

Subrecipient Invoice Checklist

Subrecipient:
High-Risk: Yes No

Purchase Order Number:
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

Sample Detailed Transaction Report

Fiscal Year	Grant Account Identifier	Grant Account Name	Inc/Exp Classification Code	Income/Expense Name	Document Number	Description of Financial Document	Transaction Amount	Transaction Date
2016	4684723	NIH	4035	LAB SUPPLIES	36211629	GENSCRIPT USA	\$ 28.00	3/10/2016
2016	4684723	NIH	5500	ICR-RESP CTR	20160310	CHG 53.500% on 4035 (35)	\$ 14.98	3/10/2016
2016	4684723	NIH	5501	ICR-OTHER	20160310	CHG 53.500% on 4035 (35)	\$ 0.70	3/10/2016
2016	4684723	NIH	4002	ANIMAL CARE	36262304	LAB ANIMAL CHARGES	\$ 3,330.22	3/11/2016
2016	4684723	NIH	5373	PUBL PAPER	36490584	Dartmouth Journal Services	\$ 1,170.00	3/18/2016
2016	4684723	NIH	2000	ACAD SAL-NE	M11033115	NORMAL PAYROLL ACTIVITY	\$ 8,518.44	3/24/2016
2016	4684723	NIH	5625	FRNG BEN CST	M11033115	NORMAL PAYROLL ACTIVITY	\$ 15,367.40	3/24/2016
2016	4684723	NIH	5760	FICA	M00133115	NORMAL PAYROLL ACTIVITY	\$ 588.62	3/24/2016
2016	4684723	NIH	5772	RETIRE EXMPN	M11033115	NORMAL PAYROLL ACTIVITY	\$ 1,230.92	3/24/2016

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

- Fiscal Year
- Grant Account Identifier
- Grant Account Name
- Income/Expense Classification Code
- Income/Expense Name
- Document Number
- Description of Financial Document
- Transaction Amount
- Transaction Date

Sample Labor Detail Report

PERSON	ID NUMBER	OBJ CD	PERIOD END DATE	FISCAL YR	FISCAL PRD	HOURS	AMOUNT	CALCULATED BENEFIT AMOUNT	DOC NUMBER
Employee Name	000XXXXXX	2000	01/31/2016	2016	07	168.00	\$3,041.70	\$1,189.30	PL/M04012916
Employee Name	000XXXXXX	2000	01/31/2016	2016	07	50.40	\$2,659.85	\$1,040.00	PL/M04012916
**TOTAL FOR: 4684723						218.40	\$5,701.55	\$2,229.31	

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

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.

Fiscal Year	Account Number	Object Code	Employee Name	Total Charge	July	August	September	October	November	December
2016	1284200	2000	John Doe	6,750	1,125	1,125	1,125	1,125	1,125	1,125
2016	4183204	2000	John Doe	1,500	250	250	250	250	250	250
2016	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 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# _____

Date	Project name	IN	OUT	Total hours
4/12/16	Project 1	8:00	11:00	3
4/12/16	IU project	11:00	12:00	1
4/12/16	Project 3	1:00	5:00	4
4/13/16	Project 1	8:00	12:00	4
4/13/16	Project 1	1:00	5:00	4

Employee signature: _____

Date: _____

Supervisor signature: _____

Date: _____