Job Aid: Understanding and Completing Automated Closeout Report (ACR)

Disclaimer: This Job Aid is not meant to be an "all-inclusive" list. This Job aid has been prepared to help guide users in preparing and completing the automated closeout report. If you have questions or need additional help, please contact the Research Office.

No-Cost Extension (NCE)	Yes: Please return the ACR indicating 'Yes' if you are requesting a NCE or new increment of funding. Additional clarifying information can be added in the comments section, such as the anticipated end date. Do not hold onto ACR until NCE has been approved. By indicating yes, it will alert the SRA and billing that the financial analysis and final invoice are on hold. Involve Contract & Grant Specialist in the NCE process. No: Please move forward with completing the closeout. Report data will only appear if you answer NO to the first question. Review your Award terms and conditions to verify closeout window.
Final Technical Report:	Attach proof of submission to sponsor (email, letter, or online submission), not actual report. If no report is required as per the agreement, note that in comments section on ACR. If all is complete on ACR except for the technical report, send ACR to RO so the financial analysis can be completed and the final invoice can be sent. Do not hold up ACR waiting for the report. The ACR will be returned to enable completion of the final technical report section.
Cost Share/Match:	Expended Amount should be equal to or greater than committed amount. Matching funds posted to 199700 are also posted in expended amount. If the matching funds = the expended funds, the balances listed will be zero. Cost share should be tagged with the Project ID whenever possible Attach spreadsheet(s) for any other required match that cannot be tagged with a Project ID, such as third party or another grant. Indicate in the comments section any waived F&A being used, and the grand total required and met. Expenses being used as cost share on project must follow same guidelines as on award.
After End-Date Charges:	Answer drop down question After end date charges are transactions that have hit ledger after the Project End date (date is noted at top of ACR). If Project End date is incorrect on this form, please contact the Research Office so that it can be corrected. Attach backup for charges to show that charge was incurred during the grant period. JV's that clearly show transaction dates during the grant period do not require backup and do not need to be attached. Charges that have a transaction date that is during the grant period do not require backup. Actual backup – should show original order date, helpful if the date and dollar amount are circled or marked for easy identification. Organizing the backup – it's helpful to scan, attach and name by PS account or type of expense (travel, S&E, phone, etc.). Also helpful to scan in date order so that the backup is in approximate order of actual expenses.
Over Expenditures:	Answer drop down question. Add comments, if there is a pending JV that was recently submitted to clear overexpenditures. Note pending JV #s
Potential Unallowable Charges:	Review expenditures and compare with sponsor's terms and conditions to ensure that all award budget restrictions or prior approvals have been followed. Please provide written justification for the charges listed in this section. How are they allowable, allocable, reasonable and consistent? Backup is required for Foreign Travel flights and local meals. Fly American Waiver checklist is required for all Foreign Flights. Review all charges posted to award to ensure that the proper PS account was used. Review budget vs. expenditures. There may be PS accounts on here that are allowable on your award. The ACR is programmed with a standard list of accounts and does not know what's been approved in your budget. During the RO closeout review, we may also ask for justification on accounts that are not listed. Upon review of the justification, source documentation (receipts/invoice) may be requested by the Research Office.
Outstanding Transactions:	If everything else on the ACR is completed, you can submit the ACR with notes about the pending item(s), but keep in mind that we can't complete the closeout until all transactions have hit the purpose code. If you have submitted requisitions to procurement for payment, please attach them as well as any backup that may be needed for the after end date charges.

Equipment Inventory:	Verify that all 153100 transactions have been capitalized or moved to S&E. There are very few exceptions where 153100 can remain on a purpose. Check sponsor's terms and conditions – if a property inventory is required, please attach it here. If the section states "No transactions have been found," you don't need to add a comment.
Subcontracts:	Answer the drop down question A final invoice and closeout document(s) are required for every subcontract. Monitor the subcontractor for invoices, and make sure the final invoice is requested well before the end date, if it hasn't already been submitted. Coordinate with your Contract and Grant Specialist to obtain any missing documentation. The full amount expensed and posted to ledger for each subcontract should match the certified expenses amount provided by the subcontractor on the closeout document.
Purchase Orders:	Notification of open purchase orders. Approved(A), Dispatched(D), or Open(O) status Review the POs to determine if all obligations have been paid. If a PO is listed in this section and all obligations have been paid, complete webform "FIN Purchase Order Amendment" to close the PO.
Salary JVs:	Verify that all proposed effort, including cost share has been met with completed Effort Certifications. Ensure there is no negative effort on project. Submit JVs if effort cost share requirement has not been met. Review agreement for any requirements regarding salary caps to ensure compliance. Contact Research Office Effort Manager if you have questions or need Effort Certifications pushed for corrections.
F & A Costs:	Review the F & A charged to ensure it is correct. Some items to keep in mind that may cause differences between the budgeted/charged amounts: PS accounts that do not generate F&A http://www.udel.edu/research/preparing/proposalguide.html Verify that Chart of Account (COA) updates reflect correct rate(s) Transactions missing project id will cause F&A to be off Contact RO if adjustment is needed
Potential Inventions:	Checking for patents/IP issues is required for federal and federal pass-thru awards, and any agreement with IP/Invention reporting terms. Department administrators need to coordinate with their faculty members to identify if they have filed any patents/IP issues with the Office of Economic Innovation and Partnership (OEIP) either directly or by using patent database. Please ensure that inventions are filed under the full award number.
Purpose/Project Conflicts:	This section will display a total for all mismatched transactions only if there is a problem between the balance of the purpose vs. the balance of the project. Verify that all transactions have hit both the correct purpose and project. The total expenditures for each should be the same. If there is a discrepancy between the purpose/project, it needs to be determined where the charge belongs. Once identified, the Research Office may need to process a JV making the correction(s) or Procurement may need to correct. Please coordinate with the Research Office.
Labor Allocation Module (LAM):	Remove all personnel from the LAM distribution tagged with this project. Remember to check that any salary tagged as Cost Share has also been removed from the LAM distribution. Please note in the comments if an employee has been terminated.
Confirm Final Expenditures:	Confirm that the final expenditure balance being reported under this section as Actual Expenditures is accurate. Type the final total expenditures for this project, including outstanding transactions. Identify any outstanding transactions in comments section.
Routing and Authorization:	Save and Exit can be used to save changes and return to the form at a later date. The submit form button will complete the action that you have selected from the drop box. If "Forward" is selected from the action, you will need to enter the email address of the individual you want to receive to receive the form. "Forward to the Research Office" will send the completed form to the assigned Sponsored Research Accountant to begin their part of the closeout process. Please remember that closeouts are not reviewed until the closeout report is submitted to the RO.