# Advanced Account Request Form

**Iowa State University**

**Advanced Account Request Form**

<table>
<thead>
<tr>
<th>1. GoldSheet #:</th>
<th>2. Type of Account Requested:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>□ Parent □ Child of parent account #:</td>
</tr>
</tbody>
</table>

3. **Sponsor name:**

4. **Is the sponsor a federal agency?:**
   - [ ] Yes
   - [ ] No
      - If no, are any of the sponsor's funds for this project received from a federal agency?
      - [ ] Yes
      - If yes, select federal agency: 
      - [ ] No

5. **Contact person at sponsor listed in Box 3 above:**
   - Name:
   - Phone:
   - Email:

6. **Anticipated award amount:**

7. **Anticipated award approval date:**

8. **Anticipated award start date:**

9. **ISU account number to assume charges should funding not be awarded:**

   - **Note:** This account cannot be a federal or federal flow-through account.
   - If this project is not awarded, all expenditures and encumbrances on the advanced account will be transferred to this account.

10. **Please attach documentation that indicates funding is forthcoming and confirms the intended start date of the project.**

**APPROVED:**

**Principal Investigator**

- Name:  
- Signature: [Signature]  
- Date: [Date]

**Lead Org Department**

- Name of Authorizer:  
- Signature: [Signature]  
- Date: [Date]

**Lead RRC/Org Unit**

- Name of Authorizer:  
- Signature: [Signature]  
- Date: [Date]

**OSPA/OIPTT**

- Name of Authorizer:  
- Signature: [Signature]  
- Date: [Date]

Submit completed form to:

**OSPA:** ospa-awards@iastate.edu OR 1138 Pearson Hall

**OIPPT:** industry-contacts@iastate.edu OR 1805 Collaboration Place, Suite 2100
Iowa State University  Office of Sponsored Programs Administration

OSPA/OIPTT Subrecipient Request Form (revised 11/9/2016)

This form is required before a Subrecipient Agreement can be prepared by OSPA/OIPTT. It should be completed and submitted to OSPA or OIPTT by the ISU Principal Investigator (PI). Please attach the following information:

- Subrecipient's Statement of Work (include tasks and detailed timeline/schedule).
- Subrecipient's itemized budget or fixed price milestone/deliverable schedule.
- Copy of any RFQ issued for Subrecipient selection if one was generated by ISU Purchasing or the PI's department or college.

### Section 1: ISU Award/Contract Information

<table>
<thead>
<tr>
<th>ISU Sponsor:</th>
<th>Sponsor Award No.:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Title:</td>
<td>Goldsheet ID:</td>
</tr>
<tr>
<td>PI:</td>
<td>Account No.:</td>
</tr>
</tbody>
</table>

Project Period of Performance: ________ to ________
Total Funds Awarded to ISU: $

Lead Unit: ____________________
Admin Contact: ____________________
PI Phone: ____________________
Admin Phone: ____________________
PI Email: ____________________
Admin Email: ____________________

### Section 2: Subrecipient Information

Subrecipient Legal Name: ____________________
Is Subrecipient a Foreign Entity? [ ] Yes [ ] No [ ] If yes, Country: ____________________

**Funding Information**

If the prime sponsor allows, do you wish to incrementally fund this Subrecipient? [ ] Yes [ ] No

<table>
<thead>
<tr>
<th>All Years</th>
<th>First Increment (if applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subrecipient period of performance From ________ To ________</td>
<td>From ________ To ________</td>
</tr>
<tr>
<td>Subrecipient funding to be provided $ ________</td>
<td>$ ________</td>
</tr>
</tbody>
</table>

Will Subrecipient provide cost share? [ ] Yes [ ] No
Is cost share included in Subrecipient budget? [ ] Yes [ ] No

**Personnel**

Subrecipient PI
Name: ____________________
Phone: ____________________
Email: ____________________

Subrecipient Authorized Official
Name: ____________________
Phone: ____________________
Email: ____________________

### Section 3: Cost Reasonableness

How did the ISU PI determine the reasonableness of the Subrecipient's proposed costs? (Check all that apply)

- [ ] Past experience with this Subrecipient and its costs
- [ ] Performed a comparison of costs with other potential subrecipients
- [ ] Knowledge of reasonable costs for this type of work
- [ ] Other

Additional information related to cost and pricing will be required for subrecipient agreements under federal contract prime awards made to ISU. This additional documentation is required to comply with the Federal Acquisition Regulation (FAR), which governs federal contracts and applies to subrecipient agreements under such contracts. OSPA/OIPTT will provide an additional cost and pricing documentation checklist for your use. This cost and pricing checklist should be completed and documentation attached when you submit this Subrecipient Request Form.

### Section 4: Research Compliance

- [ ] Yes [ ] No Will Human Subjects be involved in the Subrecipient's portion of the project?
- [ ] Yes [ ] No Will vertebrate animals be involved in the Subrecipient's portion of the project?
- [ ] Yes [ ] No Will Recombinant DNA, Human, Plant, or Animal Pathogens or Biological Toxins be involved in the Subrecipient's portion of the project?

Questions? Contact OSPA at 515-294-5225 / ospa-awards@iastate.edu or OIPTT at 515-294-4740 / industry-contracts@iastate.edu
Section 5: Progress Reports and Deliverables to be submitted by Subrecipient (Check all that apply)

Some form of technical progress reporting is required:
☐ Final technical/progress report required within ☐ 30 ☐ 60 days after the end of the period of performance
☐ Monthly technical/progress reports required within ☐ 15 ☐ 30 days following the end of each month
☐ Quarterly technical/progress reports required within 30 days following the end of each calendar/project quarter
☐ Annual technical/progress reports required ☐ 30 ☐ 60 days prior to the end of each calendar/project year
☐ Other Reports (please explain)
☐ Deliverables other than reports (describe)

I understand and agree that I am responsible for documenting receipt, approval, and retention of all technical/progress reports and other deliverables required from the Subrecipient. I understand and agree that I am responsible for reviewing and ensuring that Subrecipient invoices are commensurate with the work performed by the Subrecipient.

Section 6: Export Control (Please answer the questions below)

1. Yes ☐ No ☐ Will any military-related equipment, technology or information be provided to the subrecipient entity by the PI/research team? (If yes, please provide more information on what will be provided):

2. Yes ☐ No ☐ Will any equipment, technology or information be provided to a foreign national or shipped/delivered to a location outside of the U.S.? (If yes, please provide more information on what will be provided):

3. Yes ☐ No ☐ Will any funds be given or provided to an entity in Cuba, Iran, North Korea, Region of Crimea, Sudan, or Syria? (If yes, please provide more information on the entity and its location):

Section 7: Conflict of Interest and Commitment

The ISU PI attests to the following related to this Subrecipient Agreement: (Check all that apply)
☐ The ISU PI has no financial, management or ownership interest in the Subrecipient.
☐ No immediate family member of the ISU PI has a financial, management, or ownership interest in this Subrecipient.
☐ The ISU PI is not a member of a partnership or limited liability company that has a financial, management, or ownership interest in the Subrecipient.

If the ISU PI and/or his or her immediate family members have a financial, management or ownership interest in the Subrecipient, or if the ISU PI is a member of a partnership or limited liability company with a financial, management, or ownership interest in the Subrecipient, a relevant Conflict of Interest Management Plan must be in place with the Vice President for Research Office and must specifically permit Subrecipient Agreements from ISU to the Subrecipient. If a plan needs to be developed or amended, please contact col@iastate.edu to begin the process. For more information about ISU’s Conflict of Interest and Commitment policy and process, please see http://policy.iastate.edu/policy/conflict/.

Section 8: Principal Investigator Attestation and Signature

By signing below, I, the Principal Investigator, attest that the information submitted on this form and in any attachments is true, complete, and accurate to the best of my knowledge.

ISU PI Signature: ____________________________ Date: ____________________________

Typed name: ____________________________

ISU PI signature is required due to audit compliance requirements; OSPA/OIPTT cannot accept this document without the ISU PI signature on the form.

Questions? Contact OSPA at 515-294-5225 / ospa-awards@iastate.edu or OIPTT at 515-294-4740 / industry-contracts@iastate.edu
ALLOWABILITY & APPROPRIATENESS:

HOW TO KNOW IF EXPENSES ARE ALLOWABLE

Iowa State University
Controller's Department
3607 Administrative Services Building

Training Facilitators:

Bill Cahill
Manager, Accounting Services
Accounting Office
294-5124
bpcahil@iastate.edu

Troy Nichols
Accountant, Sponsored Programs Accounting
294-8945
tdnicho@iastate.edu

Updated December 21, 2016
DEFINITIONS

ALLOWABLE expenditures CAN be charged.

- Has an ISJ business purpose (exception: agency (206) funds)
- Adequately documented – would hold up to audit scrutiny
- Defined in applicable state and federal laws, regulations, university and sponsor policies, and terms and conditions specified in contractual documents
- Type of account (funding source) affects allowability; payment method does not

APPROPRIATE expenditures SHOULD be charged.

- Necessary and beneficial to the University and to the sponsor; if questionable, needs to be well-documented
- Reasonable – Use the Des Moines Register test
- For 4XX accounts, the expenditure must be necessary to perform the work funded by the sponsor

RESPONSIBILITY FOR ALLOWABILITY AND APPROPRIATENESS:

Expenditures charged to all university accounts must be both allowable and appropriate. The department and/or college are ultimately responsible for providing information on the business purpose and determining that an expenditure is allowable and appropriate.

DOCUMENT RETENTION:

In general, most documentation related to accounting transactions is attached to the KFS document, cyBuy, P-Card, or Employee Reimbursement. However, with some payment processes, the department, unit or service center is responsible for the collection, audit of expenditures, and retention of accounting source documents. Some examples of these processes where the department and/or unit retains the source documents are KFS Cash Receipt transactions, and intramural billings generated by service centers. Whenever possible, accounting transaction documentation should be attached and retained within the university’s central systems.
GOVERNING RULES FOR ISU FUNDS

Code of Iowa, Iowa Administrative Code and Board of Regents Admin Rules

4xx funds
(excluding 401-449, PI Incentive and Misc. Incentive Sub Fund Group)
Sponsored programs accounts
Subject to terms and conditions of agreement
ISU Foundation Gift Fund Group accounts
Must conform to donor terms

401-449, Federal Appropriations Fund Group accounts
Subject to A-21/UC and federal agency specific rules

Service Center & Auxiliary Fund Group accounts (excluding Discretionary Sub Fund Group)
Expenses must relate to the services provided

RRC Control Sub Fund Group accounts

General University and Special Appropriations Fund Group accounts (excluding RRC Control Sub Fund Group)

Discretionary, PI Incentive and Misc. Incentive Sub Fund Group accounts

Foundation funds
(Paid directly by ISU Foundation)
Expenses related to donor relations and fundraising where confidentiality is an issue

Agency Fund Group accounts
Some 206-00-35 funds are subject to Government of Student Body (GSB) spending guidelines

Allowability & Appropriateness
- 2 -
ISU COSTING POLICY GUIDE FOR PRINCIPAL INVESTIGATORS

GENERAL INFORMATION

The Office of Management and Budget (OMB) has combined many federal circulars into a single guidance document to be used by all federal agencies. This combined document is known as "Uniform Guidance" or 2 CFR 200, and went into effect December 26, 2014.

For federal and federal flow-through awards, the Uniform Guidance (UG) made changes that affect proposal budgets and the charging of direct costs.

The ISU Sponsored Programs Costing Policy for Awards Subject to Uniform Guidance (2 CFR 200) is available at http://www.controller.iastate.edu/spa/isucostingpolicy.html. This guide was developed for PIs to assist in their understanding of the ISU UG costing policy and to note the changes in federal costing regulations that are likely to affect the ISU research community.

DEFINITIONS

Direct Costs (2 CFR 200.413(a)):
Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs.

A direct cost is considered allowable when it is necessary, reasonable, allocable, conforms to any limitations or exclusions set forth in applicable regulations or in the award, complies with ISU policies and procedures, is consistently treated by ISU as a direct cost, and is adequately documented.

Certain types of costs (salaries and related benefits of administrative and clerical staff, office supplies, postage, subscriptions and memberships, and telecommunication line charges) are normally treated as F&A (indirect) costs and cannot be directly charged to federally sourced sponsored projects unless the circumstances related to a particular project are clearly different from the normal operations of the institution.

Distribution of Direct Costs (2 CFR 200.405(d)):
If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.

If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis.

Proportional Benefit Rule for Cost Allocation:
Direct costs are allocated according to the proportional benefit provided to each project.

Interrelationship Rule for Cost Allocation:
This rule is used when it is not possible to determine the proportional benefit to each project. Direct costs are allocated on any reasonable basis.

UNLIKE CIRCUMSTANCES

Costs normally charged as F&A (indirect) costs may be charged as direct costs when unlike circumstances exist. Unlike circumstances exist only when the specific activities related to the project are clearly different in type or significantly different in scale than normal or typical circumstances. The University relies on the Principal Investigator to exercise judgment in identifying situations where unlike circumstances exist, and to obtain any required prior written approvals.
Listed below are various types of F&A (indirect) costs that may be appropriate to directly charge to federally sponsored projects when unlike circumstances exist and the required conditions are met.

A. Administrative and Clerical Salaries
The salaries of administrative and clerical staff should normally be treated as F&A (indirect) costs. The direct charging of administrative and clerical salaries may be appropriate where the nature of the work performed under a particular project requires an extensive amount of administrative or clerical support which is significantly greater than the routine level of such services provided by ISU departments.

Direct charging of these costs is appropriate only if all of the following conditions are met:
1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the proposal budget and justification or have the prior written approval of the Federal awarding agency; and
4. An administrative effort of at least 15 percent FTE is required to complete the specific and distinctive requirements of a particular grant, cooperative agreement or contract.

If all of these required conditions are met, the PI should include sufficient justification of the proposed costs in the proposal’s budget justification.

B. Office Supplies
Office supplies are normally treated as F&A (indirect) costs. However, such costs may be directly charged where office supplies are not for general use and can be identified closely with a specific project (e.g., envelopes to mail a large survey, notebooks for research results, or supplies for presentations to disseminate project results). Expenditure documentation must be maintained by the department according to ISU records retention policy that clearly justifies the unlike circumstances for office supply costs.

C. Postage
Postage is normally treated as an F&A (indirect) cost. However, a particular project may have an exceptional need for postage (e.g., the mailing of a large number of survey questionnaires, or the mailing of numerous project deliverables). As these postage costs are directly related to a specific award and are extraordinary compared to routine postage requirements, it may be appropriate to charge the project directly for postage costs. Expenditure documentation must be maintained by the department according to ISU records retention policy that clearly justifies the unlike circumstances for postage costs.

D. Subscriptions and Memberships
Subscriptions and memberships are normally treated as F&A (indirect) costs due to their general nature. However, unlike circumstances may support the direct charging of these costs (e.g., the subscriber’s content is specifically and directly related to the sponsored project, the membership is the only means of obtaining a specific journal directly related to a sponsored project, the membership is required to attend a conference where the project’s research results will be shared). Expenditure documentation must be maintained by the department according to ISU records retention policy that clearly justifies the unlike circumstances for subscription and membership costs.

E. Telecommunications Costs
Telecommunications costs for basic services including monthly cell phone charges, monthly ethernet charges, monthly phone line charges, and installation costs are normally treated as F&A (indirect) costs. However, the direct charging of these costs may be appropriate if a project has unique requirements (e.g., extensive use of telephone surveys, a hotline or crisis line is a project requirement, communications needed with project activities at remote locations). When unlike circumstances exist for telecommunications costs, the PI should clearly justify the proposed costs in the project’s budget justification. Expenditure documentation must be maintained by the department according to ISU records retention policy that clearly justifies the unlike circumstances for telecommunications costs.

Costs requiring prior approval must be identified separately and justified in the proposal budget justification, or have received written sponsor approval before the costs are incurred. The allowable costs can be difficult to determine. In order to avoid the subsequent disallowance of costs, ISU can request written approval from the sponsoring agency in advance of the incurrence of unusual or special costs. Unless sponsoring agency approval is obtained, the Principal Investigator and/or department are responsible for any subsequent disallowed costs.
DOCUMENTING UNLIKE CIRCUMSTANCES AFTER AWARD ISSUANCE

When costs that meet the conditions of unlike circumstances were not anticipated and justified in the proposal budget justification, these costs will require sponsoring agency approval before such costs are incurred (i.e. administrative and clerical salaries) or require expenditure documentation supporting the justification of the unlike circumstances (i.e. office supplies, postage, subscriptions and memberships, telecommunications costs). The Office of Sponsored Programs Administration and Sponsored Programs Accounting will assist PIs in determining if prior written approval from the sponsoring agency is required.

The justification prepared by the department must document the same information that would have been provided to the sponsoring agency in the proposal budget and budget justification. It must also explain why the cost was not included in the original budget.

UNIFORM GUIDANCE – DIRECT COSTING CHANGES

Significant changes to previous federal costing regulations are detailed below. Not all changes are noted, only those that are likely to significantly affect the ISU research community.

Administrative and Clerical Salaries - 2 CFR 200.413
In general, administrative and clerical salaries should normally be treated as F&A (indirect) costs. However, direct charging may be appropriate if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the proposal budget and justification or have the prior written approval of the Federal awarding agency; and
- An administrative effort of at least 15 percent FTE is required to complete the specific and distinctive requirements of a particular grant, cooperative agreement or contract.

If all of these requirements are met, the PI should include sufficient justification of the proposed costs in the budget justification.

Computing Devices (under $5,000 per unit cost) – 2 CFR 200.20 and 2 CFR 200.453
Computing devices may be directly charged to the project or activity under the following circumstances:

- The computing devices are essential and allocable to the project in that they are necessary to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information.
- The cost does not exceed the equipment capitalization threshold (currently $5,000). Computing devices with a unit cost under $5,000 are considered a supply item.
- A justification and explanation of how the computing device is essential to the project is provided in the proposal budget or documented prior to acquisition.
- The cost of computing devices is allocated using the proportionate benefit rule and the cost allocation is documented in the proposal budget or prior to acquisition.

Items costing $5,000 or more per unit are considered equipment and must follow the federal regulations for equipment.

F&A (Indirect) on Subawards – 2 CFR 200.331 and 2 CFR 200.414
If a federal program has a published statutory F&A cap, that rate is the maximum rate that can be used on a subaward. For all other federal programs, if a subrecipient has a federally negotiated F&A rate, it must be used. If the subrecipient does not have a federally negotiated F&A rate, a 10% de minimis MTDC F&A rate may be used.

Fixed Price Subawards – 2 CFR 200.332
Unless waived, agency prior approval is required to enter into a fixed price subaward rather than a cost-reimbursable subaward. The total amount funded for each fixed price subaward cannot exceed $150,000.

Participant Support Costs - 2 CFR 200.75 and 2 CFR 200.456
Participant support costs are allowable with prior agency approval. See ISU Guidance on Participant Support Costs at: http://www.ospa.iastate.edu/proposal
Publication Costs - 2 CFR 200.461
Publication costs can be charged to the federal project account after the project end date but prior to closeout.

Short-Term Visa Costs – 2 CFR 200.463
Short-term, travel visa costs issued for a specific period and purpose may be direct charged to the project or activity under the following circumstances:
- The travel is critical and necessary for the conduct of the project
- The short-term visa costs are considered an allowable cost by the agency
Long-term, immigration visa costs are not allowable as a direct cost.

Travel – 2 CFR 200.474
If travel costs are charged supporting documentation must justify that the participation of each traveler is necessary to the federally funded project. Travel costs must be reasonable and comply with ISU’s travel policies. See ISU travel policies and procedures at: http://www.controller.iastate.edu/travelinformation/homepage.htm

AWARD REQUIREMENTS

Federal grants and cooperative agreements and subawards issued from these agreements are subject to the requirements below in the following order of precedence:
1. Award-specific requirements in the award documents or proposal guidelines
2. Program-specific requirements
3. Agency-specific regulations
4. Federal regulations
All of the above items need to be considered when determining the allowability of costs charged to a federally sourced award.

CONTACT INFORMATION

If questions, please contact the Office of Sponsored Programs Administration at 294-5225 or Sponsored Programs Accounting at 294-4569.
No-Cost Extension Request

PI Name: *

ISU Account #: *

Requested Revised Expiration Date: *

Justification for No-Cost Extension: 1200 characters maximum *

Will this no-cost extension change the scope of work of the project? *  ○ Yes  ○ No

Anticipated unspent funds at CURRENT expiration date (in whole dollars): *

Plan for use of unspent funds during the no-cost extension period: *
Other relevant information:

Completed by: *

* Indicates required fields.

Enter email address if email confirmation and copy of request is desired.

CAPTCHA
This question is for testing whether or not you are a human visitor and to prevent automated spam submissions.

I'm not a robot

Submit

OSPA, 1138 Pearson Hall, 505 Morrill Road, Ames, IA 50011-2103
Phone (515) 294-5225, grants@iastate.edu
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Incentive Accounts

The indirect cost incentive program was originally established to encourage PIs to obtain full indirect cost recovery on awards. Fifteen percent of indirect costs charged on qualifying awards are credited back to the PIs incentive account established in the 480 fund series.

Awards Qualifying for Incentive
In order to qualify for incentive, the award must have the full allowable indirect cost rate applicable. If the sponsor limits recovery to a certain percentage, this is considered full allowable recovery.

In addition, if a multi-year project is awarded with the full allowable indirect cost rate, and ISU's negotiated indirect cost rate increases during the life of the award, the award will continue to qualify for the Incentive Program even if the sponsor holds the indirect cost rate to its original level.

Who Qualifies for Incentive Accounts
The person must be listed as a PI or Co-PI on a GoldSheet for a funded proposal.
- PI Eligibility Requirements can be found by clicking here

The following people are not eligible to receive an incentive account:
- Undergraduate Students, Graduate Students, and Post Docs
- Professional and Scientific (P&S) - F39 and below
- Term Employees whose appointments will not be renewed
- Collaborators who are Federal Employees
- Visiting faculty or visiting scientists

How Incentive IS Calculated
The 15% Incentive is calculated based on the amount of indirect costs which post for a month. The actual posting of the incentive funds will appear in eData on the 5th working day of each month as part of the month-end closing process. For example, if $1,000 of indirect costs posted in March, then $150 ($1,000 * 15%) of incentive will post to the PI's 480 account around April 5th as a March period transaction.

If Incentive is split among two or more PIs, then the incentive will be distributed based upon the percentages entered on the GoldSheet. This distribution can be found in eData Financial Reporting: SPA Summary/SPA Financial Reports, RMM ICR Distribution Enk.

<table>
<thead>
<tr>
<th>PI</th>
<th>Investigation</th>
<th>Incentive Account</th>
<th>Account Name</th>
<th>Investigator Incentive</th>
</tr>
</thead>
<tbody>
<tr>
<td>25999235</td>
<td>PROZ002001</td>
<td>4925117</td>
<td>LR010001</td>
<td>50.00%</td>
</tr>
<tr>
<td>01.121011</td>
<td>GOLDSM002001</td>
<td>4925111</td>
<td>GOLDSM002001</td>
<td>50.00%</td>
</tr>
<tr>
<td>Overall - Total</td>
<td></td>
<td></td>
<td></td>
<td>100.00%</td>
</tr>
</tbody>
</table>

Using the example from above, each PI would receive $75.

If an account has child accounts, then the incentive distribution for the parent account and all of the child accounts will be the same, based on the RMM IDC distribution entered for the parent account. For example, PI Johnson has a parent account and PI Nelson has the child account. They have agreed to a 67/33 split on the incentive distribution. Here is how the incentive would be distributed.
Indirect Costs posted to parent account (Johnson) $200.00
Indirect Costs posted to child account (Nelson) $800.00
Total Indirect Costs posted: $1,000.00

<table>
<thead>
<tr>
<th>Incentive Rate</th>
<th>Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI Johnson 10%</td>
<td>$100.00</td>
</tr>
<tr>
<td>PI Nelson 5%</td>
<td>$50.00</td>
</tr>
<tr>
<td>$150.00</td>
<td></td>
</tr>
</tbody>
</table>

Setting Up an Incentive Account
Incentive accounts are set up as 460-xx-xx accounts. Only one incentive account is set up per principal investigator, as the system can only distribute incentives to one 460 account per principal investigator. It may be possible to have an incentive account set up for a center director, but this is only done on a very limited basis. If you are interested in setting up a center director incentive account, please contact your SPA accountant for more information.

Managing an Incentive Account
The 460 account must always have a positive cash balance.

Expenditures charged to all university accounts must be both allowable and appropriate.

Allowable expenditures are:
- Defined by applicable state laws and administrative code, Board of Regents policies, and University policies.
- Subject to the policies of a department or college which may be more restrictive than the University’s policies.
- Not under the same restrictions as the grant from which it was generated. When the incentive funds are distributed, they become University funds and are no longer considered sponsored funding.

Appropriate expenditures include those that are:
- Necessary and beneficial to the University
- Reasonable - would it pass the Des Moines Register test?
- Adequately documented
- Have a University business purpose

Some examples of unallowable expenses on an incentive account include:
- Alcoholic beverages, unless the use is for cooking, research or course study.
- Flowers or gifts of any kind in connection with the illness or death of employees or family members.
- Flowers used for public functions, such as retirement parties and convocations, are allowable when they serve a business purpose.
- Employee hospitality functions such as Christmas parties and Administrative Professionals’ Day lunches. Annual departmental retreats and retirement parties with a business purpose are allowable.
- Items for employee use only, such as coffee, coffee pots, refrigerators, microwaves, etc., are unallowable. This does not preclude a unit from initially charging coffee to a University fund, except for federal sources, and then collecting employee funds to reimburse the University account.

The department and the college are ultimately responsible for providing information on the business purpose and determining that an expenditure is allowable and appropriate. For more information, please refer to the Allowability and Appropriateness Training manual, the Hospitality Guidelines, and a memo from the Executive Vice President and Provost.

Closing an Incentive Account
A 460 account remains active as long as it has a positive balance and the PI is associated with the University. If a former employee is given collaborator status or emeritus status, then the 460 account will also remain active. If the PI leaves or retires, the account balance reverts to the administering department/research unit. The balance may be transferred to a 290 account and must be approved by the department/research unit chair. You may use this form to process your request.
# IOWA STATE UNIVERSITY REBUDGET REQUEST FORM

**Date:**

**PI Name:**

**ISU Account #:**

**Justification:**

Please provide a detailed explanation of the programmatic need for a rebudget, including specific items (e.g., equipment) not included in original budget. If adding a subrecipient, please also complete a Subrecipient Request Form.

Does this rebudget change the scope of work of the project?  

- Yes [ ]
- No [ ]

If yes, please explain:

Please use another page if necessary.

## Budget categories to be adjusted:

<table>
<thead>
<tr>
<th></th>
<th>INCREASE</th>
<th></th>
<th>DECREASE</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary/Hourly (0108)</td>
<td>$</td>
<td>Salary/Hourly (0108)</td>
<td>$</td>
<td></td>
</tr>
<tr>
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<td>Other Direct Costs</td>
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The total costs increased must equal the total costs decreased.

*Please return to:  
OSPA: ospo-awards@iastate.edu OR 1138 Pearson Hall*
<table>
<thead>
<tr>
<th>INSTRUCTION</th>
<th>RESEARCH &amp; SCHOLARSHIP</th>
<th>OUTREACH</th>
<th>ADMINISTRATION</th>
<th>SERVICE &amp; OTHER</th>
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<tbody>
<tr>
<td>Summary</td>
<td>% of effort devoted to instruction</td>
<td>% of effort devoted to research or scholarship</td>
<td>% of effort devoted to outreach</td>
<td>% of effort devoted to administration</td>
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<td>A. Federal or State</td>
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<td>None</td>
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<td>115-10-04 30%</td>
<td>620-3012 6%</td>
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<td>B. Mandatory Cost Sharing</td>
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<td>420-42-03 5%</td>
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<td>C. Departmental Instruction</td>
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<td>#102-4X-XXX</td>
<td>#103-3X-XXX</td>
<td>None</td>
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</tbody>
</table>

I certify that the effort data provided represents a reasonable assessment of my activities during the period covered by this report.

Signature of employee: ___________________________ Date: ____________

Signature of supervisor or administrator: ___________________________ Date: ____________

Forward the completed form to your departmental EASE coordinator.
Award Closeout Checklist for Departments/Units

In an effort to ensure awards are closed out in an efficient manner, please use the following checklist as an award comes to an end.

90 DAYS PRIOR TO AWARD END DATE:
☐ Review the rate of spending to the time left on the award.
  ☐ Consult with the PI to determine if a No-Cost Extension (NCE) is needed to complete the project. If so, complete the NCE Request form and send it to OSPA.
  ☐ If the award is overspent or close to being overspent, consult with the PI to determine what expenses are needed to complete the project and where those expenses will be charged.
  ☐ Review any budget categories that are overspent. Check the award guidelines to see if a revised budget needs to be sent to the sponsor for approval. If sponsor approval is needed, please complete the Rebudget Request Form and send it to OSPA.
  ☐ If cost share is required, review the cost share documentation to determine if cost share will be met. If you anticipate that cost share may not be met, please contact your Sponsored Programs Accountant.

30-60 DAYS PRIOR TO THE AWARD END DATE:
☐ Review labor charges and payroll encumbrances on the account.
  ☐ Confirm with the PI that the salary has been correctly charged to the project.
  ☐ Process EPAs for anyone who has future payroll encumbered on the account after the award end date.
  ☐ Follow up with subrecipients.
    ☐ Verify that all outstanding invoices have been paid
    ☐ Confirm that the final invoice will be sent within the timeframe specified in their subaward.
  ☐ Verify that tuition charges on the award are associated with the correct student. Ensure that upcoming semester tuition charges will not be paid from the award.
  ☐ Review planned expenses with the PI to ensure all charges will be processed and posted by the award end date.

AFTER THE AWARD END DATE:
☐ Review expenditures to ensure they are allowable, allocable, reasonable, consistent, and necessary per the terms of the agreement. Click here for a list of unallowable costs on federal awards.
☐ Follow up with the PI to be sure that all pending expenses have posted.
☐ If the account is overspent, be sure to move expenditures off of the account to bring it in line with the budget as soon as possible. SPA will not be able to send the final invoice until total expenses are equal to or less than the budgeted amount.
☐ Provide service centers with a new account number for recurring charges. If a recurring charge is for a period that is beyond the award end date, the expense should be prorated.
☐ If the award has a cost share requirement, make sure the cost share has been met and the documentation forwarded to SPA.
☐ Verify that all prior technical reports have been sent and follow up with the PI to verify that the final report and/or any deliverables will be submitted to the sponsor by the required deadline.
☐ Follow up with subcontractors to make sure that all prior outstanding invoices have been paid and that the final invoice has been sent.
☐ If equipment was purchased on this award, verify if the title vests with ISU or the sponsor. If the title vests with the sponsor, contact SPA to discuss equipment disposition options.
☐ If any inventions, patents, or copyrights have resulted from this award, verify that the appropriate paperwork has been sent to the ISU Research Foundation office and ensure that SPA has been notified.
☐ If the award is a fixed price award, contact SPA and provide a 290 account number to have the residual balance transferred to.