

AGA KHAN UNIVERSITY

Guidelines, Policies and Procedures

Policy Name	Policy On Close Out Procedure for Extramural Grants
Policy Number	AKU-K/ORGS/003-2022
Approved by	Kenya University Council / Senate (KUC/S)
Date of Original Approval	
Date of Revisions	October 18, 2022
Contact	Office of Research & Graduate Studies, Grants Support Office

1. Purpose

An essential part of any grant project (research, training, capacity building, etc.) is a proper technical and financial close out of each award after the grant ends. Grants Support Office (GSO) has developed the process to assist researchers to comply with granting agency's reporting requirements. Failure of timely submission of these final reports may impact University and the individual(s) reputation. This policy, in conjunction with the associated process and guidance, establishes the University's roles and responsibilities with respect to meeting final close out report and submission requirements.

2. Responsibility

Grants Support Office (GSO) will initiate a memo 3 (three) months prior to the end of project alerting the Principal Investigators/Project Directors (PI/PD hereinafter referred as PI), their heads/chairs and administrators of the project closure. For grants lesser than 1 (one) year, the intimation time would be 1 (one) month. GSO will call for a close out meeting to develop a close out plan which will be monitored by the PI and other support units to ensure all elements of a project are properly closed out. It is the PI's responsibility to correspond with the granting agency, prepare and submit all technical reports, certifications and disclosure statements associated with any particular grant in a timely manner and in accordance with the terms prescribed in the agreement. The final financial statements and invoices will be prepared by Finance.

The same procedure will be followed by PI in case of early termination of grants or transfer of grants to another PI within the University.

3. Procedure

3.1. Preparation for Pre-Close out

GSO will notify PI, respective department head/chair and administrator about upcoming grant closure 3 (three) months before the known closure date of the grant. Each notification will include all pertinent information such as; grant title, project code, project end date along with project close out instructions for PI.

In case of early termination, the intimation will be initiated by PI as per the termination clause of the respective agreement. In case of transfer of grant to another PI within institution the procedure will be followed as per policy titled 'Mechanism for change of Principal Investigator for ongoing research project' available at <https://www.AKU.edu/research/policies/Pages/home.aspx>.

During the course of the project, it may become apparent that an extension is necessary. If so, PI will request a No Cost Extension or Cost Extension from the granting agency. Simultaneously, PI shall notify granting agency's response and extension details to GSO & Finance.

3.1.1. Pre-Close out Procedure for PI/PI Department

- a. Confirm that the project end date indicated in the initial close out memo from GSO matches the end date in their records.
- b. Determine if the grant will be completed by the end date or an extension is necessary. If an extension is necessary, the PI will, initiate extension request, notifying GSO.
- c. Identify any budget adjustments needed in order to ensure that the expenditures of funds are in accordance with the granting agency's terms and conditions.
- d. PI shall review award terms and conditions for legal documentation (if any) pertinent to grant close out. If any such requirements exist, PI should consult Legal Office for appropriate legal review and execution.
- e. PI shall notify sub-contractors or sub-recipients (if any) regarding project close out and ensure that their deliverables will be achieved by the project end date and reports submitted subsequently as agreed in their Sub-Agreement or other documents.
- f. PI will ensure timely notification to Human Resources (HR) or Finance about conclusion or transfer of any or all HR appointments under the specific grant being closed out.
- g. PI will ensure that all the purchases will be completed well before grant period ends, when such purchases are actually budgeted as per the project timeline.
- h. PI and his/her department will verify the list of assets purchased or received for this grant and will, wherever applicable, seek permission from granting agency and based on their response, make arrangements if any, of such assets are to be returned to the granting agency. In the alternate, the ownership of the assets will be with AKU-K. The University may allow the department to continue the use of asset.
- i. PI shall inform department head about the use of left over supplies and equipment procured from the grant. These shall be used in compliance with relevant AKU-K's policies and procedures. Left over funds, if any, will be distributed according to prevailing AKU-K policy of finance titled 'AKU-K financial policy and procedure for extramural grants'.
- j. PI and his/her department will ensure to inform collaborators that any biological samples collected during the course of project are handled as per protocol and are either stored or destroyed in compliance with the laboratory policies and procedures.
- k. PI will ensure to inform collaborators that any biological samples sent to other institute(s) shall be returned or disposed-off as per the relevant clause in Material Transfer Agreement (MTA). In case where the MTA is silent on the disposal procedures, PI shall pass necessary instructions to the recipient institute(s) accordingly.
- l. PI should inform following departments (if applicable) about grant close out and conclusion of all the project (if any) by the project end date;
 - i. Institutional Scientific and Ethics Review Committee (ISERC)
 - ii. Laboratory (if applicable)
 - iii. Housing – to issue notice for conclusion of any lease agreements (if applicable).

PI should ensure that all the financial and technical reports have been archived as per University's record retention procedure and proof of submission is shared with GSO. This can

be referred in policy titled 'Code of good research practice available at <https://www.AKU.edu/research/policies/Pages/home.aspx>.

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n. It is the responsibility of department head to ensure that all project documents, data and related material, equipment, supplies, are being stored at secured location for future reference and audits.

3.1.2. Pre-Close out Instructions for Finance

Finance will;

- a. For grants with a duration of more than 1 (one) year, inform GSO about the project end date, 3 (three) months in advance, or when clarity is obtained for possible extension (whichever is later).
- b. Ensure that the grant has sufficient funds to support budget activities till the end of the grant. If not, adequate steps need to be taken to avoid over-utilization of the budget.
- c. Require justification for approving purchase request for any supplies or fixed assets in the last quarter of the grant.
- d. Ensure overhead cost and cost sharing (if any) charging has been done.
- e. Initiate a list of assets purchased under this grant and get assets' verification done through departmental manager/department head.
- f. Review interest payments and apply any past due amounts/commitments.
- g. For grants lesser than three months the intimation time would be lesser or intimated whenever finalized.

3.2. Close out – Final checklist preparation and approval

GSO will share "Close out Checklist for Extramural Grant" (Attached) with PI/department administrator for completion to facilitate internal approvals from relevant support departments, at the closure date/within a month after the grant has ended. The checklist will be circulated to relevant support offices for signoff.

GSO will support the PI to facilitate sign-off of Close out Checklist by relevant departments. As Section 'D' of the Close out Checklist entails extended time keeping in view the submission of financial reports, acknowledgement by Sponsor and/or receipt of balance funds from Sponsor, the Close out Checklist can be submitted, in parts, as per below timelines:

Section	Timeline	Sign-off
'A' and 'B'	Within four months of the Close out, unless the project provides for a longer period for submission of final reports	PI/Department Head/Dean
'C'	Within four months of the Close out, unless the project provides for a longer period for submission of final reports	Purchasing & Supply Chain Management Division
'D'	Within one month of Financial closure <i>"Financial closure" means receipt of all funds from sponsors, closure of all commitments and mandatory audit, if any.</i>	Finance

After submission of completed Close out Checklist (Sections A, B, C and D), GSO will update the award status as closed in its records.

GSO will share a copy of fully signed Close out Checklist with PI/department administrator for their file.

Annexure I

The Aga Khan University, Kenya

Office of Research and Graduate Studies

Close out Checklist for Extramural Grant

Section A: Project Details:

Project Title: _____ Project (Finance) Code: |__|__|__|__|__|

PI Name: _____ Department: _____

Granting Agency Name: _____ Start date ____/____/____ End date ____/____/____

Section B: To Be Completed by PI or Department:

NOTE: PLEASE MARK "X" IN REQUIRED COLOUMN. IN CASE OF A "NO" PLEASE PROVIDE REASON(S). IN CASE OF NOT APPLICABLE, MARK N/A.

1. Has the final technical report been submitted to granting agency? a. If yes, (dd/mm/yy) ____ / ____ / ____ (skip to Q # 2) b. If no, please state reason(s) for not submitting _____ c. When will it be submitted? ____ / ____ / _____ <i>(Please attach soft copy of final technical report with checklist as Annexure A)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
2. Has the final financial report been submitted to granting agency? a. If yes, (dd/mm/yy) ____ / ____ / ____ (skip to Q # 3) b. If no, please state reason(s) for delay _____ c. When it will be submitted? ____ / ____ / _____ <i>(Please attach soft copy of final financial report with checklist as Annexure B)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
3. Have all the project deliverables been achieved? <i>(Please attach soft copy of list of deliverables from proposal and their status with checklist as Annexure C)</i> If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
4. Has a written acknowledgement for acceptance of all technical and financial reports and conclusion/termination of project been obtained from granting agency? <i>(Please attach soft copy of acknowledgements with checklist as Annexure D)</i> If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/>

5. Have all the legal and other documentation related to grant been completed and stored as per the agreed clause of agreement?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
If No, state reason(s): _____	
6. Have all the records, data collection forms, manuals, letters and other related documents been stored at a secure location?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
If No, state reason(s): _____	
7. Have all HR appointments been concluded or transferred before project end date?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
If No, state reason(s): _____	
8. Have all subcontracts been concluded and deliverables received?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
If No, state reason(s): _____	
9. Have all purchase orders been closed well before project end date?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
If No, state reason(s): _____	
10. Are all assets purchased under this grant listed, and is PI department aware of their location?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
If No, state reason(s): _____	
11. Has the ownership of all assets purchased under this grant been transferred in the name of AKU-K?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
If No, complete # Q12 Have the assets been transferred to the right custodian department in compliance with AKU-K Financial Policy and Procedure for Extramural Grants? Please provide details, including the relevant asset transfer form: _____	
12. Have all the assets needed to be returned to the granting agency been returned?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
If No, state reason(s): _____	
13. Have all the housing agreements been concluded?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
If No, state reason(s): _____ _____	

14. Has agreement with CTU (if any) been concluded? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
15. Has agreement with Laboratory or any other space utilized (if any) been concluded? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
16. Has the final project report been shared with the Institutional Scientific and Ethics Review Committee? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
17. Have the biological samples (if any) collected under this grant been stored and/or handled as per protocol? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
18. Have all the biological samples (if any) sent to other institute(s) been received or disposed-off as per the agreed clause of Material Transfer Agreement? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
19. Have all the final project related documents, data and reports been shared with the department for storage and future reference? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
20. Please mark (X) for impact/outcome achieved out of this grant in the following categories and share <u>at least two major impacts</u> :	
a) Development of new guidelines	<input type="checkbox"/>
b) Change in national policy	<input type="checkbox"/>
c) Change in national curriculum	<input type="checkbox"/>
d) Improvement in practices/processes	<input type="checkbox"/>
e) New technology	<input type="checkbox"/>
f) New science discovery	<input type="checkbox"/>
g) Others	<input type="checkbox"/>

ENDORSEMENT: We undertake that the information provided by us is to the best of our knowledge, correct and free from errors. We also undertake to complete all incomplete tasks (shown as "No" in any of the above), in the **next 15 days**.

Principal Investigator/Project Director:

Name: _____

Designation: _____

Signature: _____

Date: _____

Chair/ Department Head:

Name: _____

Designation: _____

Signature: _____

Date: _____

Dean/Entity Head:

Name: _____

Designation: _____

Signature: _____

Date: _____

Section C: To be Completed by Purchasing & Supply Chain Management

1. Did the Project have an account for a Warehouse or store? If Yes , state the account number: _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
2. Have all the items ordered been consumed? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
3. Has the account been deactivated? If No, state reason(s): _____ and provide details of the account where the items will be transferred: _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
4. Account Deactivation date _____	

ENDORSEMENT: I undertake that the information provided by me is to the best of my knowledge, correct and free from errors. I also undertake to complete all incomplete tasks (shown as "No" in any of the above), in the **next 15 days**.

Purchasing & Chain Supply Management:

Name: _____ Designation: _____

Signature: _____ Date: _____

Comments (if any):

Section D: To be Completed by Finance Department

5. Have all the expenses been paid and posted? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
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6. Has the overhead charging and core recovery been done as proposed?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
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If No, state reason(s): _____	
7. Have all the assets purchased under this grant been verified through department? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
8. Have all the installments been received from the granting agency? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
9. Have all interest payments and any past due amounts/commitments been applied? If No, state reason(s): _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

ENDORSEMENT: I undertake that the information provided by me is to the best of my knowledge, correct and free from errors. I also undertake to complete all incomplete tasks (shown as "No" in any of the above), in the **next 15 days**.

Finance Department:

Name: _____ Designation: _____

Signature: _____ Date: _____

Comments (if any):

For Grants Support Office

Name: _____ Designation: _____

Signature: _____ Date: _____

Grant Close out Attachments

ANNEXURE A

Attach a soft copy of final technical report submitted to granting agency as Annexure A.

ANNEXURE B

Attach a soft copy of final financial report submitted to granting agency as Annexure B.

ANNEXURE C

List deliverables from the proposal and their achievement status; attach soft copy(s) as Annexure C.

Deliverable	Due Date	Deliverable Achieved (Y/N)	Comments (if any)

ANNEXURE D

Attach soft copy of acknowledgement/s for acceptance of all technical and financial reports and conclusion or termination of project by granting agency as Annexure D.