

## College of Sciences Subaward Invoice Monitoring Guide

This is a checklist of key areas for invoice reviewers and approvers to consider when monitoring invoices for completeness and compliance with NC State policies, Federal regulations, and Agreement specific T&C.

<input type="checkbox"/>	<p>1. Review the information on the invoice. Ensure key business info. is consistent and correct, such as: PI name, Subaward number, dates, current/cumulative costs (<i>including c/s</i>). Ensure the invoice is in sequential order (<i>i.e. March invoice should post in WRS before the April invoice does</i>) If Federal agreement 2CFR200.305 &amp; 200.415 apply.</p>
<input type="checkbox"/>	<p>2. Ensure the period covered by the invoice is within the period of performance. Some awards may permit pre-award spending, such as federal awards with expanded authorities. For non-federal awards, review the terms of the sponsor agreement.</p>
<input type="checkbox"/>	<p>3. The subrecipient's institutional official signature <b>and</b> the following statement must be on all invoices related to federally funded sponsored projects:          "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. (<a href="#">2 CFR 200.415</a>)  <i>All non-federally funded sponsored projects should have a certification as to the truth and accuracy of the costs incurred, however the specific assurance may differ to the one required by 2 CFR 200.415.</i></p>
<input type="checkbox"/>	<p>4. Ensure the cumulative expenses do not exceed the total approved subaward budget.</p>
<input type="checkbox"/>	<p>5. Ensure the invoice totals correctly and that the expenses are allowable per the subaward T&amp;C and the subaward budget. <i>Remember the sponsored award requirements and budget restrictions flow down to the subrecipient. Ensure that the subrecipient's expenditures are consistent with the subaward budget and the terms of the subaward agreement.</i></p>
<input type="checkbox"/>	<p>6. Compare the cumulative totals for each line on the invoices to the last approved invoice you received. <i>If something does not appear correct, ask the subrecipient for additional information and/or backup documentation on specific line items.</i></p>
<input type="checkbox"/>	<p>7. Ensure the subrecipient's Facilities &amp; Administration (F&amp;A) costs a calculates correctly and only includes expenses that can accrue F&amp;A based on the subrecipient's rate agreement / methodology.</p>
<input type="checkbox"/>	<p>8. Ensure the rate of spending is consistent with the timeline of the project. <i>Look for indicators of over or under spending on the project and discuss with the PI prior to approval of the invoice.</i></p>
<input type="checkbox"/>	<p>9. If cost share is required, review the cost share/cost matching obligation, ensure the rate of cost share is consistent with the time-line of the project. Cumulative and current cost share obligations should be shown on subrecipient's Monthly/Quarterly Invoices</p>
<input type="checkbox"/>	<p>10. Obtain PI signature and attestation on the subrecipient invoice, this can be done electronically See sample language below for PI certifying Subaward invoice as okay to process for payment:          "I have reviewed the attached invoice. Both the work being performed and the expenses reflected on this invoice are consistent with the scope of work." PI Signature, Date of Signature</p>

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**If this is the FINAL subaward invoice, review for the following:**

<input type="checkbox"/>	11. Ensure the Final Invoice is marked, "Final." If not, request a copy marked "Final."
<input type="checkbox"/>	12. Ensure the Final Invoice reports the Total Cumulative Expenses and if required also reports the Total Cumulative Cost Share/Match obligation.
<input type="checkbox"/>	13. Ensure the PI is satisfied with the sub-recipient's performance and that the subrecipient has provided the PI with all information needed to complete the project.
<input type="checkbox"/>	14. Final Technical report has been received by NCSU lead PI and a copy has been uploaded to the electronic folder/RADAR documents.
<input type="checkbox"/>	15. All required Final reports (i.e. invention, patent, equipment, etc.) have been received by NCSU.