

Kwame Nkrumah University of Science and Technology, Kumasi

Policy and Procedures for Research Project Close-Out



POLICY AND PROCEDURES FOR **RESEARCH PROJECT CLOSE-OUT**



KWAME NKURUMAH UNIVERSITY OF SCIENCE
AND TECHNOLOGY, KUMASI-GHANA
**QUALITY ASSURANCE AND
PLANNING UNIT**

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FOREWORD

The Kwame Nkrumah University of Science and Technology, Kumasi has a mission to advance knowledge in science and technology through creating an environment for undertaking relevant research, quality teaching, entrepreneurship training and community engagement to improve the quality of life. In order to achieve this mission, there is the need to have Policy and Procedures for Research Project Close Out.

The rationale of this policy is to sustain relationships between researchers, their departments/faculties/ colleges and the university on one hand and research funding bodies on the other hand further underscores the need to address the concerns about project close-out.

The University is grateful to all those who ensured the initiation, development and approval of this Policy.

PROFESSOR K. OBIRI-DANSO

VICE-CHANCELLOR

ACKNOWLEDGEMENT

As part of the strategic planning mandate of the Quality Assurance and Planning Unit (QAPU), university policies are initiated and proposed for approval by the Academic Board. The Unit in collaboration with the Office of Grants and Research therefore initiated the preparation of the Policy and Procedures for Research Project Close Out and submitted for approval by the Academic Board.

The QAPU is grateful to Prof. R. C. Abaidoo (Director) and the entire staff of the Office of Grants and Research (OGR) for their enormous contributions to this policy. A special thanks goes to the Building Stronger Universities Project (BSUIII) for providing financial and technical support for developing grants related policies in the University including the Policy and Procedures for Research Project Close Out.

Lastly, we wish to appreciate the work of the Review Committee and all staff of the University who contributed in several ways to the development and approval of this Policy.

PROF. CHRISTIAN AGYARE

HEAD, QAPU

JUNE, 2019

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1.0 INTRODUCTION

1.1 BACKGROUND OF THE POLICY

The Office of Grant and Research (OGR) at the Kwame Nkrumah University of Science and Technology (KNUST) was established to provide research and grant administration support services to sponsored research activities in KNUST. Therefore, the OGR is required to offer support to KNUST researchers during their research project initiation, development, review and submission to research funding bodies. It is also required to assist in the management of research projects.

The Office has successfully worked with a number of researchers to attract awards for research in the University. Other researchers have also worked industriously to attract research grants to the University. These awards have made profound contributions to the good image of KNUST and towards the attainment of its mandate. The close-out of these projects has been largely successful albeit a few concerns about residual funds, project equipment, active project account(s), project outputs, outcomes and impacts documentation. These concerns need to be addressed, particularly at a time that KNUST researchers have assumed renewed momentum to partner research funders across the globe to address global, continental, national and local development problems. The necessity to sustain relationships between researchers, their departments/faculties/ colleges and the university on one hand and research funding bodies on the other hand further underscores the need to address the concerns about project close-out.

Research project close-out is used in this policy document to refer to the process that terminates all activities related to funded research project and officially ends the award relationship between the awarding body and the recipient institutions (both primary and sub-awardee).

The Director of OGR shall be responsible for the implementation and administration of this policy. The Director shall monitor and supervise all reporting functions on research projects. Reports shall be prepared in accordance with the terms and conditions of the award and shall be the result of a joint effort between the OGR and the Principal Investigator(s) / College Research Administrator(s).

The OGR shall ensure that all funded research project officials adhere to the requirements of this policy for successful research project close – out.

1.2 PURPOSE OF THE PROJECT-CLOSE-OUT POLICY

The purpose of the policy is to establish procedures for research project close-out at the KNUST. The document outlines and creates awareness of the obligations of Principal Investigators, the recipient institution (KNUST/OGR), Finance Officers/Project Accounting Assistants, Auditors, Funders (Sponsors) and all relevant project stakeholders in funded research project close-out. The aim is to foster and maintain good governance practices in the closure of funded research projects in the University.

1.3 SCOPE

The policy is intended for the guidance of all staff associated with the implementation of funded research projects.

1.4 STRUCTURE OF THE POLICY

The policy document is organised in five sections. The first section covers the background and purpose of the policy. The second section outlines the responsibilities and procedures for funded project assets close-out. The third section covers request for carry over while the fourth and the fifth cover references and definitions, respectively.

2.0 RESPONSIBILITIES AND PROCEDURES

2.1 ADMINISTRATIVE AND CONTRACT CLOSE-OUT

The administrative and contract close out processes define activities, interactions, and related roles and responsibilities of the project team members and other stakeholders involved in executing the administrative closure procedure for projects. Contract closure involves verification that all work has been completed correctly and satisfactorily, updating of contract records to reflect final results, and archiving information for future use. Consequently, PIS in collaboration with the OGR are responsible for the following:

- a. Compilation of project records;
- b. Analysis of project success or failure;
- c. Documentation of lessons learned;
- d. Initiation of the institutionalisation of project outputs;
- e. Archiving of project information for future use by the organisation;
- f. Confirmation that the project has met all sponsor, customer, and stakeholder requirements and knowledge transfer;
- g. Verification that all deliverables have been delivered and accepted by the funder;
- h. Validation that the exit criteria/strategies have been met; and
- i. Re-allocation of project resources – staff, assets, and automated systems, where applicable.

2.2 ADMINISTRATIVE AND CONTRACT CLOSE-OUT PROCEDURES

- a. The Office of Grants and Research shall serve notice to the appropriate Principal Investigator(s)/College Research Administrator(s) three months to the expiration date of a budget and/or award period.
- b. The Principal Investigator(s)/ College Research Administrator(s) must then begin the close-out procedures within 30 days of receipt of the notice. The Principal Investigator(s) / College Research Administrator(s) should ensure that all project costs are encumbered or charged to the account. If adjustments are required, all corrective actions must be completed before the end date.
- c. The Principal Investigator(s)/ College Research Administrator(s) should then send a memo on the project financial close-out to the Office of Grant and Research, at least 30 days before the scheduled expiration date of the award, for review and approval. Upon approval, the Office of Grant and Research shall forward the memo to the funding agency for final approval.
- d. The Principal Investigator(s)/ College Research Administrator(s) shall submit all invoices for payment to Accounts Office in the final 60 days of the project. If any orders are placed near the end of the project, the Principal Investigator(s) / College Research Administrator(s) must notify the supplier (vendor) of the deadlines to ensure prompt delivery of the product(s) and receipt of the invoice within the time available.
- e. If salaries and wages are being charged to the sponsored account, the Principal Investigator(s) must ensure that steps are taken to reassign employee salaries and wages to other accounts, as appropriate, when the project is over. In the absence of the foreseeable opportunities for reassignment of employee salaries, contracts of employment for project staff should be instantly terminated
- f. The following restrictions must be noted:

- i. Stockpiling of supplies and/or other items during the final 30 days of an award or contract is not allowed and expressly forbidden.
- ii. Standing orders may not be opened within the final 30 days of an award's expiration.
- iii. Requisitions for equipment are not allowed during the final 60 days of an award unless specifically authorised in writing by the authorised legal representative or the funder.

2.3 FINANCIAL CLOSE-OUT

The financial reports are regarded as the University's central obligation to the sponsor, and are required whether the sponsor is a private organisation or a public agency. The financial reporting and award financial close-out process is intended to be completed within 90 days of the expiration date of the award. The financial closeout report shall occur in two instances:

- a. A financial close-out report shall be prepared when a project budget period ends. A budget period is used in this document to mean the period of time contained within the award (project) period and signed by the Vice-Chancellor. For example, a two-year project may have two budget periods consisting of 12-month time periods.
- b. A financial close-out report shall be prepared when the project period ends. The project period is used in this document to refer to the period from the project's commencement date until its completion. For example, a two-year project will have one project period consisting of 24 calendar months.

The financial close-out procedure are as follows:

All grants and contracts financial close-outs shall adhere to the following close-out requirements

- a. Reconciliation of budgeted expenses with actual expenses per the grant contract

- b. Reconciliation of award with budget established in the research financial system (GAMS)
- c. Reconciliation of indirect cost to ensure appropriateness and completion
- d. Analysis of the personnel charged to the award during the award/budget period
- e. Preparation of an invoice and/or expenditure report for outstanding payments
- f. Reconciliation of open encumbrances
- g. Reconciliation of project bank accounts
- h. Review of project expenditure over the life of the grant
- i. Accompanying auditors report. Auditing of close-out financial report should be prepared by project appointed auditors. In the absence of appointed external auditors, the University Internal Auditors shall audit the accounts.
- j. The following account expirations shall be noted:
 - i. Late submission of financial reports on sponsored project by the University to the sponsor can lead to loss of funds to the University. To avoid this, the deadline for reporting on grants is 90 days from project expiration.
 - ii. For grants that have 60 days as the reporting deadline, all outstanding encumbrances must be cleared within 45 days after expiration in order to allow sufficient time for the preparation of the final financial report.
 - iii. For grants with reporting deadlines of 90 days, all outstanding encumbrances must be cleared within 75 days after expiration in order to allow sufficient time for the preparation of the final financial report.
 - iv. For grants with shorter reporting deadlines, encumbrances must be cleared no later than 15 days prior to the reporting deadline.

- v. Any encumbrances that will not clear within the proper timeframe will be cancelled or applied to other sources of funds.
- vi. At the point when the Office of Grant and Research starts the close-out procedure, a financial analysis of expenditures and the budget status reports for the period should be audited by the Principal Investigator(s) / College Research Administrator (s) and Accountant.
- vii. In reviewing the analysis, the Principal Investigator(s) / College Administrator (s) together with the accountant should survey all charges for permissibility and exactness.
- k. After the final close-out of award periods and/or cycles, the financial records shall be maintained by the Office of Grants and Research. The financial records shall be filed in binders and labelled according to budget and project periods for easy reference, access and classifications.
- l. The financial record retention period shall be seven (7) years

2.4 ASSETS CLOSE-OUT AND RECORDS RETENTION

- a. Unless otherwise stated in the contract, the title to assets acquired under an externally-funded research project belongs to the University. The University is obliged to track and account for all such assets.
- b. Project Principal Investigator(s) and the Department/Colleges are obliged to report on the assets to the Vice Chancellor through the Office of Grant and Research. The Vice Chancellor, in consultation with the Office of Grant and Research and the Principal Investigator, shall determine how the assets shall be used.
- c. If the Sponsor retains title to the assets, care must be taken not to dispose it off without written authorisation from the Sponsor. Request for authorisation shall be initiated by the

Office of Grant and Research in collaboration with the project Principal Investigator(s).

- d. After the final close-out of award periods and / or cycles, the records on assets shall be maintained by the Office of Grants and Research. The records shall be filed in binders and labelled according to budget and project periods for easy reference, access and classifications.
- e. The assets record retention period shall be for not less than seven (7) years.

3.0 REQUESTS FOR CARRY-OVER

- a. After completion of the budget period financial close-out process, recipient Principal Investigator(s)/College Research Administrator(s) may request carry over of unobligated funds. Such request shall be made to the sponsor.
- b. The Office of Grant and Research shall assist Principal Investigators to complete appropriate financial forms. It is worthy of note that the Office of Grant and Research has no authority to approve carry over requests.

4.0 DEFINITIONS

- Funded research project refers to a research project that is funded by an external body and not by the University and its Colleges, Faculties and Departments.
- All references to “days” in this document refer to calendar days.
- Assets refer to buildings, vehicles, office equipment and furniture, laboratory and field equipment, etc.
- Data: Information or raw unorganised attributes of variables that capture states of individual elements within a population. Examples include the following:
 - Census: Individual and house-hold level data on baseline characteristics. These may include demographic, socio – economic, and behavioural variables collected using standardized questionnaires during household interviews.
 - Clinical: Results of patient examination documented on case report form; (CRF); information on symptoms at presentation, medical history, preliminary diagnosis and prescribed treatment; clinical information observed and recorded during daily follow-up on in-patients; information collected from hospital registries, patient records/charts, medical prescriptions diaries, microfiches, radiographs, and interview with medical staff or patient.
 - Laboratory: Results from laboratory investigations of biological specimens; information on microbiological isolation of pathogens and identification and use of organisms; information on samples collected for testing at the reference laboratory.

- Field: Observations documented on field experimentations of biophysical studies on plants, animals and other environmental samples.
- Biological samples: These are taken from individuals or population (living and dead) from whom research data is being collected to address specific research questions. Examples of biological samples include urine, stool, saliva, sputum, cerebrospinal fluid (CSF), and saliva,

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