

SUBRECIPIENT INVOICE CHECKLIST

It is UMass policy to pay subrecipient invoices in 30 days. Do not delay reviewing invoices for payment.

All Subrecipient invoices should come through the Controller's Office (rainvoices@admin.umass.edu) and route through Docu Sign for Business Managers and Principal Investigators to review. Once approved, the invoice is routed to UPST for payment.

Most invoices do not include a large amount of expenditure detail, but if the answer to one or more of the questions below is "no," contact the subrecipient for additional information with a CC to Sibyl Jayne, sjayne@umass.edu. This way the Controller's Office will be immediately aware of a potential delay in payment.

Controller's Office Reviews prior to routing:

1. Does the invoice reference the correct UMass Subaward number?	✓
2. Is the invoice period clearly stated?	✓
3. Does the invoice contain a signed certification as to the appropriateness of the charges?	✓

Department Reviews prior to approval:

4. Does the total amount of the invoice reconcile with the expenses listed? Sum the expenses by category to ensure that the total agrees to the invoice amount.	
5. Does the cumulative total on the invoice match our records? Sum the total amount previously paid plus the amount of current invoice.	
6. Has the invoice number and/or period of performance been submitted before? Check for duplicates, gaps in billing periods or other inconsistencies.	
7. Are all expenses within the subaward start and end dates? If the invoice dates fall outside the subaward period, contact the subrecipient for justification and correction.	
8. Do the expenditures shown on the invoice seem reasonable in relation to the amount of time and work expected of the subrecipient to date?	
9. Have any progress reports and/or deliverables required to date under the terms of the agreement been received and accepted?	
10. If the terms of the subaward include cost sharing requirements, does the invoice contain the required cost sharing information? Cost sharing expense must follow the same rules as expenses paid by the prime award. Ensure the cost sharing expenses comply with the agreement, including amounts and types of expenses.	
11. Is it a final invoice? If so, it should be marked as "FINAL."	
12. For final invoices: Before approving payment, make sure all final deliverables, progress reports final technical, invention statements and/or property reports were received as required. Have all cost sharing requirements been met? Final invoices are only to be approved and signed if the PI is satisfied that the subrecipient has completed its performance under the award, submitted all required reports and/or other deliverables, and that the costs incurred are appropriate for that performance.	