

Invoice Requirements

The following items are required to be detailed in an invoice for proper review and approval of the allowability, allocability, and reasonability.

- All invoices must show the invoice period or dates being charged for on that invoice.
- All invoices must show the total amount being invoiced.
- All invoices must show cumulative amounts charged under the contract to date.
- All invoices must break out invoice charges into the following categories (at a minimum):
 - **Labor/Salary** – must include name of individual or in some cases labor category will be accepted (if individuals not named in contract or proposal) and effort in hours or % of FTE support given.
 - **Fringe** (if above rate is not fully burdened) – must include amount and % being charged.
 - **Equipment*** - If property/equipment (including computers/laptops or computer peripherals) was purchased with Subcontract funds, a fully filled out property form must be attached to the invoice (Attachment A).
 - **Materials/Supplies** – if purchased with subcontract funds enough detail/description has to be provided of what was purchased and for how much, for reviewer to determine and justify that what was purchased was appropriate and necessary for the work under the contract and that the price was reasonable, allowable, and allocable.
 - **Travel costs** – these charges must be detailed in proposal or agreed to in advance in writing and must include complete and detailed receipts and show traveler's name, to/from destinations of travel, duration of travel, and amounts.
 - **Subcontracts** – these charges must be approved in advance in writing and must show enough detail about what was being subcontracted for and the price paid to allow the reviewer to ensure what was purchased was appropriate and necessary for the work under the contract and that the price was reasonable, allowable, and allocable.
 - **Other Direct Costs (if applicable)** - must show enough detail about what was charged for the reviewer to ensure costs are appropriate and necessary for the work under the contract and that the cost is reasonable, allowable, and allocable.
 - **Tuition (if applicable)** - must list student's name, dates tuition covers, and tuition type being charge (grad/undergrad, etc.).
 - **Indirect Costs** – should include amount and percentage being charged.

*Please refer to the Property Management Guidance

(<https://www.bnl.gov/ppm/docs/property-mgmt-guidance.pdf>) if there are any questions about what is considered equipment under this contract. Please note that what is considered equipment under this contract may not match exactly with your institutional definition of what equipment is.