### Introduction

Assemble subrecipient agreement, the subrecipient budget, any amendments, the invoices submitted to date, and any other correspondence pertaining to this subrecipient that have been provided to the Business Service Center (BSC) by Sponsored Programs Administration (SPA) and the UNH Principal Investigator (PI).

**Items to review include, but are not necessarily limited to:**

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<td><strong>1. Performance Period</strong></td>
<td>Verify that the expenses fall within the Project Period.</td>
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| **2. Invoice Frequency and Sequencing** | Ensure that invoices are sequential. If there is a gap in time between two invoices, confirm with the PI and/or the subrecipient’s billing office that no invoice was missed.  
  
  Compare invoice frequency with the subrecipient agreement invoicing requirements. Do not pay more frequently than required.  
  
  Check periodically to see if invoicing is overdue on any subrecipient agreements. If so, follow up with the PI to determine if an invoice is missing or late. |
| **3. Invoiced Amount & Cumulative Totals** | Check Banner to ensure there is an available balance to pay the invoice.  
  
  Confirm that the total amount previously paid reconciles to the cumulative amount billed on previously submitted invoice.  
  
  Ensure that the cumulative amount listed on the current invoice does not exceed the award amount. |
| **4. Invoiced Amount Details** | Ensure invoice has “Current Period” and “Cumulative to Date” column.  
  
  Check line items against subrecipient budget and confirm charges are within the rebudgeting threshold. Contact SPA’s Subrecipient Agreement Coordinator for guidance if necessary.  
  
  Pay particular attention to subrecipient agreement terms for foreign travel, equipment, and approved special items.  
  
  Check arithmetic accuracy of invoice, noting application of F&A Rate and base.  
  
  If Cost Sharing is required, ensure that it is documented according to the subrecipient agreement terms and cost sharing budget, performing the same detailed review as for the invoiced amounts. |
| **5. Certifications** | Ensure the invoice contains institutional official signature and mandatory 2 CFR 200 415(a) certification language: |

**Updated on: 10/01/15**
"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)."

Obtain PI approval and certification (electronically or in writing) prior to payment of the invoice. Required language:

"I certify that any Subrecipient programmatic reports due during the period of time covered by this invoice have been received and are satisfactory, and that the listed expenses are appropriate and have my approval for payment."

| 6. Payment | Enter Banner Invoice document, following the payment terms listed on the invoice. Payments to subrecipients must be made within 30 calendar days after receipt of invoice, unless the request is improper. If the invoice is improper, resolve the issue through communication with the Subrecipient, the PI, or SPA as needed. A partial payment of the invoice may be made for those lines that are not in question, provided that the Subrecipient provides a revised invoice which excludes the lines in question. Image the invoice, approvals, and any related documentation in Xtender. |
| 7. Final Invoice | This invoice must be marked “final” and received within 45 days of the end of the subrecipient agreement. Verify with subrecipient authorized official that no more than $5,000 in residual unused materials remain as of the final invoice. Ensure the final invoice is not be paid until the PI has received the final report from the Subrecipient. Forward the final invoice to SPA’s Subrecipient Agreement Coordinator for final approval, along with PI approval and subrecipient verification of residual unused materials. Once all approvals have been obtained, follow the “Payment” procedure listed above. |

**REMINDER:** Most invoices do not include a large amount of detail. Ask the subrecipient for back up documentation on specific budget line items if something does not appear correct. **If there are any questions about the invoices, do not approve until all items are appropriately resolved.**