Budget guidelines

The budget is a line item (tabular) representation of the expenses associated with the proposal project. The Budget Justification contains more in depth detail of the costs behind the line items, and sometimes explains the use of the funds where not evident. Examples include the need for consultants, or the unavailability within the University of an item of equipment proposed for purchase. Foreign travel should be specifically detailed and justified, and not combined with domestic travel. The need to travel to professional meetings should be tied to the proposed project, if possible.

Cost estimates need to be as accurate as possible to cover the expenses proposed in the project. Reviewers will note both over- and under-estimations.

Typical divisions of the line item (tabular) budget are personnel, equipment, supplies, services, travel, and indirect costs (IDC). Other categories can be added as needed. The budget should make clear how the totals for each category of expenses are reached. Salary information, for example, often needs to be specified in detail: principal investigator for 3 months at $80,000 [9-month appointment]) = $13,333. Make clear if salary totals involve two different rates (e.g., because of an anticipated increase in salary during the budget period).

The category of Personnel includes not only the base salary or wage for each person on the project, but also (listed separately) the percentage added for staff benefits. The current figure used for approximately the average cost of staff benefits is 30% of the total salaries and wages. Project representatives should be consulted on the calculation of staff benefits, because the rate may vary significantly depending on the kinds of personnel involved and the selected benefit option.

Graduate Student Research Assistants, who are to be employed on research projects for more than 1/2 time, may have part of their tuition costs covered by their unit. The remaining tuition costs must be included as a line item in the budget to the sponsor.

Indirect costs (IDC) are shown as a separate category, usually as the last item before the grand total. Indirect costs are figured as a fixed percentage of the total direct costs (modified by various exceptions). For federally funded grants, some items are excluded from IDC, e.g., equipment (over $5,000), graduate research assistant tuition, and the balance of subcontracts over $25,000.

If cost sharing is required (mandated) by the sponsor, please check with your departmental research administrator for how to show that in the budget. This must be approved by your Chair or Dean.

To call attention to the variety of expenses that might arise in the conduct of a research project, a checklist* of possible budget items is included here. This checklist suggests many of the expenses that might be appropriate to your budget, this can help ensure (1) that the budget has not omitted appropriate elements of cost, such as service charges for the use of certain University facilities (for example, surveys conducted by the Institute for Social Research); (2) that any estimates for construction, alterations, or equipment installation have been properly obtained and recorded; (3) that costs are not duplicated between the direct and indirect cost categories; (4) that the budget complies with any cost-sharing requirements of the sponsor; (5) that provisions are

made for the escalation of costs as may be appropriate; and (6) that costs in all categories are realistically estimated.

Generalized checklist for Proposal Budget Items Directly Tied to the any proposed Project:

A. Salaries and Wages

1. Academic personnel
2. Research assistants
3. Stipends (training grants only)
4. Consultants (if any)
5. Interviewers(if any)
6. Computer programmer
7. Data managers or analysts
8. Administrators
10. Editorial assistants
11. Technicians
12. Study/clinical coordinators
13. Hourly personnel(if any)
14. Staff benefits(if any)
15. Salary increases in proposals that extend into a new year, e.g., Cost of Living increases
16. Vacation accrual and/or use

B. Equipment

1. Fixed equipment
2. Movable equipment
3. Office equipment
4. Equipment installation

C. Materials and Supplies

1. Office supplies specifically for project
2. Communications
3. Test materials or samples
4. Questionnaire forms
5. Data access
6. Animals
7. Animal care
8. Laboratory supplies
9. Glassware
10. Chemicals
11. Electronic supplies
12. Report materials and supplies

D. Travel

1. Professional conferences
2. Field work

3. Sponsor meetings
4. Travel for consultation
5. Consultants' travel
6. Mileage for research participants
7. Subsistence
8. Automobile rental
9. Aircraft rental
10. Ship rental

E. Services

1. Computer use/data storage
2. Duplication services (reports, etc.)
3. Publication costs
4. Photographic/graphic services
5. Service contracts
6. Data analysis

F. Other

1. Space rental
2. Alterations and renovations
3. Purchase of data, periodicals, books
4. Subjects/Research participants
5. Patient reimbursement
6. Tuition and fees
7. Hospitalization
8. Subcontracts

SAMPLE PROPOSED PROJECT BUDGET

Year:	Recurring (honorarium of PI &Co-PI)	Recurring (Salary of the Students)	Recurring (technical staff)	Non-Recurring (Equipment and Res. Materials)	Travel	Dissemination/ Publication	Total
1st Year:	PI Gross salary=106,995/ @30%=32,098/; 32098x12=385,176/ Co-PI Gross salary=383,770/ @10%=38,377/; 38377x12=460,524/ 385,176+460,524 =845,706	Ph.D@40,000/ 40,000x12(months) =480,000/ 480,000x2=960,000/ M.Phil @25,000/ 25,000x12(months) =300,000/ 300,000x2=600,000/ Bacholar@5000/ 5000x12(months) =60,000/ 60,000x4=240,000/ 960,000+600,000+240,000 =1,800,000/	Animal keeper @25,000/ 25,000x12 =300,000/ Assistant@25,000 25,000x12 =300,000/ 300,000+300,000 =600,000/	Microtome @500,000 trinocular@800,000/ personal computer@150,000/ chemicals/kits/ antibodies@ 1500,000/ table top centrifuge@ Microwave@ 20,000/ Homogenizer@250,000/ Micropipettes@ 300,000/ Refrigerator@150,000/ Glassware@500,000/ 43,700,00/-			7,615,706/
2nd Year:	845,706/	1,800,000/	Assistant@25,000 25,000x12 =300,000/	western blot apparatus @600,000/ chemicals/kits/ antibodies@ 500,000/ 1,100,000/-	550,000/	300,000/	4,895706/-
3rd Year:	845,706/	1,800,000/	Assistant@25,000 25,000x12 =300,000/	chemicals/kits/ antibodies@ 500,000/ 500,000/-	550,000	400,000/	4395706/-
Total:	2,537118	5,400,000/	1200,000/	5,970,000/-	1,100,000/	700,000/	16,907,118/-
Overhead 15 % of total cost:							2,536,067/-
Grand Total							**19,443,185**/-

The overview given here is for preliminary guidance only for any research proposal

Allowances

1. Principal Investigator/Faculty Member: Personnel cost of Principal Investigator (PI) is @ Rs. 80,000/month & Co-PI is @ 50,000/month
2. Studentships: a) Ph.D. student @ Rs. 25,000- 30,000/ month b) M.Phil. student @ Rs. 10000-20000/ month c) Bachelor students @ Rs. 5,000/ month

Permanent Equipment & Supplies

1. Budget of Permanent Equipment and Supplies should not exceed more than 30% of approved project cost. Invoices/quotations for items costing Rs. 0.1 million or above should be attached.

Travels etc.

Travel to international/ national conferences/workshop to present research results obtained and in support of the proposed research.

1. Airfare @ 200000 maximum
2. Registration Fee (up to a maximum of USD 500)
3. Accommodation (up to $100 per night)
4. Daily Allowance (as per BPS)

Dissemination activities, conference/workshop/seminar

1. Documentation, literature, information, online search, contingencies @ 100000/ maximum

Overheads

1. 20% of total direct cost under Project overheads while 5% is maximum for audit