

FISCAL COMPLIANCE ABSTRACT*
FOR
American Heart Association (AHA) – Heartland Affiliate
Beginning Grant-In-Aid and Grant-In-Aid

This form was last updated 05/22/02 using Guide 2002, reviewed by Crystal Holoman - AHA
Website:// http://216.185.112.5/downloadable/heart/10177719452722002_AffGrantApp.pdf

CONSULTING: Allowable if fully described in proposal.

EQUIPMENT: Allowable. Unbudgeted computer purchases are permitted up to a one-time expense of \$5,000 without prior AHA approval. Equipment must be used by grant for at least six months during period, which includes any authorized extension period. Title vests with OUHSC.

HUMAN SUBJECT COST: Allowable if requested – may give the unit cost per subject and the procedure used. Patient transportation allowable is requested.

PUBLICATIONS: Allowable - includes reprints.

SALARY: Technical support allowable. Advanced approval required for personnel with doctoral degrees. PI's salary and fringe benefits allowable up to \$5,000. Co-PI, collaborating investigators and other faculty unallowable. Beginning Grant-In-Aid applicants must devote a minimum of 50% time and effort to research including project funded by AHA.

SUPPLIES: Allowable – research only; i.e. laboratory supplies, animal food, chemicals, etc.

TRAVEL: Allowable but limited to \$2,000 per year. Foreign travel allowable only if requested in budget. Costs of registration, travel and attendance at scientific meetings abroad are unallowable.

TUITION: Unallowable.

OTHER BUDGET: Service contracts are allowable.

F&A (Indirect): Not more than 10% is to be used for F&A (indirect) costs.

MISCELLANEOUS: Unallowable items include malpractice insurance, patient care, parking, books and subscriptions, membership dues, meals, recruitment, uniforms and anything considered to be overhead such as telephone (exception-long distance), postage (exception-overnight), lights, rent, office furniture, office equipment. Alterations/renovations are allowable only if essential and prior approval is required.

PAYMENT: Grant payments are disbursed to the institution following the end of each fiscal quarter (i.e., April, July, October, January) by Electronic Funds Transfer (EFT).

REBUDGET REQUEST: Allowable within designated amounts for salary and project support without prior authorization except for 1) AHA prior approval is required if purchase of a piece of equipment exceeds 25% of the amount budgeted for project support in any fiscal year. 2) Computers and their components including software beyond one-time expense of \$5,000 require prior approval.

NO-COST EXTENSION: Must request in writing to AHA through the Office of Research Administration. A second no-cost extension is not allowed.

CONTINUATION/RENEWAL: Be sure to send a copy of your annual progress report to the Office of Research Administration. This will prompt them to forward information to Grants and Contracts Accounting to establish the continuing year. If there is a free and unobligated balance of funds between \$100 and \$10,000 at the end of the grant period, such funds may be carried forward without advance approval by selecting the appropriate option on the Expenditures Report form. Amounts in excess of \$10 up to the minimum carryover of \$100 must be returned to AHA with the Expenditures Report.

FINAL BILLING/REPORTING: A financial report must be submitted annually. Unspent funds are returned at end of final project period. Unexpended funds of less than \$10 may be written off.

CLOSE OUT/CARRYFORWARD: If there is a free and unobligated balance of funds between \$500 and \$10,000 at the end of the final fiscal period, such funds may be carried forward without advance approval by selecting the appropriate option on the Expenditures Report form. Otherwise, must request carryforward in writing through the Office of Research Administration. Carryover of unspent travel is 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.