



TEXAS A&M SYSTEM
**Sponsored Research
Services**

Accounts Receivable Desk Manual

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Definitions

FAMIS

Financial Accounting Management Information System – utilized by all members of The Texas A&M University System (with the exception of TEES)

FRS

Financial Reporting System – utilized by all member of The Texas A&M University System (with the exception of TEES)

MAESTRO

A web based system to support research administration

Roles and Responsibilities

Accounts Receivable is responsible for sponsored projects for The Texas A&M University System (system) members. In order to distinguish between the members, each is assigned a number in the Financial Accounting Management Information System (FAMIS). These members include:

List of System Members

Part 01	Texas A&M University System (SAGO),
Part 02	Texas A&M University (TAMU)
Part 04	Tarleton State University (TIAER)
Part 05	Prairie View A&M University (PVAM)
Part 06	Texas A&M AgriLife Research (AGRES)
Part 07	Texas A&M AgriLife Extension (AGEXT)
Part 08	Texas Engineering and Experimental Station (TEES)
Part 10	Texas A&M University at Galveston (TAMUG)
Part 12	Texas Transportation Institute (TTI)
Part 20	Texas Veterinary Medical Diagnostic Laboratory (TVMDL)
Part 23	Texas A&M Health Science Center (HSC)
Part 99	Texas A&M Research Foundation (TAMRF)

Helpful FAMIS Screens

Accounts Receivable Screens – FRS

Screen #	Purpose
06	SL 6 digit account information
08	List PA and comments
09	SL information & SPR project if the accounts are linked
19	SL digit list with category totals
22	List encumbrances

23	Transaction inquiry by account
34	Account budget and expense summary
44	Flag maintenance
46	Transactions for a month
54	Support account flag maintenance
68	Support account search – list description, acct and dept.
69	Support account – 11 digit category totals
74	SA summary breakdown
102	Vendor name search for vendor number
103	Verify vendor name and address
634	Invoices by account
635	Invoices by invoice number
638	Invoices by project
806	Object code description
850	Person information (employees within the TAMU/TAMUS system)
860	Department unit lookup
882	Change campus code or fiscal year
886	Account audit trail inquiry

Account Receivable Screens – SPR

Screen #	Purpose
111	Project general information
112	Project general information – page 2
115	Project Reporting Requirements for financial reporting only.
116	Project Billing Information
117	Project Installment Schedule
118	Project Bill to Address
124	Project notes
140	Awards for a project
141	PI on each account
142	Projects for a PI
146	Projects for a Sponsor
148	Awards for a Sponsor
150	Overall project summary (including subawards)
154	List of accounts for a project (subaward is tied to main project)

Frequently Used Terms

Term	Definition
AP	Accounts Payable
AR	Accounts Receivable
Business Objects	An on-line reporting version of FAMIS. This program allows you to build a specialized report for your needs from the information available in FAMIS.
C&G	Contracts and Grants

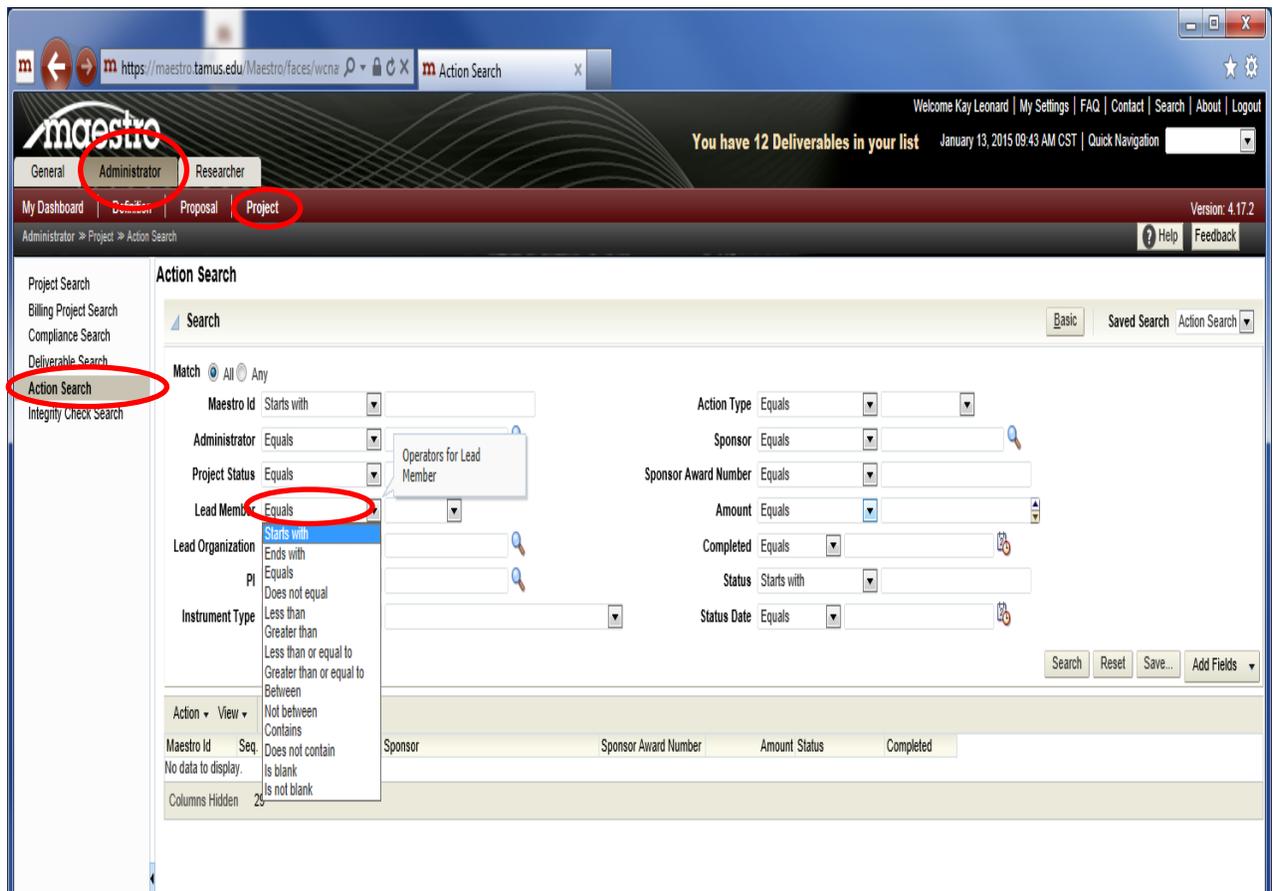
Closeout	When a project is completed, it must go through an audit process to guarantee all reports and expenditures are complete.
Cost Reimbursable	The sponsor is invoiced for allowable and reasonable expenses in accordance with the terms of the contact.
Cost Share	The portion of the total costs of a sponsored agreement that is paid by The Texas A&M University System instead of the sponsor
DFI	Deduct from income (refund) to the sponsor.
Encumbrance	Future open commitment by user ref or PO number.
FAMIS	The Financial Accounting Management Information System (FAMIS) is a centralized, administrative system for accounting needs of A&M System members. This service is provided by the A&M System's Business Computing Services.
Fixed Price Award	An agreed upon amount is awarded to the university for a specific contract. The amount will not be adjusted during the life of the project regardless of actual costs – no additional funds will be awarded and any remaining funds do not need to be returned to the sponsor
FRS FAMIS	Financial research module
GL	General Ledger Accounts (always begin with a 0)
LOC	Letter of Credit
Laserfiche	Document imaging storage system.
Maestro	A web based system to support research administration
PI	Principal Investigator. This is the researcher responsible for the overall conduct of a sponsored project.
PA	Project Administrator. This individual, in Contracts and Grants, at SRS is responsible for the management of the award.
Residual Balance	Unspent balance remaining in an account at the end of a project
RF	Research Foundation. A 501(c)3 non-profit agency that operates as an independent entity but works with the University system.
SL	Subsidiary Ledger account
SA	Support Accounts; a subset of an SL account.
SPR	FAMIS sponsored research module

Project Set Ups

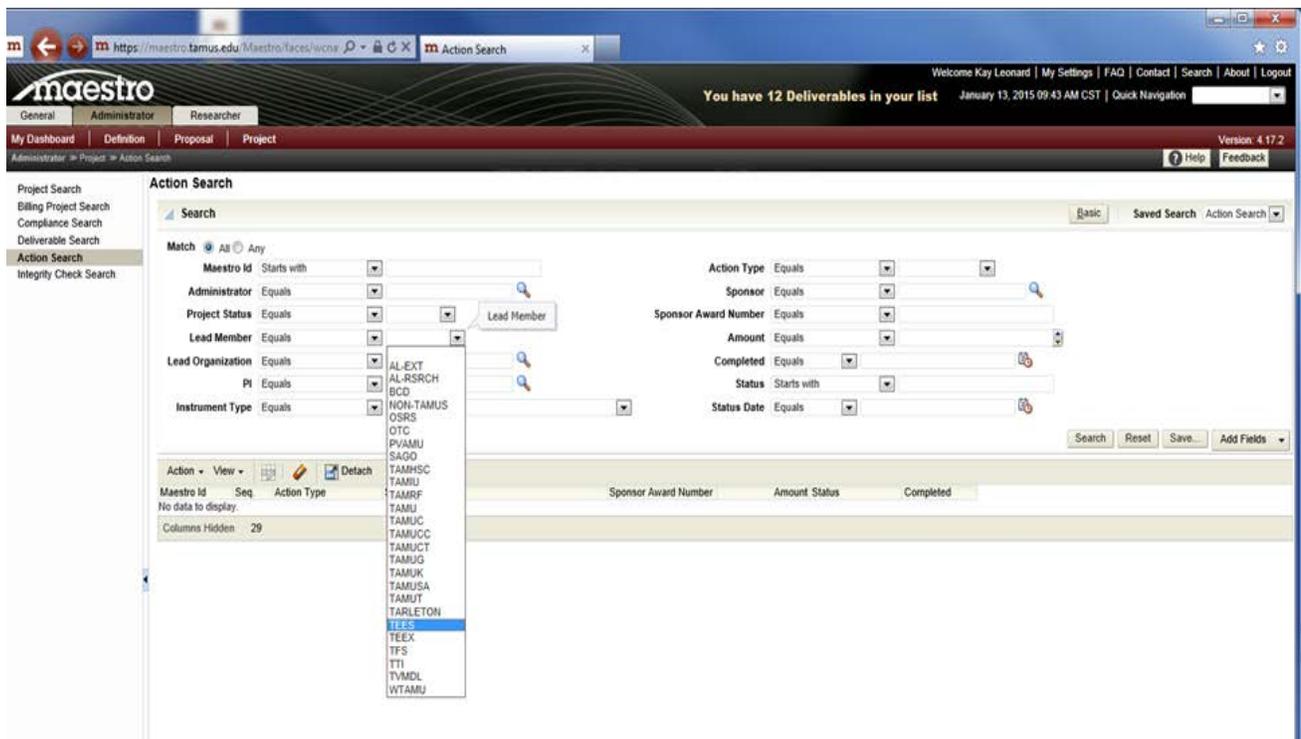
Billing Requirements are set up in FAMIS-SPR. Deliverables are set up in Maestro. The information used to enter the Billing Requirements and Deliverables are obtained through the following process in Maestro. ***This report should be generated every Monday.***

Detailed Instructions/Running the Maestro Set up Complete Report

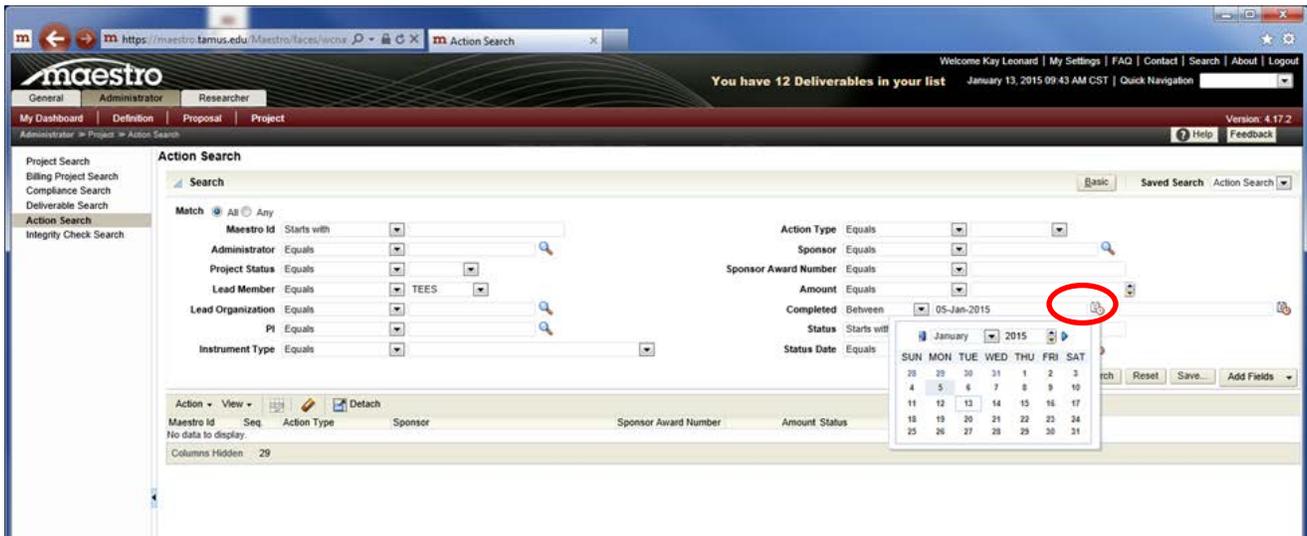
- Open Maestro
- Under ***Administrator Tab***
 - Go to ***Project Tab***
 - Go to ***Action Search***
 - On Drop down box by Lead Member, select ***Equals***



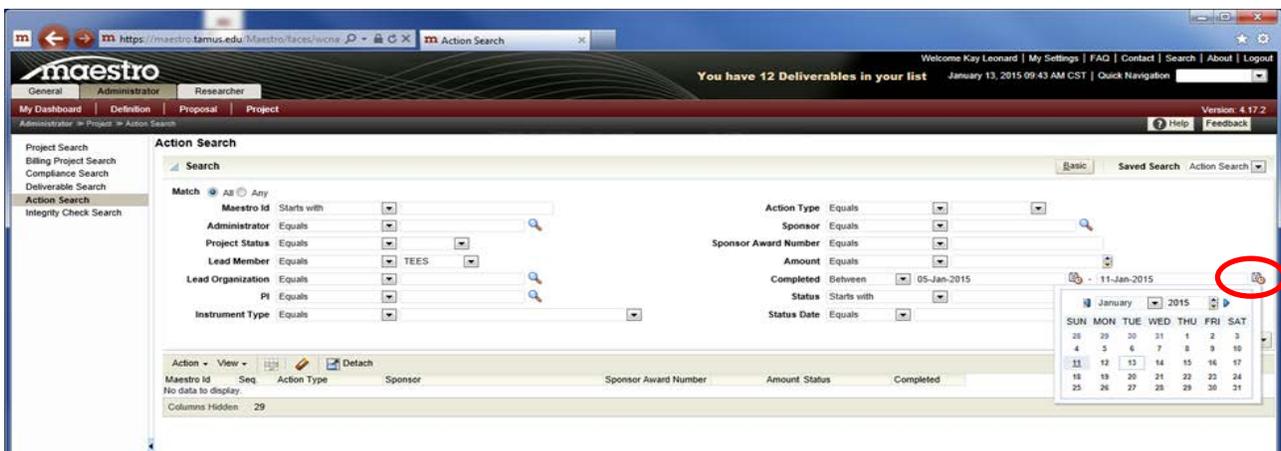
- On Drop down box by Lead Member, select the system member you are responsible for, In the below example **TEES** has been selected



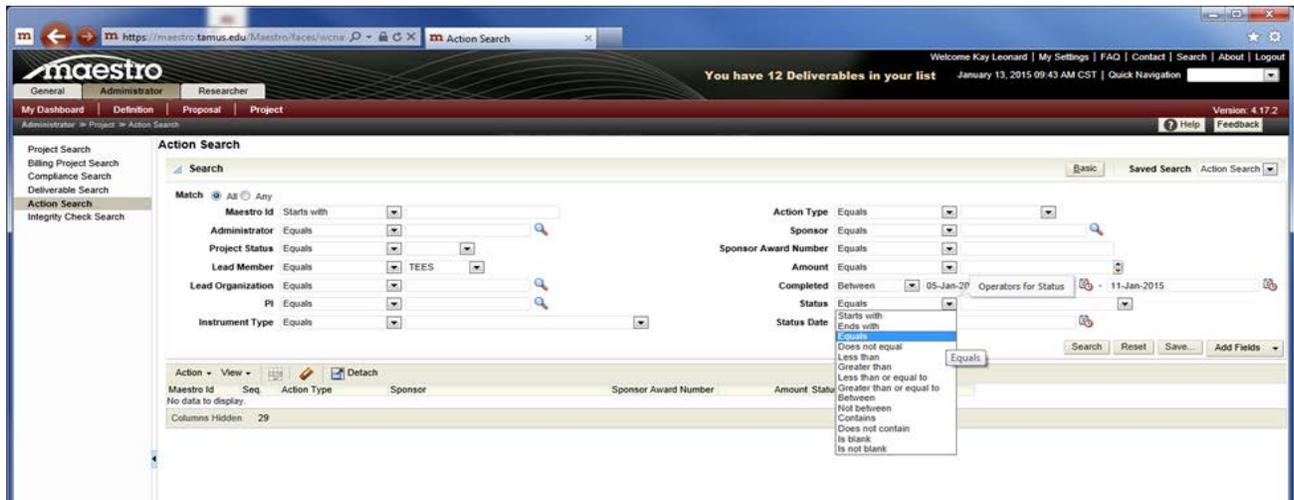
- On Drop down box by Completed,
 - Select **Between**
 - Click on “calendar icon”
 - Select the **previous** Monday (in the below example. The report is being run on Monday January 12th, so you would select Monday January 5th)



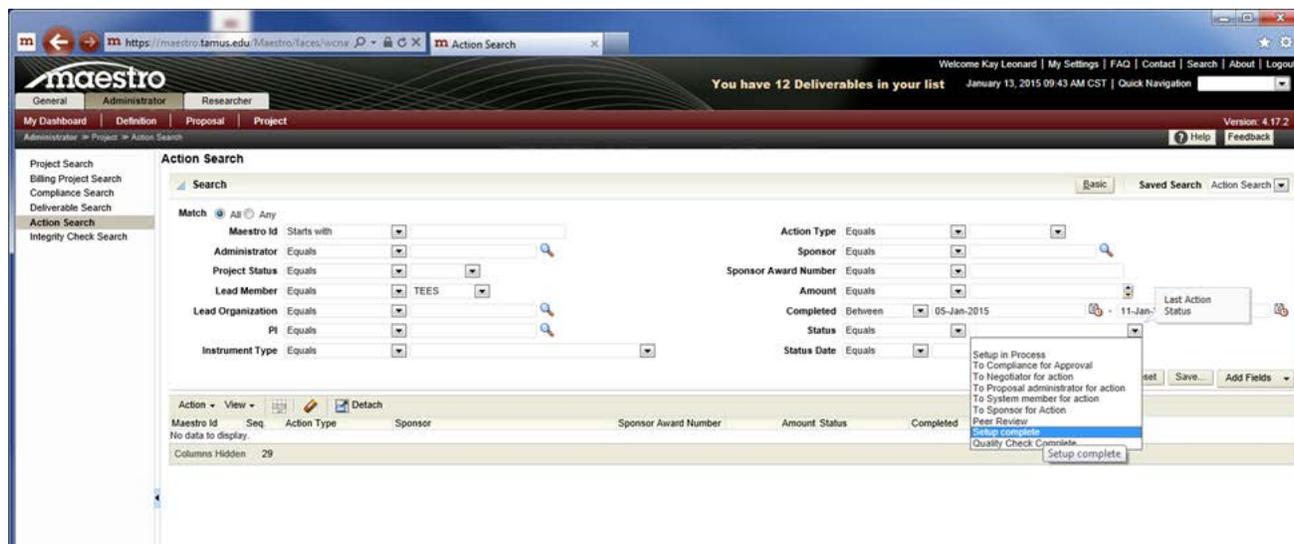
- On the next dropdown box
 - Click on “calendar icon”
 - Select date previous to date you are running report (in the below example. The report is being run on Monday January 12th, so you would select Sunday January 11th)



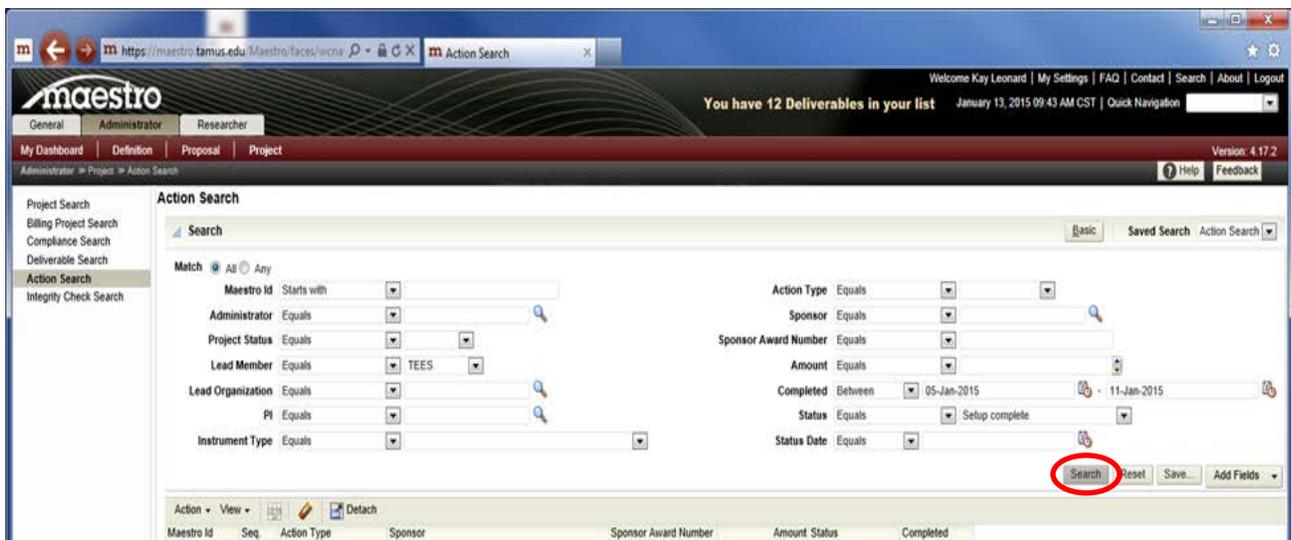
- On dropdown box by *Status*
 - Select *Equals*



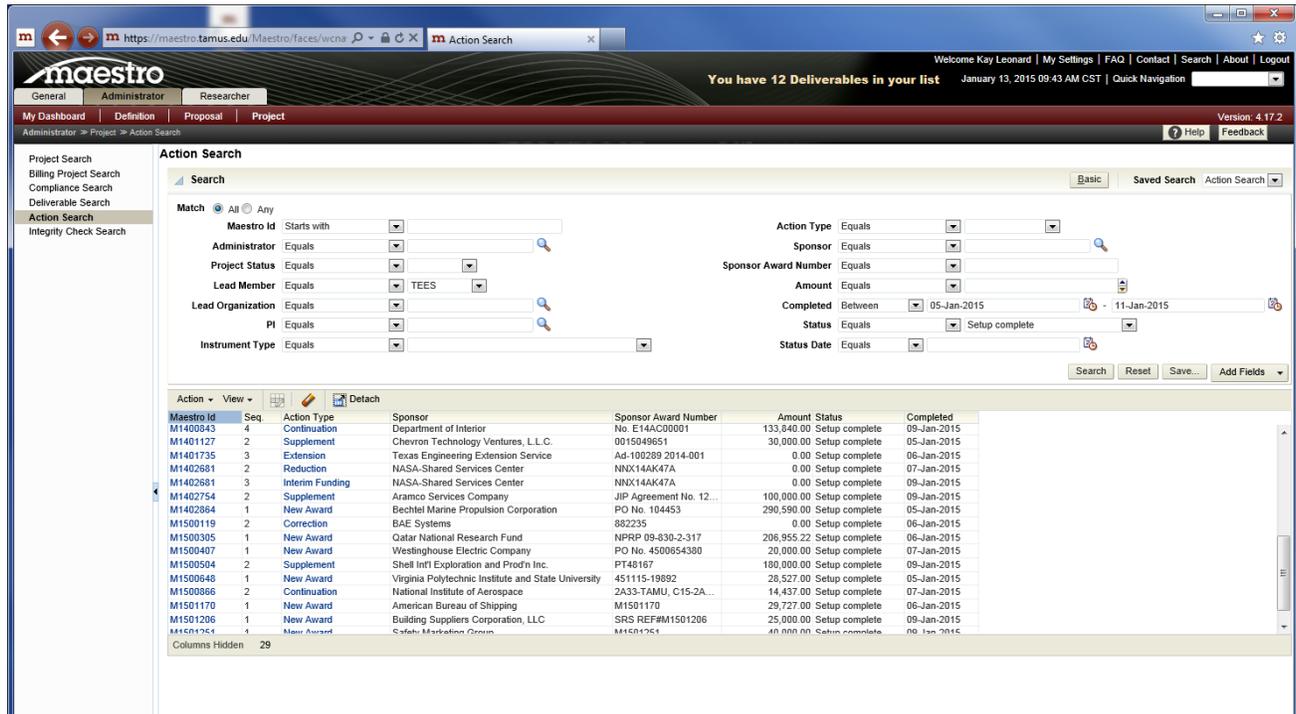
- On next dropdown box
 - Select *Setup Complete*



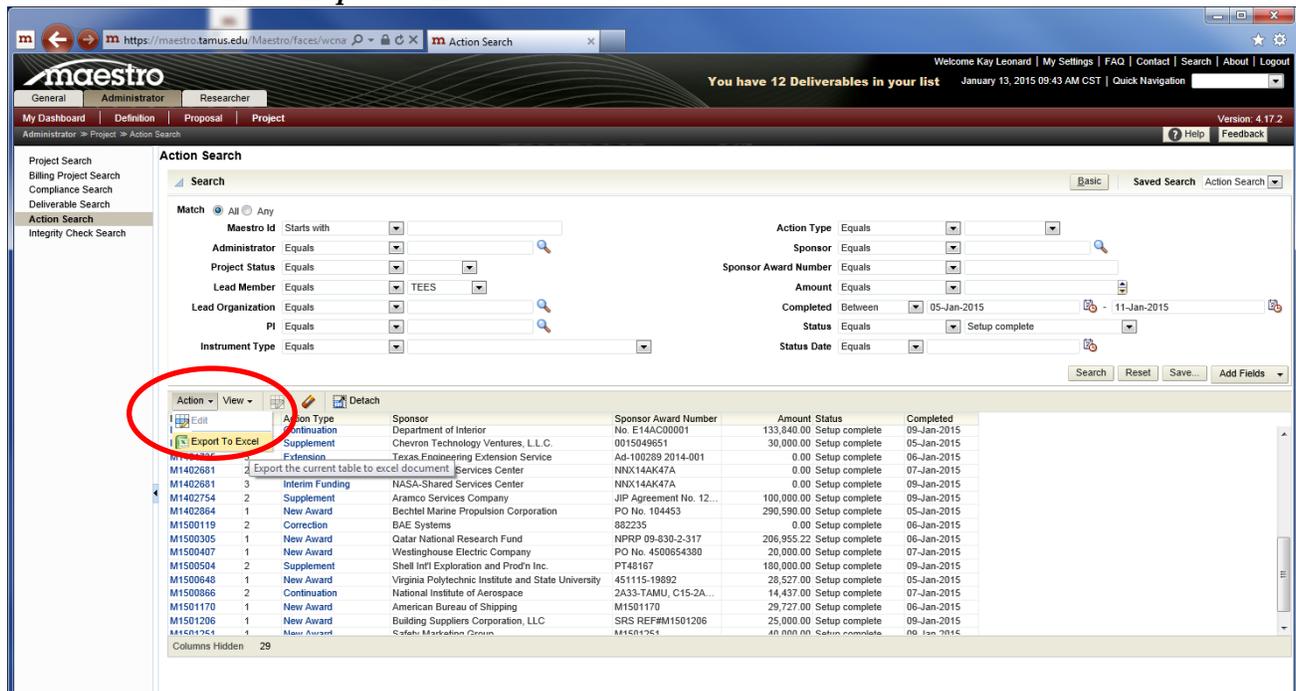
- Click *Search* button



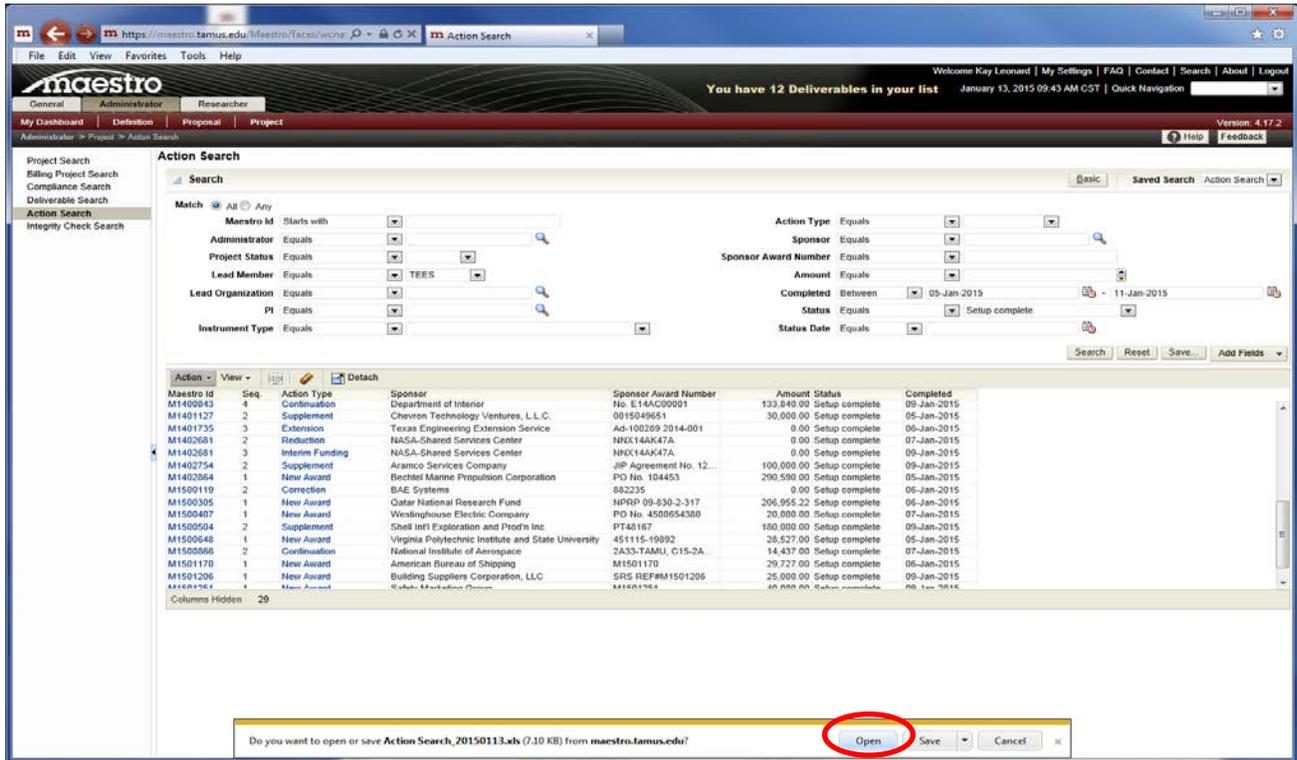
The next screen you will see is a population of all setups that have been completed between the dates you selected. (In this example dates are between Monday January 5th and Sunday January 11th.



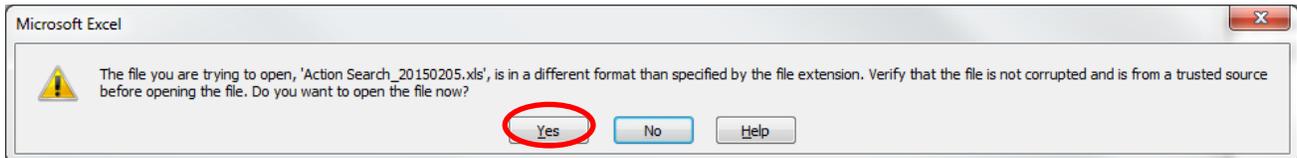
- To run your New Setup report:
 - Click **Action** button
 - Choose **Export to Excel**



- A popup will appear at the bottom of your screen
 - Click *Open* button



- A new popup will appear. Choose **Yes**



- A spreadsheet containing your new set-up will open.
 - Choose the **File** Tab

Maestro Id	Seq.	Action Type	Sponsor	Sponsor Award Number	Action Amount	Awarded Amount	Status	Completed
C06-00126	14	Supplement	BP America, Inc.		90,000.00	90,000.00	Setup complete	9-Jan-15
C11-00707	8	Extension	Raytheon Intelligence and Information Systems	PO 132946	0		Setup complete	7-Jan-15
C11-00824	17	Extension	Battelle Pacific Northwest Division	Contract No. 156080	0		Setup complete	10-Jan-15
C12-00288	2	Continuation	Exxonmobil Upstream Research Company	EMO6088	269,980.00	269,980.00	Setup complete	8-Jan-15
C12-00725	3	Extension	Aker Subsea AS	Agmt #12-10948	0		Setup complete	9-Jan-15
C12-00766	3	Extension	Nuovo Pignone	JIP Agreement No. 12-10948	0		Setup complete	9-Jan-15
C12-00781	3	Supplement	Devon Energy Corporation	Agmt No. 12-11231	50,000.00	50,000.00	Setup complete	9-Jan-15
C12-00840	3	Extension	Siemens AG	12-10948	0		Setup complete	9-Jan-15
C12-00945	9	Continuation	Servicios y Suministros en Informatica S.A. de C.V.		198,500.00	198,500.00	Setup complete	8-Jan-15
C13-00001	3	Extension	MAN Diesel & Turbo SE	Agmt No. 12-10948	0		Setup complete	9-Jan-15
C13-00056	7	Continuation	Qatar National Research Fund	NPRP 5-401-2-161	341,079.76	341,079.76	Setup complete	8-Jan-15
C13-00163	2	Extension	Dresser-Rand Company	12-10948	0		Setup complete	9-Jan-15
C13-00337	3	Extension	MAXFLO Oilfield Chemicals	1310352	0		Setup complete	9-Jan-15
C13-00341	2	Continuation	Qatar University	NPRP 4-152-02-53	133,318.80	133,318.80	Setup complete	6-Jan-15
C13-00341	3	Continuation	Qatar University	NPRP 4-152-02-53	133,784.40	133,784.40	Setup complete	6-Jan-15
C13-00349	3	Extension	Petrobras	JIP Agreement No. 12-10948	0		Setup complete	9-Jan-15
C13-00556	4	Increase	Texas A&M University	Subaward # 02-S130227	11,653.00	11,653.00	Setup complete	6-Jan-15
M1303599	2	Supplement	ConocoPhillips Company	Agreement No. 12-11231	50,000.00	50,000.00	Setup complete	9-Jan-15
M1400665	3	Continuation	International Renewable Energy Agency	Contract dated 10/13	35,640.00	35,640.00	Setup complete	6-Jan-15
M1400843	4	Continuation	Department of Interior	No. E14AC00001	133,840.00		Setup complete	9-Jan-15
M1401127	2	Supplement	Chevron Technology Ventures, L.L.C.	15049651	30,000.00	30,000.00	Setup complete	5-Jan-15
M1401735	3	Extension	Texas Engineering Extension Service	Ad-100289 2014-001	0		Setup complete	6-Jan-15
M1402681	2	Reduction	NASA-Shared Services Center	NNX14AK47A	0		Setup complete	7-Jan-15
M1402681	3	Interim Funding	NASA-Shared Services Center	NNX14AK47A	0		Setup complete	9-Jan-15

o Choose the *Save As*

Information about Action Search_20150205
 C:\Users\lLeonard\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\9TOC...

Compatibility Mode
 Some new features are disabled to prevent problems when working with previous versions of Office. Converting this file will enable these features, but may result in layout changes.

Permissions
 Anyone can open, copy, and change any part of this workbook.

Prepare for Sharing
 Before sharing this file, be aware that it contains:

- Printer path
- Content that cannot be checked for accessibility issues because of the current file type

Versions
 There are no previous versions of this file.

Properties

Size	7.63KB
Title	Add a title
Tags	Add a tag
Categories	Add a category

Related Dates

Last Modified	Never
Created	Never
Last Printed	Never

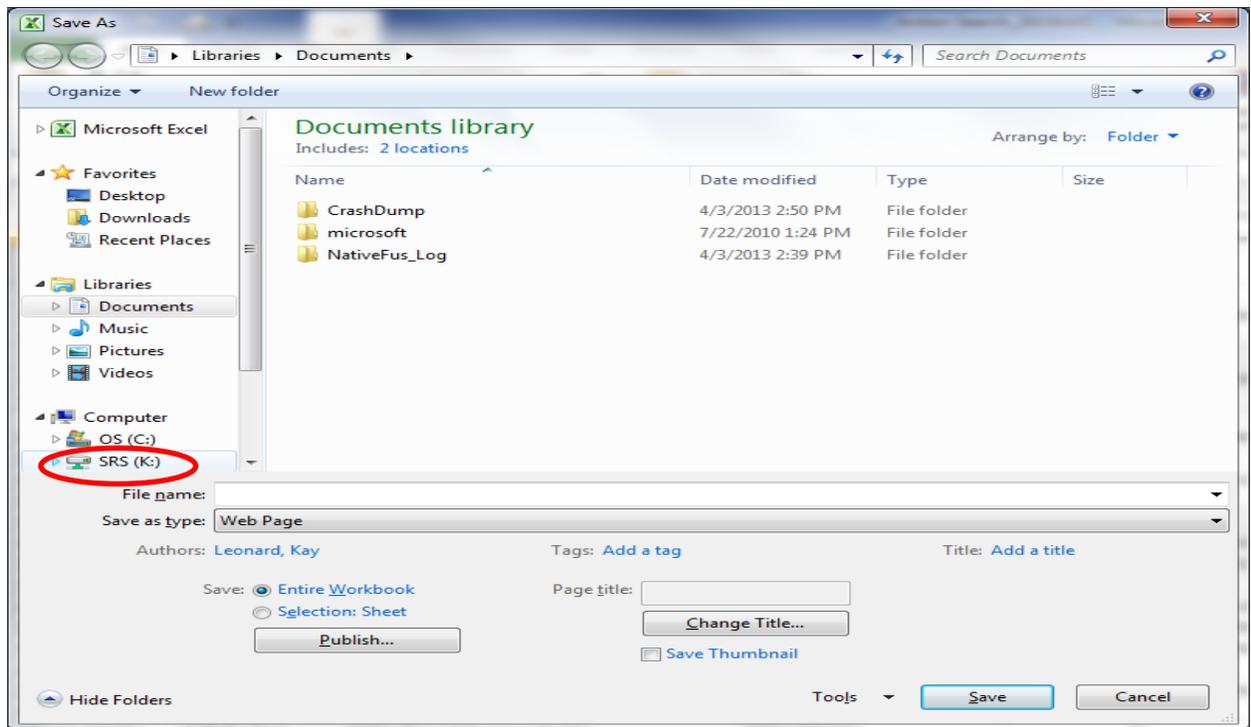
Related People

Author	Add an author
Last Modified By	Not saved yet

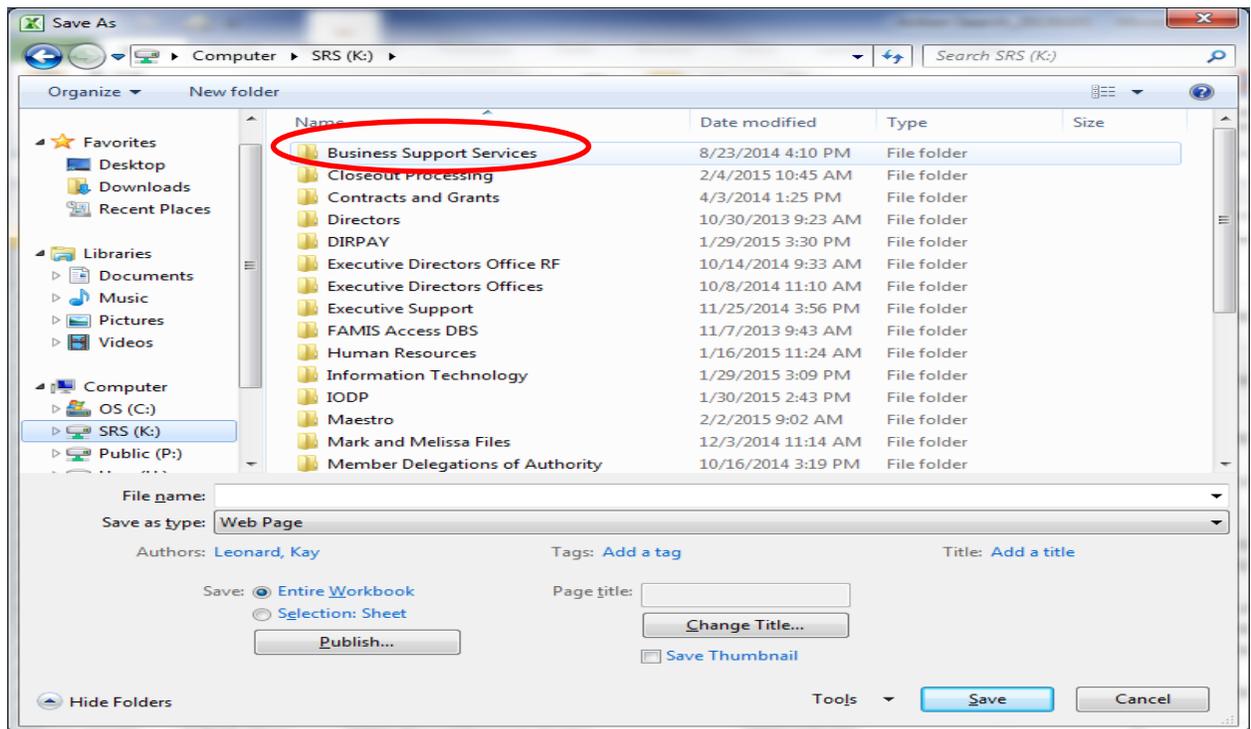
Related Documents

- Open File Location
- Show All Properties

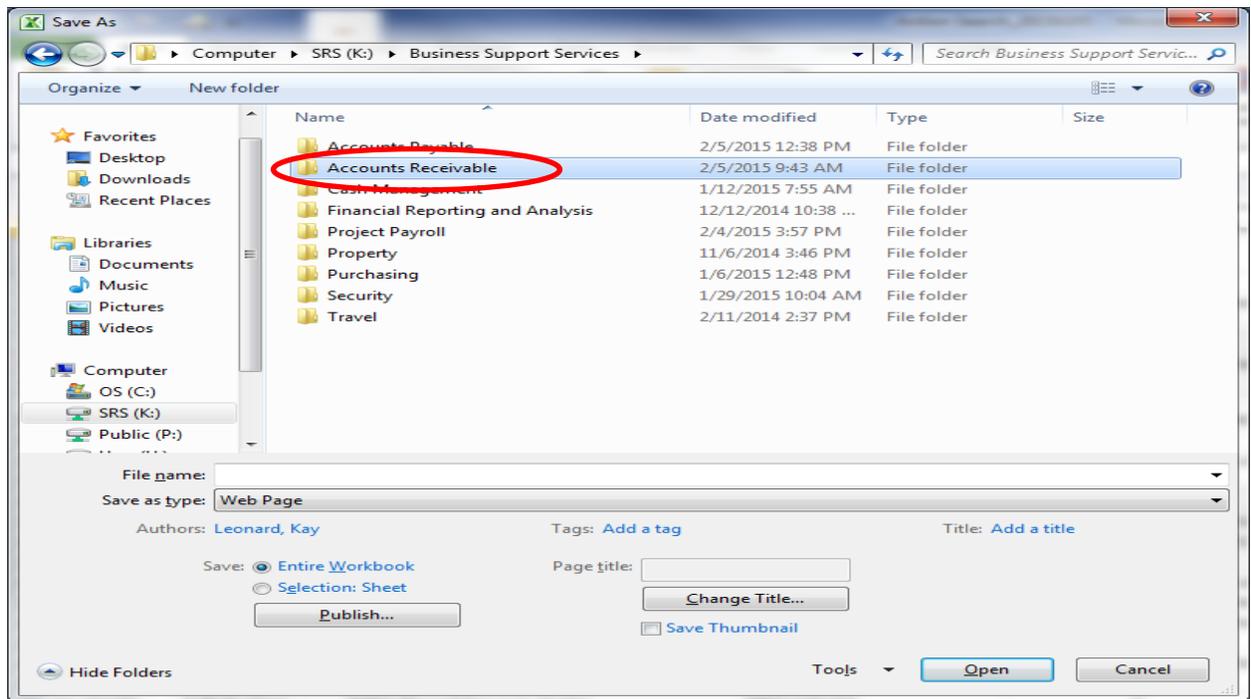
o Under Computer Icon choose *SRS (K:)*



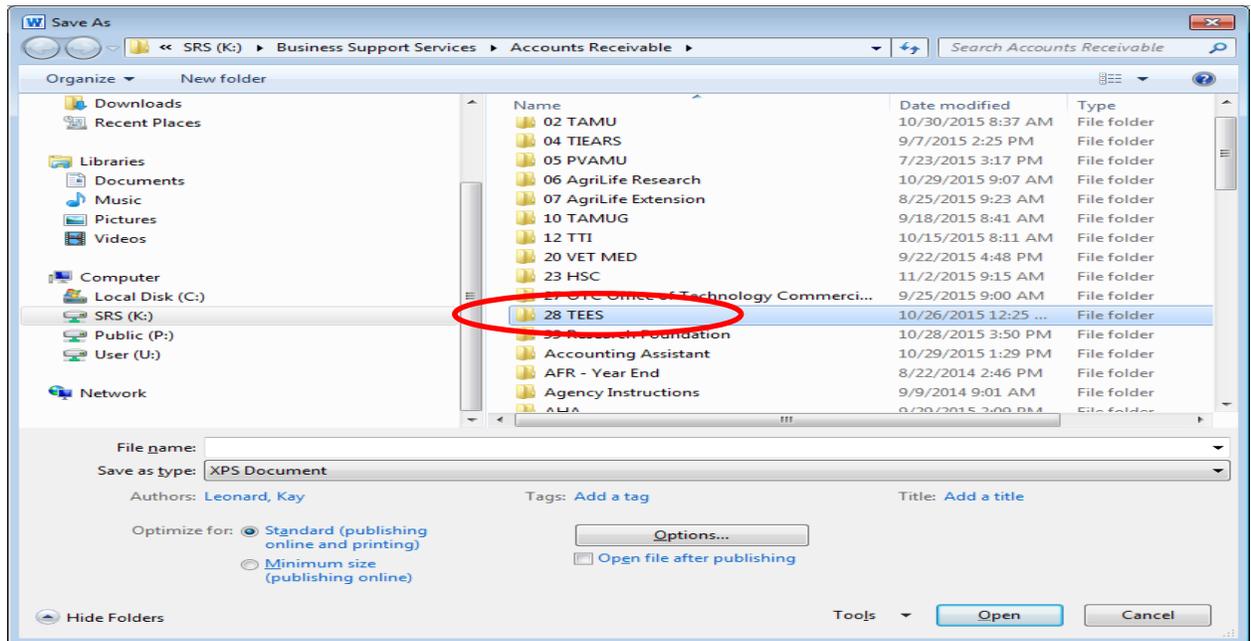
- o Choose ***Business Support Services***



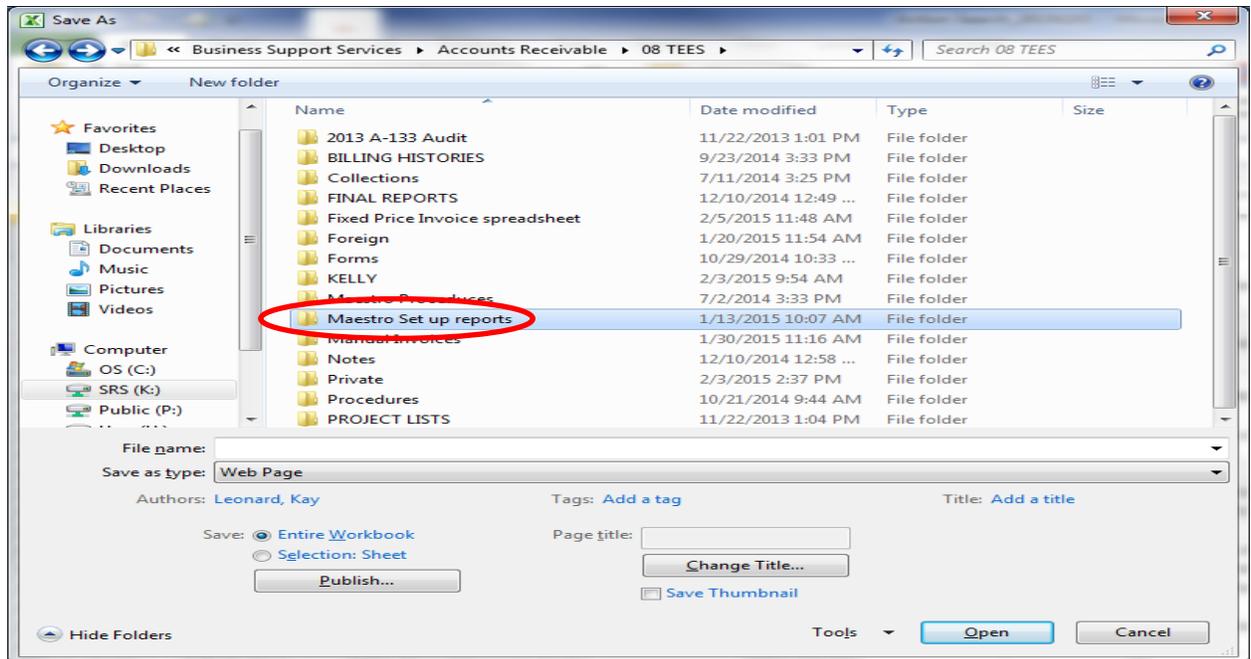
- o Choose ***Accounts Receivable***



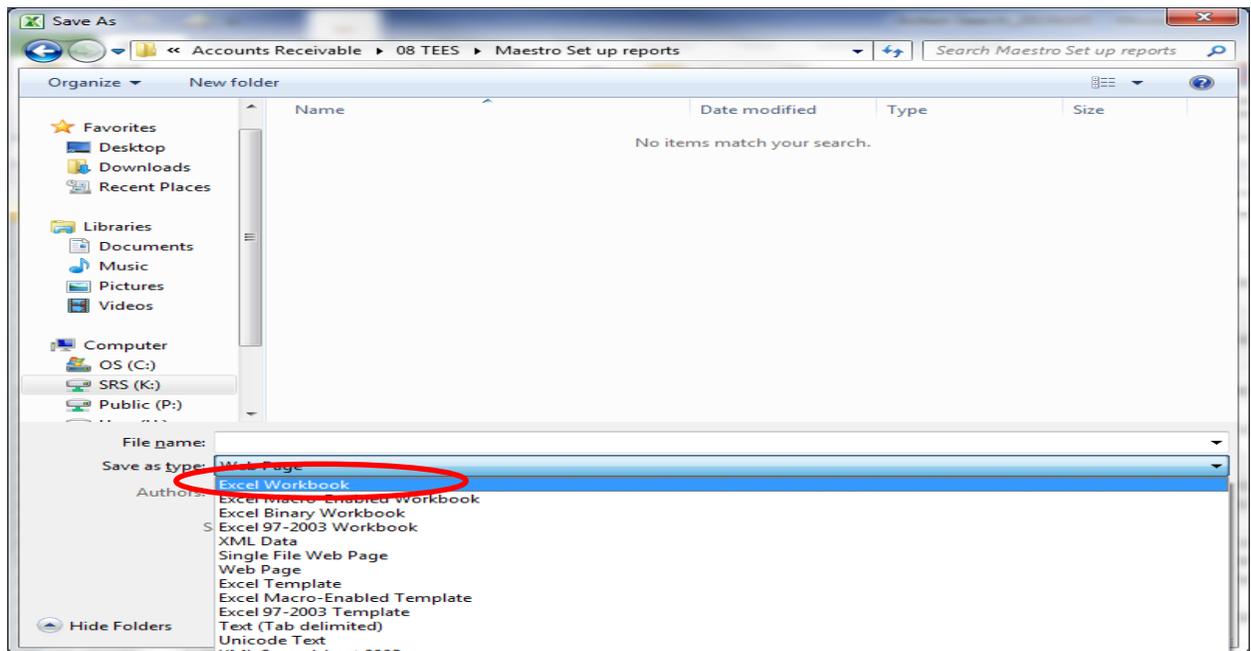
- o Choose the agency folder you are working with. In this example it is **TEES**



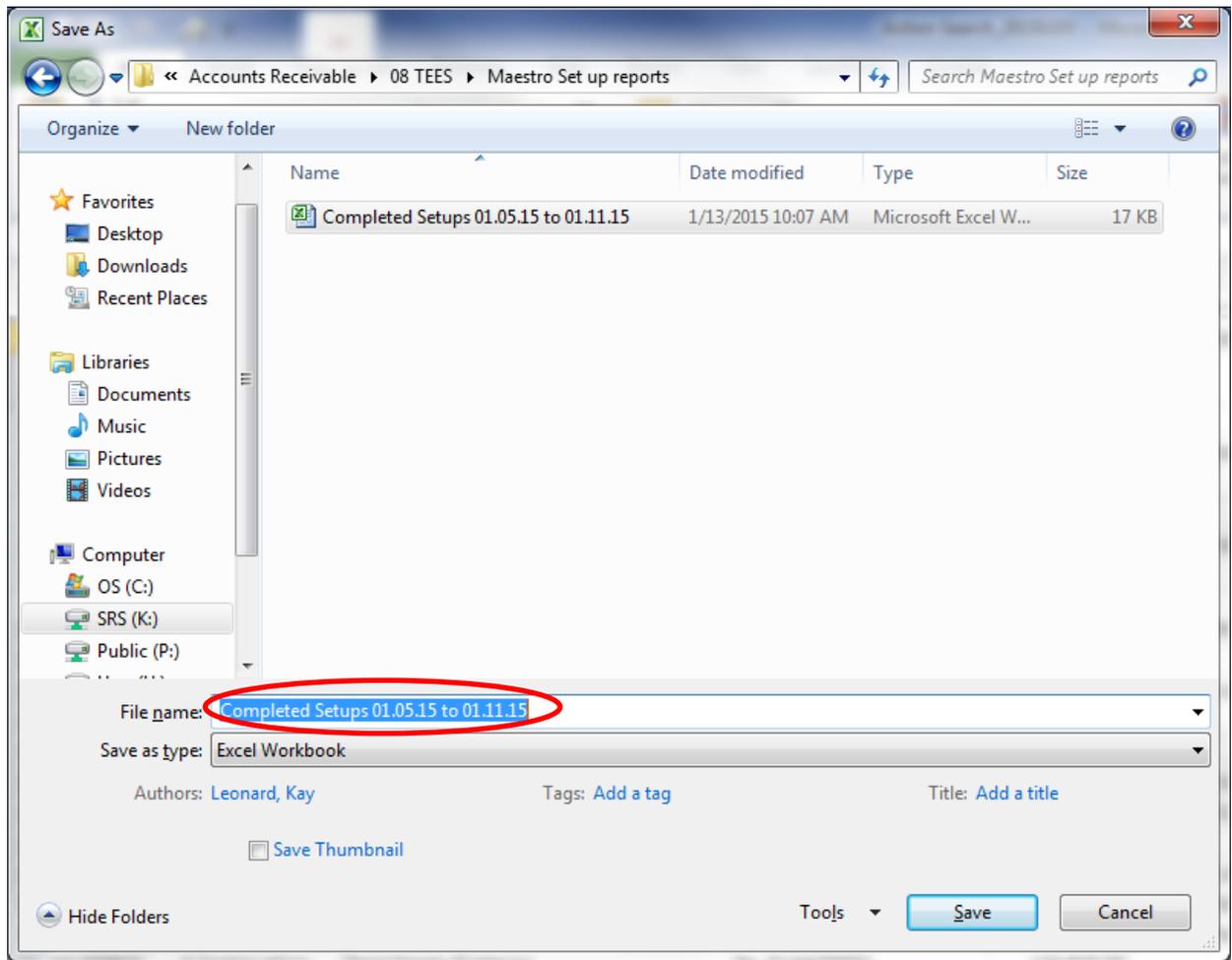
- o Choose the **Maestro Set up reports** folder



- o In the **Save as type** dropdown bar, change the type from Web Page to **Excel Workbook**



- In the File name field, type the name of your report including the beginning and ending dates you used when running the report from Maestro.



Detailed Instructions/MAESTRO Deliverable Set Ups

- 1) Enter Project number into the billing project field.

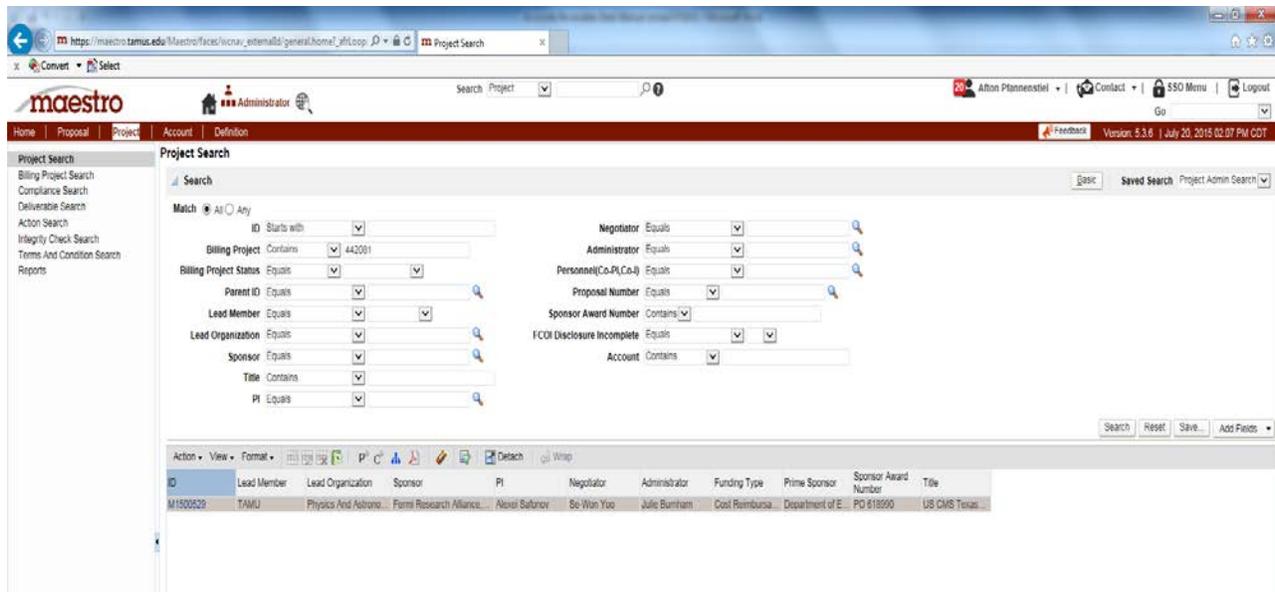
The screenshot shows the MAESTRO Project Search interface. The 'Billing Project' field is highlighted with a red circle and contains the value '442081'. Other search criteria include Billing Project Status, Parent ID, Lead Member, Lead Organization, Sponsor, Title, PI, Negotiator, Administrator, Personnel(Co-PI,Co-I), Proposal Number, Sponsor Award Number, FCOI Disclosure Incomplete, and Account.

- 2) Hit enter or click search.

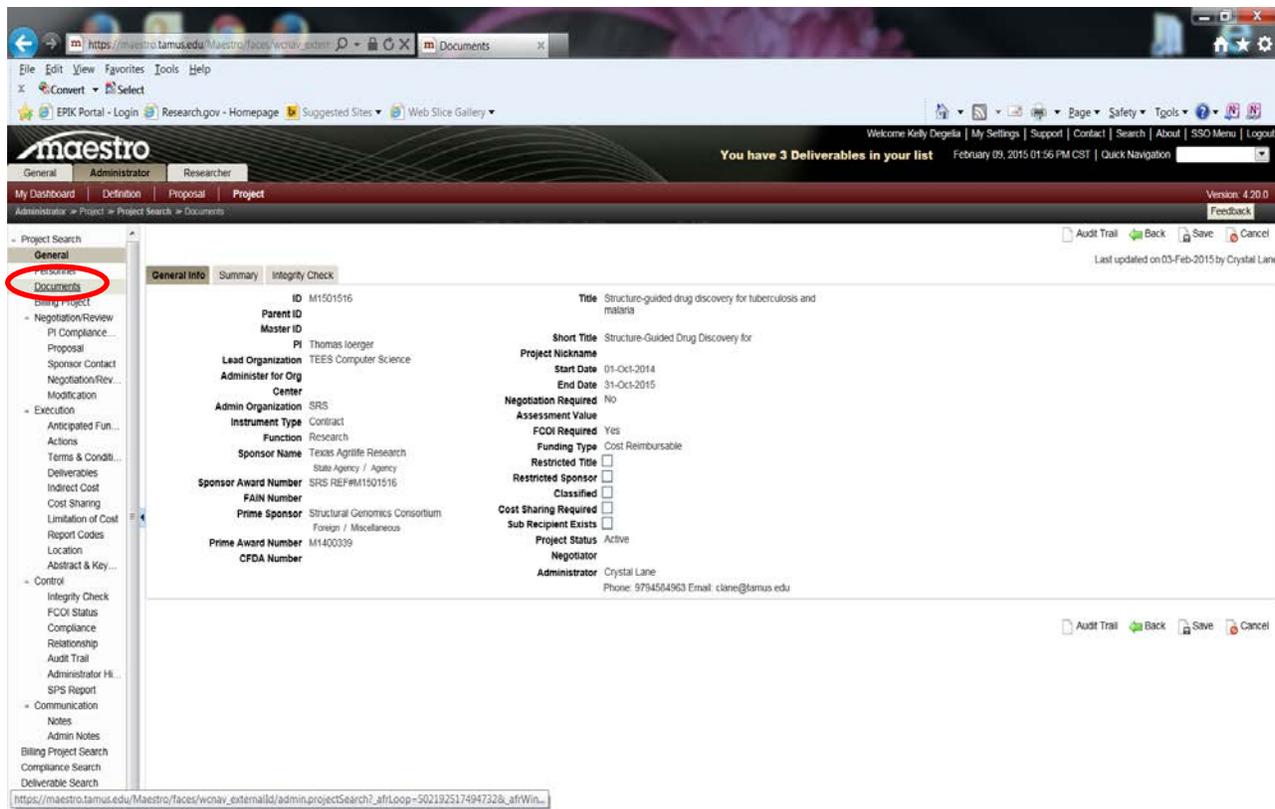
The screenshot shows the MAESTRO Project Search interface with search results. The 'Search' button is highlighted with a red circle. The search results table is displayed below the search criteria.

ID	Lead Member	Lead Organization	Sponsor	PI	Negotiator	Administrator	Funding Type	Prime Sponsor	Sponsor Award Number	Title
M1500529	TAMU	Physics And Astrono...	Fermi Research Alliance...	Niccolò Saponov	Se Won Yoo	Julie Burnham	Cost Reimbursa...	Department of E	PO 618990	US CMS Texas...

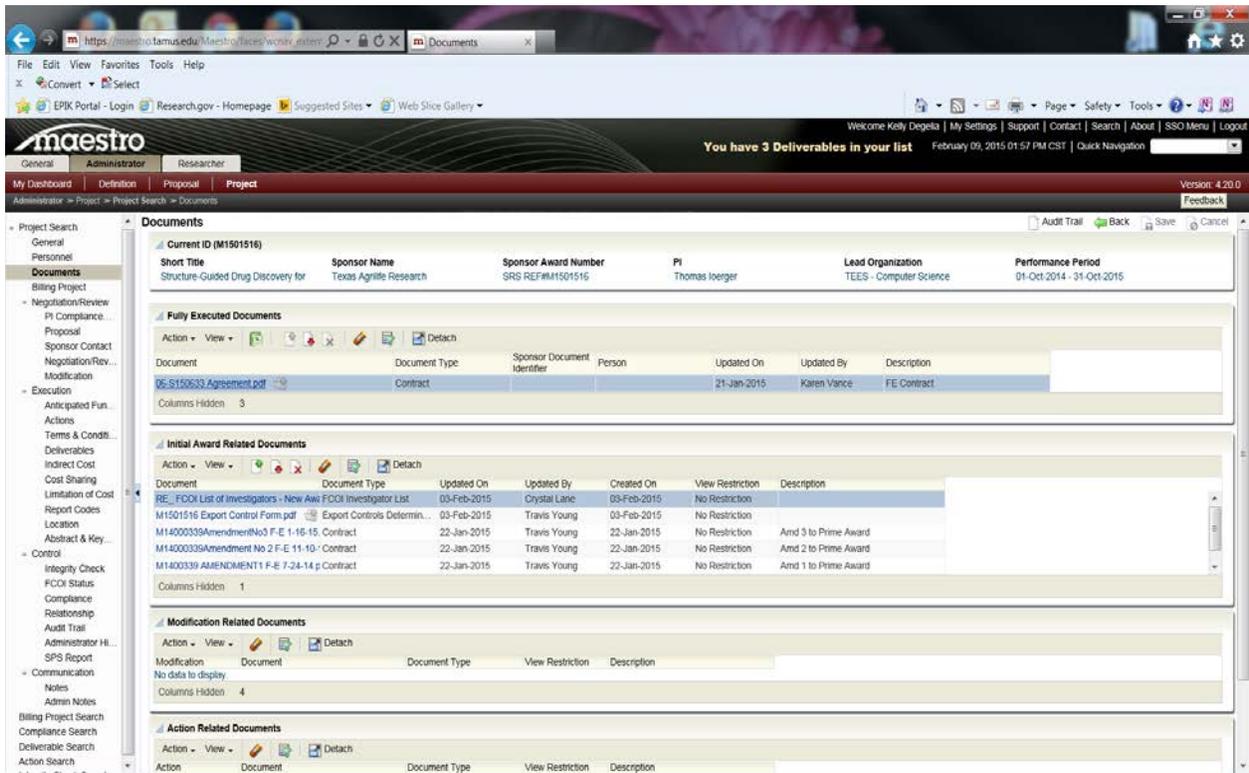
- 3) Click on the MAESTRO ID number.



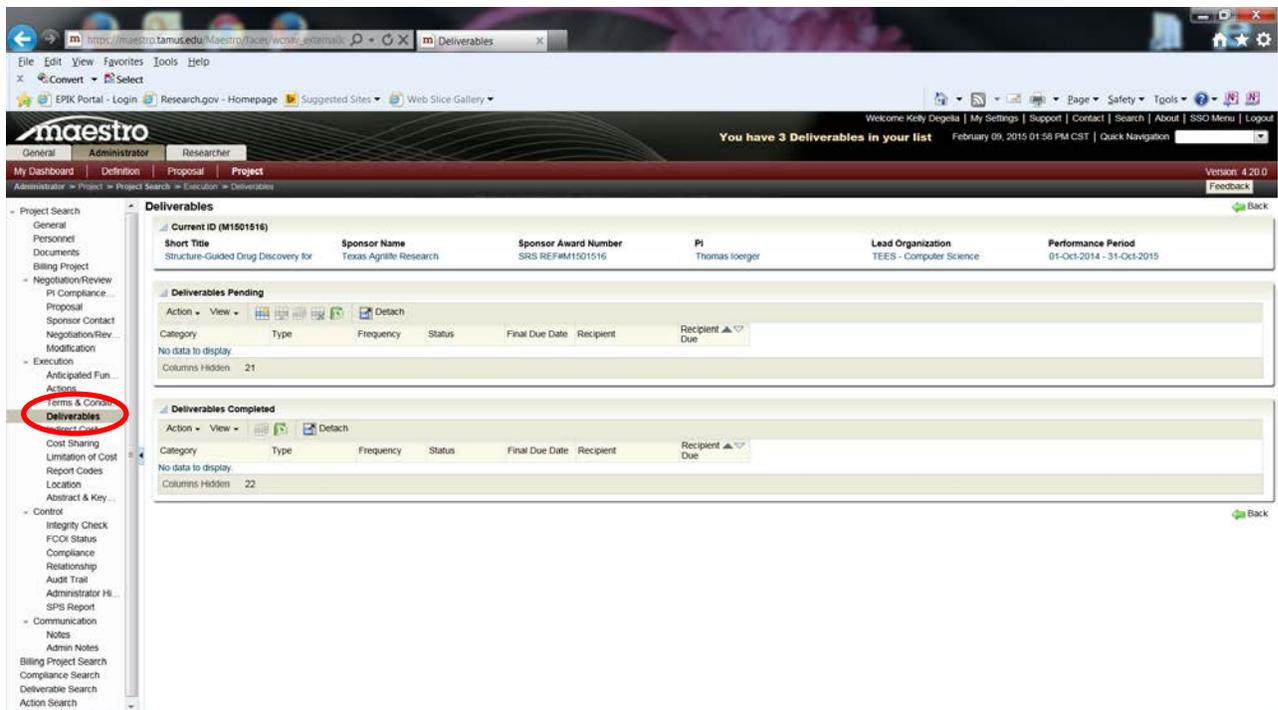
4) Click on documents.



5) Click on award contract under Document to print out award for billing folder



6) Click on Deliverables



7) Click on Action button to bring up drop down box under “Deliverables Pending”

Browser: https://maestro.tamusc.edu/maestro/face/wc/wv_external | Deliverables

File Edit View Favorites Tools Help

EPK Portal - Login Research.gov - Homepage Suggested Sites Web Slice Gallery

Welcome Kelly Degele | My Settings | Support | Contact | Search | About | SSO Menu | Logout

You have 3 Deliverables in your list February 09, 2015 01:58 PM CST | Quick Navigation

Version: 4.20.0

Administrator > Project > Project Search > Execution > Deliverables

Deliverables

Current ID (M1501516)

Short Title	Sponsor Name	Sponsor Award Number	PI	Lead Organization	Performance Period
Structure-Guided Drug Discovery for	Texas Agrlife Research	SRS REF#M1501516	Thomas Ionger	TEES - Computer Science	01-Oct-2014 - 31-Oct-2015

Deliverables Pending

Action View Detach

Category	Type	Frequency	Status	Final Due Date	Recipient	Recipient Due
No data to display						
Columns Hidden	21					

Deliverables Completed

Action View Detach

Category	Type	Frequency	Status	Final Due Date	Recipient	Recipient Due
No data to display						
Columns Hidden	22					

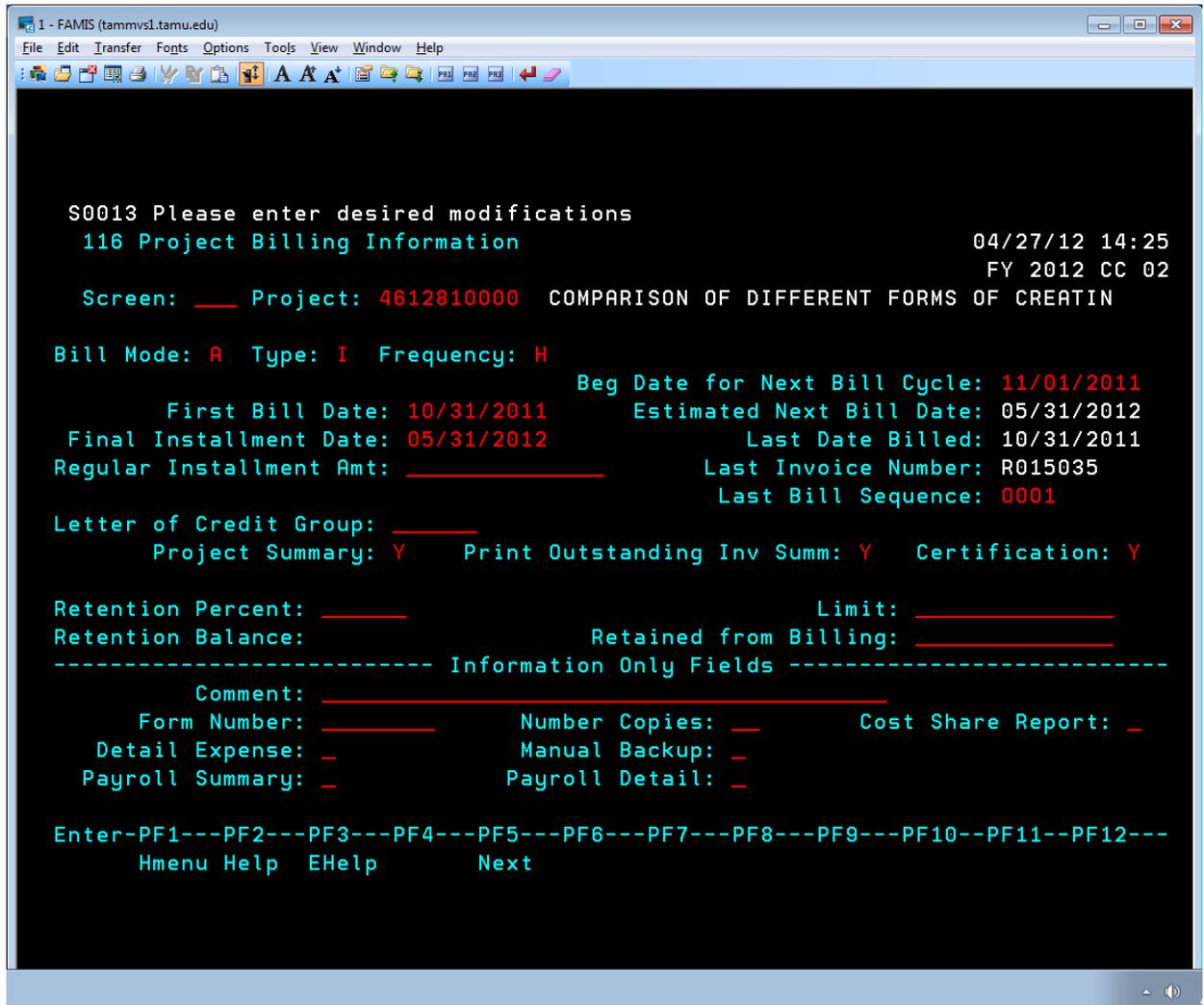
Project Search

- General
- Personnel
- Documents
- Billing Project
- Negotiation/Review
 - PI Compliance...
 - Proposal
 - Sponsor Contact
 - Negotiation/Rev...
 - Modification
- Execution
 - Anticipated Fun...
 - Actions
 - Terms & Condi...
 - Deliverables**
 - Indirect Cost
 - Cost Sharing
 - Limitation of Cost
 - Report Codes
 - Location
 - Abstract & Key...
 - Control
 - Integrity Check
 - FOOI Status
 - Compliance
 - Relationship
 - Audit Trail
 - Administrator Hi...
 - SPS Report
 - Communication
 - Notes
 - Admin Notes
 - Billing Project Search
 - Compliance Search
 - Deliverable Search
 - Action Search

Detailed Instructions/FAMIS Set Ups

Screen 116 – Project Billing Information

Project Accountant should complete this screen.



Type a “?” in the following fields to determine what should be entered:

Bill Mode: This will normally be “A” for Automatic—FAMIS produces bill.

A	Automatic—FAMIS produces bill; invoice number begins with “R” each month.
C	Letter of Credit—No Billing (Federal Sponsors that use LOC instead of invoicing)

M	Manual—There may be instances where a manual billing is necessary. For example, the sponsor may only want an invoice for the entire project amount either at the beginning of the project or at the end. (Rarely used)
N	No billing—No invoice will be sent or account is ended and no more invoices should be sent. (This option is typically never used)
R	Invoice Report Only (No Post)—This type of invoice begins with a “Z” instead of “R.” (This option is typically used for interim or bridge funded projects)
S	Sponsor Auto-Pay (rarely used)

For projects that funds have already been received up front and interim or bridge funded projects you should set the billing mode to “R” for “No Post” and have an invoice generated at least quarterly or semi-annually. This keeps you posted on the expenditures being made on the project.

Type: This will most often be “R” for Reimbursable.

Blank	No bill type requirement.
I	Installment (Complete Screen 117 also.)
O	Other (Manual Bills only)
R	Reimbursable

Frequency: Grant or contract should state how frequently invoicing is to be done. Typically, this will be Monthly or Quarterly.

A	Annual
Blank	No billing frequency requirement
H	According to Sponsor Schedule
L	Lump Sum (Manual Bills Only)
M	Monthly
O	Other (Manual Bills Only)
Q	Quarterly
S	Semi-Annual

Beginning Date for Next Bill Cycle: Enter first date of month when account is set up.

First Bill Date: Enter last day of month when account is set up for a monthly invoice. For quarterly, enter end date of first quarter to be billed.

Regular Installment Amount: If award has a fixed amount to be billed each billing cycle, enter fixed amount to be billed to sponsor. This would be used where a sponsor has agreed to pay in equal monthly or quarterly installments.

Retention Percent: Enter a retention percentage.

This is used to ‘retain’ or ‘hold back’ billing some expenses until the end of the project. For example, a sponsor may choose to retain 10% of each invoice that is billed and hold for payment until the end of project after all deliverables have been submitted.

Limit: Indicate the limit of retention. Once the limit is reached, no more retention will be taken.

Retained from Billing: This is a system-maintained field which indicates the total retained as of the last billing.

Screen 118 – Project Bill to Address

```
1 - FAMIS (tammvsl.tamu.edu)
File Edit Transfer Fonts Options Tools View Window Help
S0013 Please enter desired modifications
118 Project Bill to Address                                04/27/12 14:32
                                                            FY 2012 CC 02
Screen:  ___ Project: 4612810000  COMPARISON OF DIFFERENT FORMS OF CREATIN

BILL TO:  Name: DR. BARBARA NIESS_____ Phone: _____ Ext: _____
          Title: PROJECT MANAGER_____ Fax: _____
          Address: ALZCHEM TROSTBERG GMBH_____
                  DR.-ALBERT-FRANK STRABE 32_____
          City: TROSTBERG_____ State:  __ Zip: 83308_____
          Country:  __

***** As Displayed on Invoice *****

DR. BARBARA NIESS
PROJECT MANAGER
ALZCHEM
ALZCHEM TROSTBERG GMBH
DR.-ALBERT-FRANK STRABE 32
TROSTBERG, 83308

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
      Hmenu Help  EHelp      Next
```

Enter name of contact person and title, that is, who should receive the bill. Phone, fax number and address where billing should be sent. It is not necessary to type in the name of the agency or sponsor. This will automatically appear on the billing. When you press “Enter” for this screen, the billing address as it will appear on the invoice will show at the bottom of the screen. Make sure all information is correct.

Press *Enter* to save information you have entered

Invoicing

Invoices are printed at the first of each month after the financial close has been run. This is usually the second business day of each month. The Accounting Assistant will sort all invoices to be reviewed by each Accountant. The project folder should be pulled that goes with each invoice and account. Project folders are distributed to the responsible Accountant for review and approval. Invoice numbers begin with the letter “R” or “Z.”

- “R” invoices are paper-clipped to the applicable account folder. “R” invoices are automatically generated by FAMIS and post accounts receivable.
- “Z” invoices are paper-clipped to the applicable account folder. “Z” invoices are automatically generated by FAMIS, but do not post an account receivable and are not mailed to the sponsor. “Z” invoices are generated to prompt various future actions, such as when the project is nearing completion and should be closed or extended.

Invoice Review and Approval Checklist

Once the invoices and folders are distributed, the Accountant should reconcile the invoiced accounts to Screen 19 using the practices shown below:

- **FAMIS SCREEN COMPARISON INSTRUCTIONS**
 - FAMIS screen 19 should be viewed using the inception (IN) to date option, PF **11**, as of the month ended the last day of the invoice billing period.
 - FAMIS screen 634 should be viewed using the "Include Line Items with Zero Balance" field set to Y".
- **POOL BALANCES -FAMIS SCREEN**
 - The revenue pool should equal the Encumbrance Column + Available Column bottom line. If the pools do not net to zero, something is wrong with the account and must be analyzed for corrective action.
- **TOTAL EXPENSES -FAMIS SCREEN 19**
 - Compare total expenses in the Actual Column to total Budget. Further analysis is prompted if total expenses exceed total budget. The first step of analysis is to review the budget for accuracy. If the budget is accurate, the account is overspent and the invoice should not be approved. If a budget is inaccurate, the reason for the inaccuracy should be determined. A budget may be inaccurate due to data entry timing differences, delay in contract or renewal execution, or data entry error. In any case, the Accountant should determine the appropriate action based on the individual situation. The Accountant may need to check with the Project Administrator (see name on Screen 008 in FAMIS), edit the invoice, check to see if there is a renewal in process, call the sponsor, or a combination of actions may be necessary.

Manual Invoices

- A. **Negotiator Requests:** Negotiators often request manual invoices for payment from sponsors upon signing award agreements. For these projects there is not an assigned project number set up, therefore we must produce a manual invoice.
 - a. Request copy of agreement and any documentation pertaining to request.
 - b. Verify amount in the agreement that is being requested.

- c. Obtain manual invoice number from the correct system part log.
- d. Update manual invoice log for the correct system part to track incoming funds.
- e. Enter the following information in the invoice template (Sample invoice can be found at: <K:\Business Support Services\Accounts Receivable\Forms AR Group\VARIOUS SAMPLE FORMS>)
 - 1. Today's Date
 - 2. Manual Invoice #
 - 3. Sponsor address in Bill To: Section
 - 4. Sponsor Award # if you have or proposal number
 - 5. Short description such as "50% due upon acceptance of award."
 - 6. Enter amount of invoice
 - 7. Verify all totals and information on invoice
 - 8. Print invoice
 - 9. Sign and have appropriate Intermediate Accountant approve
 - 10. Follow instructions given to you to distribute invoice to correct people
 - 11. Keep copy for file and give copy to collections personnel for correct system part
- f. Enter manual invoice in FAMIS in FSR screen 610 once NOA has been set up.

B. ***Deliverables Manual Invoices:*** Many awards have payment schedules based on completion of deliverables. A PA will contact the AR department to send a manual invoice for a deliverable that is complete by the project PI.

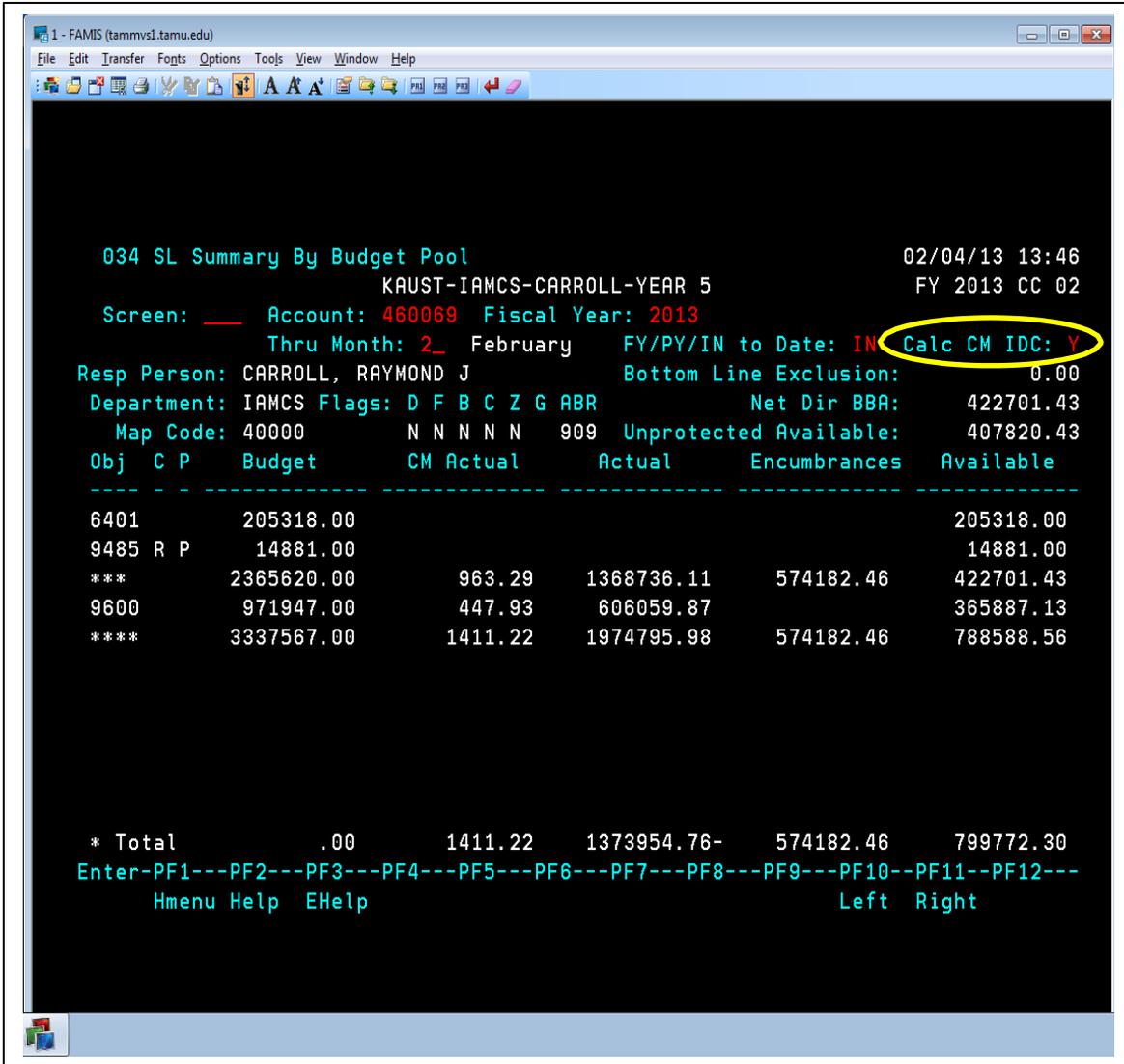
- a. Request PA to notify you via email to use as backup.
- b. Verify amount in the agreement per deliverable schedule for the amount being requested.
- c. Obtain manual invoice number from the correct system part log.
- d. Update manual invoice log for the correct system part to track incoming funds.
- e. Enter the following information in the invoice template (Sample invoice can be found at: <K:\Business Support Services\Accounts Receivable\Forms AR Group\VARIOUS SAMPLE FORMS>)
 - 1. Today's Date
 - 2. Manual Invoice #
 - 3. Sponsor address in Bill To: Section
 - 4. Sponsor Award # if you have or proposal number
 - 5. Short description such as "Deliverable #1."
 - 6. Enter amount of invoice
 - 7. Verify all totals and information on invoice
 - 8. Print invoice
 - 9. Sign and have appropriate Intermediate Accountant approve
 - 10. Follow instructions given to you to distribute invoice to correct people
 - 11. Keep copy for file and give copy to collections personnel for correct system part

C. ***Sponsor Requested Invoices:*** Many times a sponsor will request a final invoice prior to FAMIS generating a final invoice or upon completion of a final financial report.

- a. Once a sponsor has contacted AR notify the PA that the sponsor has requested a final invoice for an award.

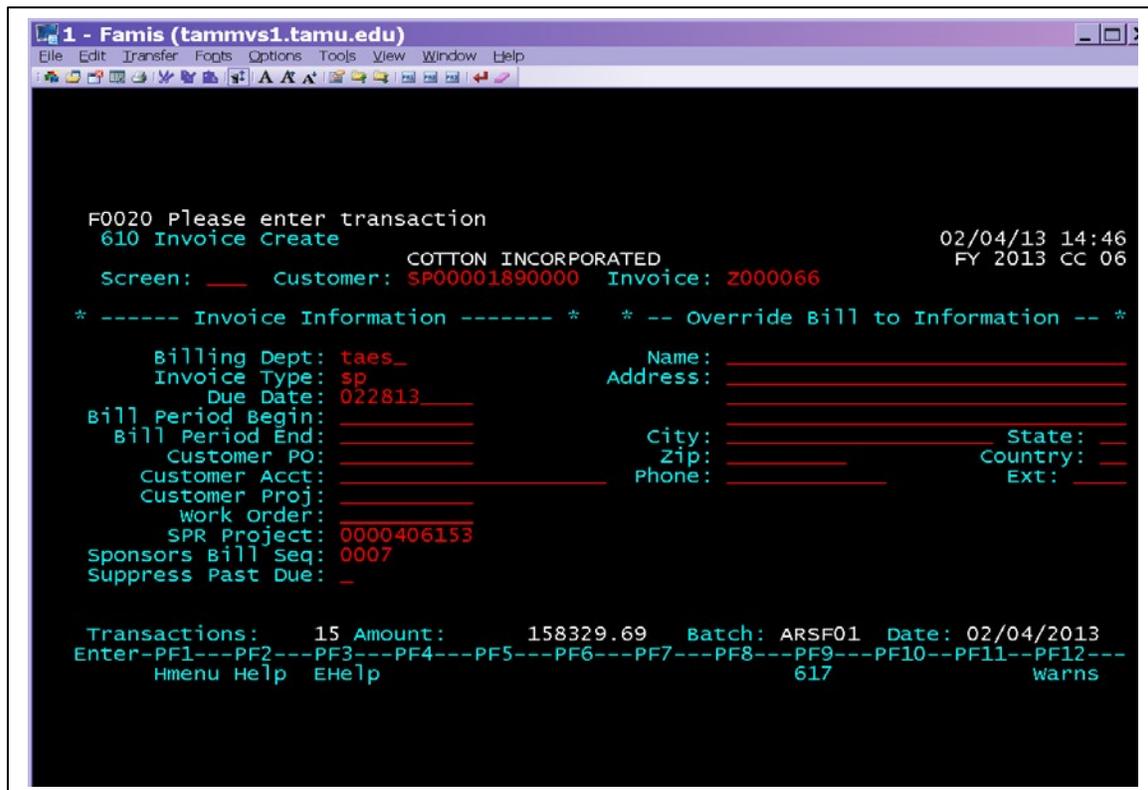
- b. If a cost reimbursable award, find out if all expenditures are entered for award. If they are but it is not the end of the month IDC will need to be calculated manually if applicable.

See below diagram. "Calc CM IDC:" will need to be changed from "N" to "Y".



- c. Also if Cost reimbursable, make sure final billing is only the difference between actual expenses and previous billings. Cost reimbursable invoices cannot bill for more than spent on final invoices. If a Fixed Price agreement, final invoice should be the total award amount less previous billings.
- d. Obtain manual invoice number from the correct system part log.
- e. Update manual invoice log for the correct system part to track incoming funds.
- f. Enter the following information in the invoice template: (Sample invoice can be found at: **K:\Business Support Services\Accounts Receivable\Forms AR Group\VARIOUS SAMPLE FORMS**)

1. Today's Date
2. Manual Invoice #
3. *Sponsor address in Bill To: Section
4. Sponsor Award # if you have or proposal number
5. Short description such as "Final Invoice."
6. Enter amount of invoice
7. Verify all totals and information on invoice
8. Print invoice
9. Sign and have appropriate Intermediate Accountant approve
10. Follow instructions given to you to distribute invoice to correct people
11. Keep copy for file and give copy to collections personnel for correct system part
12. Enter manual invoice in FAMIS FRS screen 610: Required fields include:
 - a. Customer
 - b. Invoice
 - c. Billing Dept
 - d. Invoice Type
 - e. Due Date
 - f. SPR Project
 - g. Sponsors Bill Seq



FAMIS Generated Invoices

Cost Reimbursable Invoices

Invoices that are billed based on actual expenses for a specific project. We will receive both “R” and “Z” invoices on the first of the month. “R” invoices are posted to the sponsors AR account. “Z” invoices are not posted to the sponsors account.

1. Verify on FSR screen 034 current expenses and cumulative expenses tie to what is printed on your invoice.
2. Verify that there are still remaining funds to bill. If overspent contact the PA to let them know and DO NOT send out the invoice until word from the PA.
3. Verify project billing date is still during the performance period of the project. If the project is over contact the PA to verify if an extension is pending or if those charges are being expensed correctly.
4. Check in the award contract if you must use a sponsor template.
5. If the project has cost share, double check to see if cost share must be reported to the sponsor. Some projects with cost share require a supplemental spreadsheet and others require it on the invoice.
6. Use SPR 137 to pull cost share amounts charged to a specific department.
7. Backup documentation may be required to send with your cost share as well. Pull that documentation to send with the invoice or other supplemental pages.

```
S2345 Select Requirement Account to proceed to screen 138
137 Cost Sharing Period Summary                                02/04/13 15:43
                                                            FY 2013 CC 02

Screen:  ___ Project: 0000460068 Period: 001

Period Begin Date: 06/01/2011      Period Total Required: 592,779.48
Period End Date: 05/31/2012        Period Total Actual: 38,115.05
                                      Period Total Remaining: 554,664.43

Acct
Sel CC  Account  Account Description  Total Required  Total Actual  Total Remaining
-----
- 02 230010 60068 EQUIPMENT & SEED PROG 310,000.00      0.00      310,000.00
- 02 230113 00000 YR1&2 EQUI FROM 46006 259,529.48    14,865.05    244,664.43
- 02 490000 60068 IDC 23,250.00     23,250.00      0.00

*** End of List ***
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
      Hmenu Help  EHelp      Next
```

8. Check in the award contract for requirements on back up documentation as well. Follow the instructions carefully for that specific sponsor.
 - a. The Accounting Assistant can pull backup documentation for Aggiebuy, Concur, Imaging, LaserFische, and On-base.
 - b. If for any reason documentation is not scanned contact the department for copies.

- c. When looking at the backup documentation for expenses billed to the project, make sure all are allowable expenses. This is especially true for state and federal government contracts.
- d. If there is a charge that is considered unallowable, forward the information to the PA to determine how to handle.
- e. Verify in the award contract where to send the invoice, how to send the invoice, and the number of copies to send.
- f. After numbers are verified and backup or cost share attached give to an Intermediate Accountant to sign.

Fixed Price Invoices

Invoices that are billed per a specific schedule in the contract. The entire award amount is paid when the contract states it is a fixed price project.

The PA typically sets up a schedule for fixed price contracts in SPR 117, based upon the sponsor's schedule of payments in the contract.

1. Verify on FRS screen 034 that there is no overbilling.
2. If it is overbilled contact the PA to verify why. The PA will instruct you what should be billed.
3. If the R invoice posted to the sponsor account and is incorrect, please see section **“Adjustments to Invoices.”**
4. Verify in the contract to see if a deliverable or report is due with the invoice as well. If it is contact the PA to receive a copy or to see if it has been submitted to the sponsor.
5. Verify in the award contract where to send the invoice, how to send the invoice, and the number of copies to send.
6. Attach any report or other documentation required per award to the back of the invoice and give to an intermediate accountant to approve and sign.

FAMIS “Z” No Post Invoices

“Z” invoices are FAMIS generated invoices that DO NOT post to a sponsor's account. Typically these are set up on SPR screen 116 as cost-reimbursable. So when they print there are expenditures posted to the project and cumulative totals. However, since we are not posting it to the sponsor account, no revenue is being recognized and no bill is being sent to the sponsor for payment. “Z” invoices are informational invoices with actual costs on them.

“Z” invoices are set up for various reasons:

1. If you have a cost reimbursable project that bills on installments or upfront payment, the “Z” Invoice is used to track costs and make sure we are not going to owe sponsor money back if we don't use all funds. This is especially useful towards the end of a project.
2. Some cost reimbursable projects receive periodic payments automatically from a sponsor. The “Z” Invoice is used as a reminder that we should have received an installment.
3. “Z” invoices can also be used to help track all costs to a project and make sure there are no overspent items. Typically these projects are set up to print “Z” invoices on a quarterly or semiannual basis.
4. Some projects are set up to bill based on deliverables or reports. Many times the deliverables are not on a set schedule. A “Z” Invoice prompts us to contact the PA to ask if a deliverable has been shipped or done.
5. There are other projects set up to bill based on a fixed fee per task or report. The “Z” Invoice issued as a tool to remind AR to contact the PA to see if items are finished and ready. This also helps maintain a monitoring system for costs on these projects.

Processing “Z” Invoices

- A. Verify the cumulative total against the cumulative expenses on FRS screen 034.
- B. Verify period of performance per contract to make sure expenses are not being booked to a project that is over.
- C. Verify the project is not over budget. If the project is over budget notify the PA of the problem.

- D. File the “Z” Invoice in the folder once you verify all information you need.
- E. If you find any problems with costs associated to a project contact the PA to correct the problems with the department.

Mailing, Scanning and Filing Invoices

Mailing Invoices

This can be given to the student worker to do with very specific instructions. Each sponsor will have specific instructions on mailing their invoices, whether electronically or US mail. Read invoicing instructions carefully to see where the original signed copy should go, how many copies if any, and to who’s attention they should go to.

Scanning Invoices

The following system parts are scanned into an imaging system:

- 99 – Research Foundation – On-Base
- 06 & 07 – AgriLife Research & Extension – LaserFische
- 20 – Vet School – LaserFische
- 23 – Health Science Center – LaserFische

Filing Invoices

Once the student workers mail and scan invoices, a copy of each invoice and its backup documentation is to be filed in the appropriate project file. Each system part has its own set of files and the student worker will file in the appropriate file cabinet. Accounting Assistant can assist with this.

Invoice Adjustment Requests

Accounts Receivable adjustments are prepared by the Accountant, accepted when approved by Business Support Services Coordinator, Kay Leonard, and forwarded to Intermediate Accountant, Connie Currin. Connie Currin will process adjustments in FAMIS.

When an invoice needs to be adjusted the following procedures must be followed. Reasons for adjustments could include a need to cancel, adjust an invoice amount or revise a due date. Examples for adjustments could include, but are not limited to the below:

- Cancellation of invoice:
 - Invoice generated in error due to:
 - Wrong billing method selected on SPR 116
 - Prepayment of project after billing method set up in SPR
 - Manual invoice created prior to project being set up
 - Adjustment of Invoice Amount:
 - Portion of Invoice has been disallowed and needs to be moved to disallowed expenses
 - Portion of invoice is being retained by sponsor
- Revise Due Date:
 - Invoice held awaiting technical report from PI
 - Invoice is final and being held to verify final expenses have been booked
 - Invoice has not actually been mailed due to departmental involvement in invoicing sponsor.
 - Sponsor disallowed expenses and asked for revised invoice

A full explanation of the need for adjustment must be submitted with the request. Requestor should complete a ‘Request for Action ’ form. The PDF file is located at K:\Business Support Services\Accounts Receivable\Forms AR Group. A copy of the original Invoice and revised invoice should be submitted with the request.

Routing for Approval

1. Submit to Business Support Coordinator for approval.
2. Disapprovals will be returned to Requestor.

3. Approved forms will be submitted to the designated Accountant assigned to this task for input into FAMIS.
4. Upon FAMIS entry, the designated Accountant will initial the form and return request to Requestor.
5. Scan or place original request with financial file.

Net Credit Invoices

As a rule, invoices with a net credit balance amount due are not mailed to the sponsor. They should be reviewed by the Financial Accountant and noted to combine with the next invoice. The assumption is that together, the two invoices will net to an amount due from the sponsor. If the credit invoice is the final invoice, a refund may be due to the sponsor.

Credit balances on an account may be applied against outstanding charges that are due (i.e., monthly, quarterly, etc.). On the Request for Action (RFA) form, ask to apply a credit balance against outstanding invoices. This invoice adjustment should be prepared by the Accountant, accepted when approved by the Business Support Services Coordinator, and forwarded to the Collections Accountant, who will process adjustments in FAMIS.

Letter of Credit (LOC)

LETTER OF CREDIT PROCEDURES (LOC) – ACCOUNTS RECEIVABLE

Funds are requested on a weekly schedule based upon system member*. On assigned day for requesting funds, the SRS accountant verifies the balance of the LOC group as follows:

- Verify previous request(s) has been received from deposits.
- Run **FBAR 335** report in Business Objects run from the website <https://bi.tamus.edu/BOE/BI> which is accessed through the Single Sign On System.
- Click on the “refresh” tab to ensure accuracy of data.
- Click on the “run query” tab.
- Save copy of report in excel format.
- Verify projects have not been overspent by reviewing the “year to expenditures” column on the Business Objects Report and the “year to date budget” column.
- Review end dates of projects to determine if the funds are still eligible to request.
- Identify Interim Funded Projects.
- Fill out request for funds form, omitting overspent, interim amounts and any past the end date to request funds. The final date to request on projects is usually 90 days past the end date of project but be alert to exceptions, especially projects which reach the 5 year appropriation mark in which all funds are cancelled on the last day of the project. NSF and NIH have recently extended the final draw date to 120 days past the end date.

After filling out the request for funds and attaching the Business Object Report, the request is signed by the accountant and the request is sent for review and approval to the Business Support Services coordinator and the Financial Analyst for Cash Management. Request is then sent to Cash Management.

Cash Management inputs the request for funds based on the information that is on the “request for funds” forms into the appropriate request system and records the action on the form.

Cash Management will contact the accountant for any request problems. The accountant will review the request and if the problem cannot be solved at that time, the funds will not be requested. The funds are received between 1 and 2 days from the date the request was submitted in the appropriate sponsor website.

Upon receipt of completed request from deposits, retained copies are placed in the LOC file and/or financial file.

*Note: System member 08 using EPIK requested LOC funds on a monthly basis using EPIK reports until conversion to FAMIS on September 1, 2015.

Collections

Purpose: Monitor accounts receivable on projects. Prompt follow up on all overdue invoices with sponsor is expected.

Routine monthly activity:

- Aging Report by System Member prepared by accountant on the 7th of every month, and made available in the following file:

K:\Business Support Services\Accounts Receivable\Collections All\Collections - All System Parts

- All correspondence with Sponsor is documented on Aging Report spreadsheet.
- Coordinator and accountant will review the aging report before distribution. On the 21st of every month, the report is distributed to the system members' collection contacts.
- Accounts Receivable Comparison Report is prepared by accountant, disbursed on the 15th of every month to the SRS Chief Operating Officer, and made available in the following file:

K:\Business Support Services\Accounts Receivable\Collections All\Collections – All System Parts\Management Reports

Contacts to be made by collections staff:

- Contacts consist of emails and phone calls.
- Work with the PA and A/R staff via email to obtain contact information. If no response is received, email them again (using the original email as a starting point) and copy the coordinator.
- If sufficient contact and response is not made by email, communication by telephone should commence.
- If sponsor replies that payment has already been made, request a copy of the check or ACH information. When received, contact SRS Cash Management to confirm receipt.

Activity Summary:

- When invoice becomes 30 days overdue:
 - Follow up with A/R accountant for issues that may be affecting payment.
 - If the invoice is not being held due to corrections or revisions, follow-up with sponsor by email.
 - Copy the project administrator on all communications to sponsor.
- When invoice becomes 60 days overdue:
 - Follow up with A/R accountant for issues that may be affecting payment.
 - If the invoice is not being held due to corrections or revisions, continue follow-up with sponsor on weekly basis by email. If no response is received after 2 email attempts, contact must be made by phone.
 - Confirm who the current project administrator is by reviewing Maestro.
 - Include the project administrator in the communications and ask permission to include the principal investigator.
 - Project administrator will communicate with C&G director on the applicability of halting work and freezing expenses on project.
- When invoice becomes 90 days overdue:
 - Follow up with A/R accountant for issues that may be affecting payment.
 - If the invoice is not being held due to corrections or revisions, continue follow-up process with sponsor on a weekly basis by email or phone.

- If a resolution for payment is not reached with sponsor, notify A/R coordinator by email with a summary of account status. All previous communications to and from sponsor should be attached.
- A/R coordinator will notify system member, by email, of nonpayment. All previous communications to and from sponsor (exclude internal emails) will be provided to system member. Project administrator, principle investigator, BSS director and C&G director will be copied on emails.
- System Member should advise coordinator on how to proceed with collection attempts.
- If work had not been halted and expenses frozen previously, it should be reviewed by the System Member and C&G Director to determine if it is appropriate to do so.

Miscellaneous Issues to look for:

- Unpaid Invoices over 60 days old:
 - May not have been received by sponsor: Send email with invoice asking for status of payment. Offer to assist with additional information.
 - Delay in mailing the invoice from SRS while expenses are corrected: Due date of invoice needs to be changed. Notify the appropriate A/R staff who will prepare Request for Action Form for the coordinator's review and approval.
- Short pay – only a partial payment received from the sponsor :
 - Review with AR staff or PA to determine if adjustments to invoice are due.
 - Determine if payment is short due to a wiring fee being deducted from a foreign sponsor payment; if so, check with the PA to see if project will allow for wire fees to be charged to the project. If allowed, AR will prepare a journal entry to record the fee. If not allowed, contact the PA for a departmental account to charge the wire fee to.
 - If payment is short, and it has been determined that it is not due to a wire fee or other known situation, contact the sponsor for information immediately.
- ACH payments – FULL tracking numbers and payment dates are sometime needed for payments made but not posted to invoice.
 - Sponsor may not have sent payment to correct ACH account.
 - Deposits will return the payment to sponsor. Deposits will notify Accounts Receivable and sponsor that funds are being returned. Deposits will also provide sponsor with correct banking information.
 - A note should be made on collections worksheet that funds were returned due to incorrect banking information. Sponsor should not be contacted about past due payment unless the payment is not resent within 60 days.

Credit Risk Reports:

- Aging Report over 90 Days by Sponsor for all System Members is prepared by accountant, distributed on the 21st of every month to the system members' collection contacts, and made available in the following file:
 - K:\Business Support Services\Accounts Receivable\Collections All\Collections – All System Parts\Management Reports\Credit Risk Reports*
 - Created from the monthly aged receivables report, including only invoices over 90 days past due, with invoices current to 60 days past due removed
 - Comments regarding collection efforts transferred from aged receivables report
 - Delay codes populated on spreadsheet to easily identify potential credit risk sponsors
 - All invoices with a past due amount of \$25.00 or less are removed
 - All invoices with retention amounts for projects that have ended are removed
 - All System Members (i.e. Texas A&M University, TAMUS) are removed

- The report is made available to SRS Contract Negotiators for their use.
- As the outstanding receivables drop off of the Credit Risk Report, the sponsors that continued non-payment for extended periods or did not pay at all are added to the Permanent Credit Risk report, made available in the following file: *K:\Business Support Services\Accounts Receivable\Collections All\Collections – All System Parts\Management Reports*

Invoices with Financial Statements

Some sponsors require additional form(s) to be sent with invoices and will be stated in the agreement.

- Some private or foreign sponsors will require a financial report that lists all incurred expenses. These Financial Reports will be sent either monthly, quarterly, annually or at the end of the contract.
- Most state and federal agencies do require financial statements to be sent with invoices.
 - State agencies will require Financial Status Reports (FSRs) that list current and cumulative expenditures. Some also require a State of Texas Purchase Voucher which is a request for payment.
 - Federal agencies require a SF270 (Standard Form 270)-Request for Advance or Reimbursement along with a SF425 (Standard Form 425) either quarterly or semiannually depending on the contract terms.

Financial Status Reports (Sponsor requested financial statements, SF425, etc.)

Prepare sponsor requested financial statements (aka billing forms) and include with invoice as required by contract and noted in billing folder or spreadsheet.

For FAMIS:

- ✓ Review Due/Overdue Report - For any that are due or overdue, prepare and submit required form, usually SF425, as directed by contract (i.e. mailing, fax, email or online).
- ✓ Update FAMIS SPR screen 127 when report is completed.
- ✓ File or scan the completed report into the billing folder.

If project has ended and appears to need a final:

- ✓ Print billing history
- ✓ Print balance (BAVL) screen (CHECK BALANCE)
- ✓ Check for cost sharing and put total
- ✓ Do final report or SF425 (if it is federal) and submit to sponsor
- ✓ Print financial report and upload the report into Deliverables; Research; Project; Process; Deliverables; Financial report.

Contractor's Release

After a project has reached its term date and the final invoice has been sent, sometimes sponsors will require a Contractor's Release Form. AR is responsible for verifying the total amount billed, paid and if there are outstanding invoice(s) due. The Accountant should initial the area verified and return it to the Project Administrator or Contracts & Grants director for signature.

Payment Identification

Identifying Payments

Notification of deposits or arrival of payment is sent to the primary reporting Accounts Receivable Accountant (ARA). In order for SRS to be in compliance with system policy 21.01.02(4.2), ARA must identify payments

immediately. ARA returns notification to Deposits with instructions indicating how payment is to be applied, including clearly marking the system part.

Methods of Identification

When payment is not clearly and readily identifiable, due diligence must be done in trying to identify payment. Some examples are below:

- ✓ Search FAMIS screens
- ✓ Search SPR Screens
- ✓ Contact Company that funds were received from
- ✓ If a state payment search <https://ecpa.cpa.state.tx.us/vip/MainMenu.jsp>
- ✓ Search Proposal or Negotiation resources or contact Proposal or Negotiation departments to see if an award for payment amount is in process.
- ✓ As a last resort, pass the unidentified payment to a secondary ARA for confirmation that the payment cannot be identified.

Payments for Projects in Proposal or Negotiation Status

- ✓ Notify Deposits that funds are to be placed in holding account.
- ✓ Clearly mark the payment with the account number and revenue code.
- ✓ Make a copy of the payment and place in Suspense File.
- ✓ Notify appropriate system part accountant that a prepayment has arrived.

Unidentifiable Payments

- ✓ Secondary ARA will return any unidentified payments to the primary reporting ARA.
- ✓ ARA will return notification to Deposits clearly marked that payment cannot be identified. Please mark notification with your name and date of return.

Closeouts

Closeout Instructions for entering notes in Maestro

After Log on to Maestro

Click: **Administrator Tab**

maestro
 You have items in your Project Tasks (9) that need your attention. September 30, 2014 09:32 AM CDT | Quick Navigation

General Administrator **Researcher**

My Dashboard Definition Proposal Project

Administrator » Definition » Institution

Institution

Search Basic Saved Search Search Institution

Match All Any

Institution Name Contains
 Institution Type Equals
 Abbreviation Starts with
 Parent Institution Name Equals

Country Equals
 State Equals
 Status Equals

Search Reset Save... Add Fields

Action View Format Detach Wrap

Institution Name	Institution Type	Abbreviation	Parent Institution Name	Country	State
No data to display.					

Columns Hidden 5

Click: **Project Search**

maestro
 You have items in your Project Tasks (9) that need your attention. September 30, 2014 09:33 AM CDT | Quick Navigation

General Administrator Researcher

My Dashboard Definition Proposal **Project**

Administrator » Project » Project Search

Project Search

Search Basic Saved Search Project Admin Search

Match All Any

ID Starts with
 Billing Project Contains
 Billing Project Status Equals
 Parent ID Equals
 Lead Member Equals
 Lead Organization Equals
 Sponsor Equals
 Title Contains

PI Equals
 Negotiator Equals
 Administrator Equals
 Personnel(Co-PI,Co-I) Equals
 Proposal Number Equals
 Sponsor Award Number Contains
 FCOI Disclosure Incomplete Equals
 Account Contains

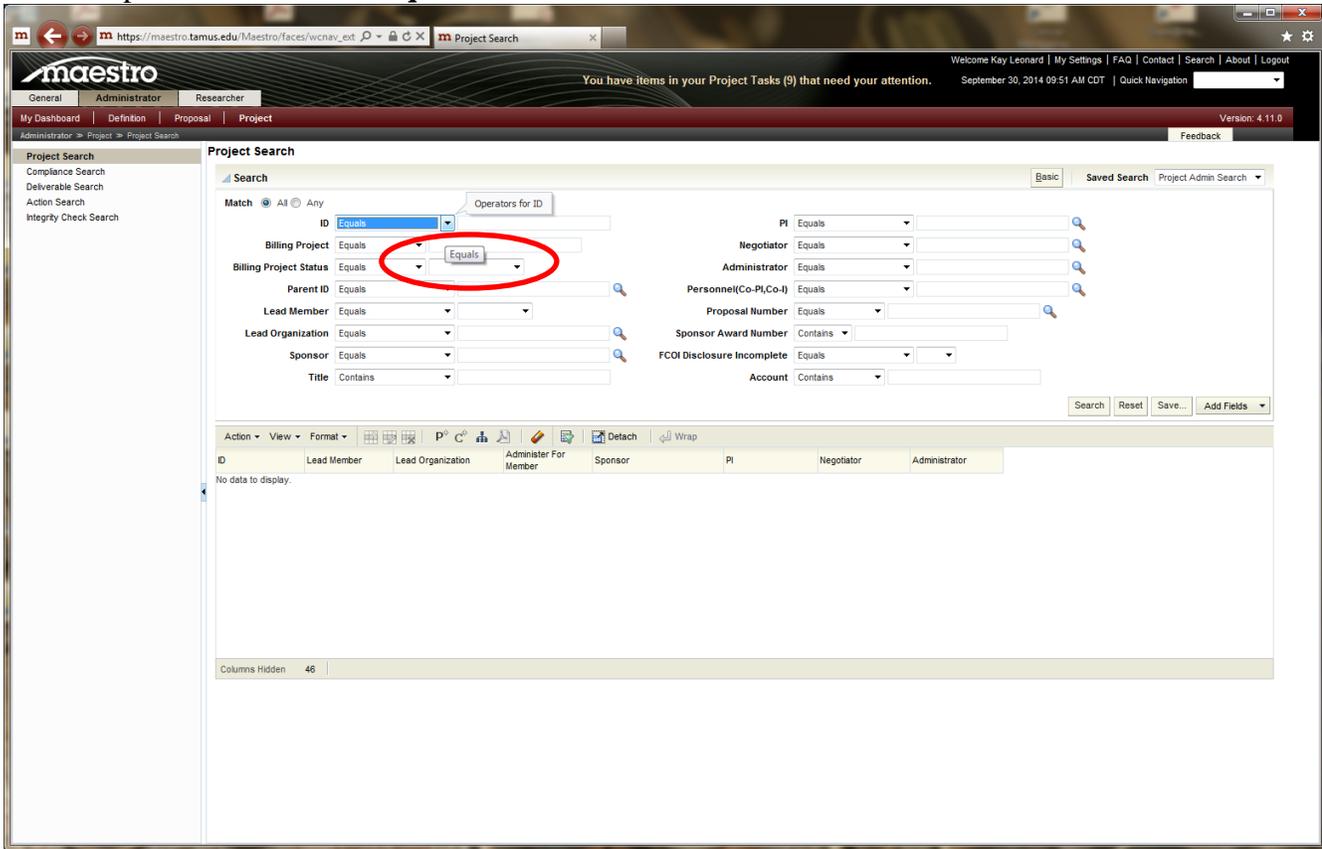
Search Reset Save... Add Fields

Action View Format Detach Wrap

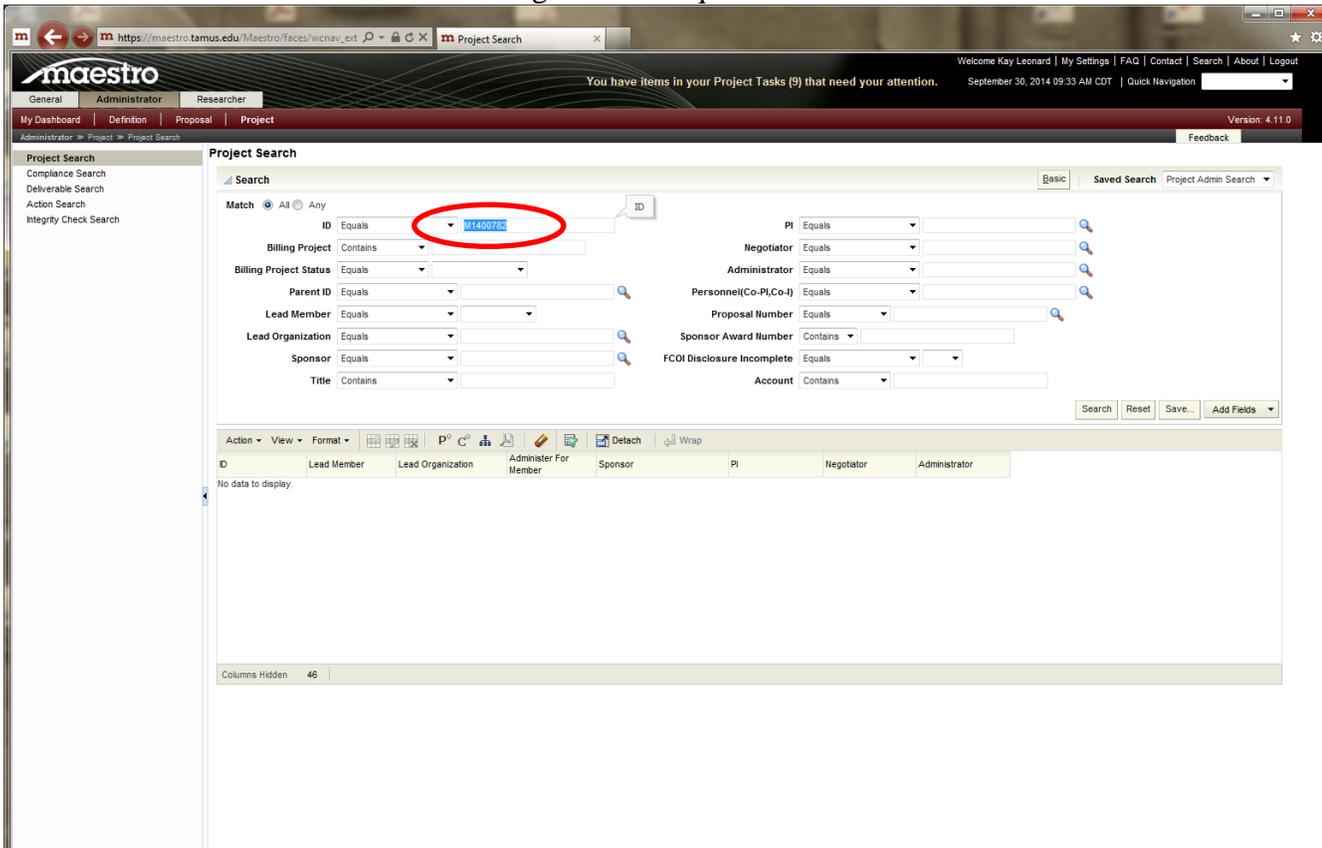
ID	Lead Member	Lead Organization	Administer For Member	Sponsor	PI	Negotiator	Administrator
No data to display.							

Columns Hidden 46

You can search two different ways.
First example is by Maestro ID
In ID drop down box choose **Equals**



Enter Maestro ID in box located to the right of ID “Equals” box



Click: Search

The screenshot shows the Maestro Project Search interface. The search criteria are set to ID equals M1400783. The Search button is circled in red. The interface includes a navigation menu, a search form, and a table of results.

ID	Lead Member	Lead Organization	Administer For Member	Sponsor	PI	Negotiator	Administrator
No data to display.							

Click: Maestro Project ID

The screenshot shows the Maestro Project Search interface. The search criteria are set to ID equals M1400783. The search results table shows one entry with ID M1400783 circled in red.

ID	Lead Member	Lead Organization	Administer For Member	Sponsor	PI	Negotiator	Administrator
M1400783	STAMU	Landscape Architecture		University of Hawaii At Manoa	Michael Lindell	Marise Avery	Natalie Bonasi

FAMIS USERS

Second Example is by Billing Project (Billing Project = FAMIS account number)

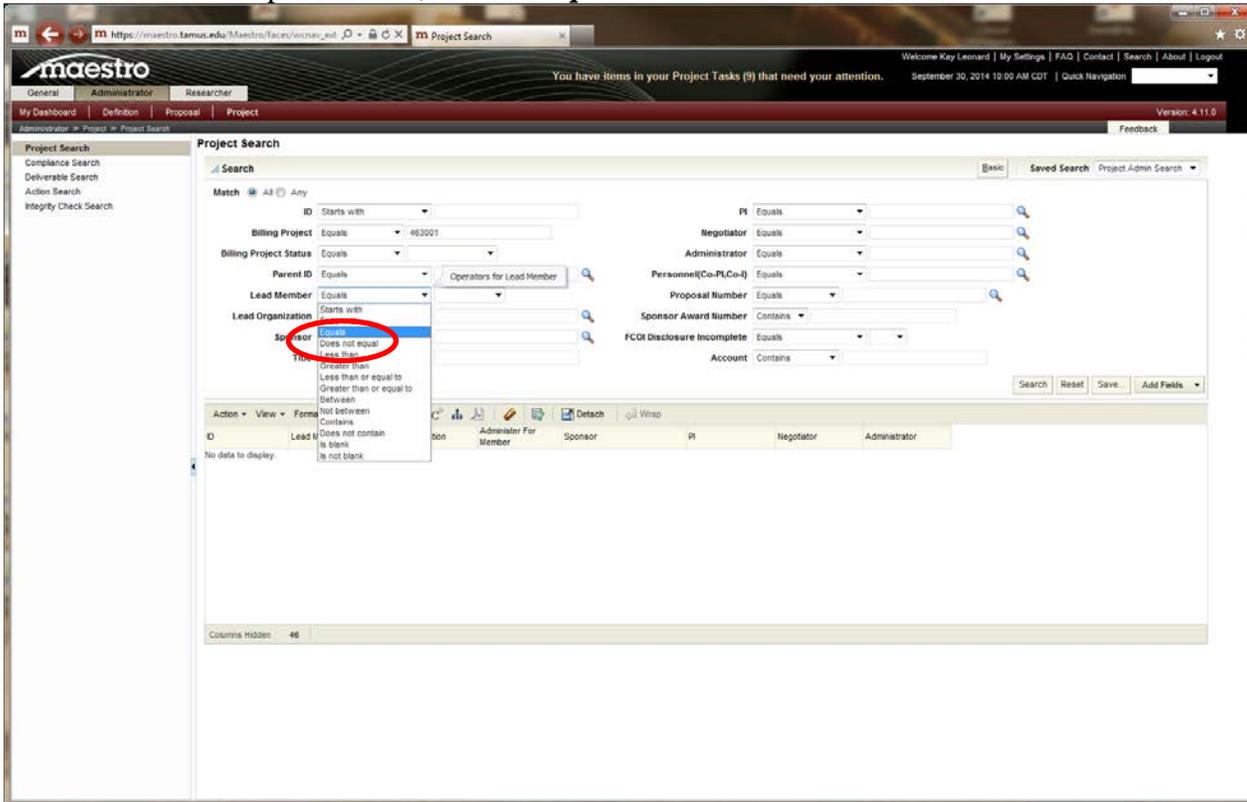
In Billing Project drop down box choose: **Equals**

The screenshot shows the Maestro Project Search interface. The 'Billing Project' dropdown menu is open, and 'Equals' is selected and highlighted with a red circle. The search criteria include Billing Project, Parent ID, Lead Member, Lead Organization, Sponsor, Title, PI, Negotiator, Administrator, Personnel(Co-PI,Co-I), Proposal Number, Sponsor Award Number, FCOI Disclosure Incomplete, and Account. The search results table is empty, displaying 'No data to display.'

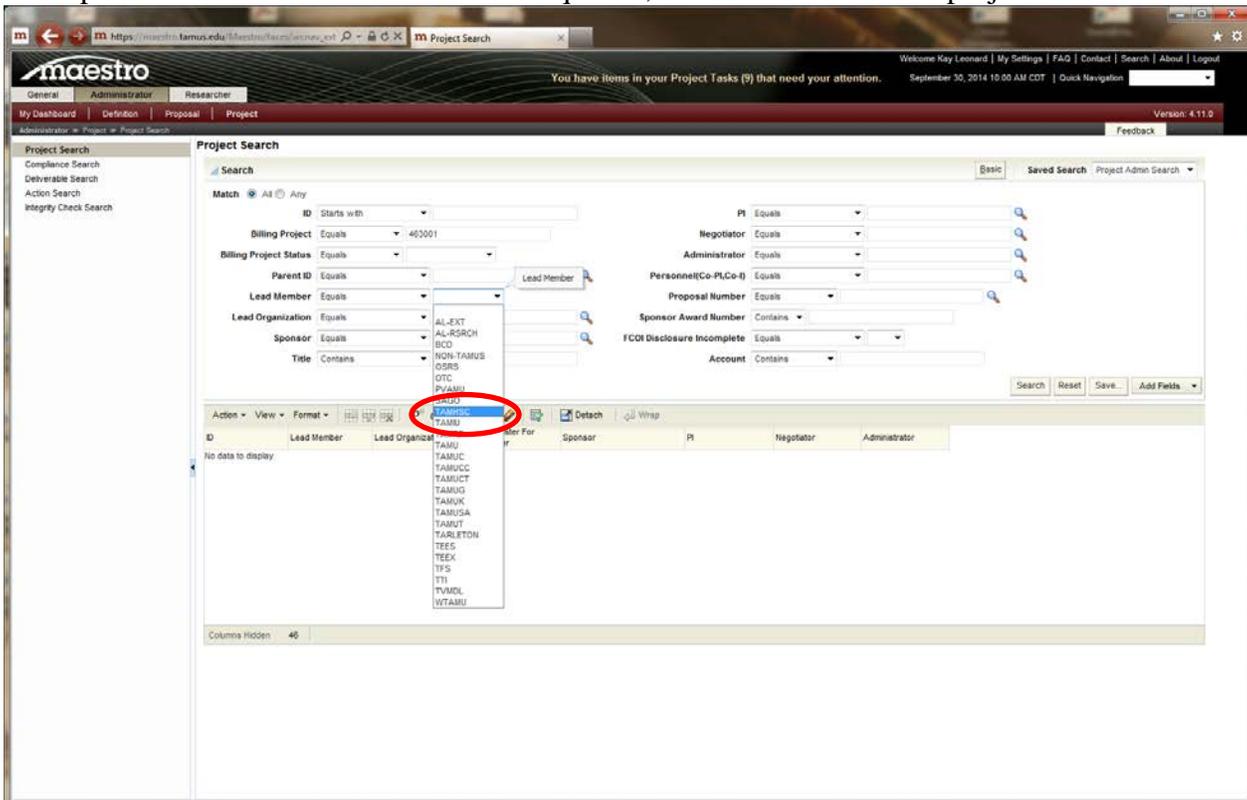
In field next to Billing Project Equals, enter **Billing Project Number**

The screenshot shows the Maestro Project Search interface. The 'Billing Project' dropdown menu is open, and 'Equals' is selected and highlighted with a red circle. The search criteria include Billing Project, Parent ID, Lead Member, Lead Organization, Sponsor, Title, PI, Negotiator, Administrator, Personnel(Co-PI,Co-I), Proposal Number, Sponsor Award Number, FCOI Disclosure Incomplete, and Account. The search results table is empty, displaying 'No data to display.'

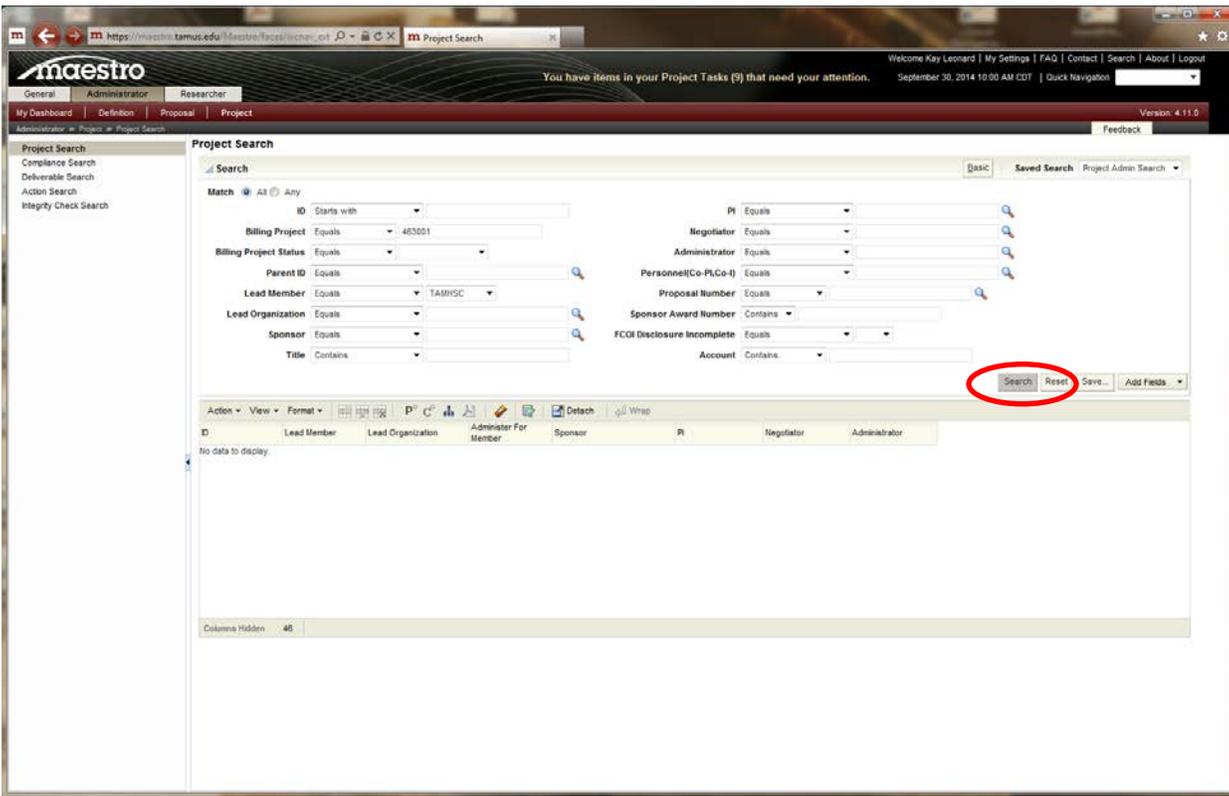
In Lead Member drop down box, choose: **Equals**



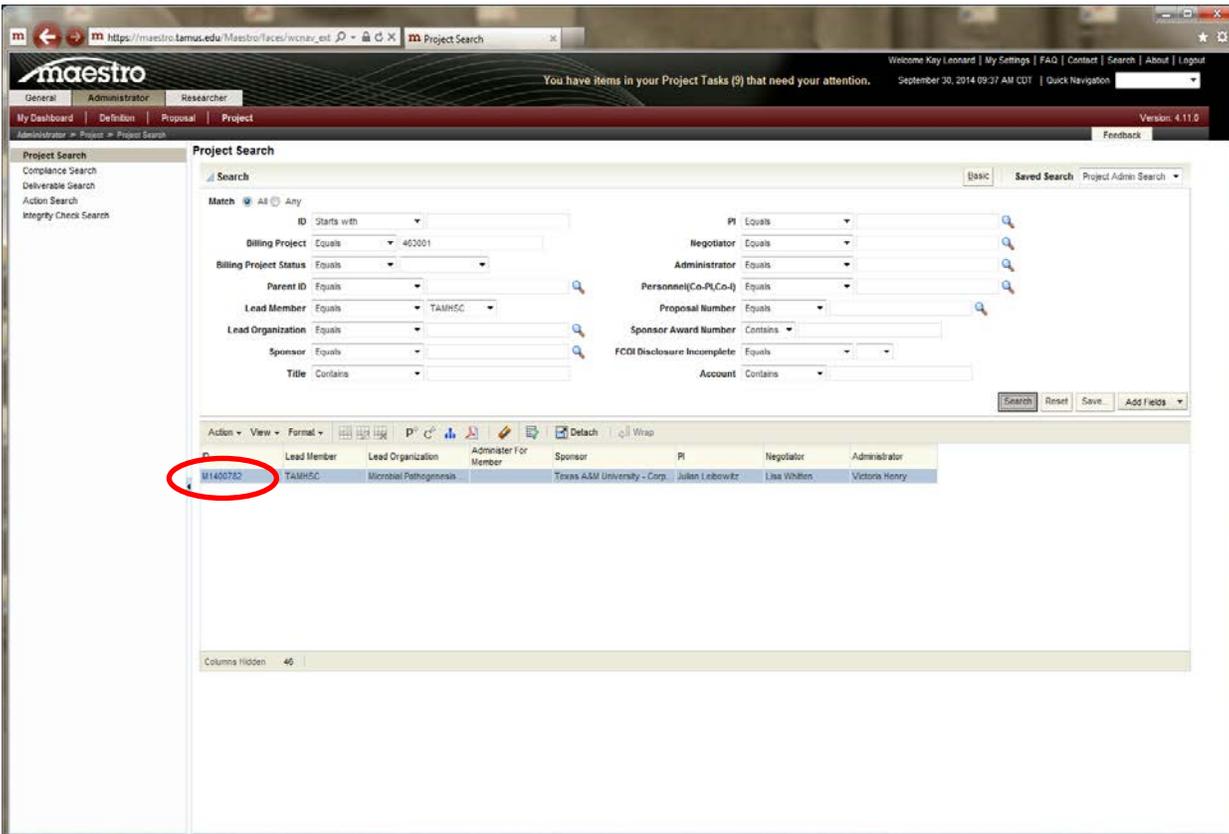
In drop down box next to “Lead Member Equals”, select the member the project is associated with.



Click: **Search**



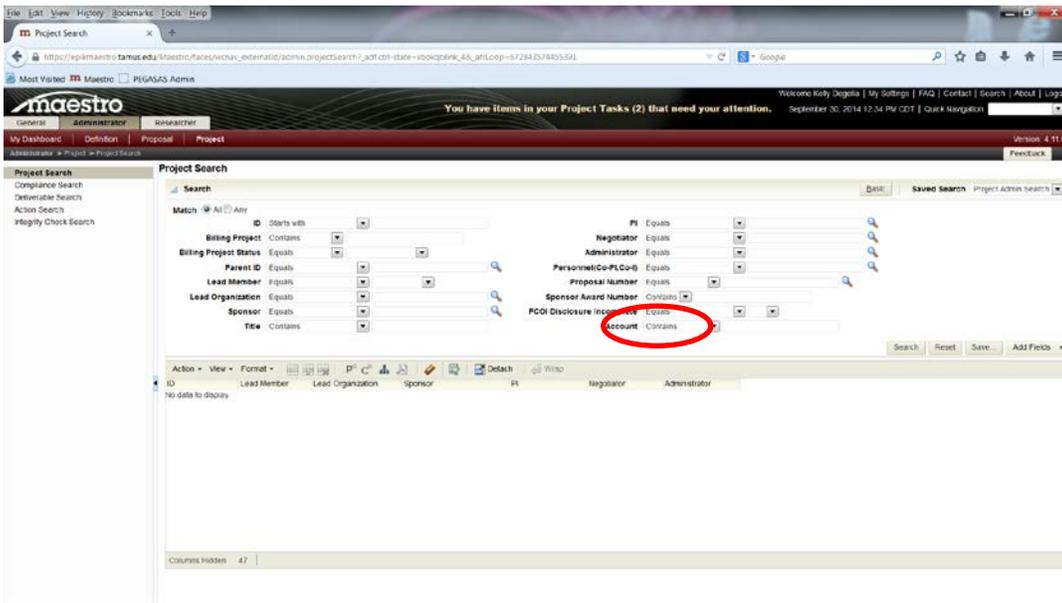
Click: Maestro ID number



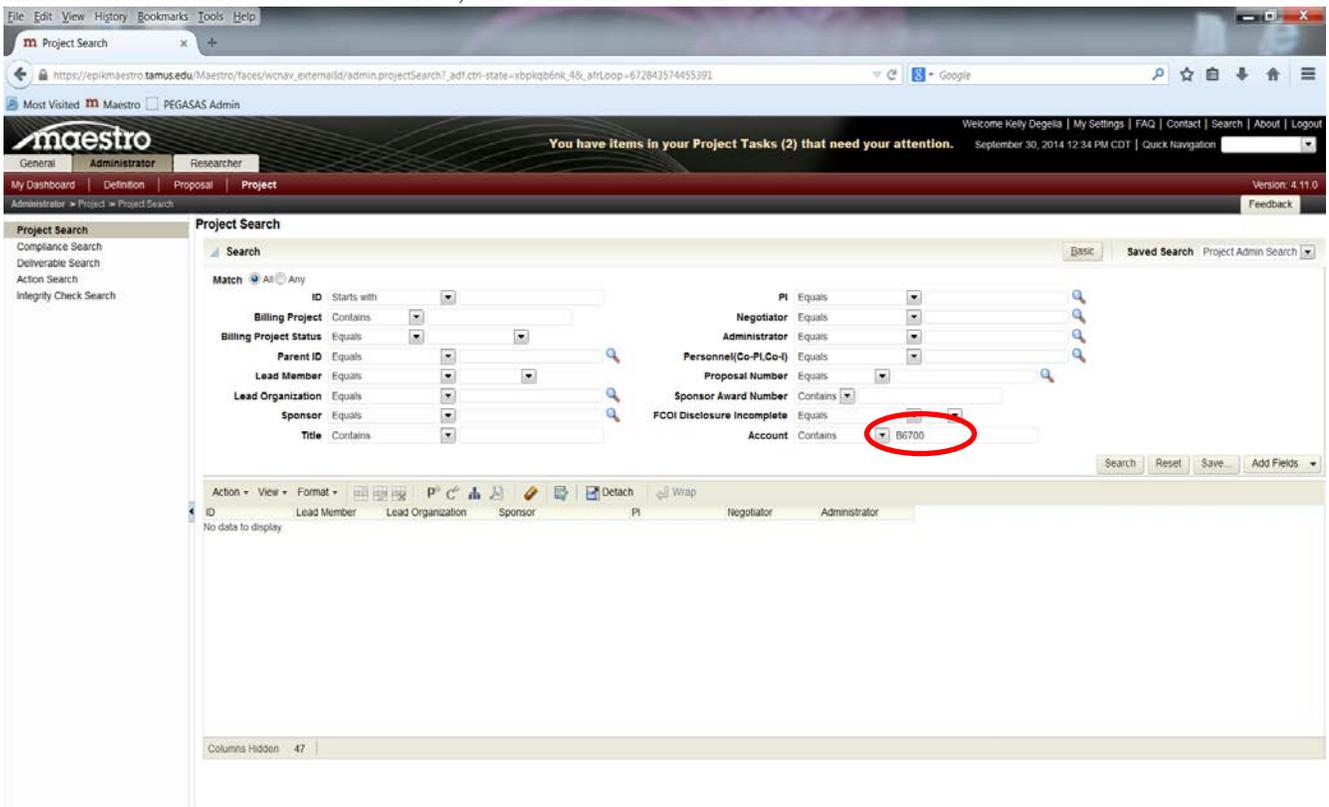
EPIK USERS

Second Example is by Account (Account = Epik Project number)

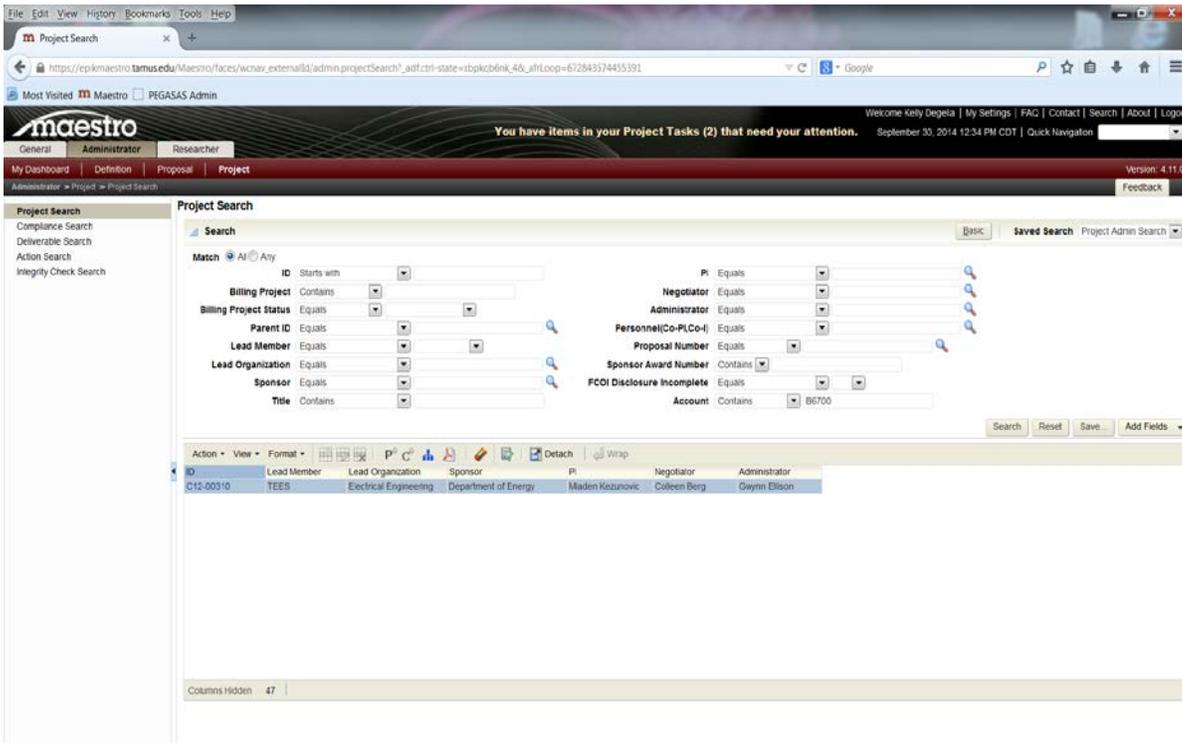
In Billing Project drop down box choose: **Contains**



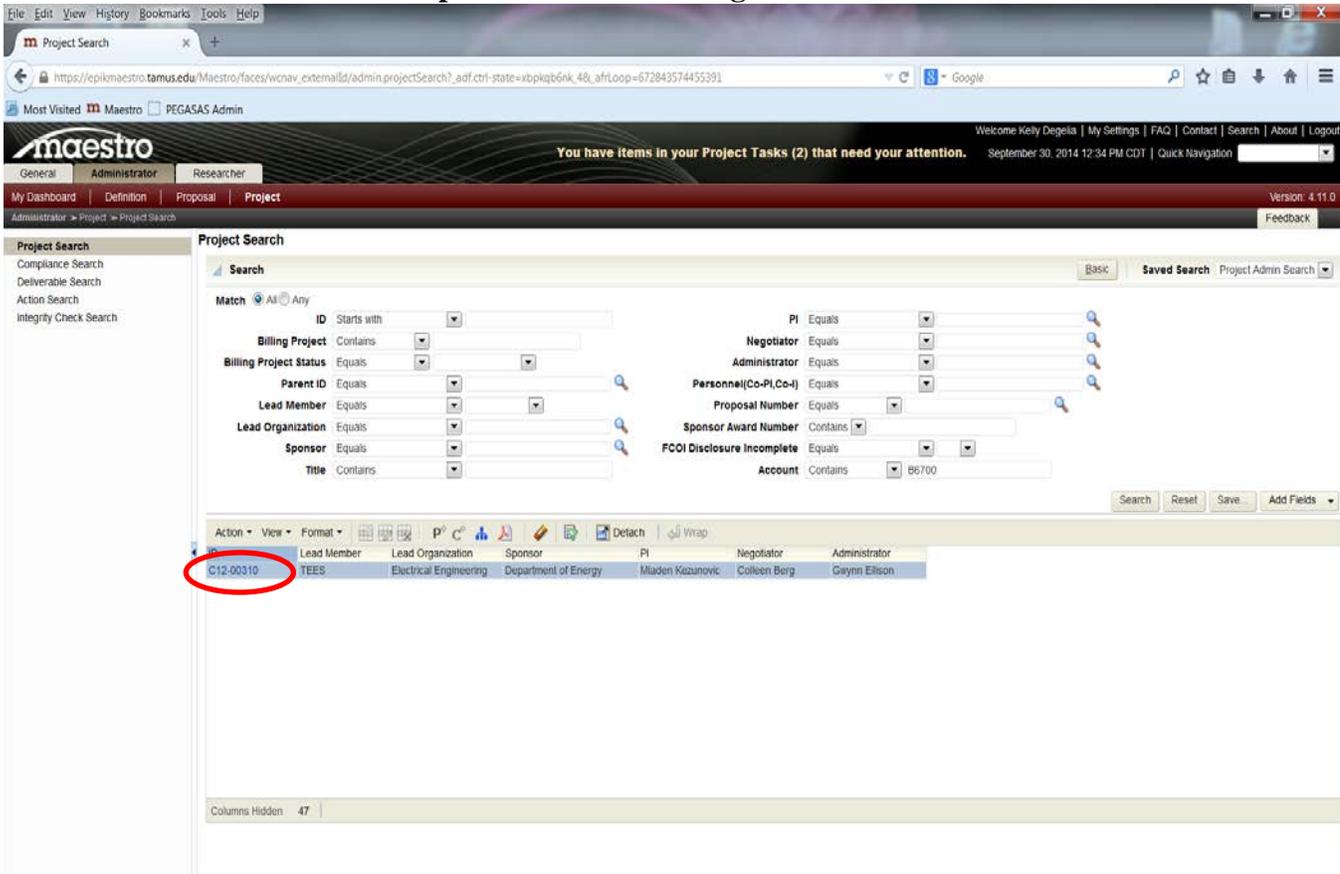
In field next to Account “Contains”, enter **EPIK account number**



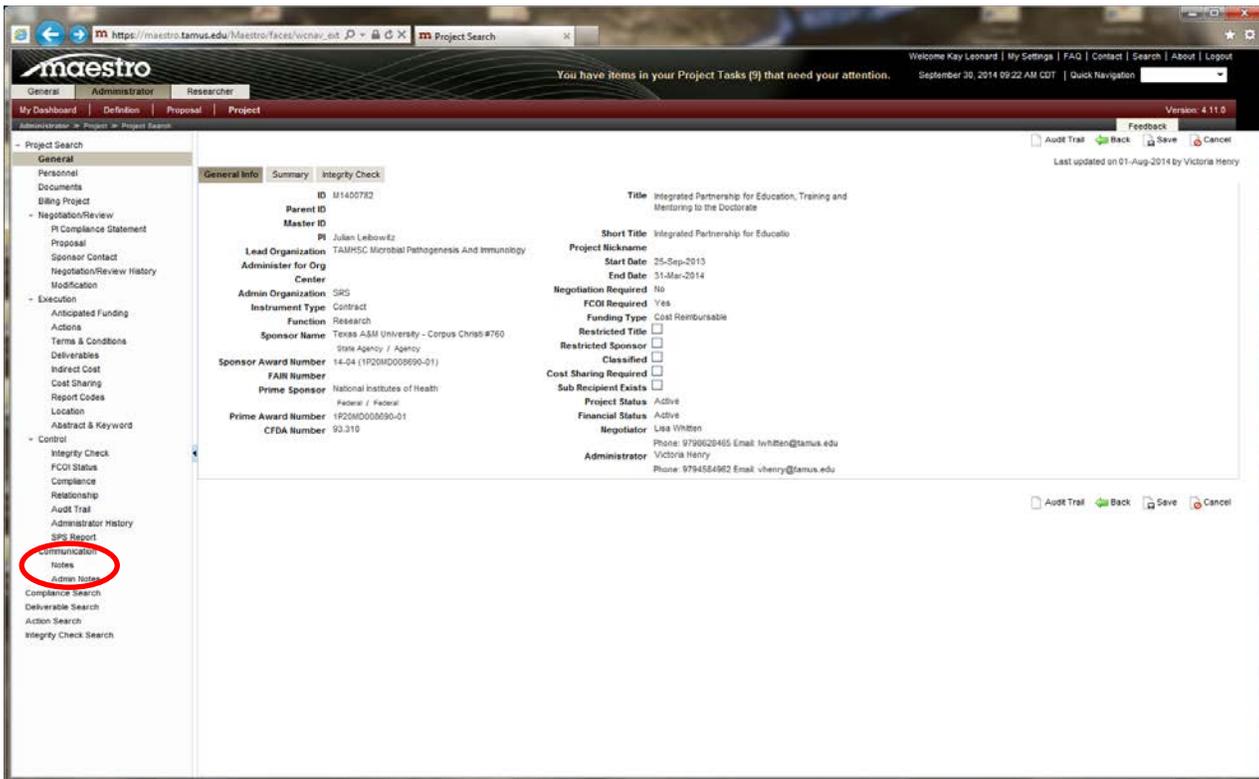
Click: **Search**



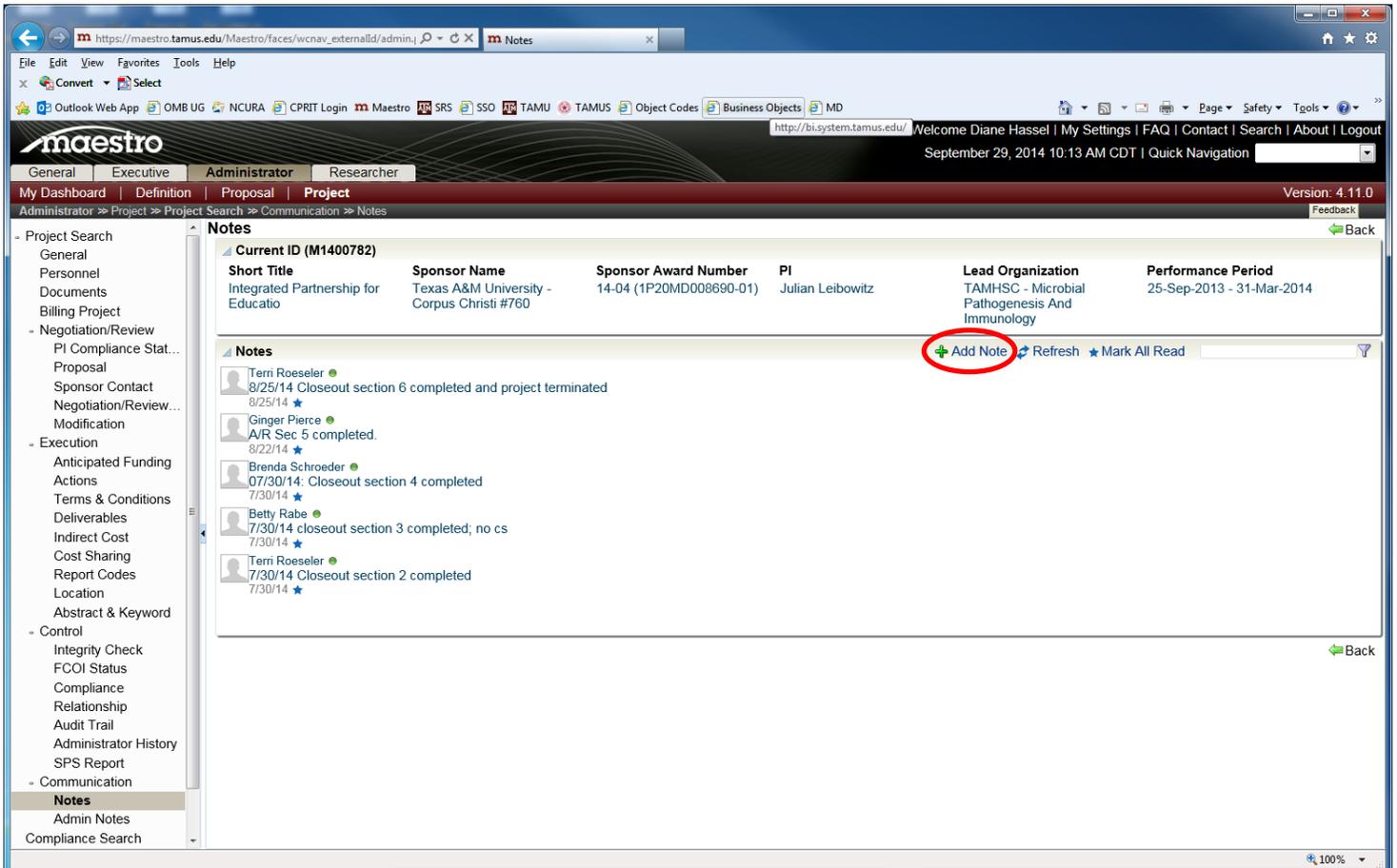
Click: **Maestro ID number or Epik Contract Tracking #**



For EPIK and FAMIS users
Click: **Notes**



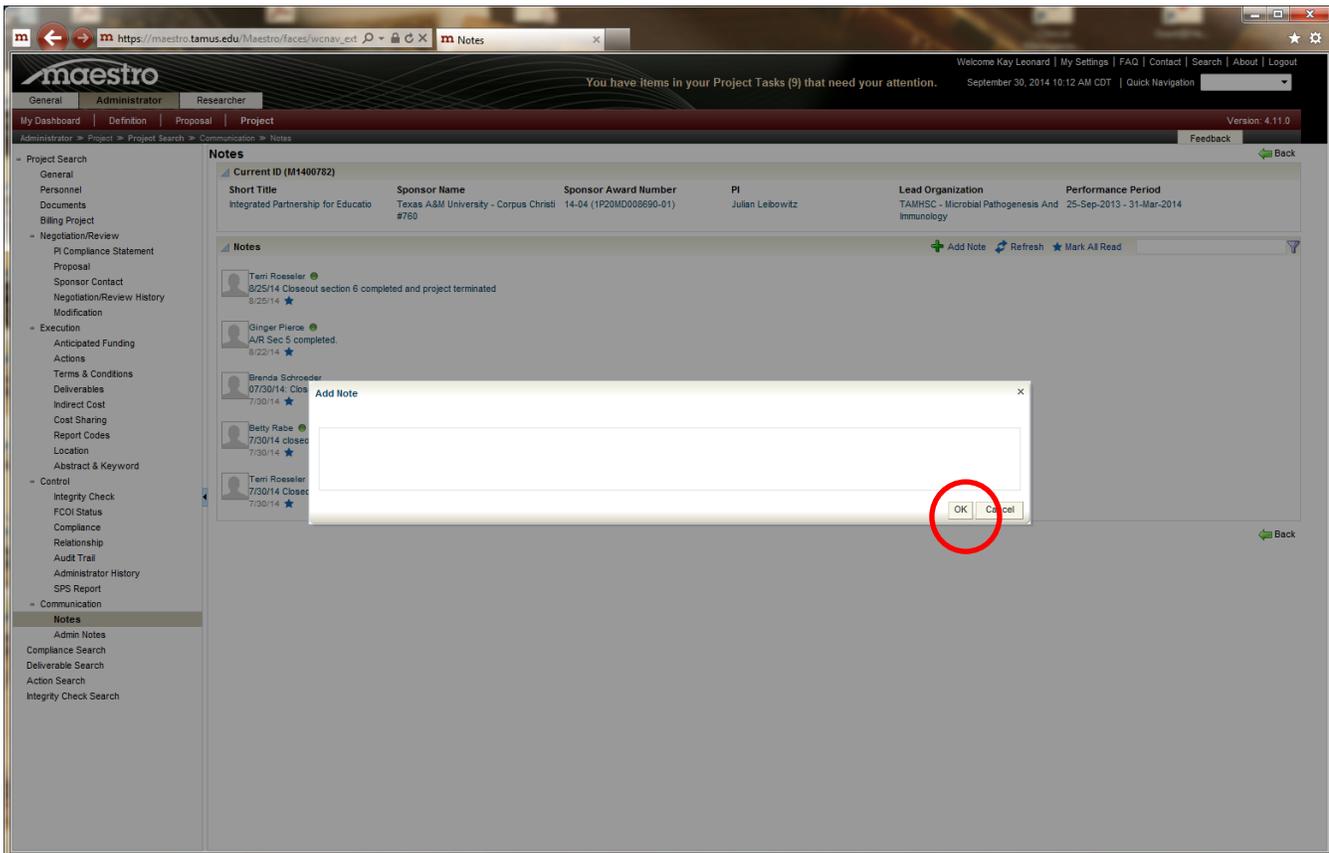
Click: Add Note



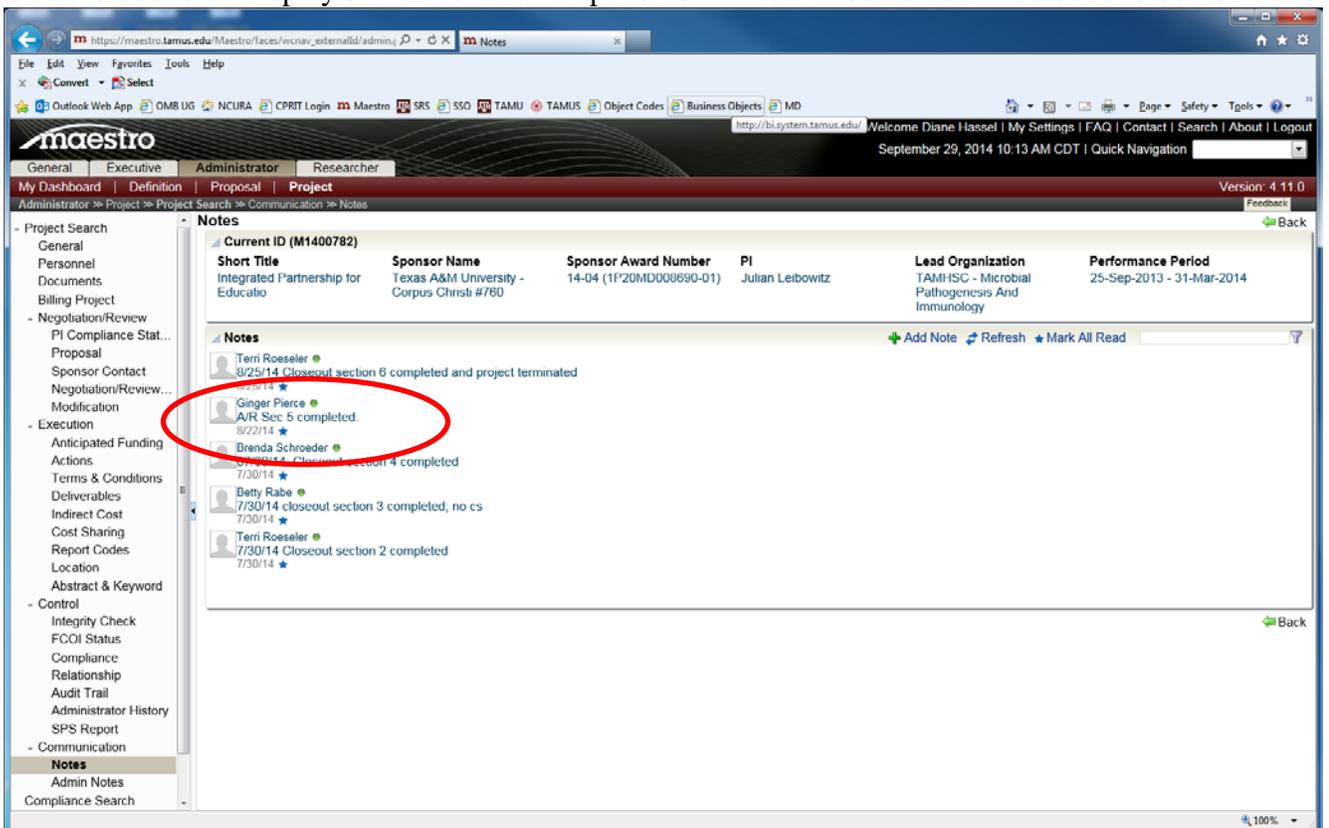
In pop up box, enter your notes, and click OK.
 In this example "A/R Sec 5 completed" was entered.

One of the following notes should also be made:

1. Folder in closeout drawer (If no outstanding invoices)
2. Folder to Collection Accountant (If there are outstanding invoices)



Your notes should display similar to the example below. Remember to note where the folder is now located.



Final steps:

- Email closeouts that A/R section is complete and notes were made in Maestro.
- Complete proper section on closeout form located at:
K:\Closeout Processing\xxxxx-Closeouts Team Started Closing
- Copy the page A/R section is located on and file in project file.
- File can then be placed in “Closed” file drawer for the appropriate member or given to the Collection Accountant