

Certificate Series Budget Handouts

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ACRONYMS AND ABBREVIATIONS

AAU	Association of American Universities
ACUC	Animal Care and Use Committee
ALN	Assistance Listing Number (formerly known as CFDA)
AOR	Authorized Organizational Representative
CF	Chartfield
CFDA	Catalog of Federal Domestic Assistance
COI	Conflict of Interest
CS	Cost share
DC	Direct Costs
DHHS	Department of Health and Human Services
DRA	Departmental Research Administrator
ePSRS	Electronic Proposal Signature Routing Sheet
EVR	Effort Verification Reporting
F&A	Facilities and Administration (indirect costs)
FCOI	Financial Conflict of Interest
FDP	Federal Demonstration Partnership (initiative including federal agencies & grant recipients)
FICA	Federal Insurance Contributions Act (portion of benefits equal to 7.65% of salary)
FY	Fiscal Year
GAS	Grant Award Summary
GMO	Grants Management Officer
GRA	Graduate Research Assistant
IACUC	Institutional Animal Care and Use Committee
IDC	Indirect Costs
IF	Investigator Form
IRB	Institutional Review Board (for human subjects research)
MTDC	Modified Total Direct Costs
NCTE	No Cost Time Extension
NGA	Notice of Grant Award
NOA	Notice of Award
NIH	National Institute of Health
NSF	National Science Foundation
OIDF	Outside Interest Disclosure Form
OSC	Other Significant Contributor
OSPA	Office of Sponsored Programs Administration
PHS	Public Health Service
PI	Principal Investigator
PO	Program Officer
PSGM	PeopleSoft Grants Module
PSRS	Proposal Signature Routing Sheet
R&D	Research and Development
RCR	Responsible Conduct of Research
RFA	Request for Applications (aka RFP, aka Sponsor Guidelines)
RFP	Request for Proposal (aka RFA, aka Sponsor Guidelines)
RUC	Request for University Contribution (aka F&A waiver)
SGCA	Senior Grants and Contracts Administrator
SOW	Statement of Work
SPPG	Sponsored Programs Procedure Guide
TAO	Technology Advancement Office
TC	Total Costs
TDC	Total Direct Costs

Common & Helpful Links for Budget Preparation

General

Sponsored Programs Administration: <https://research.missouri.edu/sponsored-programs-administration>

- Grant Fact Sheet
- Forms and templates
- Sponsored Programs Procedure Guide
- Contractor Subrecipient Determination Checklist
- and more

UM System Policies - Grants: <https://www.umsystem.edu/ums/policies/finance>

Research, Innovation & Impact: <https://research.missouri.edu>

Cashier's Office: <https://cashiers.missouri.edu>

Procurement: <https://www.umsystem.edu/ums/fa/procurement>

Contractor / Subrecipient Resources

Independent Contractor/Employees - Determining Classification:
<https://www.umsystem.edu/ums/fa/controller/accountingservices-tax-classification>

Independent Contractor Checklist:
<https://finance.missouri.edu/transaction-processing/contracts/independent-contractors/>

Federal Demonstration Partnership: <https://fdpclearinghouse.org/>

Travel Resources

Per Diem Rates: <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>

MU Allowable Travel Expenses:
https://www.umsystem.edu/ums/policies/finance/allowable_travel_expenses

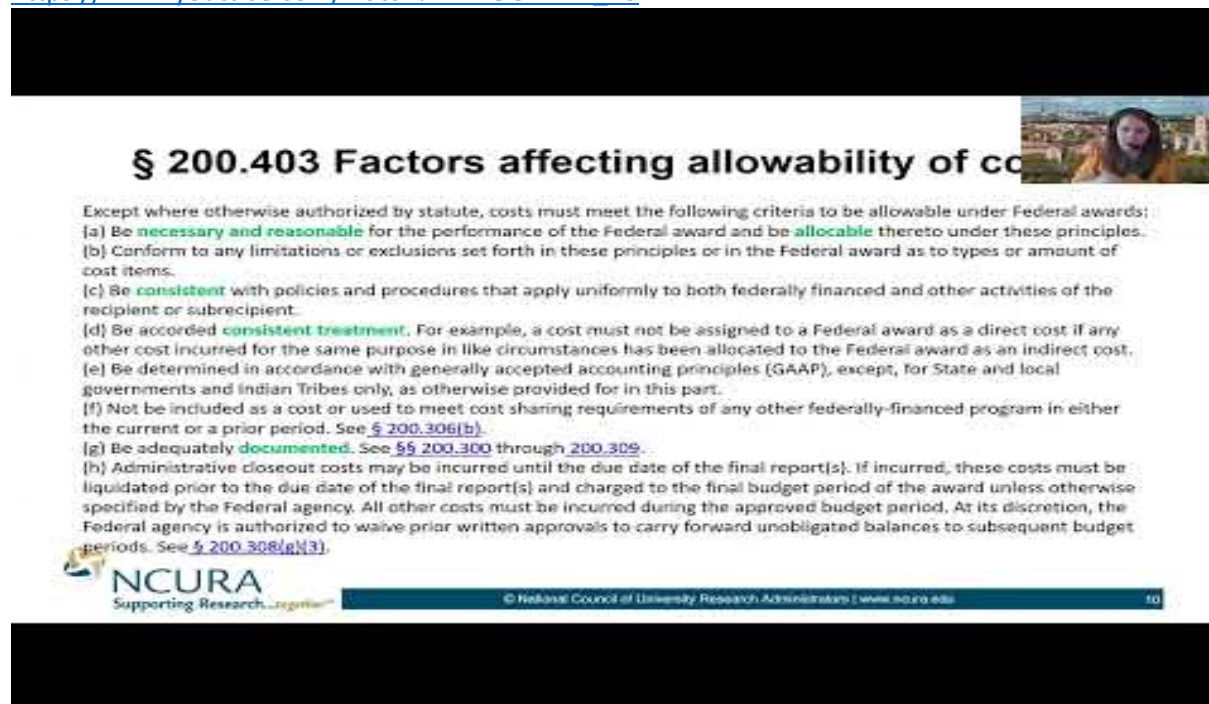
MU Travel Policies/Resources:
<https://www.umsystem.edu/ums/fa/procurement/travel>

The Four Rules of Allowable Costs

- ▶ **Allowable** - costs or revenues directly related to the performance of an award and permitted under the terms of an award and Office of Management and Budget (OMB) Uniform Guidance. These transaction amounts must be reasonable and allocable to the award and given consistent treatment through generally accepted accounting principles appropriate for the circumstance.
 - ▶ **Allocable** - costs incurred specifically for the sponsored program, or incurred for several activities and can be distributed between them in reasonable proportion to benefits received, and are clearly necessary to the program.
 - ▶ **Reasonable** – a cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.
 - ▶ **Within the period of performance** - is the period of time during which the Grantee is expected to complete the grant activities and to incur and expend approved funds.
-

BONUS: NCURA's YouTube Tuesday on "Factors Affecting Allowability of Costs":

https://www.youtube.com/watch?v=VhOCVwPB_1o



The screenshot shows a YouTube video player with a black bar at the top. Below the video frame, the title "§ 200.403 Factors affecting allowability of costs" is displayed in a large, bold, black font. To the right of the title is a small thumbnail image of a person. Below the title, the video content displays text from the Federal Acquisition Regulation (FAR) regarding the criteria for allowable costs. The text is as follows:

Except where otherwise authorized by statute, costs must meet the following criteria to be allowable under Federal awards:

- (a) Be **necessary and reasonable** for the performance of the Federal award and be **allocable** thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be **consistent** with policies and procedures that apply uniformly to both federally financed and other activities of the recipient or subrecipient.
- (d) Be accorded **consistent treatment**. For example, a cost must not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for State and local governments and Indian Tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing requirements of any other federally-financed program in either the current or a prior period. See § 200.306(b).
- (g) Be adequately **documented**. See §§ 200.300 through 200.309.
- (h) Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency. All other costs must be incurred during the approved budget period. At its discretion, the Federal agency is authorized to waive prior written approvals to carry forward unobligated balances to subsequent budget periods. See § 200.308(g)(3).

At the bottom of the video frame, the NCURA logo is visible on the left, and the text "© National Council of University Research Administrators | www.ncura.edu" is displayed on the right, followed by the page number "10".

Subawards/Vendors/Consultants

How do you tell?

EMPLOYEE RELATIONSHIP	SUBAWARD RELATIONSHIP	VENDOR RELATIONSHIP	
		VENDOR/SUPPLIER	CONSULTANT
The entity is an <u>individual</u> .	The entity <u>may</u> be either an individual or an <u>organization</u> .	The entity <u>may</u> be either an individual or an <u>organization</u> .	The entity is <u>usually</u> an individual but <u>may</u> be an <u>organization</u> .
The services are a regular part of the department's operation.	The services are of a specialized and specific nature which are not being performed by a regular employee of the institution, but by a collaborator located outside the Institution.	The services or supplies are defined by the Institution and are not being performed by a regular employee of the institution.	The services are primarily advisory in nature requiring professional expertise to solve a clearly delineated problem. Essentially a work-for-hire where the institution owns the deliverable, and perhaps even the raw data.
Individual may be given responsibility for conduct of all or part of the scope of work of a sponsored project.	Entity will be given responsibility for conduct of part of the scope of work of a sponsored project.	Entity will not be given responsibility for conduct of a part of the scope of work of the sponsored project. Entity will provide a deliverable.	Entity may provide advice, recommendations, analysis and resources. Entity should not be given responsibility for any part of conduct of a sponsored project, nor supervision of Institutional employees.
Individual may be given credit in any published report or other document.	Entity will be given credit in any published report or other document to which entity is a contributor. The Entity will likely own any IP they generate.	Entity will not be given credit in any published report or other document. The Institution will own any deliverables.	Since the Institution owns the deliverable, the Entity is unlikely to be given credit in any published report or other document as other than "consultant" to the project.
The Institution retains the right to supervise and control both the result of services performed and the manner of performance.	The Institution retains the right to control the results of services performed, but not the manner of performance.	The Institution retains the right to control the results of services performed, but not the manner of performance. The Institution has the right to reject the services/products provided.	The Institution retains neither the right to control the results nor the manner of performance.

If the relationship is that of an **EMPLOYEE**, then institutional personnel policies will apply. In a proposal budget, the individual should be listed under Salaries and Wages or, if a recharge rate is to be used, list under Other Direct Costs or Services. The individual should not be labeled as a Consultant. Full F&A will apply.

If the relationship is that of a **CONSULTANT**, then the institution's policies on hiring independent consultants will apply. In a proposal budget, the entity should be listed under a category of Consultants, Services, or Other Direct Costs; it should not be listed under Salaries and Wages. Most institutions have academic policies restricting faculty from acting as consultants on sponsored awards at the same institution. Full F&A will apply.

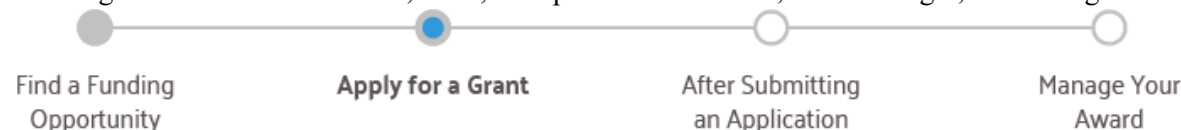
If the relationship is that of a **SUBAWARD**, then institutional subaward policies will apply. In a proposal budget, the subaward should be listed under a category of Subawards, or Other Direct Costs; it should not be listed under Salaries and Wages or Consultants. F&A should only be applied to the first \$25,000 of each subaward for the duration of the subaward represented in the proposal.

If the relationship is that of a **VENDOR**, then Institutional procurement policies will apply. In a proposal budget, the services should be listed under a category of Supplies, Equipment, or Other Direct Costs; it should not be listed under Salaries and Wages or Consultants. Full F&A will apply (unless the vendor is providing capital equipment).

If your sub isn't an employee then should find out why?



Leading research to understand, treat, and prevent infectious, immunologic, and allergic diseases



Consultants, Collaborators, & Subawards

If you need to bolster the expertise on your application, consider working with consultants or collaborators. Learn the difference between consultants and collaborators, as well as how to set up and manage a subaward.

Are you considering working with an NIAID intramural investigator? See [Collaborations Between Extramural and NIAID Scientists](#).

If you decide to work with consultants or collaborators, learn [Where to Add Consortium and Contractual Information](#).

What's the Difference?

Collaborators play an active role in the research, while consultants provide advice or services and may participate significantly in the research. Sometimes people play both roles.

Consultant

A consultant provides advice or services and may participate significantly in the research. Often he or she helps fill in smaller gaps by, for example, supplying software, providing technical assistance or training, or setting up equipment.

List consultants as key personnel only if they contribute substantively and measurably to the scientific development or execution of a project.

Consultants do not receive a salary from your grant but may receive a fee. When paying them, your institution issues a Form 1099 Misc <http://www.irs.gov/pub/irs-pdf/f1099misc.pdf#search=>) to the Internal Revenue Service <http://www.irs.gov/>).

Collaborator

Collaborators always play an active role in the research, and the position is sometimes defined interchangeably with co-investigator. As a loose guideline, think of a collaborator as a scientist whose distinct expertise complements your own while a co-investigator shares your area of expertise and therefore contributes in guiding the scientific direction of the overall project. One provides unique expertise, the other umbrella expertise.

Still, many areas of science have their own expectations for each of these roles. So long as the role of each contributor is thoroughly explained in your Personnel Justification and the Letters of Support, your choice between the titles of "co-investigator" and "collaborator" won't be a point of contention for reviewers.

Collaborators are typically listed as key personnel. They may get part of their salary paid from the grant in person months. Collaborators at other institutions could have their salary paid through a consortium agreement (also called a subaward). Collaborators get an IRS Form W-2 [↗](http://www.irs.gov/pub/irs-pdf/fw2.pdf?portlet=3) (<http://www.irs.gov/pub/irs-pdf/fw2.pdf?portlet=3>) from their institutions.

Collaborators always play an active role in the research.

Some senior-level collaborators may choose to work part-time for credit (e.g., the potential of future publications), rather than pay.

Come to an Agreement

If you decide to include outside consultants or collaborators (or both), secure a formal written agreement at the planning stage that addresses the negotiated arrangements for meeting the requirements of the grant.

Here are some questions to consider:

- Is the collaborator in your institution?
 - If not, what inter-institutional agreements may be necessary?
 - You might want to look at multiple PI agreements as an example.
- What intellectual property and data sharing plan arrangements do you need to make?
- What are the expectations for authorship and coauthorship on publications?

Read about more issues you might want to consider at [Build Your Team](#).

Using Subawards

Subawards allow another organization to perform some activities for your grant under your supervision. They enable collaborations between you—the grantee—and the subawardee. This arrangement does not involve NIAID.

You still include the details of the work in your application because the initial peer review committee needs to evaluate it (unlike a purchase contract).

Get your business office involved since the subcontract will probably require agreements between the organizations.

Managing subawards

In managing subawards, grantees are fully responsible for the following:

- All actions of the subaward related to the award
- All contact with NIAID

As the grantee, you (not the subawardee) are accountable to NIAID for the performance of the research project, spending of grant funds by all parties, reporting requirements, negotiating animal and human subjects assurances, and other obligations for the grant.

Keep the following in mind:

- You still need to play a substantive role in the research; you cannot just pass along funds to another institution.
- If we need information from your subawardees, we will contact you.
- If there's a problem with a subawardee, we will expect you to take care of it.
- You can add a subaward to your project anytime.

If you decide to work with consultants or collaborators, learn [Where to Add Consortium and Contractual Information](#).

Previous Step

[Build Your Team](#)

Next Step

[Determine Institutional Resources](#)

Content last reviewed on August 11, 2016

Have Questions?

A program officer in your area of science can give you application advice, NIAID's perspective on your research, and confirmation that NIAID will accept your application.

Find contacts and instructions at [When to Contact a NIAID Program Officer](#).

Related Rules & Policies:

- [Subawards \(Consortium Agreements\) for Grants SOP](#)

SAMPLE: Subrecipient Email Template

SUBJECT LINE:

REQUEST FOR FILES | Subrecipient: XXXXXX University / Dr. XXXXXX | MU PI: XXXXX | Prime Sponsor: XXXXXX | Deadline to MU: XXXXX (Request that subrecipients submit files to MU *at least 2-3 weeks prior to MU's deadline to the prime sponsor*)

BODY OF EMAIL:

Dear _____,

Please forward the following to me no later than DAY, MONTH, DAY, YEAR:

If there is an administrative staff person I should work with, please put us in contact with each other.

Project Details:

- Budget Maximum -- Amount/Year & Total Amount: (note any indirect cost limitations here and reference the guidelines/page #)
- Project Dates:
- Title:

MU Required Files:

1. Completed and signed Subrecipient Commitment Form (*partially completed form attached*)
2. Scope of Work
3. Detailed budget (in excel)
4. Budget Justification in Word (*if required by sponsor anyway, you can delete this*)

Prime Sponsor Required Files:

1. Budget & Budget Justification in sponsor required format; *please reference the prime sponsor guidelines (if applicable; download budget from the prime sponsor portal and include in the email request noting that you need them to complete it)*
2. F&A/Indirect Cost Agreement or basis (*even if the sponsor doesn't require it, it is good to get*)
3. Institutional Letter of Commitment (*if required by sponsor*)
4. Letter of Commitment from PI and/or Collaborators (*if required by sponsor*)
5. Supporting documentation as required by the guidelines/sponsor (biographical sketches, current & pending support, facilities, equipment, etc.) (*list any required files or make a note that the PI will request these files – check with the PI regarding who should request these files*)
6. *Download, include and list any other sponsor required forms for subrecipient to complete (i.e. R&R Senior/Key Personnel Profile, R&R Personal Data, etc.)*

If you have questions, please do not hesitate to contact me. Thank you in advance!



EXAMPLE OF POORLY WRITTEN BUDGET JUSTIFICATION

Personnel Costs:

Dr. Tiger will commit 2 months of effort and will analyze all data associated with the investigation.

Dr. Jes Hall will commit 1 month of effort to support Dr. Tiger.

A postdoc will be hired to assist with data collection and analysis.

A GRA will be hired to assist the PI in research and development. Tuition has been requested in support of the GRA.

Fringe benefits have been requested for all personnel working on the project.

\$3,100 per year has been allocated for travel in the US for conferences and for mileage to and from schools.

The cost of special reagents and kits necessary to efficiently conduct the proposed research is very high and increasing steadily. Most of the supply money requested will be used for this purpose, as well as to buy desktop computers for the PostDoc and GRA (\$57,000). Supplies will include those required for plant growth (\$8,000). Total supplies are \$65,000.

Animal costs are \$7,665 (Office of Animal Research)

Funds of \$13,000 are requested for evaluators. Transcription services will require \$4,000.

There is a subrecipient.

EXAMPLE OF WELL WRITTEN BUDGET JUSTIFICATION

Personnel

Salaries are based on current salaries, and include a 3% increase each year.

Senior Personnel:

Dr. Truman Tiger (2 calendar months effort), is the Director of the Important Scientists Center. He has extensive experience in the development of invisible mouse pads and is currently the PI for projects with over \$2.5 million of external funding that supports nine doctoral students. His research focuses on the complexities of invisible keyboards and monitors. He has published extensively on inquiry-based invisibility instruction. Dr. Tiger collaborates with scientists, magicians, and educators on projects related to the preparation of invisibility capes. He will be directly responsible for statistical analyses of data collected in experiments 1-3 which are directly tied to specific aims 3 and 4. He will also be responsible for writing all progress reports and supervising the laboratory technician.

Dr. Jes Hall (as needed basis), will be providing services on an as needed basis in support of this project as he has extensive experience and knowledge that will be valuable to Dr. Tiger.

Other Personnel:

Postdoctoral Researcher, TBN (12 calendar months effort) brings outstanding intellectual and social capital to the project and will assist in all stages of planning and enacting the district-level and more focused projects. The Postdoctoral Researcher will: 1) assist the PI in establishing communication and relationships with the districts, 2) coordinate data collection and questionnaires, 3) work with the PI and teachers to co-construct strategies for revising teaching practice based assessment data, 4) assist with data management and conduct sophisticated data analysis, 5) assist with the development of questionnaire tools, 6) interview teachers, 7) participate in the writing and presentation of findings for various audiences at conferences and for publications.

Student Personnel:

Graduate Research Assistant (GRA) salaries depend on the scholastic level of the student, and represent 0.5 FTE. Support is requested for one Ph.D.-level GRA to work 0.50 FTE for all project months. The MU GRA will primarily assist the project's PI in the research and development aspects of the Scope of Work.

Fringe Benefits

Full-time Employees: Fringe benefit rates for the University of Missouri is approved by the Department of Health and Human Services, the University's federal cognizant agency, and are adjusted annually. The approved fiscal year 2025 fringe benefit for full-time campus employees is 32.65% on all sponsored agreements, including 7.65% FICA. A 3% estimated increase is included in year 1 at the rate of 33.63% for FY26 and 3% increases are included each year thereafter.

GRA Tuition Remission: Tuition for graduate students is estimated with a course load of 23 credit hours per year. The campus per credit hour fee for 2024 - 2025 is \$525.00 per credit with 3% increases per year.

GRA Medical Insurance: Medical insurance is provided to GRAs at a cost of \$2,605 for academic year 2024 - 2025, with a 10% increase per year.

Travel

Airfare and ground transportation for trips to conferences, meetings, and site visits, etc. will be at the lowest possible rate available at time of travel. Mileage reimbursement for use of one's personal vehicle is \$0.655/mile. For overnight travel within the State of Missouri, meals will be reimbursed on a per diem basis of \$63.00 per day.

Travel for participating in conferences: Funds are requested to support attendance in the Scientific Research Association (SRA) and the US Society for the Study of Everything (USSSE) conferences. Estimated costs for any single conference include \$800 for airfare, \$54 per diem for food per day, \$100 per night for lodging, \$50 for local transportation, and \$200 for conference registration.

Estimated costs for conference travel are based on a four-day trip, using the rates listed above, once per year per person (two trips total annually). The PI will take advantage of travel to conferences to meet more extensively with colleagues to compare findings.

Airfare (\$800) + food (\$54 x 4) + lodging (\$100 x 3) + local transportation (\$50) + conference registration (\$200) = \$1,566 per person per trip. Annually 2 x \$1,566 = \$3,132.

Other Direct Costs

Materials and Supplies: Materials and supplies are defined as tangible property, other than equipment, costing less than \$5,000. These supplies will be used solely to accomplish the aims of this project.

The following is a breakdown of expected costs for supplies:

Disposables (plasticware, gloves, etc.)	\$5,000
Chemicals/Media	\$8,000
Confocal/EM fee and supplies	\$5,000
Enzymes/kits	\$8,000
DNA sequencing/Oligonucleotides	\$8,000
Microarrays/qRT-PCR	\$10,000
General supplies	\$5,000
Plant Growth (pots/soil/fertilizer etc.)	\$2,000
Phosphospecific Antibodies	\$9,000
<u>Mass Spectrometry Analysis</u>	<u>\$5,000</u>
Total supplies per year	65,000

Consultants:

External Evaluators: To ensure the effectiveness of the program, we will work closely with an external evaluation firm, Eval, Inc., a full-service evaluation firm specializing in external evaluation of education and training in emerging science and technology, to guide us in program development and implementation. We will work in conjunction with Eval, Inc. to develop the instruments and protocols and to synthesize data collected to improve the program each year. Eval, Inc. will publish overall findings in a summative report to be shared with others interested in developing similar programs. Eval, Inc.'s fee is quoted at \$13,000/year.

Transcription Services: The cost of transcription services for participant interviews is included as follows: 20 participants per year X 2 interviews per participant X 1 hour per interview = 40 hours. It is estimated that each one hour of tape will take four hours of transcription time. The cost of transcription then is estimated at 40 hours of tape X 4 hours transcription time X \$25/hour = \$4,000/year.



Subawards: University of Research. Please see the separate detailed budget and budget justification for the subrecipient totaling \$75,000/year.

Animal Per Diem: Each mouse offspring will need to be genetically screened. This will be performed by a Southern blot and PCR analysis of genomic DNA isolated from tail biopsies. The cellular analysis requires fixation of each individual animal and isolation of nervous tissue and preparation for histological analysis. Expenses associated with housing for all genetically altered lines of mice are requested. We request a total of 30 cages (to be provided by the MU Office of Animal Research) at \$0.70/cage/day x 365 days per year, for a total of \$7,665/year.

Indirect Costs

The University of Missouri negotiates its indirect rate agreement with the U.S. Department of Health and Human Services (DHHS), Region VII. The indirect rate for on-campus research is 56.5% MTDC for the period 7/1/2021-6/30/2025. The DHHS contact is Arif Karim, phone 214-767-3261.

Modified Total Direct Costs (MTDC): Equipment valued over \$10,000, participant support, animal per diem costs, and tuition costs are exempt from F&A costs. F&A charges are applied on the first \$50,000 of subcontracts.