

Graduate Student Grants Budget Checklist

The following are **allowable** budget items as a guide when putting together your budget. Justification of each budget item is required. Explain why each budget item and its cost are needed to conduct your project.

Personnel (Graduate Student Labor)

Graduate Students may be paid for the work being conducted on the project at 50 percent of the total project costs (not including Indirect Costs). The labor must be directly related to project activities, such as research and outreach activities and not tuition or a general stipend. **Do not list non-employee payments in this section. Those fall under Other Direct Costs. Secretarial/clerical must be exceptional in nature and justified as it relates to the project.**

- ☐ Job Title
- ☐ Salary (FTE; part-time; hourly rate; etc.)
- ☐ Length of time expected to work
- ☐ Description of the work to be conducted

Personnel (General Labor)

If general labor (such as an undergraduate student or lab technician) is required for the project, the budget for general labor is capped at 15 percent of the project total (not including Indirect Costs). This is identifiable work on the project and not a general stipend.

- ☐ Job Title
- ☐ Salary (FTE; part-time; hourly rate; etc.)
- ☐ Length of time expected to work
- ☐ Description of the work to be conducted

Fringe Benefits

Provide the total allowable fringe benefits.

- ☐ Salary X %Rate = Fringe Benefits

Non-expendable Equipment

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

- ☐ Type/description
- ☐ Cost
- ☐ Demonstrate how the item(s) relate to the project and are needed for the project

Materials, Supplies, and Technical Equipment

Materials and supplies and technical equipment are items directly related to the project activities and are needed for carrying out the objectives of the project. **Non-project items, such as office supplies, must be justified as being required for the project per the scope of the work outlined, and can be easily identified to the specific project.**

- ☐ Type/description of each item
- ☐ Cost
- ☐ Demonstrate how item(s) relate to project and are needed for the project

Publication Charges

Commercial printing or field-related publication charges for brochures, program materials, manuals, or other educational resources relating to the project. **Costs incurred for producing grant-required annual and final project reports are not reimbursable expenses. Publication costs associated with journal publications are not allowable expenses.**

- ☐ Type/description of each item
- ☐ Cost
- ☐ Demonstrate how item(s) relate to project and are needed for the project

Outreach

Expenses related to the project's outreach plan and outreach activities. This can include the costs of holding an event, such as a field day or workshop; snacks and refreshments, educational resources; and marketing and advertisement.

Allowable items include:

- Event facilities/Planning Spaces (such as community center, hotel meeting room, tents for educational programming)
- Technical equipment (such as audio/visual technologies)
- Materials and supplies needed for the event
- Marketing and advertisement; communications
- Travel for speakers and presenters only.
- Snacks refreshments (**Full meals including lunches and dinners, as well as breakfasts of any kind are not allowed**).

Justification for snacks and refreshments include the support of the continuity of the event; or the event is being held at a remote location and food is not easily accessible. **UGA employee participants cannot be included.**

- ☐ Type/description of each item
- ☐ Cost, including an itemization for each item
- ☐ Demonstrate how the item(s) relate to the project and are needed for the project

Travel

Travel expenses can be associated with the project needed for the graduate student to conduct the research. For example, graduate students may claim mileage to and from their research plots. Travel can also be associated with the project outreach plan, such as travel, lodging and registration associated with presenting project results at a training event or workshop. **International travel is not allowed.**

- ☐ Origin/Destination
- ☐ Mileage per federal per diem rates
- ☐ Airfare
- ☐ Lodging (include cost per person per night)
- ☐ Food/refreshments per federal per diem rate (**breakfasts are not allowed**)
- ☐ Description of how the travel relates to project/outreach and why it's needed

Other Direct Costs

Direct project charges not include in other categories. Other direct costs can include:

- **Honorariums:** Provide recipient information (if known) or number expected, reason for need, and fee associated with the honorarium.
- **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.

A fee for service is not the same as a consultation.

- **Consultants:** Persons or Entities who provide advice for the project. Provide the name and organization of the consultant, a statement of work, and funds being charged to the project. Also provide a copy of the resume/vita.
- **Service Maintenance:** Maintenance contracts in direct correlation to use of equipment for the project (e.g. 50% use of equip for project, 50% of svc contract applied to budget costs).
- **Photocopying:** In-house copying (not commercial printing) for materials associated to the project.
- **Communications:** Mailings, postal faxes, telephone. They must be justified as relating to the project.

- ☐ Type/description of each item
- ☐ Cost
- ☐ Demonstrate how item(s) relate to project and are needed for the project

Indirect Costs

USDA-NIFA will allow recovery of indirect costs. Indirect costs under a Sustainable Agriculture Research and Education (SARE) Graduate Student Grant is limited to 10 percent of Total Direct Costs (TDC) or the grantees' Federally Negotiated Rate, whichever is less.

Therefore, when preparing budgets, limit your request for recovery of indirect costs to the lesser of your institution's official negotiated indirect cost rate or the equivalent of 10 percent of total direct costs awarded. The Indirect Cost of 10 percent Total Direct Costs (TDC) is the maximum allowable. Amounts exceeding the maximum allowable indirect cost is considered unallowable.

Modified Total Direct Costs

If your institution or organization does not have a federally negotiated indirect rate agreement (NICRA), you may request a 10 percent de minimus indirect cost rate. The 10 percent de minimus rate is applied to modified total direct costs (MTDC). MTDC means total direct costs related to the award, such as labor, fringe benefits, materials and supplies, publications, consultant services and travel costs. MTDC excludes the following costs: equipment, capital expenditures, rental costs, participant support costs and the portion of each subaward in excess of \$25,000. Indirect costs cannot be charged on the excluded costs.

To determine MTDC:

Total Direct Cost Amount – (minus) Excluded Costs Amount = MTDC Amount

MTDC Amount X 10 percent de minimus rate = IDC Total

Organizations that do not have a NICRA in place may also waive indirect cost recovery and request only direct research costs. If this option is selected, the organization is required to include in the award budget only those types of costs consistently treated as direct research costs by the organization. If your organization is waiving indirect costs, this must be noted in the budget narrative.

The maximum amount allowed for funding a Graduate Student Grant, even if indirect costs are entered, is still \$22,000.

Review your budget thoroughly to ensure expenditures are allowable, proper justification has been provided, and the total direct costs and indirect costs add up correctly. This will aid tremendously in the timeframe it takes to process the award if we do not have to request budget revisions and further justification.

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

Federal Per Diem Rates Website: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

Questions about your budget? Contact: Denise Quick at denise.quick@uga.edu or call (770) 229-3420

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