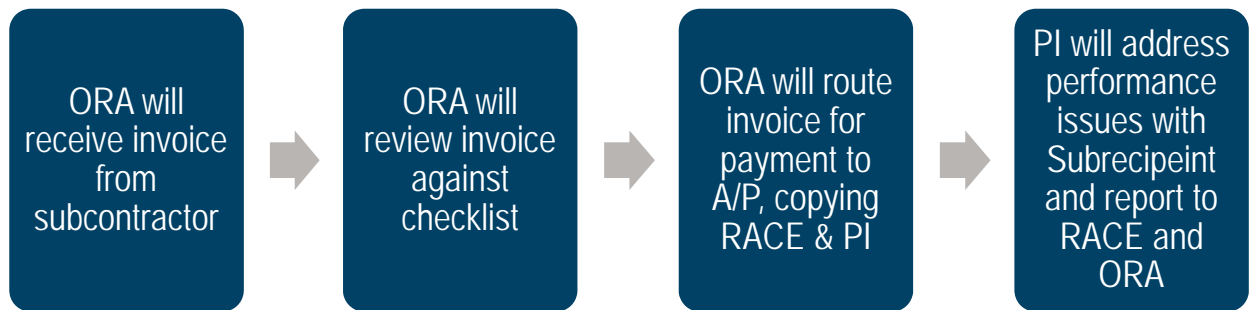




Thomas Jefferson University
 Research Administration Center of Excellence
 Standard Operating Procedure

Title of SOP: Subrecipient Invoicing	Effective Date: 10/1/2015
	Version Number: 3
Approved By:	Last Updated: September 2019

I. PI Road Map



II. Description and Purpose

The purpose of the procedure is to provide guidelines by which ORA will review invoices received from outgoing subcontractors. ORA Subcontracts group must review all invoices to determine whether or not payment should be made and are responsible for notifying RACE & PI of any payment issues. The PI is responsible for certifying that the subcontractor is performing the duties for which they were contracted and the work is being performed at an acceptable level.

III. Definitions – See Full Research Administration Glossary

IV. Roles and Responsibilities

Personnel	Responsibility
PI	<ul style="list-style-type: none"> a. Monitors work completed by subrecipient to ensure it meets the contractual agreement b. Notifies RACE & ORA if work is not consistent with payments made to date c. Confirms final reports and/or deliverables are received before final invoice is processed
RACE Grants Administrator	<ul style="list-style-type: none"> a. Monitors account to ensure invoice payment is posted correctly b. Informs ORA of missing and final invoices b. Informs PI of spending patterns
AP	<ul style="list-style-type: none"> a. Processes approved payments
ORA	<ul style="list-style-type: none"> a. Reviews invoices in accordance with the Subrecipient Invoice Checklist b. Routes approved invoice to A/P with a copy to RACE GA & PI c. Maintains invoice tracking log d. Obtains PI approval for final invoices e. Resolves payment inquiries from Subrecipients f. Upon notification from RACE, follow up with Subrecipient for missing and final invoices



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V. Procedure

- A. The process begins when a subrecipient invoice is received via e-mail

- B. The ORA Subcontracts team will review the invoice for the following:
 1. Does invoice include Purchase Order, Subaward number (TJU charge code), Invoice Date & Billing Period?
 2. Does invoice fall within the period of performance of fully executed subaward?
 3. Does invoice exceed award?
 - a. If so, ORA will notify subrecipient, pay correct amount and adjust invoice accordingly.
 4. Is cost sharing required?
 5. Does invoice include current & cumulative cost with sub categorical breakdown?
 6. Is this is final invoice?
 7. Are there unallowable costs (books, computers, office supplies, etc.)?
 8. Verify Math is correct & check to see if F&A rate charged does not exceed authorized amount.
 9. Is there a statement & signature by authorized official confirming truth & accuracy of invoice?
 10. Verify what expenses must be posted to account 7102 & 7122 for A/P.
 11. Does invoice include additional certifications required as per the subaward agreement? (i.e. certifications related to cost transfer or effort reports).

If the invoice is found not to be acceptable, the invoice will be marked as rejected and returned to the subrecipient to make corrections and to submit a revised invoice. There may be instances when there are small mistakes/errors on the invoice, but it is still deemed payable by ORA. The invoice will be documented accordingly and the subrecipient will be notified of changes or corrections. ORA will notify RACE & PI if an invoice must be rejected or revised.

VI. Enabling Tools/ Technology

- A. Subrecipient Invoice Review Checklist
- B. General Ledger
- C. Subaward agreement

VII. Performance Metrics

- A. Number of subrecipient invoices processed monthly
- B. Number of days between invoice received and invoice sent to A/P