



## Instructions for Completing Expenditures Reports for Scientist Development Grants, Established Investigator Grants and Grants-in-Aid

Cardiovascular Medical Research and Education Fund  
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### General

An Annual Expenditures Report for each fiscal year of the award must be submitted *no later than 90 days after the close of each fiscal period*. The original form, signed by both the principal investigator and the fiscal officer, must be returned to CMREF by July 1<sup>st</sup> of each year. Fill in all line items. Enter "zero" if no figures apply.

The *Awards Statement* is a record of total monies computed by CMREF staff detailing the amount of the award for the current period, plus any carryover from a previous period. An accounting is required for the total amount of the award, as shown on the Awards Statement. The Statement is sent to the fiscal officer in late December. A copy of the Statement is sent to the grantee.

### Specific

**Item 1. Name and Address of Grantee Institution -**

Also indicate location of records for audit if not at this address.

**Item 2. Institutional Code -** Enter the number designated by grantee institution.

**Item 3. Fiscal Period -** The beginning and ending dates of the period covered by this report.

**Item 4. Funds Authorized for This Fiscal Period -** Enter total amount awarded as shown on Awards Statement for the fiscal period of this award. This figure includes the approved amount for this fiscal period, any carryover from previous fiscal period, and overhead.

**Item 5. Obligations from Previous Period -** Obligations from previous fiscal period as shown in prior year's report - Schedule I. Enter figure shown on Awards Statement

**Item 6. Total Available for Disbursement This Fiscal Year -** Add line 5 to line 6.

**Item 7. Total Expended for the Fiscal Period of This Award -** Complete Schedules A through G and enter total. This includes disbursements for this period's expenses/costs which were paid during this period.

**Item 8. Prior Period Obligations Paid This Fiscal Year -** Enter obligations paid (Schedule J). For terminating awards, all prior obligations must be

liquidated as of the date the final Expenditures Report is submitted. When a 12-month extension is authorized to utilize free and unexpended funds, obligations must be liquidated during the extension period.

**Item 9. Subtotal -** Enter Subtotal. Add lines 7 and 8.

**Item 10. Overhead -** Enter 20% of line 9.

**Item 11. Total -** Add line 10 (Overhead) to line 9 (Subtotal) and enter Total.

**Item 12. Balance Before Current Obligations -** Subtract line 11 from line 7 and enter result. If line 11 is greater than line 7, enter "zero."

**Item 13. Current Obligations -** Enter total current obligations from Schedule I. Must include obligations incurred this period and paid after the period ending date. Current obligations are limited to an amount equal to or less than the amount in item 12.

**Item 14. Free and Unobligated Balance -** Subtract line 13 from line 12 and enter result.

**Item 15. Unexpended Funds (Continuing Awards) -** If there is an unexpended balance of funds of not less than \$100 or more than \$10,000 at the end of a fiscal year and, if the investigator is continuing his research project for which the award was made, these funds may be carried forward automatically to the next fiscal period when so indicated on the Expenditures Report. Amounts in excess of \$10 to the minimum carryover of \$100 must be returned together with the Expenditures Report.

**Unexpended Funds (Terminating Awards) -** If there is an unexpended balance of funds of not less than \$500 or more than \$10,000 at the end of the fiscal period, these funds may be carried forward to a 12-month extension period if they are utilized for the purpose for which the award was made and when so indicated on the Expenditures Report, line 15. Amounts in excess of \$10 to the minimum carryover of \$500 must be returned together with the Expenditures Report.

The policy for the carryover of funds from a continuing award will be used if the carryover is to a new award made for the same project.

For both continuing and terminating awards, amounts in excess of \$10,000 must be returned with the Report, unless a larger carryover has been approved by CMREF. Unexpended funds of less than \$10 may be written off.

**Deficit Balance** - Under no circumstances will CMREF allocate additional funds to cover a deficit balance.

**Item 18-19. Signatures** - Self-explanatory.

## Supplemental Schedules:

### A. Principal Investigator Salary & Fringe Benefits -

Principal Investigators may receive salary from the Scientist Development Grant and Established Investigator Grant only. PI salary is not permitted on Grant-in-Aid awards. Enter fringe benefits provided in Schedule A, line 2. The total expenditures for PI salary and fringe benefits must not exceed \$24,091 for the Scientist Development Grant and \$28,182 for the Established Investigator Grant.

### B. Personnel and Consultant Fees -

Name, academic degree, title, and amount must be itemized for all personnel whose salaries or fees are charged to CMREF grant during the fiscal period of the award. Enter fringe benefits provided in Schedule B, line 6. Fringe benefits may be paid at the existing institutional rate. The report will not be approved if academic degrees are not shown. If none, state "None."

A written request should be submitted by the Principal Investigator, and the request should include a curriculum vitae of the individual, any time someone with a doctoral degree is paid salary and/or fringe benefits from the award who was not listed in the original budget. Changes in personnel with doctoral degrees are permitted contingent upon satisfactory demonstration that the new personnel are not faculty members. Any postdoctoral people paid from this grant should be listed indicating the degrees and academic or faculty status.

### C. Travel -

Itemize all travel. Report date of travel, name of traveler, destination, actual cost, meeting registration fee, if applicable, and if traveler is directly working on research related to this project. The total cannot exceed \$2,000. **Note:** Foreign travel is not ordinarily permitted. No carryover of travel funds from one fiscal period to the next is allowed.

### D. Equipment -

Itemize each piece of equipment which costs \$500 or more. Identify each item by make, model or manufacturer. For equipment which costs less than \$500, you may report the aggregate total cost. Items of equipment which cost less than \$100 may be reported either under this schedule or under Schedule E-Supplies, depending on the accounting practice of the grantee institution.

*Prior CMREF approval is required for the purchase of a piece of equipment where costs exceed 25% of project support. Rebudgeting of any grant funds for computers and components of computers (including software) is limited to a one-time allowance of \$2,500. Amounts in excess of \$2,500 and any additional requests require prior CMREF approval.*

### E. Supplies -

Expenditures listed in this category should consist of research expenses only; i.e., laboratory supplies, categories such as animal food and care, chemicals and glassware, equipment which costs less than \$100, etc. The institution may list a category of general supplies or lab supplies with a total of expenditures providing that the major categories of items included in that total are identified.

For example, lab supplies (includes plasticware, glassware, pipettes and tubing) \$10,000.

### F. Publication Costs -

Itemize such costs as reprints, page costs, photographs, monographs, etc.

### G. Other -

Itemize and describe all expenses such as rental of space and equipment, service contracts, stationery, honoraria, etc.

### H. Summary of Expenditures -

Includes summary of totals on Schedules A through G.

### I. Current Obligations -

The term "obligations" includes all commitments based on purchase orders, invoices, or other evidence of liability consistent with the procedures of the grantee institution. Obligations listed must be incurred within the fiscal period of the Report.

### J. Liquidated Obligations -

If applicable, enter from "Prior Period's Current Obligations" schedule the obligations paid during this fiscal period of the award. Enter date, description, and amount of each obligation paid.

## Expenditures Not Allowed

1. Malpractice Insurance.
2. Patient care, hospitalization, and diagnostic laboratory tests, and fees for parking.
3. Books and subscriptions to journals, periodicals or advertisements.
4. Tuition costs or laboratory fees for work leading to an academic degree.
5. Construction of buildings.
6. Dues for membership in professional organizations or societies.
7. Personnel, *other than Principal Investigators*, with faculty appointments cannot receive personal salary from the SDG and EIG awards. Personnel, *including Principal Investigators*, with faculty appointments cannot receive personal salary from the GIA award.
8. Items ordinarily considered to be overhead (i.e., telephone, postage, lights, rent, office furniture, office equipment, janitorial service, etc.)
9. Personnel recruitment, receptions, luncheons, or meals.
10. Uniforms or wear apparel, laundry charges.
11. Expenses related to obtaining a Visa.



## Expenditures Report for Scientist Development Grants, Established Investigator Grants and Grants-in-Aid

1. Name of Principal Investigator, Institution and Address		2. Inst. Code	
		3. Fiscal Period From: _____ To: _____	
4. Funds Authorized for This Fiscal Period (As Per Awards Statement) (include carryover from previous period)			\$
5. Add: Obligations from Previous Period (Schedule I Last Year's Report)			\$
6. Total Available for Disbursement This Fiscal Period (Add lines 5 and 6)			\$
7. Less: Total Expended for This Fiscal Period (Schedule H)		\$	
8. Add: Previous Period Obligations Paid This Fiscal Period (Schedule J)		\$	
9. Subtotal (Add lines 8 and 9)		\$	
10. Overhead ( 20% of line 9)		\$	
11. Total (Add lines 10 and 11)			\$
12. Balance Before Current Obligations (Subtract line 12 from line 7)			\$
13. Less: Current Obligations - See Total (Schedule I)			\$
14. Free and Unobligated Balance (Subtract line 14 from line 13) (Deficit balances are not allowed)			\$
15. Please Initial Appropriate Box: (Principal Investigator)  <input type="checkbox"/> I wish to retain the balance (line 15) to continue the project. (If the carryover is more than \$10,000, the Principal Investigator must submit a written request/justification.)  <input type="checkbox"/> I wish to return the balance (\$10 or more). Check is enclosed.  <input type="checkbox"/> I wish to retain \$10,000 of the balance and return the remainder. Check is enclosed.			
16. We hereby certify that this report is true and correct to the best of our knowledge and that all expenditures and obligations reported herein have been made in accordance with the appropriate CMREF grant policies and for the purposes set forth in the application and the Grant Agreement form.			
17. Typed Name and Title of Principal Investigator		Signature (required for approval)	Date
18. Typed Name and Title of Fiscal Officer		Signature (required for approval)	Date
19. Preparer's Name and Phone Number			

# Supplemental Schedules

## A. Expenditures for Principal Investigator Salary & Fringe Benefits

Name	Degree	Title	Amount
1.			\$
2. Social Security, Retirement, Fringe Benefits			
<b>TOTAL MUST NOT EXCEED THE FOLLOWING- SDG \$24,091, EIG \$28,182, GIA \$ 0</b>			<b>Total</b> \$

## PROJECT SUPPORT

### B. Other Personnel Salary & Fringe Benefits (Salaries for faculty members are *not* allowed.)

Name	Degree	Title	Amount
1.			\$
2.			
3.			
4.			
5.			
Subtotal			\$
6. Social Security, Retirement, Fringe Benefits			
<b>Total</b>			<b>\$</b>

### C. Expenditures for Travel (No carryover allowed)

Name of Traveler and Destination	Date(s)	Involved in Project		Amount
		Yes	No	
1.				\$
2.				
3.				
4.				
<b>TOTAL MUST NOT EXCEED \$2,000</b>				<b>Total</b> \$

### D. Expenditures for Equipment (See instructions regarding purchase of computers and computer software)

Itemize all purchases of \$500 or more	Amount	
1.	\$	
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9. Total of equipment items which cost less than \$500 each		
<b>Total</b>		<b>\$</b>

# Supplemental Schedules (Continued)

## E. Expenditures for Supplies

Provide a breakdown of major categories of supplies.	Amount
1.	\$
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
<b>Total</b>	\$

## F. Expenditures for Publication Costs

Itemize costs	Amount
1.	\$
2.	
3.	
<b>Total</b>	\$

## G. Expenditures for Other

Itemize all other expenditures not reported under above schedules	Amount
1.	\$
2.	
3.	
4.	
5.	
<b>Total</b>	\$

## H. Summary of Expenditures

Total of Schedules A through G.	Amount
A. Expenditures for Principal Investigator Salary & Fringe Benefits	\$
B. Expenditures for Other Personnel Salary & Fringe Benefits	
C. Expenditures for Travel	
D. Expenditures for Equipment	
E. Expenditures for Supplies	
F. Expenditures for Publication Costs	
G. Expenditures for Other	
<b>Total</b>	\$

# Supplemental Schedules (Continued)

## I. Obligations Incurred - Current (Itemize) (To be liquidated in the following fiscal period)

Date Obligated	Item	Amount
1.		\$
2.		
3.		
4.		
5.		
6.		
7.		
Subtotal		
8. Overhead		
<b>Total</b>		<b>\$</b>

## J. Prior Period Obligations (Itemize)

Date Incurred	Date Paid	Item	Amount
1.			\$
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
<b>Total Obligations Paid - Enter on page 1, line 9.</b>			<b>\$</b>