

## COR INVOICE REVIEW CHECKLIST (Cost-Reimbursement Type Contracts/Orders)

Version Control Date: August 8, 2013

### Invoice Checklist for Cost-Reimbursement (CR) Type Contracts/Orders

Contract Number: \_\_\_\_\_ Order Number: \_\_\_\_\_  
 Contractor: \_\_\_\_\_  
 Invoice Number: \_\_\_\_\_ Invoice Date: \_\_\_\_\_ Dollar Amount: \_\_\_\_\_  
 Invoice Receipt Date: \_\_\_\_\_

#### SERVICES/DELIVERABLES

#### Drop-Down List

1. Did products/services conform with contract/order requirements?
2. Did the COR inspect and accept the products/services?
3. Are costs invoiced consistent with the level of progress anticipated during this billing period?

N/A  
N/A  
N/A

#### SUPPORTING NARRATIVE AND DOCUMENTATION

4. Does the narrative provided sufficiently explain all costs?
5. Are formulas and methodologies provided fully explained?
6. In accordance with the Federal Travel Regulation (FTR), has the contractor provided copies of payment records (e.g., airfare ticket receipts/stubs)?
7. Were copies of NRC approvals supporting costs provided (e.g., personnel, equipment, and overtime approvals), as required in the contract/order?
8. Were prior travel approvals provided (for which payment has already been received) to support current labor costs associated with those trips?
9. If costs were previously disallowed, is there documentation provided indicating CO authorization to re-bill?
10. Is it necessary to request additional source documentation (e.g., contractor timesheets, certified payroll records, receipts, approvals, etc.) to substantiate costs?

N/A  
N/A  
N/A  
N/A  
N/A  
N/A  
N/A

#### INVOICED COSTS

11. Are all costs authorized in the contract/order?
12. Are all labor categories, cost elements, and amounts included in the invoice accurate and complete, including math calculations?
13. Do costs fall within established contract/order ceilings?
14. Do major cost categories include sufficient detailed budget breakdowns?
15. Are contract line item numbers (CLINs) used in the contract/order specified in the invoice?
16. Does the work performed coincide with the Monthly Letter Status Report (MLSR) or other type of required status report, as applicable?

N/A  
N/A  
N/A  
N/A  
N/A  
N/A

**COR INVOICE REVIEW CHECKLIST**  
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**(Level of effort-based CR contracts/orders)**

**LABOR**

- |   |     |
|---|-----|
| 17. Are the labor categories used consistent with the contract/order? | N/A |
| 18. Were labor mixes used appropriate for the work performed?         | N/A |
| 19. Were overtime costs invoiced approved by the CO?                  | N/A |
| 20. Were labor hours invoiced supported by sufficient documentation?  | N/A |

*(Note: For internal control purposes, CORs are required to periodically verify contractor timesheets or other source documents to support billed costs for cost-reimbursement-type contracts/orders.)*

**OTHER DIRECT COSTS**

*(ODCs include materials, supplies, consultants, travel, communications, etc.)*

- |  |     |
|--|-----|
| 21. Do all ODCs have a clear description and purpose?                    | N/A |
| 22. Are ODCs appropriate and reasonable?                                 | N/A |
| 23. Has the CO consented to subcontracting costs?                        | N/A |
| 24. Are subcontracting costs consistent with the level of progress made? | N/A |

**INDIRECT COSTS**

- |  |     |
|--|-----|
| 25. Are indirect costs and indirect cost rates (Fringe, OH, G&A, etc.) authorized in the contract/order? | N/A |
|--|-----|

**FEE**

- |   |     |
|---|-----|
| 26. If cost-plus-fixed-fee (CPFF) contract/order, has the fee percentage paid to the contractor exceeded 85%?                                   | N/A |
| 27. If over 85% fixed-fee paid in prior invoices, is the fee amount subtracted from the contractor's total invoice amount as a fee withholding? | N/A |

**POTENTIAL UNALLOWABLE DIRECT COSTS**

- |  |     |
|--|-----|
| 28. Are there any unallowable items listed such as food/meals/entertainment/ alcohol, etc.? (See FAR 31.205 below) | N/A |
| 29. Were costs included that are not specified or authorized in the contract/order?                                | N/A |
| 30. Are costs invoiced for previously disallowed costs?  | N/A |

**FUNDING**

- |  |     |
|--|-----|
| 31. Is adequate funding obligated and available on the contract/order to pay the full amount of the invoice? | N/A |
|--|-----|

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I have reviewed the COR checklist, the invoice, its supporting documentation, and corresponding monthly progress report (e.g., Monthly Letter Status Report - MLSR) for this invoice. I agree that:

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[ ] Direct charges are reasonable, accurate, and commensurate with the effort performed during this time period.

[ ] Direct charges in the amount of \$ \_\_\_\_\_ for [Insert type of cost, e.g., travel] costs are questionable and/or not adequately substantiated, and should be withheld until such time as the matter is fully resolved.

COMMENTS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**References:**

See FAR 31.205 – “Selected costs” for allowable/unallowable costs at:  
[https://acquisition.gov/far/current/html/Subpart%2031\\_2.html#wp1095619](https://acquisition.gov/far/current/html/Subpart%2031_2.html#wp1095619).

Travel Web links:

- a. Federal Travel Regulations: <http://www.gsa.gov/portal/content/104790>
- b. CONUS Per Diem: <http://www.gsa.gov/portal/category/100120>
- c. Department of State: [http://aoprals.state.gov/web920/per\\_diem.asp](http://aoprals.state.gov/web920/per_diem.asp)