Budgets: More than just a bunch of numbers

Things to consider when building your budget.

1. **Direct Costs:** Direct costs are costs that can be identified specifically with a particular sponsored project that can be directly assigned to such activities relatively easily with a high degree of accuracy. These costs include expenditures for project personnel salaries and employee benefits, supplies, travel, equipment, telephones, and postage. All direct cost items must be included in the budget.
    a. **Personnel**-Decide who will be working on the project and what effort level they will require. Your department/college business person can provide salary bases.
    b. **Lab Supplies**-These are general use supplies you need to perform the research such as reagents, glassware, gloves, ext.
    c. **Lab Animal Medicine (LAM)**-If you are doing animal research you need to separate the purchase and per diem costs for them separate from the other general lab supply items.
    d. **Computers**-If computers are requested, in the budget justification give an explanation on how the computers requested are different from standard office equipment provided by UC.
    e. **Capital Equipment**-Equipment costing over $5000 is considered capital equipment and is not subject to indirect costs.
    f. **Participant Support**- Participant support costs means 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.
    g. **Tuition-**Check with your college/department to confirm required level
    h. **Subawards**-Collaboration agreement with other institutions to contract a portion of the work to them. On Federal awards, we are only permitted to get our indirect costs recovered for the first $25,000 of the total cost we issue to each subawardee. (i.e. both the subs direct and indirect costs.)

2. **Indirect-**Also known as **Overhead**, and **Facilities & Administrative** costs. These are costs incurred by a grantee that cannot be specifically identified for a project. They include the costs of many services the university provides as part of the cost of doing business. (ex. Building maintenance, SRS, custodial, standard computers and office phones.)
    a. **All federal agencies are required to follow Uniform Guidance policies since 12/26/2014, therefore, the university is required to use our approved rate agreement for all proposals unless prohibited by the solicitation or in the following situations**
    b. **If a sponsor has a published restricted rate, we will honor that. It must be published on the solicitation or their website. We will not accept a letter or email from them.**
    c. **An F&A waiver is approved by the VP for Research-Your business office will assist with getting this routed and approved for the colleges that have submission approval. The other departments/colleges should send the waiver request to the SRS proposal submission GA, Sarah Clift, for routing and approval prior to proposal submission.**
    d. **Phase I SBIR/STTR awards have a pre-approved internal waiver from any overhead.**
    e. **Off Campus-if the project will take place 50% or more off campus, we have a negotiated reduced rate of 26%. In order to use this rate, an off-Campus verification form must be completed and approved.**
    f. **Indirect rate agreement:**
        http://www.uc.edu/content/dam/uc/af/budgetfinsvcs/gcc/docs/FandA_Rate_Agreement_FY17-20.pdf

Grant VS Contract

Grant/Sponsored Sward: Assistance to carry out a public purpose of support or stimulation … *instead of acquiring* (buying) property or services for the direct benefit or use of the United States Government

Contract: Acquisition to acquire (by purchase, lease, or barter) property or services for the direct benefit or use of the United States Government
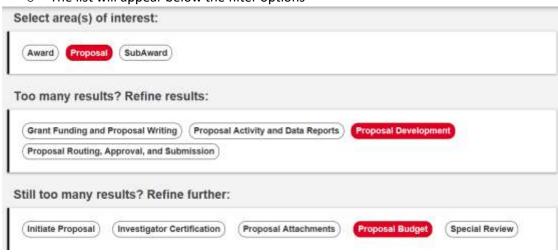
Budgeting Tools:

- **Coeus Data Base System**: Coeus is a research administration system comprised of semi-independent modules that perform most non-financial central office sponsored research functions plus proposal development, routing and approval.
    - **Coeus Budget Tool-**This tool is integrated in the Coeus system that is used to obtain institutional review and approval of proposals.
        - Administrators in your areas have the ability to build the budgets in Coeus. They can then share a PDF copy of the budget for the PI to review and request changes. At this time, the faculty only have access to certify and approve a proposal. PI's are not able to create or modify these budgets.
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- **Budget Spreadsheets-**These can be used as a starting point and for colleges who prefer this format over the Coeus budget. **Please be sure to always download the current version of the spreadsheet from the SRS website to ensure you are using the most accurate rates.**

They are located at this link then using the filters below in red:

http://researchhow2.uc.edu/home/browse-by-offices/resources-for-research

- The list will appear below the filter options

- **Federal:** This spreadsheet should be used for all federal awards.
- **NIH Modular:** This spreadsheet is specifically designed for the Modular Budget option on NIH awards.
- **Government Non-Federal:** This spreadsheet is for awards from state and local governments that do not have Federal flow-through
- **Non-Government:** This spreadsheet should be used for sponsors such as foundations, non-profits, and industry.
- **ODOT:** This spreadsheet is specifically designed for ODOT regulations regarding overhead costs.