

BUILDING A BASIC GRANT BUDGET

SRA International Joint Section Meeting
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Overview

What is a Grant Budget and Why is it Important

What are the Different Kinds of Budgets

Understanding of Direct Costs vs. Indirects/F&A

How to Determine Costs and its Impact on Grant Management

How to Create a Basic Budget Worksheet

Budget Justification

I NEED A BUDGET
ESTIMATE FOR MY
PROJECT, BUT I DON'T
HAVE A SCOPE OR A
DESIGN FOR IT YET.



Dilbert.com DilbertCartoonist@gmail.com

OKAY, MY
ESTIMATE
IS \$3,583,729.



12-7-09 © 2009 Scott Adams, Inc./Dist. by UFS, Inc.

YOU DON'T
KNOW
ANYTHING
ABOUT MY
PROJECT.



THAT
MAKES
TWO OF
US.



What is a Grant Budget?

- A grant budget is a detailed breakdown of the financial support being requested from the sponsor.
- The budget should reflect the best estimate of the costs necessary to carry out the work.
- The program announcement and/or the agency webpage will often provide instruction on the appropriate budget format and guidelines.
 - Such as grant amount and limitations
 - Please remember to make sure you're eligible 😊

Why is a Budget Important?

- The approved budget becomes part of the agreement between the institution and the sponsor
- A budget coming in too high or low may impact your chances of being funded

Detailed Budgets

- Provide a breakdown of costs within each budget heading
 - Budgets that list every cost that will be charged to the grant (sometimes you have to give specific quantities of an item).
 - The degree of detail should be specified in the program announcement

RESEARCH & RELATED BUDGET - Budget Period 1

Delete Period

OMB Number: 4940-0001
Expiration Date: 12/31/2022UEI: 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 (\$)	Cal.	Months	Acad.	Sum.	Requested Salary (\$)	Fringe Benefits (\$)	Funds Requested (\$)
X												
Project Role: <input type="text" value="PO/PI"/>												
Add Additional Key Person												
Additional Senior Key Persons: <input type="text" value=""/>											Total Funds requested for all Senior Key Persons in the attached file	
											Total Senior/Key Person	

B. Other Personnel

Number of Personnel	Project Role	Cal.	Months	Acad.	Sum.	Requested Salary (\$)	Fringe Benefits (\$)	Funds Requested (\$)
	Post Doctoral Associates							
	Graduate Students							
	Undergraduate Students							
	Secretarial/Clerical							
X								
Add Additional Other Personnel								
<input type="text" value=""/>								
Total Number Other Personnel								
Total Other Personnel								
Total Salary, Wages and Fringe Benefits (A+B)								

C. Equipment Description

List items and dollar amount for each item exceeding \$5,000

Equipment item	Funds Requested (\$)
X <input type="text" value=""/>	
Add Additional Equipment	
Additional Equipment: <input type="text" value=""/>	
Total funds requested for all equipment listed in the attached file	
Total Equipment	

D. Travel

	Funds Requested (\$)
1. Domestic Travel Costs (Incl. Canada, Mexico and U.S. Possessions)	
2. Foreign Travel Costs	
Total Travel Cost	

E. Participant/Trainee Support Costs

	Funds Requested (\$)
1. Tuition/Fees/Health Insurance	
2. Stipends	
3. Travel	
4. Subsistence	
5. Other <input type="text" value=""/>	
<input type="text" value=""/> Number of Participants/Trainees	Total Participant/Trainee Support Costs

F. Other Direct Costs

	Funds Requested (\$)
1. Materials and Supplies	
2. Publication Costs	
3. Consultant Services	
4. ADP/Computer Services	
5. Subawards/Consortium/Contractual Costs	
6. Equipment or Facility Rental/User Fees	
7. Alterations and Renovations	
8. <input type="text" value=""/>	
9. <input type="text" value=""/>	
10. <input type="text" value=""/>	
11. <input type="text" value=""/>	
12. <input type="text" value=""/>	
13. <input type="text" value=""/>	
14. <input type="text" value=""/>	
15. <input type="text" value=""/>	
16. <input type="text" value=""/>	
17. <input type="text" value=""/>	
Total Other Direct Costs	

G. Direct Costs

	Funds Requested (\$)
Total Direct Costs (A thru F)	

H. Indirect Costs

Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	Funds Requested (\$)
X <input type="text" value=""/>			
Add Additional Indirect Cost			
Total Indirect Costs			
Cognizant Federal Agency (Agency Name, POC Name, and POC Phone Number) <input type="text" value=""/>			

I. Total Direct and Indirect Costs

	Funds Requested (\$)
Total Direct and Indirect Institutional Costs (G + H)	

J. Fee

	Funds Requested (\$)

K. Total Costs and Fee

	Funds Requested (\$)
Total Costs and Fee (I + J)	

L. Budget Justification

(Only attach one file.)

Add Attachment Delete Attachment View Attachment



SUMMARY PROPOSAL BUDGET

ORGANIZATION				PROPOSAL NO.		DURATION (MONTHS)	
PRINCIPAL INVESTIGATOR/PROJECT DIRECTOR				AWARD NO.		Proposed	Granted
A. SENIOR PERSONNEL: PI/PO, Co-PIs, Faculty and Other Senior Associates List each separately with name and title. (A.7. Show number in brackets)				NSF-Funded Person-months		Funds Requested By Proposer	Funds Granted by NSF (If Different)
				CAL	ACAD	SUMR	
1.							\$
2.							
3.							
4.							
5.							
6. () OTHERS (LIST INDIVIDUALLY ON BUDGET EXPLANATION PAGE)							
7. () TOTAL SENIOR PERSONNEL (1-6)							
B. OTHER PERSONNEL (SHOW NUMBERS IN BRACKETS)							
1. () POSTDOCTORAL ASSOCIATES							
2. () OTHER PROFESSIONALS (TECHNICIAN, PROGRAMMER, ETC.)							
3. () GRADUATE STUDENTS							
4. () UNDERGRADUATE STUDENTS							
5. () SECRETARIAL - CLERICAL (IF CHARGED DIRECTLY)							
6. () OTHER							
TOTAL SALARIES AND WAGES (A + B)							
C. FRINGE BENEFITS (IF CHARGED AS DIRECT COSTS)							
TOTAL SALARIES, WAGES AND FRINGE BENEFITS (A + B + C)							
D. EQUIPMENT (LIST ITEM AND DOLLAR AMOUNT FOR EACH ITEM EXCEEDING \$5,000.)							
TOTAL EQUIPMENT							
E. TRAVEL 1. DOMESTIC (INCL. CANADA, MEXICO AND U.S. POSSESSIONS)							
2. FOREIGN							
F. PARTICIPANT SUPPORT							
1. STIPENDS \$							
2. TRAVEL							
3. SUBSISTENCE							
4. OTHER							
TOTAL NUMBER OF PARTICIPANTS () TOTAL PARTICIPANT COSTS							
G. OTHER DIRECT COSTS							
1. MATERIALS AND SUPPLIES							
2. PUBLICATION/DOCUMENTATION/DISSEMINATION							
3. CONSULTANT SERVICES							
4. COMPUTER SERVICES							
5. SUBAWARDS							
6. OTHER							
TOTAL OTHER DIRECT COSTS							
H. TOTAL DIRECT COSTS (A THROUGH G)							
I. INDIRECT COSTS (F&A) (SPECIFY RATE AND BASE)							
TOTAL INDIRECT COSTS (F&A)							
J. TOTAL DIRECT AND INDIRECT COSTS (H + I)							
K. RESIDUAL FUNDS (IF FOR FURTHER SUPPORT OF CURRENT PROJECT SEE GPG II.D.7.)							
L. AMOUNT OF THIS REQUEST (J) OR (J MINUS K)						\$	\$
M. COST SHARING: PROPOSED LEVEL \$				AGREED LEVEL IF DIFFERENT: \$			
PI/PO TYPED NAME AND SIGNATURE*				DATE			
				FOR NSF USE ONLY			
				INDIRECT COST RATE VERIFICATION			
ORG. REP. TYPED NAME & SIGNATURE*				DATE		Date Checked	Date of Rate Sheet
						Initials-ORG	

Cost Principles

- Allowable? Reasonable? Allocable?
 - Subpart E, Section 200.403 of the Uniform Guidance (2 CFR 200) issued by the Office of Management and Budget
- Necessary for the performance of the award
- The price should not exceed that which would be incurred by a prudent person
- The goods or services involved are clearly identifiable and assignable to that award

Direct vs. Indirect

Grant Budgets Should Include:

- Direct Costs

+

- Indirect Costs/Facilities & Administrative Costs

=

- Total Cost of the Project

Direct vs. Indirect (Cont.)

■ Direct Costs

- Those costs that can be identified specifically with and relate directly to a particular sponsored project
- Another way of putting it: Costs that can be attributed directly and are easily traceable to a particular project
 - For example: labor and supplies

Direct vs. Indirect (Cont.)

- Indirect Costs/Facilities & Administrative Costs

- Those costs that are incurred for common or joint objectives, and, therefore, cannot be identified specifically with a particular sponsored project
- Represent the expenses of doing business
 - For example: administrative support, facility operations (e.g. utilities), building depreciation

Direct Costs

- Salaries/Wages
- Fringe Benefits & Health Insurance
- Equipment
- Travel
- Participant Support Costs
- Other Directs Costs
 - Materials and Supplies
 - Publication Costs
 - Consultant Services
 - Subcontracts
 - Human Subjects
 - Other Costs (Equipment or Facility Rental/User fees, CAS Exemptions, Tuition)

Cost Accounting Standards

- Cost Accounting Standards exceptions are costs usually considered indirect costs.
 - Administrative and clerical salaries
 - General office
 - Postage
 - Phone charges
 - Individual memberships
 - General equipment



Indirect Costs are calculated as a percentage of the direct costs of the project

Most institutions have a federally negotiated rate:

Research - On Campus Rate

USF current rate is 50%

Research - Off Campus Rate

USF current rate is 26%

Instruction Rate “non research training”

USF current rate is 46%

Other Sponsored Activity

USF current rate is 34.5%

Every institution is different.

READ YOUR RATE AGREEMENT.

Not all sponsors accept this rate

Refer to the sponsor’s specific guidelines

ORGANIZATION: University of South Florida

AGREEMENT DATE: 06/28/2024

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

For the fiscal year ending June 30, 2023 Worker's Compensation, Unemployment Insurance, and Terminal Leave Pay are charged using the effective rates listed in the Fringe Benefits Section of this Agreement. Other employee benefits, such as FICA, Retirement, Health Insurance, and Life Insurance are charged based on actual incurred costs.

Effective July 1, 2023, all fringe benefits are charged using the rates listed in the Fringe Benefits Section of this Agreement. Retroactive payroll transfers will include the rates in effect at the time of transfer. The fringe benefits include: FICA, Worker's Compensation, Unemployment Insurance, Life Insurance, Health Insurance, Retirement, and Terminal Leave Pay.

TREATMENT OF PAID ABSENCES:

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences, except for terminal leave pay which is included in the benefits rate and is paid out after separation of employment.

OFF-CAMPUS DEFINITION: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

The rates contained in this Agreement reflect the combined cost of the University of South Florida and the University of South Florida Research Foundation, Inc., and will apply to grants and contracts awarded to the Foundation.

**** The Rate Agreement updated the Fringe Benefits Rates Section and Treatment of Fringe Benefits remarks above. All other terms and conditions from the preceding agreement remain unchanged.****

The next fringe benefit rate proposal based on actual results of fiscal year ending 06/30/2024 is due in our office 12/31/2024.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000.

HELPFUL TIPS



Total Direct Costs

- Total Direct Cost (TDC) indicates no exclusions from the indirect cost base.
- Indirect cost base is the amount that you apply the indirect rate to.
- Total Cost = Direct costs + Indirect costs

Total Direct Costs	
Personnel	\$ 450,000
Equipment	\$ 10,000
Travel	\$ 20,000
Consultant	\$ 5,000
Materials/Supplies	\$ 30,000
Publication	\$ 5,000
Tuition	\$ 10,000
Other Costs	\$ 20,000
Subcontract	\$ 250,000
Total Direct Costs	\$ 800,000
Indirect Cost Base	\$ 800,000
Indirect Cost Rate	50%
Indirect Costs	\$ 400,000
Total Cost (Direct + Indirect)	\$ 1,200,000

Modified Total Direct Costs

- US Federal projects and possibly other sponsors require certain direct cost categories be excluded from the indirect cost base.
- Once these exclusions have been removed from your indirect cost base the amount becomes known as the Modified Total Direct Cost (MTDC). Indirects will be calculated against this modified amount to give us the Total Cost of our project.
- Examples of exclusions:
 - Patient Care Cost
 - Equipment
 - Tuition
 - Subcontract costs over \$25,000

Modified Total Direct Costs	
Personnel	\$ 450,000
Equipment	\$ 10,000
Travel	\$ 20,000
Consultant	\$ 5,000
Materials/Supplies	\$ 30,000
Publication	\$ 5,000
Tuition	\$ 10,000
Other Costs	\$ 20,000
Subcontract (1st \$25K)	\$ 25,000
Subcontract	\$ 225,000
Total Direct Costs	\$ 800,000
Indirect Cost Base	\$ 555,000
Indirect Cost Rate	50%
Indirect Costs	\$ 277,500
Total Cost	\$ 1,077,500

Detailed Budget Categories

Personnel Categories

- Who are key personnel?
 - Principal Investigator
 - Multiple Principal Investigators
 - Co-Investigator
- Who are non-key personnel?
 - Post Doctoral Scholar
 - Graduate Students
 - Research Staff (Lab Tech, Research Assistant, etc.)
 - Administrative Staff

Once you know who...

HOW MUCH do you need them?

- Effort is an individual's average time commitment to the project.
 - Percentage
 - Months
- Add calculations
 - $=20\% \times 12 = 2.4$ CM
 - $=20\% \times 2080 = 416$ hours
 - $=20\% \times 5 = 1$ day per week
 - $=1 \times 52 = 52$ days per year
 - Effort vs Salary Requested

Do your faculty know how much they make?

- For EACH PERSON:
 - Use their current compensation level based on their contracted work week
 - Use HR or Government resources to estimate unknown salaries
 - Fringe Benefits (FICA, Medicare, WC, Retirement, Health Insurance), typically between 25%-35% on average

Salary Cap

Calculation of NIH Salary Cap and Cost-share

NIH Cap \$ 225,700

FTE	1.00
NIH Cap	\$ 225,700
Annual Salary	\$ 300,000
Effort	50%
Total Charge	\$ 150,000

DC to Grant	\$ 112,850
Cost-Share	\$ 37,150
Total Charge	\$ 150,000

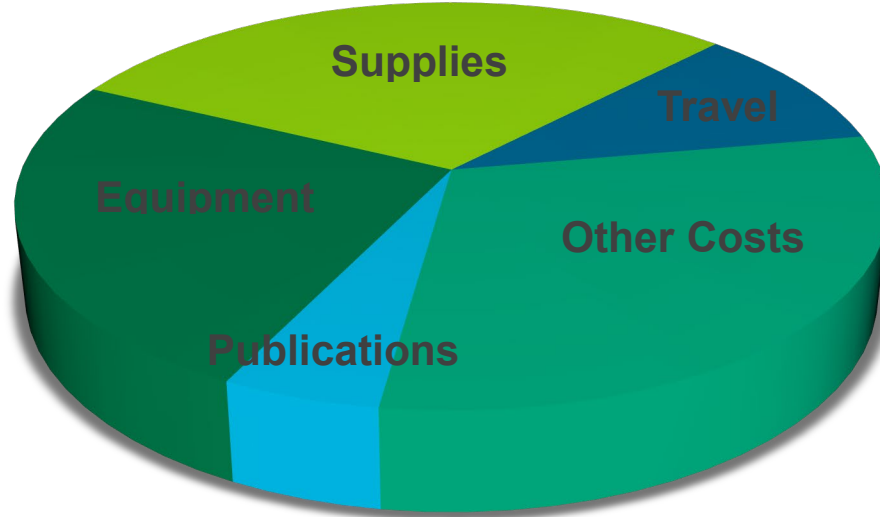
9-Month	0.75
Adjusted NIH Cap	\$ 169,275
Annual Salary	\$ 200,000
Effort	30%
Total Charge	\$ 60,000

DC to Grant	\$ 50,783
Cost-Share	\$ 9,218
Total Charge	\$ 60,000

Partial FTE	0.50
Adjusted NIH Cap	\$ 112,850
Annual Salary	\$ 150,000
Effort	30%
Total Charge	\$ 45,000

DC to Grant	\$ 33,855
Cost-Share	\$ 11,145
Total Charge	\$ 45,000

Non-Personnel Categories



Equipment

- Definition: Tangible personal property having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.
- General Purpose Equipment
- Special Purpose Equipment
 - Fabricated Equipment

Travel

- Conference Travel
 - Domestic
 - International
- Study Travel
- Sponsor Mandated Travel

Materials and Supplies

- This can be almost anything!
- Work with faculty member
 - Have them think through which items they need to complete the scope of work
 - How many do they need
- Depending on sponsor:
 - Estimate cost vs. perform and provide hard calculation
- Genomic Arrays

Publication Costs

- Faculty need to disseminate research findings
- These costs can be extremely expensive
- May need to itemize in the budget
- Typical costs include journal charges, handouts, illustrations, professional reports

Consultants

- A consultant is an individual who provides a service on a limited basis for a fee
- A consultant should be doing the work on their own time and should not be using institutional resources.

Subcontracts/Consortium Agreements

- A collaborative arrangement in support of a research project in which part of an activity is carried out through a formal agreement between a grantee and one or more other organizations (**an investigator at another institution**)
- Entities working under this type of agreement are provided a degree of autonomy in their work
- Budgets must include direct and indirect costs
- Detailed budgets and budget justifications should be required for all subcontractors

Your Turn

- Prime site direct costs at 100k per year for 3 years
 - F&A at 50%
- Subcontracts
 - University of Florida needs \$10,000 per year for 3 years
 - University of Central Florida needs \$5,000 per year for 3 years

	Year 1	Year 2	Year 3	Total
Prime Site	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000
UF	\$ 10,000	\$ 10,000	\$ 5,000	\$ 25,000
UF > \$25k	\$ -	\$ -	\$ 5,000	\$ 5,000
UCF	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000
UCF > \$25k	\$ -	\$ -	\$ -	\$ -
Total Direct Costs	\$ 115,000	\$ 115,000	\$ 115,000	\$ 345,000
Base	\$ 115,000	\$ 115,000	\$ 110,000	\$ 340,000
Indirects @ 50%	\$ 57,500	\$ 57,500	\$ 55,000	\$ 170,000
Total Costs	\$ 172,500	\$ 172,500	\$ 170,000	\$ 515,000

Additional Costs Continued

- Facility and Equipment Rental
 - Core Facility
 - Equipment Lease
 - Lease Space
- Tuition
 - Typically, a Graduate Student
 - Student must be an employee of the institution
 - Student must be working on the actual project
 - Actual tuition charged to grant should correlate with effort (example: \$400/per credit hour X 24 credit hours = \$9,600)
- Animal Costs
 - Animal purchase
 - Animal Care

Additional Costs

- Human Subjects & Focus Groups
 - Payments to individuals participating in research (Gift Cards, Petty Cash, Checks)
 - Need to figure out the “N” and how many visits
- Institutional Review Board
 - Internal
 - External
 - SIRB
- Patient Care Costs
 - The costs of routine and ancillary services provided by hospitals to individuals participating in research programs.
 - DOES NOT INCLUDE: Costs of ancillary tests performed in facilities outside the hospital on a fee-for-service basis (e.g., in an independent, privately owned laboratory) or laboratory tests performed at a medical school/university not associated with a hospital routine or ancillary service.
 - Standard of Care or Research Care

**What would you
do if faculty
member came
in and asked for
help?**



Questions to Ask When Assembling a Budget

Personnel:

Who are the key personnel?

How many hours per week will they need to put in or what % effort will they need?

Any Post Docs, Grad Students, or other non-key personnel? Tuition?

How many hours per week will they need to put in or what % effort will they need?

Any consultants?

Will they need travel funds? Do they have an established rate or are they willing to work within our budgetary guidelines?

Equipment:

Will any equipment need to be purchased in order to complete this research and what is the unit cost?

Travel:

Do you plan to travel? If so, what is the purpose of your travel (scholarly conferences, meeting with sponsor, site visits) and how often do you plan to travel? If you know the location of your destination please provide it, if not, please note if it is domestic or foreign travel.

Other Costs:

Lab supplies: What type of lab supplies and how many of each item are needed to for this research?

Office supplies (please note office supplies are unallowable on the grant unless you have specific unlike circumstances) justification will need to be provided at time of award.

Publication costs: Are you planning on publishing within the life of the grant?

Subcontracts: Do you plan on subcontracting with anyone? If so, who will be the PI and what institution will we be subcontracting with? All of the above questions will need to be answered for the sub as well.

Equipment or Facility Rental/User fees: Will this research require us to rent space or use a core facility? If so what/where and do you know the cost?

Patient Costs: Do you plan to have any medical or hospital charges? If so, please provide the CPT code or procedure type and number of instances.

Participant Support Costs: Do you intend to provide compensation to those participating in this research effort? If so, what is the intended format and amount? (Gift cards, travel costs, direct stipends)

Freight/Shipping: Do the details of your research strategy specifically address the need to ship items? How frequently? To where?

Animal costs: Purchase of animals or per diem? What kind and how many? How many days per diem will you need?

Regulatory/Compliance costs: Plan to use an outside Review board or need assistance putting a protocol together?

F&A Rate: Where will the work be done?

Cost Sharing

Cost sharing is the portion of allowable costs contributed to the project that are not paid by the sponsor

- Mandatory
 - Required by sponsor
- Voluntary
 - Not required by sponsor

Cost Share is HIGHLY DISCOURAGED

Budget Justification

Detailed Budget Justification

- Every item that is listed on the budget needs to be listed on the budget justification
 - Personnel
 - Their effort, their role, why they are on this grant?
 - Equipment
 - What is it? Why is it needed? Why don't you already have it?
 - Travel
 - Who is going where and why?
 - Lab supplies
 - Why?
 - Publication Cost
 - Why?
 - Subcontract/Consortium Costs
 - See above

When we say EVERY cost must
be justified, we mean

EVERY!

Budget Justification

Personnel (\$411,400)

Key Personnel (\$385,000)

Sheldon Cooper, PhD (Principal Investigator) 2.4 Calendar Months: Dr. Cooper is a Professor and theoretical physicist at the California Institute of Technology. He has more than 15 years of experience designing and executing research grants and has extensive experience with the proposed experiment (See Biosketch). He was recently PI of a federally funded grant studying string theory and has been Site PI or Co-Investigator of seven other grants examining both string theory and m-theory. Dr. Cooper will apply his expertise to carry out the proposed project. Dr. Cooper will assume overall responsibility for execution of the proposed study and will manage IRB and IACUC approvals for the project. Specifically, Dr. Cooper will be responsible for training the Graduate Student and overseeing both the assessment of outcomes. He will ensure rigorous protocol adherence and data quality control. Throughout the study, Dr. Cooper will hold weekly lab meetings with the research group to oversee data collection and management for the study (as is our current practice). Dr. Cooper will work closely with entire study team to ensure that all recruitment goals are met. He will also oversee data management and quality control and will customize our existing study database, if needed. He will present results and prepare publications from the proposed research in collaboration with the study investigators.

Rajesh Koothrappali, PhD (Co-Investigator) 3 Summer Months: Dr. Koothrappali is an Assistant Professor and astrophysicist at the California Institute of Technology. He was part of the team to launch the New Horizons space probe to collect data about the Pluto system. Dr. Koothrappali will be responsible for implementing and supervising the intense training intervention arm in the proposed study. Additionally, he will oversee related assessments. Dr. Koothrappali will ensure the fidelity of training across study participants. He has and will continue to make intellectual contributions to the design and protocol of the proposed study. Dr. Koothrappali has worked closely with Drs. Cooper and Hofstadter since his arrival at Caltech, and will assist the study team with presenting and publishing results. Dr. Koothrappali will particularly contribute to the description and interpretation of the results relative to the particle astrophysics component of the study.

Other Personnel (\$26,400)

Ramona Nowitzki (Graduate Students) 1.2 Calendar Months: Ms. Nowitzki is trained and experienced in administering the functional assessments. She also has experience with the study specific testing. This student will assist with recruitment of participants, data collection, and data management. Ms. Nowitzki will administer the pre- and post-intervention assessments, and complete the study specific testing as appropriate under the supervision of Dr. Cooper.

To Be Announced (Study Administrator) 3 calendar months: This position will manage the purchasing and budgeting for the study and help to manage the subcontracts to the other study sites. They will monitor expenditures and budgets and set up and execute consultant payments for DSMC and External Advisory Board members. They will organize, coordinate, and manage reimbursements of all investigator-, staff-, and consultant travel. This position will also coordinate and organize all of the study meetings among staff, investigators, and consultants, including managing the zoom subscription along with maintaining and monitoring all supplies and computer needs at the institution including coordinating all information technology and facilities requests. Due to the multiple sites of the project, administrative support is required to carry out study operations and coordinate the study team across sites

Fringe: In accordance with University guidelines, fringe benefit costs for salaried personnel were calculated at 10.00% of budgeted salary and include Social Security, Medicare, workers compensation, unemployment compensation, terminal leave pool, and retirement costs. Hourly employee fringe was calculated at 10.00% and include Medicare and contributions to the workers compensation, unemployment compensation and terminal leave pool. Health insurance costs for eligible personnel are also included and prorated by budgeted effort. The current annual rates for individuals, employee plus spouse and family are as follows. For Fiscal Year 2018: \$- \$- \$- respectively. Fringe benefits for Postdoctoral Scholars: 1) 10.00% of requested salary dollars (workers compensation, unemployment compensation and Medicare), and 2) health insurance costs based on level of effort to the project and type of enrollment (family, spouse or individual). Fringe benefits for Student Assistants: 10.00% which includes contributions to the workers compensation, unemployment compensation and terminal leave pool.

Note: Requested salaries have been adjusted to reflect the current Executive Level II salary limitation. In addition, a 0% cost of living increase has been included for personnel costs in all outlying years.

Equipment (\$7,500)

Centrifuge CEP 2000 \$7,500

Request is made in Year 1 to purchase a Centrifuge CEP 2000, which will be used solely for sample processing for the duration of this project. A centrifuge is a piece of equipment used for testing liquids and substances in medical and clinical trials. The process, centrifugation, involves the use of centrifugal forces to separate the liquids and mixtures. The CEP series Benchtop Centrifuge is a compact and easy to use unit that has been developed for high performance and ultra-quality controls for exceptional medical testing results and analysis.

Travel (\$20,000)

Funds are requested for the Principal Investigator and the Co-Investigator to attend one national conferences per year in order to recruit participants and to present the results of this research. Travel costs include conference registration, airfare, lodging, sustenance, and incidentals and are estimated at \$2,000.00 per person per trip.

Other Direct Costs (\$346,900)

Materials and Supplies (\$66,400)

Consumable Supplies (\$50,000): \$10,000 per year are requested for necessary research materials and supplies. Amounts requested are based on estimated costs from other projects. Research materials include, but are not limited to: immunoblotting, immunohistochemistry and chemicals for preparation solution, and all basic lab materials.

Autoclave (\$1,400): In year 1 we will purchase a BioClave™ Mini BenchTop Autoclave at a cost of \$1,400. This device is essential to completing Aim 1 as it allows for various sterilization temperatures, but a fixed sterilization time. It will be kept in a locked lab while not in use to prevent contamination from use outside of study aims.

Antibodies (\$15,000): \$3,000 per year are requested for necessary antibodies. This cost reflects all primary, secondary antibodies and other miscellaneous that will be used in Aim 1B for immunohistochemistry. We anticipate needing 10 units per year at a unit cost of \$300.

Animal Costs (\$30,500)

These costs include the purchase of mice (N=10) from Charles River Laboratory at a unit cost of \$10. Additionally, we have included the university's animal housing per diem costs at \$20 per day for approximately 30 days. These costs include the use of equipment/supplies/room in the animal center, the fee for technical assistance provided by a veterinarian if need, and the ordering of sham/MPA pellets (Innovative Research of America) and isocaloric diet containing lycopene or corn oil (Sigma) for completion of proposed study in Aim 1C.

Subawards/Consortium/Contractual Costs (\$250,000)

University of Nebraska (\$250,000)

A subcontract will be established with the University of Nebraska, a domestic institution. The estimated total costs each year are as follows. A detailed justification of these costs is included with the R&R Subaward budget.

Year 1: \$50,000

Year 2: \$50,000

Year 3: \$50,000

Year 4: \$50,000

Year 5: \$50,000

Facilities and Administration Costs

The on-campus research rate of 50% is applied to a Modified Total Direct Cost (MTDC) base. MTDC consists of all salaries/wages, fringe benefits, materials and supplies, services, travel and the first \$25,000 of each subgrant and subcontract regardless of the period covered by the subgrant or subcontract. Equipment, alterations and renovations, charges for patient care and tuition remission, space rental costs, scholarship, and fellowships, as well as the portion of each subgrant or subcontract in excess of \$25,000 are excluded from the MTDC calculation.

Modular Budget

- Do not need to provide the sponsor with a detailed budget
- The budgets are created in modules of \$25,000
- Request up to \$250,000 in total direct costs in each budget period
- Example:

	Yr. 1	Yr. 2	Yr. 3	Yr. 4	Yr. 5	Total
Example 1	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Example 2	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

What do you do if a Sponsor does not require a detailed budget?

- For example: NIH modular budgets apply to grants that are requesting \$250K or less per year in direct costs
- **You still create a detailed budget!**

Budget Tool Example

Extra Practice

Personnel	Salary	Effort	
Principal Investigator	\$400,000	25%	
Co-Investigator	\$200,000	1.8 Calendar Months	
Co-Investigator	\$100,000	10%	
Post Doc	\$50,000	1 day a week	
Research Scientist	\$65,000	30 hours per month	
Consultant	\$200/hour	75 hours per year	
Graduate Student	\$24,000	20 hours per week	
Equipment type	# of units needed	Unit Cost	
-80 degree freezer	1	\$25,000	
Vision Sensor	3	\$5,000	
Travel Type	Location	# of people	Days/nights
Conference Travel	Chicago	1	4/3
Sponsor Meeting	Washington DC	3	5/4
Site Visits	In-state: 45 miles from institution	1	0/0

Other Cost Type	# of units needed	Unit Cost
Tissue Culture Plates	100/year	\$10
Medium	5/year	\$50
Reagents	40/year	\$20
miRNA Assay Kit	20/year	\$500
Antibodies	50/year	\$150
General	Per year	\$10,000
Publication	1/year	\$5,000
Supercomputer Usage	40 hours/year	\$25/hour
Participant Incentives	200/year	\$50
Animal Costs	300/year	\$55
Animal Care	42 weeks; 6 mice per cage	\$0.87 per cage, per day

Questions?

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