

Invoice Monitoring Guide for Department Review of Subaward Invoices

This guide is a list of key areas for departments to consider when monitoring invoices for completeness and compliance with Harvard policies. This may be used in conjunction with the ongoing monitoring questions for PI's.

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| | 1. Review the general demographic information on the invoice. Ensure key business information is consistent and correct, such as: PI name, fund number, and sponsor name and/or award number. |
| | 2. Ensure the invoice in front of you is sequential (i.e. if the invoice is for April, confirm there is an invoice for March). 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. |
| | 3. The subrecipient's institutional official signature and 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. (2 CFR 200.415) <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> |
| | 4. Ensure the cumulative expenses do not exceed the total approved subaward budget. |
| | 5. Ensure the invoice in front of you totals correctly, that the expenses are allowable per the subaward 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> |
| | 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 back up documentation on specific line items.</i> |
| | 7. Ensure the subrecipient's Facilities & Administration (F&A) costs are calculated correctly with the correct and agreed upon rate for the subrecipient. Ensure the F&A calculated correctly and only includes expenses that can accrue F&A based on the subrecipient's rate agreement / methodology. |
| | 8. Ensure the rate of spend 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> |
| | 9. Work with the Principal Investigator (PI) to ensure the expenses in the invoice are consistent with the statement of work appended to the subaward. The expenses should agree with the work completed. |
| | 10. Obtain PI signature and attestation on the subrecipient invoice. See sample language below: "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." <u>PI Signature, Date of Signature</u> |

REMEMBER: IF THERE ARE ANY QUESTIONS ON AN INVOICE, DO NOT APPROVE IT UNTIL IT IS RESOLVED.