Award Budget:
Line 1 Enter the award budget from Notice of Award, or the RPAR 001 (Level II) Report.
Line 2 Enter any unrecorded award budget modifications or amendments.
Line 3 This total represents final award budget.

Cost Incurred and Accrued:
Line 4 Enter costs recorded as of the end date of the award from the RPAR 001 (Level II) Report used for closing.
Line 5 Enter any accrued or trailing charges or credits that are unrecorded as of the date of this analysis.
Line 6 Enter total unpaid costs to be paid in the following year. See Chapter 8 of the NIH Grants Policy Statement at https://grants.nih.gov/grants/policy/nihgps_2012/nihgps_ch8.htm#_Toc271264925. Provide Project ID for the follow-on year, if available.
Line 7 This subtotal represents final estimated costs prior to rate adjustments.

University Rate Adjustments:
Line 8 Enter any required final F&A cost rate adjustments such as changes to MTDC inclusions and exclusions, year-to-year rates changes, or corrections to incorrect rates applied.
Line 9 Enter any required final fringe benefit cost rate adjustments such as federal vs. non-federal rates applied, disallowed or capped rates, or erroneous rates.
Line 10 This subtotal represents the total of any proposed rate adjustments.

Total Costs:
Line 11 Represents total estimated costs incurred and accrued on the award to be reported to the agency.

Revenue:
Line 12 Enter total invoiced by performing department. Must reconcile to SPA cash collected.
Line 13 Enter total payments received in advance of performance/costs. Must reconcile to SPA cash collected.

Account Surplus or Deficit Balance:
Line 14 Represents the amount the award is either under or over the final award budget.
Line 15 Represents the carryforward requested by the Department or approved by the sponsor.

Disposition of Residual Account Balance:
Line 16 Represents the amount of the award budget to be deobligated and/or residual funds to be returned to the sponsor.
Line 17 Represents the amount of the award overdraft to be charged to the Departmental account provided.
Line 18 Represents the amount of residual funds on the award to be transferred to the Entity 04 Discretionary account provided.
Note: Residual funds on an award cannot be transferred if the original source of the funds is a governmental source, even if we are instructed to do so by the sponsor.
Line 19 Represents the summation of the disposition of the total residual account balance on the award.
The Prism Account Number and Award End Date fields will be automatically filled when the corresponding fields are completed on Page 1.

A. Trailing Charge and Credit Transactions:
Enter the subcode, transaction description and amount in the corresponding columns for each transaction that is expected to post to the project on the PRISM general ledger. Be sure to enter the amount in either the "MTDC included" or the "MTDC excluded" column based on subcode and type of award.

Continue on page 3 if necessary. Subtotals will carryforward to Page 2.

Then enter the project's F&A rate (cell D32). This will cause the indirect costs associated with the MTDC total to be automatically calculated.

B. Unliquidated Obligations for Training Grants:
Enter the subcode, transaction description and amount in the corresponding columns for each transaction that is expected to post to the project on the PRISM general ledger. Be sure to enter the amount in either the "MTDC included" or the "MTDC excluded" column based on subcode and type of award.

Continue on page 3 if necessary. Subtotals will carryforward to Page 2.

Then enter the project's F&A rate (cell D52). This will cause the indirect costs associated with the MTDC total to be automatically calculated.

The New Project ID field will be automatically filled when the corresponding field is completed on Page 1.