DEFENSE CONTRACT AUDIT AGENCY

Audit Report No. 2171-2014J10110001

Boston Branch Office
495 Summer Street, Suite 336
Boston, MA 02210-2192

June 23, 2015

Independent Audit Report of the Smithsonian Astrophysical Observatory's Compliance with Requirements Applicable to its Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 for Fiscal Year Ended September 30, 2014

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EXECUTIVE SUMMARY

ABOUT SMITSONIAN ASTROPHYSICAL OBSERVATORY.

The Smithsonian Astrophysical Observatory (SAO) is a division of the Smithsonian Institution. SAO's location in Cambridge, Massachusetts, enables collaboration with Harvard College Observatory in research programs. A member of the Center for Astrophysics, SAO conducts research in atomic and molecular physics, high-energy astrophysics, optical and infrared astronomy, planetary sciences, radio and geoastronomy, solar and stellar physics, and theoretical astrophysics. SAO FY 2014 revenues were approximately $96 million. Of this amount, approximately $91 million represents Federal Government sponsored cost reimbursement grants and contracts. SAO has both Trust and Federal employees working on the contracts and grants. The distribution between Trust and Federal employees are approximately 378 and 95 employees, respectively. SAO's Cage Code is 1PPP1.

All of SAO's Federal awards fall under the designation of a Research & Development (R&D) Cluster; therefore, SAO is considered to only have one major Federal program (R&D). A cluster of programs means Federal programs with different CFDA numbers that are defined as a cluster of programs because they are closely related programs that share common compliance requirements.

ABOUT THIS AUDIT

In accordance with the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, the U.S. Defense Contract Audit Agency (DCAA) and KPMG LLP performed a coordinated audit of SAO's R&D Cluster. DCAA's audit responsibility included testing SAO's compliance with the following compliance requirements included in the OMB Circular A-133 Compliance Supplement: Activities Allowed or Unallowed, Allowable Cost/Cost Principles, Eligibility, Equipment and Real Property Management, Period of Availability of Federal Funds, Procurement and Suspension and Debarment, Subrecipient Monitoring and Special Tests and Provisions. This included auditing SAO's direct cost submission and related books and records as well as the application of its fixed indirect rates for reimbursement of Fiscal Year (FY) 2014 incurred costs. In addition, we also tested SAO's internal control structure with respect to the eight compliance requirements listed above as they relate to SAO's R&D Cluster.

INDEPENDENT TEAM FOR OFFICIAL USE ONLY

WHAT WE FOUND

SAO complied, in all material respects, with the types of compliance requirements under our audit cognizance that are applicable to the Federal awards that we audited under the research and development cluster for the year ended September 30, 2014. In addition, SAO's proposed direct and indirect amounts comply, in all material respects, with the terms of federal awards pertaining to accumulating and billing incurred amounts.

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM REQUIRED BY OMB CIRCULAR A-133

We have audited SAO's compliance with eight of the fourteen compliance requirements described in the OMB)Circular A-133 Compliance Supplement that could have a direct and material effect on SAO's research and development program for the year ended September 30, 2014. The compliance requirements audited by DCAA are as follows:

- Activities allowed or unallowed,
- Allowable cost/cost principles,
- Eligibility
- Equipment and real property management,
- Period of availability of federal funds,
- Procurement and suspension and debarment,
- Subrecipient Monitoring, and
- Special Tests and Provisions

SAO's independent public accounting firm of KPMG LLP is responsible for reviewing the remaining six compliance requirements.

We also audited SAO's direct cost submission and related books and records as well as the application of its fixed indirect rates for reimbursement of Fiscal Year (FY) 2014 incurred costs. The purpose of the audit was to determine the allowability and allocability of direct costs and allocability of indirect costs for the period ended September 30, 2014.

Management's Responsibility

SAO's management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs, including the design, implementation, maintenance of internal control to prevent or detect and correct noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on SAO's compliance based on our audit. We conducted our audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) and OMB Circular A-133, Audits of States, Local Government and Nonprofit Organizations.

GAGAS and Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Government and Nonprofits Organizations, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred and whether SAO's proposed amounts materially comply with the terms of federal awards pertaining to accumulating and billing costs. An audit includes examining, on a test basis, evidence about SAO's compliance with those requirements and performing such other

procedures as we considered necessary in the circumstances. The nature, timing, extent of the procedures selected depend on our professional judgment, including an assessment of risks of material noncompliance, whether due to fraud or error, and involve examining evidence about the proposed amounts.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion. Our audit does not provide a legal determination on SAO's compliance with specified requirements.

Unqualified Opinion (on SAO's Compliance with the Research and Development Cluster)

In our opinion, SAO complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the Federal awards that we audited under the research and development cluster for the year ended September 30, 2014. SAO's proposed direct and indirect amounts comply, in all material respects, with the terms of federal awards pertaining to accumulating and billing incurred amounts.

Appendix 1, page 14, includes a SAO Schedule of Expenditures of Federal Awards by Federal Sponsor.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Management's Responsibility

SAO's management is responsible for establishing and maintaining effective internal controls over compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs.

Auditor's Responsibility

In planning and performing our audit, we considered SAO's internal control over compliance for eight of the fourteen compliance requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal controls over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal controls over compliance. Accordingly, we do not express an opinion on the effectiveness of SAO's internal controls over compliance.

Results of Internal Control Over Compliance

Our consideration of the internal control over compliance was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses as defined below. However, material weaknesses may exist that have not been identified.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* in an entity's internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

A *material weakness* in an entity's internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. In this section, a reasonable possibility exists when the likelihood of the event is either reasonably possible or probable as defined as follows:

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.

- Remote. The chance of the future event or events occurring is slight.

- Probable. The future event or events are likely to occur.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

AUDITOR'S COMMENTS ON SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There are no open prior audit findings.

EXIT CONFERENCE

We provided a draft copy of the report and discussed the results of our audit with Ms. Karen McLaine, Manager of SAO's Financial Management Department, in an exit conference held on June 17, 2015.

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RESTRICTIONS

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2. The Defense Contract Audit Agency has no objection to the auditee releasing this report at its discretion for public inspection.

3. This report is intended solely for the information and use by federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

SUMMARY OF RESULTS AND RECOMMENDATIONS - INDIRECT RATES

The indirect costs are based on negotiated fixed rates with carry-forward provisions established by agreement between the Office of Naval Research (ONR) and the Smithsonian, dated June 11, 2013. Indirect costs are recovered at the negotiated fixed rates unless a particular agreement limits the recovery on indirect costs. As part of our audit, we verified that SAO applied the negotiated indirect rates to the appropriate bases, and that the amounts claimed were the products of applying the indirect rates to the applicable bases. The negotiated fixed indirect rates for Fiscal Year Ending (FYE) September 30, 2014 are as follows:

Indirect Category	FY 14 Negotiated Fixed Indirect Rates	Allocation Base
Material Burden Rate	4.8%	(a)
Central Engineering Overhead Rate	30.5%	(b)
Direct Operating Overhead Rate	32.1%	(c)
General & Administrative Rate	12.4%	(d)
Non Productive (SAO Leave) Rate	19.7%	(e)
Employee Benefits - Full- and Part-Time Employees	27.9%	(f)
Employee Benefits - Intermittent Employees	8.4%	(g)

Allocation Bases:

(a) Cost of direct materials, equipment, and subcontracts.

(b) Central Engineering direct labor and benefit costs (including direct labor and benefits cost of contracted personnel).

(c) Total SAO direct labor, personnel leave and pooled benefits.

(d) Total costs of direct operating activities (including grants and contracts) net use of costs associated with materials, subcontract, and equipment. In addition, the base includes Central Engineering costs and the applicable share of overhead costs.

(e) Total SAO full-time labor costs.

(f) Total labor less intermittent and less than 90-day appointments.

(g) Total intermittent and less than 90-day appointment labor costs

GOVERNMENT PARTICIPATION IN ALLOCATION BASES

Indirect Category	Government Flexibly Priced Federal Awards	Non Federal Government Awards	Total
Material Burden Rate	97%	3%	100%
Central Engineering Overhead Rate	91%	9%	100%
Direct Operating Overhead Rate	91%	9%	100%
General and Administrative Rate	85%	15%	100%
Non Productive (SAO Leave) Rate	92%	8%	100%
Employee Benefits-Full- and Part-Time Employees	24%	76%	100%
Employee Benefits-Intermittent Employees	18%	82%	100%

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Smithsonian Astrophysical Observatory (SAO)
Fiscal Year Ended September 30, 2014

SECTION I: SUMMARY OF AUDITOR'S RESULTS:

A. Financial Statements:

Information pertaining to the financial statements can be found in the independent public accountant's audit report.

B. Federal Awards:

1. Type of auditor's report issued on compliance for major programs:

Type of Audit Opinion	
Unqualified	X
Qualified	
Adverse	
Disclaimer	

2. Internal control over major programs:

	Yes	None Reported
Material weaknesses were identified.		X
Significant deficiencies identified not considered to be material weaknesses.		X

3. Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a):

Yes	
No	X

4. Identification of Major Programs:

CFDA Number	Program
N/A	Research and Development Cluster

5. Dollar threshold used to distinguish between Type A and Type B programs:

$3,000,000

6. Auditee classified as a low-risk under Circular A-133, section .530:

Yes	X
No	

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Smithsonian Astrophysical Observatory (SAO)
Fiscal Year Ended September 30, 2014

SECTION II: FINDINGS RELATED TO FINANCIAL STATEMENTS:

Information pertaining to the financial statements can be found in the independent public accountant's audit report.

SECTION III: FINDINGS RELATED TO FEDERAL AWARDS:

No matters were reported.

Smithsonian Astrophysical Observatory
FY2014
SAO Schedule of Expenditures on Federal Awards
US Federal Government Cost Reimbursement Contracts and Grants

Sponsor	Contract #	Desg	CFDA#	YTD Expense	Questioned Expenditures	Difference
NASA Contract and Grants						
NASA- GSFC	NNX08AF47A	610048	43.001	$ (6.84)		$ (6.84)
NASA- GSFC	NNX08AG36G	610055	43.001	(728.08)		(728.08)
NASA- GSFC	NNX08AJ66G	610062	43.001	47,670.31		47,670.31
NASA- GSFC	NNX08AO04G	610069	43.001	(532.24)		(532.24)
NASA- GSFC	NNX09AB28G	610091	43.001	6,169.71		6,169.71
NASA- GSFC	NNX09AB17G	610094	43.001	39,589.76		39,589.76
NASA- GSFC	NNX09AB33G	610096	43.001	39,161.96		39,161.96
NASA- GSFC	NNX09AB89G	610099	43.001	(93.05)		(93.05)
NASA- GSFC	NNX09AB03G	610100	43.001	14,134.19		14,134.19
NASA- GSFC	NNX09AE87G	610107	43.001	(893.40)		(893.40)
NASA- GSFC	NNX09AE86G	610109	43.001	155,759.99		155,759.99
NASA- GSFC	NNX09AQ39G	610128	43.001	(3,361.87)		(3,361.87)
NASA- GSFC	NNX10AB94G	610147	43.001	(19.27)		(19.27)
NASA- GSFC	NNX10AB88G	610148	43.001	22,433.11		22,433.11
NASA- GSFC	NNX10AB85G	610149	43.001	57,966.29		57,966.29
NASA- GSFC	NNX10AC11G	610150	43.001	11,538.20		11,538.20
NASA- GSFC	NNX10AD50G	610152	43.001	(386.05)		(386.05)
NASA- GSFC	NNX10AD68G	610153	43.001	124,312.07		124,312.07
NASA- GSFC	NNX10AF29G	610157	43.001	52,866.64		52,866.64
NASA- GSFC	NNX10AF35G	610158	43.001	25,828.74		25,828.74
NASA- GSFC	NNX10AH04G	610166	43.001	109,242.35		109,242.35
NASA - AMES RES. CTR	NNX10AK54A	610169	43.001	2,239.69		2,239.69
NASA- GSFC	NNX10AO16G	610174	43.001	110,798.05		110,798.05
NASA- GSFC	NNX10AR29G	610177	43.001	824.20		824.20
NASA- GSFC	NNX10AQ58G	610179	43.001	231,407.82		231,407.82
NASA- GSFC	NNX11AB61G	610182	43.001	87,296.41		87,296.41
NASA- GSFC	NNX11AD17G	610189	43.001	8,379.49		8,379.49
NASA - AMES RES. CTR	NNX11AC82G	610191	43.001	(8,118.82)		(8,118.82)
NASA- GSFC	NNX11AD08G	610192	43.001	81,882.46		81,882.46
NASA- GSFC	NNX11AE58G	610193	43.001	226,247.95		226,247.95
NASA- GSFC	NNX11AE95G	610194	43.001	149,428.60		149,428.60
NASA- GSFC	NNX11AF76G	610195	43.000	35,155.52		35,155.52
NASA- GSFC	NNX11AF91G	610197	43.001	291,792.55		291,792.55
NASA- GSFC	NNX11AH28G	610200	43.001	85,534.08		85,534.08
NASA- GSFC	NNX13AE54G	610218	43.000	31,545.05		31,545.05
NASA - AMES RES. CTR	NNX13AB58A	612168	43.001	197,241.86		197,241.86
NASA - AMES RES. CTR	NNX13AC29G	612169	43.000	13,571.82		13,571.82
NASA- GSFC	NNX11AH33G	613772	43.001	126,676.03		126,676.03
NASA- GSFC	NNX11AK63G	613773	43.001	2,704.56		2,704.56
NASA- GSFC	NNX11AM37G	613774	43.001	33,099.78		33,099.78
NASA- GSFC	NNX11AO65G	613776	43.001	65,718.88		65,718.88

Smithsonian Astrophysical Observatory
FY2014
SAO Schedule of Expenditures on Federal Awards
US Federal Government Cost Reimbursement Contracts and Grants

Sponsor	Contract #	Desg	CFDA#	YTD Expense	Questioned Expenditures	Difference
NASA- GSFC	NNX11AQ09G	613778	43.001	15,298.21		15,298.21
NASA- GSFC	NNX12AB25G	613780	43.001	54,367.38		54,367.38
NASA- GSFC	NNX11AO98G	613781	43.000	137,443.64		137,443.64
NASA- GSFC	NNX12AC39G	613782	43.001	93,799.38		93,799.38
NASA- GSFC	NNX12AB62G	613783	43.000	39,012.72		39,012.72
NASA- GSFC	NNX11AP87G	613784	43.001	3,832.37		3,832.37
NASA- GSFC	NNX12AC75G	613785	43.001	25,599.89		25,599.89
NASA- GSFC	NNX12AE89G	613786	43.001	1,217,539.01		1,217,539.01
NASA- GSFC	NNX12AC70G	613787	43.001	70,967.02		70,967.02
NASA- GSFC	NNX12AC43G	613788	43.000	(1,127.97)		(1,127.97)
NASA- GSFC	NNX12AF25G	613789	43.001	331,411.13		331,411.13
NASA- GSFC	NNX12AE39G	613790	43.001	44,095.42		44,095.42
NASA- GSFC	NNX12AF84G	613791	43.001	185,272.38		185,272.38
NASA- GSFC	NNX12AE35G	613792	43.001	54,097.80		54,097.80
NASA- GSFC	NNX12AD38G	613793	43.001	11.63		11.63
NASA- GSFC	NNX12AF74G	613794	43.001	41,855.42		41,855.42
NASA- GSFC	NNX12AE50G	613795	43.001	71,198.97		71,198.97
NASA- GSFC	NNX12AF44G	613797	43.001	142,992.74		142,992.74
NASA- GSFC	NNX12AH38G	613798	43.001	17,780.21		17,780.21
NASA- GSFC	NNX12AI30G	613799	43.000	109,228.71		109,228.71
NASA- GSFC	NNX12AI60G	613800	43.001	121,900.91		121,900.91
NASA- GSFC	NNX12AI55G	613801	43.001	190,019.33		190,019.33
NASA- GSFC	NNX12AJ04G	613802	43.001	33,922.23		33,922.23
NASA- GSFC	NNX12AG54G	613803	43.000	2,369,178.97		2,369,178.97
NASA- GSFC	NNX12AJ66G	613804	43.001	67,620.98		67,620.98
NASA- GSFC	NNX12AN05G	613805	43.001	34,082.42		34,082.42
NASA- GSFC	NNX12AP44G	613806	43.001	105,281.86		105,281.86
NASA- GSFC	NNX12AQ52G	613807	43.001	11,917.56		11,917.56
NASA- GSFC	NNX13AC61G	613809	43.000	5,415.85		5,415.85
NASA- GSFC	NNX13AB94A	613810	43.000	408,880.43		408,880.43
NASA- GSFC	NNX13AE88G	613811	43.000	83,985.70		83,985.70
NASA- GSFC	NNX13AE90G	613812	43.000	100,596.92		100,596.92
NASA- GSFC	NNX13AF16G	613813	43.000	105,651.36		105,651.36
NASA- GSFC	NNX13AE79G	613814	43.000	27,788.63		27,788.63
NASA- GSFC	NNX13AE71G	613815	43.000	49,226.39		49,226.39
NASA- GSFC	NNX13AE59G	613816	43.001	161,820.67		161,820.67
NASA- GSFC	NNX13AF65G	613817	43.000	362,216.11		362,216.11
NASA- GSFC	NNX13AE83G	613818	43.001	33,089.50		33,089.50
NASA- GSFC	NNX13AH71G	613819	43.001	39,621.24		39,621.24
NASA- GSFC	NNX13AI24G	613820	43.000	88,482.64		88,482.64
NASA- GSFC	NNX13AH95G	613821	43.001	96,216.94		96,216.94
NASA- GSFC	NNX13AG62G	613822	43.001	273,941.38		273,941.38

Smithsonian Astrophysical Observatory
FY2014
SAO Schedule of Expenditures on Federal Awards
US Federal Government Cost Reimbursement Contracts and Grants

Sponsor	Contract #	Desg	CFDA#	YTD Expense	Questioned Expenditures	Difference
NASA- GSFC	NNX13AI43G	613823	43.001	69,706.94		69,706.94
NASA- GSFC	NNX13AI83A	613825	43.001	1,517,920.06		1,517,920.06
NASA- GSFC	NNX13AI59G	613827	43.001	160,195.61		160,195.61
NASA- GSFC	NNX13AK80G	613828	43.001	35,882.21		35,882.21
NASA- GSFC	NNX13AN23G	613829	43.000	86,993.58		86,993.58
NASA- GSFC	NNX13AP20G	613830	43.001	44,317.20		44,317.20
NASA- GSFC	NNX13AP10G	613831	43.001	71,223.58		71,223.58
NASA- GSFC	NNX13AQ26G	613832	43.001	94,029.15		94,029.15
NASA- GSFC	NNX14AB83G	613833	43.001	66,121.44		66,121.44
NASA- GSFC	NNX14AC22G	613834	43.000	71,895.08		71,895.08
NASA- GSFC	NNX14AE10A	613835	43.001	314,782.78		314,782.78
NASA- GSFC	NNX14AF56G	613836	43.001	66,965.14		66,965.14
NASA- GSFC	NNX14AF06G	613837	43.001	3,372.37		3,372.37
NASA- GSFC	NNX14AF16G	613838	43.001	165.71		165.71
NASA- GSFC	NNX14AF72G	613839	43.001	14,136.30		14,136.30
NASA- GSFC	NNX14AF04G	613840	43.001	1,489.38		1,489.38
NASA- GSFC	NNX14AG99G	613841	43.001	7,692.24		7,692.24
NASA- GSFC	NNX14AG55G	613842	43.000	8,640.64		8,640.64
NASA- GSFC	NNX14AE88G	613843	43.001	31,487.00		31,487.00
NASA- GSFC	NNX14AF78G	613844	43.001	3,199.80		3,199.80
NASA- GSFC	NNX14AJ61G	613846	43.001	14,598.24		14,598.24
NASA- GSFC	NNX14AI55G	613847	43.001	38,788.38		38,788.38
NASA - LANGLEY RES. CTR	NNX13AR40G	615003	43.001	102,203.97		102,203.97
NASA- GSFC	NNX12AB19G	617803	43.001	93.59		93.59
NASA- GSFC	NNX13AD46G	617870	43.000	626,586.16		626,586.16
NASA- GSFC	NNX13AJ76G	617895	43.001	23,227.70		23,227.70
NASA- GSFC	NNX13AR73G	617916	43.000	27,688.24		27,688.24
NASA- GSFC	NNG12VP05c	713741	43.001	315,919.97		315,919.97
NASA- GSFC	NNG13HZ06C	713742	43.001	47,286.53		47,286.53
NASA - LANGLEY RES. CTR	NNL13AA09C	715004	43.001	1,317,504.11		1,317,504.11
NASA - MSFC	NAS8-01003	716013	43.001	(0.07)		(0.07)
NASA - MSFC	NAS8-03060	716015	43.001	54,532,965.96		54,532,965.96
NASA - MSFC	NNM07AB07C	716016	43.001	2,459,811.72		2,459,811.72
NASA - MSFC	NNM12AA95P	716018	43.001	(994.20)		(994.20)
NASA - MSFC	NNM12AA17C	716019	43.000	85,390.67		85,390.67
NASA - JPL	961144	717048	43.001	(0.03)		(0.03)
NASA - JPL	1224635	717077	43.001	(0.04)		(0.04)
CALIFORNIA INST. OF TECH.	2-1062296	717112	43.001	22,196.91		22,196.91
LOCKHEED MARTIN SHARED SERV.	SP02H1701R	717131	43.001	1,089,378.91		1,089,378.91
NASA - JPL	1329220	717257	43.001	28,156.78		28,156.78
UNIV. OF WASHINGTON	636742	717362	43.001	(350.66)		(350.66)
UNIV. OF COLORADO	154-5653	717364	43.001	35,044.98		35,044.98

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LOCKHEED MARTIN SHARED SERV.	8100002705	717375	43.001	851,181.95		851,181.95
NASA - MSFC	NNM10AA07C	717380	43.001	12,311.48		12,311.48
MIT	5710002755	717382	43.001	126,032.71		126,032.71
NASA - MSFC	NNM10AA15C	717383	43.001	(966.74)		(966.74)
UNIV. OF CHICAGO	33907	717387	43.001	(394.73)		(394.73)
JOHNS HOPKINS UNIV.	975569	717395	43.001	8,455,336.38		8,455,336.38
HARVARD UNIV.	123661	717402	43.001	532.24		532.24
UNIV. CORP FOR ATMOS. RES	Z11-83527	717408	43.001	23,476.06		23,476.06
NORTH CAROLINA STATE UNIV.	2010-2495-01	717409	43.001	14,781.14		14,781.14
UNIV. OF NEBRASKA	25-0514-0116-003	717411	43.001	18,867.26		18,867.26
UNIV. OF MICHIGAN	3001762433	717417	43.001	42,426.05		42,426.05
UNIV. OF NEW HAMPSHIRE	11-108	717424	43.001	18,636.41		18,636.41
BALL AEROSPACE TECH. CORP	11DHK060	717433	43.001	113,276.53		113,276.53
BOSTON CHILDRENS MUSEUM	NNX12AB91G-Sub	717448	43.001	61,775.13		61,775.13
HARVARD UNIV.	5058509-131326	717453	00.000	8,565.69		8,565.69
UNIV. SPACE RESEARCH ASSOCIA	Grant SOF-0035 Hora	717454	00.000	4,355.90		4,355.90
HARVARD UNIV.	123749-5049107	717455	00.000	36,194.75		36,194.75
BOSTON UNIV.	4500001066	717456	43.000	18,800.90		18,800.90
SOUTHWEST RESEARCH INST.	E99045MO	717457	43.001	(2,913.68)		(2,913.68)
THE PENNSYLVANIA STATE UNIV.	4843-SAO-NASA-C84G	717466	43.009	28,560.36		28,560.36
TRUSTEES OF BOSTON COLLEGE	5001920-02	717467	00.000	23,572.93		23,572.93
JOHNS HOPKINS UNIV.	2001888276	717472	43.000	6,502.50		6,502.50
CALIFORNIA INST. OF TECH.	2-1094136	717476	43.001	87,870.45		87,870.45
JOHNS HOPKINS UNIV.	117582	717487	43.001	188,238.77		188,238.77
EUREKA SCIENTIFIC	028.Mineo	717489	43.001	36,578.45		36,578.45
MASSACHUSETTS INST. OF TECH.	5710003554	717491	43.001	99,068.50		99,068.50
CALIFORNIA INST. OF TECH.	2-1094580	717492	43.000	190,424.95		190,424.95
RELIACOAT TECH.	RCT1013S	717497	00.000	10,425.60		10,425.60
MONTANA STATE UNIV.	G163-14-W4769	717500	43.001	2,255.48		2,255.48
UNIV. OF NEW HAMPSHIRE	14-054	717501	43.001	1,125.34		1,125.34
NASA - JPL	1502090	717502	00.000	19,942.13		19,942.13
Subtotal NASA Contracts and Grants				$ 83,832,167.50	$ -	$ 83,832,167.50
NASA CHANDRA Grants						
SAO (CHANDRA)	GO0-11016X	617675	43.001	$ 7,075.11		$ 7,075.11
SAO (CHANDRA)	GO0-11108A	617678	43.001	3,033.32		3,033.32
SAO (CHANDRA)	GO0-11123A	617683	43.001	12,704.39		12,704.39
SAO (CHANDRA)	GO0-11041A	617689	43.001	29,346.16		29,346.16
SAO (CHANDRA)	AR0-11018A	617690	43.001	6,809.67		6,809.67
SAO (CHANDRA)	GO0-11094X	617691	43.001	1,480.34		1,480.34
SAO (CHANDRA)	AR0-11001X	617696	43.001	52,270.67		52,270.67
SAO (CHANDRA)	GO0-11040X	617697	43.001	42,923.42		42,923.42
SAO (CHANDRA)	GO0-11043X	617714	43.001	14,719.43		14,719.43
SAO (CHANDRA)	GO1-12082X	617731	43.001	9,637.39		9,637.39

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SAO (CHANDRA)	GO1-12100X	617732	43.001	5,133.60		5,133.60
SAO (CHANDRA)	GO1-12168X	617733	43.001	311.49		311.49
SAO (CHANDRA)	GO1-12145X	617743	43.001	1,066.09		1,066.09
SAO (CHANDRA)	GO1-12124X	617751	43.001	1,504.70		1,504.70
SAO (CHANDRA)	TM1-12004X	617753	43.001	4,407.09		4,407.09
SAO (CHANDRA)	AR1-12007X	617755	43.001	5,580.23		5,580.23
SAO (CHANDRA)	AR1-12016X	617759	43.001	10,329.93		10,329.93
SAO (CHANDRA)	GO1-12160X	617762	43.001	11,464.97		11,464.97
SAO (CHANDRA)	GO1-12036X	617766	43.001	24,444.72		24,444.72
SAO (CHANDRA)	GO1-12152X	617768	43.001	2,201.88		2,201.88
SAO (CHANDRA)	GO1-12094A	617772	43.001	7,101.72		7,101.72
SAO (CHANDRA)	GO1-12038A	617773	43.000	6,635.76		6,635.76
SAO (CHANDRA)	GO1-12110X	617777	43.001	7,576.27		7,576.27
SAO (CHANDRA)	GO1-12099X	617778	43.001	12,736.33		12,736.33
SAO (CHANDRA)	DD1-12054X	617782	43.001	2,599.06		2,599.06
SAO (CHANDRA)	GO1-12104X	617784	43.001	51,153.40		51,153.40
SAO (CHANDRA)	GO1-12049A	617785	43.001	2,102.83		2,102.83
SAO (CHANDRA)	GO1-12149B	617786	43.001	1,240.73		1,240.73
SAO (CHANDRA)	GO1-12174X	617787	43.001	7,245.46		7,245.46
SAO (CHANDRA)	GO1-12021X	617788	43.001	32,764.58		32,764.58
SAO (CHANDRA)	PF1-120081	617792	43.001	86,555.95		86,555.95
SAO (CHANDRA)	GO2-13006C	617796	43.000	20,531.35		20,531.35
SAO (CHANDRA)	GO2-13004A	617797	43.000	99,328.02		99,328.02
SAO (CHANDRA)	GO2-13115X	617802	43.000	34,330.30		34,330.30
SAO (CHANDRA)	GO2-13044A	617805	43.000	60,237.38		60,237.38
SAO (CHANDRA)	GO2-13025B	617807	43.000	4,474.51		4,474.51
SAO (CHANDRA)	GO2-13133X	617809	43.000	111.88		111.88
SAO (CHANDRA)	GO2-13118X	617810	43.000	5,203.33		5,203.33
SAO (CHANDRA)	GO2-13021X	617814	43.000	2,347.70		2,347.70
SAO (CHANDRA)	GO2-13098X	617815	43.000	2,735.66		2,735.66
SAO (CHANDRA)	TM2-13001X	617816	43.000	7,268.85		7,268.85
SAO (CHANDRA)	AR2-13010X	617817	43.000	34,307.04		34,307.04
SAO (CHANDRA)	AR2-13004X	617818	43.000	11,893.34		11,893.34
SAO (CHANDRA)	AR2-13009A	617819	43.000	23,462.71		23,462.71
SAO (CHANDRA)	TM2-13003X	617820	43.001	(1,314.45)		(1,314.45)
SAO (CHANDRA)	TM2-13000X	617821	43.001	21,590.22		21,590.22
SAO (CHANDRA)	GO2-13142X	617825	43.000	5,196.11		5,196.11
SAO (CHANDRA)	GO2-13127X	617826	43.000	2,020.62		2,020.62
SAO (CHANDRA)	GO2-13088X	617827	43.000	4,857.72		4,857.72
SAO (CHANDRA)	GO2-13135X	617831	43.000	5,360.34		5,360.34
SAO (CHANDRA)	GO2-13119X	617832	43.000	3,227.74		3,227.74
SAO (CHANDRA)	GO2-13148X	617835	43.000	11,910.69		11,910.69

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SAO (CHANDRA)	GO2-13031X	617836	43.000	11.14		11.14
SAO (CHANDRA)	GO2-13141X	617839	43.000	37,007.09		37,007.09
SAO (CHANDRA)	GO2-13032X	617840	43.000	28,809.09		28,809.09
SAO (CHANDRA)	GO2-13080X	617841	43.000	3,434.74		3,434.74
SAO (CHANDRA)	GO2-13075A	617842	43.000	66,464.10		66,464.10
SAO (CHANDRA)	PF2-130104	617844	43.001	93,094.92		93,094.92
SAO (CHANDRA)	GO2-13022X	617845	43.000	6,955.92		6,955.92
SAO (CHANDRA)	GO2-13106X	617846	43.001	3,652.31		3,652.31
SAO (CHANDRA)	GO2-13042X	617849	43.000	29,275.11		29,275.11
SAO (CHANDRA)	GO2-13161X	617852	43.000	12,396.23		12,396.23
SAO (CHANDRA)	GO2-13019X	617853	43.000	5,494.36		5,494.36
SAO (CHANDRA)	GO2-13146X	617854	43.000	4,030.18		4,030.18
SAO (CHANDRA)	GO2-13125X	617855	43.000	10,740.56		10,740.56
SAO (CHANDRA)	GO0-11115B	617856	43.000	21,624.47		21,624.47
SAO (CHANDRA)	GO9-0122B	617857	43.000	6,520.42		6,520.42
SAO (CHANDRA)	GO0-11004D	617858	43.000	2,818.00		2,818.00
SAO (CHANDRA)	GO3-14138X	617860	43.000	19,129.76		19,129.76
SAO (CHANDRA)	GO3-14101X	617861	43.001	8,385.71		8,385.71
SAO (CHANDRA)	GO3-14057D	617862	43.000	37,687.03		37,687.03
SAO (CHANDRA)	TM3-14003X	617864	43.000	24,145.13		24,145.13
SAO (CHANDRA)	TM3-14002X	617865	43.001	16,268.67		16,268.67
SAO (CHANDRA)	AR3-14014X	617866	43.000	7,243.78		7,243.78
SAO (CHANDRA)	AR3-14016X	617867	43.000	775.83		775.83
SAO (CHANDRA)	GO2-13005X	617869	43.000	643.70		643.70
SAO (CHANDRA)	GO3-14109X	617871	43.000	(31.00)		(31.00)
SAO (CHANDRA)	GO3-14131X	617873	43.000	1,706.46		1,706.46
SAO (CHANDRA)	AR3-14006X	617874	43.001	20,430.88		20,430.88
SAO (CHANDRA)	GO3-14150B	617876	43.000	26,890.92		26,890.92
SAO (CHANDRA)	GO3-14015G	617877	43.000	4,854.57		4,854.57
SAO (CHANDRA)	GO3-14106X	617878	43.000	7,304.28		7,304.28
SAO (CHANDRA)	GO3-14095X	617879	43.000	26,144.22		26,144.22
SAO (CHANDRA)	GO3-14051X	617880	43.000	34,059.40		34,059.40
SAO (CHANDRA)	GO3-14115X	617884	43.000	71,192.98		71,192.98
SAO (CHANDRA)	GO3-14028X	617886	43.009	960.05		960.05
SAO (CHANDRA)	GO3-14014X	617888	43.000	4,636.47		4,636.47
SAO (CHANDRA)	GO3-14117B	617889	43.000	46,107.84		46,107.84
SAO (CHANDRA)	GO3-14093X	617890	43.001	37,203.50		37,203.50
SAO (CHANDRA)	GO3-14148X	617894	43.000	3,122.86		3,122.86
SAO (CHANDRA)	GO3-14003B	617896	43.000	2,236.00		2,236.00
SAO (CHANDRA)	GO3-14149X	617897	43.000	34,898.75		34,898.75
SAO (CHANDRA)	GO3-14137X	617898	43.000	10,141.18		10,141.18
SAO (CHANDRA)	GO3-14068X	617899	43.000	(5,719.70)		(5,719.70)

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SAO (CHANDRA)	PF3-140109	617904	43.001	87,681.76		87,681.76
SAO (CHANDRA)	GO3-14141X	617906	43.001	2,395.75		2,395.75
SAO (CHANDRA)	GO3-14134X	617907	43.000	1,336.72		1,336.72
SAO (CHANDRA)	GO3-14143X	617912	43.001	2,973.88		2,973.88
SAO (CHANDRA)	GO3-14026X	617913	43.000	4,471.44		4,471.44
SAO (CHANDRA)	GO3-14094X	617914	43.000	3,068.64		3,068.64
SAO (CHANDRA)	GO3-14130B	617915	43.000	36.56		36.56
SAO (CHANDRA)	GO4-15000X	617918	43.001	7,004.32		7,004.32
SAO (CHANDRA)	GO3-14074X	617921	43.001	26,809.14		26,809.14
SAO (CHANDRA)	GO3-14013X	617926	43.000	13,035.28		13,035.28
SAO (CHANDRA)	GO4-15016X	617928	43.001	60,754.73		60,754.73
SAO (CHANDRA)	TM4-15000X	617929	43.001	40,744.32		40,744.32
SAO (CHANDRA)	TM4-15002X	617930	43.001	8,450.62		8,450.62
SAO (CHANDRA)	AR4-15016X	617931	43.001	25,922.13		25,922.13
SAO (CHANDRA)	AR4-15010X	617932	43.001	24,454.38		24,454.38
SAO (CHANDRA)	AR4-15009X	617933	43.001	43,209.22		43,209.22
SAO (CHANDRA)	AR4-15005X	617934	43.001	2,107.90		2,107.90
SAO (CHANDRA)	AR4-15004X	617935	43.001	3,439.72		3,439.72
SAO (CHANDRA)	AR4-15003X	617936	43.001	33,765.79		33,765.79
SAO (CHANDRA)	GO4-15095X	617938	43.001	16,583.57		16,583.57
SAO (CHANDRA)	GO4-15011X	617942	43.001	17,461.33		17,461.33
SAO (CHANDRA)	GO4-15017X	617944	43.001	10,596.86		10,596.86
SAO (CHANDRA)	GO4-15009X	617946	43.001	7,950.37		7,950.37
SAO (CHANDRA)	GO3-14118X	617950	43.000	14,452.19		14,452.19
SAO (CHANDRA)	GO4-15096X	617953	43.001	2,372.77		2,372.77
SAO (CHANDRA)	GO4-15107X	617956	43.000	30,725.07		30,725.07
SAO (CHANDRA)	GO4-15120X	617957	43.001	225.97		225.97
SAO (CHANDRA)	PF4-150118	617958	43.001	14,954.67		14,954.67
NASA CHANDRA Grants				$ 2,102,970.76	$ -	$ 2,102,970.76
Space Telescope Science Institute Cost Reimbursement Contracts and Grants						
STScI	AR-11778.02-A	617626	43.001	$ (10.04)		$ (10.04)
STScI	GO-11838.04-A	617667	43.001	(777.71)		(777.71)
STScI	GO-11836.01-A	617698	43.001	7,299.78		7,299.78
STScI	HF-51271.01-A	617718	43.001	956.25		956.25
STScI	GO-12215.01-A	617721	43.001	4,211.16		4,211.16
STScI	GO-12060.05-A	617728	43.001	20,269.62		20,269.62
STScI	GO-11617.01-A	617738	43.001	10,756.67		10,756.67
STScI	GO-12376.01-A	617760	43.001	9,893.95		9,893.95
STScI	GO-12199.01-A	617761	43.001	8,162.30		8,162.30
STScI	GO-12365.01-A	617774	43.001	(11,439.40)		(11,439.40)
STScI	GO-12315.01-A	617783	43.001	13,814.85		13,814.85

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STScI	GO-12369.01-A	617794	00.000	1,435.61		1,435.61
STScI	GO-12186.01-A	617795	43.001	3,430.82		3,430.82
STScI	AR-12621.01-A	617811	43.001	430.84		430.84
STScI	GO-12563.01-A	617813	43.001	1,660.92		1,660.92
STScI	GO-12753.01-A	617833	43.000	39.97		39.97
STScI	GO-12761.01-A	617834	43.000	233.53		233.53
STScI	GO-12545.01-A	617843	43.001	11,050.65		11,050.65
STScI	HF-51301.01-A	617848	43.001	86,219.26		86,219.26
STScI	GO-12503.06-A	617850	43.001	1,354.06		1,354.06
STScI	HF-51315.01-A	617851	43.000	90,299.24		90,299.24
STScI	GO-12907.01-A	617885	43.001	4,376.99		4,376.99
STScI	GO-12977.01-A	617887	43.001	11,071.21		11,071.21
STScI	GO-12895.05-A	617903	43.001	11,247.65		11,247.65
STScI	GO-12577.05-A	617908	43.001	595.16		595.16
STScI	GO-13107.01-A	617909	43.001	5,576.25		5,576.25
STScI	GO-13111.05-A	617910	43.001	1,005.98		1,005.98
STScI	AR-13243.01-A	617917	43.001	18,488.15		18,488.15
STScI	AR-13263.02-A	617919	43.001	24,745.51		24,745.51
STScI	GO-13368.01-A	617920	43.001	15,170.84		15,170.84
STScI	GO-13436.01-A	617922	43.001	3,805.08		3,805.08
STScI	GO-13454.01-A	617923	43.001	149.49		149.49
STScI	GO-12984.02-A	617924	43.001	16,576.91		16,576.91
STScI	GO-13300.02-A	617925	43.001	5,605.02		5,605.02
STScI	GO-13487.01-A	617927	43.001	501.30		501.30
STScI	GO-13412.009-A	617945	43.009	12,225.83		12,225.83
STScI	GO-13506.001-A	617949	43.001	739.63		739.63
STScI	HF2-51345.001-A	617961	43.001	29,889.23		29,889.23
STScI	45048	717309	43.001	3,896.28		3,896.28
STScI	48256	717474	43.001	1,012.98		1,012.98
STScI	48576	717494	43.001	79,396.19		79,396.19
Subtotal Space Telescope Science Institute Cost Reimbursement Contracts and Grants				$ 505,368.01	$ -	$ 505,368.01
National Science Foundation Cost Reimbursement Contracts and Grants						
NSF	AST-0723073	640187	47.049	$ (69.16)		$ (69.16)
NSF	ATM-0752257	640197	47.050	(5,907.71)		(5,907.71)
NSF	AST-0754568	640199	47.049	27,937.15		27,937.15
NSF **(ARRA)**	AST-0958738	640236	47.082	5,354.26		5,354.26
NSF	AST-1009649	640242	47.049	203,388.00		203,388.00
NSF	AST-1007992	640243	47.049	64,804.06		64,804.06
NSF	AGS-1037834	640246	47.050	83,163.85		83,163.85
NSF	CHE-1058063	640247	47.049	40,363.16		40,363.16
NSF	PHY-1068876	640254	47.049	51,907.16		51,907.16

Smithsonian Astrophysical Observatory
FY2014
SAO Schedule of Expenditures on Federal Awards
US Federal Government Cost Reimbursement Contracts and Grants

Sponsor	Contract #	Desg	CFDA#	YTD Expense	Questioned Expenditures	Difference
NSF	HRD-1131039	640255	47.076	41,936.45		41,936.45
NSF	PHY-1205923	640269	47.049	355,556.06		355,556.06
NSF	AST-1211843	640270	47.049	112,157.68		112,157.68
NSF	DRL-1222588	640276	47.076	452,549.83		452,549.83
NSF	DRL-1118577	640277	47.076	8,323.62		8,323.62
NSF	AGS-1263241	640281	47.049	92,066.54		92,066.54
NSF	AST-1262851	640282	47.049	138,414.98		138,414.98
NSF	AGS-1259519	640285	47.000	86,350.19		86,350.19
NSF	AST-1337663	640288	43.001	351,928.26		351,928.26
NSF	AST-1312882	640289	47.049	49,250.37		49,250.37
NSF	PHY-1205389	640290	47.049	328,969.35		328,969.35
NSF	AST-1305310	640291	47.049	28,849.53		28,849.53
NSF	ECCS-1408075	640293	47.041	214,772.36		214,772.36
NSF	AGS-1358342	640299	47.050	604.66		604.66
NSF	AST-1405606	640308	47.049	9,225.13		9,225.13
NSF	AGS-1156076	642096	47.049	74,100.56		74,100.56
NSF	AST-1255055	740008	00.000	122,496.58		122,496.58
NSF - BOSTON UNIV.	155874	742016		(0.01)		(0.01)
NSF - UNIV. OF CHICAGO	34252-F	742051	47.078	570.94		570.94
NSF - VIRTUAL ASTRON. OBSERV.	VAO_2010_3_1	742059	47.082	465,953.42		465,953.42
NSF - HARVARD UNIV.	131278	742063	47.049	7,727.44		7,727.44
NSF - UNIV. OF ARIZONA	Y561443	742064		297.89		297.89
NSF - AURA	N02005C-A	742066	47.090	448,414.96		448,414.96
NSF - AURA	N01310C-N	742067	47.049	4,634.58		4,634.58
NSF - MASS. INST. OF TECH.	5710002935	742072	47.049	(424.22)		(424.22)
NSF - HARVARD UNIV.	5062418-131345	742075		8,765.34		8,765.34
NSF - UCLA	1000 G QB252	742076	00.000	5,602.36		5,602.36
NSF - HARVARD UNIV.	131330-5058517	742077	00.000	13,902.04		13,902.04
NSF - UNIV. OF VIRGINIA	GA10962-142211	742078	00.000	62,339.72		62,339.72
NSF - HARVARD UNIV.	131382-5062418	742079	47.000	207,075.43		207,075.43
NSF - UNIV. OF CHICAGO	FP052668	742080	43.001	132,552.60		132,552.60
NSF - MASS. INST. OF TECH.	5710003643	742081	47.049	2,171.18		2,171.18
Subtotal National Science Foundation Cost Reimbursement Contracts and Grants				$ 4,298,076.59	$ -	$ 4,298,076.59
US Department of Energy						
US DOE	DE-FG02-91ER40635	682006	81.049	$ 396,016.24		$ 396,016.24
US DOE	DE-SC0001131	682018	81.049	81,090.21		81,090.21
US DOE	DE-NA0001802	682020	81.049	160,271.54		160,271.54
Subtotal US Department of Energy				$ 637,377.99	$ -	$ 637,377.99
Other US Government Awards						-
DAWN RESEARCH INC.	Dawn 4/18/14	792043	81.036	$ 18,325.45		18,325.45
Subtotal Other US Government Awards				$ 18,325.45	$ -	$ 18,325.45
Grand Total All US Federal Government Sponsored Cost Reimbursement Awards				$ 91,394,286.30	$ -	$ 91,394,286.30

The above schedule represents the costs and fee claimed by SAO on Federal awards during FY 2014.