

Subrecipient Invoice Processing Checklist - DGA

When a subrecipient invoice is received, review/complete the following:

1. **Required Invoice Elements & Mathematical Review**

- ☐ Subaward Number - (Grant Code + Index) check that it matches the Subaward Agreement number
- ☐ Invoice Number – included in Subrecipients sequentially numbered invoicing convention
- ☐ Invoice Period - Dates the costs were incurred
 - ☐ Does it contain both a start and end date?
 - ☐ Does it align with the agreement period of performance (POP)
 - ☐ Check that invoices were not already paid for the same period.
- ☐ Invoice Amount
- ☐ Subrecipient Name and Address
- ☐ Expense Breakdown by Major Cost Category – Identifies all costs being requested for reimbursement
 - ☐ Do the cost categories match those in the agreement budget?
 - ☐ Is there sufficient budget within the category and/or subaward to support the expenses?
 - ☐ Based on the most recent agreement modification, is there sufficient budget within the amount funded by the action and/or total allocated funds to date?
 - ☐ Is carryforward automatic?
 - ☐ Are there rebudgeting restrictions?
 - ☐ Is a sponsor prior approval required?
 - ☐ Do indirect cost rates align with the percentage in the agreement?
 - ☐ Is the calculation of indirect costs correct?
- ☐ Current and Cumulative Costs
 - ☐ Do the calculations in these columns tie out to their totals?
 - ☐ Do the cumulative costs equal the cumulative costs from the previous invoice period + current costs on the current invoice?
- ☐ Cost Share Expenses - Current and Cumulative (if applicable)
 - ☐ Is cost sharing required as part of the agreement? If Yes:
 - ☐ Is it reported on the invoice?
 - ☐ Do the calculations in these columns tie out to their totals?
 - ☐ Do the cumulative costs equal the cumulative costs from the previous invoice period + current costs on the current invoice?
 - ☐ Do the cost share expenses align with expectations/requirements?



☐ Subrecipient Signature - The invoice must be signed by a subrecipient's authorized official or delegated official. Ensuring the authority of the signing official is the subrecipient's responsibility. Electronic signatures are acceptable.

☐ Subrecipient Certification –

- If the award is federally sponsored, the following subrecipient certification language must be on the invoice:

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).

- If the award is not federally sponsored, a different certification language can be found in the agreement.

2. Supporting Documentation Review – Based on assessed risk level

- This list is not comprehensive and reflects the minimum required supporting documentation for each risk level. For any additional requirements specified by the sponsoring agency or Principal Investigator (PI), please refer to the subrecipient award terms and conditions.
- For Supporting Documentation examples, view the Subrecipient Supporting Document Examples [here](#)*

Low-Risk Subrecipient Required Documentation

☐ Invoice – see step #1 for review tasks.

Moderate-Risk Subrecipient Required Documentation

☐ Invoice – see step #1 for review tasks.

☐ Transaction Detail Report

- Are all expenses on the invoice detailed in the report?
- Do the expense dates fall within the invoice period?
- Do expense details raise any allowability concerns?
- Does the total of expenses on this report tie to the total of expenses reported on the subrecipient invoice?

☐ Payroll Report (If requesting reimbursement for salaries/wage & fringe benefit expenses)

- Are all employees on the report included in the agreement budget?
- Are pay rates and percentage of effort for each employee as expected?
- Does the total of salaries/wage and fringe expenses tie to the total amount reported in those major cost categories on the subrecipient invoice?

- ☐ Source Documents for Requested Transactions (determined by DGA, PI, or CAU depending on subrecipient expense activity)

High-Risk Subrecipient Required Documentation

- ☐ Invoice – see step #1 for review tasks.
- ☐ Transaction Detail Report
 - Are all expenses on the invoice detailed in the report?
 - Do the expense dates fall within the invoice period?
 - Do expense details raise any allowability concerns?
 - Does the total of expenses on this report tie to the total of expenses reported on the subrecipient invoice?
- ☐ Payroll Report (If requesting reimbursement for salaries/wage & fringe benefit expenses)
 - Are all employees on the report included in the agreement budget?
 - Are pay rates and percentage of effort for each employee as expected?
 - Does the total of salaries/wage and fringe expenses tie to the total amount reported in those major cost categories on the subrecipient invoice?
- ☐ Pay Stub for Employee Rate Verification (only required for the first reimbursement per individual to verify rate of pay. Pay stub is also required for any change in pay to verify the new rate.)
- ☐ Source Documents for Each Non-Payroll Transaction (receipts, vendor invoices, etc.)
 - Are all source documents included?
 - Does each source document total tie to the Transaction Detail Report?
 - Does each source document support the expense category coded on the Transaction Detail Report?
 - Do the source document dates fall within the Invoice and/or Performance Period?
 - Do any source document details raise allowability concerns?
- ☐ Sam.gov Vendor Verification (for each vendor)
 - Is a Sam.gov report included for each vendor the subrecipient paid and is requesting reimbursement of expenses for during the invoice period?
 - If vendor cannot be found in Sam.gov a screenshot of the “No matches found” result will suffice.

Work directly with the subrecipient to resolve the following:

- ☐ Any required invoice element is missing or if a mathematical error is identified.
- ☐ If it is clear that a subrecipient is spending outside of the allocated funds or budget restrictions.
- ☐ If it is clear that a subrecipient is missing supporting documentation.
- ☐ If it is clear that a subrecipient has included unallowable costs.

If you are unable to confirm the indirect cost rate, or have any other questions or concerns, refer information to the Cost Accounting Unit (CAU) via email at osp-cost@uidaho.edu

- Include the Subrecipient, Grant Code, and Index Number in the subject line.

Submit to PI for Review and Approval

Once all review steps are completed, any revisions or concerns are resolved, and updated required documentation is received:

- ☐ Obtain documented (written) approval of the subrecipient invoice, expenses, and supporting documentation (if applicable) from the PI.
 - Attach the PDF of the email thread approval along with invoice and documentation.
 - Effective 2/1/2026, CAU is requiring the original invoice submission email from the subrecipient to accompany the PI approval along with any interactions with the subrecipient to clarify expenses or request documents. Examples:
 - Acceptable: Email containing invoice from subrecipient to financial point of contact (often the DGA), email from DGA to PI after review requesting approval to pay invoice, email from PI indicating approval
 - Unacceptable: Email from DGA to PI after review requesting approval to pay invoice, email from PI indicating approval
 - The PI is the only individual permitted to approve subrecipient invoices. No other department personnel may approve on behalf of the PI.
 - If the PI does not agree with or does not understand expenses reported or believes there is a lack of progress or work performance to support expenses, refer the PI to CAU to receive guidance on how to best proceed.
 - If PI approval is not obtained, the University of Idaho will be required to return the funds to the sponsoring agency.
- ☐ OSP recommended template to send to PI for approval:
 - Hi (PI name), please see the attached subrecipient invoice from (subrecipient name) for your review. For UI to meet the 30-day subrecipient invoice requirement, it is important that you conduct your review and (if applicable) approval ASAP. If you approve this invoice for payment, please respond to the following email with the following:
 - “As UI Principal Investigator, I acknowledge that I am responsible for approving and authorizing payment to this subrecipient. I certify that this request is allowable, allocable, reasonable, and appropriate for the work being performed. I am satisfied with the progress and performance conducted by the subrecipient. If there are any questioned costs, I have obtained additional supporting documentation or written clarification and reconciled it to the invoice prior to approval. I understand that I am responsible for ensuring that appropriate documentation related to any required cost sharing has been obtained.”

Enter Payment Request into Jaggaer

Once documented (written) approval from the PI is obtained:

- ☐ Enter a Payment Request in Jaggaer
 - See the step-by-step instructions for requesting payment through Jaggaer found [here](#)
OR
 - Visit [OSP Intranet – Managing Subrecipient and Service Contractor](#) for additional information and resources

LOW RISK Subrecipient Invoice Requirements

Invoice Requirements: CRU: Please make sure these invoice requirements are included in the subaward/amendment.

- **Quarterly Standard Invoice: MUST** include the following (please see attachment 5 of the subaward agreement for the standard invoice template)
 - Subaward Number
 - Invoice Number
 - Invoice Period: Dates the costs were incurred
 - Invoice Amount
 - Subrecipient's Name and Address
 - Expense breakdown by major cost category
 - Current and Cumulative costs
 - Current and Cumulative Cost Share Costs (if applicable)
 - Subrecipient's Authorized Organizational Representative (AOR) Signature
 - The AOR cannot be the PI or any project personnel and must have authority to sign on behalf of the entity.
 - Certification per [2 CFR 200.415 \(b\)](#)
 - "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."
 - As the Prime UI is required to certify per [2 CFR 200.415 \(a\)](#), therefore as part of Subrecipient monitoring the subrecipient certifies "the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award."
 - An Excel version of the standard invoice template is available upon request.
- **Receipts, Invoices & Supporting Documentation:** Upon request for each transaction/expense paid on the grant.
 - Per [2 CFR 200.302 \(b\)\(3\)](#): "Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as

assets, expenditures, income, and interest. All records must be supported by source documentation.”

- [Per 2 CFR 200.334](#) Record Retention Requirements: “subrecipient must retain all Federal award records for three years from the date of submission of their final financial report.” Records to be retained include but are not limited to financial records, receipts, and supporting documentation of expenditures.
- **Payment:** Subrecipients/Vendors **MUST** sign Up in PaymentWorks to receive payment.
 - Subrecipients/Vendors will receive an invitation to sign up via an email from do-not-reply@paymentworks.com.
 - For additional resources on how to sign up or manage your vendor profile in PaymentWorks please visit the vendor PaymentWorks resources found [here](#) under Vendor Registration.

MODERATE RISK Invoice Requirements:

Invoice Requirements: CRU: Please make sure these invoice requirements are included in the subaward/amendment.

- **Quarterly Standard Invoice: MUST** include the following (please see attachment 5 of the subaward agreement for the standard invoice template)
 - Subaward Number
 - Invoice Number
 - Invoice Period: Dates the costs were incurred
 - Invoice Amount
 - Subrecipient's Name and Address
 - Expense breakdown by major cost category
 - Current and Cumulative costs
 - Current and Cumulative Cost Share Costs (if applicable)
 - Subrecipient's Authorized Organizational Representative (AOR) Signature
 - The AOR cannot be the PI or any project personnel and must have authority to sign on behalf of the entity.
 - Certification per [2 CFR 200.415 \(b\)](#)
 - "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."
 - As the Prime UI is required to certify per [2 CFR 200.415 \(a\)](#), therefore as part of Subrecipient monitoring the subrecipient certifies "the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award."
 - An Excel version of the standard invoice template is available upon request.
- **Transactional Detail Report:** A list of all supporting grant expenditures and **MUST** include the following information
 - Subaward Number
 - Invoice Period: Dates the costs were incurred
 - Individual expense details **must** be broken out under the same major cost categories as listed on the invoice and must include the following
 - Transaction Date

- Recipient/Vendor: Name of the recipient or vendor involved in the transaction
 - Transaction Description: Brief description of the transaction or purpose.
 - Transaction amount
 - Major cost category total that matches invoice
 - Total Expenses that match the invoice amount
- **Payroll Report:** A list of all employees paid on the grant **MUST** include the following information
 - Subaward Number
 - Invoice Period: Dates the costs were incurred
 - Employee expenses broken out by each employee showing individual employee costs (E.g. Salary and Fringe Benefits) and **must** include the following
 - Employee Information: Name and position/title of each employee
 - Pay Period: If pay period dates are outside of the invoice period please explain why i.e. payroll lag
 - Hours Worked: Total hours worked by each employee during the pay period
 - Employee Rate of Pay
 - Transaction amount
 - Total Expenses by payroll cost category i.e salary, fringe, etc. that match the invoice total
- **Pay stub:** for each employee paid on the subaward
 - Only required for first payroll reimbursement of each individual to establish a benchmark rate of pay for subsequent invoices
 - Any changes in pay will also need pay stub verification to document the adjustment (+/-)
- **Receipts, Invoices & Supporting Documentation:** Upon request for each transaction/expense paid on the grant.
 - Per [2 CFR 200.302 \(b\)\(3\)](#): “Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.”

- [Per 2 CFR 200.334](#) Record Retention Requirements: “subrecipient must retain all Federal award records for three years from the date of submission of their final financial report.” Records to be retained include but are not limited to financial records, receipts, and supporting documentation of expenditures.
- **Payment:** Subrecipients/Vendors **MUST** sign Up in PaymentWorks to receive payment.
 - Subrecipients/Vendors will receive an invitation to sign up via an email from do-not-reply@paymentworks.com.
 - For additional resources on how to sign up or manage your vendor profile in PaymentWorks please visit the vendor PaymentWorks resources found [here](#) under Vendor Registration.

HIGH RISK Invoice Requirements:

Invoice Requirements: CRU: Please make sure these invoice requirements are included in the subaward/amendment.

- **Monthly Invoices**
 - Please submit only one invoice per month
 - Note to CRU: Please change this on the subaward template on page one section 2 i.e., Subrecipient shall submit invoices **monthly** for allowable costs.....
- **Monthly Standard Invoice: MUST** include the following (please see attachment 5 of the subaward agreement for the standard invoice template)
 - Subaward Number
 - Invoice Number
 - Invoice Period: Dates the costs were incurred
 - Invoice Amount
 - Subrecipient's Name and Address
 - Name and contact info of the financial contact for the invoice
 - Expense breakdown by major cost category
 - Current and Cumulative costs
 - Current and Cumulative Cost Share Costs (if applicable)
 - Subrecipient's Authorized Organizational Representative (AOR) Signature
 - The AOR can't be the PI or any project personnel and must have authority to sign on behalf of the entity.
 - Certification per [2 CFR 200.415 \(b\)](#) (Please include the entire following certification)
 - "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."
 - Subrecipient also certifies per [2 CFR 200.415 \(a\)](#), "I certify the expenditures, disbursements and cash receipts are for the purposes

and objectives set forth in the terms and conditions of the Federal award.”

- An Excel version of the standard invoice template is available upon request.
- **Transactional Detail Report:** A list of all supporting grant expenditures and **MUST** include the following information
 - Subaward Number
 - Invoice Period: Dates the costs were incurred
 - Individual expense details **must** be broken out under the same major cost categories as listed on the invoice and must include the following
 - Transaction Date
 - Recipient/Vendor: Name of the recipient or vendor involved in the transaction
 - Transaction Description: Brief description of the transaction or purpose.
 - Transaction amount
 - Major cost category total that matches invoice
 - Total Expenses that match the invoice amount
- **Payroll Report:** A list of all employees paid on the grant **MUST** include the following information
 - Subaward Number
 - Invoice Period: Dates the costs were incurred
 - Employee expenses broken out by each employee showing individual employee costs (E.g. Salary and Fringe Benefits) and **must** include the following
 - Employee Information: Name and position/title of each employee
 - Pay Period: If pay period dates are outside of the invoice period please explain why i.e. payroll lag
 - Hours Worked: Total hours worked by each employee during the pay period
 - Employee Rate of Pay
 - Transaction amount
 - Total Expenses by payroll cost category i.e salary, fringe, etc. that match the invoice total
- **Pay stub:** for each employee paid on the subaward
 - Only required for first payroll reimbursement of each individual to establish a benchmark rate of pay for subsequent invoices

- Any changes in pay will also need pay stub verification to document the adjustment (+/-)
- **Receipts, Invoices & Supporting Documentation:** for **each** transaction/expense including but not limited to travel expenses, operating expenses, and equipment
 - Per [2 CFR 200.302 \(b\)\(3\)](#): “Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.”
 - Per [2 CFR 200.334](#) Record Retention Requirements: “subrecipient must retain all Federal award records for three years from the date of submission of their final financial report.” Records to be retained include but are not limited to financial records, receipts, and supporting documentation of expenditures.
- **SAM.gov vendor verification:** suspension and debarment verification for **each** vendor to verify whether a vendor is excluded from receiving federal funds
 - SAM.gov vendor verification **MUST** take place before the purchase of goods or services and subrecipients **MUST** provide the supporting documentation of the SAM.gov vendor verification
 - A vendor listed with no exclusions is acceptable
 - A vendor not found in a Sam.gov search is acceptable. This indicates that they have not received federal funding previously.
 - A vendor that has any exclusions is not eligible to receive federal funding and therefore subrecipients are not authorized to purchase goods or services from the vendor while they are suspended or debarred from receiving federal funds.
 - Example: You may make several purchases from an individual vendor throughout the subaward period of performance, however a SAM.gov suspension and debarment verification must take place each time you want to purchase from the vendor (at a minimum each day you want to make a purchase from the vendor) because they could not be suspended or

debarred today but may be suspended or debarred tomorrow and vice versa.

- Acceptable supporting documentation of the SAM.gov verification can be a screen shot or print out of the search including the entity being searched plus the results of the search.
- An example of the SAM.gov search is available upon request
- **Payment:** Subrecipients/Vendors **MUST** sign Up in PaymentWorks to receive payment.
 - Subrecipients/Vendors will receive an invitation to sign up via an email from do-not-reply@paymentworks.com.
 - For additional resources on how to sign up or manage your vendor profile in PaymentWorks please visit the vendor resources found [here](#).