

HIGH-RISK SUBRECIPIENT INVOICE CHECKLIST

Subrecipient Name: _____ Purchase Order: _____

Subrecipient Risk: _____ Invoice Number: _____

COST REIMBURSABLE INVOICE:

Confirm cumulative expenditures do not exceed the total amount of the subaward

Confirm expenses are reasonable, allocable, and allowable with respect to the award terms

Confirm budget deviations are allowable and within the requirements of the subaward

Confirm, if applicable, cost share commitments are met

Confirm F&A costs have been calculated correctly

Confirm with the IU Principal Investigator that the subrecipient's work is progressing in a satisfactory manner compared to costs incurred

Review certification statements on subrecipient's invoice and confirm all are true

- Invoice billing period is 3 months or less
- Detailed Transaction Listing is attached to invoice
- Labor Detail is attached to invoice
- Exchange rate, if applicable, was calculated using the last day of the invoice billing period

Confirm supporting documentation expense totals equal amounts billed on invoice

Additional supporting documentation required for first invoice with compensation:

Signed salary letters with institutional base pay (time period of the invoice)

Payroll verification records

Approver Initials: _____

(Payment request approver has performed a review of all supporting documentation for the high-risk subrecipient)

If any information is missing, is incorrect, or if there is an unallowable expense included in the invoice:

- Place the payment request on hold or request that AP cancel the payment request
- Contact the subrecipient for additional supporting documentation or other necessary resolution
- Contact ORA Subrecipient Auditor with questions