



How to use: This guide is a list of 11 questions for departments to consider when monitoring invoices for completeness and compliance with WVU's policies.

Invoice Monitoring Guide

Guide for department review of sub-award invoices

1. Are the expenses allowable per the sub-award and the prime award? Remember the prime award requirements and budget restrictions flow down to the sub-recipient.
2. Are the invoiced expenses included in the subaward budget? The sub-recipient should only invoice for approved expenses per the sub-award or ask for approval of budget changes when necessary to modify the original terms/budget.
3. Are the expenses in the agreement consistent with the programmatic plan or work completed to date? The expenses invoiced should agree with the work incurred.
4. Obtain Principal Investigator's/ Program Manager's (PI/PD) signature on the sub-recipient invoice.
5. Were all the expenses incurred within the subaward start and end dates? Ensure that the dates on the invoice are within the sub-award dates.
6. Are the cumulative expenses within the overall approved budget amount? Ensure that the sub-recipients are **not** invoicing for amounts **over** the approved budget.
7. Are the invoice expenses per budget category in agreement with the budgeted amount per line item category?
8. Do expenses appear to be based on actual expenses? Cost reimbursable sub-awards require invoicing **based on actual expenses only**.
9. Does the invoice total correctly?
10. Are the Facilities & Administration (F&A) costs calculated correctly with the correct and agreed upon rate for the sub-recipient? Ensure the calculated F&A agrees with the methodology in the budget and only includes Modified Total Direct Cost (MTDC) base expenses that can accrue F&A.
11. Does the invoice have an institutional official signature and contain the following statement: "I certify that all expenditures reported (or payment requested) are for appropriate purposes and in accordance with the provisions of the application and award documents."

Remember: Most invoices do not include a large amount of detail. Ask the sub-recipient for back-up documentation on specific budget line items if something does not appear to be correct. IF THERE ARE ANY QUESTIONS ON THE INOVICES, DO NOT APPROVE UNTIL ALL ITEMS ARE APPROROPRIATELY RESOLVED.