Proposal & Budget Development

Kiley Compton & Marie Penn
Training Credit

• Effective August 2017, employees must use k@te to submit training credit forms
  • hr.tennessee.edu/training
  • Choose: Register, then login, Learning, View Your Transcript, Options, Add External Training
  • An EOD staff member will approve trainings weekly
Objectives

- Offer tips for developing proposals and budgets for multiple sponsors
- Explore different budget formats required
- Cover major updates issued by different agencies
General Budget Layout

---

http://osp.utk.edu/forms-osp/ ("Proposal Budget Workbook")
Personnel

• Senior Personnel
  • Mostly faculty (9 or 12 month)
  • Salaries come from IRIS (PA20 and zpr_ben_state)
  • JFOs require verification from ORNL

• Other Personnel
  • Postdoctoral researchers
  • Research staff (12-month associates, etc.)
  • GRA/GTA
    • Split appointments

• Typical inflation is 3% each year
## ORNL Joint Faculty Wage Pool Translation Tool

### PLEASE COMPLETE ALL FIELDS IN GREEN BOXES

<table>
<thead>
<tr>
<th>Funding Agency:</th>
<th>NSF</th>
</tr>
</thead>
<tbody>
<tr>
<td>ORNL JFO Name:</td>
<td>Bob Smith</td>
</tr>
<tr>
<td>Project Start Date:</td>
<td>4/1/2018</td>
</tr>
<tr>
<td>Project End Date:</td>
<td>3/31/2023</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Year</th>
<th>Base Year</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year</td>
<td>FY18</td>
<td>FY19</td>
<td>FY20</td>
<td>FY21</td>
<td>FY22</td>
<td>FY23</td>
</tr>
<tr>
<td>Wage Pool Hourly Rate ($/hour)</td>
<td>$135.41</td>
<td>$139.41</td>
<td>$143.66</td>
<td>$147.97</td>
<td>$152.41</td>
<td>$156.98</td>
</tr>
<tr>
<td>Fringe Rate</td>
<td>40.5%</td>
<td>40.5%</td>
<td>40.5%</td>
<td>40.5%</td>
<td>40.5%</td>
<td>40.5%</td>
</tr>
<tr>
<td>Unburdened Salary Hourly Rate ($/hour)</td>
<td>$96.38</td>
<td>$99.22</td>
<td>$102.25</td>
<td>$105.32</td>
<td>$108.48</td>
<td>$111.73</td>
</tr>
<tr>
<td>Fringe Hourly Rate ($/hour)</td>
<td>$39.03</td>
<td>$40.19</td>
<td>$41.41</td>
<td>$42.65</td>
<td>$43.93</td>
<td>$45.25</td>
</tr>
<tr>
<td>Annual Salary (12 month, burdened)</td>
<td>$246,446</td>
<td>$253,726</td>
<td>$261,461</td>
<td>$269,305</td>
<td>$277,386</td>
<td>$285,704</td>
</tr>
<tr>
<td>Annual Salary (12 month, unburdened)</td>
<td>$175,407</td>
<td>$180,588</td>
<td>$186,093</td>
<td>$191,676</td>
<td>$197,428</td>
<td>$203,348</td>
</tr>
<tr>
<td>Annual Fringe (12 month)</td>
<td>$71,040</td>
<td>$73,138</td>
<td>$75,368</td>
<td>$77,629</td>
<td>$79,958</td>
<td>$82,356</td>
</tr>
</tbody>
</table>

| Annual Person Months of Effort | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| Person-Month Salary Calculation | $17,541 | $18,059 | $18,609 | $19,168 | $19,743 | $20,335 |
| Fringe Benefits | $7,104 | $7,314 | $7,537 | $7,763 | $7,996 | $8,236 |

| Annual Percent Effort | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| Percent Effort Salary Calculation | $17,541 | $18,059 | $18,609 | $19,168 | $19,743 | $20,335 |
| Fringe Benefits | $7,104 | $7,314 | $7,537 | $7,763 | $7,996 | $8,236 |

Admin/Clerical Salaries

- Administrative and clerical salaries should not be direct charged unless all of the following criteria are met:
  1. Services are *integral* to a project or activity;
     - Necessary for completion of the project’s statement of work as opposed to necessary to the overall operation of the institution
  2. Individuals can be specifically identified with the project or activity;
  3. Costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
  4. Costs are not also recovered as indirect costs.
- Role must be detailed in the proposal, budget, and budget justification

http://policy.tennessee.edu/fiscal_policy/fi0206/
Personnel – Sponsor Specifics

• Senior personnel (PI, Co-PIs, Faculty Associates) should generally request no more than two months of salary in any one year from all NSF-funded grants

• Define "year" in budget justification
  • January - December

https://www.nsf.gov/pubs/policydocs/pappg18_1/pappg_2.jsp#IIC2gia
Personnel – Sponsor Specifics

• NIH caps the amount of salary support an individual may receive in correspondence with “Executive Level II” of the federal pay scale

• As of January 8, 2017, the annual salary cap was set at:
  • $187,000 for 12 month appointments
  • $140,250 for 9 month appointments

• Funds may only be requested up to this level (proportionately)

• Any amount over is deemed “unallowable”

• This is not be reported as cost share to NIH

• The appropriate amount of effort should still be included on the budget form

# NIH Salary Cap Worksheet

<table>
<thead>
<tr>
<th>PI Name</th>
<th>John Doe</th>
<th>Current NIH Salary Cap (12 month)¹</th>
<th>$187,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appointment Type</td>
<td>9-month</td>
<td>Current NIH Salary Cap (9 month)¹</td>
<td>$140,250</td>
</tr>
<tr>
<td>Project Start Date</td>
<td>1/1/2018</td>
<td>UT PI Base Salary</td>
<td>$150,000</td>
</tr>
<tr>
<td>Project End Date</td>
<td>12/31/2022</td>
<td>UT Base Salary Escalation Rate</td>
<td>3%</td>
</tr>
<tr>
<td>Project F&amp;A Rate</td>
<td>On Campus - Research (51%)</td>
<td>UT PI Fringe Benefit Rate</td>
<td>33%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Actual Cost of Effort</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Salary</td>
<td>$154,500</td>
<td>$159,135</td>
<td>$163,909</td>
<td>$168,826</td>
<td>$173,891</td>
<td></td>
</tr>
<tr>
<td>Project Effort (Person Months)</td>
<td>0.45</td>
<td>0.45</td>
<td>0.45</td>
<td>0.45</td>
<td>0.45</td>
<td>2.25</td>
</tr>
<tr>
<td>Actual Salary Cost</td>
<td>$7,725</td>
<td>$7,957</td>
<td>$8,195</td>
<td>$8,441</td>
<td>$8,695</td>
<td>$41,013</td>
</tr>
<tr>
<td>Actual Fringe Benefits Cost</td>
<td>$2,549</td>
<td>$2,626</td>
<td>$2,704</td>
<td>$2,786</td>
<td>$2,869</td>
<td>$13,534</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Maximum Costs Allowable on NIH Budget</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIH Budgeted Salary*</td>
<td>$7,013</td>
<td>$7,013</td>
<td>$7,013</td>
<td>$7,013</td>
<td>$7,013</td>
<td>$35,065</td>
</tr>
<tr>
<td>NIH Budgeted Fringe Benefits*</td>
<td>$2,314</td>
<td>$2,314</td>
<td>$2,314</td>
<td>$2,314</td>
<td>$2,314</td>
<td>$11,570</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unallowable Costs (If Applicable)</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unallowable Salary²</td>
<td>$712</td>
<td>$944</td>
<td>$1,182</td>
<td>$1,428</td>
<td>$1,682</td>
<td>$5,948</td>
</tr>
<tr>
<td>Unallowable Fringe Benefits²</td>
<td>$235</td>
<td>$312</td>
<td>$390</td>
<td>$472</td>
<td>$555</td>
<td>$1,964</td>
</tr>
<tr>
<td>Total Unallowable Direct Costs</td>
<td>$947</td>
<td>$1,256</td>
<td>$1,572</td>
<td>$1,900</td>
<td>$2,237</td>
<td>$7,912</td>
</tr>
<tr>
<td>Unallowable F&amp;A Recovery</td>
<td>$483</td>
<td>$641</td>
<td>$802</td>
<td>$969</td>
<td>$1,141</td>
<td>$4,036</td>
</tr>
<tr>
<td>Total Unallowable Costs</td>
<td>$1,430</td>
<td>$1,897</td>
<td>$2,374</td>
<td>$2,869</td>
<td>$3,378</td>
<td>$11,948</td>
</tr>
</tbody>
</table>

| Total Unallowable Costs for All Years | $11,948 |
# Fringe Benefits

<table>
<thead>
<tr>
<th>Category</th>
<th>Fringe Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaried Faculty/Staff</td>
<td>• Actual fringe benefit rate (IRIS)</td>
</tr>
<tr>
<td>TBD Faculty/Staff</td>
<td>• 33% UTK average or staff benefits calculator</td>
</tr>
<tr>
<td>Hourly Employees</td>
<td>• 8% FICA</td>
</tr>
<tr>
<td>GRAs/GTAs</td>
<td>• Monthly rate for health insurance (FY18 $157)</td>
</tr>
<tr>
<td></td>
<td>• Required if employed at least 25% FTE</td>
</tr>
<tr>
<td></td>
<td>• Budget 8% annual increase</td>
</tr>
<tr>
<td>Joint Faculty</td>
<td>• Rate provided with salary verification</td>
</tr>
</tbody>
</table>

http://osp.utk.edu/forms-osp/ (“Staff Benefit Rates for FY 16”)
Calculating Actual Fringe Rates (Academic/Calendar)

• IRIS Transaction ZPR_BEN_STATE
• Divide UT Paid Benefit Total minus Depndt Edu Asst by Total Salary

\[
\frac{($28,052 - $5,506)}{$45,537} = 49.5\%
\]
Calculating Actual Fringe Rates (Summer)

- IRIS Transaction ZPR_BEN_STATE
- Divide UT Paid Benefit Total minus UT Paid Insurance by Total Salary

\[
\frac{($36,289 - $6,913)}{174,322} = 16.85\%
\]
Using Staff Benefit Calculator

The University of Tennessee
Calculation of Employee Benefit Rate
Effective 12/1/2016 - revised 12/15/2016

| Employee Name May Be Entered Here |

Please make the proper choices in all the GREEN CELLS.

<table>
<thead>
<tr>
<th>Annual Salary</th>
<th>Type</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$75,000.00</td>
<td>Annual Salary</td>
<td></td>
<td>$75,000.00</td>
</tr>
</tbody>
</table>

Staff Benefits

<table>
<thead>
<tr>
<th>Type</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>9.00%</td>
<td>6,750.00</td>
</tr>
<tr>
<td>Social Security*</td>
<td>7.65%</td>
<td>5,737.50</td>
</tr>
<tr>
<td>Unemployment**</td>
<td>0.2760%</td>
<td>24.84</td>
</tr>
<tr>
<td>Workers Comp</td>
<td>0.25%</td>
<td>187.50</td>
</tr>
<tr>
<td>Group Insurance</td>
<td>EE &amp; SP &amp; CH</td>
<td>$1486.00/mo.</td>
</tr>
<tr>
<td>401K Matching</td>
<td>Yes</td>
<td>$50/mo.</td>
</tr>
</tbody>
</table>

Total Staff Benefits 31,131.84

TOTAL SALARY & BENEFITS $106,131.84

Employee Staff Benefits Rate 41.51%

* OASDI of 6.2% on first $127,200 plus 1.45% of annual salary on a calendar year basis.
** Unemployment is calculated on the first $9,000 of salary on a calendar year basis.

http://osp.utk.edu/forms-osp/ (“Staff Benefit Rates for FY 16”)
Equipment

• Any single item => $5,000 with a lifespan over 1 year
• Must provide justification as to why it is needed for this project
• Equipment is exempt from F&A
• Capitalized equipment – ex. Software vs. Licenses
Travel

• A detailed breakdown is needed, even if the sponsor does not require it
• Foreign travel should always be detailed
  • This will typically be more scrutinized by a sponsor
• Travel template
  • Makes detailing breakdown easier
  • The location can be TBD, but the purpose should be provided

https://www.gsa.gov/portal/content/104877
## Travel Template

<table>
<thead>
<tr>
<th>Destination</th>
<th>Purpose</th>
<th>Traveler(s)</th>
<th>Airfare</th>
<th>Per Diem</th>
<th>Lodging</th>
<th>Misc.</th>
<th>Days</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Washington, DC</td>
<td>Project meeting</td>
<td>PI</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>2</td>
<td>$</td>
</tr>
<tr>
<td>Austin, TX</td>
<td>Collaboration meeting</td>
<td>PI, GRA</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>3</td>
<td>$</td>
</tr>
</tbody>
</table>
Travel – Sponsor Specific

• Travel is not allowed on UTB proposals
• UTB may cover travel, but do so internally

• Per PAPPG travel must be specified, itemized, and justified by destination and cost
• Foreign travel “must include relevant information, including countries to be visited”
Travel – Sponsor Specific

• For each proposed trip, provide the:
  • Purpose
  • Number of travelers
  • Travel origin and destination
  • Number of days
  • Airfare costs
  • Lodging costs
  • Meals
  • Car rental
  • Incidentals

• Foreign Travel must also be approved (again) by the agency 60 days prior to the event
Travel – Sponsor Specific

• Detailed breakout of costs should include:
  • Number of people
  • Number of days
  • Departure / arrival cities
  • Airfare
  • Per diem
  • Car rental
  • Conference fees (if applicable)
  • Miscellaneous costs:
    • Car rental fuel
    • Airport parking
    • Tolls
Participant Support Costs (PSC)

• Uniform Guidance (2 CFR § 200.75) says:
  • “Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects”

• PSC are exempt from F&A

• Erroneously budgeting in PSC can result in F&A being applied at time of charge

http://policy.tennessee.edu/fiscal_policy/fi0206/
Participant Support Costs (PSC)

• Allowed costs:
  • Stipend, travel, subsistence, and registration fees

• Not allowed:
  • Venue rental for conference/meetings
  • Supplies for conference/meetings
  • Audio/video services for conference/meetings
  • Working meals (coffee/snacks)
  • Honorariums

http://policy.tennessee.edu/fiscal_policy/fi0206/
Participant Support Costs – Example

We are requesting funds to support 25 individuals (travel $750, meals and lodging $510, local transport $135) who will attend the year three workshop at UTK that we will hold to train others in... Funds will target domestic young scientists (junior faculty, postdocs and senior graduate students) who may not have other means.
Supplies

• The PI should explain what supplies are needed
  • Common items include general lab supplies, such as chemicals, glassware, etc.
  • Basic office supplies should not be included as a direct cost
• Computers can be budgeted as a direct cost, if less than $5,000 but sufficient justification will be needed
Supplies – Computing Devices

• Uniform Guidance §200.453(c) says,
  • "In the specific case of computing devices, charging as direct costs is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of a Federal award."

• General purpose computing devices, for example those used by faculty in carrying out the variety of activities required of them are allowable as direct charges if the use of such computers is essential to carry out the activities of a sponsored project

• If these devices are proposed as direct costs, acceptable justification will be required to be included in the proposal submitted to the sponsor

• If not previously approved in the proposal budget by the sponsor, devices purchased after award will require justification and approval

http://policy.tennessee.edu/fiscal_policy/fi0206/
Supplies – Sponsor Specific

• The PAPPG states that:
  • The budget must identify and itemize other anticipated direct costs, including supplies
  • The proposal budget justification should indicate the general types of expendable materials and supplies required
  • Cost estimates must be included for items that represent a substantial amount of the proposed line item cost
Supplies – Sponsor Specific

- If supplies are included in a UT-Battelle budget, a budget justification with detail will be required
### Subrecipients, Vendors & Consultants

<table>
<thead>
<tr>
<th>Role</th>
<th>Definition</th>
</tr>
</thead>
</table>
| **Subrecipient** | • An entity that agrees to work to perform a substantive portion of programmatic effort on project  
|                  | • Has authority to make administrative and programmatic decisions and control the method and results of work  
|                  | • Uses funds to carry out a program rather than provide a good or service                                                                   |
| **Vendor**       | • An individual or entity that supplies products or services  
|                  | • Does not make programmatic decisions or take actions that impact a program's overall success or failure  
|                  | • Is not responsible for results of the overall project                                                                                     |
| **Consultant**   | • An individual or entity whose expertise is temporary, highly specialized, and required to perform project  
|                  | • Does not develop the objectives of the project  
|                  | • May provide recommendations, but is not responsible for programmatic decisions                                                            |
Subcontracts

• F&A is recovered on the first $25,000 of each subcontract

• Information required from the subrecipient depends on whether or not they are a member of the Federal Demonstration Partnership Expanded Clearinghouse.

• The FDP Expanded Clearinghouse provides publically available organizational profiles to facilitate subrecipient award issuance and monitoring.
  • http://fdpclearinghouse.org
Subcontracts

Non-FDP members
- Statement of Work
- Budget and budget justification
- Subrecipient commitment form
- FCOI approval (if applicable)
- Any sponsor required documentation

FDP Members
- Statement of Work
- Budget and budget justification
- Subrecipient PI name
- Performance location
- Subaward amount
- Amount of cost share contributed
- If human and/or animal subjects are involved
- Office of Sponsored Programs contact information
- Any sponsor required documentation
Subcontracts

• When UTK is a subrecipient:
  • Follow prime sponsor’s budget requirements and F&A allowability for flow-through proposals
  • Supply all components requested by the lead institution
Contractual and Consultant Costs

- Vendor Services
  - Name of vendor
  - Cost basis and breakdown
- Consultants
  - Consultant commitment form
  - Statement of work
  - Number of hours and hourly rate

http://osp.utk.edu/forms-osp/
Other Direct Costs

• Other Direct Costs can typically include requests such as:
  • Publication fees
  • Shipping/postage
  • Recharge center costs
  • Maintenance and repairs
  • GRA tuition
    • Verify current rates at One Stop
    • OSP recommends using 6% for yearly inflation

Tuition

- If taking fewer than 9 hours in a semester, use the hourly rate.
- If taking 9+ hours in a semester, use the full semester rate.
F&A

• F&A costs include:
  • Use allowances, operations, and maintenance expenses
  • General and administrative expenses
  • Departmental administration expenses
  • Sponsored projects administration
  • Library expenses
  • Student administration and services
F&A Calculation

• F&A is typically calculated by applying the university’s federally negotiated rate to the Modified Total Direct Cost (MTDC) of the project

• MTDC refers to the total direct costs of the project, excluding the following
  • equipment over $5,000
  • capital expenditures
  • student maintenance fees
  • subcontracts in excess of $25,000
  • real estate rental
  • patient care costs

## F&A Rates

<table>
<thead>
<tr>
<th>F&amp;A Type</th>
<th>Location</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organized Research</td>
<td>on-campus</td>
<td>51%</td>
</tr>
<tr>
<td>Organized Research</td>
<td>off-campus</td>
<td>26%</td>
</tr>
<tr>
<td>Instruction</td>
<td>on-campus</td>
<td>53%</td>
</tr>
<tr>
<td>Instruction</td>
<td>off-campus</td>
<td>26%</td>
</tr>
<tr>
<td>Other Sponsored Activities</td>
<td>on-campus</td>
<td>38%</td>
</tr>
<tr>
<td>Other Sponsored Activities</td>
<td>off-campus</td>
<td>26%</td>
</tr>
<tr>
<td>IPA</td>
<td>--</td>
<td>7.1%</td>
</tr>
</tbody>
</table>
F&A

• If majority of proposed activities will occur on-campus, the on-campus rate should be used
• If majority of proposed activities will occur off-campus, the off-campus rate should be used
• If location is split 50/50, then on-campus rate would apply
• Inclusion of Subcontract in a budget has no bearing on the applicable rate.

F&A – Sponsor Specific Rates

• ORNL Off- Campus Rate
  • If work is being performed at ORNL (Anderson or Roane County location) and the off-campus F&A rate is used, a building name and room number are required to verify the appropriate F&A rate.
F&A

- Some sponsors limit the amount of F&A that can be charged, or allow no F&A
- If the sponsor has a written policy for a reduced F&A rate, approval is not needed from OSP
- When the University’s F&A is limited, the budget will be calculated on total direct costs instead of modified total direct
  - Depending on modifiers (tuition, equipment, etc.), standard F&A rate may apply
F&A – Sponsor Specific Rates

• State of Tennessee
  • Federal flow-through proposals will be submitted using appropriate full rate
  • Other proposals are submitted at 15% TDC per agreement with the State of Tennessee

• USDA
  • Often limits F&A to 30% total project costs or 42.857% F&A on total direct costs
Calculating Total Project Costs

• Deduct the allowed F&A percentage from 100%
  \[100\% - 30\% = 70\%\]

• Divide the amount of Total Direct Costs in the budget by this percentage to obtain Total Costs
  \[\$100,000 \div .70 = \$142,857\]

• Multiply the Total Costs by the allowed F&A %
  \[\$142,857 \times 30\% = \$42,857\]

• 30% Total Project Costs = 42.857% Total Direct
  \[30\% \div 70\% = 42.857\]
## Example

<table>
<thead>
<tr>
<th></th>
<th>51% Modified Total Direct Costs</th>
<th>30% Total Project Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>$36,782</td>
<td>$36,782</td>
</tr>
<tr>
<td>Fringe</td>
<td>$6,621</td>
<td>$6,621</td>
</tr>
<tr>
<td><strong>Equipment</strong></td>
<td><strong>$12,000</strong></td>
<td><strong>$12,000</strong></td>
</tr>
<tr>
<td>Supplies</td>
<td>$10,865</td>
<td>$10,865</td>
</tr>
<tr>
<td>Tuition</td>
<td>$33,732</td>
<td>$33,732</td>
</tr>
<tr>
<td>Total Direct</td>
<td>$100,000</td>
<td>$100,000</td>
</tr>
<tr>
<td><strong>51% MTDC</strong></td>
<td><strong>$27,677</strong></td>
<td><strong>$42,857</strong></td>
</tr>
<tr>
<td>Total Project Costs</td>
<td>$127,677</td>
<td>$142,857</td>
</tr>
</tbody>
</table>

- Use the federally-negotiated rate if lower than the sponsor-specific rate and explain in the budget justification.
Sponsor Specific Budget Information
NIH Budget
Modular vs. Detailed

1. Do your direct costs (minus any consortium/subcontract F&A costs) equal less than $250,000 per year?
   - Yes
   - No

   2. Are you applying for an R01, R03, R15, R21, or R34 grant?
      - Yes
      - No

   3. Is the applicant organization based in the United States?
      - Yes
      - No

   **Use modular budget (PHS398 Modular Budget Form)**
   [https://grants.nih.gov/grants/funding/modular/modular.htm](https://grants.nih.gov/grants/funding/modular/modular.htm)

   **Use detailed budget (SF424 (R&R) Budget Form)**

Modular Budgets

• Module
  • Applicable to certain research grants requesting $250,000 or less in direct costs
  • Consortium F&A does not factor in to the direct cost limit
  • Increments of $25K requested; no categorical information required for sponsor
  • Full detailed costs required internally to verify costs

• Personnel Justification, not Budget Justification
  • List all personnel, percent of effort (person months), and roles on the project
  • No individual salary information should be provided, but work statements should
  • Full Detailed Budget Justification required for internal verification of costs.
Modular Budgets

• Consortium justifications
  • Provide estimate of total costs (direct + F&A) for each year, rounded to the nearest $1K
  • List the individuals/organizations with whom consortium or contractual arrangements have been made and indicate whether the collaborating institution is foreign or domestic.
  • List all personnel, including names, percent effort (use the Person Months metric), and roles on the project.
  • Do not provide individual salary information.

• Additional Narrative
  • Include additional details about budget, if required or necessary, such as variation between modules
  • Quotes would go in this section
  • Describe any direct costs that were excluded from the total direct costs (such as equipment, tuition remission) and any work being conducted off-site, especially if it involves a foreign study site or an off-site F&A rate.
Detailed Budgets

• Used when requesting $250,000 or greater in direct costs, or when mandated by solicitation
• Full categorical details required, within SF424 budget form and in budget justification
• Senior Personnel must indicate measurable effort (person months) to pass NIH validation
• Indicating measurable effort and not requesting compensation is a committed cost share
  • This does not apply when calculating salary limitations for the NIH salary cap
Requesting $500,000+ Direct Costs

• Unsolicited applications that exceed $500,000 in direct costs in any one year now have the option to submit the request electronically through eRA Commons, under the new Prior Approval Module.

• After initial communication with NIH, a Program Officer can open up a request form for the PI in Commons.

• The PI will complete the form and submit to the PO for review.
NASA China Assurance

• UTK always includes an amended NASA China Assurance document as the final page of an application

• The language indicates that we do not view our faculty, staff, and students to be “entities of China”
NASA Budgets

• Award Mechanism
  • The budget narrative should state the type of award instrument the proposer anticipates receiving if selected for award (grant, contract, etc.)

• NASA Civil Servants
  • If serving on the project, now required to indicate their funding on our NSPIRES budget

• Detailed budget needed prior to submission
  • Entered as “Subawards/Consortium/Contractual Costs” or written in as “Other – Other Direct Costs” (lines 5, 8, or 9)
  • Funding will still be issued directly to the lab/center, so exclude all indirect costs
NASA Detailed vs. Redacted Budgets

(ROSES)

• Main proposal attachment – redacted
• Must not include information regarding salary, fringe benefits, or indirect costs for any participant or organization
• Detailed budget must still tabulate all other costs requested and provide full narrative
• Summary of work effort table is still a required component; effort is OK, but salaries/rates are not
NASA Detailed vs. Redacted Budgets

*(ROSES)*

- Total Budget PDF – Detailed
- A separate PDF document containing full, unredacted budgetary detail is required to be uploaded in addition
- It matches the NSPIRES Cover Page and includes salaries, benefits, including NASA civil servants, and indirect costs (F&A) from all organizations
- Should also incorporate a full budget narrative to justify all costs (including subawards, as applicable)
- This information will not be shared with the reviewers
Proposal Requirements for DOE/DOD

• Justify, justify, justify!
  • OSP can assist with some documentation if needed, but most documentation will need to come from the department/PI

• Documentation
  • Salaries
  • Fringe
  • Undergraduate hourly
  • Equipment (vendor quotes)
  • Travel
  • Supplies (vendor quotes/online pricing)
  • Tuition
Budget Takeaways

- The more detail you include in the budget justification, the better!
  - This will result in fewer questions from OSP
- If the budget will include subcontractors, it is always important to start that process early
- Double check modifiers in the budget to ensure F&A is properly calculated
NIH Updates

Forms Version E Series
NIH Proposal Updates

• Most recent guidelines updated Sep. 25, 2017
• Pay special attention to the new human subjects/clinical trials requirements at proposal
NSF Updates

NSF Proposal Updates

• PAPPG 18-1 effective January 29, 2018

• Significant changes:
  • CoA template
  • Project Description must include “Intellectual Merit” section
  • Increased page limit for budget justification (3 → 5)
  • Define “year”

https://www.nsf.gov/pubs/policydocs/pappg18_1/
Collaborators & Other Affiliations

- Collaborators & Other Affiliations information must be in the NSF template document.
- Form can be found at [https://www.nsf.gov/bfa/dias/policy/coa.jsp](https://www.nsf.gov/bfa/dias/policy/coa.jsp)
2018 Spring Training Schedule

- UT-Battelle Life Cycle
  - Tomorrow 2/14, 2:00 p.m. – 3:00 p.m.
- Top 10 Ways to Streamline your Proposal Review
  - February 22, 10:00 a.m. – 11:00 a.m.
- Sponsored Research Contract Clauses
  - February 27, 10:00 a.m. – 11:00 a.m.
- The Support Staff Guide to Preparing Complex Proposals
  - March 7, 2:00 p.m. - 3:30 p.m.

http://research.utk.edu/training-workshops/schedules-registration/
2018 Spring Training Schedule

- Electronic Systems for Proposal Submissions
  - March 22, 10:00 a.m. – 11:30 a.m.
- Agreement Types Training
  - March 27, 10:00 a.m. – 11:00 a.m.
- Subawards and Subrecipient Monitoring Training
  - March 28, 2:00 p.m. – 3:00 p.m.
- Life Cycle of Cost Share and Program Income
  - April 3, 10:00 a.m. – 11:30 a.m.
- Cayuse Reports
  - April 10, 10:30 a.m. – 12:00 p.m.

http://research.utk.edu/training-workshops/schedules-registration/
• Kiley Compton
• 974-6601
• kcomptol@utk.edu

• Marie Penn
• 974-2402
• marie.penn@utk.edu