
- Subaward Amount - Does the subaward amount on the invoice tie to or is covered by the total available funding? There will be no budget check performed.
- Subaward Number - Is the subaward number listed on the invoice and does it match to the Subrecipient agreement?
- Prime Award Number - Is the Prime funding award number on the invoice and does it match to the Subrecipient agreement?
- Subaward Period of Performance - Is the subaward period of performance on the invoice accurate?
- Billing period - Is the billing period (date of cost incurrence) on the invoice? The billing period must fall within the subaward period of performance.
- Budget Adherence - Do the expenditures as presented on the invoice agree with the subaward budget? If not, is there a formal modification for the allowable expenditures?
- Milestones - Are payments to be made based on milestones described in the subaward agreement? If yes, has the milestone been met to warrant the release of this invoice?
- Current / Cumulative Expenditures - Does the invoice include both current and cumulative expenditures? Are the expenditures broken out in the major categories (e.g., salaries, fringe, supplies, etc.)?
- Cumulative Invoice Amount - Is the cumulative invoice amount accurate? Confirm the cumulative invoice amount does not exceed the total available funding through the most current subaward amendment.
- Cost-Sharing - If the subaward included a cost sharing requirement, is the subrecipient



meeting its cost sharing obligation? Cost Share must be met per budget year.

- Required Certification - Does the invoice contain the appropriate Certification and signature by the subrecipient's Authorized Official?

Please note that it is acceptable if the Subaward began to use the updated certification if the agreement is prior to 10/1/2024.

Certification for subaward invoices under a federal award issued before 10/1/2024

"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)."

Certification for subaward invoices under a federal award issued or amended to provide additional funds on or after 10/1/2024:

"I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812."

Certification for subaward invoices under a non-federal award:

"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."

- Deliverables - Have all the required outstanding deliverables been completed and uploaded to HRS?
- Final Invoice - Is this a final invoice? All final invoices must be marked **FINAL**.
- F&A Calculation - Is the correct F&A rate charged, and is it correctly calculated?
- Duplicate Invoice - Is this a duplicate invoice? Does the current amount when added to the previous invoice cumulative amount equal the current invoice cumulative amount?
- Research Progress (or PI approval) Is the research progress sufficient to the PI's satisfaction, and/or to the terms and conditions of the subaward? Does the invoice include an email attachment with PI approval (with the below statement)?



“In reply to this email, I approve payment of this invoice and attest that charges appear reasonable, and progress to date on this project is satisfactory and in keeping with the statement of work, and required deliverables due at this time from the subcontractor have been received and uploaded into the Huron system, if applicable.”

- Email Template - Attached is a copy of an invoice from XXXX for work performed through XXXX supporting grant# XXXX. If you approve this invoice, please see the comment below that is required by F&A.

“In reply to this email, I approve payment of this invoice and attest that charges appear reasonable, and progress to date on this project is satisfactory and in keeping with the statement of work, and required deliverables due at this time from the subcontractor have been received and uploaded into the Huron system, if applicable.”

Your response of approval is authorization to submit the invoice for payment.

- Attachments - Are all of the required documents included as an attachment when submitting for approvals in Workday? (Invoice, PI approval email, and cost share report if applicable)