

Required Budget Narrative Checklist for Graduate Student Grant Proposals

(form updated January 2024)

****In the Budget Narrative, you must explain why each cost in the budget is needed to complete your Project. ****

PERSONNEL (LABOR): Your Institution Personnel

(non-employee payments are other direct costs)

- Position or Name
- Salary & basis for this salary (i.e. FTE; Hourly rate; etc.)
- Length of time expected to work
- What will they be doing?
*Secretarial / clerical must be exceptional in nature and justified as it relates to the project.

FRINGE BENEFITS (if applicable)

- Provide Total allowable fringe benefits
Salary x % Rate = Benefits

NON-EXPENDABLE EQUIPMENT

Equipment greater than or equal to \$5,000 and has a useful life of more than 1 year.

- Type / description
- List each Item and Cost
- Narrative on intended use in project
*Permanent capital expenditures (e.g. land, buildings, etc.) are NOT ALLOWED.

TRAVEL

All travel expenses associated with this request must be shown in budget narrative.

- How does this travel relate to your project goals/ activities (**required**)
- Destination – if known
- Mileage – Maximum rate is \$0.67/mi.
- Lodging - # of nights, # of people, Lodging cost
- Daily Per Diem-Rate for Meals; for current rate see: www.gsa.gov/perdiem
- ***International Travel is NOT ALLOWED***

MATERIALS & SUPPLIES

- State how each Material/Supply relates to the project.
- List Items and Cost
* Items normally covered under F&A, such as office supplies, must be justified as being required by the scope of the work, can be easily identified to your specific project, and are above and beyond what would normally be covered under F&A.

OUTREACH

- Field Days, Workshops, Educational Brochures, Fact Sheets and other outreach activities. **** No breakfast is allowed on any Grant. ****

Field Days & Workshops – includes costs of holding a field day or workshop. (e.g. Rental of facilities, cost of refreshments, equipment or supplies needed for the field day or workshop, and any other expenses associated with the preparation and execution of

educational field days or workshops.) **Provide full details** in the budget narrative. Any purchases of food or refreshments must be itemized and justified in the budget, the cost must be reasonable, and the justification must explain the estimated cost per person and why these items are necessary for the project. **Also, must show expense is for the continuity of the meeting; that meeting will be held at a remote location; and includes non-UGA employee participants.**

MISCELLANEOUS ALL OTHER DIRECT COSTS

- Direct project charges not included in other categories. Description and cost must be included in budget narrative.

Some examples of direct charges include:

Communications – mailings, postage, faxes, telephone (**These items are also considered indirect costs and if placed in budget should be exceptional in nature and justified as it relates to the project**).

Service Maintenance – Maintenance contracts in direct correlation to use of equipment for the project (e.g. 50% use of equipment for project, 50% of service contract applied to budget costs).

Fee for Services -- A fee for services is the cost of professional services by nonemployees of the lead institution/organization required for a project that is beyond the scope of the work the grant recipient can perform or provide. Fee for services covers work that is needed for the project, but the professional performing the work or skill is not actually working on the project.

Examples of fee for services include: lab/data analysis, survey development, graphic design, videography/photography, transcription.

When listing fee for services in the budget narrative:

- Determine the cost of the service (per hour, flat rate, etc.);
- Provide the nature and scope of the service in relation to the project;
- Provide the qualifications of the individual/group rendering the service;
- Provide the fees charged by the individual/group for the service to be performed.

INDIRECT COSTS

USDA-NIFA will allow recovery of indirect costs. Indirect cost rates are limited to **10 percent of total direct costs**.

Therefore, when preparing budgets limit your requests for recovery of indirect costs to the lesser of your institutions' official negotiated indirect cost rate or the equivalent of 10 percent of total direct costs awarded.

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If your institution has never had a federally negotiated indirect rate agreement (NICRA), you may include indirect costs as a line item in your budget at a maximum rate of 10% modified total direct costs. This is the de minimus rate approved under Uniform Guidance (2 CFR 200.414). The calculation of the modified total direct cost base must adhere to the definition of modified total direct costs in 2 CFR 200.68.

Modified Total Direct Cost (MTDC) Definition

MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

If your institution is waiving indirect costs, this must be noted in the budget narrative.

TUITION

SARE PROGRAM - TUITION IS **NOT ALLOWED**

MATCHING FUNDS / COST SHARE

Are not required by SARE

*Note: If there is something you wish to budget but have concerns regarding budget placement please contact Denise Quick for assistance at 770-229-3420 or by email at denise.quick@uga.edu