Key Points to be addressed in SPA/Agency letters

**IPAS (equipment) rebudgeting request letters**

- Item(s) to be purchased
- Estimated cost of each item
- Indication of project need (benefit) of each item
- Statement indicating the need cannot be met with existing equipment in the department
- If reallocating costs to cover the cost of each item, a statement addressing the impact this rebudgeting will have on meeting the program’s objective (workscope). Also include the object code and dollar amount to be transferred
- Statement of the items percent usage on project

**No-cost extensions (Advance Request – Pre Grant Period End Date) – HIGHLY RECOMMENDED**

- Period of the extension
- Work to be completed during the extension period
- Estimated balance (direct and indirect) to be available for the extension
- Detailed budget for available funds for the extension
- If requesting effort reduction, WHY?
- If human or animal subjects – include a statement that the approvals are current.

**No-cost extensions (POST GRANT PERIOD END DATE Request) – HIGHLY DISCOURAGED**

All above points and -

- **REASON FOR LATE REQUEST**

**Carry forwards**

- Amount requested to carry over (direct and indirect)
- Why funds are available to be carried over
- Why are they needed for carry forward
- How are the funds to be spent (detailed budget)

**Industry close-out letters**

- Statement that the project is complete
- Statement that all deliverables and requirements have been met
- Statement that the sponsor is satisfied and that all revenue has been received
- A non-sponsored account number to transfer the balance*

* If the balance is greater than 10%, you must address the reason for the large balance and have the letter signed by the department head

**Advance Account/Pre-Award/Accelerated Work**

- See on-line forms