

4.4 Budget Instructions

[FORM PAGE 4](#)

DETAILED BUDGET FOR INITIAL BUDGET PERIOD

Each element listed on Form Page 4 must be clearly justified on Form Page 5. List only the direct costs requested in this application. Do not include any items that are treated by the applicant organization as Facilities and Administrative (F&A) costs according to a Federal rate negotiation agreement, except for those F&A costs included in consortium/contractual costs. Applications from foreign organizations must request budgets in U.S. dollars. Foreign organizations may not include any charge-back of customs and import fees, such as consular fees, customs surtax, value-added taxes (VAT) and other related charges.

Note: If you are requesting a budget of \$500,000 direct costs or more for any year, you must obtain prior approval from Institute/Center staff. This limit is exclusive of any consortium F&A costs. If the subtotal Direct Costs on Form Page 5 equals or exceeds \$500,000 in any year, prior approval is required. (See the [NIH Grants Policy Statement, Section 2.3.7.2: Acceptance for Review of Unsolicited Applications Requesting \\$500,000 or More in Direct Costs.](#))

The following items pertain to the completion of Form Page 4 (Detailed Budget for Initial Budget Period – Direct Costs Only).

Personnel

Name. Starting with the PD/PI(s), list the names of all applicant organization employees who are involved on the project during the initial budget period, regardless of whether a salary is requested. Include all collaborating investigators, individuals in training, and support staff.

Role on Project. Identify the role of each individual listed on the project. Describe their specific functions under Justification on Form Page 5. Provide budget narrative for ALL personnel by position, role, and level of effort using person months (calendar, academic and/or summer). This includes any “to-be-appointed” positions.

Cal/Acad/Summer Months Devoted to Project. Enter the number of months devoted to the project. Three columns are provided depending on the type of appointment being reflected: academic, calendar, and/or summer months. Individuals may have consecutive appointments within a calendar year, for example for an academic period and a summer period. In this case, each appointment should be identified separately using the corresponding column.

If effort does not change throughout the year, use only the calendar months column. If effort varies between academic and summer months, leave the calendar months column blank and use only the academic and summer months columns. In cases where no contractual appointment exists with the applicant organization and salary is requested, enter the number of months for the requested period.

Institutional Base Salary. An applicant organization may choose to leave this column blank. However, PHS staff will require this information prior to award. See the definition of “[Institutional Base Salary.](#)”

Salary Requested. Regardless of the number of months being devoted to the project, indicate only the amount of salary being requested for this budget period for each individual listed.

Some PHS grant programs are currently subject to a legislatively imposed salary limitation. Any adjustment for salary limits will be made at the time of award. For guidance on current salary limits see the [Salary Cap Summary](#) on the NIH grants website or contact the organization’s office of sponsored programs.

NIH grants also limit the compensation for graduate students. Compensation includes salary or wages, fringe benefits and tuition remission. While actual institutional-based compensation should be

requested and justified, this may be adjusted at the time of the award. For more guidance on this policy, see: [NIH Grants Policy Statement, Section 2.3.7.9: Graduate Student Compensation](#).

Fringe Benefits. Fringe benefits may be requested in accordance with institutional guidelines for each position, provided the costs are treated consistently by the applicant organization as a direct cost to all sponsors.

Totals. Calculate the totals for each position and enter the subtotals in each column where indicated.

The applicant organization and its consortium/contractor(s) may omit salaries and fringe benefits for individuals from copies of the application that are available to non-Federal reviewers. In such cases, replace the numbers with asterisks. You must show the subtotals. Provide one copy, for use only by PHS staff, with the asterisks replaced by the salaries and fringe benefits.

Special Instructions for Joint University and Department of Veterans Affairs (VA) Appointments

Individuals with joint university and VA appointments may request the university's share of their salary in proportion to the effort devoted to the research project. The individual's salary with the university determines the base for computing that request. Signature by the institutional official on the application certifies that: (1) the individual is applying as part of a joint appointment specified by a formal Memorandum of Understanding between the university and the VA; and (2) there is no possibility of dual compensation for the same work, or of an actual or apparent conflict of interest regarding such work. Additional information may be requested by the awarding components.

Consultant Costs

Whether or not costs are involved, provide the names and organizational affiliations of all consultants (see definition of "[Consultant](#)"), other than those involved in consortium/contractual arrangements. Include consultant physicians in connection with patient care and persons who are confirmed to serve on external monitoring or advisory committees. Describe the services to be performed on Form Page 5 under "Justification." Include the number of days of anticipated consultation, the expected rate of compensation, travel, per diem, and other related costs.

Equipment

List each item of equipment (see definition of "[Equipment](#)") with amount requested separately and justify each purchase on Form Page 5.

Supplies

Itemize supplies in separate categories, such as glassware, chemicals, radioisotopes, etc. Categories in amounts less than \$1,000 do not have to be itemized. If animals are to be purchased, state the species and the number to be used.

Travel

Itemize travel requests and justify on Form Page 5. Provide the purpose and destination of each trip and the number of individuals for whom funds are requested.

Inpatient and Outpatient Care Costs

If inpatient and/or outpatient costs are requested for research with human subjects, provide the names of any hospitals and/or clinics and the amounts requested for each on Form Page 5.

State whether each hospital or clinic has a currently effective HHS-negotiated research patient care rate agreement and, if not, what basis is used for calculating costs. If an applicant does not have a HHS-negotiated rate, the PHS awarding component can approve a provisional rate. Indicate, in detail,

the basis for estimating costs in this category, including the number of patient days, estimated cost per day, and cost per test or treatment. If both inpatient and outpatient costs are requested, provide information for each separately. If multiple sites are to be used, provide detailed information by site.

Include information regarding projected patient accrual for the project/budget periods and relate this information to the budget request for patient care costs. If patient accrual is anticipated to be lower at the start or during the course of the project, plan budget(s) accordingly.

Provide specific information regarding anticipated sources of Other Support for patient care costs, e.g., third party recovery or pharmaceutical companies. Include any potential or expected utilization of General Clinical Research Centers/Clinical Translation Science Awards.

Alterations and Renovations

Itemize by category and justify on Form Page 5 the costs of essential alterations and renovations including repairs, painting, removal or installation of partitions, shielding, or air conditioning. Where applicable, provide the square footage and costs. Note, costs for any Alterations and Renovations (A&R) were previously unallowable from foreign institutions, international organizations and domestic applications with foreign subawards. However an HHS policy change now allows for minor A&R (\leq \$500,000) on these applications. When requesting minor A&R costs under this policy, provide detailed information on the planned A&R in the budget justification.

Other Expenses

Itemize any other expenses by category and unit cost. These might include animal maintenance (unit care costs and number of care days), patient travel, patient participation incentives, donor fees, publication costs, computer charges, rentals and leases, equipment maintenance, service contracts, and tuition remission when budgeted separately from salary/fringe benefits.

You may also request direct costs related to the use of single Institutional Review Board (sIRB) for multi-site human subjects research.

For more information on charging direct and indirect costs for single IRB activities, see the [Scenarios to Illustrate the Use of Direct and Indirect Costs for Single IRB Review under the NIH Policy on the Use of a Single IRB for Multi-Site Research](#). **Note:** If you intend to request an exception to the sIRB policy based on compelling justification, do not account for this exception in your proposed budget. The proposed budget must reflect all necessary sIRB costs without an exception (i.e. applicants should not assume that an exception will be granted when considering what sIRB costs to include in the budget). See the [FAQs on the NIH Policy on the Use of a Single IRB for Multi-Site Research Costs](#) for more information.

Justify costs on Form Page 5.

Consortium/Contractual Costs – Direct Costs

Each participating consortium/contractual organization must submit a separate detailed budget for both the initial budget period (Form Page 4) and the entire proposed project period (Form Page 5).

Consortium arrangements may involve personnel costs, supplies, and other allowable costs, including Facilities and Administrative (F&A) costs. Contractual costs for support services, such as the laboratory testing of biological materials, clinical services, or data processing, are occasionally sufficiently high to warrant a similar categorical breakdown of costs.

For each budget from a participating consortium/contractual organization, leave the "Consortium/Contractual Direct Costs" category blank and use the "Subtotal Direct Costs" category to total the consortium direct costs. When F&A costs are requested by a consortium organization, enter those costs in the "Consortium/Contractual F&A Costs" category for each supplementary budget. Provide the F&A cost base and rate information in the budget justification section. The "Total Direct

Costs for Initial Budget Period" category can be used for the consortium/contractual Total Costs (Direct Costs plus F&A).

For the applicant organization budget, list the sum of all consortium/contractual costs (direct and F&A). Insert additional budget page(s) after Form Page 5, numbering them sequentially. (Do not use 5a, 5b, 5c, etc.)

Budget Totals for Applicant Organization

For Face Page "Costs Request for Initial Budget Period - Direct Costs", use the "Subtotal Direct Costs for Initial Budget Period" on Form Page 4.

For Face Page "Costs Request for Initial Budget Period - Total Costs", add together the "Total Direct Costs for Initial Budget Period" from Form Page 4 and the F&A costs calculated for the initial budget period on the Checklist Form Page.

For Face Page "Costs Requested for Proposed Period of Support – Direct Costs", total the "Subtotal Direct Costs" for all years on Form Page 5 (see 4.5 below).

For Face Page "Costs Requested for Proposed Period of Support – Total Costs", add together the "Total Direct Costs for Entire Proposed Project Period" on Form Page 5 and the Total F&A costs for all years calculated on the Checklist Form Page.

Revision Application

For a Revision application, show only those items for which additional funds are requested. If the initial budget period of the Revision application is less than 12 months, prorate the personnel costs and other appropriate items of the detailed budget.

4.5 Budget for Entire Proposed Project Period Direct Costs Only

[FORM PAGE 5](#)

In the first column ("Initial Budget Period") enter the budget category totals of the initial budget period costs from Form Page 4.

Enter the totals under each budget category for all additional years of support requested. Identify with an asterisk (*), and justify any significant increases or decreases from the initial year budget. Also, justify budgets with more than a standard escalation from the initial to the future year(s) of support.

Justification

If the applicant organization is a foreign institution, or if the project includes a foreign component, provide a justification on Form Page 5. Describe special opportunities for furthering research programs through the use of unusual talents, resources, populations, or environmental characteristics that augment existing U.S. resources. Indicate whether similar research is being done in the United States. See the definition of "[foreign component](#)."

4.6 Biographical Sketch

Additional NIH and Other PHS Agencies Instructions for a Biographical Sketch

- Include biographical sketches of all **senior/key personnel and Other Significant Contributors**.
- Use the sample format on the [Biographical Sketch Format Page](#) to prepare this section for all grant applications.