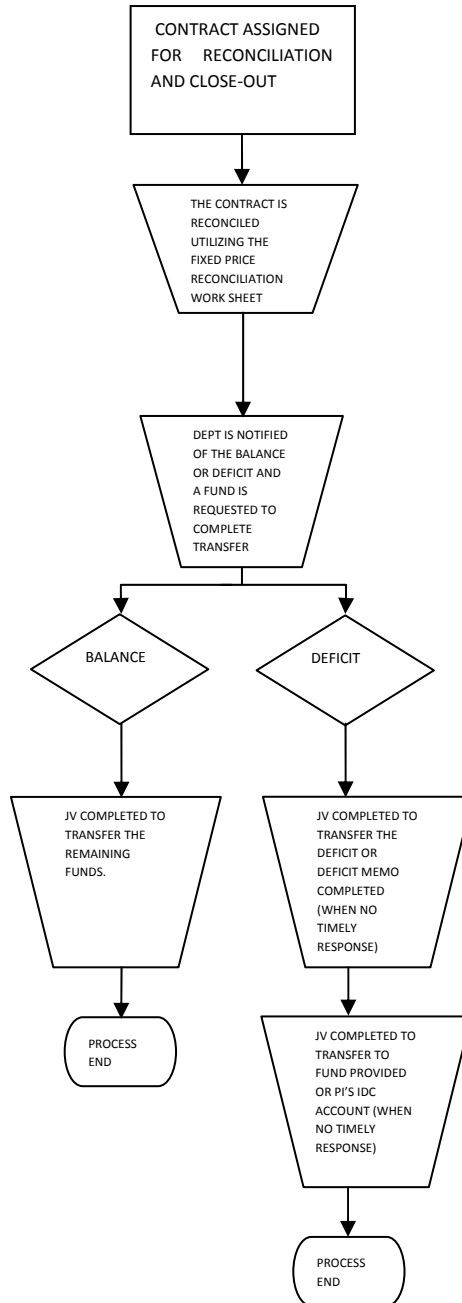


SPA-ACCOUNTING SERVICES

FIXED PRICE RECONCILIATION – PROCESS FLOW CHART



“KEEP THE FOLLOWING IN MIND”

1. Balances cannot be transferred to indirect cost return funds.
2. Accounts cannot be reconciled until all outstanding revenue has been received.
3. Full budgeted indirect cost will be charged to the project prior to calculating the remaining balance or deficit.

