

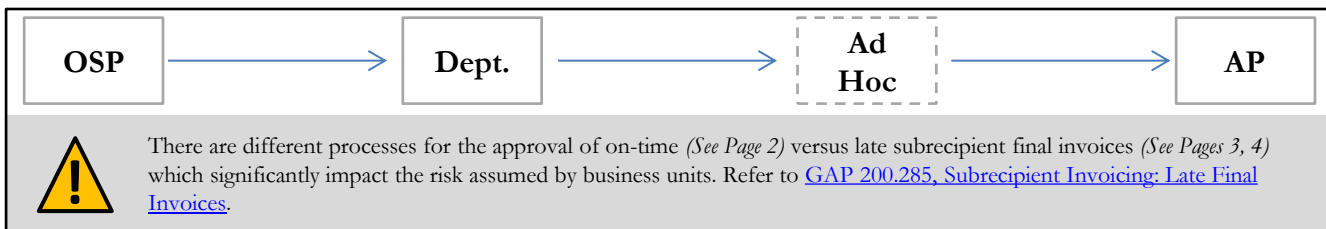
# AP Check Request Approval for Subrecipient Final Invoices

Duke University is responsible for reimbursing the subrecipient in accordance with the terms and conditions of the subaward agreement. The subrecipient is responsible for submitting deliverables, including the final invoice, in accordance with the terms & conditions of the subaward agreement.

*Note: This process does not apply to subrecipient invoices for 293/393 industry sponsored research.*

## About Subrecipient Final Invoices

- [Template Communications for Subrecipient Invoices](#) are available to assist Grant Managers when requesting final invoices from project-level peers.
- Subrecipient invoices should be sent directly to OSP for processing. If a department, center, or institute receives a subrecipient invoice, it must be forwarded to OSP at [ospsubcontractmgmt@duke.edu](mailto:ospsubcontractmgmt@duke.edu).
- All subrecipient invoice payments are made using an OSP-initiated AP Check Request (eCR) that is routed to the business units, ad-hoc approvers if applicable (*See Pages 2, 3*), and if approved, on to Accounts Payable for payment.
- Refer to [GAP 200.280, Monitoring Subrecipients – Federal Funds](#) for more information on subrecipient monitoring, and associated roles and responsibilities.



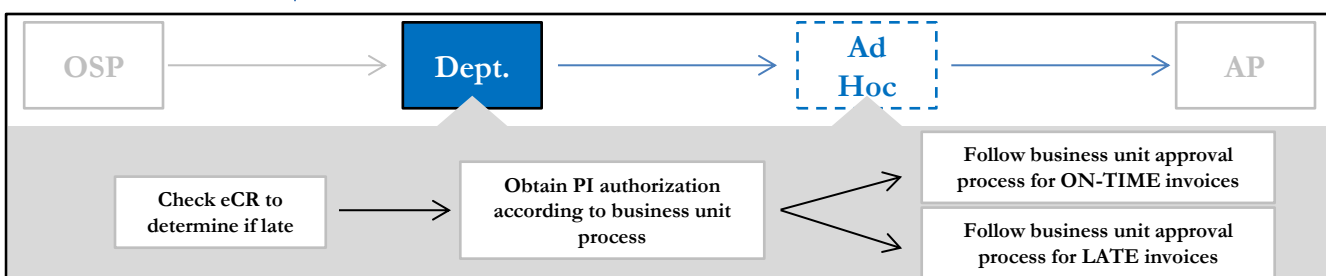
## OSP Responsibility

- Verifying the subaward/performance dates and subaward/invoice/categorical amounts on the invoice for allowability, per institutional and sponsor policies.
- Obtaining (when needed) and reviewing the subrecipient's current annual audit.
- Initiating the eCR and routing to the business unit.
- Indicating in the eCR Comments whether the final invoice was received on-time or late.



## Research Administrator Responsibility

- Reviewing subrecipient expenses for allowability, including that expenses are appropriate to final stages of the project.
- Ensuring PI authorization of payment based on appropriate technical progress prior to approving eCR.
  - ✓ Business units are responsible for establishing what is acceptable documentation of PI authorization to pay final invoice, including acceptance of subrecipient's technical performance/deliverables.
  - ✓ PI Attestation is required to be submitted to [closeoutdocs@duke.edu](mailto:closeoutdocs@duke.edu) with closeout documentation by the Closeout Docs Due Date.
- Checking the eCR Comments to determine whether the invoice was submitted on-time or late.
- Following business unit process established for reviewing/approving subrecipient final invoices.
  - ✓ Business units are responsible for determining whether or not to pay late subrecipient final invoices and must provide backstop funding for payment of approved late subrecipient final invoices if uncollectible from the sponsor.



# AP Check Request Approval for ON-TIME Subrecipient Final Invoices

## Key Indicators

Due to the urgent nature of subrecipient final invoices, it is important to be able to identify each eCR in workflow as quickly as possible by checking the eCR Comments.

Request Submitter

Submitter	JS1	JOHN SMITH	50000093	Sponsored Programs
Submitted on behalf of	JS1	JOHN SMITH	50000093	Sponsored Programs

A

Priority 1

Send submitter email upon completion ☐

Comments

B

**\*\*SUBRECIPIENT FINAL INVOICE\*\***

This final subrecipient invoice was received on mm/dd/yyyy; the final invoice due date was mm/dd/yyyy. By approving this eCR, the owning org of the project is documenting that they have obtained confirmation from the PI of the acceptance of the subrecipient's technical performance/deliverables. Please keep in mind that any delays in approving this eCR may jeopardize the sponsor's reimbursement, which would require the unit/PI to backstop the payment. If the unit/PI rejects the eCR, please indicate the reason in the Comment section (e.g., technical work not complete, etc.). OSP would then return the invoice as unpaid to the subrecipient. Best practices should include a notification by the Duke unit to the subrecipient's project team informing them of the unpaid invoice.

**A. Priority:** Priority "1" is the highest/express priority and will be assigned by OSP for all final subrecipient invoices. In addition to displaying on the check request form, Priority will be displayed in the default view in the Duke@Work Universal Worklist (UWL) with high priority items sorted to the top for easy identification. If the UWL view has been personalized, these items may not populate at the top of the custom view.

**B. Comments:** Message from OSP indicating the urgency and business unit risk associated with the request.

## Adding an Ad Hoc Approver

If business unit process necessitates the addition of an ad hoc approver (such as grant manager or business manager), select the 'Add Approver' button. You will be prompted to select the next approver. Once you approve the form it will be routed to the ad hoc approver for further review.

Check

Save

Approve

Return to Submitter for Additional Details or Correction

Add Approver

Return to Submitter as Rejected

Close

## Approving the Check Request

Approval of the eCR by the business unit authorizes payment of the subrecipient final invoice. PI authorization of payment must be received prior to business unit approval in accordance with business unit process. **Business units are responsible for establishing their internal PI authorization process.**

Check

Save

Approve

Return to Submitter for Additional Details or Correction

Add Approver

Return to Submitter as Rejected

Close

## Rejecting the Check Request

Rejection of the eCR indicates that the business unit does not authorize payment for the subrecipient final invoice. Specify the reason for rejection in Comments and select the 'Return to Submitter as Rejected' button. You must notify OSP at [ospsubcontractmgmt@duke.edu](mailto:ospsubcontractmgmt@duke.edu) so that OSP can send the invoice back to the subrecipient unpaid. **The business unit is responsible for any communication and discussion with the subrecipient project team.**

Check

Save

Approve

Return to Submitter for Additional Details or Correction

Add Approver

Return to Submitter as Rejected

Close

## Returning the Check Request

If the eCR requires changes, add Comments and select the 'Return to Submitter for Additional Details or Correction' button to return the check request to OSP. Specify the reason for return in Comments and select the 'Return to Submitter for Additional Details or Correction' button. Due to the urgent nature of invoice payments, contact OSP at [ospsubcontractmgmt@duke.edu](mailto:ospsubcontractmgmt@duke.edu) to expedite revision of the check request.

Check

Save

Approve

Return to Submitter for Additional Details or Correction

Add Approver

Return to Submitter as Rejected

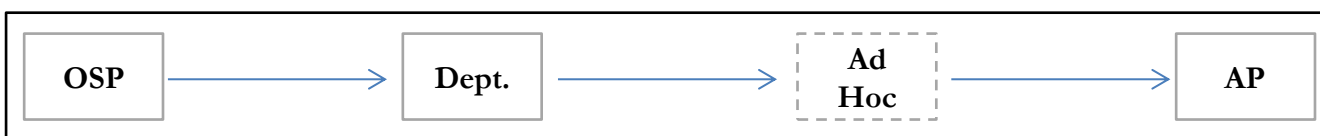
Close

# AP Check Request Approval for LATE Subrecipient Final Invoices

Departments are responsible for determining whether or not to pay late subrecipient final invoices and must provide backstop funding for payment of approved late subrecipient final invoices if uncollectible from the sponsor.

## About Business Unit Approvals

- Refer to [GAP 200.285, Subrecipient Invoicing: Late Final Invoices](#).
- All subrecipient invoice payments are made using an OSP-initiated eCR that is routed to the departments, and if approved, on to AP for payment.
- As a check request approver, you should know if additional approvals are needed in your business unit for late subrecipient final invoices (invoices received after the due date specified in the subaward agreement).
- Approval of this workflow will result in payment of a late invoice and obligates business unit backstop funds if sponsor funds are uncollectible.



## Key Indicators

The volume of late subrecipient final invoices should be low, however the risk associated with each invoice can be extremely high. Due to their urgent nature and risk to the business unit, it is important to be able to identify each eCR in workflow as quickly as possible by checking the eCR Comments.

Request Submitter				
Submitter	JS1	JOHN SMITH	50000093	Sponsored Programs
Submitted on behalf of	JS1	JOHN SMITH	50000093	Sponsored Programs
<b>A</b> Priority	1			
Send submitter email upon completion <input type="checkbox"/>				
Comments				
<b>B</b>	<p><b>**LATE SUBRECIPIENT FINAL INVOICE**</b></p> <p>This final subrecipient invoice was received on mm/dd/yyyy; the final invoice due date was mm/dd/yyyy. By approving this eCR, the owning org of the project is documenting that they have obtained confirmation from the PI of the acceptance of the subrecipient's technical performance/deliverables. Please keep in mind that Duke University is not legally obligated to pay this invoice since the subrecipient submitted it after the required due date. If Duke University is unable to obtain the sponsor's reimbursement, by approving this eCR the unit/PI is agreeing to backstop this payment. If the unit/PI rejects the eCR, please indicate the reason in the Comment section (e.g., invoice submitted late; technical work not complete; etc.). OSP would then return the invoice as unpaid to the subrecipient. Best practices should include a notification by the Duke Unit to the subrecipient's project team informing them of the unpaid invoice.</p>			
<p><b>A. Priority:</b> Priority "1" is the highest/express priority and will be assigned by OSP for <i>all</i> final subrecipient invoices. In addition to displaying on the check request form, Priority will be displayed in the default view in the Duke@Work Universal Worklist (UWL) with high priority items sorted to the top for easy identification. If the UWL view has been personalized, these items may not populate at the top of the custom view.</p> <p><b>B. Comments:</b> Message from OSP indicating the urgency and business unit risk associated with the request.</p>				

## Adding an Ad Hoc Approver

If business unit process necessitates the addition of an ad hoc approver (such as grant manager or business manager), select the 'Add Approver' button. You will be prompted to select the next approver. Once you approve the form it will be routed to the ad hoc approver for further review.

Check	Save	Approve	Return to Submitter for Additional Details or Correction	Add Approver	Return to Submitter as Rejected	Close
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# AP Check Request Approval for LATE Subrecipient Final Invoices

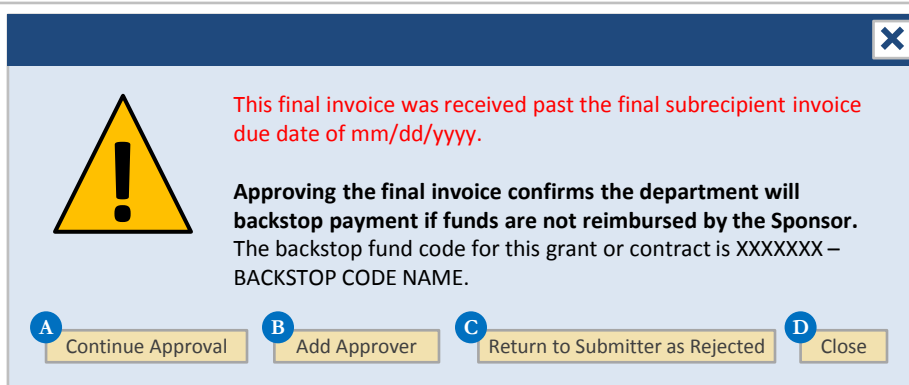
## Approving the Check Request

Approval of the eCR authorizes payment of the late subrecipient final invoice and assumes risk on behalf of the business unit in the event of nonpayment by sponsor. PI authorization of payment must be received prior to business unit approval in accordance with business unit process. **Business units are responsible for establishing their internal PI authorization process.**

- 1 After reviewing the request as per institutional and business unit policies and procedures, select the 'Approve' button to authorize payment and assume risk for nonpayment by sponsor on behalf of the business unit.

Check Save Approve Return to Submitter for Additional Details or Correction Add Approver Return to Submitter as Rejected Close

- 2 An additional approval window will display for any eCR being approved more than 5 days following the invoice due date, regardless of whether the invoice was received on time. Refer to the eCR Comments box (shown in Key Indicators section) to determine if invoice was submitted late by subrecipient.



- A. **Continue Approval:** Confirm approval of payment and assumption of risk by business unit.
- B. **Add Approver:** Ad-Hoc approval required by business unit procedure. This window will close. You will be prompted to select the next approver. Once the form is approved it will be routed to the ad hoc approver for further review.
- C. **Return to Submitter as Rejected:** The business unit does not wish to authorize payment for the late subrecipient final invoice. Indicate the reason for rejection in Comments. OSP will send the late invoice back to the subrecipient unpaid. *The business unit is responsible for any communication and discussion with the subrecipient project team.*
- D. **Close:** No action taken at this time. This window will close. Other actions, such as adding an approver can be taken at this time. Otherwise, this item will remain in the worklist awaiting further action.

## Rejecting the Check Request

Rejection of the eCR indicates that the business unit does not authorize payment for the late subrecipient final invoice. Specify the reason for rejection in Comments and select the 'Return to Submitter as Rejected' button. You must notify OSP at [ospsubcontractmgmt@duke.edu](mailto:ospsubcontractmgmt@duke.edu) so that OSP can send the invoice back to the subrecipient unpaid. **The business unit is responsible for any communication and discussion with the subrecipient project team.**

Check Save Approve Return to Submitter for Additional Details or Correction Add Approver Return to Submitter as Rejected Close

## Returning the Check Request

If the eCR requires changes, add Comments and select the 'Return to Submitter for Additional Details or Correction' button to return the check request to OSP. Indicate the reason for return in Comments and select the 'Return to Submitter for Additional Details or Correction' button. Due to the urgent nature of invoice payments, contact OSP at [ospsubcontractmgmt@duke.edu](mailto:ospsubcontractmgmt@duke.edu) to expedite revision of the check request.

Check Save Approve Return to Submitter for Additional Details or Correction Add Approver Return to Submitter as Rejected Close