

Harvard Pilgrim Health Care, Inc.
Harvard Pilgrim Health Care Institute, LLC
Office of Sponsored Programs

Policy and Procedure

TITLE: Award Closeout

PURPOSE:

To provide guidance to the Office of Sponsored Programs (OSP) staff and research program staff regarding the timely closeout of awards.

PERSONS AFFECTED:

This policy & procedure (P/P) applies to all Harvard Pilgrim Health Care, Inc. (HPHC) and Harvard Pilgrim Care Institute, LLC (HPHCI) (collectively, HPHC/I) personnel engaged in research, teaching or research administration activities in support of the charitable and educational mission of HPHC, Inc.

POLICY:

HPHC follows the Uniform Guidance §200.344 applicable to awards issued from National Institutes of Health (NIH) “The recipient must submit, no later than 120 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. A subrecipient must submit to the pass-through entity, no later than 90 calendar days (or an earlier date as agreed upon by the pass-through entity and subrecipient) after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award.”

HPHC also follows the Uniform Guidance Title 45 part 75 applicable to awards issued from Health and Human Services (HHS) “The non-Federal entity must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The HHS awarding agency or pass-through entity may approve extensions when requested by the non-Federal entity.

Award closeout for all sponsored programs includes timely submission of all required reports; disposition of equipment, and supplies; adjustments for amounts due the grantee; and adjustments for amounts due the sponsor. HPHC/HPHCI expects the full participation of the Principal Investigator (PI) in meeting this deadline.

Closeout of a grant does not affect the requirements for equipment accountability, record retention, or Institutional Review Board (IRB) requirements. Funds may not be expended from projects with closed IRB status.

All sponsored accounts must be reconciled promptly and closed in the Grants Management System (GMS) Oracle module as quickly as possible. Failure to reconcile accounts on a timely basis may have cost transfer implications, expose HPHC to audit disallowance and or delay funding by sponsors to PIs. If a sponsored account remains unreconciled and open **90 calendar days** past termination, the OSP Grants Manager (GM) must submit a justification to the Director, Office of Sponsored Programs (DOSP) to explain why the account remains open and when it is estimated to be closed. (DOSP) will keep a file and review this file on periodically.

PROCEDURE:

Principal Investigators (PIs) have overall responsibility for the programmatic objectives of the research. In addition, PIs are responsible for complying with sponsors' terms and regulations and for meeting all deliverables – scientific, financial and administrative. PIs are assisted by grant managers and other research personnel (“support staff”) in managing an award and meeting deliverables. PIs are responsible for communicating issues to support staff throughout the award so that award terms and deliverables can be met or, if necessary, be modified. PIs should keep their grant manager informed of any interactions with the sponsor that may impact the terms or deliverables of the award. PIs should perform regular reviews of award expenditures and financial positions with their assigned grant manager and, as part of that review, discuss budget to actual variances, review allowability of charges and ensure expenditures are fully represented (complete), monitor effort commitments and certify effort timely, as well as review and approve any subcontractor invoices for payment. These regular reviews include an update of the grant account, subcontractor performance and administration where applicable (refer to the Subrecipient Monitoring Policy in the “Related Policies” section). Lastly, PIs are responsible for the timely submission of non-financial reports to sponsors, i.e. scientific, technical, invention, publications and/or patent reports.

Federal Financial Reports (FFR), final invoice

FFRs are usually due on all Federal grants at least at the end of the grant period. Depending on the type of grant, an FFR may be due annually. Subcontractors are not required to submit an FFR but would be required to submit a final invoice to the prime. Firm Fixed Price awards do not require FFRs or a final invoice.

Each non-Federal sponsor has their own reporting and invoicing policies that we must follow.

Regardless of the funding source, review of the report(s) must be documented. GM, Grants Accountant and PM/PI must sign a form (see Closeout Checklist) attesting to the correctness of the report(s).

Overspent Accounts

OSP will work with investigators during the preparation of the Federal Financial Report (120 or 90 days after the budget end date) or other required financial report to ensure overspent accounts are fully reconciled in a timely manner.

Revision of FFRs include additional expenses will only be considered under exceptional circumstances and must be approved by the Director, OSP.

After review, all expenses on overspent sponsored research account will be moved to an unrestricted account of the investigator.

Underspent Accounts

OSP will review the contract terms regarding the disposition of remaining funds. The majority of federal and foundation funding must be returned to the sponsor if not appropriately expended during the awarded funding period. If the terms and conditions are unclear, OSP will consult with the sponsor to confirm disposition of any funds remaining after the final report and invoice are submitted. If the contract is silent on this matter or if approved by the sponsor, unspent funds will be transferred to the PI's discretionary account. (See Research Discretionary policy).

REVISION HISTORY:

Department: OSP	Title: Policy and Procedure Award Closeout
Effective Date: 9/10/2021	Owner: Director, Office of Sponsored Programs
Reviewed By/On: March 16, 2020	
Replaces P/P Dated: September, 2014; 7/24/2017; 3/16/20; 2/4/2021	
Related Documents:	
References: UG §200.344; UG Title 45 part 75.381; Research Discretionary Policy; Subrecipient Monitoring Policy	
Approved By: Charlotte A. Johnson	