Carnegie Mellon University  
Sponsored Projects Accounting  
(PA06) Award Close-out – Procedures  
Updated/Reviewed: May 5, 2017

Frequency: End of Award  
Responsible Staff: Post Award Accountant  
Approval Required: Manager / Assistant Manager, Post Award Accounting

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 closed within 60 days after the end date.

Procedure:
1. **Review award documents and obtain the following information:**
   - 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)*
   - Funding Source (Sponsor) Award Number
   - Cumulative and/or Current Budget Period
   - Mandatory Cost Sharing Requirements, if any
   - Funds earmarked for Participant Support costs Award Terms & Conditions which may restrict funding or have a potential financial impact
   - All reports required to be submitted during the close-out of the award

2. **Completion of Reconciliation Sheet – (Attachment PA-G)**
   **Budget Reconciliation**
   - Awarded Budget – Enter the information from the budget submitted to and approved by the sponsor which ties to the award document. If the award being reconciled covers more than one budget period, be sure to include the budget from each period.
   - Oracle Budget – Enter the budget information from the Oracle Award Summary Report for the award being reconciled.
   - Variance– This column will calculate the difference between the funding actually awarded by the sponsor for the report period and the budget that is reflected in the Oracle system. It represents the adjustment that would be needed to correct the Oracle system.

   **Expense Reconciliation**
   - **Sponsored Expenses per Oracle** – Export detailed expense information from the Data Warehouse. Copy and paste this information to the Export Tab in the Final Recon Package Workbook. Create a Pivot Table of expenses based on this exported data and enter these figures onto the Reconciliation worksheet
   - **Pending Adjustments to Sponsored Award** – Enter any expense adjustments that you and the research department deem appropriate to the sponsored award. Types of adjustments to be considered are F&A adjustments, Questionable direct...
costs, and those initiated by the research department. All adjustments should have the fully signed cost transfer forms attached as supporting documentation.

1. **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.

2. **Indirect Cost Adjustments:** The worksheet will automatically calculate any adjustments which are needed for Indirect Costs from the Indirect Cost Reconciliation portion of the spreadsheet.
   - **Cost Share Expenses per Oracle** – If the project being reconciled was also linked to a cost sharing award (2xxxxxx award), export detailed expense information from the Data Warehouse or Oracle PCORA. Copy and paste this information onto a new spreadsheet in the Award Close-out Workbook. Create a Pivot Table report of expenses based on this exported data and enter these figures onto the Reconciliation worksheet in this column.
   - **Pending Adjustments to Cost Share** – In this section, enter any expense adjustments that you 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.

**Notes:**
- **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 (29xxxxx), 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.

  **Questionable Direct 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. Review all of 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 using the Questionable Cost Close-out Form (and Follow up Form if needed) (Attachments PA-W & PA-X).

  **Indirect Cost Adjustments:** The worksheet will automatically calculate any adjustments which are needed for Indirect Costs from the Indirect Cost Reconciliation portion of the spreadsheet.

**NOTE:**
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, the DoD Indirect box on the recon 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 the recon.

- **Total Project Expenses** – This column will automatically calculate by adding the amounts entered in the Exported Sponsor Oracle Balances and expenses entered in the Exported Cost Share Oracle Balances and both Adjustment columns.

**Indirect Cost Reconciliation (should be completed for both the sponsored award and the cost sharing award(s), and the maching PTAs if applicable)**

- **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: [http://www.cmu.edu/osp/rates.html](http://www.cmu.edu/osp/rates.html).

- **Indirect Rate Calculations** – Enter the Total Direct Costs for the award and then list expenses excluded from indirect costs to obtain the Modified Total Direct Costs. The calculated indirect costs for each fiscal year will automatically fill in. Enter the total direct cost adjustments expecting to post to the sponsored award and likewise for the cost share award and then list any of these expenses that may be excluded from the calculation of indirect costs. The total calculated indirect costs will automatically populate any adjustment needed in the Adjustments column in the Expense Reconciliation section of the spreadsheet. 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.

**Subcontracts**

- Determine if the award includes subcontracts. This information should be listed on the detailed budget that was approved by the funding agency. For each subcontract included under the award, complete the following information found on page 2 of the recon (Attachment PA-G):
  - **Subcontractor Name**
  - **PO#**
  - **Expenditure Type**
  - **Total Oracle Expenses** – This is the total expense that has been recorded in the Oracle system for invoices received and vouched by CMU.
  - **Outstanding Invoices** – This is any invoice currently not posted to the award, but is in the process of getting approval for payment.
  - **Total per Sub-k Database** – Ensure that you have complete invoices for the period being reconciled. If the project has ended, an invoice marked “final” 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 Expense and the Total Invoices per Sub do not tie, then determine the reason. If the Total Invoices per Sub exceed the Total Oracle Expense, determine which invoice(s) have not been vouched and processed via the Subcontract Invoice Payment Procedures. If the Total Oracle Expenses exceed the Total Invoices per Sub, determine the amount that was overpaid and work with the department and subrecipient to obtain a refund.

- **Subcontract $ Eligible for Indirect Costs** – Only the first $25,000 of subcontract expenses per subcontractor per competitive cycle is eligible to incur indirect costs.
- **NOTE:** For subcontracts with the University of Pittsburgh, 100% of the costs are excluded from indirect cost calculations.
- A list of Sub-recipient closeout requirements (Attachment PA-J) should be submitted to the Sub-recipient.

**Cost Sharing Break-out**

- **- Cost Sharing due to Overexpenditure** – 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** – This column is to enter expenditures that CMU is cost sharing. All F&A to be cost shared should be entered in this column.
- **NOTE:** For the departments which are Tubs (Tepper and the Heinz School), F&A cost sharing is the responsibility of the department because these departments recover there own F&A.

**TOTAL Non-Sponsored Expenses** – This column will automatically calculate as the TOTAL (department and university) cost sharing booked for the award.

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

**Residual Funds** – This column will automatically calculate as the total Sponsor Cumulative Award amount in the ‘Sponsored Award Budget’ section 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. Note: If there are residual funds earmarked for Participant Support costs, then those remaining funds cannot be rebudgeted to non-Participant Support budget categories without prior approval from the sponsor.

3. **Analyze Effort for Key Personnel** – See PA21-Effort Analysis for Federal Awards Procedure

4. **PI Certification** – (Attachment PA-K)
After completion of the Reconciliation Sheet and PI Certification memo, the Close-out Package should be sent to the Department Administrator via an e-mail attachment. The PI/Department Administrator should review the documents and sign the certification (Close-out Memo) indicating his/her agreement with the statements listed and return to the Sponsored Projects Accounting Office within five business days. If the signed certification is not received within five business days, a second e-mail should be sent requesting a response within three business days. If a response is still not received, a final e-mail will be sent stating that the award will be closed based on the calculations in the reconciliation. Copies of these emails should be included in the closeout package given to the Post Award Manager / Assistant Manager for review.

5. **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.

6. **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
- Office of the Associate Vice President for Research – 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; then to the Associate
Vice President for Research for signature; and finally to the Secretary of the University for signature and the official University seal.

7. **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 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. **NOTE: If cash is received via Letter of Credit, it is necessary to obtain the total amount of cash received from the appropriate Cash Management Accountant.**

8. **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 Manager / Assistant Manager of Sponsored Projects Accounting for review and approval.

9. **Submission to SPA Management for Review**
   The award files, along with all working papers, Sponsored Projects Close-out Checklist, Reconciliation Sheets, signed PI Certifications, etc., should be organized in consecutive order, and submitted to the Manager / Assistant Manager of Sponsored Projects Accounting for review. The SPA Manager / Assistant Manager will review the close-out package, countersign the Checklist and Reconciliation Sheet to indicate approval and return the files to you. The SPA Manager / Assistant Manager will complete the SPA Award Close-out sheet *(Attachment PA-M)* indicating if changes are required. Once you make any necessary corrections, enter your comments in the appropriate column on the Close-out sheet and return the file to the SPA Manager / Assistant Manager for final review and approval.

10. **Submission of Reports**
    Once SPA management has reviewed and approved the closeout package, submit required reports to the funding agency at the address provided in the award documents. In addition, a copy of the final recon should be given to the cash management review 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 should also be forwarded to the appropriate business manager.

11. **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.

12. 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
   - 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).
# Reconciliation Review Sheet

## Award Information

<table>
<thead>
<tr>
<th>Oracle Award #</th>
<th>SPA Rep</th>
<th>Report Due Date</th>
</tr>
</thead>
</table>

## Corrections/Clarifications Needed

**Manager Notes/SPA Rep Response:**

- This recon needs corrections. Please return to: 
  - Date(s): 

- This closeout has been successfully reviewed by the SPA Manager
  - Signature: 

## Post Review Action Items:

### Before closing the award in Oracle, this award requires:

- Closeout Adjustments to post: 
  - Date Completed/Initials: 

- Transfer to Close Entry: 
  - Date Completed/Initials: 

- Cost Share Entry: 
  - Date Completed/Initials: 

- F&A Exception Entry: 
  - Date Completed/Initials: 

- Status changed to CLOSED*:
  - Date Completed/Initials: 

*If status cannot be changed to CLOSED:*

- [ ] Oracle Invoicing/Revenue Issue
  - Date(s) checklist completed: 
  - Date entered on Oracle Issues Log: 

### This closeout also requires:

- Copy of Recon to Cash Management: 
  - Date Completed/Initials: 

- Patent Report: 
  - Date Completed/Initials: 

- Assignment & Release Forms: 
  - Date Completed/Initials: 

- Printed Confirmation of All Report Submissions: 
  - Date Completed/Initials: 

- Copy of Financial Report to BM: 
  - Date Completed/Initials: 

- Verify that Closeout Tracker is complete: 
  - Date Completed/Initials: 

- Other: 
  - Date Completed/Initials:
## Final Sponsored Award Reconciliation

### General Award Information
- **Oracle Award #:**
- **Oracle Project #:**
- **Period of Performance:**
- **Report Period End Date:**
- **Funding Source Name:**
- **Funding Source Award #:**
- **Principal Investigator:**
- **Award Organization Name:**
- **Is there mandatory Cost Share?:**
- If yes, how much? (% or $):  
- **Cost Sharing Award #:**
- **Matching Award #:**

### Budget Reconciliation

<table>
<thead>
<tr>
<th>Expenditure Categories</th>
<th>Per Sponsorship</th>
<th>Per Oracle</th>
<th>Pending Adjustments to Sponsored Award</th>
<th>Pending Adjustments to Cost Share</th>
<th>Total Project Expenses</th>
<th>Cost Sharing due to Overexpenditure</th>
<th>Total Non-Sponsored Expenses</th>
<th>Total Sponsored Expenses</th>
<th>Residual Funds</th>
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<tbody>
<tr>
<td>Faculty Salaries</td>
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### Additional Actions
- **Cash Received:**
- **Cash less Total Sponsored Expenses:**
- **Cash Balance:**
- **Is a refund due?:**
- **Approved by Foundation Relations?:**
- **Residual Balance Transfer:**

### Comments
- **SPA Representative:**
- **SPA Manager:**
- **Date Prepared:**
- **Date Approved:**
- **Is this a REVISED recon?:**
## Final Sponsored Award Reconciliation

### General Award Information
- **Oracle Award #:**
- **Oracle Project #:**
- **Period of Performance:**
- **Report Period End Date:**

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

<table>
<thead>
<tr>
<th>PO#</th>
<th>Subcontractor Name</th>
<th>Expenditure Type</th>
<th>Total Oracle Expenses</th>
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<th>Subcontractor Name</th>
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### Sponsored Award

**F&A Rate:** 0.00%

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<thead>
<tr>
<th>Oracle Expenditures</th>
<th>Pending Adjustments</th>
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</thead>
<tbody>
<tr>
<td>Grad Tuition</td>
<td>$</td>
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<td>Capital Equipment</td>
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<td>IC Charges</td>
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<td>Participant Support</td>
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<tr>
<td>Subcontract Expenses &gt; $25K</td>
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<td>Total MTDC Exclusions</td>
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<tr>
<td>Sponsored Indirect Cost Base</td>
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</table>

### Cost Sharing Award

**F&A Rate:** 0.00%

<table>
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<th>Oracle Expenditures</th>
<th>Pending Adjustments</th>
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<td>Total MTDC Exclusions</td>
<td>-</td>
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<tr>
<td>Indirect Cost Base</td>
<td>$</td>
</tr>
</tbody>
</table>

### Manual F&A Calculation

- **F&A Calculation:**
- **F&A Burdened in Oracle:**

### Auto F&A Calculation

- **F&A Calculation:**
- **F&A Burdened in Oracle:**

### Adjustment Needed

- **$** - **$**

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*If a Manual F&A Adjustment >$1 is required on the sponsored award, include a reason/justification in the comments section on Page 1.*
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: __________________
## Notice of Sponsored Award Closeout

**TO (Business Manager):**

**FROM (SPA Representative):**

**DATE:**

**SUBJECT:** NOTICE OF SPONSORED AWARD CLOSEOUT

### General Award Information

- **Award #:**
- **Project #:**
- **PI:**
- **Funding Source Name:**
- **Funding Source Award #:**
- **Period of Performance:**

### Sponsored Award Budget

- **Type of Award:**
  - Cost Reimbursable [X]
  - Fixed Price [O]
- **This Sponsored Award is:**
  - Fully Spent [X]
  - Overspent [O]
  - Underspent [O]

### Award Reconciliation Summary

- **Total Non-Sponsor Share:** $ -
- **Total Sponsor Costs:** $ -
- **Residual Sponsor Funds:** $ -

### SPA Representative Comments:

- 1) All expenditures related to this sponsored award are accounted for in this reconciliation and 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.

### 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 required within 5 business days.*

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):

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

Please note that SPA’s closeout only addresses the sponsor’s closeout requirements that are submitted through our office. This may or may not fulfill all of the sponsor’s closeout requirements. 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 grant, I certify that:

1) All expenditures related to this sponsored award are accounted for in this reconciliation and 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.

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**Signature of Principal Investigator or Designee**

**Date**

### Department Comments:
**Closeout Checklist**

### General Award Information

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<th>Value</th>
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<td>Oracle Award #</td>
<td></td>
</tr>
<tr>
<td>PI</td>
<td></td>
</tr>
<tr>
<td>SPA Rep</td>
<td></td>
</tr>
<tr>
<td>Funding Source Name</td>
<td></td>
</tr>
<tr>
<td>Funding Source Award #</td>
<td></td>
</tr>
<tr>
<td>Period of Performance</td>
<td></td>
</tr>
</tbody>
</table>

### SPA Representative Review - Pre Departmental Review

<table>
<thead>
<tr>
<th>Procedure</th>
<th>Yes</th>
<th>N/A</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Award documents, terms &amp; conditions, and reporting requirements reviewed.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Reconciliation Completed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Assignment/Release Forms (federal contracts)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Financial Report</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Patent/Invention Report</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Reports Due:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Report</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Technical Report</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Key personnel effort has been reviewed and meet’s sponsor requirements</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. A Sponsor Salary Cap applies, and all key personnel have been checked. (The ‘Yes’ column should be marked for all NIH awards.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Open encumbrances exist on the award and the BM has been notified</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. There are task-funding issues within the multiple projects or tasks on this award and they have been resolved.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Questionable costs been reviewed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. NSF awards – Participant Support costs have been reconciled and verified that they have not been rebudgeted w/o NSF approval</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. If Human Subject Payments are charged, check with the department to ensure they do not have a balance to credit to the award.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Principle Investigator/Business Manager Review

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI Certification memo signed/received</td>
<td></td>
</tr>
<tr>
<td>Correspondence Log and/or any relevant emails attached</td>
<td></td>
</tr>
</tbody>
</table>

### SPA Representative Review - Post Departmental Review

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Is there an outstanding AR balance?</td>
<td></td>
</tr>
<tr>
<td>- Cash Received</td>
<td></td>
</tr>
<tr>
<td>- Invoiced Amount</td>
<td>$</td>
</tr>
<tr>
<td>13. Revenue reconciles to total expenses</td>
<td></td>
</tr>
<tr>
<td>- Total Revenue</td>
<td>$</td>
</tr>
<tr>
<td>14. Screen printouts attached (expenditures, invoicing, and revenue.)</td>
<td></td>
</tr>
</tbody>
</table>

### Sponsored Project Accountant

Signed: ____________________________ Date: __________

### SPA Manager/Reviewer

Signed: ____________________________ Date: __________
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

<table>
<thead>
<tr>
<th>Expenditure Type(s) Include:</th>
<th>All Expenditure Types listed under the Administrative Salaries Expenditure Category.</th>
</tr>
</thead>
</table>
| 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:  
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: | Acceptable - 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.  
Acceptable - 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 |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>What is required in order to treat</td>
<td>Specific identification of the cost in the budget/budget justification/scope of work.</td>
</tr>
</tbody>
</table>
### 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):

- **Acceptable** – 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.

- **Unacceptable** – 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:

- **Unacceptable** - 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.
<table>
<thead>
<tr>
<th>Comments:</th>
<th>Specific identification of the cost in the budget/budget justification/scope of work.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Example(s):</td>
<td>A single computer typically cannot be justified for multiple sponsored awards.</td>
</tr>
<tr>
<td>Acceptable</td>
<td>A purchase of a computer with special specifications that are necessary to fulfill the scope of the project.</td>
</tr>
<tr>
<td>Acceptable</td>
<td>A dedicated computer is needed and will be connected to a larger piece of equipment.</td>
</tr>
<tr>
<td>Unacceptable</td>
<td>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.</td>
</tr>
<tr>
<td>Unacceptable</td>
<td>The purchase of a printer for a lab.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditure Type(s) Include:</th>
<th>Postage</th>
</tr>
</thead>
<tbody>
<tr>
<td>IC POST OFFICE</td>
<td>POSTAGE &amp; SHIPPING (ER)</td>
</tr>
<tr>
<td>POSTAGE</td>
<td>POSTAGE</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>What is required in order to treat this as a direct cost?</th>
<th>A budget line or email justification that describes an unlike circumstance necessary for the conduct of the project.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Identification of an extensive need for postage in the scope of work.</td>
</tr>
</tbody>
</table>

| 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): | Acceptable - 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. |
|-------------| Acceptable - If the project is to conduct a survey and it is proposed that the survey be taken manually by random mailings. |

<table>
<thead>
<tr>
<th>Expenditure Type(s) Include:</th>
<th>Supplies</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMPUTING SUPPLIES</td>
<td></td>
</tr>
</tbody>
</table>
| 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): | Acceptable - 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.  
Acceptable – 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.

### Example(s):

**Acceptable** - 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.

**Unacceptable** – 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

<table>
<thead>
<tr>
<th>Expenditure Type(s) Include:</th>
<th>Advertising</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADVERTISING EMPLOYMENT</td>
<td></td>
</tr>
<tr>
<td>ADVERTISING PROCUREMENT</td>
<td></td>
</tr>
<tr>
<td>ADVERTISING PUBLIC RELATIONS</td>
<td></td>
</tr>
<tr>
<td>ADVERTISING/PROMOTION UNALLOW</td>
<td></td>
</tr>
</tbody>
</table>

### 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.
<table>
<thead>
<tr>
<th>Comments:</th>
<th>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.</th>
</tr>
</thead>
</table>

### Unallowable Costs / Alcohol

<table>
<thead>
<tr>
<th>Expenditure Type(s) Include:</th>
<th>UNALLOWABLE EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>UNALLOWABLE EXPENSES (ER)</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Expenditure Type(s) Include:</th>
<th>BAD DEBT EXPENSE</th>
</tr>
</thead>
</table>

**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:**
- **Acceptable** - Some projects may give school districts “gifts” for participation, which should be clearly identified in the budget.
- **Unacceptable** - 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:**
- **Unacceptable** - 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:**
- **Acceptable** - 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

<table>
<thead>
<tr>
<th>Expenditure Type(s) Include:</th>
<th>MEMBERSHIPS &amp; DUES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>MEMBERSHIPS &amp; DUES (ER)</td>
</tr>
</tbody>
</table>

**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):**
- **Acceptable** - Survey Monkey memberships are allowable as direct costs when the purpose of the project is to conduct surveys.
- **Unacceptable** - Membership fees that are paid in conjunction with conference registration fees in order to obtain a discount.
- **Unacceptable** – 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

<table>
<thead>
<tr>
<th>Expenditure Type(s) Include:</th>
<th>IC INTERNET RECRUITING</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>RELOCATION FEES</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Expenditure Type(s) Include:</th>
<th>All Expenditure Types in the TRAVEL-FOREIGN Expenditure Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comments:</td>
<td>Many sponsors require preapproval prior to taking any foreign trips.</td>
</tr>
<tr>
<td></td>
<td>The names associated with traveling should also show effort charged to the project, with some exceptions.</td>
</tr>
</tbody>
</table>

### Meals/Refreshments

<table>
<thead>
<tr>
<th>Expenditure Type(s) Include:</th>
<th>REFRESHMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>NON-TRAVEL BUSINESS MEALS</td>
</tr>
<tr>
<td></td>
<td>IC DINING SERVICES ALLOWABLE / IC DINING SERVICES UNALLOWABLE</td>
</tr>
<tr>
<td></td>
<td>ON CAMPUS BUSINESS MEALS</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>What is required in order to treat this as a direct cost?</th>
<th>A description/justification that meets CMU’s Travel Policy (identification of a business purpose and number/names of attendees.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Specific identification of the cost in the budget/budget justification/scope of work.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Comments:</th>
<th>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.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Recurring meals for meetings typically are allowable, if identified in the budget.</td>
</tr>
<tr>
<td></td>
<td>Depending on the sponsor, meals may not be allowable at all unless specifically identified in the budget.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Example(s):</th>
<th><strong>Unacceptable</strong> – The department orders cases of bottled water for a lab.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Acceptable</strong> – 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.</td>
</tr>
</tbody>
</table>
Questionable Cost Close-out Form

TO: Bus. Mgr.
DATE: 0X/XX/XX
PTA: xxxxx.x.xxxxxxxx

AWARD NAME: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

In preparation for closing the above-mentioned award we reviewed the cost categories charged to the award in accordance with sponsor and university regulations. The expense items outlined below were found to be questionable for the following reasons and may need either to be reallocated to another charge string or to be further justified as being allowable for this particular award.

- [ ] Cost is not allowed to be charged to any federal sponsored award under OMB Circular A-21 (Please reallocate by completing the appropriate redistribution form).

- [ ] Cost is typically considered an indirect (F&A) charge by federal regulations and may not be charged directly (Please reallocate by completing the appropriate redistribution form).

In certain circumstances, the item above may be directly charged to a sponsored account if “Unlike Circumstances” have been identified, as defined in the “Guidance on Questionable Direct Costs”, located on the SPA/Cost Analysis website (https://www.cmu.edu/finance/spa-cost/documentation/index.html). Please note that there is frequently confusion regarding the allowability of computer and computing supply purchases on federal awards. For your reference, attached is guidance, provided by the Office of Sponsored Programs, to help alleviate any confusion regarding these purchases.

Justification:

<table>
<thead>
<tr>
<th>Exp Type</th>
<th>Date</th>
<th>PTA</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

- [ ] Other: ________________________________________________________________

Principle Investigator / Business Manager: ___________________________ Date: __________________

Sign above and return to sender of the form listed above
Questionable Costs Close-out Form Follow Up
Request for Additional Information – Computers and Computing Supply Purchases

TO: Bus. Mgr.
DATE: 0X/XX/XX
CC: David Thomas, Manager of Post Award Accounting - SPA
PTA: xxxxx.x.xxxxxxxx

In preparation for closing the above-mentioned award we reviewed the cost categories charged to the award in accordance with sponsor and university regulations and requested justification for specific costs to support the costs being directly charged to this award. The attached justification was provided by your department.

As is indicated in the attached guidance on computer and laptop purchases, documentation supporting computer and computing supply purchases must include answers to the following questions in order to be treated as direct costs. Answers to the noted question(s) below appears to be missing in the justification that was provided.

☐ What is the scope of the project and how do the requested exceptions specifically apply to the requirements of the projects?
☐ How does the unique nature of the award present an “unlike circumstance” which validates the items being directly charged?
☐ How will this item directly contribute to the scientific aims of the award?
☐ What percentage of the item’s use can be allocated to the project?

Please provide the missing information within three business days so that this cost can be included in the total project costs reported to the sponsor. University personnel in the Office of Sponsored Programs are available to assist in the writing of an appropriate justification, if needed.

- Rick McCullough rm5g@andrew.cmu.edu 412-268-1180
- Susan Burkett sburkett@cmu.edu 412-268-1975
- Joseph Sullivan joseph4@andrew.cmu.edu 412-268-1161

Attachments:
- Guidance on Computers and Laptop Purchases
- Questionable Cost Close-out Form