

## Subrecipient Invoice Approval Checklist

1. Upon receipt of an invoice from a subrecipient:
  - A. \_\_\_\_\_ Determine if all progress reports required to date under the terms of the agreement and have been submitted in an acceptable and timely manner.
  - B. \_\_\_\_\_ Review the expenditures on the invoice. Are the expenditures following the subcontract budget or are there additional items listed that were not originally budgeted? Are the expenditures in the appropriate period of performance? Do the numbers add up correctly?
  - C. \_\_\_\_\_ Is the agreement signed? Do you see any potentially unallowable items listed in the reimbursement request such as food/meals/entertainment/alcohol, etc. or items that should have been charged as an indirect cost such as office supplies/general purpose items, clerical and administrative salaries?
  - D. \_\_\_\_\_ Do the expenditures shown on the invoice seem *reasonable in relation to the amount of time and work expected* of the subcontractor to date? (for example, does it appear likely that they will have spent a minimum of 75% of their budget by the time the current budget period has concluded? Alternatively, does it look like they might exceed the amount available by the end of the budgeted period? Are there appropriate reasons for such variations?) If something is amiss, follow up with the subrecipient for an explanation.
  - E. \_\_\_\_\_ Does it appear that there were charges that are not allocable to the project? (such as travel costs to places not anticipated in the scope of work or other charges or salaries for individuals not associated with the work?)
  
2. \_\_\_\_\_ If progress reports are not up to date and acceptable, or you see something that does not appear right, do not forward the invoice for payment. Instead, immediately contact the subrecipient and ask for missing or unacceptable reports to be sent and/or request additional documentation as necessary and appropriate. Once issues have been acceptably resolved, and/or, if necessary, a revised request has been submitted by the subrecipient, forward the invoice for PI signature and payment.

*Note: most invoices do not include a large amount of detail, but, if something does not appear right on the surface, our contracts allow us the right to ask the subrecipient for back-up documentation for specific budget line items—especially for high-risk agreements.*