

## SPA's Top 10 List

### Subrecipient Invoice Review

1. Are the expenditure amounts on the invoice reasonable in relation to the scientific progress of project performed by the subcontractor to date, based upon input from the WU PI?
2. Has the PI at the subrecipient institution provided the required technical reports / milestones in a timely manner, under the terms of the subagreement?
3. Does the invoice contain the required data elements?
  - Name of subrecipient (e.g. letterhead of institution/entity)
  - Date of invoice
  - Period of performance covered by invoice
  - Final invoice for the project must be marked "Final"
  - Description of services reflected by billing (e.g., major expenditure categories)
  - Current and cumulative period costs
  - Signature of institutional official (e.g., individual from accounting, finance, sponsored projects accounting...)
  - Certification statement as to the truth and accuracy of the data on the invoice
  - Contact person with respect to the invoice (e.g., name, e-mail address and phone number)
4. Does the invoice contain expenditure categories that were not included in the subrecipient's budget (e.g., equipment, foreign travel, animal purchases...)?
5. Does the invoice contain large amounts in "Miscellaneous" or "Other Expenses" categories?
6. Does the invoice contain any potential unallowable items (e.g., food, entertainment, alcohol, administrative salaries/supplies...)?
7. Does the current amount due on the invoice appear reasonable and consistent?
  - Is the current amount due significantly higher/lower than the previous invoice amount?
  - Is the current amount due exactly the same as the previous invoice amount?
  - Is the Final invoice amount substantially higher than previous monthly invoices?
8. Has the invoice been submitted in a timely manner?
  - Has the subrecipient combined multiple months into one invoice (e.g., January 200X through April 2008)?
  - Was there a significant delay in the submission of the invoice (July expenses are invoiced in November)?
  - Does the date of the invoice appear reasonable based upon the time period billed (e.g., invoice for month ended July 31, 200X with an invoice date of 8/3/200X)?
9. Does the invoice from an international institution/entity contain the following items:
  - Invoice printed in English
  - Amounts billed are in US dollars
  - Currency exchange (conversion) rate and/or methodology (and does this look reasonable and accurate)
10. Concerns by the PI or Department Administrator regarding the technical progress of the project, staff at the collaborating institution/entity or other matters related to the subagreement must be brought to the immediate attention of the Research Office, Grants and Contracts and/or Sponsored Projects Accounting.

Please refer to the Subrecipient Monitoring Guidelines for additional information, see <http://www.spa.wustl.edu/policies.htm>.