DSU Subrecipient Invoicing Process

RFA →

- Prints subrecipient invoices from the grantinvoices@desu.edu mailbox
- Reviews previous invoices paid to ensure this is not a duplicate
- Reviews billing history, and verify invoice dates are sequential (i.e. monthly billing should have invoices for: Jan, Feb, Mar, Apr, etc.)
- Verifies the funds are available in Banner
- Charges are within the approved period of performance
- Ensures cost share is included on invoice if required in the subaward and the subrecipient has provided sufficient documentation and substantiation of the commitment
- If approved, forwards the invoice to OSP for review
  - If there are questions or corrections needed, lets OSP know and OSP's Contract Specialist will contact the subrecipient and copy the PI
    - Note, if any changes are made, the subrecipient invoice must go back to OSP (and then to the PI) for approval

OSP →

- Prints subrecipient invoices received from RFA
- Matches the subaward number to an active DSU award
- Verifies the subaward has been fully executed
- Reviews all subrecipient invoices to ensure that they meet the following standards prior to sending them to the PI for approval:
  - Invoiced categories are within the approved budget lines
  - F&A rates are being calculated correctly according to the subrecipient's negotiated indirect cost rate or the rate approved in the budget if a different rate is agreed to in the subaward
  - Back-up is attached to all invoices for high-risk subrecipients and periodically for all other subrecipients when requested
    - When back-up is attached, verify that costs are allowable and comply with the terms and conditions of the award
  - The invoice contains a certification statement for expenses with a signature indicating the approval of expenses
- If approved, signs the subrecipient invoice and forwards it to the PI for review
  - If there are questions or corrections needed, contacts the subrecipient (CCs PI)

PI →

- Verifies that DSU OSP has approved and signed the invoice
- Ensures that the subrecipient is up-to-date and in compliance with any programmatic reporting requirements
- Confirms work performed by the subrecipient is consistent with the scope of work and is satisfactory
- Reviews all subrecipient invoices to ensure that they meet the following standards prior to sending them to Accounts Payable:
  - Expenditures/costs are appropriate for the work performed and align with technical progress
  - Activities and costs comply with the terms and conditions of the award
- If approved, signs the subrecipient invoice and forwards it to Invoices@desu.edu for processing
  - If there are questions or corrections needed, contacts the subrecipient
    - Note, if any changes are made, the subrecipient invoice must go back to RFA and OSP for approval

A/P

- Verifies that DSU PI and OSP have signed the invoice
- Matches the PO number to an open purchase order
  - Do not close PO without approval from RFA.
  - Do not direct pay, please contact PI for valid PO number
- Reviews previous invoices paid to ensure this is not a duplicate
- If approved, processes the payment
  - If there are questions or corrections needed, contacts the PI
    - Note, if any changes are made, the subrecipient invoice must go back to RFA, OSP, and then to the PI for approval