

SUBAWARD INVOICES AND SUPPORTING DOCUMENTATION

PREFACE

The Subrecipient is accountable for administering subawards in an efficient and effective manner by applying sound management practices. This includes managing funds in alignment with the governing agreements, program objectives, and all applicable award terms and conditions. Additionally, the Subrecipient must understand and ensure compliance with 2 CFR 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” regardless of the funding source.

SUPPORTING DOCUMENTATION REQUIREMENTS

This document is intended as a guide to the appropriate supporting documentation for subrecipient expenditures and applies to all subawards issued by Columbia University. Columbia University may require additional documentation that is not addressed in this guide. Refer to your subaward agreement for additional details.

All expenditures and financial transactions must be supported by documentation that supports why the transaction is allowable and accounting records must trace back to source documentation. Columbia University can request supporting documentation at any time.

Documentation must demonstrate that costs are:

- Reasonable, allocable, and allowable
- Within grant limits
- Treated consistently
- Determined in accordance with Generally Accepted Accounting Principles (GAAP) and the applicable OMB cost principles
- Appropriately allocated within the accounting system of record.

Retention and Availability

Supporting documentation must be retained by the Subrecipient and must be readily available upon request. The subrecipient must retain all award records for three years from the date of submission of the final financial report. [2 CFR 200.334](#)

Examples of Supporting Documentation

Supporting documentation includes but is not limited to the following:

- Paid receipts
- Canceled checks or check & payment registers from Subrecipient's financial management system
- Travel logs
- Hotel/motel folios
- Journal entries
- Training or other event attendance rosters
- Time and attendance activity reports/effort certifications
- Payroll time sheets completed by employee and signed by supervisor
- Performance reports
- Payroll registers indicating the employee's name, dates, hours and costs charged to the grant
- Cost allocation plans
- Detailed audit reports including auditor's comments and corrective action plans
- 2nd tier subawards
- Contracts with and invoices from vendors or other service providers
- Policies and procedures
- Personnel position descriptions

PROCEDURES FOR SUBMITTING INVOICES

Reimbursement will be for actual allowable costs incurred and must be consistent with the approved budget incorporated into the subaward. Only expenditures obligated during the subaward period of performance can be submitted for reimbursement. Depending on the unique nature of services for a particular subaward, payments to individuals must be in the form of a check or direct deposit. No cash transactions to individuals will be reimbursed.

The invoice must be clean and readable with all protected health information redacted.

The invoice must include:

- Subrecipient name and remittance address
- Columbia University's Subaward Purchase Order # (SAPO)

- Invoice Date
- Invoice Number
- Project title & CU project number
- Period of Performance (start/end)
- Current & Cumulative Costs
- Cost sharing, program income, cash balance & interest earned (if applicable)
- Contact name for questions
- Signed certification statement

*All expenses submitted for reimbursement must be based on actual expenses incurred and not based on the award budget. These should be reflected in Subrecipients accounting system of record.

Instructions for Specific Budget Categories

The level of detailed documentation may vary based on your risk assessment and past history.

Salaries & Fringe Benefits

All salaries must be supported by a time and attendance system which accurately reflects the time employees spend on federal grant activities. At the beginning of your grant period, the first invoice for reimbursement of salary expenses must demonstrate how the expense was calculated. Subsequent invoices may not require this demonstration unless specifically requested.

Example: Employee #1 has an annual salary \$120,000 and is paid semi-monthly, works full time, and is on one funding Monthly Invoice amount for salary: Employee #1 payroll $\$120,000/24 = \$6,000$ Jan 1-15, 2025 and $\$6,000$ Jan 16-31, 2025 = $\$12,000$.

The Subrecipient is responsible for maintaining cost documentation related to fringe benefits. If a federally negotiated fringe agreement is available, this should be provided. At the beginning of your grant period, the first invoice for reimbursement of fringe benefit expenses must demonstrate how the expense was calculated. Subsequent invoices may not require this.

Example: Employee #1 monthly payroll = $\$12,000$, Fringe Rate = 30%

*Monthly Invoice amount for fringe: Employee #1 payroll $\$12,000 * 30\% = \$3,600$*

The Subrecipient must monitor each employee's time spent on federal grant activities to ensure all final expenses are within the limits of the approved budget. By the end of the federal subaward period of availability, the value of the time must be reconciled with the invoiced expenses and approved budget. If an employee's final federal payroll exceeds the value of the time reported, the difference MUST be returned to Columbia University.

Travel

Reimbursement of travel expenses, including mileage and subsistence (meals), will be limited to the standard rates for Columbia University travel in effect during the period of availability for the subaward. All rates are subject to Columbia University's policies and procedures, which may be updated periodically. The standard rates for mileage and subsistence can be found in Columbia University's travel policy:

<https://universitypolicies.columbia.edu/content/travel-expense-policy>

Indirect Cost

In the event the Subrecipient charges indirect cost, the following must be submitted:

- For federally approved negotiated rates, a copy of the indirect cost rate agreement must be submitted to Columbia University upon execution of the subaward. If a copy has not been received, reimbursement cannot be completed.

*Example: Labor base monthly payroll = \$12,000, indirect cost rate = 50% Monthly Invoice: Payroll \$12,000 * 50% = \$6,000*

- For Subrecipients using the 10% de minimis rate, the initial invoice must demonstrate how the expense was calculated.

Journal Entries

In the event the Subrecipient's accounting records must be adjusted via journal entry, Columbia University requires a written explanation as to the reason why it was done and a reconciliation with previously paid expenses if applicable.

For any journal entry that reduces the cost of a previously reimbursed expenditure, the resulting cash balance must be returned to Columbia University. The return amount cannot be used to offset other expenditures. For any journal entry that transfers previously posted costs to the federal subaward, the journal entry must be included on the monthly invoice.