**[Your Institution Name]**

**College of Health Sciences**

**Office of Sponsored Research Services**

**Manual of Operations**

**for**

**Research Awards**

**Prepared January 13, 2021 by Drs. Paula Strickland and Matthew Fenton**

National Institute of Allergy and Infectious Diseases (NIAID), National Institutes of Health (NIH)

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***Office of Sponsored Research Services***

Manual of Operations for Grants Management

# Preface

The [Your Institution Name], College of Health Sciences (CHS), Office of Sponsored Research Services (OSRS) responsibilities include, grant application preparation and submission assistance, grants management and budget preparation, research award policies and compliance, grant closeout (end of award) activities, and process approvals of all grants and other funding award agreements. Granting agencies and funders have their own procedures and requirements. All CHS investigators, staff, and UL official representatives must abide by research sponsors policies and regulations for spending, tracking, and reporting requirements.

The OSRS Manual of Operations (MOP) provides documented workflows, processes, and procedures to make sure OSRS staff know what they have to do, how to do it, and have the resources to complete their tasks. The standard operating procedures (SOPs) within the manual ensure that all sponsored research grants, cooperative agreements, and contracts funding requests (pre-award) and funded grants (post-award) that support CHS research comply with each funders policies and regulatory requirements. The MOP ensures that OSRS executes and reviews all grant application submissions, grant awards, and amendments to grant award agreements in a timely manner.

**Grants Management Guiding Principle:** By accepting a grant, cooperative agreement, or contract, the [Your Institution Name] agrees to comply with the funding institution’s requirements.

**We thank the following organizations for contributing examples to this Manual:**

* Noguchi Memorial Institute for Medical Research, University of Ghana, Ghana
* Centre for Infectious Disease Research, Zambia
* Institut Pasteur de Tunis, Tunisia
* University of Pretoria, South Africa

# Acronyms

* AOR: Authorized Organization Representative
* CDC: Centers of Disease Control and Prevention
* CFR: Code of Federal Regulations
* DEA: NIAID Division of Extramural Activities
* eRA: electronic Research Administration
* FWA: Federalwide Assurance
* GMO: Grants Management Officer
* GMS: Grants Management Specialist
* Grantee (or Awardee): Organization receiving award funds.
* Grantor (or Sponsor): Organization providing award funds.
* HHS: U.S. Department of Health and Human Services
* HS: Human Subjects
* IRB: Institutional Review Board
* NIAID: National Institute of Allergy and Infectious Diseases
* NIH: National Institutes of Health
* NoA: NIH Notice of Award
* OHRP: HHS Office for Human Research Protections
* PD: Program Director
* PI: Principal Investigator
* POC: Points of Contact
* Program Official (PO): Sponsor’s official who oversees the programmatic, scientific, and/or technical aspects of assigned applications and grants.
* SAM: System for Award Management
* SO: Signing Official. (Currently the CHS Director.) The responsible SO creates, deletes, and updates profiles on eRA Commons for CHS scientists, administrators, and all personnel involved in NIH projects.
* SOP: Standard Operating Procedure
* US: United States

# Overview of Pre-Award and Post-Award Processes

**Pre-Award Phase**

**Post-Award Phase**

# Pre-Award Phase: Grant or Proposal Development and Submission

## Standard Operating Procedures (SOPs)

### Prepare a Grant Application for Submission SOP

#### Purpose

To provide a general overview of how to identify research funding opportunities, determine eligibility, and prepare a successful grant application or proposal. Knowledge about a sponsor’s structure and grant application process is critical.

#### Scope

Research grants and funding announcements or opportunities. Each sponsor has unique eligibility requirements and submission forms. The OSRS and PD/PI review proposals and grant applications for adherence to sponsor solicitation guidelines and compliance with CHS and [Your Institution Name] policies.

#### Responsibilities

Project Director(s)/Principal Investigator(s) (PD/PI)—approved by the College of Health Sciences (CHS) to direct the project or program supported by the award. The PD/PI writes the grant application.

Grants Management Officer (GMO)—helps the PD/PI identify funding sources. Develops the grant application budget and budget justifications per PI specifications. The GMO advises and informs PI(s) about applicable CHS policies, approval process, and internal submission deadlines.

College of Health Sciences Director (or designee)—approves and signs grant applications and proposals on behalf of the [Your Institution].

Program Official (PO)—sponsor’s official who oversees the programmatic, scientific, and/or technical aspects of assigned applications and grants. Before submission, PD/PIs can ask the PO for guidance on application requirements and advice on how to create a strong application.

#### Procedures

##### Find Funding Opportunity

1. The PD/PI identifies a relevant research funding announcement. Before drafting a grant application or proposal, the PD/PI obtains information about the funding agency or sponsor and compares with the planned research. The PD/PI determines whether the proposed research matches the sponsor’s priorities and any opportunity-specific requirements.

Example websites to find funding announcements and sponsor information:

* + NIH [RePORTER](https://projectreporter.nih.gov/reporter.cfm) a Report Expenditures and Results tool to search the repository of NIH-funded research projects and access publications
	+ European & Developing Countries Clinical Trials Partnership funded projects [Public Portal](https://www.edctp.org/edctp2-project-portal/)
	+ [Wellcome Trust Grant Funding Data Report, 2018-2019](https://cms.wellcome.org/sites/default/files/grant-funding-data-2018-2019.pdf)
	+ Rockefeller Foundation [Our Grants Database](https://www.rockefellerfoundation.org/grants/)
1. The PD/PI and GMO review the sponsor’s funding guidelines, eligibility requirements, submission due date, internal policies, and subaward agreements if needed. Direct clarifying questions to the sponsor as needed.
2. The PD/PI asks the CHS director for approval to submit a proposal in response to a sponsor’s funding announcement.
3. The CHS director (or designee) emails approval to the PD/PI and copies the GMO.

##### Develop Grant Application or Proposal

1. The PD/PI and research team develop the grant application or proposal as follows:
	* Obtain the sponsor’s required forms, submission process, and due date.
	* Communicate with collaborators/consultant, sub-recipients, and other significant contributors.
	* Use the instructions in the funding announcement in conjunction with the sponsor’s application guide to prepare the application.
2. Early in the proposal development process, PD/PI contacts the sponsor’s PO to clarify or better understand the intent or priorities of the funding announcement.
3. GMO contacts the sponsor’s grants management specialist to clarify any budget concerns early in the proposal development stage.

##### Proposal or Grant Application Review and Submission

1. The PD/PI schedules an appointment with the GMO (or designee) to discuss schedules and guidance on the CHO proposal submission process.
* **Note:** During this meeting, PD/PIs should be prepared to discuss the grant narrative, the budget justification, institutional review board (IRB) or independent ethics committee (IEC) submission, institutional letters of commitment, letters of support, biographical sketches, and any other key documents the sponsor requires.
1. The PD/PI develops a feasible timeline that allows for application revisions, feedback, and added time for extenuating circumstances.
	* **Note:** The funding application may include terms and conditions that conflict with CHS or the UL's research policies. The GMO or CHS director may need additional time to secure special approval or strategize on how to proceed. Be sure to reach out to the OSRS as soon as possible.

### Grant Submission Checklist SOP

#### Purpose

The OSRS works with CHS researchers and submits initial and renewal proposals or grant applications to sponsors. All proposals must undergo internal review, approval, and signature by OSRS, the Principal Investigator, the CHS director, or other designated proxy as appropriate before submission.

#### Scope

OSRS reviews and submits all CHS research grant applications and proposals. Only grant applications/proposals signed by the Authorized Official (Signing Official) for CHS can legally bind the [Your Institution Name] (UL) to the funding proposal or grant application.

#### Responsibilities

Project Director(s)/Principal Investigator(s) (PD/PI)—approved by the College of Health Sciences (CHS) to direct the project or program supported by the award. The PD/PI writes the grant application.

Grants Management Officer (GMO)—helps the PD/PI identify funding sources and develop the grant application budget and budget justifications to meet PD/PI’s specifications. The GMO also advises PD/PI(s) on applicable CHS policies, the approval process, and internal submission deadlines.

College of Health Sciences director (or designee)—approves and signs CHS grant applications and proposals on behalf of the [Your Institution Name] Signing Official (SO).

OSRS Authorized Organization Representative (AOR)—manages the various organizational registrations required to apply for grant funding and ensures they are in place and active at PD/PI’s institution. The AOR also supports prospective applicants during the final review processes before submission.

Program Official (PO)—sponsor’s official who oversees the programmatic, scientific, and/or technical aspects of assigned applications and grants. Before submission, PD/PIs can ask the PO for guidance on application requirements and advice on how to create a strong application.

#### Procedures

1. At least six weeks prior to the sponsor’s due date, PD/PI verifies with the AOR that all required registrations are in place and active. The AOR provides additional information if needed.
2. At least five days prior to the sponsor’s due date, OSRS reviews the final proposal or grant application to ensure that it:
	* Properly identifies the sponsor.
	* Complies with CHS and sponsor solicitation guidelines and requirements.
	* Is complete with all required components.
	* Includes all required waivers, approvals, and compliance submissions.
	* Correctly computes indirect cost and benefit rates.
	* Includes complete sub-recipient information.
	* Properly identifies and documents cost sharing, if required.
3. OSRS completes and prepares any required representations and certifications:
	* Prepare CHS transmittal letter for signature by the CHS director.
	* Include required representations and certifications in the application.
4. OSRS submits the proposal or grant application as required by the sponsor (e.g., mail or electronic submission).
5. OSRS maintains the official CHS record of proposal or grant submission and any related transactions.

## Helpful Webpages

* NIH [RePORTER](https://projectreporter.nih.gov/reporter.cfm)—a Report Expenditures and Results search tool
* European & Developing Countries Clinical Trials Partnership funded projects [Public Portal](https://www.edctp.org/edctp2-project-portal/)
* [Wellcome Trust Grant Funding Data Report, 2018-2019](https://cms.wellcome.org/sites/default/files/grant-funding-data-2018-2019.pdf)
* Rockefeller Foundation [Our Grants Database](https://www.rockefellerfoundation.org/grants/)
* University of California, Merced, Research and Economic Development [Faculty Toolbox](https://research.ucmerced.edu/faculty-toolbox)—includes communication samples, subaward forms, and useful [Agency-Specific Templates](https://hsri.ucmerced.edu/sites/hsri.ucmerced.edu/files/page/documents/nih_forms_checklist.pdf)
* National Institute of Allergy and Infectious Diseases (NIAID) [Resources for Researchers](https://www.niaid.nih.gov/research/resources)—includes resources to support research, includes reagents, model organisms, tissue samples, and more
* NIAID [Sample Applications & More](https://www.niaid.nih.gov/grants-contracts/sample-applications)—includes [NIAID and NIH Sample Forms, Plans, Letters, and Emails](https://www.niaid.nih.gov/grants-contracts/sample-applications#more)
* [NIH Guide for Grants and Contracts](https://grants.nih.gov/funding/about-nih-guide-to-grants-and-contracts.htm)
* Bill & Melinda Gates Foundation, [How We Work](https://www.gatesfoundation.org/How-We-Work)

# Post-Award Phase: Research Award Management and Oversight

## Standard Operating Procedures (SOPs)

### Grant Award SOP

#### Purpose

To provide process, approval, and receipt guidance for all sponsored research grants. This SOP describes how the College of Health Sciences (CHS) Office of Sponsored Research Services (OSRS) executes and processes research awards in a timely manner. All new or renewed grant awards and amendments to grant awards must receive the appropriate level of CHS and OSRS review.

#### Scope

All grants and other funding awards or agreements.

#### Responsibilities

Grants Management Specialist (GMS)—coordinates the entire approval and execution process, then sends executed copies to the Grantor and CHS director. The GMS emails the agreements and amendments, prepares the Grant Workbook, and files the agreements.

Program Director/Principal Investigator (PD/PI)—reviews the grant award documents and Grant Review Sheet for accuracy, then signs the Grant Review Sheet.

Grants Management Officer (GMO)—reviews grant award agreements for compliance with Grantors and [Your Country] government regulations.

CHS Director—approves the receipt of funds on behalf of the [Your Institution], College of Health Sciences.

#### Procedures

##### Receipt of Award Agreement from Grantor

1. The Grants Management Specialist receives all grant award agreements through the OSRS email address. All grant applications include this email address to ensure that OSRS receives draft and final award documents and agreements to review, execute, and process. This step is also included in the Grant Application Approval Procedure and Scientific Application Review Procedure.
2. If the Grantor sends award documents to only the PD/PI, the PD/PI will route the documents to OSRS for processing and execution.

##### Award Agreement Review and Execution

1. When the Grantor sends OSRS a new grant award agreement for approval and execution, the GMS reviews all terms, budget, and reporting requirements and prepares the Grant Review Sheet.
2. The GMS sends the Grantor’s agreement and Grant Review Sheet to the PD/PI for review and approval.
3. The PD/PI reviews the agreement and budget.
	* Sign off on the Grant Review Sheet electronically.
	* Return it to the GMS for execution.
4. The GMS sends the agreement (draft or definitive version) along with the Grant Review Sheet to the OSRS GMO for review and any required changes.
5. Preferably within 48 hours, the GMO reviews the agreement:
	* If no changes are required, the GMO electronically signs the Grant Review Sheet and sends it to the GMS.
	* If changes are required, the GMO either marks up the document or describes the changes in an email note and sends it to the GMS.
6. The GMS sends the award agreement to the Director of CHS for execution.
7. The Director executes the agreement and returns it to the GMS.
8. The GMS sends the executed agreement to the GMO for final review.
9. The GMO performs final review and emails approval to the GMS.
10. The GMS sends the executed agreement to the OSRS official grant file and copies the following:
	* Grantor/Funder, if required
	* PD/PI for grant award
	* Finance Manager, CHS Fiduciary Service Center
11. The GMO prepares an electronic Grant Workbook for each new grant.
12. If the Grantor amends a grant award agreement, the GMO and GMS review all terms, budget and reporting requirements for changes and note those changes in the Grant Review Sheet.
13. The GMS sends the amendment and the Grant Review Sheet to the PD/PI for review and approval.
14. The PD/PI reviews the agreement and budget, then approves as follows:
	* Initials the Grant Review Sheet electronically.
	* Returns it to the GMS for execution.
15. The GMS sends the agreement (draft or final version) along with the Grant Review Sheet to the OSRS GMO Officer for final review. The GMS also includes any required changes to the grant or contract provisions.
16. Preferably within 48 hours, the GMO reviews the agreement:
	* If no changes are required, the GMO electronically signs the Grant Review Sheet and sends it to the GMS.
	* If changes are required, the GMO either marks up the document or describes the changes in an email note and sends it to the GMS.
17. The GMS sends the amendment to the CHS director and UL business official responsible for execution.
18. The Business Official executes the agreement and returns it to the GMS.
19. The GMS sends the executed agreement to the OSRS official grant file and copies the following:
	* Grantor/Funder, if required
	* PD/PI for grant award
	* Finance Manager, CHS Fiduciary Center
20. The GMS files the Grant Amendment and updates the Grant Workbook.

### Expenditures and Required Reports SOP

#### Purpose

To track and report all grant expenditures and required reports.

#### Scope

All grants and other funding agreements.

#### Responsibilities

Grants Management Specialist (GMS)—provides documents and oversees the entire approval and execution process.

Program Director/Principal Investigator (PD/PI)—reviews and signs the grant expenditures progress report.

Grants Management Official (GMO)—reviews the final progress report and approves all budget changes.

#### Procedures

1. In consultation with the GMS, the PD/PI generates technical and financial progress reports throughout the grant period according to the OSRS quarterly requirement or funder’s requirements, whichever is more stringent.
	* Progress reports help the PD/PI manage the science and related research costs.
	* Progress reports help the GMS and GMO track and report grant specific expenditures.
2. The GMS generates quarterly grant expenditures and funder’s required reports. The report must include the amounts budgeted, actual expenditures, amounts encumbered, and the balance available.
	* The GMS sends a copy of the report to the PD/PI and GMO for review, then updates the report as needed.
	* The GMS includes the report and any changes in the official grant file.
3. **Re-budgeting Budgeted Categories**. It may be possible to re-budget some grant categories with a request to the granting agency or sponsor. Check the sponsor’s notice of award.
	* Each sponsor has different rules for what percentage of re-budgeting is allowable by category (e.g., personnel, consultants, equipment, travel).
	* Some research sponsors (e.g., NIH) require approval before the grantee makes any changes in the budget line.
	* If the GMO approves re-budgeting, the GMS enters change(s) in the grant workbook and official file.

### Travel Allowance and Expense Report SOP

#### Purpose

To track and report travel allowance claims for domestic and international travel using grant funds.

#### Scope

All grants and other funding agreements that allow research-related travel expenses. Grantors will reimburse only approved reasonable expenses for travel related to the grant or award. Claims for non-research related travel expenses are prohibited.

#### Responsibilities

Grants Management Specialist (GMS)—documents travel expenses and follows the entire approval and execution process.

Program Director/Principal Investigator (PD/PI)—approves travel and related allowable expenses. If the PD/PI is the traveler, CHS director approves the travel request.

Grants Management Official (GMO)—approves the use of grant funds.

Traveler—requests travel funds and provides an expense report.

#### Procedures

1. Personnel of the University (or grant key personnel) who undertake grant (or contract) related travel receive an allowance for transportation, meals, and incidental expenses. University and Sponsor travel policies apply, whichever is stricter.
	* If the travel allowance is not sufficient, the traveler may claim the actual expenses from the University by submitting supporting documents for the full cost of the trip provided that funds are available, and with the approval of the PD/PI and GMO.
	* The norm for all claims should be that it is the most cost-effective travel method; therefore, the lowest cost will be reimbursed.
	* Calculate all reimbursement requests based on the number of nights away from home.
2. Before the trip, obtain prior approval from the supervisor.
3. Travelers may request an advance before the trip. Include travel dates, cost of accommodations, and transportation. Submit the request to the PD/PI and GMO for approval.
4. After the trip, the traveler submits a completed expense report, a copy of the accommodations invoice and proof of payment to the GMS.

### Financial Conflict of Interest (FCOI) SOP

#### P**urpose**

The FCOI policy is meant to protect the integrity and credibility of activities related to research; eliminate biased objectivity or the public perception of bias in the design, conduct and reporting of research; and maintain public trust and confidence in the CHS and its researchers.

#### Scope

This policy applies to researchers and others who have independent responsibility to propose, conduct, or report the results of CHS. All funded research must comply with the sponsor’s Financial Conflict of Interest (FCOI) policy. A financial conflict of interest exists when the recipient's designated official(s) reasonably determines that an [investigator](http://grants.nih.gov/grants/policy/coi/coi_faqs.htm#3178)'s [significant financial interest](https://grants.nih.gov/grants/policy/coi/coi_faqs.htm#3181)(SFI) could directly and significantly affect the design, conduct, or reporting of research.

Before participating in a research, sponsored program, or technology transfer activity, CHS personnel with a potential conflict of interest shall disclose the details to the CHS leadership.

The Director of CHS designates a responsible official to review disclosures, recommend ways to reduce or eliminate research conflicts of interest, and institute an adequate plan to manage any potential financial conflicts of interest.

#### Responsibilities

CHS Director/Designated Official—oversees implementation of the FCOI procedure and reviews COI Committee recommendations to reduce or eliminate the conflict of interest.

Conflict of Interest (COI) Committee—reviews project investigator’s FCOI documents including equity interest to a researcher, share of royalties, and licensing of inventions related to the research project. The COI Committee provides a clear summary of the potential conflict of interest to the CHS director, including recommended steps to reduce or eliminate actual conflicts of interest.

Project Director/Principal Investigator (PD/PI)—discloses both financial interests and participation in the sponsor or licensee company as an employee, officer, or director.

Grants Management Official (GMO)—ensures the approved plan to manage conflict of interest is current and includes it the CHS grant file.

#### Procedures

The processes illustrated below use the following definitions:

**Financial Conflict of Interest (FCOI)** means a significant financial interest of an investigator or innovator that could directly and significantly affect the design, conduct, or reporting of research or adversely affect a Technology Transfer Transaction.

**Significant Financial Interest (SFI)** means anything of monetary value, including but not limited to Compensation, Equity, Gifts, and Intellectual Property, of an Investigator or Innovator or the Immediate Family Member of an Investigator or Innovator, whether or not the value is readily ascertainable. Financial Interest exists if the aggregate value of one or more assets or compensation exceeds $5,000 ($ TBD) for twelve months preceding the disclosure and received in the twelve months following the disclosure.

[**Investigator**](https://coi.mit.edu/policy/definitions#investigator) means the individual or individuals who are independently responsible for the design, conduct, or reporting of the research project. All investigators must disclose at least annually.

##### FCOI Review Process (based on example from University of Pretoria in South Africa)

##### FCOI Management Process (example from the University of Pretoria in South Africa)

##### FCOI Management Plan Goal and Examples

* The plan is meant to ensure open and timely dissemination of research results, protect students, and preserve the objectivity of the research.
* Examples of conditions or restrictions that a management plan may impose:
	+ public disclosure of Significant Financial Interests (e.g., when presenting or publishing Research);
	+ disclosure of Financial Conflicts of Interest directly to participants in human subjects research;
	+ appointment of an independent monitor or oversight committee capable of taking measures to protect the design, conduct, and reporting of research against bias;
	+ modification of the research plan;
	+ change of personnel or personnel responsibilities or disqualification of personnel from participation in all or a portion of the Research;
	+ reduction or gradual elimination of the Significant Financial Interest (e.g., sale of an Equity Interest);
	+ severance of the relationship that is the source of the Significant Financial Interest;
	+ expedited dissemination of research results so that the Related Entity does not receive preferential access; and
	+ monitoring of involvement of students and postdoctoral appointees by independent reviewers or oversight committees.

##### Financial Conflict of Interest Reporting

* When the Institution determines that an FCOI exists, the Grants Management Officer (or designee), must report to the sponsoring institution. For NIH, submit through an initial and annual FCOI report using the eRA Commons FCOI Module.

##### Non-Compliance

* A Faculty member who violates this Policy is subject to disciplinary action by the CHS director.
* A University employee or student who knowingly files a false allegation that this Policy has been violated, knowingly provides false information, or intentionally misleads University or CHS officials who are investigating an alleged violation of this Policy may be subject to disciplinary action.

##### Record Retention

* The COI Officer will retain all disclosures, conflict management plans, and related documents for a period of at least three years following submission of the final expenditure report for the applicable project to the sponsor of the research that gives rise to the Financial Conflict of Interest.
* However, if any litigation, claim, negotiation, audit, or other action involving the records commences before the three-year period expires, the COI Officer will retain all records until the action is complete and all issues are resolved.

### End of Award (Closeout) SOP

#### Purpose

To process and complete the closeout of all sponsored research grant activities and required reporting in a timely manner, with all information the funder requires accounted for and submitted.

Closeout reporting covers programmatic activities and outcomes, financial reports, and reconciliation of grant funds. Once a grant award expires, personnel cannot charge any further effort on the grant. **Personnel must incur all expenditures by the award expiration date. No new expenditures can be initiated after the last day of the performance period of the award.**

#### Scope

The procedure applies to all grant awards. Each sponsor will set different requirements and specify different forms for closeout, including NIH. While these procedures may be used to closeout non-NIH U.S. grants, other U.S. government grantors may have additional closeout requirements.

#### Responsibilities

GMO—oversees all sponsor requirements for grant closeout, coordinates the closeout effort with PD/PI, and develops the OSRScloseout checklist.

GMS—obtains final invoices (including subaward recipients) and prepares final reports needed to close out the grant.

PD/PI—ensures that all program-related reports (including progress reports from subaward recipients and other staff) are complete, in the correct format, and on time.

CHS Financial Officer (CFO)—closes out accounts and ensures that expenses are not charged to closed grant accounts. The CFO also returns unutilized funds to the sponsor and manages audits related to the grant award.

Human Resources (HR)—manages all personnel actions that follow the grant closeout and ensures that payroll is updated to account for the grant termination date.

#### Procedures

1. The GMO oversees the entire process and complies with the sponsor’s requirements for grant closure; coordinates the closeout effort with the GMS, PD/PI, FHI, and HR; develops the CHS closeout checklist; and signs all sponsor required final reports.
2. The GMS obtains final invoices and prepares final reports needed to closeout the grant and presents the completed checklist and all final reports to the GMO for review and signature.
3. The PD/PI works with the research team to finalize grant related expenses; ensures that all research funding related reports, and scientific progress reports are completed in the correct format for each sponsor and released to the OSRS on time.
4. The CFO, following notification by the GMO to closeout the grant award, ensures that expenses are not charged to closed grant accounts. The CFO also manages audits related to the grant award.
5. HR manages all personnel actions that follow the grant closeout, which includes ensuring that payroll is updated to account for the grant termination date.

##### Planning Process

**Four months before the grant end date:**

1. The Grants Management Specialist meets with PD/PI to review closeout and reporting requirements in the grant agreement.
	* Prepare a checklist of closeout process activities with responsibilities assigned to involved individuals.
	* The Grants Management Specialist is responsible for knowing what information and forms the grantor requires for final closeout.
2. The Grants Management Specialist will review the budget with the PD/PI and discuss any changes in the spending plan through the end of the grant period.
	* Evaluate all budget expenditures (including carryover requests) and project total expenditures at end of the grant period with the Grants Management Officer.
	* Confer with PD/PI and Grants Management Officer to determine if a no-cost extension is needed to carry out the scope of work and if funds will be available. If so, follow the no-cost extension procedure.
3. The Grants Management Specialist will review files with Grants Management Officer (open actions and grant binder files) to:
	* Ensure all reports and invoices that should have been received since the inception of the grant award are in the files.
	* Complete and identify additional items for the closeout checklist.
	* Identify missing invoices and reports from prior reporting periods and send requests to the Grants Management Officer.
4. The Grants Management Specialist will review and discuss audit requirements with the Audit Manager in the Finance Department.

##### Initiate Closeout Activities

**Three months before grant end date:**

1. The Grants Management Specialist sends instructions for closeout, notifies internal and external partners of grant closeout dates, and requests the following actions to ensure award closeout by the termination date:
	* The Human Resources Manager prepares personnel actions and payroll system changes.
	* The Finance Manager closes out accounts and prepares reconciliations and adjustments.
	* Procurement closes any purchase orders funded by the grant.
	* Sub-awardees get a standard notice of grant end date with instructions on how to close out their grant activities and provide OSRS with outstanding invoices, level of effort reports, and program reports.
		+ In the instructions, the GMS designates a deadline that allows OSRS sufficient time to prepare the final closeout report to the grantor; these timeframes will vary depending on the award terms.
		+ When practical, grant funded activities should end one month before grant end date to provide time for invoicing and preparation of reports.
	* Settle “open” items (outstanding reports/invoices, questioned costs, disputed disallowed costs, questioned costs, and disputed disallowed costs/invoices) within 45 days.
2. The Grants Management Specialist may delegate closeout tasks related to prior grant activity to Grants & Contracts staff and request assistance from Program Managers to obtain reports from sub-awardees.

**Two months before grant end date:**

1. The Grants Management Specialist, Grants Management Officers, and PD/PI identify any outstanding issues related to closeout, completion, and submission of all Final Reports. Add these issues to the checklist for follow-up.
2. The Grants Management Specialist sends a second notice of grant closeout date to internal and external partners. The notice:
	* Directs them to take all actions required to allow timely closure of the award and address any issues regarding outstanding invoices and disputed costs from previous periods.
	* States that they must submit outstanding invoices from prior months or quarters within 15 days.
3. Following the grantor’s requirements, the PD/PI prepares an inventory and disposition plan for grant-funded property or purchased goods and seeks approval from grantor to use in other programs, ship back to the grantor, sell items, and reimburse the grantor.

**One month before grant end date:**

1. Sub-awardees complete performance, then submit their final invoices and performance reports marked “Final.”
2. Grants Management Officers submit all outstanding invoices received from sub-award recipients for any of the previous 10 months to Finance for payment.
3. Grants Management Officers review accruals for pending sub-award invoices or other purchases to determine funding requirements through the termination date of the grant and to determine what funds may be de-obligated.
4. Grants Management Officers work with the Finance Department to identify, retire, and close off:
	* Petty cash accounts.
	* Cash float or bridge funding advances.

##### Closeout Activities Following End of Grant

1. The Grants Management Specialist will email a notice to the following Departments to discontinue use of mechanisms and project codes for this grant award for expenses that occur on or after the grant termination date:
	* Finance Department—Accounts Payable Senior Account Manager
	* Human Resources—Payroll Division, Human Resources Manager
	* Facilities—Chief Operations Officer
2. Grants Management Officers prepare a final expenditure report and complete reconciliation for the entire grant period. Do so immediately after the final grant month is closed in the financial system, typically on the 12th of the month. Prepare the following types of reports to obtain balances on grant funds:
	* + Unobligated funds
		+ Remaining obligation
		+ Unspent advanced funds
		+ Receivables for cost reimbursed grants
3. Grants Management Officers will work with the Finance Department to identify and return funds.
4. After termination of the grant, the Grants Management Specialist will follow up on any outstanding invoices and performance reports due from sub-award recipients 15 days or earlier.
5. The Grants Management Specialist will send each sub-awardee a closeout letter (Appendix 1) formally ending your contractual relationship with sub on this grant.
6. The Grants Management Specialist and PD/PI will coordinate to ensure all required reports including both financial and financial program reports are completed within the closeout timeframe, which is typically up to 90 days after the grant ends. Modify the checklist as needed to ensure all items are completed.
7. The awardee organization submits the final financial report, then maintains all award-related accounting records for at least three years unless specified differently by the sponsor. For U.S. agency awards, the U.S. government retains the right to audit awards and/or sub-awardees at any time during those three years.

# Resources and Examples

1. Helpful Webpages
2. Funding Flowchart Examples
3. Other Process Examples and Templates

## Helpful Webpages

* [NIH RePORTER](https://projectreporter.nih.gov/reporter.cfm)—Repository of NIH-funded research projects and [Matchmaker](https://projectreporter.nih.gov/reporter_matchmaker.cfm) search tool
* [NIH Grants Management Policy Statement](https://grants.nih.gov/policy/nihgps/index.htm)
* [NIH Grants and Funding](https://grants.nih.gov/grants/oer.htm)
* [NIH eRA Commons](https://era.nih.gov/eracommons-timeline.htm?q=eracommons-timeline)—Infographic
* [HHS Office of Human Research Protections, IRBs and Assurances](https://www.hhs.gov/ohrp/irbs-and-assurances.html)
* [45 CFR 46, Protection of Human Subjects](https://www.ecfr.gov/cgi-bin/text-idx?SID=dc29fa8742e4771e01abdab1db7473fe&mc=true&node=pt45.1.46&rgn=div5)—NIH policies for human subject research
* [Financial Conflict of Interest](https://grants.nih.gov/grants/policy/coi/Checklist-for-Policy-Development-For-Posting-4-23-2020.pdf) (FCOI) – NIH-funded institutions must develop a FCOI policy
* [EDCTP](https://www.edctp.org/)—European & Developing Countries Clinical Trials Partnership—Funding clinical research for medical tools to detect, treat, and prevent poverty-related infectious diseases in sub-Saharan Africa.
* [EDCTP Grant Manual](https://www.edctp.org/funding/templates-and-guidelines/) and [Calls for Proposals](https://www.edctp.org/funding/)
* [Wellcome Grant Funding](https://wellcome.org/)—Grant funding, guidance, and grant tracker
* [Wellcome Trust Funding Guidance](https://wellcome.org/grant-funding/guidance-listing?tid=1140&section=admin&action=rhs)—Terms and conditions of awards
* [Wellcome Trust Grant Funding Data Report, 2018-2019](https://cms.wellcome.org/sites/default/files/grant-funding-data-2018-2019.pdf)

## Funding Flowchart Examples

#### Example from Centre for Infectious Disease Research in Zambia

**Process Flow for Grant Agreement Approval & Processing**

1. Grantor emails the award agreement to grants.admin@CIDRZ.org.
2. PD/PI reviews the agreement, and signs the Grant Review Sheet, and returns to Grants & Contracts office.
3. The Grants Management Specialist reviews and prepares the Grant Review Sheet, then sends for approval.
4. The Compliance Officer reviews the agreement and signs the Grant Review sheet.
5. The Business Official executes the agreement and returns it to the Grants Management Specialist.
6. The Grants Management Officer sends out executed copies, prepares the Grant Workbook, and prepares the permanent grant file binder.

#### Example from Noguchi Memorial Institute for Medical Research, University of Ghana

**Life Cycle of an Award**

**SPONSORED PROJECT**

|  |  |
| --- | --- |
| **Find Funding** | The Office for Research Support (ORS) or the Principal Investigators (PIs) find funding opportunities through a variety of avenues such as mailing lists, newsletters, and websites. |
| **Develop Proposal** | ORS staff use their expertise in budgeting and proposal preparation to help PIs prepare the best possible proposal. PIs must contact the grant officers a minimum of ten (10) business days before the deadline. PIs are responsible for understanding all the sponsor's requirements. |
| **Review and Approve Proposal** | PIs review and send the proposal package to the ORS a minimum of five business days before the sponsor's submission deadline. ORS accounting staff provide institutional review and approve the proposal budget. |
| **Submit Proposal** | The head of the ORS submits all sponsored research proposals as the Authorized Organizational Representative (AOR). During the sponsor review, the office submits all Just In Time (JIT) or other sponsor requests. |
| **Notice of Award, Review and Accept** | ORS holds the delegation of signature authority for the Institute sponsored research contracts and grant. ORS staff review all awards and negotiate terms with the sponsor. As applicable, PIs work with the IRB and departments in the Office of Research Integrity for IACUC, Human Subjects, Export Control, and other requirements. |
| **Outgoing Sub-Awards** | ORS works with PI and sub-awardee to ensure all required documentation is complete. Final execution of a sub-award does not take place until after Sponsored Projects Accounting sets the award up in the financial system. |
| **Oversight** | ORS provides guidance to ensure award management follows university and sponsor requirements and, when needed, contacts sponsors on the PI's behalf. |
| **Compliance Requirements** | ORS supports award management, interprets sponsor requirements, and establishes procedures and guidance for compliance. This includes, but is not limited to, responsibility for property; acceptance of certifications, representations, and clauses; technical and administrative reports; and releases at closeout. |

## Other Process Examples and Templates

#### Example from Centre for Infectious Disease Research in Zambia

**Closeout Checklist—Grant Final Year**

Award Title \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Grant End Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Program Manager/PI\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Award Number\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Task** | **Grants & Contracts** | **Date Completed** | **Completed By** | **Notes** |
|  | **120 Days Before Award End Date (*Insert 120-day Date)*** |  |  |  |
| 1 | Review closeout requirements of the grant award. Adjust this checklist to include all required actions to closeout grant award according to the grantor’s requirements. |  | GMS PD/PI |  |
| 2 | Review budget and YTD expenditures to budget with PD/PI for planned changes in spending, including personnel. Request any budget modifications if required by grantor.  |  | GMS PD/PI |  |
| 3 | Review status of all grant award files to determine missing invoices, effort reports and progress reports from prior reporting periods. Initiate request for missing documents. |  | GMSGMO |  |
| 4 | Review audit requirements and information that will be needed during the grant audit. |  | GMS & AM |  |
|  | **90 Days Before Award End Date *(Insert 90-day Date)*** |  |  |  |
| 5 | Send out closeout notice and instructions to internal and external partners; list includes Human Resources, Finance Manager, Procurement, Sub-award recipients. HR and other Departments prepare internal checklists to support their activities for closeout. |  | GMSHR |  |
| 6 | Request outstanding invoices, effort reports and other open items to be settled and submitted within 45 days by sub-award recipients |  | GMO |  |
|  | **60 Days Before Award End Date *(Insert 60-day Date)*** |  |  |  |
| 7 | Send out 2nd closeout notice. Address any outstanding issues and require invoices and reports for prior periods to be submitted within 15 days by sub-award recipients. |  | GMS, GMO |  |
| 8 | Program Manager prepares an inventory and disposition plan for grant funded property or purchased goods for submittal to grantor for approval.  |  | PD/PI |  |
|  | **30 Days Before Award End Date** ***(Insert 30-day Date)*** |  |  |  |
| 9 | Sub-award recipients who have completed performance submitted invoices, effort reports, and progress reports marked “final.” |  | SUB |  |
| 10 | Check that all invoices to be charged against the grant are to Finance for payment for the prior 10 months or 3 quarters of the award year, and that there are no outstanding invoices from prior periods. |  | GMO |  |
| 11 | Review accruals in the grant accounts and determine if accounts have funds to be de-obligated and possibly allocated for other grant purposes, if allowed by the award. |  | GMO |  |
| 12 | Petty cash retirements obtained and closed off for respective periods |  | GMO |  |
| 13 | Retire cash float or bridge funding provided during the course of the grant award. |  | GMO |  |
|  | **Close of Grant Award** (may have up to 90 days to close depending on award) |  |  |  |
| 14 | Notice to internal operations departments to discontinue charging expenses to mechanism and project codes for the grant accounts as of the end date. Recurring expenses such as leases or utilities must be charged to another grant or terminated.  |  | GMS |  |
| 15 | 1. Follow up with sub-award recipients on final invoices and effort reports if not received. Due 15 days following the final reporting period.
 |  | GMO |  |
| 16 | 1. Prepare a final reconciliation for the entire grant period, immediately after the final grant month is closed in the financial system. This typically will be the 12th of the month. Confirm all sub-award invoices and payments have been received and posted to the accounts. Reconciliation report will include total expenditures, unobligated balance, and receivables.
 |  | GMO |  |
| 17 | Prepare bank reconciliations.  |  | GMO & FM |  |
| 18 | Determine the amount of unused grant funds and notify grantor for final disposition. |  | GMS |  |
| 19 | Prepare and submit final closeout reports to grantor. |  | GMS & PD/PI |  |
| 20 | File all final reports in hard copy binders and Open KM files for audit. Maintain for three years or as required by grantor. |  | GMO |  |

AM—Audit Manager for Finance Department

FM—Finance Manager (or designee)

GMS—Grants Management Specialist

GMO—Grants Management Officer

HRM—Human Resources Manager

PD/PI—Program Director/Principal Investigator

#### Example from Centre for Infectious Disease Research in Zambia

#### Sub-Award Recipient Closeout Notification Letter

Contact Name:

Institution:

Address:

Award Number:

Award Amount:

Dear \_\_\_\_\_\_\_\_\_\_\_\_,

This letter is a notification that the sub-award agreement number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ will terminate on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

To ensure timely award closeout, we request that you submit the following by the due dates indicated:

Invoice for the period \_\_\_\_\_\_\_\_\_\_\_\_ no later than \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

Final Performance Report \_\_\_\_\_\_\_\_\_ no later than \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

Submitting these required reports on time will assist in meeting the contractual obligations under the grant award.

We greatly appreciate your efforts to collaborate with us to complete the work under this grant.

Sincerely,

Grants Management Specialist