

## LOW-RISK SUBRECIPIENT INVOICE CHECKLIST

Subrecipient Name: \_\_\_\_\_

Purchase Order: \_\_\_\_\_

Subrecipient Risk: \_\_\_\_\_

Invoice Number: \_\_\_\_\_

### **COST REIMBURSABLE INVOICE:**

- 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

### **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

Approver initials: \_\_\_\_\_

(Payment request approver has performed a review of the invoice and supporting documentation)

### **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