



Office of Grants and Contracts

UNIVERSITY OF COLORADO DENVER | ANSCHUTZ MEDICAL CAMPUS

SUBRECIPIENT INVOICE CHECKLIST

The following checklist is a guide for reviewing subrecipient invoices. Complete and maintain the form in the administrative unit file. If there are questions regarding the accuracy and allowability of the expenses invoiced, ask the subrecipient for additional information and **DO NOT APPROVE** the invoice for payment until all items are resolved appropriately. Contact Grants & Contracts for any assistance.

Subrecipient Name:	Subcontract No.:
CU PI Name:	Fiscal Manager:
Date Invoice Received:	Date Invoice Processed:
Final Invoice? Yes ☐ No ☐ If "Yes" is it marked "FINAL"? Yes ☐ No ☐ If FINAL, PI must initial here to confirm that the technical progress at completion was satisfactory: _____	Invoice Period: _____ -- _____
Amount Due: \$	Amount Remaining on Subaward: \$

PI REVIEW (THIS HIGHLIGHTED SECTION ONLY)

1. Is the invoice accompanied by information as required by the subcontract, e.g., programmatic reports or a summary of subrecipient's progress?	Yes ☐ No ☐ N/A ☐
2. Do the expenses agree with the programmatic plan and are they reasonable in amount based on the work completed to date? Provide a brief description of any review taken to verify subrecipient has performed work as stated in the proposal and subcontract Scope of Work:	Yes ☐ No ☐ N/A ☐
PI APPROVAL: I have reviewed the invoice and approve of the payments requested.	
Sign: _____ Date: _____	
NOTE: Please sign or e-mail the grants manager indicating approval of the invoice.	

GRANT ADMINISTRATOR REVIEW

1. Does the invoice identify the University of Colorado Denver subaward number and make appropriate reference(s) to the University of Colorado Denver as the payor?	Yes ☐ No ☐ N/A ☐
2. Are the expenses consistent with the subcontract? For example: A. Were the expenses incurred during the subcontract budget period? B. Are the expenses consistent with the subcontract budget? C. For cost reimbursable subcontract, is the amount invoiced based on actual expenses or does it appear to be an allocation of the budget? <i>Cost reimbursable subcontracts require invoicing based on actual expenses only.</i>	Yes ☐ No ☐ N/A ☐

<p>D. Are the expenses allowable per the subcontract, prime award and Uniform Guidance? Remember, all prime award restrictions flow down to the subrecipient.</p> <p>E. Does the invoice total correctly?</p>	
<p>3. Is the F&A calculated correctly with the agreed upon rate for the subrecipient? Some expenses are exempt from F&A charges. Ensure the F&A calculated agrees with the methodology in the budget and only includes expenses that can be charged F&A.</p>	<p>Yes ☐ No ☐ N/A ☐</p>
<p>4. Is the rate of spending appropriate? Consider these factors:</p> <p>A. The pace of spending is consistent with budgeted amounts per year.</p> <p>B. The pace of spending is slightly greater or less than the budgeted amounts per year.</p> <p>C. Spending far outpaces or severely what was budgeted in the submitted budget.</p>	<p>Yes ☐ No ☐ N/A ☐</p>
<p>5. Is the invoice accompanied by a detailed transaction report from the Subcontractor's General Ledger system for the time period of the invoice? <i>Note: Check the dates on the detailed information to ensure expenses fall within the invoice time period.</i></p>	<p>Yes ☐ No ☐ N/A ☐</p>
<p>6. Does the invoice include the signature of subrecipient's institutional officer and contain the following (or a similar) statement: "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."</p>	<p>Yes ☐ No ☐ N/A ☐</p>
<p>7. If applicable, have any and all additional information requested as a result of prior review activities been received?</p>	<p>Yes ☐ No ☐ N/A ☐</p>