

# Research and Education 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 Labor of Lead Institution/Organization

This includes such positions as PI, Co-PI, research associate, program manager, technician, lab specialist, graduate student, undergraduate student, Extension specialist, county agent, communications specialist, web developer, policy analyst, operations manager. Secretarial/clerical must be exceptional in nature and justified as it relates to the project. **Do not list non-employee payments in this section.**

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

## Personnel Labor of Cooperating Farmers

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

## Travel

Travel expenses can be associated with the project research/training needed for the lead institution/organization, cooperating institution/organization, and cooperating farmers. Travel can also be associated with the project outreach plan.

- ☐ 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

## Personnel Labor of Coop Institutions/Organizations

This includes such positions as PI, Co-PI, research associate, program manager, technician, lab specialist, graduate student, undergraduate student, Extension specialist, county agent, communications specialist, web developer, policy analyst, operations manager. Secretarial/clerical must be exceptional in nature and justified as it relates to the project. **Do not list non-employee payments in this section.**

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

## 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




## Fringe Benefits

Provide the total allowable fringe benefits.

- ☐ Salary X %Rate = Fringe Benefits

### 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. Items normally covered under Facilities and Administrative Costs, such as office supplies, must be justified as being required for the project, can be easily identified to the specific project, and are above and beyond what would normally be covered under Facilities and Administrative Costs.

-  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 the event, food and refreshments, and marketing and advertisement.

- 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.
- Food and refreshments (breakfasts are not allowed). Justification for food 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 available. **UGA employee participants cannot be included.**

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




### Computer Costs

Line/computer processing usage charges, including Internet service provider fees.

-  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, etc.

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

### Other Direct Costs

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

- **Subcontracts:** Entities which complete a portion of the project. Include a plan of work, budget, and detailed budget narrative.
- **Honorariums:** Provide recipient information (if known) or number expected, reason for need, and fee associated with the honorarium.
- **Speaker/Trainer Fees:** Provide speaker information, description of services, and fees.
- **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.
- **Trainings/Meetings:** Includes costs of holding a training event or meeting. (e.g. Rental of facilities, equipment for meeting, honorariums, speaker fees, travel and per diems for non-UGA employee participants.) Provide detail in the budget justification.
- **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 program.
- **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).*

■ Type/description of each item

■ Cost

■ Demonstrate how item(s) relate to project and are needed for the project

### Indirect Cost

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 Cost

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 Research and Education Grant, even if indirect costs are entered, is still \$400,000.

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](mailto:denise.quick@uga.edu) or (770) 229-3420.

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