



Job Aid: Subrecipient Invoicing and Payment Processing

Overview Subrecipient Invoicing/Payment Processing

University of Georgia (UGA)/University of Georgia Research Foundation (UGARF) will disburse funds upon receipt of complete, certified and approved subrecipient invoices not more often than monthly. Funds must be expended within the agreed upon subrecipient budget categories. These expenses are reviewed and approved by University of Georgia departments before submission in university payment processing mechanism (UGAmart). Only real costs that can be directly attributed to the approved activities should be charged. Estimated costs or monthly averages are unallowable.

Compliance and Allowable Costs

OMB Compliance: Subrecipients must adhere to the applicable provisions of the U.S. Government's Office of Management and Budget (OMB) 2 CFR Chapter I, Chapter II, Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards [2 CFR 200 Uniform Administrative Requirements for Federal Awards](#).

Subrecipient Invoice Processing Guidelines

Reviewing the Subrecipient Invoice

1. The Department/Unit should obtain the subrecipient invoice from subrecipient and Principal Investigator (PI) together with Department/Unit administrator should review the invoice to make sure it contains required information. See the below checklist of items to review on subrecipient invoices.
 - i. Check that the subrecipient name matches the subrecipient name and vendor name in UGAmart.
 - ii. Check that the subrecipient identification number (ID) matches ID number in UGAmart.
 - iii. Check that the invoice ID matches invoice ID typed on UGA payment request form.
 - iv. Check that the current and cumulative expense amounts on the invoice matches the amounts entered and certified by department on UGA payment request form.
 - v. Confirm that cumulative expenses on the invoice reconcile with payments already made by UGA. See queries in UGA finance system such as UGA_GM_OP_EXP_DTL_SUBAWARD or UGA_GM_OP_EXP_DTL_SUBAWARD_PR2.
 - vi. Confirm that the invoice includes a certification statement attesting to appropriateness of expenses for the project and is signed.
 - vii. Example of a certification statement:

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).

- viii. Confirm that there is a current balance of encumbrance which ensures enough obligated funds to pay the subrecipient invoices.
- ix. Ensure that the expenses are reasonable by budget categories and fall within project dates.
 1. Budget is approved during subrecipient negotiation and is within compliance of OMB rules stated above as well as Sponsored Projects Administration (SPA) Direct Cost Policy ([SPA Direct Cost Policy](#)). Costs are to be allowable, allocable and reasonable.

Department may not approve expenses outside the approved subrecipient budget. If additional prior approval is needed contact SPA.

- x. Check that the indirect cost rate is accurate and matches the award agreement.
- xi. Confirm that there is no interruption or overlap in time between invoices.
Example: Invoice #1 3/1/24-3/31/24
Invoice #2 4/1/24-4/30/24
- xii. Reconcile amounts on successive invoices to confirm cumulative amounts are correct and there are no interruptions of charges.
Example: Invoice #1 Current \$5,000 – Cumulative \$5,000
Invoice #2 Current \$6,000 – Cumulative \$11,000
- xiii. If cost sharing is included in agreement, track this on each invoice.
- xiv. If it is a final invoice, the invoice must be marked 'final' by subrecipient. Upon payment of a final invoice, the purchase order will be closed. Subrecipients subject to carry forward restrictions typically should NOT be closed after each budget year. The final invoice for carry forward subrecipients is to be submitted at the end of the entire funding for all budget years of the subaward.
- xv. Work with subrecipient if any invoice information or supporting documentation (paid receipts, travel logs, payroll, etc.) for the expenses is needed before approving. Documentation should be retained for seven years after project closeout.

****Subrecipients with no external audit or other high risk subrecipients should provide substantiating backup documentation for charges as requested by the department. The departmental accountant and PI are to perform a "mini" audit on each invoice before a payment request is submitted. The "mini" audit that the department conducts consists of making sure that all costs on the invoice are reasonable for the work being done and requesting any supporting documentation as described above (to be retained at the department) from the subrecipient for questionable expenses. In the review, reconcile all substantiating documentation ties to the invoiced amounts by budgeted categories.**

Subrecipient audits and audit certification statements are obtained and reviewed by SPA. The audit status for the subrecipients are determined by SPA after the audit review. Criteria used by SPA in this review include but are not limited to items such as whether or not the subrecipient has an external audit, does or doesn't have findings in the audit, types of findings, location of the subrecipient, subrecipient's experience with Federal awards and/or working as a subrecipient.

Subrecipient Audit Status may be reviewed in SPA Grants Portal on the Subrecipient Tab.

See the screenshot below:

AUDLW = Low Risk and AUDHI = High Risk



UNIVERSITY OF
GEORGIA

GRANTS PORTAL

Hello, Gail Chester ▾

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To Do List

Find Your SPA Representative

Projects

Award Increments

Subawards

...

Help

[View Subaward](#)

[Enter Purchase Order Number](#)

[Maintain FFATA Info](#)

Univ of Florida - Nunez

SubAward ID#: SUB00003788

Recipient:	University of Florida Board of Trustees	UGA's Sponsor:	USDA NIFA	Prime Sponsor:		Purchase Order Number:	E1574074
Start Date:	1/15/2025	End Date:	12/14/2025	Parent Award:	AWD00019204	Award Project ID's:	
Date Awarded:	2/25/2025	Encumbrance #:		Acct#:		Audit Status and End Date	AUDLW 12/26/2026
Project Acronym:		Parent Award Title:	Investigating Humic Acid and Digital Agriculture for the Recovery of Blueberry Fields after Hurricane Helene				
Pre-Award Approver:	James Garrett	Grants Assistant:	Cerrill Guetter	Vendor #:	VN0000545	Sub-award Status:	Active

b. Example of a subrecipient invoice

Subrecipient Expenditure Invoice Template

Invoice Number:	1	Subaward Number:	SUB00012345
Invoice Date:	2/3/2025	Award Number:	W
Invoice Period:	Jan-25	Subaward PI Name:	Dr. Professor
Invoice Amount:	\$7,543.34		
Subrecipient Name	University A		
Subrecipient Address	12345 St Austin, TX		
			<input type="checkbox"/> Check if final invoice

Expense Categories US Dollars	Expenditures for Invoice Period	Cumulative Expenditures	Cost Share Expenditures for Invoice Period	Cost Share Cumulative Expenditures
Project Costs				
Personnel salaries	\$6,086.42	\$100,000.00		
Fringe Benefits		\$57,838.80		
Domestic Travel		\$4,263.30		
International Travel				
Equipment*				
Supplies & Materials	\$473.01	\$60,385.26		
Subawards				
Total Direct Costs	\$6,559.43	\$222,487.36	\$0.00	\$0.00
F&A Costs (25% MTDC)	\$1,639.86	\$55,621.84		
Total Costs	\$8,199.29	\$278,109.20	\$0.00	\$0.00


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.

G Z	Business Manager	111-222-3333
Subrecipient authorized representative name and title		Phone Number
Dr. Professor		1/31/2025
Subrecipient authorized representative signature		Date
		Date Invoice received: 2/2/2025

2. Complete the UGA [Subaward Payment Request Form](#)

Department/Unit should complete the UGA [Subaward Payment Request Form](#). Please ensure that the correct project identification number for payment processing is included on the UGA [Subaward Payment Request Form](#).

3. Example of subaward payment request form



The University of Georgia

Sub-Award Payment Form

Date: _____

This completed form, along with relevant invoices and payment documentation, should be scanned and uploaded as a comment in UGAmart on the purchase order. This comment should be addressed to cgadmin@uga.edu

Vendor Name	University A
Invoices Address	12345 St
	Austin, TX

Payment Information

Authorization for payment of Sub-Award Number SUB000012345

Issued to vendor University A

Attached is a copy of invoice(s) from the vendor detailing purpose of payment in the amount of \$ 8199.29 regarding the Sub-Award Number referenced above.

(Please complete EACH field to expedite payment.)

Please do not mark payment requests "final" unless you are 100% certain there will be no future invoices. Requests marked "final" will have their POs closed.

Invoice Number	Amount	Partial or Final	Project ID*	Activity Code
1	8199.29	partial	RNIHX000654321	00

***Use Project ID AND Activity Code for ALL requests**

If the service included on the attached invoice(s) has been received or performed and payment is in order; please sign, date, and place this form on top of any other documents.

As a University of Georgia employee, I have examined the items received as shown on the invoice(s) listed above, and do hereby certify that they are the same items as to specifications, kind, quality and quantity as shown on the above referenced Sub-Award Number. For subcontract payments on restricted accounts: the costs invoiced are in the approved budget, and any outstanding technical requirements are current

Direct Dept. Inquiries To: Betty Smith	Phone: 123-456-789
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Dr. A

Principal Investigator (PI), Delegated Authority or Vice President Signature

Dr. A

Printed Name and Title of Signature Above

2/3/2025

Date

Dr. B

Department Head, Dean or Director Signature (must be different than above signature)

Dr. B

Printed Name and Title of Signature Above

2/3/2025

Date

Check carry forward restricted subrecipient invoices carefully to ensure that correct project ID/Activity Code are included on payment request form according to specific restricted segments of spending.

Example of carry forward restricted accounting

PO # E5555555	SUB0001234-1A	paid \$10 on RNIHX1A with cumulative \$10
	SUB00001234-2A	paid \$15 on RNIHX2A with cumulative now \$25
	SUB00001234-3A	paid \$25 on RNIHX3A with cumulative now \$50

Submit 'final' invoice only after ALL years are completed!

4. Once the UGA [Subaward Payment Request Form](#) is completed, the department/unit should combine the invoice and form into one PDF document to be uploaded to UGAMart.
5. Submit the Subaward Payment Request Form and Invoice in UGAMart
6. Department/Unit should upload the payment request/invoice in UGAMart by adding a comment to cgadmin@uga.edu on the appropriate purchase order (PO) associated with the subrecipient.
 - a. Subrecipient PO numbers can be found in UGA Grants Portal.

SubAward ID#: SUB00002764		
Prime Sponsor:	US Department of Army	Purchase Order Number: E1322548
Parent Award:	AWD00014599	Award Project ID's:
Acct#:		Audit Status and End Date AUDLW 12/27/2023
Acct Testing & Evaluation for Soldier Device Training Compatibility, Vulnerability, and Durability		

- b. Subaward Payment Request/invoice is uploaded in UGAMart payment mechanism in the comments tab.

E1322548 Revision 0 ▾

visions 1 Confirmations Shipments Receipts 1 Invoices 1 Comments 4 Attachments 2 History

Show comments for Purchase Order ▾ +

7. After SPA reviews the invoice/payment request it is reviewed by UGA Accounts Payable department for payment processing in UGA finance system.
8. Department may check the payment status for invoices by viewing the Invoices tab in UGAMart or with UGA finance system queries.

Revisions 1	Confirmations	Shipments	Receipts 7	Invoices 7	Comments 15	Attachments 9	History
Total: 60,266.52 USD							
Vendor Invoice No.	Invoice Date	Due Date	Invoice Type	Payment Status	Invoice Total	Invoiced By	
GM00086721 07	12/9/2024	1/8/2025	Invoice	Paid	11,381.20 USD	Segars, Joseph	
GM00085492 06	11/11/2024	12/11/2024	Invoice	Paid	6,899.98 USD	Segars, Joseph	

Refunds from Subrecipients

- Refunds from subrecipients on final invoice may be sent by check or wire.
 - Refunds on final invoice or revised final invoice must be processed by the UGA department using the deposit transmittal process. This involves submitting checks and associated documentation (deposit transmittal form, justification reason for refund, revised subrecipient invoice, completed Subaward Payment Request form) to the SPA cash accountant.
 - If a refund is submitted on the subrecipient's final invoice, the UGA department is responsible for initiating the closing of the PO after the refund is deposited. This is initiated by submitting a copy of the

final invoice and adding a comment to procurement in UGAMart (Senior Procurement Specialist) to close the PO. For details, contact the unit's [SPA representative](#).

- Refunds on final invoice or revised final invoice where the subrecipient will 'wire' funds must be processed with the deposit transmittal process. Wire needs to reference subrecipient number. UGA department must also share the following information with the SPA cash accountant: Exact amount of wire, Name of company sending the wire, Approximate date the wire will be sent.
- Refunds from subrecipients that transpire while the subrecipient work is continuing (NOT a final invoice) may be submitted as a 'credit' line with description in UGAMart payment processing system as described in 1-5 above (similar to submitting other invoices/payment requests in UGAMart).

Additional Notes

- The subrecipient closing process is summarized here: [PO Closing](#). If there are any released funds, from the subrecipient, please [request a modification in the Grants Portal \(see #9\)](#) to re-budget those funds.
- For advance pay guidelines see [Request for Advance Payment to Subrecipient](#). Also, see [Advance Payment Policy guidelines](#). Subrecipient is to report to UGA all expenditures for advanced funds separate from the invoiced amounts. Only invoiced amounts are to be submitted by the department for payment processing after reconciling advanced expenditures.
- Subrecipient monitoring guidelines are summarized at: [UGA Subrecipient Monitoring Policy](#)
- Federal guidelines for subrecipient monitoring can be found here: [Federal Subrecipient Monitoring Policy](#)
- Principal Investigators are responsible for ensuring that the work being done by the subrecipient is being accomplished in a timely manner according to the scope of work for the project. They may review the 'burn rate' as well as technical reports in order to communicate concerns to the subrecipient as necessary.