

SUBRECIPIENT INVOICE CHECKLIST
(FOR COST REIMBURSABLE SUBAWARDS/SUBCONTRACTS)

Prior to paying Subrecipient invoices, please consider the following:

- Is the subaward / subcontract fully executed?
- Is the total period of performance of the agreement reflected on the invoice?
- Were costs incurred within the period of performance of the agreement?
- Is the subaward / subcontract number reflected on the invoice?
- Were incurred costs charged in accordance with any special agreement terms and conditions? (Verify subrecipient is complying with any budgetary restrictions imposed by the prime sponsor, such as prior written approval for foreign travel or equipment purchases.)
- Were incurred costs allowable, allocable, and reasonable under the subaward / subcontract per 2 CFR Part 200 (Uniform Guidance), Subpart E (§200.403, §200.404, §200.405)?
- If there are any questionable costs incurred, has the subrecipient been contacted for an explanation and/or supporting documentation? Such records should be kept with the file.
- If subaward / subcontract terms required supplemental backup documentation to support costs, is it provided?
- Is the total of cumulative costs incurred listed on the invoice? Be sure cumulative amount invoiced is less than or equal to total award amount. Cumulative total should be in accordance with approved budget(s), including any line-item categories and total amount.
- If there is a mandatory sharing commitment associated with this subaward / subcontract, is it documented on the invoice and does it meet the required commitment?
- Is the indirect cost (F&A) amount calculated correctly on the invoice? (If no F&A is charged on invoice, this does not apply. Otherwise, F&A should be charged at federally negotiated rate or rate determined by sponsor. Under the Uniform Guidance, §200.414, certain subrecipients who do not have a negotiated rate may use the de minimus rate of 10%.)
- Does the invoice contain the proper certification statement as defined in Section 200.415 (a) of the Uniform Guidance? (<http://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/xml/CFR-2014-title2-vol1-sec200-415.xml>)
- Is the invoice signed by the subrecipient?
- Has the PI approved appropriateness of costs and confirmed that subrecipient is making adequate technical progress on project (or completed technical performance, if final invoice)?
- Is this a final invoice? If so, is the invoice marked "final"? (NOTE: If all funds have been expended and additional funds will not be added, prior to paying the last invoice make sure that it is marked FINAL and processed for closeout)

Subrecipient invoices should not be paid unless all applicable criteria listed above are 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.

SAMPLE INVOICE

INVOICE NO:

DATE:

Interim Final

Subrecipient Phone #:

INVOICE PERIOD:

Subrecipient Fax:

Total Period of Performance

Subrecipient

EIN:

Subagreement #:

SEND TO: Email or physical address of PSU Financial Contact(s)

EXPENDITURE CATEGORY	CURRENT		CUMULATIVE	
	Expenses	Cost Sharing	Expenses	Cost Sharing
Salaries & Wages	\$	\$	\$	\$
Fringe	\$	\$	\$	\$
Materials and Supplies	\$	\$	\$	\$
Domestic Travel	\$	\$	\$	\$
Foreign Travel	\$	\$	\$	\$
Capital Equipment	\$	\$	\$	\$
Contractual	\$	\$	\$	\$
Tuition Remission	\$	\$	\$	\$
Other	\$	\$	\$	\$
Total Direct Costs	\$	\$	\$	\$
Indirect Costs (_____ %)	\$	\$	\$	\$
Totals	\$0.00	\$0.00	\$0.00	\$0.00

Please Pay this amount

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).

Signature _____

Name

Title

Date

Make all checks payable to: (Subrecipient Name)