Welcome to Module 3A of Proposal Preparation and Submission. In this module we discuss direct cost budget categories.
In Module 2, Budget Basics, please recall that OMB Circular A-21, Cost Principles for Educational Institutions, defines two basic budget categories – direct costs and indirect costs – also referred to as “Facilities and Administrative costs”.
Here’s a reminder of A-21’s definition of direct costs...

- Costs that can be identified specifically with a particular sponsored project, instructional activity or other institutional activity, or that can be directly assigned to such activities relatively easy with a high degree of accuracy.

Here is the A-21 definition of direct costs. Keep in mind that the most important part of this definition is the phrase “identified specifically” because you want your direct costs in your budget to reflect the proposal aims discussed in the narrative.
Because 70% of our funding comes from federal sponsors, and most federal sponsors use Grants.gov, we will be concentrating on common budget categories as they appear in the SF 424 R&R budget form (hereinafter referred to simply as the “SF 424”) commonly found in Grants.gov electronic submissions.
All UCLA employees including academic appointments, researchers, staff, and students doing working on extramurally funded projects

Personnel costs comprise the largest amount of requested costs in a budget most of the time.
Personnel Checklist

- What is projected start date/What is project duration?
  - Determines salary projections
- October 1 – June 15 (approx.)
  - Academic year
- June 15 to September 30 (approx.)
  - Faculty 9 month summer salary
  - Student summer salary
- Mid December – end of December and Spring Break
  - Student Inter-Quarter

This is a handy personnel checklist (available in the Resources tab) which further defines what will appear in the personnel category of your budget. You’ll see these questions appear again as you go through the module. They are IMPORTANT considerations - knowing the project start date and duration of the proposal, as well as knowing all the various milestones where you may have to factor in adjustments.
## Personnel Checklist

- **What type of Appointment?**
  - Academic, staff, or academic-apprentice (GSR, TA)
    - Affects pay periods for research
- **Base Salary?**
  - Any Promotions/Merits?
- **Amount of Effort?**
  - Funded or unfunded effort?
  - Summer/academic or both?
- **Students? Work Study?**
  - Training Grants/Fellowships only
- **Any salary caps imposed by sponsor?**

Using this personnel checklist as a guideline will help you piece together the information you will need when you do the budget. Besides knowing who will be on the project and what they will be doing, you will need to know what the effort for each person is, especially for the PI. NIH imposes a salary cap for individuals who earn as much or greater than a certain level, which changes year to year. NSF, on the other hand, limits salary requests to two summer months. Some programs accept salary support for the PI, but others offer support only for technicians and other personnel.
Personnel Role

What is the role on the project?
- definition of activity/role on project, not job title

<table>
<thead>
<tr>
<th>Job Title</th>
<th>Role on Project</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asst. Researcher</td>
<td>Co-Investigator</td>
</tr>
<tr>
<td>Lab Helper</td>
<td>Flow Sorter</td>
</tr>
<tr>
<td>Public Administrative Analyst</td>
<td>Regulator</td>
</tr>
<tr>
<td>Staff Research Associate</td>
<td>Technician, Study Coordinator or Research Assistant</td>
</tr>
</tbody>
</table>

There is a difference between an employment or job title and a specific role title on a project. Too often OCGA sees personnel described using their employment title and this may not be entirely descriptive of the actual role on the grant. It is best to use a role title that clarifies what the participants are doing on the grant. Employment or job titles can be unique to the institution and outside reviewers may not entirely understand what the job title really means. A good example of this situation is the Staff Research Associate title used for staff technical personnel. This title is often assigned to personnel performing a variety of study tasks. In this case, a specific role title such as technician, study coordinator, or research assistant might be possible choices.
Effort on 424 R&R Budget Forms

- Effort must be expressed in person-months based on type of appointment
- 100% effort = 12 calendar months or 9 academic months
- Effort can be partial, e.g., 0.5, 1.2 or 3.6 etc.

The SF 424 budget forms require us now to express effort in person months based on the type of appointment. What this means is that a person appointed by calendar months, needs 12 months to be at 100% effort. If they are appointed with an academic appointment, 100% effort is nine months. If one has partial effort – 50% or 20% - then you must convert the percentage to the appropriate person months based on that person’s appointment e.g. 50% effort for a 12-month appointment converts to 6 calendar months; the same level is 4.5 months for an academic appointment.
Let’s talk a few minutes about NIH salary caps, as they can be confusing. Before we do, you may wish to bookmark the link to the Academic Personnel web page which gives you salary scales, which is useful information.
The salary cap is a limit on the amount of salary that a person can receive on an NIH grant. Every year NIH issues a directive regarding a personnel salary cap that applies to those participants who meet or exceed the current cap that is published in this directive. What do we mean by “salary caps?” We calculate the monthly rate of the annual cap that has been established by congressional order. Please keep in mind cap is imposed by NIH on its applications and will not apply to other federal or private sponsors unless their guidelines instruct us to use it.
NIH policy states that grantees should always reflect actual base salaries in the requested budgets or provide an explanation indicating that actual institutional base salary exceeds the current salary limitation.

As a general rule, NIH will use information in existing application and make adjustments for salary based on the application.

### Actual base salary, preferred by NIH

<table>
<thead>
<tr>
<th>Project Role</th>
<th>Base Salary ($)</th>
<th>Cal. Months</th>
<th>Acad. Months</th>
<th>Sum. Months</th>
<th>Requested Salary ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PD/PI</td>
<td>220,000.00</td>
<td>1.20</td>
<td></td>
<td></td>
<td>220,000.00</td>
</tr>
</tbody>
</table>

### Salary cap as base salary not encouraged by NIH

<table>
<thead>
<tr>
<th>Project Role</th>
<th>Base Salary ($)</th>
<th>Cal. Months</th>
<th>Acad. Months</th>
<th>Sum. Months</th>
<th>Requested Salary ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PD/PI</td>
<td>186,000.00</td>
<td>1.20</td>
<td></td>
<td></td>
<td>186,000.00</td>
</tr>
</tbody>
</table>

Much of the campus prefers to use the salary cap in lieu of actual base salaries. However the policy states the grantee should always reflect the actual base salaries in the requested budget. If the NIH cap is used instead, an explanation in the budget justification must be provided explaining that the person’s actual salary exceeds the current salary cap. Should an award be made, NIH will use that information to proportionately adjust the salary request using the proposed effort to make the reduction.
You can’t break through the salary cap ceiling…

- A capped salary cannot be increased for future budget periods by using cost-of-living increases
  - Budget requests using a current salary cap instead of actual salaries (as recommended by NIH) cannot request increased base salaries for future budget periods
    - NIH adjusts the year 1 budget only with the cap effective at the time of award and does not award increases in future years
  - Can rebudget to meet any new salary cap increases issued by sponsor in future budget periods

- The correct way to “accelerate” a capped base salary
  - Use ACTUAL base salaries (as illustrated in previous slide) not the capped salary, or explain in justification that base salary exceeds the cap

A common error we see in NIH proposal budgets is the use of the capped salary in the first year and then accelerating it with the cost of living increase. Unfortunately, a capped salary means just that. You cannot exceed it no matter what. The only organization that determines the level of the salary cap is NIH who bases it on a congressional act. We cannot propose salaries based on future levels of a salary cap current at the time of the application.
There are many considerations when budgeting the costs of graduate student researchers (GSRs). Sponsor policies, UCLA graduate division policies, and most importantly, departmental policies, practices or culture influence the costs associated with GSRs. Since the direct cost of a non-resident GSR can exceed $50,000 per year, it is important to get as much information as possible when preparing your budget to include GSRs. Does your department have policies or procedures beyond those of graduate division? For example some departments allow GSRs to be appointed 100% during summer/interquarter, while others appoint GSRs at a set level of effort during the entire year. Does your department often hire foreign students? If yes, then you probably need to budget for the non-resident fee waiver, whereas the School of Public Policy, for example, rarely hires foreign GSRs, so for them this is not a consideration. When questions arise regarding GSRs you should consult with your PI and departmental student affairs office for guidance. In later slides, we will take a more in-depth look at GSR benefits, especially as they relate to fee and tuition remission.
Personnel budget justification *

- Name, role, percentage of effort, brief description about each of their roles
  - If sponsor guidelines require it, quantify the amount of time and effort even if there is no salary requested
    - UNLESS the role is an NIH "Other Significant Contributor"
    - The effort with no salary becomes voluntary committed cost-sharing and must be tracked if proposal is funded

- General statement regarding salaries:
  "Salaries and wages have been calculated on the basis of the University of California Academic Salary Schedule for FY 2008-09 and the University of California Staff Personnel Manual. Where appropriate, merit increases have been included in the calculations. Merit increases for staff personnel are estimated at _ % per year."

*Sponsor guidelines may dictate justification contents

In the personnel budget justification we highly encourage brief descriptions for each participating person, which includes the key senior people, consultants, other significant contributors (in NIH proposals), grad students, technicians, other staff members. **In most cases**, you don’t need to go through a l-o-n-g justification of their qualifications, but you do need to have at least some statement that explains their responsibilities and why they are particularly important to this project. The following two slides provide snippets of personnel justification examples culled from a variety of proposals.
Sample academic personnel budget justifications

- Principal Investigator will administer and oversee the research project by ensuring that all activities are carried out efficiently in accordance with the research plan. Summer salary of 2 months is requested for the PI.

- Dr. Jodi Bruin, Ph.D., Principal Investigator, (effort = 3.00 months calendar), is an Associate Professor in the Department of Medicine and the Director of the Milton Cancer Research Facility, which provides data for the Stevenson Cancer Center and the UCLA Center for AIDS Research. Dr. Bruin will oversee all aspects of the proposed project. She will work with the data center to identify participants for PIY 2 and to secure retrospective samples for PIY 2. She will oversee recruitment of participants, coordinate collaborations among the investigators, facilitate the analysis and scientific reporting of the results of the studies, prepare and submit manuscripts for publication based on the experimental findings.

- Mark Markus, Ph.D., Co-Investigator, (effort = 0.30 months calendar), will collaborate with PI on the study design and interpretation of data collected from all assays. His laboratory will perform the assays and he will supervise the performance of those assays.

- Avery Hilgard (M.D): Professor of Surgery, with a dual appointment in the Department of Molecular and Medical Pharmacology, will serve as the principal investigator of this grant application and will be responsible for planning and supervising the project. Dr. Hilgard will devote 1.20 calendar months with salary and benefit support.

- Dr. Larry LeConte, Ph.D., Principal Investigator, will oversee experimental design, interpretation and publication of results. Dr. LeConte will devote 3.60 calendar months to this project and requests 30% salary support.
Examples of other personnel budget justifications

- To be named Graduate Student Researcher: Funds are requested to pay for a graduate student. This student will work with Dr. LeConte to investigate triads, devoting 12.0 calendar months to this project. Resident graduate tuition remission fees are also requested.

- Research Assistant: Sandy Chow, Graduate Student, is a student from Dr. LeConte’s lab who is going to perform ABC analysis. She will contribute 3.60 calendar months of her time to this project.

- Jane Johnson, Ph.D., Postdoctoral Researcher (effort = 6.00 months calendar year) has performed all the testing for this proposal and she will oversee all the technical aspects of the proposed studies. Specifically, she will work closely with the PI in selection of study participants and co-coordinate the timing of participant visits with the technical staff. She will be responsible for compiling all data, working with the PI in the statistical analysis of the data. She will also work with PI on data interpretation and preparation of data for presentation and inclusion in manuscripts.

- Jaromel Jones is a graduate student in Dr. LeConte’s laboratory. He is the driving force behind the development of the molecular model and is well trained in conducting preclinical trials on mice. He will devote 12.0 calendar months, and requests 100% salary support.

- A Research Assistant (with BS degree in molecular biology) will be recruited to work 12.00 calendar months on the project. The SRA will be responsible for constructing single and double models and for the production of protein for assays.
“Boilerplate” justifications for personnel

- Faculty anticipate merit increases of 5% on a three year cycle on 07/01.
- Faculty anticipate range adjustments of 5% on 10/01 of each year.
- Postgraduate and Graduate Student Researchers anticipate a range adjustment of 2% on 10/01 of each year.
- Academic year salaries for students are charged in the following months:
  - January – mid-June through September; October through mid-December.
- Summer/interquarter salaries for students are charged:
  - Mid-June through September; mid-December through end of December.
- Graduate student fees and reduced non-resident tuition and equipment/fabrication are not subject to F&A
- F&A is only charged on the first $25,000 of each subcontract.
- See:  http://www.research.ucla/sr2/indcinfo.htm

In addition to narrative statements, you could include personnel payroll information similar to the information we provide here.
Personnel – documentation for the files

Must be made available upon request and retained in accordance with UC records retention policy

- Copies (screen prints) of current faculty and staff personnel/payroll system information
- Salaries and wages calculation worksheets for student researcher series
- Postgraduate/graduate student researcher ladder ranks - salary scales
- Salary projection (range adjustments/merit increases) notices
- Job descriptions

This list includes documentation we suggest you retain for your justification of personnel costs in case you need to refer back to them.
Fringe Benefits

- Non-salary employee compensation
- Based actual or composite rate
- Actual or composite must be applied consistently to all named employees on a budget
  - To Be Named (TBN) employees always defer to composite rate
- 424: fringe benefits is on same line as appointment

A couple of points on fringe benefits. We would prefer that you are consistent about how you express these fringe benefits, either based on actual or composite rates. If you choose to show an actual rate within a lot of composite rates, you need to make sure that is documented and noted in the justification. Also, note where the fringe benefits line appears on the SF 424 budget field – right after requested salary on the same line for that person.
Graduate Student Researchers

- Two fringe benefit rates
  - academic year (1.3%),
  - summer/interquarter (3.0%)

- Remissions
  - Fee remission
  - Non-resident tuition remission
  - May only be paid by the project if GSR is receiving salary from
  - Not subject to F&A
  - Displayed in Fringe Benefits or Other Direct Costs category on budget forms

UCOP guidance on composite fringe benefit rates indicates different benefit rates for GSRs during the academic year and summer/interquarter. There are some departments or units on campus, however, that appoint graduate students for the calendar year and use different fringe benefit rates. Regardless of the method you use, remember that you may be called upon at any time to justify the cost to a sponsor or auditor. So make sure your methodology is well documented in your file. GSR fee and non-resident tuition remissions are exempt from F&A. For this reason, when using electronic systems which automatically calculates F&A, fee remission costs may appear as “other direct costs”, rather than a component of fringe benefits. However, for many sponsors, remissions are reflected in the fringe benefits category. Either way, it should be clearly and thoroughly addressed in the budget justification.
When budgeting GSR costs in a proposal, GSR fee remissions need to be considered very carefully. Let’s look at fee remissions for California residents. Fee remissions apply only to appointments during the academic year and paid on a quarterly basis. It is important to note that sponsored projects do not pay the full GSR fee amount, but rather the fee remission. The balance is the responsibility of the student or, in some cases, the department. Some departments pay the balance of the fees using unrestricted funds, while others leave that responsibility to the student. This is why it’s important to know the procedures or practices of your department.
### Remissions – Non-CA Residents

- Appointments during academic year only
- Paid on a quarterly basis
  - generally ledgered the first month of each quarter during the academic year based on eligibility
  - does not apply during the summer quarter
- Eligibility – Fee remission
  - same as California residents
- Eligibility – Non-resident tuition remission
  - must be registered and enrolled in each 12 units for the quarter
  - must be employed an aggregate 45% time or greater for the quarter
- Difference between amount of Fee Remission and Total Fees
  - Responsibility of student; OR
  - Academic unit – unrestricted fund
- See the next slide for details

Many of the same policies and procedures apply to non-resident remissions as they do for residents. In addition to the fee remission, the non-resident tuition remission may also apply. Just as with California residents, non-residents working an aggregate of 25% or more for the quarter are eligible for fee remission. However, they must work an aggregate of **45%** or more to be eligible for the **non-resident tuition remission**. So, it’s possible that a non-resident may be eligible for fee remission, but not for non-resident tuition remission. This is why it’s important to get as much information as possible about the PI’s intentions when budgeting GSR remissions. The next slide provides a breakdown of fee and tuition remission costs for non-residents.
### Fee Remission – Non-CA Residents

<table>
<thead>
<tr>
<th></th>
<th>Winter</th>
<th>Spring</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Annual Rates</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tuition - Residency</td>
<td>$6,978.00</td>
<td>$2,316.00</td>
</tr>
<tr>
<td>Health Insurance - 100%</td>
<td>$786.00</td>
<td>$262.00</td>
</tr>
<tr>
<td>TOTAL FEE REMISSIONS</td>
<td>$8,764.00</td>
<td>$2,578.00</td>
</tr>
<tr>
<td>Student Responsible to</td>
<td></td>
<td></td>
</tr>
<tr>
<td>cover fee balance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$14,694 is the amount of non-resident tuition remission if appointed an aggregate 45% or more time during the quarter</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Winter</th>
<th>Spring</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Annual Rates</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tuition - Residency</td>
<td>$7,600.00</td>
<td>$2,768.00</td>
</tr>
<tr>
<td>Health Insurance - 100%</td>
<td>$886.00</td>
<td>$302.00</td>
</tr>
<tr>
<td>TOTAL FEE REMISSIONS</td>
<td>$8,486.00</td>
<td>$2,890.00</td>
</tr>
<tr>
<td>Student Responsible to</td>
<td></td>
<td></td>
</tr>
<tr>
<td>cover fee balance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$23,622 is total that would be budgeted if GSR qualifies for both fee remission and non-resident tuition remission</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Always check to make sure you are using most current rate sheets.
So what do we mean by *Aggregate*?

Simply put, *aggregate* refers to …

...all GSR appointments for an individual

- Multiple appointments
- Remissions evenly distributed among all funding sources
- Graduate Division policy limits appointments to a maximum of 50% during the academic year

The previous slides referred to the *aggregate* employment of GSRs as an eligibility factor for fee remissions. So what do we mean by *aggregate*? Simply put, it refers to all academic apprentice appointments for an individual. This can get tricky, especially if a specific person has not been identified at the time of the budget. If the project is budgeted for a single graduate student to be appointed at 50%, it's simple. But what if the student is budgeted for less than 50% on the project, leaving room for an additional GSR appointment from another funding source? The next exercise examines various scenarios involving GSRs, both resident and non-resident. Be alert! Grab the GSR fee remission guidance from the resources tab and get started. Take your time, this can be mind boggling. I'll see you in a few minutes.
Graduate Student Fee Remission calculations can be tricky. The purpose of this exercise is to sharpen your analytical skills when budgeting GSR fee and tuition remissions. What is the amount of GSR fee and tuition remissions for each of the seven scenarios? The next slide provides guidance on how to navigate through the challenge. Best of luck!!!
Each scenario has four choices. You can view rate sheet prior to selecting an answer, a, b, c, or d.

Review the rate sheet, and click “Try Again” button to return to the exercise.

After selecting the correct answer, you can advance to next scenario, or review reasons why other answers were incorrect (recommended) before proceeding to the next scenario.
Click here to begin the challenge!
Fringe Benefits budget justification*

- “Fringe benefits are calculated at rates currently in effect for the University of California – see: http://www.research.ucla.edu/ocga/sr2/ben_rate.htm”

- “Tuition remission is calculated at rates currently in effect at UCLA”

- “Employee fringe benefits have been calculated using the figures agreed upon by the University of California Systemwide Administration and the DHHS Audit Agency. The rates used in this proposal are as follows: Academic personnel XX.0%; Staff XX.0%.”

*Sponsor guidelines may dictate justification contents.

Here we provide a few boilerplate statements that you could include in your justification should they apply.
Fringe Benefits documentation for the files

- UC Fringe Benefit Composite rate sheet
- Copies (screen prints) of current faculty and staff personnel/payroll system information that reflects actual FB rate
- GSR Fee Remission sheet

As with personnel costs, fringe benefit documentation should also be retained
Equipment definition

- Any items that
  - Cost $5,000 or more
  - Can stand alone
  - Have a useful life of one year or more

At UCLA, this is the definition of equipment.
Equipment – off the shelf

- Is the item necessary to this project?
- Who is vendor?
  - Cost estimate
  - Does the cost include tax, shipping, transit insurance and installation?
- Can it be supported in the current space without facility alteration?

<table>
<thead>
<tr>
<th>C. Equipment Description</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>List items and dollar amount for each item exceeding $5,000</td>
<td></td>
</tr>
<tr>
<td><strong>Equipment Item</strong></td>
<td><strong>Funds Requested ($)</strong></td>
</tr>
<tr>
<td>1. A Nikon xg2 Fluorescent Microscope with light source and lenses</td>
<td>15,000.00</td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
</tbody>
</table>

These are some of the questions we hope that you'll answer as you put in equipment requests. One of the most important things to remember is that you must be able to justify the equipment as part of the project needs and understand that you cannot be equipping a lab, for example, just for the sake of it.
Fabricated equipment costs:
- Material components
  - Vendor quotes or written proposals
  - Catalog prices
- Recharge services or supplies
  - Rate tables
- Purchased services specifically for fabrication
  - Vendor quotes or written proposals
- Direct charging of UCLA personnel costs is not allowable

Is not subject to F&A if:
- exceeds $5,000
- can stand alone
- has useful life of one year or more
- If a deliverable, is retained by UCLA more than 12 months

Fabricated Equipment is equipment that is put together in pieces. The component parts are part of that final piece of equipment. Cost of each of the pieces as the equipment is being constructed may or may not be subject to F&A. Generally, if the completed item meets the definition of equipment, and UCLA will retain title, F&A does not apply to some of the fabrication costs. If the completed item meets the definition of equipment and the Regents does not retain title, F&A does apply. Additional information regarding equipment fabrication is discussed in Module 3B, Facilities and Administrative costs.
Equipment - budget justification*

- Describe each item of equipment
- Address the need for the equipment
- Estimated cost of the equipment per catalogue, web site, or vendor quotation

Examples:

- "A Spacely Sprockets universal rock auger (model 4870) is requested ($7,500). This equipment is essential for the completion of the project. An older model of this resource is available to the department; however, it is in continuous use by Dr. BamBam Rubble on his NSF-supported project entitled Digging Deep in Bedrock (No. 99059283)."

- "A high performance server is needed to carry out complex systems simulations. Readily available commercial offerings of servers do not have the speed and capability to carry out the multiple calculations: High Performance Server $6,500; Miniature Spectrometer $7,500"

*Sponsor guidelines may dictate justification contents

We suggest that you read through our examples to get an idea of how to justify a piece of equipment. One of the most important things is to make sure that it is understood why this equipment is necessary to the project. If a vendor supplies a quote, you want to make sure that is included in the justification.
The cost of equipment is generally based either from a catalog or a vendor’s quote; therefore, some form of documentation should be available regarding the cost of the item. This information must be kept for referral at a later time. A vendor’s web site is convenient, but web site prices can change from the time the proposal budget was assembled and an award negotiated. Make screen prints of online quotes at the time the budget is prepared to document how you arrived with the specific amount in the budget.
If a project includes travel, the budget justification should explain why are you traveling. How is the travel related to the project? What is the destination? how many people? What type of transport (air, automobile, skateboard)? etc. Since annual meetings of professional societies often rotate and you may not know what to budget for travel future years, historical costs for similar type of travel would be a reasonable approach to estimating the travel costs.
We are providing several samples of travel budget justifications for you to look at. Please note that there should be detailed numbers here that tell you how much per day, the cost of the various types of transportation. Will there be meals? Will you be in a hotel? Are there registration fees for the conference? Whatever the cost is under the travel category should be listed and discussed in the justification.
Travel budget documentation for the files

- Quotes from the UCLA (or other) travel office
- Quotes from hotel(s)
- Event/conference invitations or announcements
  - Event/registration fees
- Documents evidencing historical costs for like projects
  - Previous invoices
  - Ledger prints

Travel costs should be derived from either historical data or from the UCLA travel site. Any quotes from hotels or airlines should be kept on file as we keep recommending – document, document, document.
Participant/Training Support Costs

- Types of trainee expenses
  - Tuition/fees/health insurance
  - Stipends
  - Travel
  - Subsistence
  - Other

- Participant Support Costs
  - Apply to training or other possible component of research projects
    - Conferences/meetings
    - Outreach programs

- Not to be confused with general travel costs

Participant and/or training support costs can apply to training grants or for conferences. Training grants provide funds to support trainees who have yet to receive their doctoral degree and for those who are postdoctoral. Participant support costs are those costs paid to (or on behalf of) participants in meetings, conferences and similar events. It is important to refer to sponsor guidelines, as the sponsor may define these costs differently.

Participant support costs are not to be confused with general travel costs that may be incurred by principal investigators and others for costs incurred for research and other project activities.
Participant/Training Support Costs budget justification*

- Largely dependent upon the type of program and requirements of the program guidelines
- Examples:
  - “On some occasions, our graduate students will need to perform field studies and report their findings. They will also be receiving scholarships to assist with their academic expenditures ($16,800).”
  - “Approximately 30 participants will earn $100 for attending the summer workshop annually”

*Sponsor guidelines may dictate justification contents.

The costs for participant and/or training costs will probably be dictated by the program guidelines for other activities and/or historical data.
Participant/Training Support Costs
documentation for the files

- Documentation as to how costs elements were derived
- For training grants: a student’s appointment form

Keep documentation on how you derived the cost elements in a safe place for the possibility of a pre-award review/audit.
Based on previous experience with training grants at UCLA, it is advisable that the department maintain a database that includes biographical information about each trainee. Interim reports and grant renewal applications may require that a complete listing of all past and present trainees be submitted. Most of the data is available from Form 2271, however some must be obtained from the trainee after he/she has completed the program, such as:

- Highest degree obtained
- Current position and address
- Publications
- Research focus

Please keep in mind this advice from experienced research administrators.
Other Direct Costs

1. Materials and Supplies
2. Publication Costs
3. Consultant Services
4. ADP/Computer Service
5. Subawards/Consortium/Contractual Costs
6. Equipment or Facility Rental/User Fees
7. Alterations and Renovations
8. *Miscellaneous* other direct costs

The SF 424 budget form lists other direct costs in this order. We will go into a bit more detail on each of these categories in the upcoming slides.
Materials and Supplies

- Includes some of the following items:
  - Chemicals
  - Glassware
  - Animal purchases
  - Equipment items that cost less than $5,000
  - Repair parts or replacement components for equipment
  - Computer software

<table>
<thead>
<tr>
<th>Other Direct Costs</th>
<th>Funds Requested (in)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Materials and Supplies</td>
<td>$3,500.00</td>
</tr>
<tr>
<td>2. Publication Costs</td>
<td></td>
</tr>
<tr>
<td>3. Consultant Services</td>
<td>$1,000.00</td>
</tr>
</tbody>
</table>

Note that the items listed under supplies and materials are just some examples. There could be others. Also note that supplies and materials include those both consumable and non-consumable items.
Materials and Supplies budget justification*

☐ Itemize the material and supply items
   – include an amount for each category
   – categories less than $1,000 may not require itemization

☐ How was amount/volume/quantity determined

☐ Benefit/need for the project

☐ Sample below:

<table>
<thead>
<tr>
<th>Annual supply allowance</th>
<th>per person per year</th>
<th>four people per year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tissue culture supplies (media and consumables)</td>
<td>$7,500</td>
<td>$30,000</td>
</tr>
<tr>
<td>Chemicals, Oligonucleotides</td>
<td>$2,500</td>
<td>$10,000</td>
</tr>
<tr>
<td>Enzymes, Antibodies</td>
<td>$5,000</td>
<td>$20,000</td>
</tr>
<tr>
<td>Total per yr.</td>
<td>$15,000</td>
<td>$60,000</td>
</tr>
</tbody>
</table>

*Sponsor guidelines may dictate justification contents

The budget justification should follow the same order of information that is presented in the line-item budget. Make sure that you include dollars amounts and why an item is needed for the project (which is missing from the sample justification example shown here!) The next page shows an outstanding example of a Materials and Supplies justification
## Materials and Supplies sample budget justification

<table>
<thead>
<tr>
<th>Category</th>
<th>Item Description</th>
<th>Source</th>
<th>Catalog Number</th>
<th>Unit Price</th>
<th>Total Costs</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Chemicals, Culture media reagents and</strong></td>
<td>Culture Media (DMEM and RPMI)</td>
<td>Mediatech Inc</td>
<td>15813CV</td>
<td>150 x 3</td>
<td>$450</td>
<td>General cell culture reagent. Experiments will be conducted using in vitro cultured breast cell lines.</td>
</tr>
<tr>
<td></td>
<td>Serum</td>
<td>Biorad Corporation</td>
<td>E3605</td>
<td>254 x 2</td>
<td>$508</td>
<td>General cell culture reagent. Experiments will be conducted using in vitro cultured breast cell lines.</td>
</tr>
<tr>
<td></td>
<td>Culture Flasks</td>
<td>BD Biosciences</td>
<td>353310</td>
<td>175 x 2</td>
<td>$350</td>
<td>General cell culture consumable.</td>
</tr>
<tr>
<td></td>
<td>RU-486</td>
<td>Biocat Research Inc</td>
<td>11010-0100</td>
<td>140 x 2</td>
<td>$280</td>
<td>RU-486 will be used as an specific glucocorticoid receptor antagonist. Thus, a potential Fosp3 modulator.</td>
</tr>
<tr>
<td></td>
<td>Pipettes</td>
<td>Fisher Scientific</td>
<td>1367610K</td>
<td>87.50 x 4</td>
<td>$350</td>
<td>General cell culture consumable.</td>
</tr>
<tr>
<td></td>
<td>Recombinant TNF</td>
<td>BD Biosciences</td>
<td>354066</td>
<td>285.50</td>
<td>$285.50</td>
<td>Cytokines are commonly used as effectors molecules for the in vitro cytoxicity assay.</td>
</tr>
<tr>
<td></td>
<td>Super Fas ligand</td>
<td>AXXORA LLC</td>
<td>NC9700543</td>
<td>285.50</td>
<td>$285.50</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$397</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>Item Description</th>
<th>Source</th>
<th>Catalog Number</th>
<th>Unit Price</th>
<th>Total Costs</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Molecular biology reagents and</strong></td>
<td>siRNA Synthesis</td>
<td>Invitrogen</td>
<td>Custom service</td>
<td>330</td>
<td>$530</td>
<td>Gene-specific siRNA will be used to target the expression of Fosp3.</td>
</tr>
<tr>
<td></td>
<td>Microarrays</td>
<td>SuperArray Inc</td>
<td>H5-002</td>
<td>100</td>
<td>$1,200</td>
<td>siRNA focused microarrays will be used for the gene expression profiling.</td>
</tr>
<tr>
<td></td>
<td>Labeling system</td>
<td>SuperArray Inc</td>
<td>L-03</td>
<td>200 x 2</td>
<td>$400</td>
<td>General labeling system used for the microarray profiling.</td>
</tr>
<tr>
<td></td>
<td>RT-PCR reagents</td>
<td>Promega Corp</td>
<td>PR-A1702</td>
<td>300 x 3</td>
<td>$600</td>
<td>Specific gene expression will be monitored by RT-PCR.</td>
</tr>
<tr>
<td></td>
<td>ChIP Analysis</td>
<td>UPSTATE</td>
<td>171155</td>
<td>239 x 3</td>
<td>$555</td>
<td>Chromatin immunoprecipitation will be used in order to confirm molecular interactions between transcription factors and regulatory elements.</td>
</tr>
<tr>
<td></td>
<td>ligationBINDER</td>
<td>Invitrogen</td>
<td>601-01</td>
<td>268</td>
<td>$268</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transfection reagents</td>
<td>Invitrogen</td>
<td>11668-027</td>
<td>129</td>
<td>$129</td>
<td>Transfection reagents will be used for the transfections of plasmid and siRNA molecules.</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$287</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL: $4,903
Materials and Supplies documentation for the files

- Vendor/catalog quotes
- Documents evidencing historical costs for like projects
  - Past invoices
  - Ledger prints

The type of documentation for materials and supplies might include vendor catalog quotes or historical costs based on past invoices.
Publication Costs

- Costs of documenting, preparing, publishing or otherwise making available to others the findings and products of the work conducted under the project.

<table>
<thead>
<tr>
<th>F. Other Direct Costs</th>
<th>Funds Requested ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Materials and Supplies</td>
<td>4,575.00</td>
</tr>
<tr>
<td>2. Publication Costs</td>
<td></td>
</tr>
<tr>
<td>3. Consultant Services</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

Publication costs can vary from vendor to vendor. Try to use a realistic quote based on historical information.
Publication Costs budget justification*

- Journal(s) name, number of pages, cost per page
- Examples:
  - "$500 is requested in each of the final two years for publication costs of papers submitted to journals such as the "Scientific American."
  - "Publication costs: $4,000/year to cover the cost of publications (illustrations, submission fees, page charges, color figures, and, in the case of landow papers, 100-200 reprints."

*Sponsor guidelines may dictate justification contents

Please note the examples for publication costs.
Publication Costs documentation for the files

- Publisher/journal quotes
- Documents evidencing historical costs for like projects
  - Past invoices
  - Ledger prints

The type of documentation that we suggest you keep for publication costs include quotes from the publisher or journal price lists, or other historical documents such as past invoices.
The term consultant is used rather loosely by people to also mean collaborator. When a budget requests consultant services, these people should not be employed by any UC campus and should be experts in their services. They will be paid on a rate basis usually via a purchase order – they do not have effort or salary. Keep in mind that the fee for service could be dictated by the guidelines of the sponsor. If not, then we suggest a (quote, unquote) “reasonable cost”. Also keep in mind that outside experts must be covered by a liability insurance of one million dollars minimum. This cost will not be covered by the University or sponsor.
Consultant Services - budget justification*

- Consultant’s name
- Services or advice they are going to provide
- Rate of pay
- Number of days they will work
- Cover any travel and per diem

*Sponsor guidelines may dictate justification contents

Consultant services need to be well justified. This slide lists the points that should be explained.
Consultant budget justification* examples and documentation for the files

- **Justification examples:**
  - “Marti Miller of Miller Assessment Services will provide an initial year evaluation of the project as well as a final evaluation in the final year. His fee is calculated at $120/hr x 20 hours x 2 evaluations = $4,800 plus travel expenses (airfare, 4 nights lodging and meals) at $1,350 x 2 evaluations = $2,700 totaling $7,500.”
  - “Dr. Gary Smith, a specialist in the area of Cancer Inflammation, will provide 10 days of consulting to the project at $400/day. He is employed with Trycon - but will be available for the work on this project as described. See attached letter of commitment.”

- **Documentation for the files**
  - Consultant's proposal, fees, etc.

*Sponsor guidelines may dictate justification contents

Often the PI and consultant may discuss the level of the fee and come to an agreement on travel expenses. There should be some written statement such as e-mail or notes that you can provide as documentation should there be any questions.
ADP/Computer Services

- The cost of computer services, including computer-based retrieval of scientific, technical and educational data

On occasion the PI may need to use a specialized unit that provides computer services that they cannot provide for themselves.
One of the most common areas of specialized computing is the cost of surveys
ADP/Computer Services – documentation for the files

- Vendor quotes/proposals catalog prices
- Documents evidencing historical costs for like projects
  - previous invoices
  - copies of ledgers

Computer service costs will often be shown in a vendor quote or catalog prices; again it could be historical costs from ledgers. These would be the type of documents you would want to keep on hand.
Subawards/Consortium/Contractual (outgoing from UCLA)

- Portion of research performed by another institution outside of UCLA (referred to as a “subrecipient”)
- Subrecipient receives its funding directly from UCLA
- Entire subrecipient proposal is prepared by the subrecipient
  - Incorporated into UCLA’s proposal or kept in files as documentation
- List the subrecipient’s Total Costs (Direct + Indirect) in UCLA budget

There may be a time when the PI will want some of the work to be done outside of UCLA. Generally this work will be proposed as a subaward. However, one has to examine the kind of work that is going to be involved and determine whether or not a subaward is an appropriate mechanism to use. The other possibility for outside work could be consulting or fee for service. These considerations need to be discussed before you put together the subaward proposal.
Subrecipient’s Proposal

- What is required from subrecipient?
  - Institutional endorsement consisting of either:
    - A transmittal letter
    - The sponsor cover page
    - The Subaward Commitment form
  - Detailed budget and justification
  - Well-defined scope of work
  - Explanation/documentation of F&A rate (if not another University)
    - Check sponsor guidelines
  - Documentation as required by agency

This list of items on this slide as should be a part of a subrecipient proposal. We definitely need an institutional endorsement of some sort, a detailed budget with a well-defined scope of work. F&A rate documentation is encouraged but may not necessarily be required. You need to check the guidelines to make a determination whether or not that will be necessary. Include any other documentation the sponsor may require from all participants.
Subaward budget justification*

- Name of the subaward site
- Total costs (direct and F&A)
- What aspects they will be performing
- How their participation will benefit the project or program

*Sponsor guidelines may dictate justification contents

The subaward site name should preferably be the legal name as well as the common name. For example, “UCLA” is our common name, but our legal name is “The Regents of the University of California.” Make sure that the total costs are broken out in both direct and F&A. The subrecipient’s justification should include a scope of work and descriptions of all the people who will participate on the subaward.
Sample Subaward budget justifications

- **Subcontract (University of Pennsylvania: $33,450)**
  Brian Hubster, PhD, RD, Faculty Coordinator: Dr. Hubster will recruit and mentor 1 doctoral candidate/year, participate as a member of the Partner Steering Committee in monthly conference calls and attend the annual Cancer Grantee and CLR meetings. He will collaborate with the UCLA partners and the NY Training group to conduct and disseminate cancer research information, provide teaching assistance and consultation to programs and agencies, develop training materials and conduct training activities. In addition, Dr. Hubster will take major responsibility for the TA activities proposed as part of the expanded role of the partners in the CKC (Objective 7.2), including moderating the list serve, distributing TA questions to the faculty member with the most expertise, and organizing teleconferences as needed.

- **Sparkman Limited will receive a subcontract in the amount of $65,000 for each of the three project years.** A detailed budget and justification are attached, and a description of their responsibilities is included in the work statement.

- **UCLA will enter into a subcontract with the University of Michigan to perform project planning and scientific research activities.** The University of Michigan research group will be relied upon to perform approximately one third of the laboratory experiment activities. See the Subcontractor Budget Justification for a detailed description of these costs.

On this slide we are providing a few examples of subaward justifications.
Subaward documentation for the files

- Subrecipient’s
  - Scope of work
  - Detailed budget and justification
  - Endorsement from institutional official
  - Documentation of F&A rate
  - If subrecipient is a for-profit entity:
    - Fair and Reasonable Cost Analysis for Subawards to for-profits under Grants and Cooperative Agreements form

Even if the sponsor doesn’t require detailed information, OCGA and the department should have copies of all the documentation should the award be issued.
Equipment or Facility Rental/User Fees

- Cost for use of equipment or facility
  - Aircraft rental or lease
  - Equipment rental or lease
  - IT Equipment rental or lease
  - Building rental or lease
  - Land rental or lease

Unless restricted, most guidelines allow for rental or user fees – these are among the number of possibilities.
Equipment or Facility Rental/User Fees budget justification* and file documentation

- Justification:
  - Details regarding the rental or fees, and need for the project

- Documentation for the files:
  - Vendor quotes/proposal
  - Documents evidencing historical costs for like projects
    - previous invoices
    - copies of ledgers

*Sponsor guidelines may dictate justification contents

In justifying any kind of rental you need to explain why a rental is preferred over a purchase, for instance. And any documentation such as vendor quotes and invoices, again, are the kinds of documents you should maintain.
Alterations and Renovations

- Cost for repairs, painting, removal or installation of partitions, shielding, or air conditioning, etc.

Although alterations and renovations are one of the line items you see on an SF 424 budget, keep in mind that you almost never will request them except under special programs or circumstances.
**Alterations and Renovations - budget justification**

- Justify all costs. What is being renovated? Why? What are the specifics of the renovation?
  - example: door entry has to be widened to allow for delivery of large equipment item
  - example: special ventilation required for space being used to house animals

- Costs could include:
  - Architect Fees
  - Building Improvement Costs
  - Electrical Contractor Costs
  - General Contractor Costs
  - Other Constructions Costs

*Sponsor guidelines may dictate justification contents*

---

Should you require an alterations and renovations cost, you should justify it strongly in terms of the project requirements. This slide reflects the possible type of costs that could be required.
Alterations and Renovations – documentation for the files

- Vendor quotes, price lists, proposals
- Documents evidencing historical costs for like projects
  - previous invoices
  - copies of ledgers

[Link to UCLA Facilities Management renovation and alterations resource page]

As with other costs, vendor quotes, price lists, and other types of historic documents are the kinds of things that you should store away.
Other Direct (miscellaneous) Costs

- Technology Infrastructure Fee (TIF)
- Tuition remission
- Animal subjects care per diem
- Human subjects payments and travel reimbursements
- Annual software licenses, as opposed to software purchases
- Patient care costs
  - If requesting patient care costs, request inpatient and outpatient costs separately

These are a few of the miscellaneous or other direct costs that you might consider including in this category. Any number of different kinds of non-consumable costs may be placed in this category. The SF 424 budget form does not provide a line item for patient care so this cost category must be included in the other direct cost area.
Other Direct (miscellaneous) Costs – budget justification*

Specifics on the items:
- The need/benefit for the item(s) for the project
- The cost of the item(s) and cost basis

*Sponsor guidelines may dictate justification contents

When justifying other miscellaneous direct costs please keep the order of the justification the same as the order of the items listed in the line item budget.
Other Direct Costs – documentation for the files

- Vendor quotes/proposal
- Documents evidencing historical costs for like projects
  - previous invoices
  - copies of ledgers

Once again, file documentation could be vendor quotes or historical documents.
Other Direct Costs

- General purpose versus project-related
  - Telephones
  - Postage
  - Photocopying
  - Books, publications
  - Office-type supplies

OMB Circular A-21 reminds us that general purpose items are not considered other direct costs. However we are allowed to use what would otherwise be general purpose on complex projects if they are properly justified. It is important not just to say “project related,” but to include information that explains why it is project related, such as: “We need paper because we are printing out surveys.”; or, “We need postage because we are mailing out surveys.” More on this topic is discussed in Module 3B,” Facilities and Administrative Costs.”
Technology Infrastructure Fee (TIF)

- Technology infrastructure services that support the entire campus, including the UCLA backbone, Commodity Internet, Internet2, BOL services, Connect2 and underground inter-building wiring/cabling and maintenance
- $40.75* is paid per month per full time employee

*$40.75 is the current rate as of 9/08

The description of what the Technology Infrastructure fee provides clearly indicates that it is supporting an operational cost. However, UC Office of the President realized that these costs were not covered by our operational costs included in our negotiated rate agreement with the federal government. Therefore it was decided that all campus activities would be charged this cost as a direct cost on all sources of funding. CTS administers this charge and publishes a rate for monthly assessments based on personal use. Based on the number of FTE's charged per month, funds are charged automatically.
TIF budget justification * example and documentation for the files

- **Example:**
  - “Technology Infrastructure Fee (TIF): Technology service fee charge for campus network, backbone, internet connection, hardware, wireless services, etc. This is based on a full-time employee (FTE) and is calculated at $40.75 per FTE per month. Total dollars requested: 0.32 FTE x $40.75 per month for 12 months: $156”

- **Documentation for the files:**
  - memorandum or screen print of TIF rates

* Sponsor guidelines may dictate justification contents

It is most important that a complete justification of the TIF be included on every justification for every project unless it will be covered by other sources.
Patient Care Costs

Patient Care Costs are the costs of routine and ancillary (i.e., additional, supplementary) medical services (e.g., tests and procedures) provided by a hospital or hospital-operated clinic to individuals participating in research programs

- Includes University and affiliated hospitals and clinics but does not include laboratories of academic departments or organized research units.

The following items are not referred to as patient care costs and should be listed as “Other Expenses” and assessed F&A:

- Personal expense reimbursement:
  - Patient travel
  - Consulting physician fees
- Any other payments made directly to individuals:
  - Inpatients, outpatients, subjects, volunteers, and donors
- Costs for additional tests performed:
  - Independent, privately owned laboratory
- Data management or statistical analysis:
  - Clinical research results

Given the very specific nature of these costs and their indirect cost-exempt status, departments planning to submit proposals involving these costs should consult with OCGA for guidance before including these costs in the proposal budget.
Patient Care Costs – budget justification
(sponsor guidelines may dictate justification contents)

☐ If inpatient and/or outpatient costs are requested, provide the names of any hospitals and/or clinics and the amounts requested for each
   – State whether each hospital or clinic has a currently effective DHHS-negotiated research patient care rate agreement and, if not, what basis is used for calculating costs.
   – If an applicant does not have a DHHS-negotiated rate, the PHS awarding component can approve a provisional rate.

☐ Indicate, in detail, the basis for estimating costs in this category, including the number of patient days, estimated cost per day, and cost per test or treatment.
   – If both inpatient and outpatient costs are requested, provide information for each separately.

☐ If multiple sites are to be used, provide detailed information by site.

☐ Include information regarding projected patient accrual for the project/budget periods and relate this information to the budget request for patient care costs.
   – If patient accrual is anticipated to be lower at the start or during the course of the project, plan budget(s) accordingly.

☐ Provide specific information regarding anticipated sources of other support for patient care costs, e.g., third party recovery or pharmaceutical companies. Include any potential or expected utilization of General Clinical Research Centers.

Note that patient care costs budget justification need to be quite detailed. Review this slide carefully making note of all the different pieces of information that you should touch upon.
Patient Care Costs – documentation for the files

- Documents that support what is in the detailed budget and discussed in the justification

Whatever is listed in the budget and budget justification regarding patient care costs should be substantiated by documentation.
This slide shows the SF 424 budget form Section H – Indirect Costs (currently called Facilities and Administrative costs.) Details on this category are covered in Module 3B, Facilities and Administrative Costs. Note the Cognizant Federal Agency information– this information is available on OCGA’s Commonly Needed Information Page as seen here. Note that the information in this field refers to our F&A rate agreement.
Indirect Costs budget justification * and documentation for the files

- May need to include copy of the rate agreement as part of justification
- Justification samples:
  - “Indirect Costs are calculated in accordance with UCLA’s federally negotiated indirect cost rate agreement, which is currently 54% of direct costs.”
  - “Indirect Costs: F&A at 54.5% of Modified Total Direct Cost (MTDC) as negotiated with DHHS, which excludes graduate student fees and tuition, and equipment.” (indicate all items in a budget that are excluded from F&A)
- Documentation for the files
  - The F&A Rate Agreement
  - Copy of sponsor program guidelines or published policy concerning indirect costs

*Sponsor guidelines may dictate justification contents

Many sponsors require information about UCLA’s federally negotiated F&A rate agreement. You may need to include a copy of the current rate agreement in the application. Retain as documentation a copy of the applicable rate agreement and/or the sponsor guidelines on their allowable indirect costs.
Let’s recap what has been covered in the module. The recap slides are not narrated.
Let’s recap

- Sponsor policies and guidelines dictate what direct costs are appropriate in a proposal budget.

- OMB Circular a A-21 cost principles and the Cost Accounting Standards should always be applied when preparing proposal budgets:
  - Is this cost allowable?
  - Is this cost allocable?
  - Is this cost reasonable?
  - Is this consistent with costing practices of the University?
Let’s recap

- Budget justifications are usually required by sponsors.
- Budget justifications should follow the same format as the budget items on the detailed budget form.
- Always retain documentation in the files as to how costs were derived.
  - even if sponsor doesn’t require a detailed budget or budget justification.
On to Module 3B to learn about another important component of budgets – Facilities and Administrative (F&A) costs

You’ve completed Module 3A!

Congratulations!