

Invoice Monitoring Guide

This guide is a list of questions for departments to consider when monitoring invoices.

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Guide for review of sub award invoices

1. Are the expenses allowable per the subagreement and the prime award? Remember the prime award requirements and budget restrictions flow down to the sub-recipient.
2. Are the invoiced expenses included in the subagreement budget? The subrecipient should only invoice for approved expenses per the subagreement or ask for approval of budget changes when necessary to modify the original terms/budget.
3. Obtain Principal Investigator's (PI) signature on the sub recipient invoice approval form (CGBANFIN32)
4. Were all the expenses incurred within the subagreement start and end dates? Ensure that the dates on the invoice are within the subagreement dates.
5. Are the cumulative expenses within the overall approved budget amount? Ensure that subrecipients are not invoicing for amounts over the approved budget.
6. Are the invoice expenses per budget category in agreement with the budgeted amount per line item category?
7. Do expenses appear to be based on actual expenses? Cost reimbursable subcontracts require invoicing <u>based on actual expenses only</u> .
8. Does the invoice total correctly?
9. Are the Facilities & Administration (F&A) costs calculated correctly with the correct and agreed upon rate for the subrecipient? Ensure the calculated F&A agrees with the methodology in the budget and only includes Modified Total Direct Cost (MTDC) base expenses that can accrue F&A.

REMEMBER: Most invoices do not include a large amount of detail. Ask the sub recipient for back-up documentation on specific budget line items if something does not appear correct. **IF THERE ARE ANY QUESTIONS ON THE INVOICES, DO NOT APPROVE UNTIL ALL ITEMS ARE APPROPRIATELY RESOLVED.**