

Carnegie Mellon University

Sponsored Projects Accounting

(PA11) Subcontract Invoice & Consultant Payment – Procedures

Updated: June 2, 2021

Frequency: Varies
Responsible Staff: SPA Representative
Approval Required: Manager, Sponsored Projects and Compliance

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. Entering the Invoice

- a. SPA Receives Invoice via subaward-inv-submission@andrew.cmu.edu in the SPA Subaward Linking queue in ECM
- b. The actual invoice page(s) must be moved to the beginning of the invoice document in ECM
- c. SPA Admin creates a new invoice record in the Sub-Award Database under the PO# and enters the "Invoice Number", "Invoice Amount", "Subawardee Invoice Date", and "Date SPA Received"
- d. SPA Admin links the invoice document to the correct Oracle Award using the Linking Key in ECM
- e. SPA Admin completes the 'SPA PO# and "SPA Sub Invoice #' Custom Properties of the invoice document in ECM
- f. SPA Admin then routes the invoice document forward to the designated SPA Rep, based on departmental assignments

2. Reviewing the Invoice

- a. The SPA Rep receives the invoice document in their ECM queue.
- b. Identifying fields are entered into the Sub-Award Database, as applicable.
- c. SPA Rep completes the "SPA Campus Email", "SPA Subaward Approval" and "SPA Principal Investigator" Custom Properties of the invoice document in ECM
- d. The following information is then verified:
 - i. Costs are within the period of performance for the award and that there are funds available to cover the expenses.

- ii. The invoice indicates both current and cumulative costs.
 - iii. The invoice has been certified/signed. Note: The Uniform Guidance certification statement must be used if the prime award is subject to the Uniform Guidance.
 - iv. The expenses are allowable within the terms and conditions of the prime award. If cost sharing is included on the invoice and is not only for cost overruns, any supporting documentation as required in the prime agreement, should be requested from the subcontractor.
 - v. Any other invoice requirements identified in the specific subaward agreement are met.
- e. If the invoice is not found to be in compliance with a term or condition of the subaward, the SPA Rep is to contact the sub-recipient and resolve the issue and/or send the invoice to the SPA Subaward Rep Delete or SPA Subaward Rep Hold queue

3. Approving the Invoice

- a. The SPA Rep will print the Invoice Coversheet (as PDF) from the Sub-Award Database (**Attachment PA-P**) and merge it to the invoice document in ECM. This coversheet must be moved to the beginning of the document.
- b. The invoice document is routed forward to 'SPA Subaward Route Email'
- c. Once the invoice document is routed forward, the SPA Rep will enter the "Date Sent to Department" in the Sub-Award Database.

Note: *If the invoice is the "Final" invoice, additional language is shown on the Subaward Invoice Approval e-form that must be completed certifying that the required deliverables have been satisfactorily submitted by the sub-recipient. Additionally, the required reports as listed on the Sub-recipient Closeout Requirements list (**Attachment PA-J**) must be received from the sub-recipient before the final payment can be released.*
- d. An email will be automatically sent to the email address listed in the 'SPA Campus Email' custom property which will include a pdf copy of the invoice document and Invoice Coversheet and a link to the Subaward Invoice Approval e-form which must be completed. The Subaward Invoice Approval form certifies that the costs are appropriate for the work performed by the sub-recipient.
 - i. If the department/PI disapproves of the invoice, the SPA Rep will communicate this explanation to the sub-recipient.
- e. Once approved, the Subaward Invoice Approval form will route to the 'SPA Subaward PI Approved' ECM queue and automatically merge to the corresponding invoice document.
- f. The SPA Admin will enter the "Date of PI Approval" in the database and print (to PDF) 'Request for Payment Sheet' (**Attachment PA-AT**) and merge it to the corresponding invoice document
- g. The SPA Admin will route the document forward. It will go to the 'SPA Subaward Mgmt Approval' queue where it will be reviewed by a Manager
- h. The SPA Manager will perform a high level review of the invoice.
 - i. If the invoice appears to be in compliance with the subaward agreement and has all appropriate approvals, the SPA Manager will stamp the Request for Payment sheet using the signature/date stamp and route forward
 - ii. If an issue is found, the SPA Manager will return the invoice to the SPA Rep's Correction Queue, indicating what is needed for resolution by adding notes to the document in ECM and the subaward database

4. Preparing the Invoice for Processing

- a. The SPA/Cash Rep responsible for entering Oracle Receipts will do so according to the procedure ***PA13 - Receiving on Purchase Orders***. This person will ensure to:
 - i. Add a text annotation showing the line # on the subaward invoice that the receipt was created on
 - ii. Enter the Date of Manager Approval and Receipt Date/Sent to AP in the Sub-Award Database.
- b. Once completed, the SPA/Cash Rep will click 'Route Forward'. This sends the invoice document to AP's ECM queue for them to process the payment

Carnegie Mellon

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: _____

Award #: 1080358
Invoice #: GM00248051
PO #: 438985
Queue #: Rep1

**SPA USE
ONLY**

SPA INVOICE

ATTACHMENT-AT

The Regents of University of California Berkeley

Contracts and Grants Accounting
2195 Hearst Ave RM 130 MC 1103
Berkeley CA 94720-1103, United States
TIN# 94-6002123

INVOICE DATE
4/19/2021

INVOICE NUMBER	P.O. NUMBER	REQUISITIONER	TERMS
GM00248051	438985		NET 30

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	Subcontract	\$48,284.93	\$48,284.93
		SUBTOTAL	\$48,284.93
		TOTAL	\$48,284.93

FOR SPA USE ONLY

Current Date: **6/3/2021**PO Number: **438985**Department: **MECHANICAL ENGINEERING**

The included invoice received for the below reference subaward requires the Principal Investigator or Designee to review and approve for payment. To approve/disapprove, please follow the directions found in the text of the email you received.

SUBAWARD INFORMATION

SUBAWARDEE NAME	SUBAWARD #	CMU PI NAME
The Regents of University of California Berkeley	9999999-438985	SNOW, JON

DESCRIPTION OF INVOICE APPROVAL REQUEST

INVOICE #	INVOICE POP	ORACLE PTA	TOTAL
GM00248051	07/01/2020 - 03/31/2021	33333.1.9999999	\$48,284.93

INVOICE NOTES

Thank you,
SPA Team 1 | spateam1@andrew.cmu.edu | (412) 268-2093 | Sponsored Projects Accounting

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