

# Budget Building for Proposal Development

Presented by

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The University of Vermont

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## SPA EDU 20/21 School Year Fall Sessions

**9/10** SPA: Introduction to Sponsored Project Administration

→ **9/23** SPA: Budget Building for Proposal Development

**10/14** SPA: Out-going Subawards

**10/26** SPA: Award Transfers From and To Other Institutions

**11/4** SPA: PeopleSoft Tools and Best Practices for Financial Management of Sponsored Projects

**12/2** SPA: Sponsored Project Financial Reporting and Closeout

# Typical Sponsored Project Life Cycle



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# UVM Research Community

- **300+** Active Principal Investigators (PIs)
- **100+** Departments with Sponsored Projects from **300+** Sponsors
- **\$140M+** annual volume of awards on **700+/-** award actions
- **300+** subawards issued annually
- Office of Vice President for Research
- Many supporting departments

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# Purpose of the Presentation

This session provides tools and tips for successful financial expression of your project. You will be provided with an overview of budget basics and planning, elements to include (or omit!) from your budget narrative, and customization of your budget documents to meet sponsor and university requirements.

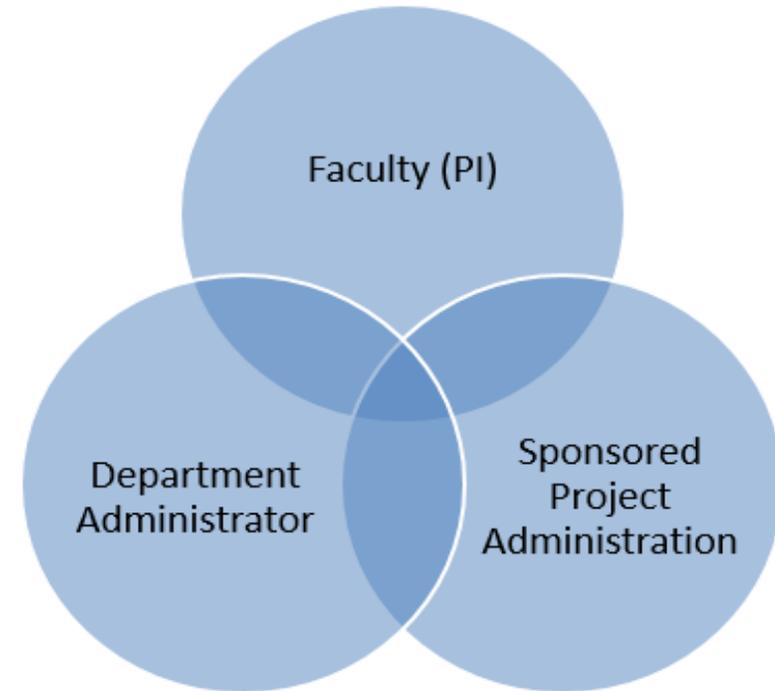
## Overall Objectives:

- Learn the initial process of drafting a budget, what is needed and how to translate to budget values.
- How to write a clear and concise budget narrative.
- Learn the basics of reviewing the sponsor guidelines and university policy to ensure the budget documents are compliant at time of submission.

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# Agenda

- Welcome and Introductions
- Budget Building Process
- Writing a Clear Budget Narrative
- SPA Budget Review
- Resources and Questions



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# What is a proposal budget?

Integral part of your grant submission

- Details the cost of the program or project proposed
- Typically includes personnel salary/fringe, direct costs and indirect costs
- Can also include subrecipient costs and costshare

Who prepares the budget?

- PI and/or Department Administrator

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## How does CDCI begin Budget Preparation?

- Principal Investigator (PI) sends an intake form (if using) and request for proposal (RFP) from potential sponsor to Department Administrator.
- Department Administrator reviews RFP for red flags.

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## Red Flag #1: The proposal deadline is too close

When is the proposal deadline?

- A good grant proposal cannot be written in a week. Ideally, the deadline will be 3 months away.
- This allows the PI the time to write a strong scope of work and proposal
- A grant proposal and budget narrative, once written, needs to be routed through UVMClick to receive approval by your dean's office, and be reviewed by SPA.
- SPA should receive the award in UVMClick no later than a week before the deadline date.

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## **Red Flag #2: If a large amount of cost share required**

Is cost share required to fund the proposal?

- Some sponsors will require that a percentage of the direct costs of a project are provided by the awarded institution (in this case, UVM and your department).
- Cost share generally cannot be provided through other sponsored awards.
- If a large cost share is required, it might not be realistic for us to go for that award.

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## Cost Share Requirements from Example RFP

### ACL's Match Requirement:

Under many ACL programs, ACL will fund no more than 75 % of the project's total cost, which means the applicant must cover at least 25% of the project's total cost with non-Federal resources. In other words, for every three (3) dollars received in Federal funding, the applicant must contribute at least one (1) dollar in non-Federal resources toward the project's total cost.

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must enclose a copy of the current rate agreement. Indirect Costs can only be claimed on Federal funds, more specifically, they are to only be claimed on the Federal share of your direct costs. Any unused portion of the grantee's eligible Indirect Cost amount that are not claimed on the Federal share of direct charges can be claimed as un-reimbursed indirect charges, and that portion can be used towards meeting the recipient match.

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## Red Flag #3: The indirect rate is capped

Is there a cap on indirect required by the sponsor?

- Indirect costs, also called Facility and Administrative (F&A) costs are the expenses you incur beyond the expenses of conducting the work of the awarded grant.
- These costs cannot be directly applied to the work of a sponsored project.
- As a result, UVM uses federally approved indirect rates that correspond to the type of work of the sponsored project.

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# Federally Negotiated Indirect Rates at UVM

- Research On Campus: 56%
- Research Off Campus: 28%
- Public Service On Campus: 38%
- Public Service Off Campus: 26%
- Instruction On Campus: 63%
- Instruction Off Campus: 26%

\*\*In order to be considered “off-campus” rental fees must be paid to an organization outside UVM within the budget proposal

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## Indirect rate caps, continued

- Sponsors can include language in the RFP that set a limit on indirect
- A cap on indirect by the sponsor doesn't necessarily mean you shouldn't go for the award.
- However, you should schedule a meeting as soon as possible with your Dean's office to discuss the feasibility of an award with a capped indirect rate.

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## Indirect cap requirements from example RFP

applicant is accepting a lower rate than allowed. **This grant program meets the ACL definition for training grants. Therefore, applicants must limit the indirect cost rate to eight percent of total direct costs, exclusive of equipment, tuition and stipends, rental of space, major contracts or subgrants, renovation, and alteration under this program announcement.**

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## Developing the Budget

The budget should only include allowable expenses as per the RFP.

- Note that many RFPs include a maximum and/or minimum funding amount per budget year.
- The budget should be realistic, ie: the effort allocated to the project needs to meet policies around workload (A person allocated to the grant should not have more than 100% of their effort allocated in a budget year).

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# Budget prep: Direct costs Unallowable vs. Allowable

- Often, an RFP will specifically state costs that are unallowable on an award
- It's important to review what costs UVM may also consider unallowable.
  - For federal awards, this is based on the Office of Management and Budget's (OMB) Uniform Guidance (UG).
  - A cost must be reasonable and allocable:
    - Reasonable: the cost doesn't exceed what would be considered a normal cost for conducting the work of a grant.
    - Allocable: the cost is specifically associated with the work of the grant and is not already captured in indirect costs.

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## Budget prep: Sample Budget Items

- Personnel/effort
- Fringe (using current fiscal year rates associated with personnel effort)
- Travel (review RFP for required travel)
- Equipment
- Materials and Supplies (must be allowable)
- Consultant/contractor costs
- Subawards
- Indirect costs

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# Budget prep: Personnel Effort Allocation

- Review committed effort for PI and any other staff or faculty on potential award to determine if capacity for the award exists.
  - UVM's Effort Reporting System can be used for this step.
    - [Committed Effort Module \(CEM\) Plans](#).
  - Or, you can track in a spreadsheet using Workload part A and salary distribution
- If effort is being requested for a staff/faculty outside of your department, contact that department's administrator immediately to determine if the effort allocation is realistic.

# Sample Effort Tracking Sheet:

Name of Individual	Effort	Fiscal Year	FY21
	Term:	July 1 2020-Sept 30 2020	
	Months:	3	
	5.50%	Project name	combo code
	1%	Project name	combo code
	15%	Project name	combo code
	0%	Project name	combo code
	78.50%	Project name	combo code
	Term:	Oct 1 2020-June 30 2021	
	Months:	9	
	5.50%	Project Name	combo code
	1.00%	Project Name	combo code
	15.00%	Project Name	combo code
	10.00%	Project Name	combo code
	68.50%	Project Name	combo code
<b>Average Effort for FY21</b>			
	project name	5.50%	combo code
	project name	1.00%	combo code
	project name	15.00%	combo code
	project name	7.50%	combo code
	project name	71.00%	combo code
	<b>Total</b>	<b>100.00%</b>	

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## Budget Prep: Travel, Equipment, and Supplies

- **Travel:** Sometimes an RFP will require that you include the cost of traveling to specific conferences in the travel line of your budget. You should also consider any in-state mileage that might be required to complete the scope of work of the award.
- **Equipment:** Some RFPs, especially those associated with labs and research, will allow the purchasing of equipment specifically required to complete the scope of work of your award.
- **Supplies:** This can include any supply that would be beyond the routine level of such items provided by your department. Supplies can mean shipping and copying costs.

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# Travel requirements from example RFP

## Travel:

Description: Costs of project-related travel by employees of the applicant organization. (This item does not include costs of consultant travel).

Applicants must include in their budget, funds to pay for travel expenses to attend at least one AIDD-sponsored Project Director's two-day meeting in Washington, DC. In their budget,

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# Budget Prep: Consultants/contractor vs. Subawards

- **A consultant or contractor:** is an individual or organization providing goods or services within normal business operations.
  - You would enter into a service agreement or speaker engagement letter with this entity through purchasing services at UVM.
- **A subaward:** is an organization that will be providing a significant portion of the effort and decision making around the scope of work for the grant.
  - You would add them to your budget as a subaward

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## Budget Prep: Subawards, continued

- Meet with the fiscal manager of the subrecipient organization to determine their proposed budget.
  - Keep in mind all the same sample budget items that you require in your budget, including indirect costs.
  - The subrecipient will need to complete the SPA subaward commitment form and any other required budget documents.
- Federal RFPs often require that subawards be included in the budget on a separate federal subaward budget form.

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## Budget Prep: Indirect costs

- UVMClick will calculate indirect costs based on the information you input into the FP.
- Your PI should be able to tell you the type of activity for the award (research, public service, etc.).
  - Reach out to your RA in SPA if you are unsure.
- Note in the RFP if the indirect cost is included or excluded from the allowed budget amount.
- You may find it helpful to create a shadow budget in excel to tinker with before uploading to UVMClick.

July 2020 -June 2021

**Salaries**

<b>Name</b>	<b>Term</b>	<b>Base</b>	<b>Effort</b>	<b>Salary</b>	<b>Fringe</b>	<b>Total</b>
Principal Investigator	12	\$ 126,297.14	1.00%	\$ 1,263.00	\$ 596.00	\$ 1,859.00
Staff	12	\$ 77,126.00	10.00%	\$ 7,713.00	\$ 3,641.00	\$ 11,354.00
9 mth faculty	9	\$ 81,307.00	25.00%	\$ 20,327.00	\$ 9,594.00	\$ 29,921.00
9 mth faculty, summer salary	3	\$ 20,326.75	25.00%	\$ 5,082.00	\$ 2,399.00	\$ 7,481.00
<b>TOTAL</b>				<b>\$ 34,385.00</b>	<b>\$ 16,230.00</b>	<b>\$ 50,615.00</b>

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**Direct Costs**

Salaries	\$ 34,385.00
Fringe	\$ 16,230.00
<b>Total Direct Costs</b>	<b>\$ 50,615.00</b>

**Other Direct Costs**

Publication Costs	\$ 500.00
Consultant	\$ 32,575.00
Travel	\$ 8,903.00
<b>Total Other Direct Costs</b>	<b>\$ 41,978.00</b>

**Total Costs**

F&A @8%	\$ 7,407.00
<b>Total Costs Requested</b>	<b>\$ 100,000.00</b>

Cost Share required (25% of total costs)  
Unrecovered F&A  
Cost share not met?

\$ 33,333.33  
\$ 50,926.59  
\$ 17,593.26

F&A at 63%  
\$ 58,333.59

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# Time to put the budget in UVMClick

At this point, the Department Administrator:

- Creates the UVMClick Funding Proposal (FP).
  - Information from the intake form can be used to answer FP questions in UVMClick.
- Notifies the Dean's office of pending FP route.
- Begin working on other parts of the proposal, including the budget narrative.

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# What is a Budget Narrative?

- A budget narrative provides **written explanations** of the line items from a grant application's standard budget forms.
- Explains in a **clear and concise** manner the requested costs in each budget category.
- Clearly identifies the basis of the cost estimate.
- A **budget narrative** is sometimes also called a **budget justification** or **budget detail**.



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## What are the Roles of the Budget Narrative?

- Answer the questions a skeptical reviewer would ask
- Make a persuasive case for investing in the research and **justifies** all costs
- Provide **context** – relationship of costs to program/project implementation
- Instill confidence that the program/project costs are reasonable and well thought out

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## What is the Role of the Budget Narrative?

“A well-written budget justification is one of the first documents we turn to when we need an answer about an award. It’s funny, most people don’t realize this when they apply for a grant, but when it’s awarded, most of the questions that are asked about how to administer the award come from the budget justification.”

Michelle Melin-Rogovin. Dec. 30, 2011. Justification Nation: How to Write a Strong Budget Justification. Research Administration Nation [Internet]

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## How do we fulfill these Roles?

- Match the budget with program/project goals and objectives
- Break down costs for each of the major cost categories
- Provide sufficient detail
- Discuss cost effectiveness, if possible

### **HOW** and/or **WHY** items relate to program/project implementation?

- How all costs are calculated or determined? ★
- What will each person contribute to the project?
- How do material and equipment needs help meet deliverables?
- Source of funds – sponsor vs. cost share

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# Budget Narrative Best Practices

- Should be **brief** and **project-related**
- Know and adhere to the sponsor's format or page limit
- **Organize** the justification in the same order as the line items appear on the sponsor's budget forms
- Be consistent with the proposal research narrative – tied to scope of work and how you will achieve it
- Provide **ONLY** what the sponsor is requesting
- Do NOT assume that a reviewer will understand why a cost is necessary or important

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# Narrative Expectations and Examples for Typical Budget Categories

- Personnel
- Travel
- Equipment
- Materials and Supplies
- Consultant
- Consortium/Contractual – Subawards
- Indirect Costs

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# Personnel Justifications

Salary and fringe are often the biggest component of the budget (60-80%)

## What are the reviewers looking for?

- Appropriate expertise
- Clear role on the project
- Clear how they will advance the research
- Justification for the amount of salary/effort you are requesting



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# Personnel – Case Study

## Budget Narrative/Justification

The Budget Narrative/Justification can be provided using the format included in the document, “Budget Narrative/Justification – Sample Format.” Applicants are encouraged to pay particular attention to this document, which provides an example of the level of detail sought.

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## Personnel

Description: Costs of employee salaries and wages.

Justification: Identify the project director or principal investigator, if known at the time of application. For each staff person, provide: the title; time commitment to the project in months; time commitment to the project as a percentage or full-time equivalent; annual salary; grant salary; wage rates; etc. Do not include the costs of consultants, personnel costs of delegate agencies, or of specific project(s) and/or businesses to be financed by the applicant.

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# Principal Investigator – Case Study

## Budget Narrative

Object Class Category	Federal Funds	Non-Federal Funds	Non-Federal In-Kind	Total	Justification
Personnel	\$41,902	\$0	\$0	\$41,902	<p><b>Federal</b></p> <p>PI, Dr. John Doe, Research Assistant Professor: 12 mth term @ 25% FTE of <u>\$XX,XXX</u> base= 3 person months and \$XX,XXX</p> <p>Other Personnel, Dr. Lucille Ball, Research Assistant Professor: 12mth term @20%FTE of <u>\$XX,XXX</u> base = 2.4 person months and \$XX,XXX</p> <p>Dr. Desi Arnez, Director: 12mth term @ 1% FTE of <u>\$XXX,XXX</u> base = .12 person months and \$X,XXX</p> <p>Total Personnel \$41,902</p>

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## Principal Investigator – **Alternate Example**

### **John Doe, Ed.D., Principal Investigator, 25% effort (3 person months)**

Dr. Doe has been employed at the University of Vermont-Center on Disability & Community Inclusion for over 25 years and has extensive expertise in providing training and technical assistance in the areas of supported transition services for people with disabilities. As the PI of this proposal, he will lead the creation of the proposed statewide partnership and maintain communication with all partners through regularly scheduled meetings (Objective 1). To achieve Objective 2, he will conduct the comprehensive review and analysis (CRA) of current practices and policies regarding transition services and will collaborate with Ball and Arnez to develop and implement an online survey of resources and needs in VT high schools. In addition, he will lead the development of the implementation plan for the proposed pilot program (Objective 3).

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# Key vs Non-Key Personnel

## Key personnel

- any member of the research team who contributes to the development or execution of the project in a **substantive, measurable** way
- Intellectual input

## Non-key personnel

- all other personnel, could be replaced if needed

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# Non-Key Personnel Justifications

## Project Assistants (temporary graduate employee)

The responsibilities of these project temporary employees will include providing assistance in the following areas: observation of BSP delivery and treatment fidelity ratings; materials development; scoring/coding; attendance at focus groups/interviews; transcription; and data collection and entry. All project temporary employees will be expected to participate in training sessions and to attend weekly meetings (virtually or in person). They will be trained in observation methods and rating procedures and will establish reliability with one another at or above the .95 level. Staff includes:

- Years 1-3
  - 1 temporary PhD graduate employee at \$25/hr
    - Up to 20 hours per week for 30 weeks = \$15,000
  - 3 temporary Master's level graduate temporary employees at \$20/hr
    - UP to 18 hours per week for 30 weeks = \$10,800 (x3 = \$32,400)
- Years 1-3 Summer
  - 1 temporary PhD graduate employee at \$25/hr up to 100 hours = \$2,500
- Year 4 Fall
  - 1 temporary PhD graduate employee at \$25/hr
    - Up to 10 hours per week for 15 weeks = \$3,750

Total budget request for temporary graduate employees (with fringe) is **\$171,252**

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# Travel Justifications

- Itemize Domestic and Foreign travel separately
- Include:
  - Purpose and location
  - # travelers
  - Itemize airfare, lodging, ground transport, meals
- Must comply with UVM travel policy: <https://www.uvm.edu/finance/travel>

## What are the reviewers looking for?

- Clearly state how the travel is directly related to the conduct of the project/research, OR dissemination of the research results

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# Travel – Case Study

## Travel:

Description: Costs of project-related travel by employees of the applicant organization. (This item does not include costs of consultant travel).

Applicants **must include** in their budget, funds to pay for travel expenses to attend at least one AIDD-sponsored Project Director's two-day meeting in Washington, DC. In their budget, applicants should include funds to support the travel of data coordinators to attend an annual training on the National Information Reporting System (NIRS). All other travel costs must be related to the implementation of the four core functions and the operation or administration of the Center.

**Justification:** For each trip show: the total number of traveler(s); travel destination; duration of trip; per diem; mileage allowances, if privately owned vehicles will be used to travel out of town; and other transportation costs and subsistence allowances. If appropriate for this project, travel costs for key staff to attend ACL-sponsored workshops should be detailed in the budget.

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# Travel – Case Study

\$1,000	<p data-bbox="504 508 708 558"><b>Federal</b></p> <p data-bbox="504 576 2104 701">Local travel is calculated at \$.575/mile. Estimated total miles to various meeting sites around the state = 1,739 miles @ \$.575/mile</p> <p data-bbox="504 782 988 832">Total Travel \$1,000</p>
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## Travel – Alternate Example

### Travel (Domestic):

We request funds for the PI to attend the AIDD Project Directors' meeting in Year 1. The meeting is held annually in Washington, DC. We outline the costs for a roundtrip flight from Burlington, VT to Washington, DC. Including airfare, lodging, meals, and ground transport (see table below).

<b>Airfare</b> (RT Burlington, VT to Washington, DC)	\$350
<b>Lodging</b> (1 nights @ \$175/night)	\$175
<b>Meals</b> (2 days @ \$60/day)	\$120
<b>Ground Transport</b>	\$65
<b>Total:</b>	<b>\$710</b>

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# Equipment Justifications

- Equipment definition:
  - Useful life of more than one year
  - Acquisition cost of \$5,000 or more

## What are the reviewers looking for?

- Must be project-specific
- Detail/identify specific methods or experiments that justify purchase
- Include vendor quotes to establish cost estimate

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# Equipment – Case Study

## Equipment

Description: "Equipment" means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that equals or exceeds the lesser of: (a) the capitalization level established by the organization for the financial statement purposes, or (b) \$5,000. (Note: Acquisition cost means the net invoice unit price of an item of equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose or which it is acquired. Ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation, shall be included in or excluded from acquisition cost in accordance with the organization's regular written accounting practices.)

## Justification:

For each type of equipment requested provide: a description of the equipment; the cost per unit; the number of units; the total cost; and a plan for use on the project; as well as use and/or disposal of the equipment after the project ends. An applicant organization that uses its own definition for equipment.

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## Equipment - Example

**Freezer:** We are requesting funds to purchase a -80°C freezer for storage of blood samples and assay reagents. The large number of clinical samples that will be collected during the study will surpass the PI's current freezer storage capacity. The requested freezer (Thermo Scientific, Revco, UxF400) has a 19.4 cu ft. capacity and holds 400 sample boxes (2 inch, standard size). This freezer can be locked for protection of human subjects materials, and has a data monitoring and alarm system. Upon installation, the freezer will be connected to the University's backup power. The freezer will be purchased from the University's preferred vendor, Fisher Scientific, through which we receive a significant institutional discount. **\$12,600 (quote attached)**

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## Materials and Supplies Justifications

- Operating costs to fulfill the objectives of the research
- “General purpose” supplies are not usually allowable (part of F&A)
  - Are allowed if can justify that they are required to advance the scope of the project, and that there is an “extraordinary need” that exceeds the supplies typically already available.
- Often “back into” this number based on what is “leftover” after other costs accounted for, BUT...
  - Must still be reasonable, and justifiable

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# Materials and Supplies – Example(s)

## Supplies

Funds are requested for the following supplies:

1. Maslach Burnout Inventory – Educator Survey (scoring/results forms [I already own a copy of the manual]) at \$400
2. Photocopying of participant materials for observer training, focus group protocols, fidelity rubrics, and dissemination of materials at \$1,000.
3. Audio recorders (4 @ \$60 = \$240) for use in recording focus group/interview responses and consultant meetings
4. Digital video recorders (20 @ \$79 = \$1,580) for use in monitoring participating teachers' fidelity
5. Social Skills Improvement System-RS manual (\$136) and forms (\$678) at \$814 total

Total request for supplies is \$4,034.

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## Other Direct Costs Justifications

- Catchall category for expenses that do not fit in other categories
  - Research computing resources
  - Human subject stipends
  - Participant Costs
  - Publication fees
  - Research animal per diem costs
- Relevance to the work must be explained

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# Consultants – What to Include?

- Description of service to be performed
- Consulting **fee AND duration**
- Travel or related costs

## What are the reviewers looking for?

- Appropriate expertise
- Justification for why you are not using someone at UVM
  - Because the expertise is not available
  - More cost-effective to outsource the work

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## Consultant Services – Case Study

\$30,200	<p data-bbox="458 435 2127 485"><b>Federal</b></p> <p data-bbox="458 499 2127 763">Contract with Green Mountain Self Advocates, Vermont Family Network, Champlain Community Services, and Upper Valley Services in the amount of \$7,500 each. (<math>\\$7,500 * 4 = \\$30,000</math>) Translation services for two meetings a year for a total of \$200</p> <p data-bbox="458 835 2127 899">Total Contractual \$30,200</p>
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## Consultant Services – **Alternate Example**

### Consultant Services

#### Transcription Services:

Studies 1 and 3.2 will each require transcription of audio-recorded interviews. This service typically costs \$2 per minute of audio recording; we anticipate 105 hours total of recordings for Studies 1 and 3.2 (105 hours \* 60 minutes \* \$2/minute). We will have interviews transcribed as they are obtained, so the cost will be split over years 1 and 2 of the project (Year 1: \$6600; Year 2: \$6000)

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# SPA's Role in Budget Review for Compliance

## Budget Preparation:

- Upon request, provide institutional guidance and interpretation of sponsor guidelines

## Budget Review:

- Sponsor funding opportunity guidelines (for institutional requirements)
- Complete and accurate data within all budget components

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## Budget Sections Reviewed by SPA

- Costshare/matching
- Personnel/effort and Fringe
- Other Direct Costs
- Subrecipient package
- Indirect Rate and Base Calculation

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## More Budget Components Reviewed by SPA

- Sponsor guidelines and policy, along with UVM policies and procedures
- Project start/end dates
- Completion of required sponsor and university forms/documents
- Consistent data within UVMClick working budget, budget narrative, sponsor budget forms and/or electronic submission systems

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## SPA Reviews for Cost Share

- Does the budget meet cost sharing requirements?
  - Are approvals included?

If the required non-Federal share is not provided by the completion date of the funded project period, ACL will reduce the Federal dollars awarded when closing out the award to meet the match percentage, which may result in a requirement to return Federal funds.

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- Are the cost sharing resources allowed?
  - Federal dollars cannot be used to as costshare, except in rare cases.
  - Are you using unrecovered F&A as match?
- If the sponsor has a salary cap, is there an internal costshare budget present?

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## SPA Reviews for Personnel and Fringe

- Are all personnel who are dedicating effort listed in the personnel budget?
- If required by the sponsor, are person months accurately calculated from the appointment and consistently entered in all applicable documents?
- Does the sponsor have a salary cap?
- Is the correct fringe rate being applied for the role selected?

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# SPA Reviews All Direct Costs

- Are costs allowed or restricted?

## IV. Application and Submission Information

1. [Address to Request Application Package](#)
2. [Content and Form of Application Submission](#)
3. [Submission Dates and Times](#)
4. [Intergovernmental Review](#)
5. [Funding Restrictions](#) ←
6. [Other Submission Requirements](#)

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- Some other direct cost categories:
  - Travel, equipment, materials/supplies, consultants, participant/trainee, tuition, animals, human subjects, etc.

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## Subrecipient Budget Review by SPA

- Does the sub's budget follow flow through terms?
  - Indirect rate follows sponsor guidelines
    - Subs fringe rate follows their rate agreement or other explanation provided
- Subrecipient Commitment Form
  - Project start and end dates align with UVM budget
  - Sub's total requested funds align with all other budget components
- Is the sub's budget calculating properly within the parent budget?
  - First \$25K from subs budget is included in indirect calculation

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# SPA Reviews Indirect Rates and Calculation

- Does the sponsor have an indirect rate limit
- Is the correct activity and location selected for the proposal?
  - [UVM's Federally Negotiated Rate Agreement](#)
- Are the direct costs appropriately included or excluded from the indirect calculation?
- Is the IBB Allocation Tool included?

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# Post Award Reason for Budget Accuracy at time of Submission

- To **avoid problematic spending** that occurs once an award is accepted
  - How can you eliminate most of the common problems?
  - Examples of spending issues
    - Differentiating research subjects vs participant support costs
    - Including meals when they are not allowed or reasonable
    - Including indirect costs items as direct costs
    - Adding voluntary cost share in the budget narrative
    - Clearly documenting administrative personnel charged to the grant

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# Resources

- Committed Effort Module (CEM): [https://www.uvm.edu/~finance/ERS/effort\\_plan\\_job\\_aid.pdf](https://www.uvm.edu/~finance/ERS/effort_plan_job_aid.pdf)
- IBB Allocation Tool: <https://www.uvm.edu/spa/forms-library>
- SPA Proposal Review and Submission Procedure: <https://www.uvm.edu/spa/prepare-submit>
- Sponsor Guidelines (open opportunities for ACL, from presentation example): <https://acl.gov/grants/open-opportunities>
- Subrecipient Commitment & Audit Certification Form: <https://www.uvm.edu/sites/default/files/Sponsored-Project-Administration/subrecipientcommitmentform.pdf>
- UVM Federally Negotiated Rate Agreement: [https://www.uvm.edu/sites/default/files/Division-of-Finance/cost\\_accounting/Rate\\_Agreement.pdf](https://www.uvm.edu/sites/default/files/Division-of-Finance/cost_accounting/Rate_Agreement.pdf)
- UVM Policies & Procedures: <https://www.uvm.edu/policies>
- Uniform Guidance: 2 CFR 200: [https://www.ecfr.gov/cgi-bin/text-idx?SID=ed90f54836feb6a994f657188eb05e33&node=2:1.1.2.2.1&rgn=div5#se2.1.200\\_1419](https://www.ecfr.gov/cgi-bin/text-idx?SID=ed90f54836feb6a994f657188eb05e33&node=2:1.1.2.2.1&rgn=div5#se2.1.200_1419)

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# Questions?