Carnegie Mellon University
Sponsored Projects Accounting
(PA11) Subcontract Invoice & Consultant Payment – Procedures
Updated: June 30, 2017

Frequency: Varies
Responsible Staff: SPA Rep
Approval Required: Manager / Assistant Manager, Post Award Accounting

Summary:
For CMU awards that are partially contracted out to other institutions, the sub-recipients are required to submit invoices to CMU on a monthly basis. These invoices must be reviewed to ensure that they are reasonable and allowable per the terms and conditions of the prime award with CMU.

In addition, consultants and professional service agreements that are to be paid under research awards are to submit invoices to ensure that they are paid the allowable hourly rate per the terms and conditions of the prime award with CMU.

The Uniform Guidance requires that universities receiving $750,000 or more in annual funding from the Federal government ensure that sub-recipients within the United States comply with the audit requirements outlined in that document(s).

Procedure:
1. SPA receives invoice from sub-recipient or consultant.
2. Verify costs are within the period of performance for the award and that there are funds available to cover the expenses.
3. Verify that the invoice indicates both current and cumulative costs and has been certified/signed.
4. Verify that the expenses are allowable within the terms and conditions of the award. If cost sharing is included on the invoice and is not only for cost overruns, supporting documentation should be requested from the subcontractor.
5. The SPA Rep will prepare approval form in the Sub-Award Database (Attachment PA-P) and will email a scanned copy to the Business Manager. The Business Manager is to forward these documents to the Principal Investigator (PI) for approval and signature. The signed form certifies that the costs are appropriate for the work performed by the sub-recipient. If the PI has not or will not approve the invoice, an explanation for the denial of payment should be obtained via email and filed in the SPA subcontract file. A copy of the email should also be forwarded to the sub-recipient.
6. Once the SPA Rep receives the signed approval form from the Principal Investigator (PI), the date of approval by the PI is to be entered into the Sub-Award Database and then the Request for Payment form (Attachment PA-AO) generated by the Sub-award Database System is printed. The SPA Rep must sign the form and give it together with the PI approval form and a copy of the invoice to the SPA Manager for final signature.
7. Once SPA management has signed the payment request form, the entire packet is given to the SPA/Cash Rep responsible for receiving against the PO (see Instructions for Receiving on Purchase Orders).

8. The receiving SPA/Cash Rep records the receipt number and date stamps the payment request form and gives the entire package to the SPA Admin. He/she then enters the date that the SPA Manager signed the approval form into the **Date of Manager Approval** line in the Sub-Award Database. The stamped date that is placed on the approval form is also entered in the **Receipt Date / Sent to AP** line.

9. The SPA Admin scans the entire packet into ECM (QRC queue) and hand-delivers the original copies to the Accounts Payables Office for processing. The scanned invoices in the QRC queue are linked to the individual sponsored awards, assigned a Document Type of SPA Subcontract Agreement/Invoices and identifying information such as the invoice number and PO number are entered in the custom properties. This document is then routed forward to File Away.

10. Note: If this is a Final invoice, additional language is shown on the Invoice Approval Form that must be completed by the PI certifying that the required deliverables have been satisfactorily submitted by the sub-recipient. **NOTE:** The Sub-recipient Closeout Requirements form (Attachment PA-J) must be completed and all required reports must be received from the sub-recipient before the final payment can be released.
The attached invoice has been received for review by Sponsored Projects Accounting (SPA) for the below referenced subaward. Prior to issuing payment, this invoice needs to be reviewed/approved by the PI/Designee.

Please review the included invoice and advise your SPA Rep ASAP of the approval/additions/deletions/changes and/or proper response for the invoice listed below by returning this form.

**SUBAWARD DESCRIPTION**

<table>
<thead>
<tr>
<th>Subawardee Name:</th>
<th>University of Pittsburgh</th>
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<tbody>
<tr>
<td>Subaward Type:</td>
<td>Subcontract</td>
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<tr>
<td>CMU PI:</td>
<td>Brooke, Feeney</td>
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<td>CMU PTA:</td>
<td>23664.1.1090294</td>
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<td>Subaward Agreement #:</td>
<td>1090294-255427</td>
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<td>Subaward POP:</td>
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<td>Subaward Funded Amount:</td>
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**INVOICE DESCRIPTION**

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<td>Invoice Amount:</td>
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**SECTION BELOW IS REQUIRED ONLY IF INVOICE IS FINAL**

___

**INVOICE APPROVAL**

Principal Investigator / Designee

Date

Thank you.
Adam Nero
afnero@andrew.cmu.edu | (412) 268-1148
Sponsored Projects Accounting
Carnegie Mellon University
Finance Division

Request for Payment Form

Award#: 1090294
Invoice #: 193080.3
PO#: 255427

PAYEE INFORMATION

Payee Name: University of Pittsburgh
Payee Address: PO Box 371220 Pittsburgh, PA 15251-7220

Payment Amount: $31,506.00 USD
Subaward Agreement: 1090294-255427
Invoice Number: 193080.3

Accounting Information

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SPONSORED PROJECT ACCOUNTANT APPROVAL

Organization Name: Sponsored Projects Accounting
Preparer Name: Adam Nero
Preparer Signature: ____________________________
Email: afnero@andrew.cmu.edu
Phone: (412) 268-1148
Date: 8/18/2017

SPONSORED PROJECTS ACCOUNTING MANAGER APPROVAL

Name: David Thomas
Title: Manager, Sponsored Projects Accounting
Manager Signature: ____________________________
Email: dthom@andrew.cmu.edu
Phone: (412) 268-4283
Date: ____________________________

FOR SPA USE ONLY

RECEIPT #: ____________________________
LINE #: ____________________________
Subrecipient Close-Out Requirements

Prime Sponsor: ______________________
Prime Award: ______________________
Period of Performance: ________________

In conjunction with the OMB Circulars, FAR’s, Contract Term’s & Conditions applicable to the above-referenced Prime Agreement awarded to Carnegie Mellon University, (subrecipient) is required to submit the following documents within 60 days of the termination of the subagreement:

_____ Subcontractor’s release
_____ Subcontractor’s Assignment of Refunds, Rebates, credits, and Other Amounts
_____ Inventory of property acquired under this agreement
_____ Report of Inventions and Subcontracts
_____ Final Technical Report
_____ Final report of Expenditures / Invoice

*Payment of the Subrecipient’s Final Invoice will be withheld pending receipt of all required documentation.*

All required documents are to be submitted to:

Sponsored Projects Accounting
Carnegie Mellon University
5000 Forbes Avenue
Pittsburgh, Pennsylvania 15213-3890

Ref: ________________