

PI ARTICLE: Subrecipient Monitoring – Invoice Reviews and Processing

In July 2022, we provided a PI Article on the Roles and Responsibilities associated with subrecipient monitoring (<https://grants.gatech.edu/pi-article-subrecipient-monitoring-roles-and-responsibilities>). As noted in that article, 2 CFR 200 (§ 200.331 Subrecipient and contractor determinations) defines a subcontract (subaward) as given to a subrecipient for the purpose of carrying out a significant portion of an award and creating a Federal assistance relationship with the subrecipient. Subrecipients act as collaborators, could be considered key personnel, have its performance measured in relation to whether the objectives of the Federal program are met, and have responsibility for programmatic decision-making over their portion of the scope of work.

Over the course of the award (and to close out the award once the end date has been reached), our subrecipients will send us invoices for payment associated with the work they have performed. PIs are responsible for reviewing and approving these invoices when they are submitted.

The process begins when subawardees send their invoices to ospinvoices@osp.gatech.edu. The Office of Sponsored Programs (OSP) will check the invoice for the correct award and purchase order (PO) number and then will input it into Workday/AP workflow. The invoice is routed to the PI and other approvers for review and once approved, it goes to Accounts Payable (AP) for payment. Once it is paid, it will post to the award and will be visible on the SABER suite of reports in Workday.

When the invoice is sent to the PI for review, it is very important that the PI go into Workday and review the invoices in their queue so that any issues identified can be addressed quickly. The PI should look for the following in their review:

- The invoice is for the correct period and submitted in a timely manner, based on the terms and conditions provided in the award.
- The charges are as budgeted and accurately align with the statement of work/deliverables performed. Ask the question: are financial results in line with programmatic performance?
- Is programmatic performance satisfactory and aligned with your expectations at that specific point in the award?
- Cost share, if applicable, is documented adequately. If cost share is not provided, the invoice payment should be withheld until cost share is provided.
- Do the charges noted on the invoice align with your expectations or do they cover areas you were not expecting? (e.g., do you see charges for travel when no travel was budgeted on the award?).
- Is billing happening in a timely manner? Are you seeing invoices in line with the frequency you expect?
- If it is the final invoice, it should be received per the terms and conditions of the award and all cost share should be met and deliverables received before being paid.

Please note invoice review/approval is NOT a responsibility that can be delegated. The PI must review/approve all invoices from subrecipients.

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