Subrecipient Invoice Checklist

Subrecipient: ___________________________   Purchase Order Number: ___________________________
High-Risk: ☐ Yes ☐ No   Subrecipient Invoice Number: ___________________________

Cost Reimbursable Invoice:

Low-Risk Criteria:
☐ Confirm invoice submission is in accordance with requirements of subaward (i.e. quarterly)
☐ Confirm invoice includes certification statement
☐ Confirm invoice details time period which expenses were incurred
☐ Confirm invoice format includes current period costs, cumulative costs and cost share (if applicable)
☐ Confirm expenses have been distributed to major categories (not a one line 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

High-Risk Criteria:
☐ Confirm all supporting documentation required by the subaward has been included with the invoice and attached to the payment request prior to approving payment:
  • Detailed transaction listing (example provided below)
  • Labor detail (example provided below)
❖ Additional supporting documentation required for first invoice with compensation:
  • Signed salary letters with institutional base pay for the time period of the invoice
  • Payroll verification records (example provided below)

☐ Confirm supporting documentation equals expenses billed on invoice
☐ If applicable, confirm exchange rate has been calculated correctly using the last day of the billing period

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

Attach completed Subrecipient Invoice Checklist to the payment request document in KFS

Fixed Price Invoice:
☐ Confirm the invoice identifies the deliverables/tasks being billed, award amount for each deliverable/task, and any timeline or due dates
☐ Confirm that there is adequate documentation from the PI that the deliverable/task has been satisfactorily completed

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

Revision Date: 1/01/18
### Sample Detailed Transaction Report

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Grant Account Identifier</th>
<th>Grant Account Name</th>
<th>Inc/Exp Classification Code</th>
<th>Income/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>2016</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>3/10/2016</td>
</tr>
<tr>
<td>2016</td>
<td>4684723</td>
<td>NIH</td>
<td>5500</td>
<td>ICR-RESP CTR</td>
<td>20160310</td>
<td>CHG 53.500% on 4035 (35)</td>
<td>$14.98</td>
<td>3/10/2016</td>
</tr>
<tr>
<td>2016</td>
<td>4684723</td>
<td>NIH</td>
<td>5501</td>
<td>ICR-OTHER</td>
<td>20160310</td>
<td>CHG 53.500% on 4035 (35)</td>
<td>$0.70</td>
<td>3/10/2016</td>
</tr>
<tr>
<td>2016</td>
<td>4684723</td>
<td>NIH</td>
<td>5373</td>
<td>PUBL PAPER</td>
<td>36499584</td>
<td>Dartmouth Journal Services</td>
<td>$1,170.00</td>
<td>3/18/2016</td>
</tr>
<tr>
<td>2016</td>
<td>4684723</td>
<td>NIH</td>
<td>2000</td>
<td>ACAD SAL-NE</td>
<td>M11033115</td>
<td>NORMAL PAYROLL ACTIVITY</td>
<td>$8,518.44</td>
<td>3/24/2016</td>
</tr>
<tr>
<td>2016</td>
<td>4684723</td>
<td>NIH</td>
<td>5760</td>
<td>FICA</td>
<td>M00133115</td>
<td>NORMAL PAYROLL ACTIVITY</td>
<td>$588.82</td>
<td>3/24/2016</td>
</tr>
<tr>
<td>2016</td>
<td>4684723</td>
<td>NIH</td>
<td>5772</td>
<td>RETIRE EXMPN</td>
<td>M11033115</td>
<td>NORMAL PAYROLL ACTIVITY</td>
<td>$1,250.92</td>
<td>3/24/2016</td>
</tr>
</tbody>
</table>

**IU COLUMN DESCRIPTIONS**

1. University Fiscal Year
2. Account Number
3. Account Name
4. Financial Object Code
5. Financial Object Code Short Name
6. Financial Document Number
7. Transaction Ledger Entry Description
8. Transaction Ledger Entry Amount
9. Transaction Date

**GENERAL DESCRIPTION**

1. Fiscal Year
2. Grant Account Identifier
3. Grant Account Name
4. Income/Expense Classification Code
5. Income/Expense Name
6. Document Number
7. Description of Financial Document
8. Transaction Amount
9. Transaction Date
Sample Labor Detail Report

<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 PRD</th>
<th>HOURS</th>
<th>AMOUNT</th>
<th>CALCULATED BENEFIT AMOUNT</th>
<th>DOC NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Name</td>
<td>00000000X</td>
<td>2000</td>
<td>01/31/2016</td>
<td>2016</td>
<td>07</td>
<td>168.00</td>
<td>$3,041.70</td>
<td>$1,189.30</td>
<td>PL/M04012916</td>
</tr>
<tr>
<td>Employee Name</td>
<td>00000000X</td>
<td>2000</td>
<td>01/31/2016</td>
<td>2016</td>
<td>07</td>
<td>50.40</td>
<td>$2,659.85</td>
<td>$1,040.00</td>
<td>PL/M04012916</td>
</tr>
<tr>
<td><strong>TOTAL FOR: 4684723</strong></td>
<td>218.40</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$5,701.55</td>
<td>$2,229.31</td>
<td></td>
</tr>
</tbody>
</table>

**IU COLUMN DESCRIPTIONS**

1. Employee Name
2. Employee ID Number
3. Financial Object Code
4. Pay Period End Date
5. University Fiscal Year
6. University Fiscal Period
7. Hours Worked
8. Salary Amount
9. Calculated Benefit Amount
10. Financial Document Number

**GENERAL DESCRIPTION**

Employee Name
Employee ID Number
Income/Expense Classification Code
End Date of Pay Period
Fiscal Year
Month/Period of Fiscal Year
Number of hours worked during pay period
Salary Amount
Benefit Amount
Document Number

Revision Date: 1/01/18
Sample of Payroll Verification Records

The guidelines below are potential examples for after the fact payroll verification.

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

If your organization has eliminated after the fact effort certification please provide a description of your system of internal controls as defined in uniform guidance.

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 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 distribute employee institutional base pay among the employee’s various work activities and funding sources (accounts).

3. A periodic report of employee activity must be compiled and verified against institutional payroll records.
   An example of a labor ledger is 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>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</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>2016</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>2016</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 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 by the employee and their supervisor. 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: ____________________

   Employee Name:____________________  Employee ID#_______

<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>4/12/16</td>
<td>Project 1</td>
<td>8:00</td>
<td>11:00</td>
<td>3</td>
</tr>
<tr>
<td>4/12/16</td>
<td>IU project</td>
<td>11:00</td>
<td>12:00</td>
<td>1</td>
</tr>
<tr>
<td>4/12/16</td>
<td>Project 3</td>
<td>1:00</td>
<td>5:00</td>
<td>4</td>
</tr>
<tr>
<td>4/13/16</td>
<td>Project 1</td>
<td>8:00</td>
<td>12:00</td>
<td>4</td>
</tr>
<tr>
<td>4/13/16</td>
<td>Project 1</td>
<td>1:00</td>
<td>5:00</td>
<td>4</td>
</tr>
</tbody>
</table>

   Employee signature: ____________________  Date:___________

   Supervisor signature: ____________________  Date:___________

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