

Budget Review Job Aid

BUDGET (UNL TEMPLATE)

Start Here Sheet

- ☐ Check version date
- ☐ Confirm dates are accurate with NuRamp form and Sponsor submission system
- ☐ Check annual increase (may be dependent on sponsor, see NIH section below)
- ☐ Check F&A Base Type and Rate
 - May be limited by sponsor
 - If requesting off-campus rate, this should go through the off-campus determination process unless standard for unit because the unit pays outside rent for their space
 - If F&A is waived, check for F&A waiver request (some exceptions—see “F&A Waiver” page on OneNote for more details)
- ☐ If Cost Sharing (CS) is included, check CS F&A Base Type and Rate
 - Unrecovered F&A should be checked if sponsor allows it to be used as cost share

Personnel

- ☐ Ensure has the correct role selected as this may affect some outputs
- ☐ Check Base Salaries & Appointment Types
 - If start date is after July 1, confirm a 2%-3% increase has been included to the base salary. (Possible exception: faculty is taking summer salary only, has 9-mo appointment, *and* sponsor is not NIH—in this case the standard annual increase will suffice)
- ☐ Check that effort is listed in the appropriate place (CAL, ACAD, SUMR)
- ☐ Check fringe rates (template defaults but can be overwritten by users)
 - If rates other than UNL estimates are used, confirm these are accurate for individuals
- ☐ Check how Undergrads are entered and that they meet minimum wage: \$12/hr in 2024, \$13.50/hr in 2025, and \$15/hr in 2026
- GRAs
 - ☐ Check that GRAs are entered correctly (e.g., if a GRA will only work half the year, entering half the base salary with 1 GRA will throw off the fringe benefit calculation as well as months listed in R&R budget output)
 - ☐ Check that tuition matches with GRA college
- ☐ Check that all effort and benefits are accurate with justification

Direct Costs

- For each line item:
 - ☐ Check that all descriptions are accurate
 - ☐ Check that costs are in correct lines
 - Equipment – A single item with a useful life of more than 1 year and a cost of \$5,000 or more. Check with accounting for “fabricated equipment.” This line is excluded from the F&A base.
 - Travel – Travel costs being paid for through UNL should be included here. Note that if a consultant will be traveling, but will make all of the arrangements him/herself, these costs should be included in the consultant fee.
 - Participant Support Costs (PSC) - direct costs for items paid to or on behalf of participants or trainees (but not employees) in connection with

conferences or training projects. This line is excluded from the F&A base.

PSC Categories:

- Stipend: a set amount of money to be paid directly to the participant in connection with the conference or training activity.
 - Travel: the costs of transportation, lodging, meals and associated expenses to and from the conference or training location.
 - Subsistence: the cost of participant's housing and meal expenses necessary for the individual to participate in the conference or training activity.
 - Other: costs in support of the participant's involvement that can be identified with a specific individual (e.g. from an REU Site: fees for a student ID card, Bus Pass, Health Center, and Recreation Center, all of which were required by the University for REU students); fees directly associated with the conference or training activity (e.g. registration fees, lab fees)
- Supplies - For expendable items with a useful life of less than one year or a per unit cost of under \$5,000 (e.g., glassware, chemicals).
 - Publications – costs of documenting, preparing, publishing or otherwise making available to others the findings and products of the work conducted under the grant.
 - Consultant Services - services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of UNL or other NU institutions.
 - Computer Services - includes computer-based retrieval of scientific, technical and educational information.
 - Subawards - used when UNL issues an award to another organization or entity to help carry out the technical and scientific aspects of a project awarded to UNL. Subaward costs in excess of the first \$25k (first \$50K for awards on or after Oct. 1, 2024) are excluded from the F&A base.
 - Rent – Cost of renting space that ***is not owned by UNL***. This line is excluded from the F&A base.
 - Alterations and Renovations – A&R may include improvement, conversion, rearrangement, rehabilitation or remodeling. Note that this definition may vary by sponsor. This line is excluded from the F&A base.
 - Other - Any allowable direct costs that are not specified above. Such costs must be itemized and detailed in the budget justification. A few examples are:
 - Study Subject Payments – payments for human subjects research (incentives, travel reimbursement, etc.)
 - Animal costs
 - UNL Service Centers (MAP Academy, SBSRC, etc).
 - Vendors/Contracts (non-consultant/subaward)
 - Rent for space that ***is owned*** by UNL
 - Honorariums for speakers, advisory board, etc. (non-UNL employees only; UNL employee costs budgeted under other personnel)

- Travel for collaborators outside of UNL (consultant travel may be under consultant line)
 - Software licenses
- ☐ Check that all numbers are accurate with justification
- ☐ If calculations are included within the cell, check formulas for accuracy.
- For subawards:
 - ☐ Check sub budgets and confirm that direct and F&A costs are included correctly.
 - This is particularly important for NIH where sub F&A is not counted against UNL Direct Costs.

Calculators

- ☐ Check for Travel, Participant Support Costs (PSC), Supply, Consultant, Subawards, Other, and Study Subject Payment (SSP) calculators
 - Review details included in all calculators used in the budget.
 - Check that all numbers are accurate with justification

Cost Share

- ☐ If cost share is included, check CS sheets for same info as above.
 - Cost share generally follows the same rules as costs requested from the sponsor.

BUDGET JUSTIFICATION

Overall

- ☐ Check font and margins meet sponsor requirements
- ☐ Make sure category naming and order of the justification follows the naming and order of the sponsors budget format, i.e., Personnel, Fringe, Equipment, Travel, etc., and F&A (aka indirect costs).

Personnel

- ☐ Make sure all people listed in the UNL budget are included in the justification
 - Each person's role is updated to reflect work/role described in the proposal
- ☐ Confirm all effort listed aligns with what is included in the budget
 - For most GRAs, 12 months at 0.49 FTE is 5.88 months
 - For Chemistry GRAs, 12 months at 0.4 FTE is 4.8 months
- ☐ If an annual increase is included in budget, confirm that a statement has been included in the budget

Fringe Benefits

- ☐ Confirm correct fringe rates are included in both the budget and the justification.
- ☐ Confirm GRA benefits are updated to match budget. *not all Sponsors allow Tuition/Remission
- ☐ Statement regarding estimates used and actuals charged is included.

Equipment

- ☐ Confirm all equipment budgeted is included and itemized
- ☐ Confirm each piece of equipment is justified and tied to proposed work.
- ☐ If fabricated equipment is requested, confirm the PI has discussed with accounting.
- ☐ Check if sponsor requires quotes to be included in the justification, cost proposal, or elsewhere in the proposal.

Travel

- ☐ Check that all costs align with what is budgeted
- ☐ Travel and its relation to the proposed activities must be specified, itemized and justified by destination and cost
- ☐ Confirm domestic and foreign travel costs are accurately included (correct lines)

Participant Support Costs (PSC)

- ☐ Confirm these costs meet the federal definition of PSC
 - <https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-75.pdf>
 - If not clear, get follow up information from project description and/or PI.
- ☐ Check that costs described in justification match what is budgeted.

Supplies

- ☐ Supplies should be described and justified for specific proposed work.
- ☐ If specific dollar amounts are included, check them against the budget

Publications

- ☐ Publication costs should generally be included as dissemination is generally expected.
- ☐ If specific dollar amounts are included, check them against the budget

Consultants

- ☐ The consultants should be named (if known) and include a rate and estimated amount of time on the project
 - E.g. Dr. Johnson's hourly rate is \$65/hour and is expected to consult 20 hours each year.

- ☐ Confirm consultants are not NU system employees.
- ☐ Confirm the role described is actually a consultant and should not be a subaward.

Subawards

- ☐ Include name of sub PI, sub's role on project, and total budgeted amount for each subaward.
 - If the sub's detailed budget and justification are included separately in the proposal, include that statement in lieu of the detailed justification.
 - If sponsor only allows for a single budget, include detailed sub budget and justification at end of UNL budget justifications.

Other Direct Costs

- ☐ For all other direct costs, confirm that any amounts listed match the budget
- ☐ Confirm that each line is justified and tied to proposed work.

F&A

- ☐ If full rate is allowed include a statement that this is UNL's federally negotiated rate and include the appropriate rate and type of work
 - "UNL's federally negotiated rate is 55.5% MTDC for organized research," "UNL's federally negotiated rate is 52% MTDC for instruction", etc.
- ☐ If sponsor limits the F&A, state that a reduced rate is used per sponsor requirements
- ☐ If F&A is waived, state that a reduced rate is used.
- ☐ If F&A is included as cost share, state the rate used and if unrecovered F&A is used as cost share.

NSF BUDGET/JUSTIFICATION REQUIREMENTS

General

- ☐ NSF limits justification length to 5 pages

Personnel

- ☐ Only UNL personnel with effort budgeted can be included in the justification
- ☐ No more than 2 months of regular salary for Senior Personnel in any one year
 - Exceptions (e.g., soft-funded personnel) may apply. Note in the justification and provide rationale.
- ☐ Confirm a statement about UNL's year being 9/1 – 8/31 is included

Equipment

- ☐ Do not include quotes in justification. NSF does not want to see quotes at the proposal stage per email from NSF in 2015.

F&A

- ☐ Includes a breakdown of the annual MTDC base in the justification. (Year 1: MTDC Base \$ x Rate % = F&A \$, etc)

NIH BUDGET/JUSTIFICATION REQUIREMENTS

General

- ☐ No annual increases are included because NIH will not award annual increases (subawards may include since we don't dictate their budget policies).
- ☐ Check that salaries do not go above NIH salary cap (can check with salary cap calculator). Summer effort above the cap is considered cost share.
- ☐ Confirm justification includes separate section for Data Management and Sharing (DMS) Costs
 - This can overlap with other categories of the budget. If it does overlap, the full amount should still be included in the appropriate category elsewhere in the justification. (For instance, if 0.1 month out of 2 months of personnel time is going towards DMS, the personnel section should still state 2 months).
 - If \$0 budgeted, this section should state that no funds are requested for DMS costs and include additional justification as necessary.

R&R

- Personnel
 - ☐ All UNL personnel with effort should be listed. Note that "Other Significant Contributors" who dedicate negligible effort should not be included.

Modular

- NIH modular budgets should have up to 3 different justifications: Personnel, Consortium, Additional Narrative Justification
- Modular Budget Guidelines: <https://grants.nih.gov/grants/how-to-apply-application-guide/format-and-write/develop-your-budget.htm>
- General
 - ☐ Maximum of \$250,000 in direct costs per year (in modules of \$25,000, excluding consortium F&A costs)
- Personnel Justification
 - ☐ Includes name, role, and person months for every person working on the project (including consultants and Other Significant Contributors)
 - ☐ Does not include salary or fringe benefits information
- Consortium Justification

- ☐ Includes the total costs (direct costs plus F&A costs), rounded to the nearest \$1,000, for each consortium/subcontract.
- ☐ Any personnel should include roles and person months
- ☐ States if consortium is domestic or foreign.
- Additional Narrative Justification
 - ☐ Explains any variation in number of modules requested annually (except R21)
 - ☐ Describes costs excluded from F&A base (i.e., tuition remission, equipment, etc.)
 - ☐ Describes any work being conducted off-site
 - ☐ Include Data Management and Sharing justification