

Subaward Invoice Review Checklist and Approval Form

(For University Internal Use Only)

Subrecipient Organization _____ Subaward # _____
Invoice #(s) _____ Invoice Period(s) _____
Supplier Contract # _____ Grant #/ID _____ Invoice Amount _____

The Invoice includes the following information:

Subaward Number	Invoice Number
Invoice Date	Current Invoice Period
Current Expenses	Cumulative Expenses to Date
Indirect Costs are identified	If applicable, Subrecipient Wire Transfer Information*

*Reminder: For wire transfers, select the correct "Payment Type" when Receipting

Allowability and Allocability Review:

The Current Invoice Period is within the subaward authorized Budget Period
The Current Expenses are Allowable under all applicable policies, regulations, and guidelines
The Current Expenses are consistent with the Subaward Budget and appropriate for the Scope of Work

Reasonableness Review:

Expenses are necessary and reasonable for the Technical/Scientific progress during the Invoice Period
"A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost."¹

If the prime award is a Federal Grant:

The Invoice includes a signed Certification as required by 2 CFR 200.415(a)²

If the Subrecipient is a High Risk Subrecipient:

The Current Expenses include line-item level detail for each Expense

If the Subrecipient is Cost Sharing:

Cost Sharing for the Current Invoice Period is detailed and is consistent with the Subaward Budget
Cumulative Cost Sharing to Date is identified

If any of the above required information is missing, then the invoice is **improper**.³ An improper invoice should not be approved for payment until the subrecipient has provided the missing information. Please inform your OSP Research Subcontracting contact if any subrecipient is unresponsive or uncooperative with requests for missing documentation. OSP may request copies of documentation support.

Principal Investigator Approval Signature:

I have reviewed and I approve this invoice for payment:

Brown University Principal Investigator

Date

¹ 2 CFR 200.404 - Reasonable Costs.

² "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)."

³ "...pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the...pass-through entity reasonably believes the request to be improper." 2 CFR 200.305(b)(3).