

Guidelines and Policies Related To Completing the *Budget Summary and Budget Justification and Facilities Forms*

Instructions

- 1 Review all instructions and guidelines prior to completing this workbook. The budget is composed of six main budget categories: 1) Personnel; 2) Consultant and Contractual; 3) Supplies & Expenses; 4) Equipment (Unallowable for Supplement Awards); 5) Travel; and 6) Indirect Costs (Unallowable for Supplement Awards). Carefully read through "Cost & Expenses Guidelines" below for information pertaining to each budget category.
- 2 Complete the red tab "**BUDGET SUMMARY TEMPLATE**" for your proposed research. This is your proposal's entire budget. If a subcontract is involved, provide the subcontract's budget in the subsequent green tab: "**SubContract_Budget1**" for the first subcontract. If you have more than one subcontract, copy the subcontract budget tab and create additional tabs, for example, name the additional tabs: **SubContract_Budget2**, **SubContract_Budget3**, etc. for each additional subcontract. Detailed contractual budgets must be included as additional tabs on this workbook, and letters of collaboration from each subcontract must be included in the Appendix.
- 3 Save the completed workbook and convert the completed "**BUDGET SUMMARY TEMPLATE**" as well as any completed "**SubContract_Budget(s)**" in to a single PDF file. Upload both PDF* and Excel** format on to SmartSimple.
 - * For the PDF file - please upload a single PDF file that contains all completed budget spreadsheets, with the "**BUDGET SUMMARY TEMPLATE**" as the first page, followed by each additional subcontract budgets, if applicable.
 - ** For the Excel file - you may upload the entire completed budget workbook in Excel without removing any tabs.
- 4 Please make sure all amounts listed on the "**BUDGET SUMMARY TEMPLATE**" match those that are entered in the "Budget Summary" section of SmartSimple.

Cost & Expenses Guidelines:

1) Personnel

The Budget Summary line item for **Personnel** should reflect the total cost of all individuals identified as supported by the grant and their level of effort. On the "*Budget Justification and Facilities*" form name all individuals to be supported by the grant and provide their percent effort (months devoted to the project).

Follow the NIH Guidelines and Calculation scheme for determining Months Devoted to Project, available at the links below:

NIH Guidelines: http://grants.nih.gov/grants/policy/person_months_faqs.htm

NIH Calculation Scheme: http://grants.nih.gov/grants/policy/person_months_conversion_chart.xls

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When computing salary for key personnel, use only the **base** salary at the applicant organization, **excluding** any supplementary income (e.g., clinical or consulting incomes). TRDRP does not enforce a salary cap, as long as the overall budget adheres to the costs & expenses guidelines and the amount requested stays within the allowable costs.

Graduate students may be paid as personnel on Non-Fellowship awards and may also receive tuition remission. Tuition remission in this circumstance, however, will be considered compensation. The total compensation (salary plus fringe benefits plus tuition listed under "Personnel") may not exceed \$30,000 per 12 person-months. A maximum of \$10,000 per year is allowed for the combined costs of tuition/enrollment fee remission, fringe benefits, and health insurance. On non-fellowship mechanisms, there is no provision for institutional allowance.

For fellowship awards, tuition and fees should be listed under the personnel category. Explain and state the specific amounts for tuition & fees in the budget justification.

2) Consultant and Contractual

Detailed contractual budgets must be included as additional tabs on this workbook, and letters of collaboration from each subcontract must be included in the Appendix.

A subcontract is not allowed to have consultant & contractual expenses (a subcontract cannot have another subcontract).

3) Supplies & Expenses

Include expected costs for supplies and other research expenses not itemized elsewhere. Fellowship applicants should list their entire "*Institution Allowance*" under this category.

Pooled expenses may be allowed as a direct cost at the discretion of the Program only if: 1) the project will be directly supported by the pooled expenses, 2) the pooled expenses have been specifically excluded from the indirect cost rate negotiation, and 3) the pooled expenses have been allocated consistently over time within the organization. Please explain any requested pooled expense requests in the Budget Justification.

4) Equipment (Unit Cost over \$5,000)

Not allowed for Cornelius Hopper or Student Research Supplement Awards. For all other Awards, each requested equipment item must be >\$5,000 and identified on the "*Budget Justification & Facilities*" form.

5) Travel

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Travel – RGPO Meeting: TRDRP may organize an event requiring your travel to the Oakland area within the funded grant period. Funds up to \$750 should be set aside for attending the Research Grants Program Office (RGPO) Meeting during the first year of the grant. This is NOT APPLICABLE to the Special Projects mechanism. All other applicants, including fellowship applicants, should budget a one-time \$750 expense under year 1 for "Travel - RGPO Meeting".

Travel - Project Related: Project-related travel expenses are allowable only for travel directly related to the execution of the proposed research activities. These expenses must be fully justified on the "Budget Justification & Facilities" form. Fellowship applicants should not list any travel expenses here; all related travel expenses should be covered as part of the "Institution Allowance" listed under Supplies & Expenses.

Travel - Scientific Meetings: Scientific conference travel is limited to \$2,000 per year (excluding a mandatory allocation of \$750 in one year of the project for travel to the TRDRP Conference under Travel - RGPO Meeting). The same limit applies to Fellowship recipients, though Fellowship applicants should not list any travel expenses here; all related travel expenses should be covered as part of the "Institution Allowance" listed under Supplies & Expenses.

6) INDIRECT (F&A) COSTS

Indirect cost policy: Indirect costs are NOT allowed for Postdoctoral Fellowship Awards, Predoctoral Research Fellowship Awards, Student Research Supplement Awards, and Cornelius Hopper Diversity Award Supplements. F&A costs are not allowed for Special Projects or Scientific Conference Awards. For other awards, Non-UC institutions are entitled to full F&A of the Modified Total Direct Cost base (MTDC); UC institutional F&A is capped at 25% MTDC.

Modified Total Direct Costs (MTDC) include salaries and wages, fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract) to an outside institution. MTDC does not include (indirect costs are not allowed on): capital expenditures, charges for patient care, scholarships and fellowships (including postdoctoral stipends), tuition remission and graduate student stipends, rental costs of space, equipment purchases more than \$5,000 per item, the portion of each sub grant and subcontract in excess of the first \$25,000 and the total cost of any subcontract from one UC to another UC campus. On a non-fellowship award, you may apply indirect costs to graduate student salary (under salaries/wages) but not to tuition & fees.

For all eligible projects that allow grantees to recover the full amount of their federally negotiated indirect cost rate agreement, grantees must also accept the full federally recognized F&A rate for all award subcontractors (except for subcontracts to another UC institution, where F&A is not allowed). If a grantee or subcontractor does not have a federally negotiated F&A rate at the time of the proposal submission, the grantee and/or subcontractor may estimate what the federally negotiated rate will be at the time of award and include this rate in the proposed budget, or may request a "De Minimis" F&A rate of 10% MTDC. A higher indirect rate that has been accepted for state or local government contract or other California grantmaker contract may be approved at the discretion of the Program Director and the Research Grants Program Office Executive Director.

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INDIRECT COSTS ON SUBCONTRACTS

The award recipient institution will pay indirect costs to the subcontractor.

For non-UC subcontracted partners, TRDRP will allow full F&A of the Modified Total Direct Cost (MTDC), as defined above.

F&A costs are not allowed for one UC institution's management of a subcontract to another UC institution.

The amount of the subcontracted partner's F&A costs can be added to the direct costs cap of any award type. Thus, the direct costs portion of the grant to the recipient institution may exceed the award type cap by the amount of the F&A costs to the subcontracted partner's institution.

OTHER PRE- & POST- AWARD POLICIES

All TRDRP grant recipients must abide by other pre- and post-award requirements pertaining to Cost Share, Indirect Cost Rates, Monitoring & Payment of Subcontracts, Conflict of Interest, Disclosure of Violations, Return of Interest, Equipment and Residual Supplies, Records Retention, Open Access, and Reporting as outlined in the Grants Administration Manual (GAM) available at the link below:

http://www.ucop.edu/research-grants-program/files/documents/srp_forms/srp_gam.pdf