

Carnegie Mellon University
Sponsored Projects Accounting
(PA06) Award Close-out – Procedures
Updated/Reviewed: April 20, 2020

Frequency: End of Award

Responsible Staff: Sponsored Projects Accountant / Team Lead

Approval Required: Principal Sponsored Projects Accountant or Manager of Sponsored Projects and Compliance

Summary:

Award close-out requirements vary by sponsor. In general, awards for which we are the direct recipient of funds are closed within 90 days after the end date. Subcontracts are typically closed within 60 days after the end date.

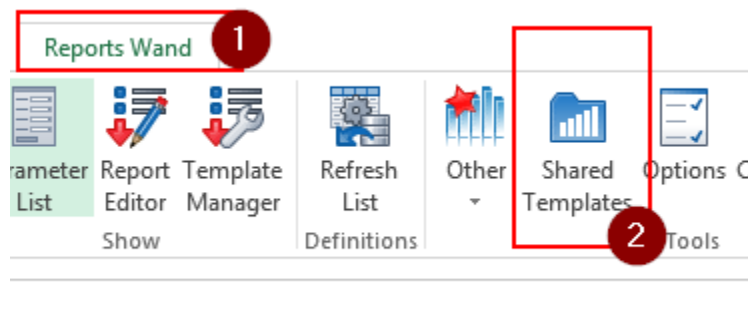
Procedure:

1. Review award documents and obtain the following information:

1. Oracle Project and Award Numbers – make sure to check for multiple awards and/or projects linked to the project being closed (**For example, NSF awards may have a separate award setup for Participant Support – check for related awards using the Funding Inquiry screen in Oracle**)
2. Funding Source (Sponsor) Award Number
3. Cumulative and/or Current Budget Period
4. Mandatory Cost Sharing Requirements, if any
5. Funds earmarked for Participant Support costs Award Terms & Conditions which may restrict funding or have a potential financial impact
6. All reports required to be submitted during the close-out of the award

2. Open up the Excel4Apps Reconciliation Workbook (Attachment PA-G)

1. Open EBS Excel within Citrix
2. Change your Oracle Responsibility to ‘Excel4Apps Wands’
3. Open the Shared Template titled ‘SPA Project Award Closeout Template’



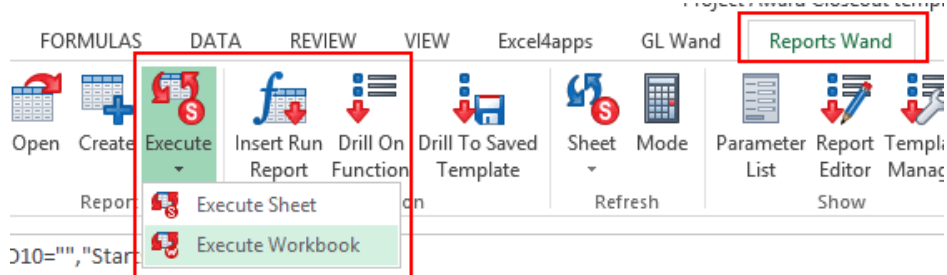
3. Completion of Excel4Apps Reconciliation Workbook

Review the ‘Instructions’ Tab for an overview of the Excel4Apps features of this workbook

1. Fill out the Control Sheet
 - **PA Period:** Enter the current period (ex: “Mar20-20”)
 - **Project Number:** Enter project number associated with the award
 - **Award Number(s):** If needed, narrow down the award number to only the award you are reconciling
 - **Reconciliation Status:** Choose ‘Final’

- Depending on the award you are reconciling, it may be helpful to choose the “**1 Award/1 or more Projects option**” instead

2. Execute the Workbook



This is completed when you see this screen:



3. Close the Dialog Box and click on ‘Return to Control Sheet’
4. Click on ‘Create Actuals Pivot Table’
 1. Select the worksheet you would like to use for the pivot table
 - If a copy of the Project Award Actuals was created (these are created if additional columns need to be added to the Project Award Actuals tab), you may make your pivot table from this tab instead.

Do not add columns to the Project Award Actuals tab
5. Click ‘Create Recon Sheets for each Sponsored Award’

This will create the recon tabs for each of the sponsored awards associated with your chosen project number.

The ‘Recon’ is comprised of 3 tabs = “Recon – Page 1”, “Recon – F&A” and “Recon – POs”

RECON – PAGE 1

GENERAL AWARD INFORMATION

1. Enter a ‘Report Period End Date’. This is the end date of your award
2. Complete the Mandatory Cost Share Section

EXPENDITURE RECONCILIATION

1. Hide Expenditure Categories that have no data entered in any of the columns across. This makes the recon easier to read and removes rows that provide no information.

Sponsored Award Budget - Automatically pulled from the budget in Oracle.

Sponsored Expenses in Oracle – Automatically pulled from the current sponsored expenses in Oracle on the day you executed the workbook

Pending Adjs to Sponsored Award - Enter any expense adjustments that you, the team lead(s), and the research department deem appropriate to the sponsored award. Types of adjustments to be considered are F&A adjustments, Questionable direct costs, final subcontract invoice(s), and those cost transfers initiated by the research department. All adjustments should have the fully signed cost transfer forms attached as supporting documentation, and we must have approval for all final subcontract invoice(s)

Personnel Adjustments due to Sponsor Imposed Salary caps: Adjustments should be made for allocations to the award for salaries charged which exceed the agency-specific salary cap. All salaries that exceed the cap should be recorded in a cost sharing award (290xxxx), but will NOT be recorded as cost sharing on the financial report. NOTE: All NIH awards are subject to a salary cap. See “*NIH Salary Cap Analysis*” procedure.

Indirect Cost Adjustments: The worksheet will automatically calculate any adjustments which are needed for Indirect Costs from the ‘Recon – F&A’ tab.

DOD Cap: If the award is a direct DoD award that was issued after 11/14/2007, it may be subject to the DoD F&A cap. If applicable, an additional analysis must be completed. If the calculation indicates that an adjustment is needed, the amount of the adjustment must be input as an Indirect Cost adjustment on the expense reconciliation portion of Recon – Page 1

Cost Share Expenses in Oracle - Automatically pulled from current expenses on any 200xxxx or 290xxxx award associated with the project, from Oracle.

Verify that any expenses showing in this column are for expenses within the award’s period of performance.

Pending Adjs to Cost Share Award – In this section, enter any expense adjustments that you, the team lead(s), and the research department deem appropriate for the cost sharing award. Types of adjustments to be considered are: Indirect Cost adjustments; Questionable Direct Costs; and those initiated by the research department. All adjustments to move costs onto the award should have the fully signed cost transfer forms attached as supporting documentation. All conversations with the Research Department and/or Sponsor should be documented via email.

Total Project Costs - This column will automatically calculate by adding the amounts entered in the Sponsored Expenses in Oracle Balances and Cost Share Expenses in Oracle Balances and both Adjustment columns.

Cost Share Due to Overspending - This column is for entering expenditures that are overspending/cost sharing that are the department’s responsibility which were not previously recorded.

Total Non-Sponsored Expenses – Automatically calculated by adding the Cost Share Expenses in Oracle + Pending Adjs to Cost Share Award + Cost Share Due to Overspending columns.

Total Sponsored Expenses– This column will automatically calculate as the Sponsored Expenses in Oracle plus or minus Pending Adjs to Sponsored Award and less all cost sharing. **This column should tie to any financial report that is being submitted to the sponsor.**

Residual Balances – This column will automatically calculate as the Sponsored Award Budget less “Total Sponsored Expenses” after all adjusting entries are calculated. For cost-reimbursable awards, this will be the amount of unexpended funds. For fixed price awards, the direct portion of the residual funds will be transferred to the research department’s operating budget and the indirect portion will be credited to the University, except for the departments which are Tubs. For the departments which are considered “Tubs” (Tepper & Heinz), both the direct and indirect portions of funds will be transferred to the department’s operating budget because these departments recover their own F&A.

Note: If there are residual funds earmarked for Participant Support costs, then those remaining funds cannot be re-budgeted to non-Participant Support budget categories without prior approval from the sponsor.

CASH RECONCILIATION

1. Complete the Refund Section.
2. Verify Cash received amount if there is any unapplied on the ‘Cash Export’ tab or if the cash showing as received is not what is expected

RESIDUAL BALANCE TRANSFERS

1. Complete the Fixed Price Section

SPECIAL NOTES

1. Add relevant notes about the award or any adjustments to this section

APPROVAL

1. Add your name and the date the reconciliation was prepared
2. Update the date the reconciliation was prepared when changes are made throughout the course of completing the closeout
3. Identify if the closeout is a revision.

RECON – F&A

INDIRECT COST RECONCILIATION

1. Review for accuracy and hide un-needed/blank rows

Indirect Rate Applicable – This is the indirect rate that was in effect the year the award was made, unless capped or negotiated at a lower rate for the specific award being closed out. The Federal negotiated rates can be obtained from the ONR negotiated rate agreement. For non-Federal awards, use the current non-federal rate determined by the Cost Analysis Department. These rates are also available at the following website: <https://www.cmu.edu/finance/spa-cost/files/rates.pdf>

Indirect Rate Calculations – The Total Direct Costs for the award and expenses excluded from indirect costs to obtain the Modified Total Direct Costs will automatically populate for the sponsored and cost share awards

The calculated indirect costs will automatically fill in.

Total direct cost adjustments expecting to post to the sponsored award and likewise for the cost share award will automatically populate based off of the ‘Recon – Page 1’ pending adjustment columns. Enter any of these expenses that may be excluded from the calculation of indirect costs.

The total direct costs and total indirect costs in the Indirect Rate Calculation section should equal the total direct and indirect costs in the Total Project Expense column.

If a Manual F&A Adjustment >\$1 is required on the sponsored award, include a reason/justification in the comments section on Page 1.

NOTES:

- **Subcontract \$ Eligible for Indirect Costs** – Only the first \$25,000 of subcontract expenses per subcontractor per competitive cycle is eligible to incur indirect costs. For subcontracts with the University of Pittsburgh, 100% of the costs are excluded from indirect cost calculations.

RECON - POs

SUBCONTRACT RECONCILIATION

Determine if the award includes Subcontracts/PSAs/Consultants. This information should be listed on the detailed budget that was approved by the funding agency.

1. Scroll to the bottom of the page and click anywhere in the table with the blue heading
2. Navigate to the Reports wand and select ‘Execute>Sheet’
3. When the execution is finished, return to the top of the page and click ‘Add PO Data’
4. Hide any rows that do not have PO Data

PO# & Subcontractor Name – Automatically calculated by Excel4Apps

Oracle Expenses – This is the total expense that has been recorded in the Oracle system for invoices received and vouched by CMU. Automatically calculated by Excel4Apps

Outstanding Invoices – This is any invoice currently not posted to the award, but is in the process of getting approval for payment.

Subcontract Database Cumulative Total - Ensure that you have complete invoices for the period being reconciled. If the project has ended, an invoice marked “final”, or email from the subcontractor stating that the last invoice that SPA received should be considered the “final” invoice should be included in the file. If a copy of the final invoice that includes the cumulative costs is not in the file, please contact the sub-recipient to obtain them. Enter the cumulative amount invoiced for the award period as shown on the invoices.

Variance - If the Total Oracle Expenditures together with Outstanding Invoices do not tie to the Subcontract Database Cumulative Total, then determine the reason. If the Subcontract Database Cumulative Total exceed the Total Oracle Expenditures, determine which invoice(s) have not been vouched and processed via the Subcontract Invoice Payment Procedures. If the Total

Oracle Expenditures exceed the Subcontract Database Cumulative Total, determine the amount that was overpaid and work with the department and subrecipient to obtain a refund.

A list of Sub-recipient closeout requirements (**Attachment PA-J**) should be submitted to the Sub-recipient, when required per the subaward agreement.

6. **Review Questionable Costs (federal and federal flow-through awards) –**

A review of costs that are normally considered to be indirect costs (and therefore recovered from the government via the F&A rate) is necessary to ensure that any such costs are appropriately justified and documented.

The costs that are pulled into the Questionable Cost sheet via Excel4Apps are from the expenditure types included in the Guidance on Questionable Direct Costs (**Attachment PA-V**). If costs exist in these categories and are included in the awarded budget *and* disclosed in the budget narrative, then the documentation is considered sufficient to support the item being directly charged to the award. If the questionable item is not included in the awarded budget and disclosed in the budget narrative, further justification must be requested from the department.

To prepare a list of Questionable Costs within the Excel4Apps workbook:

1. Select the 'Questionable Costs' tab
2. Click anywhere in the table with the blue heading.
3. Navigate to the Reports wand and select 'Execute>Sheet'.
4. Go back to the top of the page and click 'Display Questionable Costs'. Review and complete the 'Questionable Y/N' and 'SPA Comment Fields'

Note: Foreign Travel charges will be displayed here. If there are no restrictions to foreign travel on the award, please hide or delete these rows from the Questionable Cost list.

In the 'Questionable' column

- Mark 'Y/Yes' if we need more justification from the department
- Mark 'N/No' if we have sufficient backup from the award documents or sponsor approval

In the 'SPA Comment' column you will write a comment for all the questionable costs.

- For the 'N/No' comments please write a brief explanation as to why we are allowing this charge to remain on the award, and where you found this documentation within the agreement/ECM, for the file.
- For the 'Y/Yes' comments please write a description as to why we are questioning it, and ask the department for further justification.

Once the SPA team lead(s) send the final reconciliation package out to the department then the departments are responsible for either justifying the items marked 'Y/Yes' within the 'Questionable Cost' tab, or they will be responsible for removing these charges by preparing fully signed cost transfers.

We can accept the department's justification of the questionable costs via email, or they can add a 'Department Comment' column within the 'Questionable Cost' tab.

If we accept the departments justification then you will change the 'Y/Yes' in the 'Questionable' column to 'N/No' for not questionable prior to submitting the recon package for review.

7. **Analyze Effort for Key Personnel –**

See *PA21-Effort Analysis for Federal Awards Procedure*

8. **Completion of Final Financial Report, if applicable**

The Final Financial Report is to be completed and submitted with the closeout package for review. The format of the Final Financial Report will vary by sponsor. Generally, NIH, DoD and NASA grants and cooperative agreements will require a Final SF425. Review the award documents to determine which format is required for the Final Financial Report.

9. **PI Certification – (Attachment PA-K)**

After completion of the Reconciliation Sheet and PI Certification memo, the SPA rep will notify their designated team lead that the close-out package is ready for department review. The team lead(s) will conduct a high level review of the close-out package. Then Close-out Package should be sent to the Department Business Manager via an e-mail attachment from the team lead(s). The PI/Department Business Manager should review the documents and sign the certification (Close-out Memo) indicating his/her agreement with the statements listed and return to the SPA team lead(s) within five business days. If the signed certification is not received within five business days, a second e-mail should be sent by the team lead(s) requesting a response within three business days. If a response is still not received, a final e-mail will be sent by the team lead(s) stating that the award will be closed based on the calculations in the reconciliation. The team lead(s) will forward their teammates the copies of these emails that should be included in the closeout package that is given to the SPA reviewers for their final review.

10. **Completion of Additional Close-out Documents**

Close-out documentation will vary by sponsor. Review the award documents to determine if additional close-out documentation is required. Additional documents which may be required are:

- Final Report of Inventions and Subcontracts (i.e., DD882, etc.)
- Final Property Report (i.e., DD1662, NASA1018, etc.)
- Contractor's Release
- Contractor's Assignment of Refunds, Rebates, Credits and Other Amounts

Final Patent/Invention Reports – If the award document requires a final report of patent/inventions, this report must be filed even if no patents/inventions were developed under the research project. Before completing the report, review the award file(s) to determine if you already have documentation showing that patents/inventions were developed and previously reported. If such documentation exists, you will need to list the patents/inventions on the appropriate report document. Whether or not there is documentation in the file(s) regarding patents/inventions, you still need to send an e-mail to the PI. If you are already aware of patents/inventions developed under the award, ask the PI to verify that your list is complete. If there is no documentation regarding patents/inventions on file, ask the PI to verify that a negative report should be filed with the sponsor. Prepare the appropriate patent/invention report, attach the PI's certification to the form and route the report together with the patent routing sheet to the following people/departments for review:

- Innovation Transfer Center – they will confirm that the information included in the report ties to the information in their database of patentable information
- Director, Sponsored Projects Accounting – required to sign the report on behalf of Carnegie Mellon.

Contractor's Release/Contractor's Assignment of Refunds, Rebates, Credits and Other Amounts – If the award requires the filing of these documents, complete the forms and forward them for signature. The completed forms should be routed as follows: first to the Director of Sponsored Projects Accounting for signature (Manager and Director), then the Secretary of the University for signature and the official University seal.

11. **Refund of Cash Received in Excess of Expenditures** – For cost reimbursable awards, it is necessary to refund any cash received in excess of total expenditures. The SPA accountant will give a copy of the signed final reconciliation to the Cash Management Accountant who prepares the check request and forwards it to the Accounts Payable department for processing. If the closeout documents are filed prior to the refund check being issued by the Accounts Payable office, the SPA accountant will notify the awarding agency that the check will be forthcoming. Please refer to *PA05 – Closing a Foundation Award Procedure*, if applicable.

12. **Sponsored Projects Close-out Checklist – (Attachment PA-L)**

Review all of the award documents and complete the Sponsored Projects Close-out Checklist listing any relevant comments and significant adjustments made during the close-out process. After reviewing and signing the Checklist, submit the close-out package to the SPA Reviewers for review and approval.

13. **Submission to SPA Reviewers**

The award files, along with all working papers, Sponsored Projects Close-out Checklist, Reconciliation Sheets, signed PI Certifications, related emails, etc., should be organized in consecutive order, and submitted to the SPA reviewers of Sponsored Projects Accounting for review.

SPA Rep will indicate in the tracker the date that the package was provided to the SPA Reviewers

The SPA reviewers will review the close-out package. The SPA reviewers will complete the SPA Award Review sheet (*Attachment PA-M*) indicating if changes are required and return the packet to the SPA Rep. The SPA Rep will make the necessary corrections, and return the file to the SPA reviewers for final review and approval.

Once approved, the SPA Reviewers will sign the Review Sheet, the Checklist and the Recon – Page 1 and return the files to the SPA Rep.

14. **Submission of Reports**

Once the SPA reviewers have reviewed and approved the closeout package, the SPA Rep will submit required reports to the funding agency at the address provided in the award documents. In addition, a copy of the signed, final Recon – Page 1 should be given to the cash management accountants so the Cash Rep can complete the final invoices. The original signed documents should be submitted to the sponsor and the complete closeout package should be scanned into the SPA Rep's ECM queue for indexing. Each SPA Rep is responsible for indexing their closeout package by linking it to the correct Oracle Award Number, and then forwarding the closeout package into the 'File Away Drawer'.

The closeout package can be accessed by searching the 'SPA-Post Award' folder for the Oracle Award Number that the SPA Rep linked the closeout package to.

In addition, copies of the final, signed reports should also be forwarded to the appropriate business manager.

Please refer to *PA05 – Closing a Foundation Award Procedure*, if applicable.

15. Report Tracker

Once the final reports are submitted to the funding agency, the SPA REP should update each of the records in the report tracker to indicate the submission date for each report.

SPA Team Lead(s) will follow up with the department for proof of submission and/or copy of Final Technical Report for 3 consecutive months after report due date and update the tracker accordingly. They follow-up via email or with their monthly agendas that they send to campus. After 3 months, the SPA Team Lead(s) will no longer follow up for proof of submission (and may archive the folder/closeout) unless a sponsor requests a copy of the report or it is on the ONR Delinquent Report List.

SPA Team Lead (s) will check box in tracker to indicate that 3 consecutive follow ups were made.

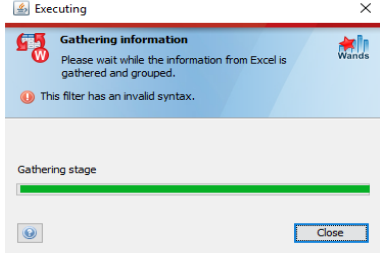
16. Close Project and Award in Oracle

Once all adjusting entries are posted and Oracle reflects the appropriate calculated final numbers:

- Verify that Revenue = Invoicing = Total Expenses = Signed Final Recon – Page 1
- Change the Status on the Award screen to “Closed” and change the close date to the date you are closing it.
- Contact the Department Administrator informing him/her that the award close-out has been completed and instructing them to close the related project(s).

INSTRUCTIONS

Do not modify any sheet names in this workbook.

Tab	Step	Action	Result				
Control	1	Use the radio buttons to choose how criteria will be entered.	The Project and Award Number criteria fields will change depending on your choice.				
Control	2	Select the Report Period to be used for Project/Award actuals, budget, and receipts.					
Control	3	Enter either the Project or Award Number in cell D8 depending on the radio button selected.	D8 must contain the entire Project or Award Number.				
Control	4	The remaining criteria can be left blank (to return all values) or entered as either the entire or partial award/project number(s). You can enter up to 4 additional criteria. <i>For example, enter 104 to return data for all awards beginning with 104.</i>					
Control	5	Select the Reconciliation Status (Interim or Final) from the dropdown box.	Status will automatically update on the FINANCIAL REPORT and Recon tabs				
Control	6	From the Reports Wand ribbon, choose Execute > Workbook to run the reports (populate data) on the Project Award Actuals, Project Award Budget, and Cash Export tabs. <i>You can also execute each tab separately by clicking on the tab and choosing Execute > Sheet from the Reports Wand ribbon.</i>	Data will populate on the Project Award Actuals, Project Award Budget, and Cash Export tabs based on the criteria. The process will end on the Recon - Page 1 tab with the dialog box below. Click Close. 				
Recon - Page 1	7	Enter the REPORT PERIOD END DATE in cell C6. This date will be copied to the F&A and PO sheets.					
Recon - Page 1	8	Click the Return to Control Sheet button.	You will be taken back to the Control tab.				
Control	9	Review the Project and Award numbers included in the downloaded data. <table border="1" data-bbox="342 1087 844 1144"> <tr> <td>Project(s):</td> <td>38968</td> </tr> <tr> <td>Award(s):</td> <td>1090462,2001011,2906003</td> </tr> </table>	Project(s):	38968	Award(s):	1090462,2001011,2906003	If certain project(s) or award(s) appear that you do not want to include in the output, further define criteria in Step 4 to get the results you want. Do not delete data from the Project Award Actuals/Budget or Cash Export tabs.
Project(s):	38968						
Award(s):	1090462,2001011,2906003						
Control	10	Click the Create Recon sheets for each Sponsored Award button.	Separate Recon - Page, F&A, and POs sheets will be generated for each 1xxxxxx award in the data and the sheets will automatically calculate.				
Recon - POs	11	On each Recon - POs sheet, choose Execute > Sheet from the Reports Wand ribbon to generate the data for Subcontracts, Consulting or Professional Service Agreements. Note: the subcontract exclusions for F&A will not calculate until the PO tab is completed.					
Recon - POs	12	Click the Add PO Data button to automatically populate the PO, Subcontract, and Expenditure data based on the executed report.	PO, Subcontract, and Expenditure data will automatically populate by Expenditure Type. Rows will automatically be added for Expenditure Types with more than 1 PO. Data for Subcontract lines on the F&A tab(s) will be updated as well.				
Questionable Costs	13	From the Reports Wand ribbon, choose Execute > Sheet to run the Questionable Costs report.	Data will populate on the Questionable Costs tab based on the criteria.				
Questionable Costs	14	Click the Display Questionable Costs button to filter out only the questionable costs.	Only the questionable costs will remain.				

Control Sheet

You must be logged into a Grants Central Admin, Grants Central Inquiry, or Grants Owner responsibility in Reports Wand.

1 Project/1 or more Awards

1 Award/1 or more Projects

PA Period	Jan20-20	#NAME?
Project Number		
Award Number 1		
Award Number 2		
Award Number 3		
Award Number 4		
Reconciliation Status	Final	

Project(s):

Award(s):

GENERAL AWARD INFORMATION

ORACLE AWARD #	
ORACLE PROJECT #	
PERIOD OF PERFORMANCE	#N/A
REPORT PERIOD END DATE	
AWARD FUNDING	#N/A

FUNDING SOURCE NAME	#N/A
FUNDING SOURCE AWARD #	#N/A
PRINCIPAL INVESTIGATOR	#N/A
AWARD ORGANIZATION NAME	#N/A
INDIRECT COST SCHEDULE	#N/A

MANDATORY COST SHARE?	
REQUIRED AMOUNT (% OR \$)	
COST SHARING AWARD #(s)	
MATCHING AWARD #(s)	

EXPENDITURE RECONCILIATION

	SPONSORED AWARD BUDGET	SPONSORED EXPENSES IN ORACLE	PENDING ADJS TO SPONSORED AWARD	COST SHARE EXPENSES IN ORACLE	PENDING ADJS TO COST SHARE AWARD	TOTAL PROJECT COSTS	COST SHARE DUE TO OVERSPENDING	TOTAL NON-SPONSORED EXPENSES	TOTAL SPONSORED EXPENSES	RESIDUAL BALANCES
FACULTY SALARIES	-	-	-	-	-	-	-	-	-	-
PROFESSIONAL SALARIES	-	-	-	-	-	-	-	-	-	-
ADMINISTRATIVE SALARIES	-	-	-	-	-	-	-	-	-	-
UNDERGRADUATE SALARIES	-	-	-	-	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-	-	-	-	-
GRADUATE STIPEND	-	-	-	-	-	-	-	-	-	-
GRADUATE TUITION	-	-	-	-	-	-	-	-	-	-
GRADUATE STUDENT LOCAL	-	-	-	-	-	-	-	-	-	-
GRAD STUDENT NON-WORKSTUDY	-	-	-	-	-	-	-	-	-	-
GRAD STUDENT FEDERAL WS	-	-	-	-	-	-	-	-	-	-
GRADUATE STUDENT SALARIES	-	-	-	-	-	-	-	-	-	-
INTERNATIONAL ALLOWANCE	-	-	-	-	-	-	-	-	-	-
OTHER COMPENSATION	-	-	-	-	-	-	-	-	-	-
CONSULTING	-	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-	-	-
TRAVEL-DOMESTIC	-	-	-	-	-	-	-	-	-	-
TRAVEL-FOREIGN	-	-	-	-	-	-	-	-	-	-
TRAVEL-HOST COUNTRY DOM	-	-	-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	-	-
SUBCONTRACTS	-	-	-	-	-	-	-	-	-	-
PARTICIPANT SUPPORT	-	-	-	-	-	-	-	-	-	-
FACILITIES	-	-	-	-	-	-	-	-	-	-
UNALLOWABLE EXPENSE	-	-	-	-	-	-	-	-	-	-
PROGRAM OFFICE NON FED RECHRG	-	-	-	-	-	-	-	-	-	-
PROGRAM OFFICE RECHRG	-	-	-	-	-	-	-	-	-	-
SEI OTHER DIRECT COSTS	-	-	-	-	-	-	-	-	-	-
TRANSFER TO CLOSE SP DIRECT	-	-	-	-	-	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-
CS-DIRECT-NON-BURDEN	-	-	-	-	-	-	-	-	-	-
COST SHARING-DIRECT	-	-	-	-	-	-	-	-	-	-
TOTAL DIRECT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -
ADMINISTRATIVE FEE	-	-	-	-	-	-	-	-	-	-
F&A COST SHARING	-	-	-	-	-	-	-	-	-	-
INDIRECT COSTS	-	-	-	-	-	-	-	-	-	-
TRANSFER TO CLOSE SP F&A	-	-	-	-	-	-	-	-	-	-
Manual INDIRECT COST Adjustment			#N/A		#N/A	#N/A	-	#N/A	#N/A	#N/A
Auto INDIRECT COST Adjustment			#N/A		#N/A	#N/A	-	#N/A	#N/A	#N/A
TOTAL COSTS	\$ -	\$ -	#N/A	\$ -	#N/A	#N/A	-	#N/A	#N/A	#N/A

CASH RECONCILIATION

CASH RECEIVED	\$ -
TOTAL SPONSORED EXPENSES	#N/A
CASH BALANCE	#N/A

RESIDUAL BALANCE TRANSFERS

REFUND DUE?		FIXED PRICE AWARD?	
APPROVED BY		RESIDUAL TRANSFER AMOUNT	
FOUNDATION RELATIONS?		DIRECT	
SPA MANAGER INITIALS		INDIRECT	

SPECIAL NOTES

APPROVAL

SPA REPRESENTATIVE	_____	DATE PREPARED	_____
SPA REVIEWER	_____	DATE APPROVED	_____
		Is this a REVISED recon?	No

GENERAL AWARD INFORMATION

ORACLE AWARD #		FUNDING SOURCE NAME	#N/A
ORACLE PROJECT #		FUNDING SOURCE AWARD #	#N/A
PERIOD OF PERFORMANCE	#N/A	PRINCIPAL INVESTIGATOR	#N/A
REPORT PERIOD END DATE	1/0/1900	AWARD ORGANIZATION NAME	#N/A
AWARD FUNDING	#N/A	INDIRECT COST SCHEDULE	#N/A

INDIRECT COST RECONCILIATION

	SPONSORED EXPENSES IN ORACLE	PENDING ADJS TO SPONSORED AWARD	COST SHARE EXPENSES IN ORACLE	PENDING ADJS TO COST SHARE AWARD
TOTAL DIRECT COSTS:	-	-	-	-
MTDC EXCLUSIONS				
CAPITAL EXPENDITURES	-	-	-	-
GRAD TUITION	-	-	-	-
GRAD STUDENT FELLOWSHIPS	-	-	-	-
IC EXCLUSIONS	-	-	-	-
IC MRI CMU PITT	-	-	-	-
INTEREST EXPENSE	-	-	-	-
PARTICIPANT SUPPORT	-	-	-	-
PSC H/W MAINT & LICENSES	-	-	-	-
PSC S/W MAINT & LICENSES	-	-	-	-
PROGRAM OFFICE NON FED RECHRG	-	-	-	-
PROGRAM OFFICE RECHRG	-	-	-	-
RENTAL-LAND & BUILDINGS	-	-	-	-
STUDENT PROGRAMS-OTHER EXPENSE	-	-	-	-
STUDENT SCHOLARSHIPS	-	-	-	-
SUBCONTRACT-OVERHEAD EXEMPT	-	-	-	-
SUBCONTRACT-UNIV OF PGH	-	-	-	-
SUBCONTRACTS > \$25,000	-	-	-	-
TECHNICAL SERVICES OH EXEMPT	-	-	-	-
UNALLOWABLE EXPENSES	-	-	-	-
	-	-	-	-
	\$ -	\$ -	\$ -	\$ -
INDIRECT COST RATE:	#N/A		#N/A	
	SPONSORED MANUAL INDIRECT COST CALCULATION*	SPONSORED AUTO INDIRECT COST CALCULATION	COST SHARE MANUAL INDIRECT COST CALCULATION	COST SHARE AUTO INDIRECT COST CALCULATION
INDIRECT COST CALCULATION:	#N/A	#N/A	#N/A	#N/A
INDIRECT COSTS BURDENED IN ORACLE:	-		-	
ADJUSTMENT NEEDED:	#N/A	#N/A	#N/A	#N/A

*If a Manual F&A Adjustment >\$1 is required on the sponsored award, include a reason/justification in the comments section on Page 1.

GENERAL AWARD INFORMATION

ORACLE AWARD #:	
ORACLE PROJECT #:	
PERIOD OF PERFORMANCE:	#N/A
REPORT PERIOD END DATE:	1/0/1900
AWARD FUNDING:	#N/A

FUNDING SOURCE NAME:	#N/A
FUNDING SOURCE AWARD #:	#N/A
PRINCIPAL INVESTIGATOR:	#N/A
AWARD ORGANIZATION NAME:	#N/A
INDIRECT COST SCHEDULE:	#N/A

SUBCONTRACT RECONCILIATION

Complete this section if the award has Subcontracts/Consulting Agreements or Professional Service Agreements.

EXPENDITURE TYPE	PO NUMBER	SUBCONTRACTOR NAME	ORACLE EXPENDITURES	OUTSTANDING INVOICES	SUBCONTRACT DATABASE CUMULATIVE TOTAL	VARIANCE
CONSULTING SERVICES				-		-
CONSULTING SERVICES (ER)				-		-
CONSULTING SVCS (ER)				-		-
PROFESSIONAL SERVICES				-		-
SUBCONTRACT-UNIV OF PGH				-		-
SUBCONTRACT-OVERHEAD EXEMPT				-		-
SUBCONTRACT 1				-		-
SUBCONTRACT 2				-		-
SUBCONTRACT 3				-		-
SUBCONTRACT 4				-		-
SUBCONTRACT 5				-		-
SUBCONTRACT 6				-		-
SUBCONTRACT 7				-		-
SUBCONTRACT 8				-		-
SUBCONTRACT 9				-		-
SUBCONTRACT 10				-		-
SUBCONTRACT 11				-		-
SUBCONTRACT 12				-		-
SUBCONTRACT 13				-		-
SUBCONTRACT 14				-		-
SUBCONTRACT 15				-		-
SUBCONTRACT 16				-		-
SUBCONTRACT 17				-		-

SUBCONTRACT 20		-	-
SUBCONTRACT 21		-	-
SUBCONTRACT 22		-	-
SUBCONTRACT 23		-	-
SUBCONTRACT 24		-	-
SUBCONTRACT 25		-	-
SUBCONTRACT 26		-	-
SUBCONTRACT 27		-	-
SUBCONTRACT 28		-	-
SUBCONTRACT 29		-	-
SUBCONTRACT 30		-	-
SUBCONTRACT 31		-	-
SUBCONTRACT 32		-	-
SUBCONTRACT 33		-	-
SUBCONTRACT 34		-	-
SUBCONTRACT 35		-	-
SUBCONTRACT 36		-	-
SUBCONTRACT 37		-	-
SUBCONTRACT 38		-	-
SUBCONTRACT 39		-	-
SUBCONTRACT 40		-	-
SUBCONTRACT 41		-	-
SUBCONTRACT 42		-	-
SUBCONTRACT 43		-	-
SUBCONTRACT 44		-	-
SUBCONTRACT 45		-	-
SUBCONTRACT 46		-	-
SUBCONTRACT 47		-	-
SUBCONTRACT 48		-	-
SUBCONTRACT 49		-	-
SUBCONTRACT 50		-	-

Carnegie Mellon

Subrecipient Close-Out Requirements

Prime Sponsor: _____
Prime Award : _____
Period of Performance: _____

In conjunction with the OMB Circulars, FAR's, Contract Term's & Conditions applicable to the above-referenced Prime Agreement awarded to Carnegie Mellon University, (*subrecipient*) is required to submit the following documents within 60 days of the termination of the subagreement:

- _____ Subcontractor's release
- _____ Subcontractor's Assignment of Refunds, Rebates, credits, and Other Amounts
- _____ Inventory of property acquired under this agreement
- _____ Report of Inventions and Subcontracts
- _____ Final Technical Report
- _____ Final report of Expenditures / Invoice

Payment of the Subrecipient's Final Invoice will be withheld pending receipt of all required documentation.

All required documents are to be submitted to:

Sponsored Projects Accounting
Carnegie Mellon University
5000 Forbes Avenue
Pittsburgh, Pennsylvania 15213-3890

Ref: _____

Questionable Direct Costs

Definitions:

Direct Costs – costs that can be identified specifically with a particular sponsored project, instructional activity, or other institutional activity, or can be directly assigned to such activities with relative ease and high degree of accuracy are treated as direct costs.

Consistent Treatment of Costs – costs incurred for the same purpose, in like circumstances, are treated uniformly either as direct costs or as Facilities & Administrative (F&A) costs. Consistent treatment of costs is a basic cost accounting principle and is specifically required by OMB Circular A-21 and the Uniform Guidance (2 CFR 200, Subpart E) to assure that the same types of costs are not charged to federally sponsored awards both as direct costs and again as F&A costs recovered through a negotiated rate. This concept is further reinforced and emphasized in the Cost Accounting Standards, which were incorporated in A-21 in 1996.

Unlike Circumstance – A situation where a cost that is normally considered to be an F&A cost meets specific criteria allowing it to be charged directly to a particular sponsored award. These costs must:

- 1) Satisfy the definition of a direct cost (specifically identifiable with the objectives of the science, identification made with relative ease, and a high degree of accuracy)
- 2) Be extensive or unique in nature.
- 3) Be included in the proposal budget.
- 4) Be approved by the sponsor when justified in the proposal or via a subsequent request to the sponsor, and involves costs not normally allowed as direct charges.
- 5) Be approved by the appropriate university authorities (Office of Sponsored Programs or Sponsored Projects Accounting.)

Costs Typically Recovered in our F&A Calculation

Administrative Salaries	
Expenditure Type(s) Include:	All Expenditure Types listed under the Administrative Salaries Expenditure Category.
What is required in order to treat this as a direct cost?	Specific identification of an administrative role in the budget/budget justification/scope of work.
	A description/justification that identifies an unlike circumstance describing why administrative personnel were necessary for the conduct of the project.
Comments:	All of the following guidelines must apply: <ol style="list-style-type: none"> 1) Activities of administrative staff must relate directly to the project. 2) Must be measurable and identifiable. 3) Must go beyond "routine" support. 4) Administrative or secretarial devoted to a specific grant or contract totals 20% or more of an individual's allocated effort.
	There are possible scenarios where a person is coded with receiving Administrative Salaries; however, their role on the sponsored award is technical in nature. Confirmation of the type of role this person performed is needed.
Examples:	<i>Acceptable</i> - Large, complex programs, such as research centers, program projects, and other grants and contracts that entail assembling and managing teams of investigators from a number of institutions requiring an unusual degree of administrative support.
	<i>Acceptable</i> - The scope of the project requires the creation of a new research center. (Note: This should usually be known at the time of proposal submission and therefore be included in the awarded budget.)
Books	
Expenditure Type(s) Include:	BOOKS
	BOOKS & PERIODICALS (ER)
	PERIODICALS
What is required in order to treat	Specific identification of the cost in the budget/budget justification/scope of work.

this as a direct cost?	A description/justification that identifies an unlike circumstance describing why the charge is necessary for the conduct of the project. The justification must also be clear that the book was not available using CMU's existing resources (such as the library.)
Comments:	Technical "How-To" instructional manuals that are needed for a project can be charged to an award, but should be coded as Technical Supplies. These charges should also be included in the approved budget.
Example(s):	<i>Acceptable</i> – Books were purchased on a research project. These books were research materials exclusively purchased to do the studies for this research project only. The books were not available through the university's library system and were specifically included in the awarded budget.
	<i>Unacceptable</i> – Purchase of a scientific manual. The book may be available in the university's library, but because it will be written in, etc...a dedicated copy is needed. However, the purchase of this book was not itemized in the awarded budget.
Fees	
Expenditure Type(s) Include:	BANKING FEES & CHARGES
	CREDIT CARD FEES
	COLLECTION AGENCY FEES
Comments:	In most (if not all) cases, these fees are simply the cost of doing business and are not allowed to be directly charged to a federal award.
Example:	<i>Unacceptable</i> - The department charges a wire fee associated with payment to a vendor that provided supplies or services to the sponsored award.
General Purpose Equipment	
Expenditure Type(s) Include:	NON-CAPITAL EQUIPMENT
	NON-CAPITAL COMPUTER EQUIPMENT
What is required in order to treat this as a direct cost?	A description/justification that describes how the equipment directly benefits the project in an unlike circumstance.
	A detailed description/justification that identifies the piece of equipment as NOT general purpose.

	Specific identification of the cost in the budget/budget justification/scope of work.
Comments:	A single computer typically cannot be justified for multiple sponsored awards.
Example(s):	<i>Acceptable</i> – A purchase of a computer with special specifications that are necessary to fulfill the scope of the project.
	<i>Acceptable</i> – A dedicated computer is needed and will be connected to a larger piece of equipment.
	<i>Unacceptable</i> - A PI charges the cost of a laptop for one of his technicians to the project whose entire effort is also charged to this project.
	<i>Unacceptable</i> – The purchase of a printer for a lab.
Postage	
Expenditure Type(s) Include:	IC POST OFFICE
	POSTAGE & SHIPPING (ER)
	POSTAGE
What is required in order to treat this as a direct cost?	A budget line or email justification that describes an unlike circumstance necessary for the conduct of the project.
	Identification of an extensive need for postage in the scope of work.
Comments:	Metered mail cannot be specifically identified to any particular project, which is why it is hard to justify this type of an expense as a direct charge to the award.
	Express Mail is allowable because it can be specifically traced/identified to the particular project.
Example(s):	<i>Acceptable</i> - Awards with extensive postage expenses in support of the goals and objectives of the sponsored award would be acceptable if included in the proposal and proposed budget.
	<i>Acceptable</i> - If the project is to conduct a survey and it is proposed that the survey be taken manually by random mailings.
Supplies	
Expenditure Type(s) Include:	COMPUTING SUPPLIES

	OFFICE SUPPLIES
	OFFICE SUPPLIES (ER)
	OTHER SUPPLIES
	PAPER SUPPLIES
	IC OFFICE SUPPLIES
What is required in order to treat this as a direct cost?	A description/justification that describes how the supplies directly benefit the project in an unlike circumstance.
	A detailed description/justification that identifies the supplies as NOT general purpose.
	Specific identification of the cost in the budget/budget justification/scope of work.
Comments:	Computing supplies would make sense if the cost of a computer was allowable and charged to NON-CAPITAL COMPUTER EQUIPMENT.
Example(s):	<i>Acceptable</i> - A conference grant charges the cost of office supplies, which includes poster board, badges, and colored paper for the conference workshops. These costs were budgeted for and are exclusively benefiting the project.
	<i>Acceptable</i> – A specific project requires the production of an extensive data survey.
Telephone/Communication	
Expenditure Type(s) Include:	IC TELEPHONE EQUIPMENT
	IC TELEPHONE LOCAL
	IC TELEPHONE SERVICES
	TELEPHONE (ER)
	TELEPHONE EXTERNAL
	IC NON 268/862 TELEPHONE
	IC STUDENT TELEPHONE
	COMMUNICATION DEVICE ALLOW

	COMMUNICATION DEV ALLOW
	COMMUNICATION ALLOWANCE OVERAGE
What is required in order to treat this as a direct cost?	A description/justification identifying an unlike circumstance necessary for the conduct of the project.
Comments:	Monthly service charges cannot be specifically identified to any particular project, which is why it is hard to justify this type of an expense as a direct charge to the award.
	Long distance telephone calls are allowable if specifically allocable to the project. The transaction description must identify date of call, subject, and attendees.
	Local calls are unallowable.
Example(s):	<i>Acceptable</i> - Internet external service is charged to a project. The charge stems from an internet connection in a hotel room for one of the researchers, who was traveling but needed the internet connection to work on the research project while traveling.
	<i>Unacceptable</i> – A PI charges the cost of his cell phone to a research project. The cell phone is not used for personal purposes. The cell phone is used for telephoning staff in the lab, calls to potential donors and scientists associated with all of the grants for which he currently oversees.

Costs Typically Unallowable in Nature

Advertising	
Expenditure Type(s) Include:	ADVERTISING EMPLOYMENT
	ADVERTISING PROCUREMENT
	ADVERTISING PUBLIC RELATIONS
	ADVERTISING/PROMOTION UNALLOW
What is required in order to treat this as a direct cost?	A description/justification that identifies an unlike circumstance describing why the charge is necessary for the conduct of the project.
	Specific identification of the cost in the budget/budget justification/scope of work.

Comments:	Generally unallowable except for: recruiting, procurement, and disposition of surplus/scrap federal property; recruitment of personnel required for the performance of obligations arising under a sponsored agreement; procurement of goods and services for the performance of a sponsored agreement.
Unallowable Costs /Alcohol	
Expenditure Type(s) Include:	UNALLOWABLE EXPENSES
	UNALLOWABLE EXPENSES (ER)
What is required in order to treat this as a direct cost?	A description/justification that identifies the charge as necessary for the conduct of the project.
	Specific identification of the cost in the budget/budget justification/scope of work.
Comments:	Alcohol may be allowable as a direct charge if there is a technical/scientific need required for the scope of work.
Bad Debt	
Expenditure Type(s) Include:	BAD DEBT EXPENSE
Comments:	Unallowable on federal awards.
Entertainment	
Expenditure Type(s) Include:	Can be found within multiple Expenditure Types...any expense that indicates cost was for the purpose of entertainment.
Comments:	Unallowable on federal awards.
Fines and Penalties	
Expenditure Type(s) Include:	Can be found within multiple Expenditure Types...any expense that indicates a fine or a penalty.
Comments:	These are costs resulting from violations of, or failure of the University to comply with Federal, State, local, or foreign laws and regulations, except when incurred as a result of compliance with specific provisions of the sponsored agreement or written instructions from the sponsoring agency.
	Unallowable on federal awards.

Gifts	
Expenditure Type(s) Include:	GIFTS UNALLOWABLE
	EMPLOYEE SERVICE GIFTS UNALLOW
	EMPLOYEE GIFT-TAX GROSS UP
What is required in order to treat this as a direct cost?	A description/justification that identifies an unlike circumstance describing why the charge is necessary for the conduct of the project.
	Specific identification of the cost in the budget/budget justification/scope of work.
Comments:	“Gifts” purchased in lieu of compensation for human subject participants should not be charged to this Expenditure Type, but should be charged to HUMAN SUBJECT PAYMENTS.
Example:	<i>Acceptable</i> - Some projects may give school districts “gifts” for participation, which should be clearly identified in the budget.
	<i>Unacceptable</i> - Gifts were purchased to give to collaborators on the project. These are unallowable and should be paid for with unrestricted funds.
Goods or Services for Personal Use	
Expenditure Type(s) Include:	Can be found within multiple Expenditure Types...any expense that indicates the purpose of personal use.
Example:	<i>Unacceptable</i> - Flowers
Legal Fees	
Expenditure Type(s) Include:	Can be found within multiple Expenditure Types...any expense that indicates a fine or penalty.
Comments:	Most legal fees are unallowable as direct costs on federal awards.
Example:	<i>Acceptable</i> - The base filing fee charged for an H1B Visas, which is for a newly recruited employee that works at least 12 consecutive months on the sponsored award at 100% effort. (Note: Expedited Fees or other Legal fees related to the H1B Visa are NOT allowable to be charged to the sponsored award.)

Memberships & Dues	
Expenditure Type(s) Include:	MEMBERSHIPS & DUES
	MEMBERSHIPS & DUES (ER)
What is required in order to treat this as a direct cost?	A description/justification that identifies an unlike circumstance describing why the charge is necessary for the conduct of the project.
	Specific identification of the cost in the budget/budget justification/scope of work.
Comments:	Membership Fees as part of a conference registration are not allowable because the individual benefits extend beyond the specific scope of work of the project.
Example(s):	<i>Acceptable</i> - Survey Monkey memberships are allowable as direct costs when the purpose of the project is to conduct surveys.
	<i>Unacceptable</i> - Membership fees that are paid in conjunction with conference registration fees in order to obtain a discount.
	<i>Unacceptable</i> – The renewal of a PI’s annual membership to a professional organization is directly charged to one of her many research projects. This is inappropriate as a direct cost because it does not relate specifically and solely to this research project.
Recruiting Costs	
Expenditure Type(s) Include:	IC INTERNET RECRUITING
	RELOCATION FEES
What is required in order to treat this as a direct cost?	A description/justification that verifies the person was specifically hired to work on the project and that the person charged 100% of their effort on the project for a period of at least 12 months.
	Cost is specifically identified in the Budget/Budget Justification/Scope of Work.
Comments:	For employees who stay less than twelve months, the institution will be required to refund or credit any relocation costs charged to the Federal Government.

Other Costs Typically Questionable

Foreign Travel	
Expenditure Type(s) Include:	All Expenditure Types in the TRAVEL-FOREIGN Expenditure Category
Comments:	Many sponsors require preapproval prior to taking any foreign trips.
	The names associated with traveling should also show effort charged to the project, with some exceptions.
Meals/Refreshments	
Expenditure Type(s) Include:	REFRESHMENTS
	NON-TRAVEL BUSINESS MEALS
	IC DINING SERVICES ALLOWABLE / IC DINING SERVICES UNALLOWABLE
	ON CAMPUS BUSINESS MEALS
What is required in order to treat this as a direct cost?	A description/justification that meets CMU’s Travel Policy (identification of a business purpose and number/names of attendees.)
	Specific identification of the cost in the budget/budget justification/scope of work.
Comments:	Usually allowable when incurred for meetings with sponsors or for organized group meetings, for which the primary purpose is the dissemination of technical information directly related to the research project.
	Recurring meals for meetings typically are allowable, if identified in the budget.
	Depending on the sponsor, meals may not be allowable at all unless specifically identified in the budget.
Example(s):	<i>Unacceptable</i> – The department orders cases of bottled water for a lab.
	<i>Acceptable</i> – A group of researchers doing field work charge a catered lunch for the group to eat. The researchers are not able to leave their workstations to get lunch.

Carnegie Mellon University

Sponsored Projects Accounting

5000 Forbes Avenue
Pittsburgh, Pennsylvania 15213-3890

TO (Business Manager): _____
FROM (SPA Representative): _____

SUBJECT: **NOTICE OF SPONSORED AWARD CLOSEOUT**

General Award Information

Award #: _____
Project #: _____
PI: _____
Funding Source Name: _____
Funding Source Award #: _____
Period of Performance: _____
Sponsored Award Budget: \$ _____ - _____

Award Reconciliation Summary

Type of Award: Cost Reimbursable Fixed Price
This Sponsored Award is: Fully Spent Overspent Underspent
Total Non-Sponsor Share: _____
Total Sponsor Costs: _____
Residual Sponsor Funds: _____

SPA Representative Comments:

Actions to Take:

Please review the attached documents. Contact your SPA Accountant with any questions/adjustments.
If you are in agreement, please sign below and return by email or fax (@268-5841.)

A response is requested within 5-8 business days from the date you received the reconciliation package.

Note that if overspent task(s) exist on this award, any remaining funding on additional tasks will be used to cover those overspent tasks.

In addition to a signed closeout memo, please also provide your SPA Representative with the following (only required if box is checked:)

- Proof of Submission of Final Technical Report
- Encumbrances to Clear
- Other: _____
- Cost Transfers
- Resolution of key personnel effort reduction. (Please see Effort Review tab.)
- PI verification of any patents, software, or inventions

Please note that SPA's closeout only addresses the sponsor's financial closeout requirements that are identified in the award agreement. This may or may not fulfill all of the sponsor's required deliverables. Please be sure to review the award documents for any other deliverables that may be due.

Approval

As Principal Investigator/Designee for the above-referenced award, I certify that:

- 1) All expenditures related this this sponsored award are accounted for in this reconciliation and that no further expenses are expected to post.
- 2) All expenditures to be charged to the sponsor as well as those identified as cost sharing are allowable, allocable, reasonable, and treated consistently with the University policy/procedures.
- 3) All work has been or will be completed by the due date specified in the award document; including all final progress, technical reports and/or deliverables.

Signature of Principal Investigator or Designee _____ *Date*

Department Comments:

Closeout Checklist

General Award Information			
Oracle Award #:		Funding Source Name:	
PI:		Funding Source Award #:	
SPA Rep:		Period of Performance:	
Procedure	Yes	N/A	Comments
SPA Representative Review - Pre Departmental Review			
1	Award documents, terms & conditions, and reporting requirements reviewed.		
	Reports Due:		
	<input type="checkbox"/>	Assignment/Release Forms (federal contracts)	<input type="checkbox"/>
	<input type="checkbox"/>	Financial Report	<input type="checkbox"/>
	<input type="checkbox"/>	Patent/Invention Report	<input type="checkbox"/>
			<input type="checkbox"/>
			Property Report
			Technical Report
			Other
2	Reconciliation Completed		
	Budgets have been reconciled to award documents		
	Expenses reconcile to Oracle, no adjustments needed		
	If funded by the Commonwealth of PA, have we accrued for the Audit fees in the adjustment column of our recon? (Confirm with Christine Lamana.)		
	Manual F&A adjustment completed in Oracle		
	Required documents received from Subcontractor		
	Records in subaward tracker complete (=recon and invoices)		
	Cost Sharing F&A calculation reconciled and manual adjustment made in Oracle, if needed		
	All mandatory cost sharing has been met.		
3	Key personnel effort has been reviewed and meet's sponsor requirements		
4	A Sponsor Salary Cap applies, and all key personnel have been checked. (The 'Yes' column should be marked for all NIH awards.)		
5	Open encumbrances exist on the award and the BM has been notified		
6	There are task-funding issues within the multiple projects or tasks on this award and they have been resolved.		
7	Questionable costs been reviewed		
8	NSF awards – Participant Support costs have been reconciled and verified that they have not been rebudgeted w/o NSF approval		
9	If Human Subject Payments are charged, check with the department to ensure they do not have a balance to credit to the award.		
Principle Investigator/Business Manager Review			
10	PI Certification memo signed/received		
11	Correspondence Log and/or any relevant emails attached		
SPA Representative Review - Post Departmental Review			
12	Is there an outstanding AR balance?		
		Cash Received	\$ -
		Invoiced Amount	\$ -
13	Revenue reconciles to total expenses		
		Total Revenue	\$ -
14	Screen printouts attached (expenditures, invoicing, and revenue.)		
<hr/> Sponsored Project Accountant		<hr/> Date	
<hr/> SPA Manager/Reviewer		<hr/> Date	

