

Outgoing Subrecipient Invoicing Checklist

As a tool to assist departments with proposing, managing, and closing subagreements per [Federal Regulations](#) and best business practices, checklists have been created. These checklists are not exclusive and may include additional actions. Below are actions to monitor during the life of the subagreement.

Departments are responsible for working with the PI of the project to review, approve and process all of their subrecipient invoices on time and correctly charge them to the appropriate project chartfield string in ConnectCarolina.

- ☐ Ensure the subagreement or modification covering the invoice period has been fully executed
- ☐ Scientific/ technical reports from subrecipient are being reviewed to confirm obligations are being met
- ☐ Invoice matches payment method in subagreement
- ☐ Correct entity name on the invoice that matches the supplier reference
- ☐ Ensure that the PS Project ID is listed on the invoice
- ☐ "Bill to: UNC" appears on the invoice
- ☐ The invoice should include both current and cumulative expenses
- ☐ F&A has been calculated correctly
- ☐ PI signature is required to approve the invoice for payment
- ☐ If Principal Investigator signs invoice confirming work performed is satisfactory, voucher should be submitted promptly to process payment in timely fashion
- ☐ The voucher submitted must match the amount on the invoice and the funds must be available in ConnectCarolina

Invoicing account codes for subrecipient payments are as follows:

- Charges NOT subject to F&A, use account 569461
- Charges that ARE subject to F&A, use account 569486
 - UNC's indirects are loaded in account 559000 and subrecipient invoice charges should NOT be paid on this account code

Federal sponsors only allow the first \$25,000 of each subrecipient agreement to charge F&A per each five-year segment.

See [OSP Operating Standard 500.11](#)