

## NIH / PHS Budgets for Division Staff



Life Sciences' Manfred Auer and group

Learn about detailed vs. modular budgets, escalation by budget category, FAC waiver, how to represent indirect costs for subcontracts, FAC calculations for detailed budget justification, and budget justifications.

**Presented by:**  
**LBNL Sponsored Projects Office**  
**December 2008**



## NIH / PHS Budgets for Division Staff



Life Sciences' Manfred Auer and group

**Presenters:**

**Jeff Weiner, SPO Manger**  
**Cynthia Ernest, Contracts Officer**  
**Susan Hedley, Contracts Officer**  
**Phyllis Gale, Contracts Manager**



## Special Budget Considerations for NIH

- Choose the Correct Budget Type
- Can't change Period of Performance after Direct Cost Budget is started
- Salary Cap
- Definition of Equipment
- Special IDC considerations
- FAC Waiver
- 3% Escalation Limitations



## Detailed Budget vs. Modular Budget

### Detailed

- If modular budget is not required
- Provide detailed F&A calculations with proposal budget and again at JIT

### Modular

- $\leq$  \$250,000
- if required by Funding Opportunity Announcement
- Detailed F&A calculations only at JIT



## Detailed Budgets

- Calculations are done in Excel files or whatever method is determined by the Budget Office.
- The new Budget Planning System, being developed by the LBNL Budget Office, will be used when the Budget Office releases it.



## SF424 Budget Form – Heading

Fill in these required fields in budget period 1 and the rest of the years will autofill

RESEARCH & RELATED BUDGET - SECTION A & B, BUDGET PERIOD 1

\* ORGANIZATIONAL DUNS:

\* Budget Type:  Project  Subaward/Consortium

Enter name of Organization:

\* Start Date:  \* End Date:  Budget Period 1



## SF424 Budget Form – Heading

**DUNS # and Organization name will autofill if we are the prime award**

RESEARCH & RELATED BUDGET - SECTION A & B, BUDGET PERIOD 1

\* ORGANIZATIONAL DUNS:

\* Budget Type:  Project  Subaward/Consortium

Enter name of Organization:

\* Start Date:  \* End Date:  Budget Period 1

**Choose Project or Subaward**



## SF424 Budget Form – Heading

**Start and End Dates will autofill on the Detailed Budget Forms**

RESEARCH & RELATED BUDGET - SECTION A & B, BUDGET PERIOD 1

\* ORGANIZATIONAL DUNS:

\* Budget Type:  Project  Subaward/Consortium

Enter name of Organization:

\* Start Date:  \* End Date:  Budget Period 1



**Warning: These dates are pulled from the SF424 page and the year 1 start date and final year end date cannot be changed**



# SF424 Budget Form – Senior/Key Person

PI Name will autofill

A. Senior/Key Person												
Prefix	* First Name	Middle Name	* Last Name	Suffix	* Project Role	Base Salary (\$)	Cal. Months	Acad. Months	Sum. Months	* Requested Salary (\$)	* Fringe Benefits (\$)	* Funds Requested (\$)
1.					PI/PI							
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9. Total Funds requested for all Senior Key Persons in the attached file											Total Senior/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="New Attachment"/>			



# Senior/Key Persons

Senior/Key Persons will also have biosketch

A. Senior/Key Person												
Prefix	* First Name	Middle Name	* Last Name	Suffix	* Project Role	Base Salary (\$)	Cal. Months	Acad. Months	Sum. Months	* Requested Salary (\$)	* Fringe Benefits (\$)	* Funds Requested (\$)
1.					PI/PI							
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9. Total Funds requested for all Senior Key Persons in the attached file											Total Senior/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="New Attachment"/>			



## PI – Project Role

### Project Role for PI will autofill

A. Senior/Key Person

Prefix	* First Name	Middle Name	* Last Name	Suffix	* Project Role	Base Salary (\$)	Cal. Months	Acad. Months	Sum. Months	* Requested Salary (\$)	* Fringe Benefits (\$)	* Funds Requested (\$)
1.					PI/PI							
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9. Total Funds requested for all Senior Key Persons in the attached file												

Additional Senior Key Persons:



**Warning: Do NOT change project role for PI**  
This will cause "error" with NIH



## Base Salary

NIH/PHS requires base salary for PI, even if unpaid.

A. Senior/Key Person

Prefix	* First Name	Middle Name	* Last Name	Suffix	* Project Role	Base Salary (\$)	Cal. Months	Acad. Months	Sum. Months	* Requested Salary (\$)	* Fringe Benefits (\$)	* Funds Requested (\$)
1.					PI/PI							
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9. Total Funds requested for all Senior Key Persons in the attached file												

Additional Senior Key Persons:





## NIH Salary Cap

NIH has their posted salary cap updated every year

[http://grants.nih.gov/grants/policy/salcap\\_summary.htm](http://grants.nih.gov/grants/policy/salcap_summary.htm)

For any staff that exceeds the salary cap, enter the NIH salary cap for the base salary in the detailed budget page and do not escalate.



## Salary Cap

**For any staff that exceeds the salary cap**

If effort is being proposed without full compensation for that effort on the award, SPO needs written explanation of where the effort will appropriately be paid.

If Division funds are involved, the Division Director needs to confirm approval for use of those funds

If DOE funds are involved, obtain written DOE Program Manager permission for DOE funds.



## Effort (in Months)

NIH/PHS requires effort from PI, even if unpaid.

A. Senior/Key Person

Prefix	* First Name	Middle Name	* Last Name	Suffix	* Project Role	Base Salary (\$)	Cal. Months	Acad. Months	Sum Months	Requested Salary (\$)	* Fringe Benefits (\$)	* Funds Requested (\$)
1.					PI/PI1							
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9. Total Funds requested for all Senior Key Persons in the attached file												

Additional Senior Key Persons:

Total Senior/Key Person:



## Effort without Pay

**LBNL does not permit effort without pay**

Exceptions:

- Faculty positions might use university effort on an LBNL award and not be paid.
- Retired-Returnees can have effort paid from their retirement
- (Rarely) gift funds can pay for effort
- Mentors for Fellowships





## Effort without Pay

**LBNL does not permit effort without pay**



If effort is being proposed without full compensation for that effort on the award, SPO needs written explanation of where the effort will appropriately be paid and:

- Written permission of Division Director if division funds are being used.
- Written DOE Program Manager permission for DOE funds.

No written explanation is required for fellowship mentors.



## NIH requirement



**Reminder: Avoid Common eSubmission Errors**

- R&R Budget form - Senior/Key Person effort must be greater than zero.









## What is Equipment ?

### NIH Definition of Equipment:

an item of property that has an acquisition cost of **\$5,000 or more** and an expected **service life of more than one year**

At LBNL, equipment costing between the NIH definition of \$5,000 and the DOE definition of capital equipment of \$50,000 is considered non-capital equipment.



## Equipment - REQUIRED by NIH

- List each item of equipment separately
  - Including shipping, tax, and any maintenance costs and agreements
  - Dollar amount for each item should exceed \$5,000
- Justify each piece of equipment in the budget justification section



## General Purpose Equipment

- General-purpose equipment, such as a personal computer, is not eligible for support unless primarily or exclusively used in the actual conduct of scientific research.



## Travel Calculations

### SPO Suggestion:

If you are planning for specific trips to specific conferences that have different costs, present those calculations in the budget justification, don't just escalate a block amount for travel.

D. Travel	Funds Requested (\$)
1. Domestic Travel Costs ( Incl. Canada, Mexico and U.S. Possessions)	<input type="text"/>
2. Foreign Travel Costs	<input type="text"/>
Total Travel Cost	<input type="text"/>



## Travel Budget Tips from SPO

D. Travel	Funds Requested (\$)
1. Domestic Travel Costs (Incl. Canada, Mexico and U.S. Possessions)	<input style="width: 100%;" type="text"/>
2. Foreign Travel Costs	<input style="width: 100%;" type="text"/>
<b>Total Travel Cost</b>	<input style="width: 100%;" type="text"/>

**Note: Some Institutes aren't approving any escalation of travel costs for out years.**

**Note: It is *sometimes* easier to negotiate increased costs in out years due to more expensive (and different) conferences than for an escalation rate.**



## SF424 Budget Form – Trainee Costs

**Rarely used at LBNL**

E. Participant/Trainee Support Costs	Funds Requested (\$)
1. Tuition/Fees/Health Insurance	<input style="width: 100%;" type="text"/>
2. Stipends	<input style="width: 100%;" type="text"/>
3. Travel	<input style="width: 100%;" type="text"/>
4. Subsistence	<input style="width: 100%;" type="text"/>
5. Other <input style="width: 80%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 50%;" type="text"/> Number of Participants/Trainees	<input style="width: 100%;" type="text"/>
<b>Total Participant/Trainee Support Costs</b>	<input style="width: 100%;" type="text"/>



## Not Equipment

- Items that have a useful life exceeding 1 year, but costs less than \$5,000 are not considered equipment by NIH or DOE and are therefore included in the budget, the budget justification, and the F&A calculations as “Materials & Supplies.”
- Suggested alternative terms:
  - Instruments
  - Hardware



## Materials and Supplies

F. Other Direct Costs	Funds Requested (\$)
1. Materials and Supplies	<input type="text"/>
2. Publication Costs	<input type="text"/>
3. Consultant Services	<input type="text"/>
4. ADP/Computer Services	<input type="text"/>
5. Subawards/Consortium/Contractual Costs	<input type="text"/>
6. Equipment or Facility Rental/Use Fees	<input type="text"/>

**Itemize categories of materials and supplies in the budget justification of \$1,000 or more**

G. Direct Costs	Funds Requested (\$)
Total Direct Costs (A thru F)	<input type="text"/>



## Subawards/Consortium/Contractual Costs

F. Other Direct Costs	Funds Requested (\$)
1. Materials and Supplies	<input type="text"/>
2. Publication Costs	<input type="text"/>
3. Consultant Services	<input type="text"/>
4. ADP/Computer Services	<input type="text"/>
5. Subawards/Consortium/Contractual Costs	<input type="text"/>
6. Equipment or Facility Rental/User Fees	<input type="text"/>
7. Alterations and Renovations	<input type="text"/>
8. <input type="text"/>	<input type="text"/>

**This line item should include both direct and indirect costs for all subaward/consortium organizations**



## Indirect Costs for Subawards

- Total subaward costs (Direct + Facilities & Administrative Costs) are considered Direct Costs for the Prime Applicant – parent budget, line F.5 (NIH FAQ)
- NIH systems will exclude the F&A costs of all subawards when determining the Direct Costs for the parent applicant when a Direct Cost ceiling is an issue. (NIH FAQ)



## Rental and User Fees

F. Other Direct Costs	Funds Requested (\$)
1. Materials and Supplies	<input type="text"/>
2. Publication Costs	<input type="text"/>
3. Consultant Services	<input type="text"/>
4. ADP/Computer Services	<input type="text"/>
5. Subgrants/Consortium/Contractual Costs	<input type="text"/>
6. Equipment or Facility Rental/User Fees	<input type="text"/>
7. Alterations and Renovations	<input type="text"/>
8. <input type="text"/>	<input type="text"/>

**For Rental and User Fees,  
not equipment purchases**

G. Direct Costs	Funds Requested (\$)
Total Direct Costs (A thru F)	<input type="text"/>



## Other Direct Costs

**Lines 8, 9, and 10 can be for other direct costs. Group costs into categories as you only have the 3 lines.  
Provide detail in Budget Justification**

8. <input type="text"/>	<input type="text"/>
9. <input type="text"/>	<input type="text"/>
10. <input type="text"/>	<input type="text"/>

Total Other Direct Costs

G. Direct Costs	Funds Requested (\$)
Total Direct Costs (A thru F)	<input type="text"/>



## Indirect Cost Type

H. Indirect Costs			
Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
2. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
3. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
4. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Total Indirect Costs

Direct Cost Base (composite rate applied)

Total Direct and Indirect Institutional Costs (G + H)

J. Fee  Funds Requested (\$)



## Indirect Cost Rate

H. Indirect Costs			
Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
2. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
3. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
4. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Total Indirect Costs

Calculate this for each year:  
Indirect Costs / Direct Costs

Total Direct and Indirect Institutional Costs (G + H)

J. Fee  Funds Requested (\$)



## Indirect Cost Base

<b>G. Direct Costs</b>		<b>Funds Requested (\$)</b>		
<b>Total Direct Costs (A thru F)</b>		<input style="width: 100%;" type="text"/>		
<b>H. Indirect Costs</b>				
	<b>Indirect Cost Type</b>	<b>Indirect Cost Rate (%)</b>	<b>Indirect Cost Base (\$)</b>	<b>Funds Requested (\$)</b>
1.	<input style="width: 100%;" type="text"/>			
2.	<input style="width: 100%;" type="text"/>			

**Indirect Cost Base = Total Direct Costs**



## Indirect Cost Rate

H. Indirect Costs	Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1.	<input style="width: 100%;" type="text"/>			
2.	<input style="width: 100%;" type="text"/>			
3.	<input style="width: 100%;" type="text"/>			
4.	<input style="width: 100%;" type="text"/>			
<b>Total Indirect Costs</b>				<input style="width: 100%;" type="text"/>

**Cognizant Federal Agency**   
(Agency Name, POC Name, and POC Phone Number)

**Indirect Cost Funds Requested are calculated in your Excel budget.**



## Cognizant Federal Agency

**U.S. Department of Energy - Charles W. Marshall - (510) 486-5184**

3.

4.

Total Indirect Costs

Cognizant Federal Agency   
(Agency Name, POC Name, and POC Phone Number)

I. Total Direct and Indirect Costs Funds Requested (\$)

Total Direct and Indirect Institutional Costs (G + H)

**Must be entered for every year !**

J.



## Special Budget Considerations for NIH



## Not Direct Costs for NIH

- If we are the prime recipient, certain costs, for NIH only (not other PHS agencies), are not considered direct costs:
  - Procurement burden
  - Travel burden
  - Subcontract procurement burden
  - Electricity
- These costs are calculated into the F&A costs.
- Refer questions regarding NIH budget calculations to the Budget Office.



## Direct Costs when we are subaward

- If LBNL is a subaward recipient, these costs, are considered direct costs:
  - Procurement burden
  - Travel burden
  - Subcontract procurement burden
  - Electricity
- Refer questions regarding NIH subawards to the Budget Office.



## NIH has FAC Waiver

- NIH Prime awards have FAC Waiver
- Other PHS Agencies do not have FAC Waiver
- When LBNL is subaward, budget does not have NIH FAC waiver, but other FAC waivers might apply (such as small business or domestic university)



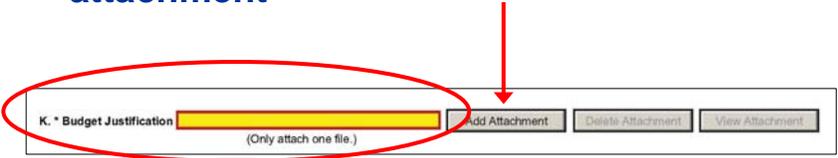
## LDRD not permitted in NIH proposal budgets

- LDRD is not permitted in NIH budgets
- LDRD is not permitted in NIH budgets where LBNL is the subaward



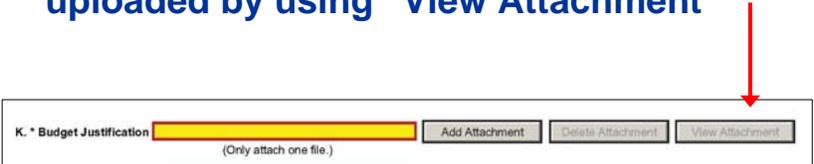
# Budget Justification

Budget Justification is added as an attachment



# Budget Justification

Make certain you have the correct version uploaded by using "View Attachment"



## Budget Justifications

- Make sure budget justification matches the budget
- Include vendor quotes if required, or needed to justify the expense
- Include Pricing Rate Letters
- Include Current Pricing Rate Sheet
- Include F&A calculations
- Include details for individuals at the salary cap



## F&A Statement in the Budget Justification

### SPO Suggested statement for Indirect Costs:



As a DOE lab, LBNL does not have a flat IDC rate and it also changes frequently. Attached are the calculations based on the pricing rate sheet in effect at the time of the proposal. IDC costs will be re-calculated at Just-in-Time. GMS should contact SPO Contracts Officer with all questions about LBNL's indirect costs calculations.



## Salary Cap

### SPO Guidance:

- In the justification for any individual that is at the salary cap, include:
  - Acknowledgement the person is at the salary cap
  - Actual Base Salary
  - Confirmation the budget was calculated at the salary cap
  - Confirmation that salary above the salary cap will be paid by others



Watch out for people who reach the salary cap in the out years.



## Cumulative Budget auto-calculates

RESEARCH & RELATED BUDGET - Cumulative Budget	
	Totals (\$)
Section A, Senior/Key Person	<input type="text"/>
Section B, Other Personnel	<input type="text"/>
Total Number Other Personnel	<input type="text"/>
Total Salary, Wages and Fringe Benefits (A+B)	<input type="text"/>
Section C, Equipment	<input type="text"/>
Section D, Travel	<input type="text"/>
1. Domestic	<input type="text"/>
2. Foreign	<input type="text"/>
Section E, Participant/Trainee Support Costs	<input type="text"/>
1. Tuition/Health Insurance	<input type="text"/>
2. Stipends	<input type="text"/>
3. Travel	<input type="text"/>
4. Subsistence	<input type="text"/>
5. Other	<input type="text"/>
6. Number of Participants/Trainees	<input type="text"/>
Section F, Other Direct Costs	<input type="text"/>
1. Materials and Supplies	<input type="text"/>
2. Publication Costs	<input type="text"/>
3. Consultant Services	<input type="text"/>
4. ADP/Computer Services	<input type="text"/>
5. Subawards/Consortia/Contractual Costs	<input type="text"/>
6. Equipment or Facility Rental/Lease Fees	<input type="text"/>
7. Alterations and Renovations	<input type="text"/>
8. Other 1	<input type="text"/>
9. Other 2	<input type="text"/>
10. Other 3	<input type="text"/>
Section G, Direct Costs (A thru F)	<input type="text"/>
Section H, Indirect Costs	<input type="text"/>
Section I, Total Direct and Indirect Costs (G + H)	<input type="text"/>
Section J, Fee	<input type="text"/>



## Budget Totals



**Section I must match the total costs entered on the SF424 page**

Section G, Direct Costs (A thru F)	<input type="text"/>
<del>Section H, Indirect Costs</del>	<input type="text"/>
Section I, Total Direct and Indirect Costs (G + H)	<input type="text"/>
Section J, Fee	<input type="text"/>



## NIH Budget Escalation Restrictions

- Although not stated in writing, it is the practice of many of the Institutes to limit budget cost escalation to 3% each year on detailed budgets



## NIH Budget Escalation Restrictions

### SPO Experience

- The 3% limitation is calculated by NIH budget category, not by the total direct costs
  - If costs in an application's budget category do not increase by 3%, they will not be escalated in the negotiated budget.



## NIH/PHS Modular Budgets

- Budget in \$25,000 increments
- Line item details not provided
- Special (shortened) Budget Justification



## Modular Budget Period 1

**Budget Period: 1**  
 Start Date:  End Date:

**A. Direct Costs**

* Direct Cost less Consortium F&A	* Funds Requested (\$)
Consortium F&A	
* Total Direct Costs	

**B. Indirect Costs**

1.	Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
2.				
3.				

Indirect Cost Rate Agreement Date:

**C. Total Direct and Indirect Costs (A + B)** Funds Requested (\$):

Start and end dates do not autofill on the modular budgets



## Direct Costs

**Budget Period: 1**  
 Start Date:  End Date:

**A. Direct Costs**

* Direct Cost less Consortium F&A	* Funds Requested (\$)
Consortium F&A	
* Total Direct Costs	

**C. Total Direct and Indirect Costs (A + B)** Funds Requested (\$):

Total Direct Costs minus any subaward Indirect Costs must be in \$25,000 increments



## \$25,000 increments

Budget Period: 1  
Reset Entries Start Date: End Date:

A. Direct Costs		* Funds Requested (\$)
* Direct Cost less Consortium F&A		
Consortium F&A		
* Total Direct Costs		

Indirect Costs from any subawards.

Do not submit a subaward budget to NIH, but the detailed subaward budget from the subaward institution must be sent to SPO.



## \$25,000 increments

Budget Period: 1  
Reset Entries Start Date: End Date:

A. Direct Costs		* Funds Requested (\$)	
* Direct Cost less Consortium F&A			
Consortium F&A			
* Total Direct Costs			

B. Indirect Costs		Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1.	Indirect Cost Type			
2.				
3.				

Indirect Cost Rate Agreement Date

C. Total Direct and Indirect Costs (A + B)		Funds Requested (\$)

Total Direct Costs  
(auto-calculates)



## Modular Budget Indirect Cost Type

Budget Period: 1  
 Start Date:  End Date:

**A. Direct Costs**

* Direct Cost less Consortium F&A	* Funds Requested (\$)
Consortium F&A	
* Total Direct Costs	

**B. Indirect Costs**

Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1.			
2.			
3.			
4.			

**C. Total Direct and Indirect Costs (A + B)**

\* Funds Requested (\$)

Direct Cost Base (composite rate applied)



## Modular Budget Indirect Cost Rate

Budget Period: 1  
 Start Date:  End Date:

**A. Direct Costs**

* Direct Cost less Consortium F&A	* Funds Requested (\$)
Consortium F&A	
* Total Direct Costs	

**B. Indirect Costs**

Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1.			
2.			
3.			
4.			

**C. Total Direct and Indirect Costs (A + B)**

\* Funds Requested (\$)

Indirect cost rate should be the same for all years on modular budgets



## Modular Budget Indirect Cost Base

Budget Period: 1  
 Start Date:  End Date:

**A. Direct Costs**

* Direct Cost less Consortium F&A	* Funds Requested (\$)
Consortium F&A	
* Total Direct Costs	

**B. Indirect Costs**

Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1.			
2.			
3.			
4.			

**C. Total Direct and Indirect Costs (A + B)**

\* Funds Requested (\$)

**Indirect Cost Base = Total Direct Costs**



## Modular Budget Indirect Costs

Budget Period: 1  
 Start Date:  End Date:

**A. Direct Costs**

* Direct Cost less Consortium F&A	* Funds Requested (\$)
Consortium F&A	
* Total Direct Costs	

**B. Indirect Costs**

Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1.			
2.			
3.			
4.			

**C. Total Direct and Indirect Costs (A + B)**

\* Funds Requested (\$)

**Indirect Costs calculated on your Excel worksheet**



## Modular Budget Indirect Cost Rate Agreements

Use date of the Current Rate Letter.

B. Indirect Costs		Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1.	Indirect Cost Type			
2.				
3.				
4.				

Cognizant Agency (Agency Name, POC Name and Phone Number)

Indirect Cost Rate Agreement Date

Total Indirect Costs

C. Total Direct and Indirect Costs (A + B) Funds Requested (\$)



## Modular Budget Cognizant Agency

U.S. Department of Energy - Charles W. Marshall - (510) 486-5184

B. Indirect Costs		Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1.	Indirect Cost Type			
2.				
3.				
4.				

Cognizant Agency (Agency Name, POC Name and Phone Number)

Indirect Cost Rate Agreement Date

Total Indirect Costs

C. Total Direct and Indirect Costs (A + B) Funds Requested (\$)



## Modular Budget – Years 2 – 5

**Budget Period: 2**  
 Start Date:  End Date:

**A. Direct Costs**

* Direct Cost less Consortium F&A	* Funds Requested (\$)
Consortium F&A	
* Total Direct Costs	

**B. Indirect Costs**

Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1.			
4.			

Cognizant Agency (Agency Name, POC Name and Phone Number)

Indirect Cost Rate Agreement Date  Total Indirect Costs

**C. Total Direct and Indirect Costs (A + B)** Funds Requested (\$)

**Years 2 – 5 are completed the same way.**



## Modular Budget – Years 2 – 5 – Dates

**Budget Period: 2**  
 Start Date:  End Date:

**A. Direct Costs**

* Direct Cost less Consortium F&A	* Funds Requested (\$)
Consortium F&A	
* Total Direct Costs	

**B. Indirect Costs**

Indirect Cost Type	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1.			
4.			

Cognizant Agency (Agency Name, POC Name and Phone Number)

Indirect Cost Rate Agreement Date  Total Indirect Costs

**C. Total Direct and Indirect Costs (A + B)** Funds Requested (\$)

**Start and end dates must be entered manually each year**



## SF424 Modular Budget Form – Years 2 – 5



Period: 2  
 Start Date:  End Date:   
 Direct Costs \* Funds Requested (\$)  
 \* Direct Cost less Consortium F&A  
 Consortium F&A

**Don't forget, the IDC Rate Agreement Date and Cognizant Agency is required for each year.**

4. Cognizant Agency (Agency Name, POC Name and Phone Number)  
  
 Indirect Cost Rate Agreement Date  Total Indirect Costs   
 C. Total Direct and Indirect Costs (A + B)  Funds Requested (\$)



## SF424 Modular Budget Form – Last Page

**Year 5** →

**Cumulative** →

**Justification(s)** →

PHS 398 Modular Budget, Periods 5 and Cumulative

Budget Period: 5 Start Date:  End Date:   
**A. Direct Costs** \* Funds Requested (\$)  
 \* Direct Cost less Consortium F&A  
 Consortium F&A  
 Total Direct Costs  
**B. Indirect Costs** \* Funds Requested (\$)  
 Indirect Cost Rate (%)  Indirect Cost Rate (\$)  
 Indirect Cost Rate (%)  Indirect Cost Rate (\$)  
 Indirect Cost Rate (%)  Indirect Cost Rate (\$)  
 Cognizant Agency (Agency Name, POC Name and Phone Number)  
 Indirect Cost Rate Agreement Date  Total Indirect Costs   
**C. Total Direct and Indirect Costs (A + B)**  Funds Requested (\$)

**Cumulative Budget Information**

**1. Total Costs, Entire Project Period**

Section A. Total Direct Cost less Consortium F&A for Entire Project Period	\$	<input type="text"/>
Section A. Total Consortium F&A for Entire Project Period	\$	<input type="text"/>
Section A. Total Direct Costs for Entire Project Period	\$	<input type="text"/>
Section B. Total Indirect Costs for Entire Project Period	\$	<input type="text"/>
Section C. Total Direct and Indirect Costs (A+B) for Entire Project Period	\$	<input type="text"/>

**Budget Justifications**

Personnel Justification       
 Consortium Justification       
 Additional Narrative Justification



## Cumulative Budget Section

Auto-calculated  
Must match Total Project Funds entered on  
SF424 page



**Cumulative Budget Information**

**1. Total Costs, Entire Project Period**

*Section A, Total Direct Cost less Consortium F&A for Entire Project Period	\$	<input type="text"/>
Section A, Total Consortium F&A for Entire Project Period	\$	<input type="text"/>
*Section A, Total Direct Costs for Entire Project Period	\$	<input type="text"/>
*Section B, Total Indirect Costs for Entire Project Period	\$	<input type="text"/>
*Section C, Total Direct and Indirect Costs (A+B) for Entire Project Period	\$	<input type="text"/>



## Budget Justifications

Budget Justifications are added as  
attachments

**2. Budget Justifications**

Personnel Justification	<input type="text"/>	Add Attachment	Delete Attachment	View Attachment
Consortium Justification	<input type="text"/>	Add Attachment	Delete Attachment	View Attachment
Additional Narrative Justification	<input type="text"/>	Add Attachment	Delete Attachment	View Attachment



## Personnel Justification

- **Required on all Modular Budgets**
- **Include:**
  - All personnel
    - Names
    - Number of Person Months devoted to the project
- **Do not include:**
  - Individual salary rates



## Consortium Justification

- **Required only when there are subcontracts**
- **Include:**
  - Total costs (Direct + Indirect) rounded to nearest \$1,000
  - Indicate individual with whom consortium arrangements have been made
  - Indicate whether domestic or foreign collaborating institution
  - All personnel, including:
    - Names
    - Number of Person Months devoted to the project
- **Do not include:**
  - Individual salary rates



## Additional Narrative Justification

- **Required if:**
  - Variations in the number of modules are requested
- **Optional for:**
  - Special justification for equipment
  - Anything that requires special or extra justification



## Resources

- **NIH Salary Cap**  
[http://grants.nih.gov/grants/policy/salcap\\_summary.htm](http://grants.nih.gov/grants/policy/salcap_summary.htm)



# Questions

