

**COLLEGE OF AGRICULTURE, FOOD & ENVIRONMENT**  
**GUIDELINES FOR SUBAWARD INVOICE REVIEW AND APPROVAL PROCESS**

To ensure compliance with Uniform Guidance, Subpart D. Post Federal Award Compliance, effective 9/29/17 Research Financial Services/OSPA have instituted an online approval process for subaward invoices. subaward is an agreement with another entity to perform a portion of the scope of work on a UKRF research project. This third party entity is referred to as a subrecipient or subawardee. Per UG the university must make payment to the subrecipient within 30 days of receipt of the invoice unless the Principal Investigator believes that the payment request is improper due to issues with deliverables, award conditions, or other concerns. Below are some quick reference items for the internal process to ensure timely payments are being made. The full presentation can be found here for more details:

<http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/Subaward%20Online%20Invoice%20Review%2009.27.17.pdf>

**Invoice Submission**

1. Only external entities (subrecipients) are allowed to submit invoices directly to Accounts Payable Services.
2. Invoices are submitted electronically by the subrecipient directly to Accounts Payable using the [APPOinvoices@uky.edu](mailto:APPOinvoices@uky.edu) email address.
3. If an invoice is received by the department, it should be returned electronically to the subrecipient with the following invoicing instructions:  
*Please submit invoices associated with UKRF Subaward No: 3XXXXXXXXX-XX-XXX/Purchase Order No: 78XXXXXXXX via email to APPOinvoices@uky.edu. Neither hard copies nor invoices submitted to an email address other than the address listed above will be processed for payment. Please ensure Purchase Order No: 78XXXXXXXX is included in the subject line of the email going forward. Please resubmit the invoice and verify the following information is included:*
  1. Purchase Order Number
  2. UKRF Technical Representative
  3. Invoice Number
  4. Invoice Period
  5. Invoice Date
  6. Project Budget Period
  7. Categorical Breakdown of Current and Cumulative Expenses
  8. Cost Share Expenditures (if applicable)
  9. Certification Statement
  10. Signature of Signing Official
  11. Remit to Information
4. Once the invoice is posted by APS, it is considered expensed and will be included in the ledger

**Invoice Routing and Online Approval**

1. An email is generated to notify the appropriate individual an invoice has been processed and is ready for review and approval.
2. The process will default to the PI listed on the responsibilities tab of the grant account.

3. Each department on campus has the option of creating a Subaward Invoice Reviewer (SIR) on a grant or department level basis.
  - Requests for SIR designations should be submitted to [subawards@uky.edu](mailto:subawards@uky.edu)
  - Any designation by department number will be maintained by RFS and added for future accounts.
  - Grant level designation will require notification with each new account.
4. Invoices should be reviewed for accuracy and completeness by both the PI and the SIR. Any issues identified should be emailed to the contact listed on the invoice and CC: [subawards@uky.edu](mailto:subawards@uky.edu) for monitoring and reporting purposes. A hold should be placed on the account.



**NOTE:** The system will prevent the PI from delegating the approval to anyone other than a Co-I on the sponsored award, unless exceptional circumstances prevent the PI from having the capacity to certify the invoice (i.e. separation from the university or unexpected long-term absence). In these cases, a request for substitution submitted through the Dean or Director to [subawards@uky.edu](mailto:subawards@uky.edu) for review.

### Monitoring and Reporting

1. Departments should develop an internal process to monitor invoice approval to ensure compliance within the 30-day payment window.
2. T-code ZMM\_BSI\_RPT can be used to see all blocked subaward payments. The report includes number of days outstanding, who is currently required to take action, and the status of the document (hold, reason for hold, etc.). Select variant /ALL SUBAWARDS and enter the department number

#### **Blocked Subaward Invoices**

Days	Approver	Decision Hold.Desc	Status	Invoice No.	Vendor Name	Reference	Receive Date	Invoice Date	Posting Date	Purch.Doc.	Grant
11	PPBROW2		In Process	5106910910	Morehead State University	INV 30101	11/11/2016	11/11/2016	11/21/2016	7800003071	3200000358
9	PPBROW2		In Process	5106910911	Morehead State University	102244	11/13/2016	11/13/2016	11/22/2016	7800003071	3200000358
5	PPBROW2		In Process	5106910912	Morehead State University	INV102555	11/17/2016	11/17/2016	11/21/2016	7800003071	3200000358
2	PPBROW2		In Process	5106910913	Morehead State University	INV000100	11/20/2016	11/20/2016	11/21/2016	7800003071	3200000358

3. T-code ZMM\_SUBAWARD\_INV\_HIS lists all invoice activity whether processed or not.

Quick reference cards and FAQs can be found on the UFS website. Departments should work with their business analyst for any questions or concerns regarding the submission or approval process.

<http://www.uky.edu/ufs/accounts-receivable-compliance>