



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? | N/A |
| 2. Did the COR inspect and accept the products/services? | N/A |
| 3. Are costs invoiced consistent with the level of progress anticipated during this billing period? | N/A |

SUPPORTING NARRATIVE AND DOCUMENTATION

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

INVOICED COSTS

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

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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 |
|--|-----|

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.

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