

**FISCAL COMPLIANCE ABSTRACT\***  
**FOR**  
**Oklahoma Center for the Advancement of Science and Technology (OCAST)**  
Reviewed and approved by OCAST  
This form was last updated 06/13/02  
*Website://www.ocast.state.ok.us*

---

**ALTERATIONS/RENOVATIONS:** Allowable but must be itemized and justified fully. Construction costs unallowable.

**CONSULTING:** Consultants may be hired as personnel or as a subcontract; budget justification must detail the requested budget.

**CONTRACTUAL:** Allowable. If over \$2,000, must be accompanied by a budget breakout by category and justification for each year requested.

**EQUIPMENT:** Allowable. Computers must be dedicated to the project and **fully** justified. Reviewers tend to disallow computers which are not research tools, e.g., interfaced to equipment.

**PARTICIPANT COST:** Allowable and listed under the OTHER budget category. Includes their travel with an escort if needed.

**PATIENT CARE:** Allowable only if they are an integral part of the research.

**PUBLICATIONS:** Allowable and listed under the OTHER budget category.

**SALARY:** Allowable. PI must list time and effort, but salary and fringe are unallowable. EXCEPTION: Applied Research can also include salary and fringe benefits for the PI. Must have breakout and detail in budget justification.

**SUPPLIES:** Allowable – identify separately such as animals, glassware, chemicals.

**TRAVEL:** Allowable at state rates only. Fully describe in Budget Justification.

**TUITION:** Unallowable.

**OTHER BUDGET:** Allowable – includes publications, page charges, books, participant costs, rentals, leases. Explain in Budget Justification. Recruitment costs and advertising are unallowable.

**F&A (Indirect):** Unallowable.

**MATCHING: APPLIED RESEARCH ONLY:** Requires a 50/50 match from nonstate appropriate sources; e.g., industry, private or federal funds. In-kind services and waived F&A costs are disallowed as meeting matching requirements. Match is at least 50% of the total budget for research expenses. May use equipment as match but must be accompanied by a statement and documented on OCAST forms. Proposal and budget must reflect equipment is used on project.

**PRE-AWARD:** Sponsor policy silent.

**REBUDGET REQUEST:** Allowable – if less than or equal to 25% of the original total budget, may be approved through the Office of Research Administration. If greater than 25%, must be approved by OCAST. Travel may not be increased but can be decreased through a rebudget.

**NO-COST EXTENSION:** Allowable and must be approved by OCAST – usually applied for in the final year. Must be requested more than 60 days before the end of the contract period and accompanied by an interim progress report. Extensions are not granted simply because the PI failed to expend all awarded monies during the normal contract year.

**CONTINUATION/RENEWAL:** Allowable but dependent upon OCAST approval of annual progress report.

**FINAL BILLING/REPORTING:** Due 90 days at end of each budget year. All final requests for payments will be held by OCAST until the final progress report is submitted.

**REQUIRED REPORTS:** Multi-year awards require an annual progress report be submitted more than 60 day BEFORE the end of the current contract period. Single year awards and the final year of a multi-year award require the final progress report to be submitted within 30 days AFTER the end of the contract period.

**CARRYFORWARD:** Unallowable

\* Note: If sponsor policy is silent, cost in question must either be in the award or budget, else must be pre-approved by sponsor. All requests to sponsor must be routed through the Office of Research Administration. **The Budget Justification is very important and reviewers will strike items for which there is an inadequate justification.**