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**Internally Funded Research Award (IFRA) Allowable Expenses**

**Budget Development Guidance**

This document is intended to serve as a guide for budget development for studies funded through the Internally-funded Research Award (IFRA) mechanism.

Funding:

Funding up to $65,000 total costs is available. The maximum IFRA project period is two years. The anticipated budget start date will be referenced in the RFA issued for the relevant IFRA cycle. F&A costs are not allowed. All expenses budgeted must be directly related to the conduct of the research study.

Budget Guidance:

**Personnel**

* All MCRI/MCHS staff engaged in the research project’s activity must be named as personnel on the study.
* Tenure Track Scientists (TTS) and Clinicians are permitted to charge their time to the project.
* Personnel costs include salary plus benefits.
* Line item per individual calculated using study percent of effort/hours and staff member’s FTE appointment.
* All salaries must adhere to the current [NIH salary cap](https://grants.nih.gov/grants/policy/salcap_summary.htm).
* Study percent of effort/hours must be provided by the appropriate MCRI administrator/manager.
* While cost share/match is allowable, it is highly discouraged. Any personnel expenses deferred to the research center or clinical department must be approved by the appropriate center administrator/manager.

**Supplies**

* Project specific supplies such as, but not limited to, laboratory supplies, latex gloves, swab kits.
* General office supplies do not qualify unless they are project-specific.

**Patient Care Costs**

* Standard of Care procedures are not allowed.
* Patient Care Costs related to the study must be calculated using the Medicare rate.
* Investigational Drug Pharmacy study start up fees and drugs purchased for participants are permitted.

**Participant Incentives**

* Participant incentives are permitted and must adhere to the [IRB guidance](https://documentcontrol.mfldclin.org/sites/orip/Published%20Documents/Identification%20Recruitment%20and%20Compensation%20of%20Research%20Participants.pdf) for reasonable compensation.

**Travel**

* Travel expenses for meetings with collaborators named on the study is permitted and must follow MCHS travel reimbursement policies.
* Travel related to the conduct of the study (e.g. collecting samples) is permitted.
* Travel for dissemination of study results (i.e. presentation at conferences) is not allowed.

**Postage/Shipping**

* Postage for mailing questionnaires, appointment reminders, or other study communications is permitted.
* Cost of laboratory shipping of study samples.

**Small Equipment (utilize “Minor Equipment” category)**

* Limited to $3,000 per item and $10,000 aggregate for multiple items.
* Must be study related.
* Must be an article of tangible, nonexpendable personal property that has a useful life of more than 1 year.

**Subcontracts**

* External collaborators are allowed under a subcontract arrangement.
* Must not exceed 25% of the project budget.
* Subcontractor must waive any F&A expenses. Subcontractor F&A is not allowable.

**Purchased Service/Professional Services**

* Procurement of a service from an external vendor/individual is allowed (excluding patient care costs from another medical facility).
* Printing services.

**Death Certificates**

* Allowable expense with cost determined by the individual State providing certificate.

**Publication Fees**

* Journal fees and page charges are allowable expenses.

**Software**

* Must be specific to the project.
* While an allowable expense, investigator should confirm that software has been approved by MCHS-IS security review prior to including it in the budget. Security review is a lengthy process that can derail the timely start of a research study.

**UNALLOWABLE EXPENSES**

* Salary in excess of the NIH salary cap
* F&A costs
* Travel to conferences, workshops, or other presentation forums
* Membership dues or license fees
* Equipment repair
* Professional development activities unrelated to the project
* Costs incurred prior to the start of the award
* Costs not directly related to the research project