

Office of Research & Graduate Studies

Office of Sponsored Research

**Close-out Procedure for Extramural Grants**

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 at the end of the grant period. On Internal Audit’s (IA) recommendation, Office of Sponsored Research (OSR) 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 these final close-out report and submission requirements.

1. **Responsibility**

OSR under information from Grants and Contracts (G&C) will initiate a memo 90 days (days hereinafter referred means calendar days) prior to the end date for reminding Principal Investigators/Project Directors (PI/PD hereinafter referred as PI), their heads/chairs, and other relevant departments reminding about the end date of the grant. However, it is PI’s responsibility to prepare and submit all technical reports, certifications, and disclosure statements associated with any particular grant in timely manner and in accordance with the terms prescribed in the agreement. The final financial statements and invoices will be prepared by Grants and Contracts.

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

1. **Procedure**
	1. **Pre-Close out**

The OSR will notify PI and respective department head/chair about upcoming grant closure 90 days before the closure date of the grant. Each notification will include all pertinent information such as; grant title, granting agency’s details, project start and end date along with project close-out instructions for PI and G&C.

In case of early termination or transfer of grants, the memo will be initiated as per the termination clause of the agreement.

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 [preferably 90 days (3 months) in advance]. Simultaneously, PI shall notify granting agency’s response and extension details to OSR.

* + 1. Pre Close-out Procedure for PI/PI Department;
1. Confirm that the project end date indicated in the initial close-out memo from OSR matches the end date in their records.
2. Determine if the grant will be completed by the end date or if an extension is necessary. If an extension is necessary, the PI will initiate extension request, notifying OSR.
3. 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.
4. PI shall review award terms and conditions for legal documentation (if any) pertinent to grant close-out. If any such requirements exist, then PI should consult legal department for proper documentation.
5. PI shall notify sub-contractors or sub-recipients (if any) regarding project close-out and ensure that their deliverables will be achieved and report will be submitted before project end date.
6. PI will ensure timely notification to Human Resources (HR) or Finance about conclusion or transfer of any or all HR appointments under this grant.
7. 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.
8. PI and his/her department will verify the list of assets purchased or received for this grant and will make arrangements if any of these needs to be returned to the granting agency. In the alternate, the ownership of the assets will be with AKU. The University may allow the department to continue the use of asset.
9. 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’s policies and procedures. Left over funds, if any, will be distributed according to prevailing AKU policy.
10. PI and his/her department will ensure 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.
11. PI will ensure that any biological samples sent to other institute(s) shall be returned or disposed-off as per the clause in Material Transfer Agreement (MTA).
12. PI should inform following departments (if applicable) about grant close-out and conclusion of all the agreement/MoU/MoA (if any) by the project end date;
	1. Ethics Review Committee (ERC)
	2. Clinical Trials Unit (CTU)
	3. Laboratory
	4. Housing – to issue notice for conclusion of any lease agreement
13. PI should ensure that all the financial and technical reports have been archived and a copy is shared with OSR.
14. 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 references and audits. This is even more important if the PI intends to leave AKU.
	* 1. Pre Close-out Instructions for Grants & Contracts (G&C)

G&C will;

1. Inform OSR about the project end date, 90 days (3 months) in advance to enable them to initiate process.
2. 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.
3. Require justification for approving purchase request for any supplies or fixed assets in the last quarter of the grant.
4. Ensure overhead cost and cost sharing (if any) charging has been done.
5. Prepare a list of assets purchased under this grant and get assets’ verification done through departmental manager/department head.
6. Review interest payments and apply any past due amounts/commitments.
	1. **Close-out**

OSR will send a reminder to PI, department head/chair and other relevant entities about upcoming grant closeout, 30 days before the closure date of the grant.

* 1. **Post Close-out**

OSR will email “Close-out Checklist for Extramural Grant” (Attached) to PI, department head/chair and Grants & Contracts, **30 days after** **the grant ends**. This checklist will assist the PI head/chair to ensure that the grant is closed in an appropriate manner.

It is the PI/PD department’s responsibility to get the Close-out Checklist signed-off by G&C as required and **submit it back to OSR** **within 30 days of receipt** (60 days after the end date of grant), after which OSR will update the award status as closed. The Checklist should accompany final technical and financial reports, lists of deliverables achieved and acknowledgements as Annexes A–D.

**The Aga Khan University**

Office of Research and Graduate Studies

Close-out Checklist for Extramural Grant

**Section A: Project Details:**

Project Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Project (G&C) 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?
 | Yes [ ]  No[ ]   |
| * 1. If yes, (dd/mm/yy) \_\_\_\_\_ /\_\_\_\_\_\_ /\_\_\_\_\_ *(skip to Q # 2)*
	2. If no, please state reason(s) for not submitting \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
	3. When will it be submitted? \_\_\_\_\_ / \_\_\_\_\_\_\_ / \_\_\_\_\_\_\_\_\_

*(Please attach a soft copy of final technical report with checklist as Annexure A)* |
| 1. Has the final financial report been submitted to granting agency?
 | Yes [ ]  No[ ]   |
| * 1. If yes, (dd/mm/yy) \_\_\_\_\_ /\_\_\_\_\_\_ /\_\_\_\_\_ *(skip to Q # 3)*
	2. If no, please state reason(s) for delay \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
	3. When it will be submitted? \_\_\_\_\_ / \_\_\_\_\_\_\_ / \_\_\_\_\_\_\_\_\_\_

*(Please attach a soft copy of final financial report with checklist as Annexure B)* |
| 1. Have all the project deliverables been achieved? *(Please attach soft copy of list of deliverables from proposal and their status with checklist as Annexure C)*
 | Yes [ ]  No[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Has a written acknowledgement for acceptance of all technical and financial reports and conclusion/termination of project been obtained from granting agency? *(Please attach soft copy of acknowledgements with checklist as Annexure D)*
 | Yes [ ]  No[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have all the legal and other documentation related to grant been completed and stored as per the agreed clause of agreement?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have all the records, data collection forms, manuals, letters and other related documents been stored at a secure location?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have all HR appointments been concluded or transferred before project end date?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have all subcontracts been concluded and deliverables received?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have all purchase orders been closed well before project end date?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Are all assets purchased under this grant listed, and is PI department aware of their location?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Has the ownership of all assets purchased under this grant been transferred in the name of AKU? (*or Q # 12*)
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have all the assets needed to be returned to the granting agency been returned?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have all the housing agreements been concluded?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s):\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Has agreement with CTU (if any) been concluded?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Has agreement with Laboratory or any other space utilized (if any) been concluded?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Has ethics committee been informed about the project end date?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s):\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have the biological samples (if any) collected under this grant been stored and/or handled as per protocol?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s):\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. 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?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

*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 Grants & Contracts**

|  |  |
| --- | --- |
| 1. Have all the expenses been paid and posted?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Has the overhead charging and core recovery been done as proposed?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have all the assets purchased under this grant been verified through department?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have all the installments been received from the granting agency?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. Have all interest payments and any past due amounts/commitments been applied?
 | Yes [ ]  No[ ]  N/A[ ]  |
| If No, state reason(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

*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****.*

**Grants and Contracts:**

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Designation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Comments** (if any):

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**For Office of Sponsored Research**

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 for acceptance of all technical and financial reports and conclusion or termination of project by granting agency as Annexure D.