

APPENDIX C – Invoice Requirements

THE GEORGE WASHINGTON UNIVERSITY

Information Sheet on the Preparation of Recipient InvoicesInvoice Instructions (Sample Attached)

- (1) Recipient to address Invoice to GW'S complete name and address as indicated in the Recipient Agreement, Article entitled "Funding and Payment".
- (2) Recipient to show complete Pass-Through Entity Agreement number and latest modification and prime Grant/Cooperative Agreement/Contract number under which the Recipient Agreement is written.
- (3) Recipient Agreement period (Beginning date & Expiration date).
- (4) Recipient Agreement cumulative funded amount.
- (5) Date Invoice prepared.
- (6) Invoice Number in numerical order. The final invoice should be clearly marked Final Invoice.
- (7) Expense categories: List all expenses and include detail for the following categories:

*****All expenses must be accompanied by back-up documentation such as receipts.**

- (a) **Salaries - provide names, role on project and % of effort or hours;** In addition to listing detail on invoice, provide copies of documents to support all listed expenses (i.e., copies of timesheets, approved method of payroll distribution, spreadsheet that details all personnel, hours worked on project and budgeted rate).
- (b) **Fringe Benefits-state rates or itemize benefits;** In addition to listing detail on invoice, provide copies of documents to support all listed expenses (i.e., copies of timesheets, approved method of payroll distribution, spreadsheet that details all personnel, hours worked on project and budgeted rate).
- (c) **Equipment-by name, vendor, manufacturer, identification/serial number, cost, date received, and location.** In addition to listing detail on invoice, provide copies of documents to support all listed expenses.
- (d) **Consultants-provide name, period of work, number of days paid and rate per day. If other expenses are reimbursed, they should be detailed.** In addition to listing detail on invoice, provide copies of documents to support all listed expenses.
- (e) **Travel-charges should be itemized indicating whom, where, when, and purpose of trip.** In addition to listing detail on invoice, provide copies of documents to support all listed expenses
- (f) **Supplies should be itemized indicating the purpose.** In addition to listing detail on invoice, provide copies of documents to support all listed expense
- (g) **Other.** In addition to listing detail on invoice provide copies of documents to support all listed expense
- (h) **Patient Care Cost** – Cost should be backed by receipts of cost or clinical research forms or documentation that list the service as rendered.
- (i) **Sub-awards** - Sub-awards should all accompany invoices or payment requests, with backup documentation to support the invoice.
- (j) **Indirect Costs** - state rate and base charged during the billing period.

- (8) Billing Period-date(s) or period(s) for which expenses are claimed; for example, "February 1 to February 28, 2017"
Expenses for the billing month/period to be listed here.
- (9) Cumulative costs claimed including those claimed under Item 8.
- (10) Indicate the Cumulative Payments Received as of the date of the invoice (item#5).
- (11) Certification by appropriate Recipient financial officer and address where check is to be mailed.

General:

- (1) The Recipient may Invoice on its own letterhead or on any other form desired provided it is compliant with the invoicing instructions and requirements.
- (2) Recipient's latest negotiated Indirect Costs Rate Agreement must be on file as per 2 CFR 200.331 at The George Washington University in order to process invoices and verify indirect rate applicable to invoices received.
- (3) Invoices preferred method of receipt is via email to the Principal Investigator's email address and or contact person specified in the Agreement.
- (4) When electronic submission is not possible, an original and 2 copies of the invoice should be mailed to the Principal Investigator and or contact specified in the agreement.
- (5) Invoices shall be submitted no more frequently than monthly, nor less frequently than quarterly and shall be submitted within 45 days after the end of the period covered by the invoice.
- (6) Certification to accompany each 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.'*

INVOICE SAMPLE

RECIPIENT'S LETTERHEAD

(1) THE GEORGE WASHINGTON UNIVERSITY

(2) Recipient Agreement Number #89-S01
under Grant/ Contract # _____

(3) Recipient Agreement Period: 1/1/17-12/31/17

(4) Recipient Agreement Amount: \$161,785.00

(5) Date: March 6, 2005

(6) INVOICE #2

<u>Expenditure Categories (7)</u>	<u>Billing Period</u> (8) <u>2/1/17-2/28/17</u>	<u>Cumulative</u> (9) <u>Expenses</u>	
Salaries-Lisa Jones, Principal Investigator 20% effort (or 40 hours)	\$16,142.95	\$32,285.89	
Fringe Benefits @ 19% of Salaries	3,067.16	6,134.32	
Travel- Lisa Jones, Principal Investigator. Jan. 12 to Phila. Pa.	582.76	1,165.52	Jan. 9-
To participate in Diabetes Seminar		785.00	
Consultant- John Smith, Ph. D. 2 days @ \$100 per day Jan. 22 & 23, 2017	200.00		200.00
Supplies & Reproduction	607.03	735.03	
Equipment:	1,645.26	3,859.26*	
Centrifuge Purchased from XYZ Co. 2/1/17 Serial #23125			
Space Rental	<u>628.66</u>	<u>1,257.32*</u>	
Total Direct Costs	\$23,658.82	\$46,422.34	
Indirect Costs @34% MTDC	<u>7,270.87</u>	<u>14,043.96</u>	
 Total Costs Claimed	 \$30,929.69	 \$60,466.30	

*Excluded from MTDC Base for Indirect Costs.

(10) Cumulative Expenses \$60,466.30
Payments Received 29,536.61
Amount Due \$30,929.69

(11) 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.

Please make check payable to: _____
Recipient's Name, Payment Address and EIN

Certifying Official/Recipient's Signature, Name and Title

Date: _____

Approval for Payment:

GW PI/ Project Director, Daniel Kunitz

Date: _____