



# AISL Solicitation 22-626

## Budget Presentation

### Part 3 of 4

- Budget preparation, line by line, including budget justification (Line G)

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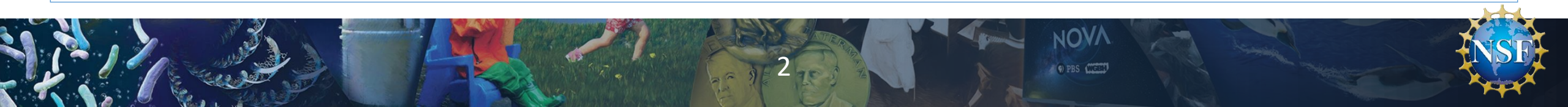
# Budget Webinar Overview

## Purpose:

- Provide support for writing clear, solid budgets, that align proposals with equity in mind

## Agenda:

- Reminders about the AISL Program (Part 1)
- Attending to equity in a proposal & budget (Part 1)
- Preparing a budget and budget justification (Part 1)
- Budget preparation, line by line, including budget justification (Part 2: A-F)
- Budget preparation, line by line, including budget justification (Part 3: G)
- Common budget pitfalls & related documents (Part 4)
- ***New: NSF guidance on receiving NSF funding*** (Part 4)



# Budget Lines G1-G6: Other Direct Costs

## The straightforward G lines:

### G1: Materials and Supplies

- Less than \$5K per item
- Provide sufficient detail (number of items, cost per) and a rationale for its use in the project
- **Research materials:** audio recorders (\$40/unit, 5 units) & other materials \$250/yr 1; and Research software: \$300/seat for qualitative analysis & \$50 for online survey Y1-4 for a total of \$1400 over 4 years.

### G2: Publication Costs

- Open Access Publications and related costs

### G4: Computer Services

- Computer-based retrieval of scientific, technical and educational information
- Webhosting and similar
- *Leasing* (not purchase) of computer equipment.
  - Computer *purchases* are typically in G1 as they are less than \$5K each.

# Budget Line G3: Other Direct Costs: Consultant Services

## **G3: Consultant/Professional Services**

- Rendered by persons who are members of a *particular profession or possess a special skill*, and who are not officers or employees of the proposing organization.
- In justification, **must** provide info on each consultant's expertise, primary organizational affiliation, normal daily compensation rate, and number of days of expected service.
- List advisory board honoraria in **G6: Other**, not here.
- ***Are people paid equitably, appropriately, sufficiently for their time? This includes advisors, partner organizations, evaluators, and others.***

# Budget Line G5: Other Direct Costs: Subawards

## G5: Subawards

- A subaward is to *an institution* for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient.
- A separate budget and justification of no more than 5 pages must be provided for each subawardee, along with a description of the work to be performed.
- Total subaward costs are listed on G5 of the submitting institution
- Must include indirect costs, if they don't have a federally negotiated rate, use the 10% *de minimus*
- The number of subawards effects I. Indirect Costs, so make sure to note this in I. (The lead institution takes indirect costs on the first \$25K of each subaward. Think of it as the cost of managing the subaward.)

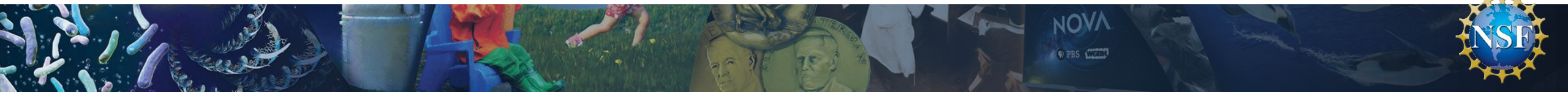
# G3 Consultants vs. G5 Subawards

## G3 Consultants

- Professional services; individuals or (typically) smaller organizations that do something for the project
- Has scope of work
- Cannot claim/ask for indirect costs

## G5 Sub-Awards

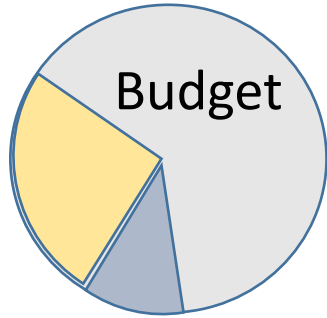
- Integral partner/collaborator on the project that is responsible for contributing to the work of the project
- Often led by a co-PI
- Has scope of work/responsibilities
- Can claim/ask for indirect costs





# Proposal Submission with Subaward(s)

One  
15-page  
Project  
Description

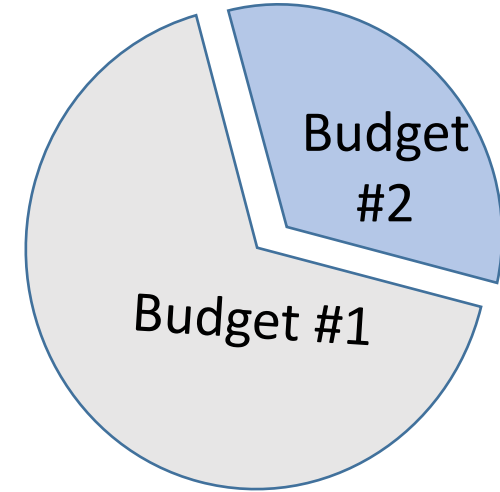


One Overarching Budget, with subcomponent details

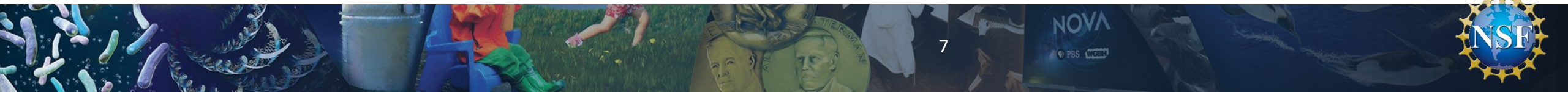
One budget to the lead organization that has collaborators (**subawards**) that are a part of the lead organization's budget. This is a flexible approach as funds and roles may move more during implementation of the budget—by lead organization. Only the lead organization has a direct relationship with NSF.

# Collaborative Research Proposal Submissions

One  
15-page  
Project  
Description



Multiple **completely separate** budgets that divide up the Project Description's work into separate funding and roles. Roles and funding may **not** move back and forth across institutions, i.e., limited flexibility. Each organization has a direct relationship with NSF. *Subawards may be part of each collaborative research submission.*



	Proposal submission with Subaward(s)	Collaborative Proposal Submissions
	Submission of a single proposal and one overarching budget, by <b>lead organization</b>	Single project proposal submission by <b>two or more organizations</b> for various parts
<b>Components</b>	One Project Description; <b>one all-inclusive budget</b> with Subawards on G.5	One Project Description; <b>multiple separate budgets.</b>
<b>Submission</b>	Lead organization submits the proposal that includes separate budget documents for each subaward (budget and budget justification of no more than 5 pages)	Each collaborative organization submits the proposal, but if one misses the deadline then all linked proposals returned without review
<b>PI/Co-PI</b>	PI from lead organization, include co-PI as appropriate and may be lead personnel from subawardee(s)	PI from each collaborative organization, include co-PI as appropriate
<b>Budget flexibility</b>	Funds may be moved as project progresses, both in terms of amounts and to different organizations as needed	Funds <b>cannot</b> move back and forth among collaborating institutions.
<b>Fund disbursal</b>	Grant funds disbursed to the Lead org, which in turn pays its subawardee(s)	Grant funds disbursed to each collaborative organization
<b>Annual Report</b>	Lead organization submits annual report each year, include information from subawardees	Each organization submits an annual report each year



# Budget Line G6: Other Direct Costs: Other

How are people involved in the proposed work? How are they compensated?

## G6: Other

- Any other direct costs must be **itemized and detailed** in the budget justification
- **Incentive costs:** When necessary to accomplish program objectives, and if reasonable in amount, *incentive costs* can be allowable.
  - Participant incentives must be documented and easily tracked, e.g., cash cards and gift cards.
- **Honoraria fees:** For speakers fees and related expenses; should be justified
- **Advisory boards:** Should be justified with the frequency of meetings/time spent advising the project, including travel. The names, expertise, and how they will advise should be in either the Project Description or the Budget Justification.
- Graduate student

## G.6 Other

- a) **Honoraria** for advisors @ \$1,000/yr x 6 persons x 4 years for a total of \$24,000 (\$125/hr x 8 hrs/yr review documents & advise).
- b) **Incentives** (gift cards) for educators to participate in evaluation activities (\$50pp x 20/yr for a total of \$4000 over 4 years), and incentives for students to participate in research (\$20/student, 5 students/focus group x 2 focus groups/yr x 3 sites/yr for a total of \$2400 over 4 years)

- a) Graduate tuition

### Quiz:

- a) **Conference Registrations:** \$500 x 2 persons x 2 conferences (Y2-4) for a total of \$6000 over 3 years.
- b) Tablet **computers** (2@900) & headsets (2@\$50) for leading online sessions, & site visit observations (\$1900), and Mac Powerbook laptop computer for leading online sessions (\$3500)
- c) **Working meals** & 1 working dinner for staff (5) for educator workshops, 4-days (Y1&2), and 2-days (Y3). Working meals for advisory meeting day (\$48pp) & working dinner (\$30pp) (6 advisors + 5 staff), 1-day (Y1&3) for a total of \$3,150 over 3 years.

# G.6. Other Budget Justification

Explain  
compensation  
rate

Itemize  
expense  
estimates

*How are people involved in the proposed work? How are they compensated?*

# Budget line I: Indirect Costs

- Indirect costs: Costs that are not readily identifiable with a particular cost objective but are still necessary for the general operation of a project
- The applicable US Federally negotiated indirect cost rate (NICRA) must be used to compute indirect costs for a proposal.
- If an institution does not have a federally negotiated indirect cost rate, it should use the 10% *de minimus* rate.
- Supplemental funding must use IDC rate from the agreement in place at the time of original award.

## ***An example***

### **I. Indirect Cost (F&A) (Specify Rate and Base)**

Organization A has an approved Federally negotiated rate of 52% with the National Science Foundation (NSF). This rate was approved July 2021. This rate is applied to Modified Total Direct Costs (MTCD) which excludes Equipment over \$5,000, Participant Support costs, and amounts in excess of \$25,000 for each Sub-Award.