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

Disclaimer: This Job Aid is not meant to be an "all-inclusive" list. The Job Aid has been prepared to help guide users in reviewing, preparing, and completing all the sections of the automated closeout report. The Sponsored Research Accountant (SRA) will utilize this information during their financial reconciliation and follow-up with the Department/College Administrator to process any pending items. If you have questions or need additional help, please contact the Research Office SRA.

Why it is Important:

- Auditable by both internal and external auditors.
- Promote UD's established guidelines for responsible stewardship of funds.
- Both UD and funding Agencies have specific protocols in place to prevent the misuse of allocated funds.
- Ensure timely reporting of expenditures and cost share to the Sponsor.
- Late submissions result in delayed payments.
- Risk of loss for current and future funding when deliverables and invoices are not submitted by a specific time.
- Impact on UD's credit score
- Potential impact to the Annual Federal Awards Single Audit Report as well as Internal Audit.

Closeout Timelines and Escalation:

- The table below summarizes key closeout dates and communications per the applicable closeout period:

Number of Days After the Project End Date			
Closeout Period	ACR Due Date	Initial Escalation*	Final Escalation*
90 (Most Common)	45	50	75
60	30	35	45
45	15	20	30
30	10	15	20

No Cost Extensions

- Discuss the possibility of a NCE with PI.
- Read the Award terms and conditions regarding the Sponsor requirements for a NCE request and the time frame for submission.

- If "no" NCE.
  - Ensure that all transactions are posted in a timely manner to ensure UD is in compliance with Sponsor guidelines and for the Research Office Billing Department to invoice the Sponsor and for UD to receive payment in full.
  - Begin the closeout process.

- If "yes" NCE.
  - Involve the Contract & Grants Specialist in the NCE process
    - Contracts & Grants Specialist have a PDF No-Cost Extension Checklist for completion by department/PI.
  - Return the ACR to the assigned Sponsored Research Accountant (SRA) indicating "yes" if the PI is requesting a NCE or new increment of funding.
  - Closeout activities will be placed on hold until further notice.
  - If the NCE is not approved by the Sponsor, the ACR will be re-routed to the department to begin the closeout process.
  - If the NCE is approved by the Sponsor, the ACR will be completed by the SRA and a new one will be generated 90 days prior to the new Award end date.

Technical Report:

- Remind the PI to submit or upload their Final Technical/Progress report(s)s to required contacts at the Awarding Agency no later than the documented due date provided in the Agreement.
- Please contact the Contract and Grants Specialist to coordinate report submissions for NIH (or other applicable federal awards).

Equipment Inventory:

- Verify all 153100- fabrication transactions have been capitalized, moved to supplies and expenses PS code or identified as "wafers".
  - Equipment Activity Web Form needs created by department.
    - Tagged (Capital) equipment
      - New asset creation
  - Once completed, Asset Management receives for approval.
  - A blank JV is created for the department to complete the capitalization.
    - Department Laboratory Manager
    - Department Laboratory Coordinator
    - Department Facilities Administrator
- There are few exceptions where 153100- fabrication costs are allowed to remain on a project.
- Review Award terms and conditions regarding Sponsor's requirement for property inventory.
  - If needed, attach the spreadsheet to the ACR.
  - GMQ_EQUIP_LISTING   (Departmental Equip Survey)
  - GMQ_FABRICATIONS_DEPT   (Fabrication Charges by Dept)

Potential Invention:

- Checking for patents/IP issues that resulted from research funded is required for Federal, Federal Pass Thru Awards, and any agreement with IP/Invention reporting terms and conditions.
- Department administrators need to coordinate with the PI to identify the filing of patents/IP issues with the Office of Economic Innovation and Partnership (OEIP).

Cost Share:

- Mandatory cost share must be tagged in PS with the Project ID whenever possible.
  - Remember it is a legally binding commitment
  - https://sites.udel.edu/generalcounsel/policies/cost-sharing
- If cost share is voluntary or submitted on a proposal, then it is an assumed/committed amount that must be tagged in PS.
- Any other required cost share that cannot be tagged in PS with a Project ID (such as third party or another non-federal grant).
  - Please attach spreadsheet(s) to the ACR
  - Tagging of items on another non-federal grant- Userfields can be created by the departments (must notify the SRA)
  - Tagging of items in UDataGlance can be done by the departments (must notify the SRA)
- Expended amount should be equal to the required committed amount per the Sponsor Agreement.
  - Over committed cost share will not be reported to the Sponsor.
    - Some exceptions have been allowed.
- Cost Share funding provided by the College or Department will post as 199700 and part of the expended amount. If the cost share funds = the expended amount, the balance listed will be zero.
- Indicate in the comments section any waived F&A being used, and the direct cost grand total amount required and met.
- Cost Share expenses must follow the same guidelines as the direct costs on the Award.

After end date:

- After end date charges are transactions that have posted to PS after the project end date.
- After end date charges reflect transaction date based on the GL.
- Attach supporting itemized documentation showing the original transaction date to be within the grant period.

    o Types of Documents

Sales Receipts	WORKS
Concur	UD Exchange

- JV's that clearly show the transaction dates to be within the grant period do not need attached to the ACR.
- The attached supporting documentation should be organized by the PS account code and then by the date order of the actual expense listed.
- Expenditures that occurred after the project end date and are questionable will require written justification(s) or explanation(s) as to how it exclusively pertained to the performance of the project.

Potential Unallowable:

- Review expenditures and compare with the Sponsor's terms and conditions to ensure all restrictions or prior approvals have been followed.
    o GMQ_TRANS_UNALLOWABLE   (by Project)
    o GMQ_TRANS_UNALLOWABLE_CONTRACT   (by Contract)
- The potential unallowable charges identified on the ACR is not a complete list and merely a guideline to adhere by for most typical types of transactions.
    o Some account codes identified on a particular project maybe allowable, while not allowable on other awards.
- As a result of increased focus by Sponsors and Auditors, expenditures are being monitored more closely.
    o Written justification(s) or explanation(s) are required as to how the expense exclusively pertains to the performance of the project. (Allowable, Allocable, Reasonable & Consistent).
    o Upon review of the justification(s), further source documentation maybe requested by the SRA.
        ▪ Factors that are used for the determination include but not limited to, information in the budget justification, the Sponsor, Award type, transaction description and amount.
- Please note that a blanket statement "expenditures are allowable per the budget/justification" is not an appropriate response.

Purchase Orders:

- Review POs to determine if all obligations have been paid.
    o Once activity is complete, please provide the FIN Purchase Order Amendment requisition id showing the PO cancellation request under the comments section.
    o PO's setup in UD Exchange will be automatically closed after 2 weeks of final payment for the full amount of the PO.
        ▪ If items listed on the vendor's invoice are out of stock, vendors need to send a revised invoice to Procurement with the item omitted in order for the payment to be processed.
- Coordinate efforts with the PI to review Subrecipient POs for outstanding invoices and ensure the final invoice is requested along with the final closeout document (Attachment 4A) well before the end date of the Award.

- o For each Subrecipient, the full amount expensed and posted to PS should equal the certified expense amount provided on their final closeout document (Attachment 4A).
- Coordinate with the Contract and Grant Specialist to obtain any missing Subrecipient documents.

Confirm Final Expenditures:

- Confirm all costs have posted correctly to both the project and purpose codes.
  - o Should there be discrepancies, determine where the cost belongs.
  - o Once identified, coordinate with the SRA for a correcting JV to be processed.
- After all the direct and indirect costs have been verified and outstanding issues have been resolved, please select the appropriate status for the 5 questions listed under the section.
- Some items to keep in mind that may cause differences between the budgeted/charged F&A
  - o PS account codes that do no generate F&A
  - o Multiple F&A rates
  - o Contact the SRA if F&A adjustments are needed.
- The final total expenditure amount should equal the actuals column added to the F&A column.
- Comments can be added if needed.
- Please ensure that when there are multiple projects on the Award, that the overall Award is not overspent. (total number of project's per Award is noted at the top of the report).

Routing and Authorization:

- The "save and exit" button can be used to save changes and return the ACR to the SRA at a later date.
- The "submit form" button will complete the action selected from the drop-down box.
- If "forward" has been selected under the action drop-down box, then an email address of the individual who should receive the ACR will need to be entered.
- If an ACR is being reviewed for another college and forwarded back to them for approval, save the ACR first or it will not retain the information entered.
- If "forward to the Research Office" has been selected under the action drop-down box, then the ACR will be returned to assigned SRA for further processing of the closeout.
- Please note that ACR's are not reviewed until they are submitted to the appropriate SRA in RO.