Detailed and Modular Budget

Please work with your research accountant to prepare the budget. This will insure consistency within the department and make sure that the appropriate rates are being used.

If a budget of $500,000 direct costs or more for any year is requested, prior approval must be obtained from Institute/Center staff. This limit is exclusive of any consortium F&A costs.

Personnel Costs

Salary
- The NIH salary cap is $183,300.
- If a sponsor does not allow faculty salary, unpaid percent effort should be less than 5%.
- If a faculty member wants to contribute less than 25% on an R01, or choose not to be paid on any project that allows faculty salary, this must receive approval from department director first.
- If a University faculty member serves as an unpaid consultant on a project, they should be listed in the Personnel section of the NIH detailed budget form.

Fringe Benefits
- FY2016 University of Minnesota Fringe Benefit Rates
  - DHHS Agreement Date: 9/28/2015
  - Cognizant Federal Audit Agency Representative: Arif Karim, 214-767-3600

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Consultant Costs
- Provide name, organizational affiliation and expected rate of compensation.

Equipment
- The University defines capital equipment as moveable items with useful lives of more than one year and costs of $2500 or more per unit (items not meeting this definition should be listed as "supplies" in the budget).
• Budget for needed items only when they are unavailable at the University. Sponsors assume that where equipment is available within an institution it will be available at no cost to them.

Supplies

• Materials and supplies: consumable or disposable items that cost less than $2500 per unit.
• If substantial funds are requested, justify them and provide a breakdown of these items by general classification.
• For laboratory animal purchases, list the animal species and number required. *Costs of caring for the animals should be listed under "Other Expenses"*

Travel

• Travel is usually allowed if it directly benefits the project. For example, travel to research sites, sponsor meetings, or conferences.
• Sponsors generally allow the grantees’ travel policies to govern what can be reimbursed. Check the sponsor’s guidelines or consult the appropriate SPA grant administrator.
• Consult the University's Travel Web at http://travel.umn.edu/. The Travel Services office can sometimes provide significant rate discounts, and can answer questions about University policies and procedures relating to travel. They will also provide hotel and per diem rates for foreign travel.

Patient Care Costs

• Patient care: costs related to routine and supplementary medical services provided on either an inpatient or outpatient basis for research project participants.

Other Expenses

• Other expenses include: animal care (per diem costs for animal care can be found on Research Animal Resources' Web site (http://www.ahc.umn.edu/rar/ or by calling 612-624-9100), computer services, equipment maintenance costs and service contracts, telephone service, manuscript preparation and publication, off-campus site rental*, direct payment to participants, including patients, donors, subjects and volunteers; photocopying.

*A project is considered off-campus if more than 50% of the direct salaries and wages of its personnel are incurred at a site neither owned nor leased by the University.

  • First consult with the department head and dean about availability of space.
  • Call the Department of Planning and Programming at (612) 624-0885 to verify that an on-campus location cannot be found.
  • In those instances where space is not available or additional space is required, contact the Real Estate Office for information at (612) 625-5345.
The department head and dean must approve off-campus location rental. If a lab or clinic is involved, the Department of Environmental Health and Safety must also be notified.

In some instances, faculty is located off-campus at facilities provided by cooperating entities. F&A (indirect) cost rates for off-campus projects are different from those conducted on campus.

**Modular Budget**

- Modular budgets are applicable to research grant applications requesting $250,000 or less per year for direct costs. These include R01, R03, R15, R21 and R34 applications.
- Consortium/contractual F&A costs are not factored into the direct cost limit.
- A typical modular grant application will request the same number of modules in ear year. There are no future year escalations.
- If there is a variation in the number of modules requested, provide narrative budget justification.

**Please note …**

- If your project involves faculty/staff from the VA Medical Center, a “Memorandum of Understanding” must be obtained. Contact Helen Ofstad at 612-467-2806.
- If a budget is modular, a detailed budget is still required by SPA.
- If your protocol requires the use of Fairview resources (the budget includes Fairview pricing), a Fairview price quote must be completed.