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High-Risk Billing Requirements

Expenditures submitted for payment must be reported using the Subrecipient Invoice template provided.

Invoicing requirements: The Subrecipient Invoice template includes the elements required for a complete invoice submission when billing Indiana University. The invoice must contain invoice number, invoice date, invoice period, purchase order number, current and cumulative costs (including cost share), verification and authorized representative signature. Costs must be reported by the expense categories delineated in the approved budget of the subaward agreement. If applicable, foreign costs must be converted to U.S. dollars using a currency exchange rate on the last day of the invoice billing period or an average rate for the invoice period. Provide supporting documentation of the rate(s) and date(s) with invoice submission. A recommended website for currency conversion is <https://www.xe.com/currencycharts/>.

A Detailed Transaction Listing and Labor Detail are also required with every invoice. Examples and the type of information requested as supporting documentation for charges billed to Indiana University are provided below. If the supporting documentation is in a language other than English, a translated copy of the documentation is also required at the time of invoice submission.

It is expected that the subrecipient will invoice for allowable costs not more often than monthly and not less frequently than quarterly. See 3.B. Consideration and Payment of the subaward agreement.

Access to records: Consistent with the requirements of the subaward agreement and §200.336, supporting documentation may be requested by Indiana University to verify the allowability of expenditures invoiced under this subaward. Any such documentation requested by Indiana University must be provided within 14 calendar days of request or may result in disallowance of expenditures.

Typical financial documentation requested may include, but is not limited to:

- Salary or appointment letters
- Payroll verification records (example provided below)
- Receipts for any individual transaction

EXAMPLE DETAILED TRANSACTIONS LISTING

Fiscal Year	Grant Account	Grant Account Name	Expense Classification Code	Expense Name	Document Number	Description of Financial Document	Transaction Amount	Transaction Date
2018	4684723	NIH	4035	LAB SUPPLIES	36211629	GENSCRIPT USA	\$ 28.00	3/10/2018
2018	4684724	NIH	5500	INDIRECT COST	20168310	CHG 53.500% on 4035 (35)	\$ 14.98	3/10/2018
2018	4684725	NIH	5501	INDIRECT COST	20180310	CHG 53.500% on 4035 (35)	\$ 0.70	3/10/2018
2018	4684726	NIH	4002	ANIMAL CARE	36262304	FEB LAB ANIMAL CHARGES	\$ 3,330.22	3/11/2018
2018	4684727	NIH	5373	PUBL PAPER	36490584	Dartmouth Journal Services	\$ 1,170.00	3/18/2018
2018	4684728	NIH	2000	ACAD SALRY	M11033115	NORMAL PAYROLL ACTIVITY	\$ 8,518.44	3/24/2018
2018	4684729	NIH	5625	FRNG BEN CST	M11033115	NORMAL PAYROLL ACTIVITY	\$ 15,367.40	3/24/2018
2018	4684730	NIH	5760	FICA	M11033115	NORMAL PAYROLL ACTIVITY	\$ 588.62	3/24/2018
2018	4684731	NIH	5772	RETIRE EXPN	M11033115	NORMAL PAYROLL ACTIVITY	\$ 1,230.92	3/24/2018

COLUMN NAME

1. Fiscal Year
2. Grant Account
3. Grant Account Name
4. Expense Classification Code
5. Expense Name
6. Document Number
7. Description of Financial Document
8. Transaction Amount
9. Transaction Date

GENERAL DESCRIPTION

1. Fiscal Year*
2. Grant Account Number*
3. Grant Account Name
4. Expense Code*
5. Expense Name*
6. Document Number (unique identifier)*
7. Description of Expense*
8. Transaction Amount*
9. Transaction Date*

*REQUIRED FIELDS

EXAMPLE LABOR DETAIL

PERSON	ID NUMBER	OBJ CD	PERIOD END DATE	FISCAL YR	FISCAL PERIOD	HOURS or EFFORT %	SALARY AMOUNT	CALCULATED BENEFIT AMOUNT	DOCUMENT NUMBER
Employee Name	000XXXXXX	2000	1/31/2018	2018	7	168.00	\$ 3,041.70	\$ 1,189.30	PL/MO4012918
Employee Name	000XXXXXX	2000	1/31/2018	2018	7	75%	\$ 2,659.85	\$ 1,040.00	PL/MO4012918
**TOTAL FOR: 4684723						218.40	\$ 5,701.55	\$ 2,229.31	

COLUMN NAME

1. Person
2. ID Number
3. Obj Code
4. Period End Date
5. Fiscal Yr
6. Fiscal Period
7. Hours or Effort %
8. Salary Amount
9. Calculated Benefit Amount
10. Document Number

GENERAL DESCRIPTION

1. Employee *
2. Institutional Employee ID Number
3. Expense Code*
4. Pay Period*
5. Fiscal Year
6. Month
7. Hours Worked or Effort %*
8. Salary Amount*
9. Benefit Amount*
10. Document Number (unique identifier)*

*REQUIRED FIELDS

Sample of Payroll Verification Records

The guidelines below are potential examples for payroll verification.

The regulations call for payroll verification for each employee charging salaries to federally funded sponsored research subawards from Indiana University.

One of the following methods is recommended:

METHOD A (After the fact)

1. The institution must have a record of the total institutional base pay (normal salary) for regular work activities for each individual and must be able to provide this information to Indiana University upon request.
Example: Annual Employee Appointment / Salary Letter
2. The institutional payroll records must accurately segregate employee pay among the employee's various work activities and funding sources (accounts).
3. A periodic report (at least annually) of employee activity must be compiled and verified against institutional payroll records. This employee activity report must be signed (or electronically approved) and dated by a person with suitable means of verification that any salaries charged to federally funded research agreements are commensurate with the employee work performed. An example is provided below.

Fiscal Year	Account Number	Object Code	Employee Name	Total Charge	July	Aug	Sept	Oct	Nov	Dec
2018	1284200	2000	John Doe	6,750	1,125	1,125	1,125	1,125	1,125	1,125
2018	4183204	2000	John Doe	1,500	250	250	250	250	250	250
2018	1184220	2000	John Doe	6,750	1,125	1,125	1,125	1,125	1,125	1,125

Signed by: someone with suitable means of verification

Date: _____

METHOD B (Time cards)

1. The institution must have a record of the total institutional base pay (normal salary) for regular work activities for each individual and must be able to provide this information to Indiana University upon request.

Example: Annual Employee Appointment / Salary Letter

2. The timecard must record the hours worked on each federal award and non-federal account, and must be signed and dated by the employee and their supervisor. The timesheet must record all hours worked by the individual for the week. Below is a sample of a timesheet that could be used. The total hours worked on the IU project must equal what is recorded on the invoice to Indiana University.

Weekly Timesheet

Week Ending: [December 28, 2018](#)

Employee name: [John Doe](#)

Employee ID: [123456](#)

Date	Project name	IN	OUT	Total hours
12/27/18	Project 1	8:00	11:00	3
12/27/18	IU project	11:00	12:00	1
12/27/18	Project 3	1:00	5:00	4
12/28/18	Project 1	8:00	12:00	4
12/28/18	Project 1	1:00	5:00	4

Employee signature: [John Doe](#)

Date: [01/04/19](#)

Supervisor signature: [Supervisor](#)

Date: [01/04/19](#)