

**CONFIDENTIAL**

Salt Lake Community College  
Office of Sponsored Projects  
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PO:6.0  
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**Closing Out an Award or Subaward**

Review Dates:	_____	_____	_____	_____	_____	_____
Revision Dates:	_____	_____	_____	_____	_____	_____
Obsolete Date:	_____	Made Obsolete By (initials): _____				
Approved By:	_____					_____
	<b>OSP Director/Designee</b>					<b>Date</b>

**PURPOSE, SCOPE, AND PRINCIPLE:**

All awards and subawards must go through a close out process at the end of the project period. This process is broken down into three stages: pre-close out, close out, and post-close out. Depending on the size and scope of the project, the pre-close out period begins 120-31 days before the end of the period of performance (POP). The close out period is the 30 days prior to the end of the POP and the 30 days directly after the POP ends. The post-close out period is approximately 31-120 days after the POP ends. If all work related to the award/subaward is completed before the end of the POP, the close out process may be initiated at that time if allowed by the sponsor.

The purpose of this procedure is to outline the steps performed by the Office of Sponsored Projects (OSP) during the close out process. This procedure does contain some steps performed by the Business Office (BOF) and the Principal Investigator (PI); however, these steps are only listed to provide clarification to OSP personnel. OSP is not responsible for ensuring the steps listed for the BOF or PI are followed. The BOF may have intradepartmental procedures they follow and adhere to.

**RESPONSIBILITIES:**

**A. PI/Designee**

1. Complete and submit all final program reports, certifications, and disclosure statements as required by the sponsor
2. Cancel or reallocate any recurring charges, such as phone bills and subscription services
3. Disposition of equipment, if applicable
4. Account for any real and personal property acquired with Federal funds

**B. OSP Personnel**

1. Work with and guide PI/Designee through close out process
2. Review sponsor close out requirements
3. Collect and ensure all necessary documents are in the OSP project file
4. Oversee close out process

**C. BOF**

1. Complete and submit final financial reports as required by the sponsor

2. Liquidate all obligations incurred under the award/subaward
3. Refund any balances of unobligated cash the sponsor paid in advance, or paid and is not authorized to be retained
4. Submit final invoices and complete draw downs
5. Deactivate grant/project index

**DOCUMENTS/RESOURCES NEEDED:**

Project Lifecycle Form (project file)

Code of Federal Regulations, Title 2, Subtitle A, Chapter II, Part 200, Section 343

([http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl))

**DEFINITIONS:** N/A**PROCEDURE:**

**NOTE: The steps in this procedure are performed by OSP Personnel unless stated otherwise. For this procedure the term sponsor also refers to the Prime Recipient (in the case of subawards).**

- A. Pre-Closeout: perform 120-31 days prior to the end of the POP
  1. Review award/subaward for close out requirements
  2. Notify the PI/Designee of upcoming closeout by email and follow up regularly to assist with close out
    - a. Include award/subaward end date and reporting requirements as indicated in award/subaward
    - b. Carbon Copy (CC) the assigned Accountant in the BOF
  3. Work with PI/Designee to perform the following:
    - a. Evaluate project against goals and objectives
    - b. Determine if extension is needed
    - c. Ensure funding will be utilized by the end date; if not, Pi must supply justification
  4. If extension is needed, submit award/subaward modification per applicable SOP
  5. Audit the project file
    - a. Electronic
      - 1) Utilizing the "Project Lifecycle Form" determine if all necessary items are present
      - 2) Locate missing files/documents and add them to the applicable location in the electronic project folder, see SOP GP:7
    - b. Physical
      - 1) Ensure all required items are present in the physical file, see GP:7 for details
        - a) Documents must be complete and signed, if signatures are applicable
- B. Close Out and Post-Close Out
  1. Work with PI/Designee and BOF to submit all necessary documents to the sponsor as outlined in the award/subaward within time frame designated
    - a. If a time frame is not defined in the award/subaward, submit documents within 90 days
  2. Verify all close out documents, electronic and physical, are in project file, see GP:7 for file requirements
  3. Archive the project file per GP:4

**REFERENCES:**

ECFR — Code of Federal Regulations Title 2, Subtitle A, Chapter II, Part 200 Uniform Administrative Requirements, Cost, Principles and Audit Requirements for Federal Awards. (2014, December 19). Retrieved June 22, 2015, from [http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

SLCC Policies and Procedures. Retrieved June 22, 2015, from <http://www.slcc.edu/policies/index.aspx>