



Department Administrator Forum

November 21st, 2024

Rachelle Joseph-Assistant Vice President, Post-Award

Renna Onario Lilly-Assistant Vice President, Pre-Award

Agenda

- Welcome & Presenter Introductions
- Determining the difference between Incoming and Outgoing sub-invoicing, Maureen Dillon
- Incoming sub invoicing- Post Award process, Maureen Dillon
- Outgoing sub invoicing- Cash Management Overview, Maureen Dillon
- Department Best Practices, Melissa Doub
- Incoming Sub invoicing Compliance, Sarah Burnham
- Q&A

Housekeeping

Questions

- Submit questions to the chat
- Please mute and use the “raise hand” button
- Q&A session following each presenter

Recording

- Session is being recorded
- Will be posted online, only available with Kerberos password

Resources

- Slides to be posted to website & emailed to registrants
- Additional resources shared out after presentation

Incoming vs. Outgoing Subaward Invoices



- Incoming subaward invoices are invoices that BU receives from other institutions. BU pays these invoices to the subrecipient institutions from grant funding.
- Outgoing subaward invoices are invoices that are issued by BU's Cash Management. These are payments that are due to BU.

Brief Overview of Outgoing Invoices for Incoming Subaward Agreements



Federal Cost-Reimbursable subaward agreements

- Cash Management invoices accounts based on the terms of the agreement.
- Accounts are invoiced no more frequently than monthly.
- To be compliant with Uniform Guidance requirements, cash management invoices for expenses after they are posted to an account and paid.
- Cash Management processes invoices for the life of the award except for the final month.
 - When there is a final or annual final invoice due, Post Award reaches out to the department to determine the correct amount of the final invoice.

Federal Milestone subaward agreements

- Cash Management invoices accounts based on the terms of the agreement.

Brief Overview of Outgoing Invoices for Incoming Subaward Agreements cont.



Nonfederal Cost-Reimbursable subaward agreements

- Cash Management invoices accounts based on the terms of the agreement.
- Accounts are invoiced no more frequently than monthly based on the expenses that have posted to the account.
- Cash Management processes invoices for the life of the award except for the final month.
 - When there is a final or annual final invoice due, Post Award reaches out to the department to determine the correct amount of the final invoice.

Nonfederal Milestone subaward agreements

- Cash Management invoices accounts based on the terms of the agreement.

Missy Downs Contact Information



mjdowns@bu.edu



617-358-5114

Department's Role in Outgoing Sub Invoicing Process

Confirming ending balances / no further expenses anticipated

- When there is a final or annual final invoice due, Post Award will reach out to confirm the ending balance and amount to invoice.

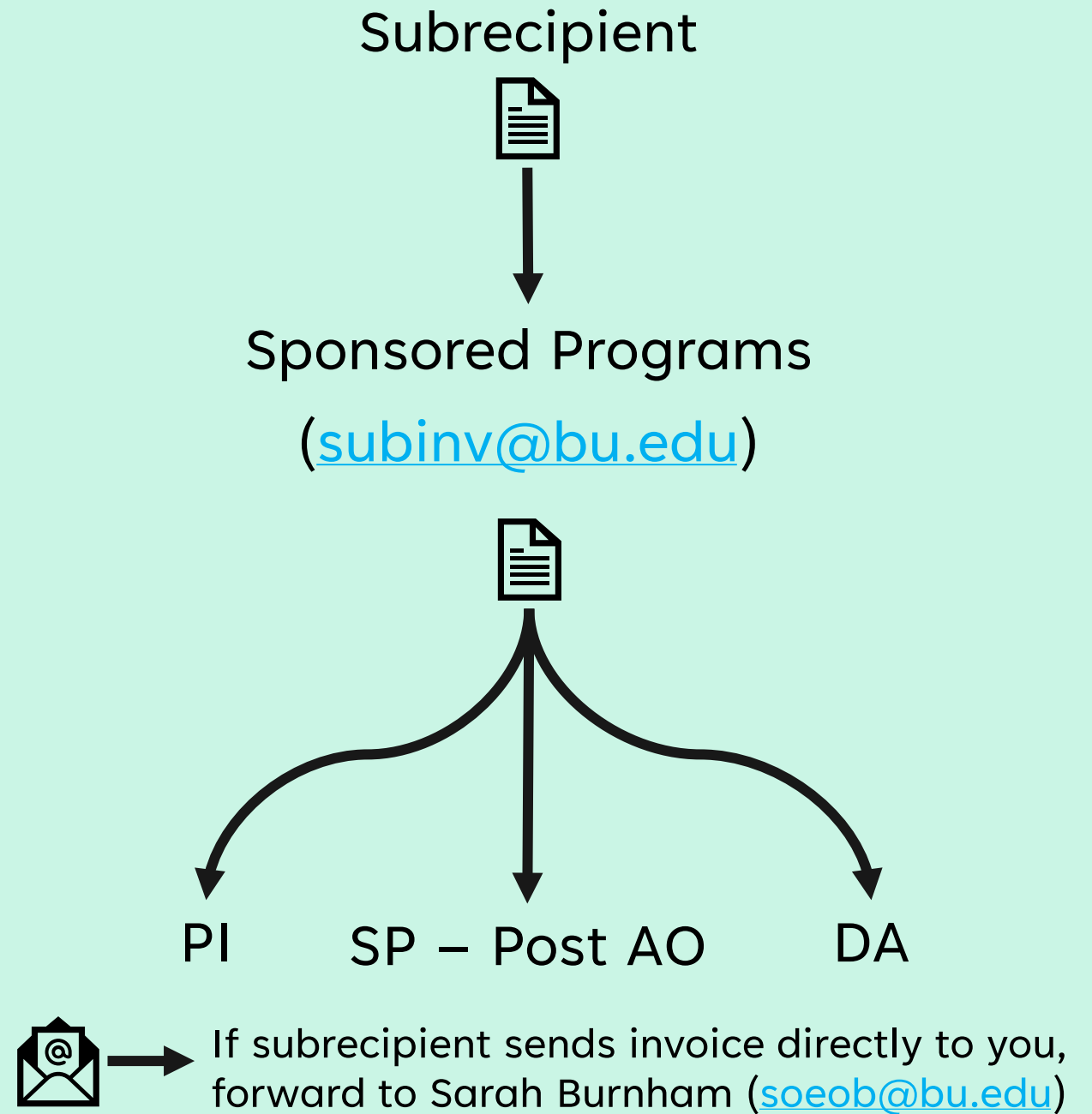
In cases where the award is based on Deliverables or Milestones

- It is the responsibility of the Department Administrator to inform Post Award when the PI has completed a deliverable or milestone so that Post Award can ask Cash Management to send an invoice to the sponsor.

In cases of Non-Payment

- These instances generally involve questions about the progress of the work being done. The PI generally needs to become involved in a case of non-payment.

Distribution of Subaward Invoices to Departments

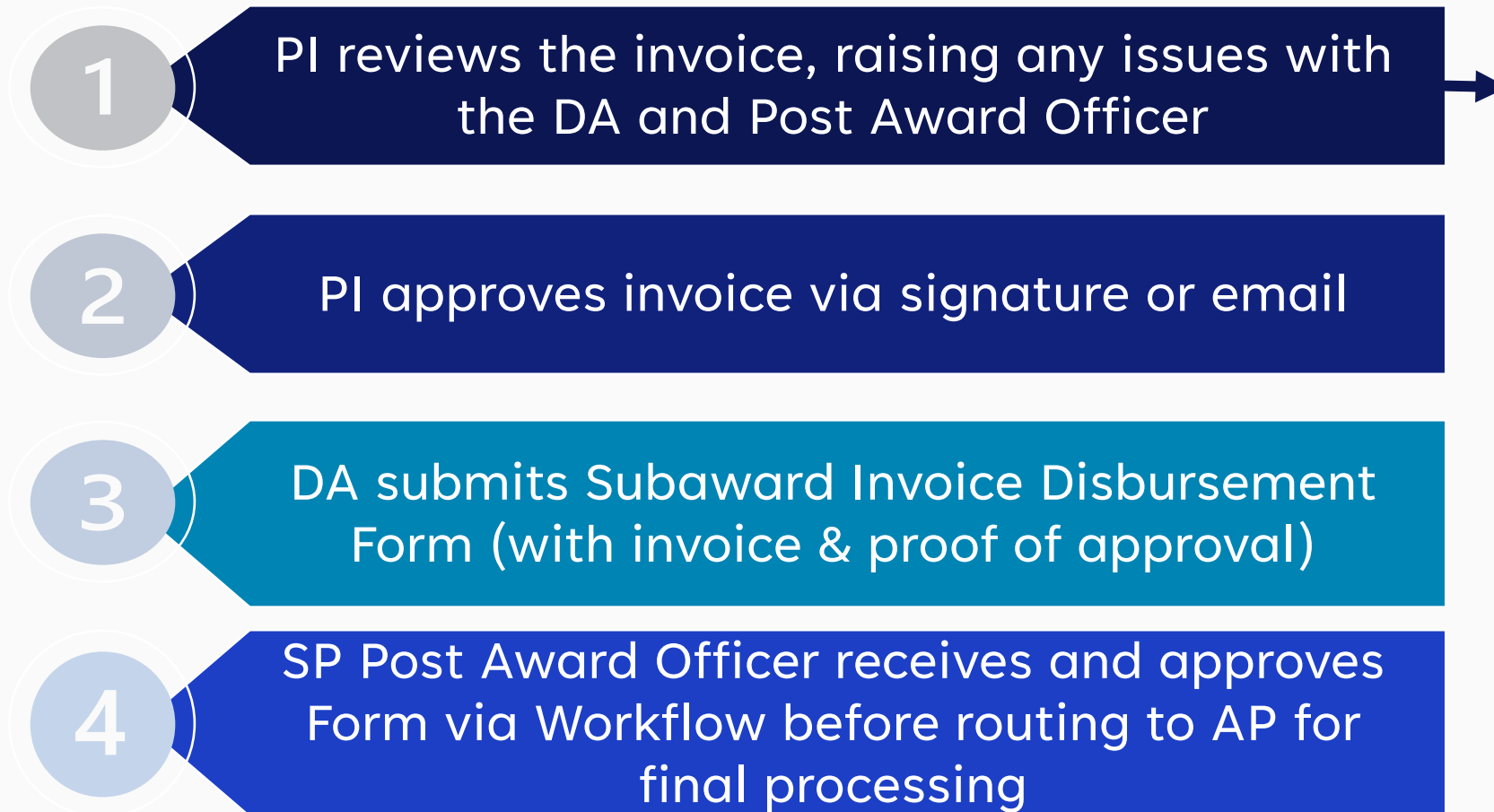


Subaward Invoices Overview



- SP Post Award receives and processes 4,000+ subaward invoices annually.
- Most subaward agreements at Boston University are cost reimbursable.
- Subrecipients must provide monthly invoices. This allows us to timely detect billing issues, properly monitor expenses, and track research progression.
- In accordance with the federal Uniform Guidance (found at 2 CFR 200.305), upon receiving the invoice, BU pays subaward invoice within 30 calendar days.

Invoice Approval Process



1. Confirm research progress has been made to justify payment
2. Provide a review of:
 - Salary and wage costs
 - Material and supply charges
 - Travel expenses

[Subaward Invoice Disbursement Form](#)

Department Review of Invoice

Subaward Invoice review:

- Send invoices directly to subinv@bu.edu.
- Ensure agreement is executed.
- Subrecipient name is included.



Department Review of Invoice

Subaward Invoice should contain the following:

1. Signed (handwritten or digital) certification. For a federal award, the invoice must contain the Uniform Guidance certification.

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

Department Review of Invoice

Subaward Invoice should contain the following (cont.):

2. Funds Reservation Number (FRN) (aka Subaward number)
 - Ten-digit number beginning with 45. This number is used for the AP Subaward Disbursement Form.
 - If a subaward has several FRNs for multiple years, ensure correct FRN is included on the invoice.
3. Billing period
 - Start and end date clearly listed without overlap of the previous invoice.
4. Invoices from foreign subrecipients are written in English with USD amounts.
5. Cost share (if applicable)

Department Review of Invoice

Subaward Invoice should contain the following (cont.):

6. Current and cumulative expense columns for each expense category.
 - The invoice cumulative amount must match the total of the current invoice plus the previous amount billed.
 - Verify the total expense amounts across all rows and columns are correct.
7. Expenses broken down by budget category (consistent with subaward budget)
 - No combined budget categories, such as salary and fringe together
 - No lump sum expense amounts or descriptions
8. All amounts are based on actual incurred expenditures and listed in dollars and cents
 - No estimates
 - No rounded amounts
 - No averages divided among 12 months

Department Review of Invoice

Subaward Invoice Additional Questions:

1. Are the FRN available funds able to cover the invoice amount?
2. Are there restrictions or prior approval requirements for foreign travel, equipment, animal, or human subjects charges?
3. Are the fringe and indirect cost rates correct?
4. Is the invoice marked final, if applicable?
 - Work with subrecipient and SP Post Award Officer to get the final invoice. Final subaward invoices must be paid and posted to the account in order to be included in the final financial report.

Alert both PI and SP - Post Officer immediately if any invoice issues arise.

Sample Subaward Invoice 1

Sandy Beach University

Sponsor:

Via Email to rapafolski@bu.edu
Trustees of Boston University
25 Buick Street, 2nd Floor
Boston, MA 02215

Invoice No: 2
Invoice Date: 2/21/20
Payment Terms: Upon Receipt
Obligated Funding: 75,000
Award End Date: 12/31/19

Subaward No: 4500001234

Award PI: Janice Copeland

Award Sponsor: Department of the Interior, Fish and Wildlife Service

Award Title: Study of Migration Patterns of Hawaiian Monk Seal

<u>Categories</u>	<u>Billing period:</u> <u>1/1/2020 thru 1/31/2020</u>		<u>Cumulative Amount</u>
Salaries and Wages	\$	10,000.00	\$ 19,550.56
Benefits	\$	2,470.00	\$ 4,828.99
Supplies	\$		\$ 50.00
Domestic Travel	\$		\$ 535.00
Facilities and Administration	\$	8,105.50	\$ 16,226.95
total costs		20,575.50	\$ 41,191.50



Tim Jones, Assoc. Dir. Research Finance

Sample Subaward Invoice 1

Sandy Beach University

Sponsor:

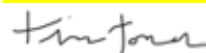
Via Email to rapafolski@bu.edu
Trustees of Boston University
25 Buick Street, 2nd Floor
Boston, MA 02215

Invoice No: 2
Invoice Date: 2/21/20
Payment Terms: Upon Receipt
Obligated Funding: 75,000
Award End Date: 12/31/19

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Salaries and Wages	\$	10,000.00	\$ 19,550.56
Benefits	\$	2,470.00	\$ 4,828.99
Supplies	\$		\$ 50.00
Domestic Travel	\$		\$ 535.00
Facilities and Administration	\$	8,105.50	\$ 16,226.95
total costs		20,575.50	\$ 41,191.50

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."



Tim Jones, Assoc. Dir. Research Finance

Sample Subaward Invoice 2

Sandy Beach University

Sponsor:

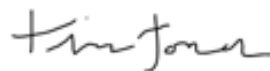
Via Email to subinv@bu.edu
Trustees of Boston University
25 Buick Street, 2nd Floor
Boston, MA 02215

Invoice No: 2
Invoice Date: 2/21/20
Payment Terms: Upon Receipt
Obligated Funding: 75,000
Award End Date: 12/31/20

Subaward No: 4500001234
Award PI: Janice Copeland
Award Sponsor: Department of the Interior, Fish and Wildlife Service
Award Title: Study of Migration Patterns of Hawaiian Monk Seal

Quantity	Item	Rate	Amount
1	Payment due for January 2020	\$20,575.50	\$20,575.50
			Subtotal
			\$20,575.50
			Total
			\$20,575.50

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Tim Jones, Assoc. Dir. Research Finance

Sample Subaward Invoice 2

Sandy Beach University

Sponsor:

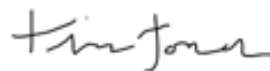
Via Email to subinv@bu.edu
Trustees of Boston University
25 Buick Street, 2nd Floor
Boston, MA 02215

Invoice No: 2
Invoice Date: 2/21/20
Payment Terms: Upon Receipt
Obligated Funding: 75,000
Award End Date: 12/31/20

Subaward No: 4500001234
Award PI: Janice Copeland
Award Sponsor: Department of the Interior, Fish and Wildlife Service
Award Title: Study of Migration Patterns of Hawaiian Monk Seal

Quantity	Item	Rate	Amount	Cumulative
1	Payment due for January 2020	\$20,575.50	\$20,575.50	\$41,191.50
		Subtotal	\$20,575.50	
		Total	\$20,575.50	

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Tim Jones, Assoc. Dir. Research Finance

Subrecipient Invoice Disbursement Form

This form may take a moment to load...

If the form does not load in Internet Explorer, please try using another browser like Firefox or Chrome.

Disbursement Request Form



Source Document No.

Disbursement Request Type *

Please review the Subrecipient Invoice with the Principal Investigator (PI). The PI should review the invoice to determine if sufficient technical progress has been made to justify payment of the subrecipient invoice.

This review should include:

- A brief review of the invoice, with special attention to the salary and wage costs invoiced;
- A review of travel expenses to verify need for the travel during the billing period; and
- A review of material and supply charges for reasonableness.

The signature of the PI on the invoice is required. Alternate signatures (e.g.: department administrator, graduate research assistant, postdoctoral fellow, etc.) are not considered adequate. In the instance where PI signature is not available, an email evidencing the PI approval will be accepted.

Subrecipient / Payee Name *

Submitter Name *

Address Line 1

Date Submitted *

Address Line 2

Submitter Phone *

Address Line 3

Submitter Email Address *

* Must be an @bu.edu address

City

State

Zip Code

Country

Subaward Invoice Disbursement Form

Account Distribution: For account distribution allocations, click the "Add" button to the right. Add

GL Account *	Amount *	Cost Object (CC/IO/SP) *	Fund Reservation Number *	Fund Reservation Line Item *	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Remove

Total Amount in USD:

PAFO Research Administrator:

Name * Date * Phone * Email Address *

*Must be an @bu.edu address

Invoice Number * Invoice Date *

F&A in most federal awards is only charged on the first \$25,000 in subaward expenses (unless F&A waived):

GL 517510: Used to pay the first \$25,000 in. F&A charged.

GL 517520: Used to pay expenses in excess of the first \$25,000. F&A excluded.

Subaward Invoice Disbursement Form

Account Distribution: For account distribution allocations, click the "Add" button to the right. Add

GL Account *	Amount *	Cost Object (CC/IO/SP) *	Fund Reservation Number *	Fund Reservation Line Item *
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> Remove

Total Amount in USD:

PAFO Research Administrator:

Name * Date * Phone * Email Address *

*Must be an @bu.edu address

Invoice Number * Invoice Date *

Fund Reservation Number (FRN) is the subaward number (45xxxxxxxx) ←

Determining Correct GL and FRN Line Number






In the Grants Management (Distributed) menu, go to Grant Document for Commitments Report

▼ Grants Management (Distributed)

• Grant Document for Commitments

Run the Report

The report should be run at the grant level, but with the Sponsored Class filtered on SUBAWARDS

General Variables		
	Variable 	Current Selection
*	Posting Date	06/30/2011 - 11/12/2024 
	Grant	50201234 
	Sponsored Class	08 SUBAWARDS 
	Sponsored Program	

Filter on the Correct FRN

From there you will be able to see which GL/FRN line number has an available balance.

							Commitments
Grant	Sponsored Program (IO)	Sponsored Class	GL Account / Commitment item		Reference Doc.Number	Reference Post.Line	Text \$
50201234	9500123456	08 SUBAWARDS	517510	SUBCONTRACTS <\$25,00	4500001234	1	Jackson Laboratory -
50201234	9500123456	08 SUBAWARDS	517520	SUBCONTRACTS >\$25,00	4500001234	2	Jackson Laboratory 161,489.00
50201234	9500123456	08 SUBAWARDS	517520	SUBCONTRACTS >\$25,00	4500001234	2	Jackson Laboratory (17,450.87)
50201234	9500123456	08 SUBAWARDS	517520	SUBCONTRACTS >\$25,00	4500001234	2	Jackson Laboratory (42,002.39)
50201234	9500123456	08 SUBAWARDS	517520	SUBCONTRACTS >\$25,00	4500001234	2	Jackson Laboratory (74,684.31)
50201234	9500123456	08 SUBAWARDS	517520	SUBCONTRACTS >\$25,00	4500001234	2	Jackson Laboratory 77,085.89
Overall Result							104,437.32

In this case, GL 517510 / FRN Line 1 has been exhausted, but invoices up to a total of \$104,437.32 may be charged to GL 517520 / FRN Line 2

Subaward Invoice Disbursement Form

Account Distribution: For account distribution allocations, click the "Add" button to the right. Add

GL Account *	Amount *	Cost Object (CC/IO/SP) *	Fund Reservation Number *	Fund Reservation Line Item *
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Remove

Total Amount in USD:

PAFO Research Administrator:

Name * <input type="text"/>	Date * <input type="text"/>	Phone * <input type="text"/>	Email Address * <input type="text"/>
---------------------------------------	---------------------------------------	--	--

*Must be an @bu.edu address

Invoice Number * <input type="text"/>	Invoice Date * <input type="text"/>
---	---

Ensure name and email are spelled correctly in order to properly process through Workflow. ←

Subaward Invoice Disbursement Form Example

Boston University Office of the Senior Vice President, CFO & Treasurer

Accounts Payable

ABOUT

SERVICE EXPECTATIONS

CONTACT US

FAQS

RESOURCES

SERVICES

About

Service Expectations

Contact Us

FAQs

Resources

Forms

Glossary of Terms

Tax Exemption Certificates

Financial Activities and Services Training (FAST)

Research Related Payments

Services

Subrecipient (Subaward) Invoice Disbursement Form

This form may take a moment to load...

If the form does not load in Internet Explorer, please try using another browser like Firefox or Chrome.

Account Distribution: For account distribution allocations, click the "Add" button to the right.

GL Account *	Amount *	Cost Object (CC/IO/SP) *	Fund Reservation Number *	Fund Reservation Line Item *	
517510	4,384.00	9500123456	4500001234	1	Remove
517520	16,191.50	9500123456	4500001234	2	Remove

Total Amount in USD:
20575.50

Invoice 1

\$20,616.00

Invoice 2

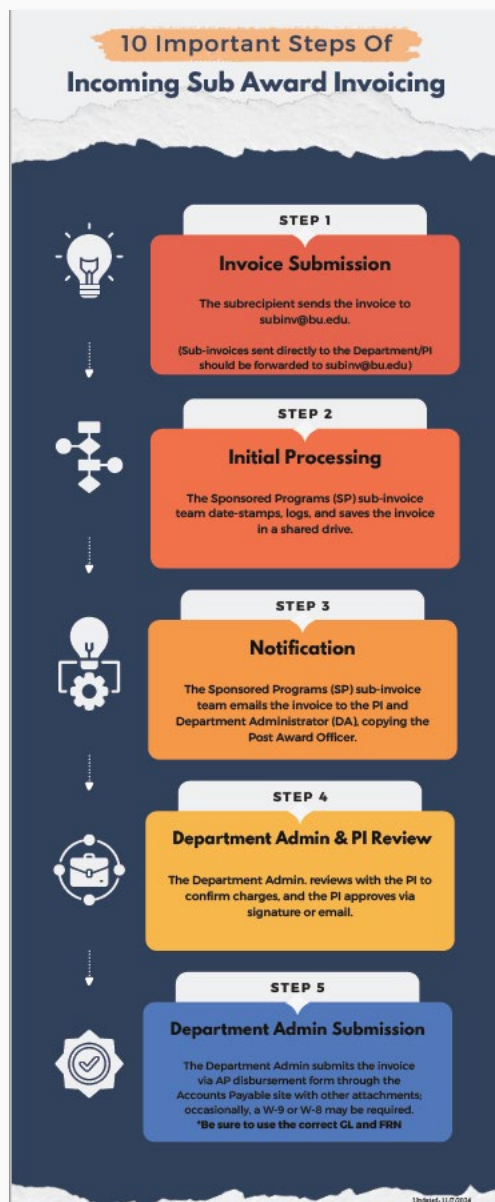
\$20,575.50

GL 517510	\$25,000.00	
GL 517510	\$(20,616.00)	Invoice 1
GL 517510	\$4,384.00	Invoice 2
GL517520	\$16,191.50	Invoice 2

Boston University Research Support | Sponsored Programs

BOSTON
UNIVERSITY

28



Adobe Acrobat
Document

SP-Shared Services

Melissa Doub

Department Best Practices



- PI ensures sufficient technical progress has been made to justify payment.
- Pay special attention to salary and wages costs invoiced.
- Verifies the need for travel during the billing period if the invoice contains travel expenses.
- Review material and supply charges for reasonableness.
- PI approves invoice by signing it or sending approval to DA via email.
- DA utilizes Subaward agreement, Business Warehouse reports and/or SAP functions to complete a further review of invoice
- Ensures dates are within the project period and share no overlap with the previous invoice.

Department Best Practices

Continued

- Confirms sufficient funds are available in the Fund Reservation Number (FRN) to cover the invoice amount.
 - Make sure the cumulative amount on the invoice matches the total of the new invoice plus the previous amount billed.
 - Verifies the invoice contains a signed certificate.
 - DA completes and submits the online Subrecipient (Subaward) Invoice Disbursement Form found on the Forms page of the Accounts Payable website.
- ❖ **Alerts SP – Post RA immediately if any invoice issues arise.**

Compliance Subrecipient Monitoring

Is the subrecipient invoicing us?

Review your subawards to ensure they are spending accordingly

SP Compliance conducts a periodic review (bi-annually) of all active Fund Reservation Numbers:

- If a FRN has had \$0 expenditures charged against it and has no pending invoice within six (6) months of the execution date.
- SP Compliance contacts the PI and DA for additional information as to why spending has not occurred.



Subrecipient Monitoring Annual Review

SP conducts an annual subrecipient monitoring review as required by Uniform Guidance

- Review of every subrecipient with an expense in the given fiscal year
- Almost 300 subrecipients are reviewed and logged annually
- Annual Review is audited each year as part of the Uniform Guidance audit

If subrecipient subject to UG:

Review and assess any UG audit findings

If subrecipient is not subject to UG:

Subrecipient must complete an Audit Certification and Questionnaire

Subrecipient Monitoring Desk Reviews

SP Compliance conducts desk reviews of subrecipient invoices for a variety of reasons

All high risk and foreign subrecipients are subject to desk review

- Based upon Risk Analysis completed by SP Subaward Team to mitigate risk.
- E.g. additional subaward terms and/or desk review

As a result of the annual subrecipient monitoring review

- E.g. multiple UG findings, issues with responses to Questionnaire

At the request of the PI, DA, or SP Post Award Officer

- E.g. certain charge(s) do not appear appropriate, charges not commensurate with science

Desk Review Process

1

Desk reviews audit an individual invoice received from the subrecipient

DA/PI/Post Award RO on both initial email and conclusion email from Compliance Analyst

2

Subrecipient must provide supporting documentation for all costs associated with the invoice

If subrecipient is unresponsive may lead to nonpayment of invoices.
Compliance Analyst informs Post RO/DA/PI

3

Compliance Team reviews the invoice and documentation for accuracy and content

4

Compliance Team informs subrecipient of changes needed for invoice presentation and/or disallowed costs

Resources

[Subrecipient invoice review \(by PI\)](#)

[Department review of Subrecipient invoice
\(Reviewing and Processing\)](#)

[Subaward Process overview](#)

[Subrecipient \(Subaward\) Invoice Disbursement
Form](#)

[Subrecipient Procedure](#)

[Subrecipient Invoice Processing Best Practices](#)

Key Takeaways



- Department should ensure invoices are sent directly to subinv@bu.edu
- Department should work with SP Post Award Officer to confirm final balance with subrecipient
- Please notify Sarah Burnham (soeob@bu.edu) upon receipt of an audit/site visit notice

Questions?

Upcoming Sponsored Program Events

- **Research Administrators Intensive-** March 25, 2025
- **CRA Exam Study Group-** Stay tuned for blog post!
 - Starting in March 2025
 - Open to Department Admins

Upcoming External Trainings

NCURA

- **Region 1- 2025 Spring Meeting**
 - April 28-30 at the Hilton DoubleTree in Manchester, NH

SRAI

- **Virtual Financial Management Conference**
 - February 10-12, 2025
- **Intensive Trainings: Basics of Research Administration Intensive**
 - January 15 - February 19, 2025