

PI ARTICLE: Subaward Close Outs

As part of the close-out process for sponsored awards, there are several steps that must be taken from the perspective of the prime awardee when working with subawardees. In instances where Georgia Tech is the prime award recipient, and another institution or entity is the sub recipient, we must make sure to do the following:

- **Ensure that all the programmatic work was completed, terms and conditions were met, and deliverables were received.** Our sponsors have an expectation that if we are utilizing some of their funds to send work outside of our institution, that the work funded is being performed in alignment with sponsor and GT expectations and requirements.
- **All cost share has been received, documented, and reflected in the system.** If our subrecipients are expected to meet cost share requirements associated with the award, we must be able to prove that this was done and it must be reflected in our financial reports submitted to the sponsor.
- **Have adequate sub recipient monitoring documentation.** An ongoing responsibility of our PIs is to regularly monitor their subrecipients. The responsibilities are outlined in the PI article here (https://grants.gatech.edu/sites/default/files/inline-files/PI_ARTICLE-Subrecipient_Monitoring-Invoice_Reviews_and_Processing-May_2024.pdf), and we have to be able to show auditors that this monitoring occurred. Please also note:
 - The department must retain subrecipient monitoring records as required by federal (3 years) and state (7 years) retention records (2 CFR 200.334 and USG 0472-09-002 | 0472-09-006) in the event of an audit.
 - Even if a PI leaves the Institute, they are still responsible for providing monitoring records for the Annual Single Audit.
- **All invoices were reviewed for reasonableness, allowability, accuracy, and applicability.** In much the same way that we must evaluate all the charges we put onto sponsored awards, we must make sure that all charges on invoices from our subawardees meet the same criteria.
- **The last invoice must be received at the email address ospinvoices@osp.gatech.edu within 60 days of the end of the award period of performance (note that this requirement may be 30 days, if required by the terms and conditions of the award).** We have extremely strict requirements as to how long we are given to meet all the deliverables (including invoices and reports) of the award. Delayed invoices run the risk of the expenses not being allowable or of us not being paid.
- **If receiving invoices more than 60 days after the end date, check with Grants & Contracts to ensure we can bill the sponsor for the expense.** If we cannot bill the sponsor, we will not be reimbursed for expenses incurred.... which means we cannot reimburse our subawardee.
- **Any open purchase order (PO) obligations must be removed after the last invoice is paid.** The subcontract is over at this point and the PO must be closed. Any open PO obligations must be removed after the last invoice received (stamped FINAL) is paid. To close the PO, route an email to subawardpoclose@osp.gatech.edu.

If you have any questions, please contact Josh Rosenberg at josh.rosenberg@business.gatech.edu.