

**BUDGET JUSTIFICATION****DELETE ANY ITEM/SECTION THAT IS NOT NEEDED – NOT REPRESENTED IN THE BUDGET****PERSONNEL (Direct Cost Per Year)****Key Person 1, PD/PI, ## calendar month effort, with/without salary**

Dr. Key Person 1 is (insert titles and distinctions here) and has experience with (provide short justification for involvement with this project, and what roles will be assumed)

**Key Person 2, Role, ## calendar month effort, with/without salary**

[Dr.?] Key Person 2 is (insert titles and distinctions here) and has experience with (provide short justification for involvement with this project, and what roles will be assumed)

*Etc.*

The Investigators listed at NIH cap have actual salaries that exceed the current NIH cap of \$[Cap Rate]. May include salary escalation language, if applicable. i.e. Salaries escalated at X% for each non-capped personnel for years 2-5.

**Fringe Benefits**

All fringe benefits are calculated using the University's composite benefit rate. Benefit rates have been proposed to DHHS.

*(Add the following to the justification for non-federal sponsors & change rates above to the CBR + RPNI rate 0.68%):*

Rates used are inclusive of RPNI. The University of California Retirement Plan (UCRP) interest assessment (RPNI) recovers the interest costs associated with the UC Retirement Plan unfunded liability, it is applied to all UCRP-covered payroll, and is allocated to all non-federal fund sources.

**EQUIPMENT**

*Detail any equipment needs (>\$5,000 items only. If item is less than \$5,000 please consider **materials & supplies** cost)*

**TRAVEL**

*Detail plans for travel, and describe necessity and benefit to the project.*

**PARTICIPANT/TRAINEE SUPPORT COSTS**

*Training-type proposals only. If Participant/Trainee Support Costs are required to fulfil the program needs, describe those costs here (itemized). If GSR Remission fees, describe in "Other Direct Costs" section. See SF424 for further guidance.*

**OTHER DIRECT COSTS**

*Identify direct cost items, detail any calculations used to arrive at a number.*

**Materials and Supplies**

*Itemize and justify all costs that exceed \$1,000. Any costs that are less than \$1,000 may be grouped as miscellaneous/consumables/etc but should still be justified. Include calculations whenever necessary if cost is based on established rates.*

**Publication Costs**

*Explain how much is requested, and to support how many articles, and in which years.*

### Consultant Services

*Justify any need for consultants here. Consultants may not be employees of UCLA, and they differ from Consortiums in that they may provide advice, but should not be making decisions for the direction of the research. Typically, consultants will charge a fixed rate for their services that includes both their direct and F&A costs. You do not need to report separate direct and F&A costs for consultants; however, you should report how much of the total estimated costs will be spent on travel. Consultants are not subject to the salary cap restriction; however, any consultant charges should meet your institution's definition of "reasonableness".*

### Computer Services

*Justify the need for computing costs here. The services you include here should be research specific computer services- such as reserving computing time on supercomputers or getting specialized software to help run your statistics. This section should not include your standard desktop office computer, laptop, or the standard tech support provided by your institution. Those types of charges should come out of the F&A costs.*

### Subawards/Consortium/Contractual Costs

*Typically this header is not included as subawards/consortiums will provide their own, separate budget justification. If you feel additional justification of the cost is required, a short justification may be provided here. This is out of the ordinary, and in most cases not necessary. See page 4 for more Consortium specific modular budget justifications only.\**

### Equipment or Facility Rental/User Fees

*Not to be confused with Equipment Purchases – typically this category is included to justify off-campus research space rental. Occasionally equipment may be rented from vendors, instead of purchased outright, and those rental costs should be justified here. Costs for rent or use of equipment belonging to a Core, however, should be justified as an "Other Cost" as this is a fee-for-service.*

### Alterations and Renovations

*A&R does not include general maintenance projects (normally handled under F&A) or projects exceeding \$500,000 (considered "construction" projects). A&R can be used for projects such as altering a room to make space for a new grant-related piece of equipment. If applicable:*

*Justify basis for costs, itemize by category.*

*Enter the total funds requested for alterations and renovations. Where applicable, provide the square footage and costs.*

*If A&R costs are in excess of \$300,000 further limitations apply and additional documentation will be required.*

### Technology Infrastructure Fee (TIF)

The Technology Infrastructure Fee (TIF) is a consistently-applied direct charge that is assessed to each and every campus activity unit, regardless of funding source, including units identified as individual grant and contract awards. The TIF pays for campus communication services on the basis of a monthly accounting of actual usage data. These costs are charged as direct costs and are not recovered as indirect costs. This expense is based on the number of full-time employees (FTE) at UCLA and is calculated at \$43.96 [Current TIF Rate] per FTE. We anticipate this expense will be \$## annually (## FTEs annually x \$43.96= \$##).

### General Liability Insurance

UCLA maintains a self-insurance program to cover the costs of its General Liability Program. Charges are made as a percentage of each \$100 of salary costs, and assessed to all extramural funding sources with the exception of support from the federal government, federal flow-through funds and certain contracts and grants from state or local governments. The expense is based on dollars of salary support expended and is calculated at \$##. We anticipate this expense will be \$ (\$1.38 [Current GAEL Rate] x \$[Salary Budgeted] ÷ \$100 = \$##).

### Graduate Student Researcher Fee Remission

GSRs appointed at 25% time or greater qualify for fee remissions that cover 100% of the Education, Registration, and UCSHIP fees for the quarter(s) of appointment. These fees are assessed as direct costs, and

are required to be paid from the same account-fund as the salary source. The current published rate for Graduate Student Researcher Fees is **[\$[Tuition & Fees Rate]** annually.

**\*\*If you have budgeted costs that belong in this section (Other Direct Costs) but do not categorically fall under any of the headers listed above, up to 2 additional unique headers may be added to capture the justification. Typically, "Other Costs" may be used with all remaining budgeted items falling under this header.**

### **INDIRECT COSTS**

The current negotiated F&A cost rate agreement with DHHS dated 04/22/2024, establishes UCLA on-campus research rate fixed at 57% of MTDC for July 1, 2023-June 30, 2024 and 57.5% of MTDC for July 1, 2024-June 30, 2025. Any rates used July 1, 2025 and beyond are provisional. Awards using provisional rates must be adjusted once a new F&A rate agreement is negotiated and approved by the cognizant agency for indirect costs.

### **OR**

On April 22, 2024 the University of California and the United States Department of Health and Human Services (the responsible Federal audit agency) entered into a new facilities and administrative (F&A) cost rate agreement for UCLA. This agreement establishes facilities and administrative cost rates for the period of July 1, 2023-June 30, 2024 at 57% MTDC and 57.5% MTDC starting July 1, 2024 until amended. This rate agreement supersedes the agreement dated July 5, 2023.

MTDC consists of all salaries and wages, fringe benefits, materials and supplies, services, travel and the first \$25,000 of each subaward (subgrant and subcontract) regardless of the period covered by the subgrant or subcontract. Equipment (defined as a tangible item with a useful life of at least one year and an acquisition cost of \$5,000 or more per unit), alterations and renovations, charges for patient care, student tuition remission, space rental costs, scholarships and fellowships, as well as the portion of each subaward in excess of \$25,000 are excluded from the MTDC calculation. MTDC for this proposal is equivalent to the total costs of the project less the capital equipment and GSR remissions.

The UCLA negotiated F&A rates are fixed from July 1, 2023-June 30, 2024 at 57% and is increased to 57.5% effective July 1, 2024 until amended. Any rates used July 1, 2025 and beyond are provisional. Awards using provisional rates must be adjusted once a new F&A rate agreement is negotiated and approved by the cognizant agency for indirect costs.

### **CONSORTIUM/CONTRACTUAL COSTS (\*for modular budget justifications)**

#### **University of Ohio**

Domestic Institution

	Year One	Year Two	Year Three	Year Four	Year Five
Total Costs	\$49,000	\$51,000	\$53,000	\$55,000	\$57,000

**Donna Diameter, Ph.D., Consortium Principal Investigator, 1 summer month, will** perform experiments, analyze data, and publish the final results. In each project year, Dr. Diameter will dedicate 1 person-month (academic year) and 3.0 person-months (summer period). This will allow Dr. Diameter to reduce her teaching load by one course during the academic year and to dedicate her summer to this project.