

**University of Ghana Medical Centre
Medical and Scientific Research Centre (MSRC)
Standard Operating Procedure and Policy on
Grant Management and Administration**

A. OVERVIEW

1. Introduction

For the purposes of maintaining meaningful grant oversight and coordination, MSRC has developed this Grant Management and Administration policy. The implementation of this policy and procedure will ensure that we make grant administration easy for PIs, increase grant-related revenue, limit exposure to grant-related legal liability, and improve the efficiency and impact of research and programs funded through grants.

2. Policy Statement

To ensure consistency and accountability in securing and managing grant funds, all grant applications must be submitted through the Grants Administration Office of the University of Ghana Medical Centre – Medical and Scientific Research Directorate, which shall oversee all requests, application submissions, acceptances, and post award and closeout requirements, including programmatic and financial reporting. The UGMC Finance and Internal Audit Units must review/approve financial reports prior to submission.

3. DUNS and SAM Numbers

DUNS Number and SAM Account Dun & Bradstreet (D&B) issues a DUNS Number, a unique identification number that is required to apply for US federal government contracts or grants. The Grants Administration Office – MSRC has the sole responsibility of managing the obtained DUNS numbers for UGMC.

The System for Award Management (SAM) combines the federal procurement systems and the Catalog of Federal Domestic Assistance (CFDA) into a single system. The Grants Administration Office – MSRC has the sole responsibility of establishing and maintaining the UGMC's SAM account and submitting financial related information and funds drawdowns. In addition, the MSRC has the sole responsibility to manage the Participant Identification Code (PIC) from the European Commission and any other registration required for grants application and management.

4. Overhead Cost Rate

- 4.1** UGMC charges overhead recovery rates of 20%. If the granting agency overheads policy is above 20%, the higher rate shall apply. This rate shall be reviewed from time to time and PIs will be informed accordingly.
- 4.2** In cases where a separate line item for overhead costs does not show on a contract or funding application, the overhead charges can be built into other costs. PIs should consult MSRC on how to build in applicable overhead charges.
- 4.3** In cases where funding agencies do not allow overhead charges or only allow charges less than 20%, PIs must submit, along with the funding proposal, a copy of a statement from the agency's funding agreement policy pertaining to overheads or administration charges. Overhead charges less than the 20% flat rate require the approval of the Director of Medical and Scientific Research or his/her representative.

5. Distribution Overhead Cost Rate

5.1 Funds recovered by UGMC from overhead charges on external funding agreements and contracts shall be distributed as follows;

- UGMC 30%
- UGMC-MSRC 40%
- Research Initiative fund 20%
- PI's Unit Research Development Fund 5%
- PI at study close out 5%

5.2 Funds allocated to the UGMC General Operating Fund will be used according to the needs of the hospital to offset the overhead costs associated with administering research (infrastructure, utilities etc.) and to promote and support research activities of UGMC.

5.3 Funds allocated to MSRC will be used for expansion of the directorate, future capital developments eg. Setting up of Clinical and Translational Research Centre, research commons, grant administration and other research software acquisition, training of staff and IRB members, etc.

5.4 Funds allocated to the Research Initiatives Fund will be used to support special research initiatives or projects requiring an extra investment of UGMC resources (e.g., large-scale projects requiring matching funds, seed money for small research grants, training of medical staff in research, and other research initiatives).

5.5 Funds allocated to PI's Department/Unit will be used to promote and support research activities within the Department/Unit.

5.6 Overheads will be held and disbursed after the project is closed after all final reports have been submitted and accepted.

6. Grant Management Roles and Responsibilities

6.1 *Principal investigators and/or Departments.*

Principal Investigators (PIs) and/or Departments (heads or Program Managers) are responsible for conducting the following grants-related activities with assistance from the Grants Administration Office of UGMC-MSRC.

- planning for grant acquisition;
- preparation and submission of grant proposals including proposals for continuing current awards;
- grant writing;
- preparing departmental budget revision requests to accept grant funds;
- preparing the UGMC-MSRC agenda items to accept grant awards;
- developing grant implementation plans;
- managing grant programs and projects;
- preparing and submitting programmatic reports to grantors; and
- properly closing out grant projects as detailed in this policy and in the grant agreement or award letter that delineates the terms and conditions of the grant.

Principal Investigators (PIs) and/or Departments are assisted with the financial and technical management of the grant by staff of Grants Administration – UGMC-MSRC and the UGMC Finance and Internal Audit Units.

5.2 *Grants Administration Office - MSRC*

UGMC-MSRC Grants Administration Office is responsible for general management and administration of grant activities; identifies grant opportunities; provides “pre-award” and “post-award” technical assistance to PIs and/or departments to enhance programmatic administration of grants; assists in preparing grant budgets; submits grant reimbursement requests, prepares and submits grant budget revisions; reconciles grant accounts in coordination with the UGMC Finance and Internal Audit Units; coordinates procurement of grant related supplies; ensures programmatic reporting requirements are met; and identifies and investigates issues that may arise with respect to the management of grants.

5.3 *UGMC Finance and Internal Audit Units*

The UGMC Finance and Internal Audit Units are responsible for the oversight of grant-related financial activity. In this role, they review financial reports generated by the UGMC-MSRC Grants Administration Office.

5.4 UGMC legal representative

UGMC legal representative provides a legal review of grants and contracts including memoranda of understanding and employment or procurement contracts arising from implementation of a grant program; ensures statutory compliance and conformity to national laws, as well as rules and policies of the UGMC and the granting agency.

5.5 Director – Medical and Scientific Research Centre(MSRC)

The Director – MSRC, acting on behalf of the CEO - UGMC, is the “Authorized Official” on all grants. The Director – MSRC has authority to approve and sign letters of support/intent/head of term, grant applications for UGMC at the time of application submission; signs grant agreements that have been approved by the UGMC-MSRC.

5.6 UGMC Human Resource Directorate

- Contracts for project staff shall be prepared and signed by the UGMC Human Resource Directorate with assistance from UGMC-MSRC.
- Continuing appointment of contract staff on grants shall be dependent on the availability of grants. For the avoidance of doubt if the grant is terminated for any reason the contract of the staff shall also be terminated. This provision must be stated in all appointment letters for contract staff.

B. APPLICATION (PRE-AWARD)

The Principal investigator and/or department considering an application for a grant is responsible for pre-application assessment, in which, at a minimum, the factors listed below shall be evaluated, in consultation with UGMC-MSRC grant administration. Pre-application assessment shall be done well in advance of grant submission due dates to avoid last-minute delays or problems that could cause the grant deadline to be missed.

1. Pre-Application Assessment

a. Financial

- Total anticipated project cost
- Match requirements and sources
- Costs that will be incurred by the UGMC as a result of implementing the grant that will not be recouped in the grant award.
- Program income considerations
- Staffing requirements (including salary and benefits increases for multi-year grants)

b. Programmatic

- Alignment with UGMC, UGMC-MSRC strategic priorities and/or department’s business plan.

- Provision or expansion of services to address critical needs.
- Principal investigator's and/or Department's capacity to administer the programmatic and administrative aspects of the grant.

2. Application Submission

The purpose of this policy is to ensure that each grant application submitted by or on behalf of the UGMC-MSRC is aligned with an established UGMC-MSRC priority, meets the UGMC-MSRC's expectations of document quality, has matching funds available if required by grantor, and that the means for continuation of the project or program after the grant period ends has been given realistic consideration. The principal investigator and/or department submitting the grant application is responsible for ensuring that preapplication assessment factors noted above have been evaluated and completed prior to submission.

a. Application Submission Procedure

- i) Where it is required for application to be submitted on behalf of the PI by the MSRC, an application form from the PI endorsed by the head of department/unit is required.
- ii) If UGMC's approval is required by the grantor at the time of submission, the PI and/or department must coordinate with the Office of Grant Administration - MSRC to get consideration for approval of the Director-MSRC in advance of the submission deadline.
- iii) The UGMC-MSRC Grant Administration office will provide critical review of grant applications to ensure accuracy, document quality, coordination, and policy and procedure is followed.
- iv) Where the PI is required to submit the grant application, if the grantor requires letter of support from the MSRC, the PI must contact the grant administration office in a timely manner.

3. Award Notification, Review, and Acceptance

Grant agreements are legal contracts and as such it is the UGMC's responsibility to carry out the project and/or activities associated with a grant to accomplish its objectives, while adhering to all of the terms and conditions prescribed by the grantor. Failure to do so increases the UGMC's exposure to legal liability and compromises current and future grant funding. Therefore, the UGMC carries a significant legal and ethical responsibility when accepting grant funding.

The award notification, review and acceptance process have two components:

- (1) Award notification and review and
- (2) UGMC's approval to accept the award.

1) Award Notification and Review Procedure

- a) All departments and/or PIs that receive a grant award shall date stamp, duplicate, and forward a copy of the award notification, the grant agreement or contract, and any memoranda of understanding to the Office of Grant Administration – MSRC within two days of receipt.
- b) The department and/or PI is responsible for reviewing the grant award and ensuring that a legal review be conducted by MSRC and UGMC legal representative and that UGMC approval to accept the award is completed by the date required by the grantor for full execution.
- c) In the event that funds awarded by the granting entity are reduced from those requested in the original grant application, or factors previously evaluated at the time of application have changed, the department and/or PI must ensure that the goals, objectives and evaluative components of the grant can still be accomplished within the prescribed timeframe set by the grantor.
- d) If award terms need to be amended before the grant award can be accepted, the department and/or PI must negotiate with the grantor and obtain changes to the grant award in writing.
 - i) If the award terms are negotiated to the department's and/or PI's satisfaction, the department and/or PI must request that the grantor provide the changes in writing. When the changes have been received in writing from the grantor, the department and/or PI must submit the grant agreement or contract, any memoranda of understanding and written changes from the grantor to the Office of Grant Administration – MSRC within two business days of receipt.
- e) If the award terms cannot be negotiated to the department's and/or PI's satisfaction, upon authorization of the Director – MSRC, the submitting department and/or PI must prepare a letter to the granting entity to decline the award and provide a copy of the letter to UGMC legal representative, and the Office of Grant Administration – MSRC.
- f) UGMC legal representative shall conduct a legal review of the grant agreement to assess whether the terms and conditions of the agreement are legally enforceable and ensure the UGMC's interests are protected prior to the department's and/or PI's submission to accept grant funds.
 - i) If the legal review identifies any potential legal issues stemming from the terms and conditions of the agreement, the submitting department and/or PI must contact the granting entity and seek to resolve the issue.
 - ii) If a resolution cannot be reached, upon authorization of the Director – MSRC, the submitting department and/or PI must prepare a letter to the granting entity to decline the award and provide a copy of the letter to UGMC legal representative, and the Office of Grant Administration – MSRC. The letter should express the UGMC's regret in declining the award and clearly articulate the specific reason(s) the award is being declined.
 - iii) If the legal review identifies no potential legal issues stemming from the terms and conditions of the agreement, the department and/or PI may accept grant funds.

2) UGMC approval to accept award procedure

The purpose of this policy is to ensure that acceptance of each award granted to the Hospital and its departments and/or staff is formally authorized by UGMC.

- a. The department and/or PI receiving the grant award must prepare an agenda item and finance impact statement and submit it for UGMC-MSRC approval before any funds from the granting entity are accepted, appropriated or expended. The agenda item must be accompanied by the award letter, grant agreement and any other required documentation.
- b. Once UGMC has approved the grant award, the recipient department and/or PI shall notify the Office of Grant Administration – MSRC and the Finance Unit of UGMC's action.
- c. The Grants Administration Office – MSRC provides the finance unit a copy of contract details and approved budget to request for a Cost Centre account set up for the project. Each grant will be maintained in a separate Cost Center. Separate accountability by funding source shall be maintained and all programs must be properly identified by their individual unique Cost Centre code. All invoice pertaining to a project must bear the project Cost Centre code.
- d. The department and/or PI is responsible for submitting any required award activation documents to the grantor by the grant award due date. Grants Administration Office – MSRC will activate the award and the inform the PI as soon as the first transfer of fund is received.

C. POST-AWARD (Grant Execution and Reporting)

1. Use and Receipt of Grant Funds

The purpose of this policy is to ensure that grant funds are properly used and receipted by the UGMC. Violations can result in a range of penalties, including suspension of future funds from the grantor, return of all funds associated with the award, including those already expended, and civil and/or criminal penalties.

- a. No grant funds shall be disbursed until a UGMC agenda item have been approved by Director - MSRC, an award letter has been received from the awarding agency, and a project and fund source established in the accounting records.
- b. Modifications to the budget associated with a grant-funded project in such a way that alters the grant amount or moves funds from one budget line item to another must adhere to UGMC and MSRC policy and procedures for budget modifications and grantor requirements.
- c. Grant funds awarded to the UGMC shall not be used to replace an existing expense so that current funds can be diverted to another use, unless such use of grant funds is explicitly identified as allowable in writing by the granting entity in the grant award.

- d. All income resulting from a grant-funded project or program shall adhere to UGMC policy and procedure and be managed and maintained as established in the award letter, grant agreement, contract, special conditions, or other document generated by the granting entity.
- e. All procurement activity associated with grant-funded projects or programs shall follow the procedures outlined in UGMC's Purchasing Policy, Fiscal Policies and Procedures Manual and national procurement requirements.
- f. All property acquired through grant funds shall be subject to the UGMC's Purchasing Policy, national procurement requirements as well as restrictions and/or requirements set forth within the terms of the grant.
- g. All grants and any related matching fund revenues and expenditures shall be recorded in the project Cost Centre.
- h. Grant project managers and/or PIs with assistance from the Grants Administration Office – MSRC are ultimately responsible for adherence to the stipulations outlined in the approved grant award/contract to ensure that only allowable expenditures are incurred.

2. Grant Oversight and Monitoring

The purpose of this policy is to ensure that all grant-funded programs or projects are managed according to the terms set forth in the grant agreement, Grant Management and Administration Policies and Procedures and other applicable UGMC policies and procedures.

a. Implementation Plan

If changes and modifications are made to the grants during the award process, the revised grants including the budget and times must be submitted to the MSRC – Grants Administration Office before the grants can be administered.

D. PROGRAMMATIC REPORTING AND REQUEST FOR FUNDS

Grants awarded to the UGMC may require that progress, programmatic and financial reports be submitted to the grantor. Accurate and timely reporting is critical to maintaining a good relationship with the grantor. Late or inaccurate reports may negatively impact current or future funding.

1. Grant Reporting Procedure

- a. Recipient departments and/or PIs must prepare timely and accurate progress reports as required by grantor.
- b. The Grants Administration Office – MSRC shall submit all financial reports, grant budget adjustments, and funds requests to the Finance and Internal Audit Units for review before submitting them to the grantor. A copy of the report will be maintained in the project file.

- c. The PI shall provide a copy of progress submitted to the grantor to the Grants Administration Office – MSRC. The Office of Grant Administration – MSRC will keep a copy of the report in the project file.
- d. Copies of all financial status and final reports prepared for submission to the grantor shall be provided to the Office of Grant Administration – MSRC at the time of submission to the grantor.
- e. No cost extension should be negotiated between the PI, MSRC and Granting agency and notice of award obtained from the granting agency.
- f. Budget virement should follow the granting agency regulations and procedures and evidence should be shown to the MSRC before implementation. Where it is not stated, authorization in writing must be obtained from the granting agency.

2. File Management, Access and Retention

The Grants Management and Administration Office -MSRC, Director - MSRC and/or the Director - Finance, Director - Internal Audit or their designee may review the files, activities, equipment, and facilities, and interview relevant personnel and contracted entities of any project or program that is funded with grants awarded to the UGMC.

I. File Management Procedure

- a. The project file shall be maintained by the Grants Administration Office - MSRC, and a copy of all grant proposals or applications, award letters, memoranda of understanding, contracts, and programmatic and financial reports shall be maintained in the file.
- b. All department and project files associated with a grant award must maintain a file structure that includes, at minimum, the following four sections with clear separations between different fiscal years, unless otherwise directed by the grantor:
 - i. Application or Proposal (e.g., application guidance, a copy of the application and research including statistical information used in preparation of and support of the grant)
 - ii. Award Documents (e.g., award letter, agenda item, grant agreement, grant amendments, modifications, extensions, cancellations and terminations and anything else related to the award)
 - iii. Finance (e.g., account set up, purchase orders, invoices, reimbursement requests)
 - iv. Programmatic Reports (e.g., reports to granting entity and evaluation components)

II. File Retention Procedure

The UGMC-MSRC, in accordance with national records retention policy, maintains its programmatic records for at least five years following the closure date of the grant award. Accounting records are maintained for at least five years following the closure

of its most recent audit report. If any litigation, claim, negotiation, audit, or other action involving grant records has been started before the expiration of the five year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period, whichever is later.

- a. Grantors may require retention periods in excess of five years. The MSRC, Departments and/or PIs must ensure they comply with retention requirements specified by each grantor.
- b. Retention requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, cancelled cheques, and related documents and records.
- c. Source documents include copies of all awards, applications, and required recipient financial and narrative reports. Personnel and payroll records shall include time and attendance reports; personal activity reports or equivalent documentation for all individuals reimbursed under the award.
- d. The MSRC, recipient departments and/or PIs are obligated to protect records adequately against loss, theft, fire or other damage in accordance with statutory provisions.
- e. All records should have electronic copies and must have back-up in accordance with UGMC policies. This applies to the MSRC and Departments and/or PIs.

E. GRANT CLOSEOUT

Upon completion of the grant term of each grant award, the recipient department and/or PI shall submit copies of their final reports to the MSRC – Grants administration Office. The MSRC after review of final reports will alert the finance unit to place the grant's fund source and/or project in a no posting status.

- a. Upon review of the memorandum and satisfaction of any discrepancies, the finance directorate will update the budget and accounting system and confirm grant closeout with the Office of Grant Administration - MSRC.
- b. The grant closeout memo shall be placed in the project file.
- c. Grants closeout report will be submitted to granting agency and a written response from the granting agency shall be kept on file.