# Attachment \_ High‐Risk Billing Requirements

## Invoice Template

1. The Subrecipient Invoice Template includes the elements required for a complete invoice submission when billing Indiana University.
2. The invoice template must contain:
   * Invoice number
   * Invoice date
   * Invoice period
   * Purchase order number
   * Current and Cumulative costs
   * Cost Share Current and Cumulative costs
   * Verification
   * Authorized Representative Signature
3. Costs must be reported by the expense categories delineated in the approved budget.
4. 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.
   * Supporting documentation of the rate(s) and date(s) must be provided with invoice submission.
   * A recommended website for currency conversion is http[s://www.xe.com/currencycharts/.](http://www.xe.com/currencycharts/)

## Detailed Transaction Listing and Labor Detail

1. Every invoice submission must include a detailed transaction listing and labor detail.
2. Examples and the type of information requested as supporting documentation for charges billing to Indiana University are included in Attachment 6A.
3. Supporting documentation must be in English.

## Access to Records

1. Per CFR 200.337, supporting documentation may be requested by Indiana University to verify the allowability of expenditures invoiced under this Subaward.
2. Supporting documentation must be provided within 14 calendar days of request or expenditures may be disallowed.
3. Typical financial documentation requested may include, but is not limited to:
   * Salary or appointment letters
   * Payroll verification records (see example in Attachment 6B)
   * Receipts for any individual transaction

# Attachment 7A High‐Risk Billing Requirements

## Example: Detailed Transaction Listing

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Fiscal Year** | **Grant Account** | **Grant Account Name** | **Expense Classification Code** | **Expense Name** | **Document Number** | **Description of Financial Document** | **Transaction Amount** | **Transaction Date** |
| 2025 | 4684723 | NIH | 4035 | LAB SUPPLIES | 36211629 | GENSCRIPT USA | $ 28.00 | 10/10/2024 |
| 2025 | 4684723 | NIH | 5500 | INDIRECT COST | 20168310 | CHG 53.500% on 4035 | $ 14.98 | 10/10/2024 |
| 2025 | 4684723 | NIH | 5501 | INDIRECT COST | 20180310 | CHG 53.500% on 4035 | $ 0.70 | 10/10/2024 |
| 2025 | 4684723 | NIH | 4002 | ANIMAL CARE | 36262304 | FEB LAB ANIMAL CHARGES | $ 3,330.22 | 10/11/2024 |
| 2025 | 4684723 | NIH | 5373 | PUBL PAPER | 36490584 | Dartmouth Journal Services | $ 1,170.00 | 10/18/2024 |
| 2025 | 4684723 | NIH | 2000 | ACAD SALRY | M11033115 | NORMAL PAYROLL ACTIVITY | $ 8,518.44 | 10/24/2024 |
| 2025 | 4684723 | NIH | 5625 | FRNG BEN CST | M11033115 | NORMAL PAYROLL ACTIVITY | $ 15,367.40 | 10/24/2024 |
| 2025 | 4684723 | NIH | 5760 | FICA | M11033115 | NORMAL PAYROLL ACTIVITY | $ 588.62 | 10/24/2024 |
| 2025 | 4684723 | NIH | 5772 | RETIRE EXPN | M11033115 | NORMAL PAYROLL ACTIVITY | $ 1,230.92 | 10/24/2024 |

|  |  |
| --- | --- |
| **Column Name** | **General Description (\*Required Fields)** |
| 1. Fiscal Year | 1. Fiscal Year \* |
| 2. Grant Account | 2. Grant Cost Center Number \* |
| 3. Grant Account Name | 3. Grant Cost Center Name |
| 4. Expense Classification Code | 4. Expense Number \* |
| 5. Expense Name | 5. Expense Name \* |
| 6. Document Number | 6. Document Number (unique identifier) \* |
| 7. Description of Financial Document | 7. Explanation of Expense \* |
| 8. Transaction Amount | 8. Transaction Amount \* |
| 9. Transaction Date | 9. Transaction Date \* |

## Example: Labor Detail

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **PERSON** |  | **OBJ CD** | **PERIOD END DATE** | **FISCAL YR** | **FISCAL PERIOD** | **HOURS or EFFORT %** | **SALARY AMOUNT** | **CALCULATED BENEFIT**  **AMOUNT** | **DOCUMENT NUMBER** |
| Employee Name |  | 2000 | 10/31/2024 | 2025 | 4 | 168.00 | $ 3,041.70 | $ 1,189.30 | PL/MO4012918 |
| Employee Name |  | 2000 | 10/31/2024 | 2025 | 4 | 75% | $ 2,659.85 | $ 1,040.00 | PL/MO4012918 |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| \*\*TOTAL FOR: 4684723 |  |  |  |  |  | 218.40 | $ 5,701.55 | $ 2,229.31 |  |

|  |  |
| --- | --- |
| **Column Name** | **General Description (\*Required Fields)** |
| 1. Person | 1. Employee \* |
| 2. Obj Code | 2. Expense Code \* |
| 3. Period End Date | 3. Pay Period \* |
| 4. Fiscal Yr | 4. Fiscal Year |
| 5. Fiscal Period | 5. Month |
| 6. Hours or Eﬀort % | 6. Hours Worked or Eﬀort % \* |
| 7. Salary Amount | 7. Salary Amount \* |
| 8. Calculated Benefit Amount | 8. Benefit Amount \* |
| 9. Document Number | 9. Document Number (unique identifier) \* |

# Attachment 7B High‐Risk Billing Requirements

## Example: Payroll Verification

U.S. Federal regulations require payroll verification for each employee charging a salary to a research subaward. The guidelines below are potential examples for payroll verification.

### Method A (After the fact)

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

Example: Annual Employee Appointment/Salary Letter

1. The Subrecipient payroll records must accurately segregate employee pay among the employee’s various work activities and funding sources (accounts or cost centers).
2. A report (at least annually) of employee activity must be compiled and cross‐checked against the Subrecipient’s payroll records. An authorized individual equipped with suitable verification methods must sign, date, and certify that the allocation of employee salaries to the project aligns accurately with the respective employee’s work performed.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Fiscal Year | Account Number | Object Code | Employee Name | Total Charge | July | Aug | Sept | Oct | Nov | Dec |
| 2025 | 1284200 | 2000 | John Doe | 6,750 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 |
| 2025 | 4183204 | 2000 | John Doe | 1,500 | 250 | 250 | 250 | 250 | 250 | 250 |
| 2025 | 1184220 | 2000 | John Doe | 6,750 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 |

Signed by:  *individual with suitable means of verification* Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

### Method B (Time Cards)

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

Example: Annual Employee Appointment/Salary Letter

1. The timecard must accurately document the hours dedicated to each federal award and non‐federal account, and it must be endorsed with signatures and dates from both the employee and their supervisor. Additionally, the timesheet should encompass all hours worked by the individual throughout the week. A sample timesheet is provided below for reference. It is imperative that the total hours logged for the project match those recorded on the invoice.

#### Weekly Timesheet

Employee Name: John Doe Employee ID: 123456

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date | Project Name | In | Out | Total Hours |
| 12/30/2024 | Project 1 | 8:00 | 11:00 | 3 |
| 12/30/2024 | IU Project | 11:00 | 12:00 | 1 |
| 12/30/2024 | Project 3 | 1:00 | 5:00 | 4 |
| 12/31/2024 | Project 1 | 8:00 | 12:00 | 4 |
| 12/31/2024 | Project 1 | 1:00 | 5:00 | 4 |

Employee Signature: *John Doe* Date: 01/10/2025

Supervisor Signature: *Supervisor* Date: 01/10/2025