
Building a Budget

Financial Basics for Research Proposals

Laura Sheehan
Manager of Research Administration, Dept. of Family Medicine

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- Manager of Research Administration, Department of Family Medicine, David Geffen School of Medicine at UCLA
- 23 years in academic research administration
 - 3 years in Civil/Environmental Engineering research administration at University of Southern California (USC)
 - 10 years in Pediatric Infectious Diseases research and fellowship administration, and divisional financial management at UCLA
 - 10 years in Family Medicine research administration and financial management at UCLA
- Management of approximately \$10M in contract and grant funding annually
- Department consistently ranks in top 10 nationwide for federal funding among all Family Medicine Departments

Objectives

- Identifying common elements of a research budget
- Dissecting sponsor guidelines to glean important information needed to create a strong budget proposal
- Determining how project needs might affect specific budget line items
- Describing best practices for crafting a budget justification

Previous Material

Presented by
CHIPTS in
September 2022

UCLA David Geffen School of Medicine

Proposal Basics: **Preparing Applications for Research Funding**


Laura Sheehan
Manager of Research Administration, Dept. of Family Medicine

Budget Basics

WHAT IS A BUDGET?

A detailed estimation of costs that support a sponsored project. Budgets should include both the Direct and Indirect Costs necessary to achieve the stated goals of the project. Costs should be derived from the project description and must follow all sponsor and institutional guidelines and restrictions. Budgets should follow the format requested by the sponsor.

Budget Cost Principles

- Allowable
- Allocable  Relevant to/benefits the project
- Reasonable
- Necessary
- Consistently applied (regardless of funding source)

Types of Budgets / Payment Basis

Cost Reimbursement

- Payment is based on actual costs incurred, most common
- Revenue is earned when allowable and applicable costs incurred up to the total budget approved
- Unspent funds in the budget must be returned to the sponsor

Firm Fixed-Price

- Payment is based on a fixed specified amount, regardless of costs incurred
- Unspent funds can often be retained by the institution after close

Firm Fixed-Rate

- Payment is based on a fixed rate applied to number of units performed
- Unspent funds can often be retained by the institution after close

Some projects have more than one payment basis

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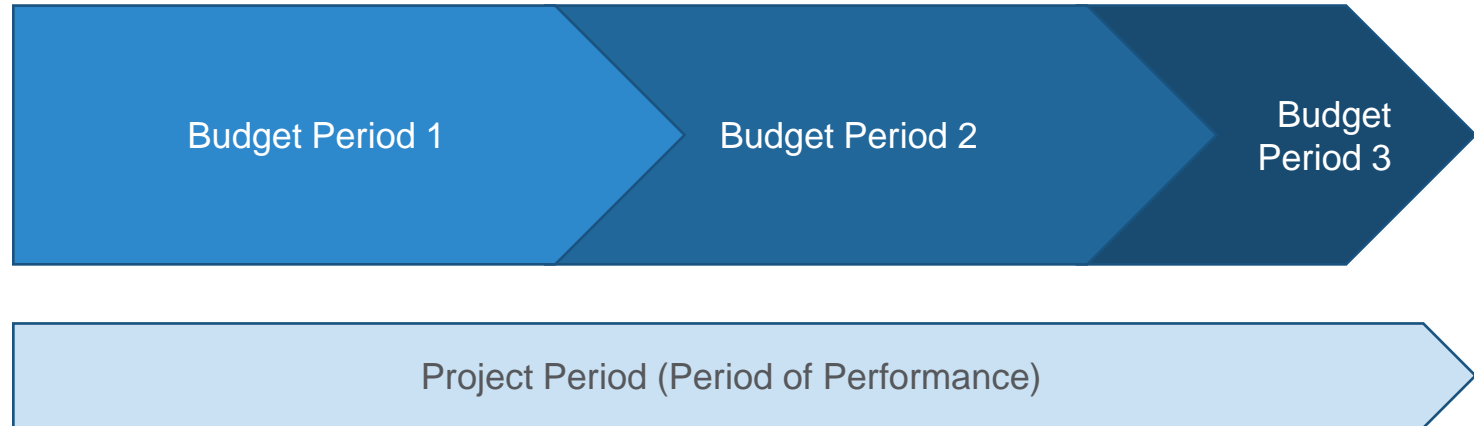
Clinical Trials

Sample Clinical Trial Budget

Procedures	Enter time in hours each person spends on each procedure					Enter number of times procedure occurs per visit (usually 1)																			
	Investigator Time (no overhead)	Research Nurse Time (no overhead)	CTC Time (no overhead)	CM Time (no overhead)	Cost per item (based on Time and Salary)	Screening	Cost	Week 0	Cost	Week 2	Cost	Week 4	Cost	Week 6	Cost	Week 8	Cost	Week 10	Cost	Week 12	Cost	Week 14	Cost	Subtotal	
Informed consent	1	1	0		\$ 214.30	1	\$ 214.30		\$ -		\$ -														
Vital signs	0	1	0		\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71														
Medical history	1	1	1		\$ 274.76	1	\$ 274.76	1	\$ 274.76		\$ -														
Physical exam	1	1	0		\$ 214.30	1	\$ 214.30	1	\$ 214.30		\$ -														
ECG	1	0	0		\$ 156.59	1	\$ 156.59	1	\$ 156.59		\$ -														
Adverse event monitoring	0	3	1		\$ 233.59		\$ -		\$ -		\$ -														
Blood draw	1		0		\$ 214.30		\$ -		\$ -		\$ -														
Questionnaire	0																								
Data entry	0																								
Subtotal	\$ 782.94																								
						1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71		
							\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		
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							\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		
							\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		
						1	\$ 214.30	1	\$ 214.30	1	\$ 214.30	1	\$ 214.30	1	\$ 214.30	1	\$ 214.30	1	\$ 214.30	1	\$ 214.30	1	\$ 214.30	\$ -	
						1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71	1	\$ 57.71
						1	\$ 57.71		\$ -	1	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		
							\$ 544.01		\$ 329.72		\$ 329.72		\$ 329.72		\$ 329.72		\$ 329.72		\$ 329.72		\$ 329.72		\$ 329.72		
																								\$ 5,327.64	

Fixed Price per Participant

Budget Periods and Project Periods



Direct vs. Indirect Costs

Expenses involved with maintaining and running an institution.

Frequently called “IDC,” “overhead costs,” or “facility and administrative costs” (F&A).

Used to cover things like building, utilities, operations, maintenance, construction, I.T., central services administration, etc.

DIRECT COSTS

Connected to specific project.

Only will be incurred if project is funded.

Examples include: salary/benefits for project personnel for effort directly attributable to the project, project-specific supplies, project-specific travel, participant incentives, etc.

INDIRECT COSTS

Indirect Costs

- Indirect Cost Rate
 - Set ratio/percentage of direct cost or Modified Total Direct Costs (MTDC)
 - May be more than one (e.g. on-campus vs. off-campus)
 - Standardized and often is required to be approved federally. (Non-profit institutions without a federally-approved IDC Rate Agreement can utilize the Federal De Minimis rate of 10%.)
- Sponsors may restrict IDC to a maximum amount or unallow them entirely
 - Must be a published, standardized policy for all award recipients
 - Your institution may require approval to accept such an award
- Reach out to your Department Admin or Authorized Official prior to creating your budget to ensure IDCs are correctly calculated.

Example

EIN: 95-6006143

DATE:10/12/2018

ORGANIZATION:

FILING REF.: The preceding agreement was dated 05/03/2017

University of California (UCLA)
 Los Angeles Campus
 10920 Wilshire Blvd., Ste. 600
 Los Angeles, CA 90024

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2016	06/30/2017	54.00	On-Campus	Organized Research
PRED.	07/01/2017	06/30/2018	55.00	On-Campus	Organized Research
PRED.	07/01/2018	06/30/2019	56.00	On-Campus	Organized Research
PRED.	07/01/2016	06/30/2019	26.00	Off-Campus	Organized Research
PRED.	07/01/2016	06/30/2017	37.00	On-Campus	Instruction
PRED.	07/01/2017	06/30/2019	40.00	On-Campus	Instruction
PRED.	07/01/2016	06/30/2019	26.00	Off-Campus	Instruction
PRED.	07/01/2016	06/30/2017	35.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2017	06/30/2019	38.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2016	06/30/2019	26.00	Off-Campus	Other Sponsored Activities

Example

EIN: 95-6006143

DATE:10/12/2018

ORGANIZATION:

FILING REF.: The preceding
agreement was dated

University of California (UCLA)

ORGANIZATION: University of California (UCLA) Los Angeles Campus

AGREEMENT DATE: 10/12/2018

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2019	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2019

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

Test Your Skills

1. FIND YOUR INSTITUTION'S INDIRECT COST RATE AGREEMENT
2. REVIEW IT FOR KEY POINTS (TYPE, RATE, BASE, EFFECTIVE DATES)

Research Project Process



Idea Phase

THINGS TO CONSIDER

- Significance
- Innovation
- Building your team



Building Your Team

- Take roll: who is already on your team and what will they be responsible for?
- Identify weaknesses:
 - Expertise
 - Availability
- Sponsor guidelines and expectations:
 - Does the grant opportunity emphasize the need for multiple or different types of collaborators? (e.g. community partners)
- Think about programmatic needs, but don't forget administrative needs

Admin Indicators:

- Event(s)
- Lots of purchasing or reimbursement needs
- Heavy scheduling
- Correspondence

If you need to expand your team...

- Identify partners:
 - Internal
 - Within your unit
 - Interdisciplinary
 - To Be Hired
 - External
 - Subaward
 - Consultant/Contractor
 - Vendor
 - Other Significant Contributor

Get buy-in from other Unit's leadership

Check with HR re: title, salary, hiring process



External Partners

- **Subaward**

Recipient is at an institution and will carry out an intellectually significant portion of the award, has an identified site lead/investigator, expected to co-author publications, uses funds to carry out a program for public purpose, has a detailed/line-item budget

- **Consultant**

Procurement relationship, services are primarily advisory in nature and address a clearly delineated problem or provides a fee-for-service function, typically paid on an hourly or daily rate or some other fixed-price rate for deliverables.

External Partners

- Vendor

Procurement relationship, provides goods/services within normal operations or to many different purchasers, performs series of repetitive activities requiring little discretionary judgment, normally operates in a competitive environment. Consultants are often considered Vendors, but not all Vendors are Consultants.

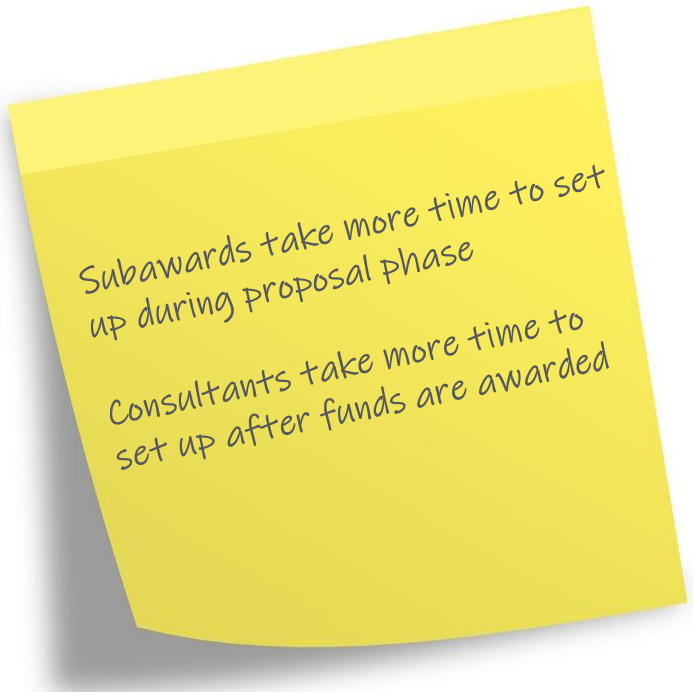
- Other Significant Contributors

(NIH primarily) Contributes to the scientific development or execution of a project but does not commit any specified measurable effort, no budget/funds for participation. E.g. mentors.

Expanding your Team

HOW DOES THIS AFFECT YOUR BUDGET?

- Internal Partners: easy to determine other costs
- Subawards: allow for extra time, c determine sal/bens/other, allow fo
- Consultants/Vendors: obtain quote determine rate and quantity
- Other Significant Contributor: no c




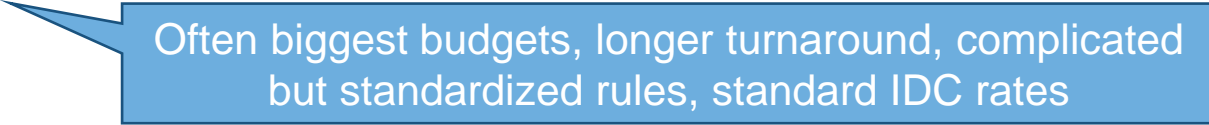
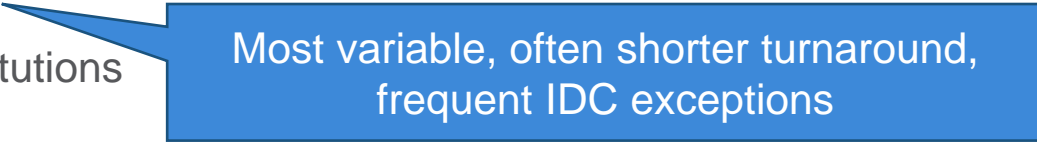

Subawards take more time to set up during proposal phase

Consultants take more time to set up after funds are awarded

Research Project Process



Sponsor Types

- **Internal**  Often smaller, shorter turnaround, simple rules, no IDC
- **Government** 
 - Federal
 - State
 - LocalOften biggest budgets, longer turnaround, complicated but standardized rules, standard IDC rates
- **Private/Non-profit** 
 - Higher Education Institutions
 - FoundationsMost variable, often shorter turnaround, frequent IDC exceptions
- **For-Profit** 
 - Pharmaceutical
 - BusinessStrictest rules, both from sponsor and from your institution

Sponsor Guidelines

READ

THE

GUIDELINES

Reading the Guidelines

BASICS

- RFA/PA/FOA name/number
- Deadline
- Eligibility / Limited submission
- Does your project fit the sponsor's objectives/mission?
- Sections/Required documentation
- Review Criteria
- Formatting, page limits, required templates
- Project period, start/end dates, length
- Submission method



Reading the Guidelines

BUDGET SPECIFIC

- Required template/format
- Caps/Maximums
 - Direct Costs
 - IDC
 - Total Costs
 - Salary Caps
- Cost-sharing requirement?
- Required items
- Unallowable expenses
- Budget Justification requirements




Example

1 / 10 | - 98% + | [Home] [Refresh]

budget | 1/6 | ^ v x

2023 Call for Proposals

Concept Paper Deadline: April 5, 2023 (3 p.m. ET)
Full Proposal Deadline (by invitation only): July 12, 2023 (3 p.m. ET)

Robert Wood Johnson Foundation 

HEALTHY EATING RESEARCH

Addressing Supportive Family Policies and Programs so All Children and Adolescents in the U.S. Can Thrive: Focus on Access to Affordable Nutritious Foods, Nutrition Security, and Diet Quality—ROUND 13

BACKGROUND

Nutritious food is the foundation of good health, starting in early childhood and continuing throughout life. But for far too many people living in the U.S. —

HEALTHY EATING RESEARCH PROGRAM

Example

5 / 10



98%



TOTAL AWARDS

Up to \$2.5 million will be awarded through this CFP, with each award up to a maximum of \$275,000 and 24 months in duration. We encourage proposals that request lower **budget** amounts and shorter periods (e.g., 12–18 months).

Awards will be made directly to the principal investigator's home institution. Indirect costs (up to 12% for U.S. colleges/universities and hospital or health systems; up to 20% for nonprofit organizations; and 0% for for-profit organizations or government entities) are included in the total project awards per RWJF budget guidelines.

Test Your Skills

1. FIND A SAMPLE FUNDING ANNOUNCEMENT / RFA / GUIDELINE
2. REVIEW IT FOR KEY POINTS

Templates

RESEARCH & RELATED BUDGET - Budget Period 1 OMB Number: 4340-0001
Expiration Date: 10/31/2019

ORGANIZATIONAL DUNS: Enter name of Organization:

Budget Type: Project Subaward/Consortium Budget Period: 1 Start Date: End Date:

A. Senior/Key Person

Prefix	First	Middle	Last	Suffix	Base Salary (\$)	Months	Requested Salary (\$)	Fringe Benefits (\$)	Funds Requested (\$)
					Cal.	Acad.	Sum.		
Project Rate: 00/01									
<input type="button" value="Add Additional Key Person"/>									
Additional Senior Key Persons: <input type="text"/>					<input type="button" value="Add Attachment"/> <input type="button" value="Delete Attachment"/> <input type="button" value="View Attachment"/>			Total Funds requested for all Senior Key Persons in the attached file: <input type="text"/>	
								Total Senior/Key Person: <input type="text"/>	
Number of Personnel	Project Role	Months			Requested Salary (\$)	Fringe Benefits (\$)	Funds Requested (\$)		
		Cal.	Acad.	Sum.					
<input type="text"/>	Post Doctoral Associates	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
<input type="text"/>	Graduate Students	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
<input type="text"/>	Undergraduate Students	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
<input type="text"/>	Secretarial/Clerical	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
<input type="button" value="Add Additional Other Personnel"/>									
<input type="text"/> Total Number Other Personnel							Total Other Personnel: <input type="text"/>		
							Total Salary, Wages and Fringe Benefits (A+B): <input type="text"/>		

SF424 (NIH)

Templates

RWJF

Period 1- 09/01/2017 to 08/31/2018			
			Total
Personnel	NOTE: Request funds for the fellow up to \$104,000 plus corresponding fringe - EXAMPLE: 1.0 FTE at \$104,000 + 30% fringe = \$135,200	\$135,200	
Other Direct Cost	NOTE: Other direct costs not allowable	0	
Purchased Services	NOTE: Purchased services costs not allowable	0	
Indirect Costs	NOTE: Indirect costs not allowable	0	
			\$135,200
Period 2- 09/01/2018 to 08/31/2019			
			Total
Personnel	NOTE: Request for this period may include others at host institution working on post-residency project plus corresponding fringe - EXAMPLE: Personnel amount of \$20,000 for a research assistant at 0.5 FTE with 30% fringe or \$6,000. Request equals = \$26,000	\$26,000	
Other Direct Cost	NOTE: Other directs may include office operations, communications and marketing, travel, project space, etc. - EXAMPLE: Request includes travel for 2 trips of two days/nights based on RWJF's travel costs**. (\$1,300 x 2=\$2,600) and \$600 for leadership development materials for the fellow (subscription to journals and periodicals)	\$3,200	
Purchased Services	NOTE: Consultants and contracts - EXAMPLE: Leadership coaching (\$150/session x 4 sessions)	\$600	
Indirect Costs	NOTE: Indirect costs not allowable	0	
			\$29,800
Grand Total			\$165,000
<p>**When air travel is required, use RWJF's travel cost estimates of up to \$975 for a one-night, one day meeting and \$1,300 for a two-night, two-day meeting. See RWJF Budget Guidelines for breakdown of travel costs.</p>			

Templates

PCORI Funding Announcements - May 2012 Cycle

Budget Template

Insert your application's budget information using this template. Indirect costs are calculated at 40% of the Personnel and Other Direct Costs including the following allowable costs: consultant, supplies, travel, and other expenses costs. Equipment and Consortium/ Contractual costs > \$25,000 are excluded for the indirect cost calculation. e.g., For three subcontracts totalling 100K, in the line item for **Consortium/Contractual up to 25K** you would enter \$25,000. The remaining \$75,000 would be entered on the line item **Consortium/Contractual over 25K**. Please note that PCORI funding opportunities follow the same cost principles for

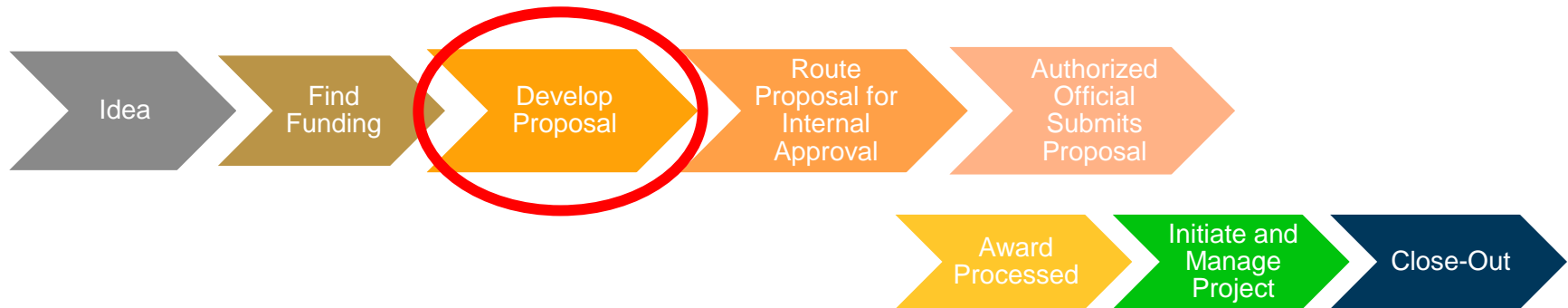
Cost Category	Year 1	Year 2	Year 3	Total by Line Item
Personnel Costs				
Salaries	0			\$0
Fringe Benefits	0			\$0
Total by Category	\$0	\$0	\$0	\$0
Other Direct Costs				
Consultant Costs	\$0			\$0
Equipment	\$0			\$0
Supplies	\$0			\$0
Travel	\$0			\$0
Other Expenses	\$0			\$0
Consortium/Contractual- up to 25K	\$0			\$0
Consortium/Contractual- over 25K	\$0			\$0
Total by Category	\$0	\$0	\$0	\$0
Indirect Costs				
Total Direct Costs for Calculation	\$0	\$0	\$0	\$0
Percent	40.00%	40.00%	40.00%	
Indirect Costs	\$0	\$0	\$0	\$0
Total				
Total	\$0	\$0	\$0	\$0

PCORI

Templates – Worksheets

- Put in Excel so you can confirm figures and use formulas
- Check with your department/institution to find existing worksheets (don't reinvent the wheel)
- Use a standardized format that you can easily translate
- Automatically calculate standardized/required institutional costs

Research Project Process



Time Out



Before you progress further, now is when should seek guidance/assistance from a C&G/financial/pre-award expert at your institution

Personnel

- Key Personnel
 - Typically PI and Co-Investigators, rarely includes other titles
 - Typically require CV/Biosketch for each person listed
 - Often requires sponsor permission to replace/reduce effort
- Other Personnel
 - Project Coordinators, Lab Technicians, Research Assistants, and other staff
- Post-Doctoral and Graduate Student Researchers
 - Could be KP or Other
 - Be aware of Tuition remission fees for GSRs

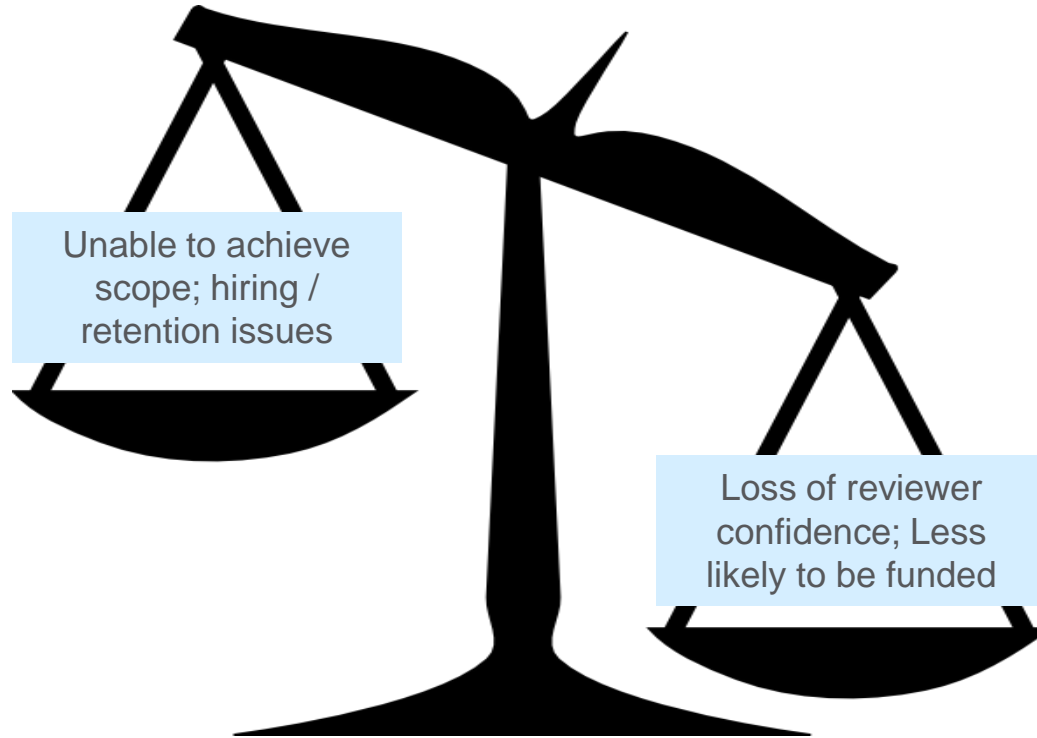
Personnel

- Employees only (no consultants or subaward personnel)
- Name and Role on Project
- Base Salary
- Effort in percentage or person months
- Fringe benefits (UCLA: [CBR](#))
- Things to consider: salary/ben escalation, changes in effort across budget periods, salary caps

How do I estimate effort?



Too Little? Too Much?



Estimating Effort

1. Review your Scope, do a power study
2. Determine individual roles and responsibilities
3. Quantify those tasks over the course of the project

How many hours per
day/week/month?
Will tasks / effort change in
later phases of the project?



Estimating Effort



“Typical” Effort

DISCLAIMER: No such thing!

PI's:

New investigators: at least 25%

Mid- or Senior Level investigators: less

MPI: slightly less

STTR: minimum 10%/1.2 cal mos

R series: 15%/1.8 mos

K series: 75%/9 cal mos

Co-Investigators:

New PI: Co-I's should have less effort

Mid- or Senior PI: not necessarily, but usually less effort than PI

Non-Key Personnel:

Common for Project Coordinators to be 100%; also 25%, 50%, or 75%

Research Assistants: often more variable in different phases

Better to over- than underestimate

Sample Personnel Budget

PERSONNEL	Role	YEAR 1							YEAR 2						
		Eft	Cal	Base	Salary	Ben Rate	FB	Total	Eft	Cal	Base	Salary	Ben Rate	FB	Total
Tony Stark	PI	15%	1.8	203,700	30,555	32%	9,778	40,333	15%	1.8	203,700	30,555	32%	9,778	40,333
Bruce Banner	Co-I	10%	1.2	203,700	20,370	32%	6,518	26,888	12%	1.4	203,700	24,444	32%	7,822	32,266
Natasha Romanoff	Proj Dir	30%	3.6	150,000	45,000	41%	18,450	63,450	45%	5.4	150,000	67,500	41%	27,675	95,175
Peter Parker	Res Asst	50%	6.0	70,000	35,000	47%	16,555	51,555	75%	9.0	70,000	52,500	47%	24,833	77,333
TOTAL PERSONNEL					130,925		51,301	182,226				174,999		70,108	245,107

Travel

- Must be directly related to project
- Study travel vs. conference travel
- Foreign vs. domestic vs. local
- Expenses to include:
 - Gas/mileage and parking fees
 - Airfare and ground transportation
 - Lodging/Hotel
 - Meals
 - Visa fees
 - Conference registration

Meetings / Conferences

	Cost	# People per trip	Qty per trip	# Mtgs per year	Total
Registration	\$650	2	1	2	\$2,600
Airfare	\$275	2	1	2	\$1,100
Hotel	\$212	2	4	2	\$3,392
Meals	\$72	2	5	2	\$1,440
Ground	\$35	2	4	2	\$560
Meetings / Conferences Subtotal:					\$9,092

Local Travel / Mileage

	Cost	# people	# miles	# per yr	Total
Mileage	\$0.585	2	25	20	\$585
Parking	\$15	2		20	\$600
Local / Mileage Subtotal:					\$1,185
Total Travel					\$10,277

- <https://www.gsa.gov/travel/plan-book/per-diem-rates>

Materials and Supplies

- If less than \$1,000, you typically do not need to itemize, but you do need to provide general explanation
- Common expenses you may need to itemize individually:
Computers, recording devices, tablets



“General Supplies” or
“Office Supplies”



“Project-Specific
Supplies”

“Supplies for the creation,
organization, distribution,
and storage of study data
and materials”

Equipment

- Different from Materials and Supplies
- Typically must be more than \$5,000 per unit
- Obtain multiple quotes, include in justification
- Generally exempt from Indirect Costs/Overhead



Participant Incentives

- If human subjects research: IRB approval will be required
- Amount should incentivize but not coerce; should be reasonable
- Consider including \$ for transportation/food if warranted
- Requires documentation and admin oversight: which member of your team will be responsible? Budget for appropriate effort

# participants	Visit Type	\$/visit	Subtotal
100	Initial	\$50	\$5,000
90	6-month f/u	\$50	\$4,500
81	12-month f/u	\$50	\$4,050
73	Final	\$75	\$5,475
Participant Incentives Total:			\$19,025

Other Participant Costs

- Recruitment/Advertising
- IRB
- Translation
- Communication to participants
- Space to conduct focus groups or interviews
- Transcription

PARTICIPANTS NEEDED

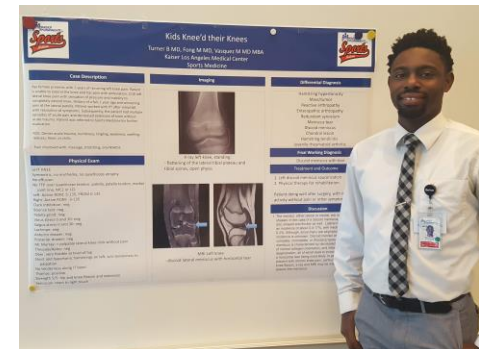


Publication Costs

- Costs associated with publishing and disseminating research findings
- Common examples include: Journal publication charges, color figures, creation of posters
- Typically budgeted in the later years of a study

Data Management and Sharing

- Curating data
- Developing documentation and formatting data
- Data repository fees
- De-identifying data
- Preparing metadata to foster discoverability, interpretation, and reuse



Various Required Institutional Costs

- Check with your institution
- Often mandatory
- Common examples include: Technology Infrastructure Fee (TIF), General Liability (GAEL), Rent



Consultants

- Provide advice, but not involved in making decisions for the direction of the research
- Cannot be employees, not considered Key Personnel
- Fixed rate (per hour or per milestone), sponsors may have rate limits
- Typically not subject to salary cap restrictions, but must be “reasonable”
- If you will be covering consultant’s travel, itemize that in justification

Subawards

- Subsite's participation represents and intellectually significant portion of the overall programmatic effort
- Each subsite needs to have its own mini-proposal (budget, justification, scope of work, etc.) approved by their Authorized Official
- PI often will give draft budget or budget maximum to subsites
- SOW is the main thrust of the agreement with subsite
- A site lead or site PI should be identified
- Subsite personnel are often expected to co-author publications on project results

Subawards and Indirect Costs

- Subsites should include Indirect Costs in their subaward budget, as per their institution's F&A Rate Agreement
- Most sponsors and rate agreements allow the primary site to also include Indirect Costs on the primary budget for the subaward costs, but usually only on the first \$25,000.



Other Considerations

- Multiple years
- Round to nearest dollar unless otherwise stated
- In general, sponsors usually allow a certain degree of rebudgeting within and between budget categories if needed; check Notice of Award for details

What if I'm Over Budget?

- Start by trimming all line items that can afford it
- If still over budget: look at effort
- If still over budget: look at scope



Budget Justification

- **Narrative explanation**
 - Justify how each item is necessary to achieve project aims
 - Clarify how the costs were calculated
 - Prove reasonableness
- **Organized** in same order and with same sections as budget
- Categories less than \$1,000 can have minimal (e.g. 1 or 2 sentence) explanations
- Unusual or expensive items should be justified in detail, including cost-comparisons/alternative explored
- Make sure your figures match



Fake LA Times Cover

Test Your Skills

1. BE THE REVIEWER
2. READ THESE SAMPLE JUSTIFICATION BLURBS AND SEE IF YOU CAN SPOT THE WEAKNESSES

Sample Personnel Justification

Peter Parker will create participant recruitment materials, prepare Institutional Review Board applications, schedule participant visits, manage participant incentives, assist with report preparation, and maintain study files. He is budgeted for 9 calendar months effort (75%) in Years 1-2, and 3 calendar months effort (25%) in Year 3.

Peter Parker (*Research Assistant*). Working under Dr. Banner's direction, Mr. Parker will create participant recruitment materials, prepare Institutional Review Board applications, schedule participant visits, and manage participant incentives (including ordering, dissemination, and documentation of gift cards) for Phase 1 of the study (Years 1-2). After the participant-phase of the study, his responsibilities will shift to assist Dr. Banner with report preparation and maintain study files (Year 3). He is therefore budgeted for 9 calendar months effort (75%) in Years 1-2, and 3 calendar months effort (25%) in Year 3.

Sample Personnel Justification

Tony Stark is CEO of Stark Enterprises and will serve as PI on this project. He has established long-term partnerships with the Co-Investigators on this study through their prior experience on a 10-year federally-funded Avengers project. He is budgeted for 1.8 calendar months in all years of the study.

Tony Stark (*Principal Investigator*) is CEO of Stark Enterprises and has established long-term partnerships with the Co-Investigators on this study through their prior experience on a 10-year federally-funded Avengers project. As PI of this proposed project, Mr. Stark will be responsible for the overall project design, management, intervention implementation, and data collection, analysis and interpretation. He also will oversee reporting and administrative/financial aspects of the project, ensure that project milestones are met, and interface with other participating investigators. He is budgeted for 1.8 calendar months in all years of the study.

Sample Travel Justification

Travel: We budget \$10,000 per year for travel-related expenses for the PI to attend two national conferences annually (\$30,000 total across all 3 years of the project).

Travel: We are budgeting for the PI to attend two national conferences per year to disseminate research findings: the National HIV Conference (typically held in Washington, DC) and the US AIDS Conference (or similar). We budget \$4,380 per year, for a total of \$13,140 across all 3 years of the project. Expenses include registration, airfare, lodging, meals, and ground transportation and are itemized as follows:

	Cost	# People per trip	# Quantity per trip	# Mtgs per year	Total
Registration	\$650	1	1	2	\$1,300
Airfare	\$275	1	1	2	\$550
Hotel	\$200	1	4	2	\$1,600
Meals	\$65	1	5	2	\$650
Ground Transp	\$35	1	4	2	\$280
				Annual Total	\$4,380



Resources

- **UCLA Family Medicine Research Unit Website:**
<https://www.uclahealth.org/departments/family-medicine/research/family-medicine-research-unit-employees>
- **NIH: Develop Your Budget:**
<https://grants.nih.gov/grants/how-to-apply-application-guide/format-and-write/develop-your-budget.htm>



Thank You

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