Sul Ross State University
Business Process Analysis – Finance Module
Grant Billing

Invoice needed based on time period or work completed

run FRS Focus report for all transactions in account and saves to Excel

Example: invoice printed for May'05 should not have transactions after 05/31/05 (unless final invoice) or any transactions already billed on previous invoices

remove previously billed transactions and future period transactions

FRS payroll transactions are posted in summary. This report will provide detail by employee

Run HRS Focus report for all transactions in account and save to Excel

Match HRS detail transactions to FRS summary transactions based on fiscal period and acct-objcode

HRS can post corrections to prior periods using recast/ reallocation. However, FRS will post in fiscal period the correction is actually processed

compare all HRS & FRS payroll for grant, inception-to-date

← no — Does the total of the HRS detail transactions equal the total of FRS summary transactions?

Do HRS & FRS inception-to-date totals match?

This happens less than 1% of the time

no

Calculate correct payroll based on grant terms and make manual adj. to Excel. Contact Business Affairs to fix problem.

yes

Make manual adj. to Excel to account for difference in FRS and HRS

yes

PO could be paid but FRS did not liquidate; goods could be received but not invoiced, invoice could be received by goods not received, PI/PD could have cancelled PO, etc

Research FRS and contact PI/ PD to determine if unliquidated encumbrances are valid

yes — Is this the final invoice?

Are unliquidated encumbrances valid?

Manually add encumbrances to Excel detail

Contact Accounting to cancel invalid encumbrances

no

Contact Assistant Controller to inactivate the FRS account

i.e. Payroll using wrong % allocation for wages, Accounts Payable coding errors, correction from previous invoice errors

← Are there any transactions with errors?

PI/PD's will put SRSU expensed equipment in grant budget as capital equipment. They will put SRSU M&O conference fees in grant travel. The will put SRSU professional services M&O for sub-awardees in grant budget categories. Title V has 2 budget categories for each transaction (expenditure category and Legislated Objective category).

yes

Make manual adjs. To Excel for audit trail purposes and flag incorrect transaction(s) not to print on invoice

Contact PI/PD, Payroll and/ or Accounting and/or prepare JE to process correction. Make note to review and adj. on future invoice when correction is processed.

Do the grant budget categories match the SRSU FRS categories?

no

Can be a percentage of salary, a percentage of total direct cost, a flat rate, etc. Some expenditures are not valid for indirect cost recovery (i.e. capital equipment)

Manually assign each transaction to correct grant category and sort and subtotal

yes

Sort and subtotal using parent FRS ObjCode (i.e. 1000, 1900, 3000, 5000, 6000, 7884)

Calculate indirect cost using appropriate base and taking into account indirect cost previously invoiced.

← yes — Does grant allow for indirect cost?

no

Make manual adj. to invoice and prepare JE to record indirect cost in FRS

Prepare summary invoice showing current amt due, inception-to-date expenditures and variance from budget

Summary invoice ties to subtotals by category in Excel detail. Summary looks at inception-to-date (ITD) on previous invoice and adds current amount to get current ITD

yes

Does PI/PD have any corrections?

Email invoice, FRS and HRS detail to PI/PD. Include unliquidated encumbrances if final invoice.

← yes — Does the PI/PD want to review invoice prior to mailing or is this the final invoice?

no

yes

no

Does invoice require supporting documents (i.e. PO's, check copies, etc.)?

yes — Print copies from ImageNow, contact Payroll, PI/ PD and/or Service Depts for support as needed

no

Mail invoice and put copy in grant file