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. The 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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Grant Account</th>
<th>Grant Account Name</th>
<th>Expense Classification Code</th>
<th>Expense Name</th>
<th>Document Number</th>
<th>Description of Financial Document</th>
<th>Transaction Amount</th>
<th>Transaction Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>4684723</td>
<td>NIH</td>
<td>4035</td>
<td>LAB SUPPLIES</td>
<td>36211629</td>
<td>GENSCRIPT USA</td>
<td>$28.00</td>
<td>3/10/2018</td>
</tr>
<tr>
<td>2018</td>
<td>4684724</td>
<td>NIH</td>
<td>5500</td>
<td>INDIRECT COST</td>
<td>20168310</td>
<td>CHG 53.500% on 4035 (35)</td>
<td>$14.98</td>
<td>3/10/2018</td>
</tr>
<tr>
<td>2018</td>
<td>4684725</td>
<td>NIH</td>
<td>5501</td>
<td>INDIRECT COST</td>
<td>20180310</td>
<td>CHG 53.500% on 4035 (35)</td>
<td>$0.70</td>
<td>3/10/2018</td>
</tr>
<tr>
<td>2018</td>
<td>4684726</td>
<td>NIH</td>
<td>4002</td>
<td>ANIMAL CARE</td>
<td>36262304</td>
<td>FEB LAB ANIMAL CHARGES</td>
<td>$3,330.22</td>
<td>3/11/2018</td>
</tr>
<tr>
<td>2018</td>
<td>4684727</td>
<td>NIH</td>
<td>5373</td>
<td>PUBL PAPER</td>
<td>36490584</td>
<td>Dartmouth Journal Services</td>
<td>$1,170.00</td>
<td>3/18/2018</td>
</tr>
<tr>
<td>2018</td>
<td>4684728</td>
<td>NIH</td>
<td>2000</td>
<td>ACAD SALRY</td>
<td>M11033115</td>
<td>NORMAL PAYROLL ACTIVITY</td>
<td>$8,518.44</td>
<td>3/24/2018</td>
</tr>
<tr>
<td>2018</td>
<td>4684729</td>
<td>NIH</td>
<td>5625</td>
<td>FRNG BEN CST</td>
<td>M11033115</td>
<td>NORMAL PAYROLL ACTIVITY</td>
<td>$15,367.40</td>
<td>3/24/2018</td>
</tr>
<tr>
<td>2018</td>
<td>4684730</td>
<td>NIH</td>
<td>5760</td>
<td>FICA</td>
<td>M11033115</td>
<td>NORMAL PAYROLL ACTIVITY</td>
<td>$586.62</td>
<td>3/24/2018</td>
</tr>
<tr>
<td>2018</td>
<td>4684731</td>
<td>NIH</td>
<td>5772</td>
<td>RETIRE EXPN</td>
<td>M11033115</td>
<td>NORMAL PAYROLL ACTIVITY</td>
<td>$1,230.92</td>
<td>3/24/2018</td>
</tr>
</tbody>
</table>

## 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

<table>
<thead>
<tr>
<th>PERSON</th>
<th>ID NUMBER</th>
<th>OBJ CD</th>
<th>PERIOD END DATE</th>
<th>FISCAL YR</th>
<th>FISCAL PERIOD</th>
<th>HOURS or EFFORT %</th>
<th>SALARY AMOUNT</th>
<th>CALCULATED BENEFIT AMOUNT</th>
<th>DOCUMENT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Name</td>
<td>000XXXXXX</td>
<td>2000</td>
<td>1/31/2018</td>
<td>2018</td>
<td>7</td>
<td>168.00</td>
<td>$3,041.70</td>
<td>$1,189.30</td>
<td>PL/MO4012918</td>
</tr>
<tr>
<td>Employee Name</td>
<td>000XXXXXX</td>
<td>2000</td>
<td>1/31/2018</td>
<td>2018</td>
<td>7</td>
<td>75%</td>
<td>$2,659.85</td>
<td>$1,040.00</td>
<td>PL/MO4012918</td>
</tr>
</tbody>
</table>

**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

Effective 07/01/19
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.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Account Number</th>
<th>Object Code</th>
<th>Employee Name</th>
<th>Total Charge</th>
<th>July</th>
<th>Aug</th>
<th>Sept</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>1284200</td>
<td>2000</td>
<td>John Doe</td>
<td>6,750</td>
<td>1,125</td>
<td>1,125</td>
<td>1,125</td>
<td>1,125</td>
<td>1,125</td>
<td>1,125</td>
</tr>
<tr>
<td>2018</td>
<td>4183204</td>
<td>2000</td>
<td>John Doe</td>
<td>1,500</td>
<td>250</td>
<td>250</td>
<td>250</td>
<td>250</td>
<td>250</td>
<td>250</td>
</tr>
<tr>
<td>2018</td>
<td>1184220</td>
<td>2000</td>
<td>John Doe</td>
<td>6,750</td>
<td>1,125</td>
<td>1,125</td>
<td>1,125</td>
<td>1,125</td>
<td>1,125</td>
<td>1,125</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Date</th>
<th>Project name</th>
<th>IN</th>
<th>OUT</th>
<th>Total hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/27/18</td>
<td>Project 1</td>
<td>8:00</td>
<td>11:00</td>
<td>3</td>
</tr>
<tr>
<td>12/27/18</td>
<td>IU project</td>
<td>11:00</td>
<td>12:00</td>
<td>1</td>
</tr>
<tr>
<td>12/28/18</td>
<td>Project 3</td>
<td>1:00</td>
<td>5:00</td>
<td>4</td>
</tr>
<tr>
<td>12/28/18</td>
<td>Project 1</td>
<td>8:00</td>
<td>12:00</td>
<td>4</td>
</tr>
</tbody>
</table>

Employee signature: John Doe  Date: 01/04/19

Supervisor signature: Supervisor  Date: 01/04/19