

## RAMS SPOT Get Started – Primary Budget

General Budget Information			
#	Question	Possible Answers	Help Text
1	Budget Title	N/A	Pre-populates from Funding Proposal-Smart Form.
2	Principal Investigator for this Budget:	N/A	Pre-populates from Funding Proposal-Smart Form.
3	Budget Type:	N/A	Pre-populates as “primary” budget.
4	Funding Source:	N/A	Pre-populates based on how sponsor type coded in system.
5	Project Sponsor:	N/A	Pre-populates based on sponsor selection in Funding Proposal-Smart Form.
6	Sponsor Budget Detail Level:	N/A	Pre-populates default type of “full details.” VCU requires that a detailed budget be prepared for every sponsored project to ensure accurate costing of expenses and to ensure F&A costs are correctly calculated.
7	* Is Modular Budget:	- Yes - No	<p>NIH specific: The National Institutes of Health (NIH) distinguishes between “modular” and “detailed” budget formats. Modular budgets request up to \$250,000 in direct costs per year in \$25,000 increments.</p> <p>A typical NIH modular grant application will request the same number of modules in each year. Variances to requesting the same number of modules must be explained in the budget justification. Additionally, any expenses that are excluded from F&amp;A calculations such as equipment, tuition, rent, etc. should be described in the budget justification.</p>

Budget Characteristics			
#	Question	Possible Answers	Help Text
1	* Will this budget pay for patient care:	- Yes - No	Patient care costs are those expenses of routine and ancillary services provided by hospitals to individuals participating in research programs. Select “yes” if applicable. A patient care budget grid will be presented for completion. IRB approval will be required prior to award.
2	* Will this budget pay for trainee related expenses:	- Yes - No	Trainee-related expenses are those that support pre- and post-doctoral applicants in their pursuit of career-related skills through a training grant. Eligible expenses can vary by sponsor. Select “yes” if applicable and a trainee-related budget grid will be presented for completion. Select “yes” when preparing NIH NRSA applications.
3	* Will this budget have Cost Sharing (including salary cap):	- Yes - No	<p>Select “yes” if VCU will be responsible for partial funding of the project. A cost share budget grid will be presented for completion. Salary over cap is an unallowable cost; while not technically “cost share” salary cap is tracked via a cost share budget grid and is considered “voluntary committed.”</p> <p>Cost share is a formal commitment to provide institutional funds in lieu of requesting full financial support from the sponsor and is provided in order to</p>

			<p>fulfill the project aims and/or milestones.</p> <p>Cost sharing must be (1) verifiable and approved by the responsible Dean or Department Chair and the Office of Research through signature at proposal time and (2) tracked and incurred during the effective dates of the project by Grants &amp; Contracts Accounting.</p> <p>Cost share can take the form of actual dollars such as tuition waiver or personnel salaries, or in-kind contributions such as space or equipment usage. Cost share types are mandatory, voluntary committed, or voluntary uncommitted.</p> <p>Cost sharing included with a proposal application, once awarded by the sponsor, becomes a condition of the award (regardless of whether it was mandatory or voluntary committed at the time of proposal.) The PI/departmental staff must maintain sufficient documentation to substantiate that the actual cost sharing commitment is in compliance with OMB guidance. Plan to meet cost share obligations required by the sponsor, but do not overstate University cost share in the application.</p> <p>Cost sharing should not be offered for industry-sponsored projects; institutional taxpayer-provided funds should not subsidize for-profit companies.</p>
4	* Will this budget pay for core facilities:	- Yes - No	Select "yes" and a core facility budget grid will be presented for completion. Core facilities and/or laboratories can be institutional or associated with specific schools, programs or departments. All are available to all VCU researchers, typically on a fee-for-service basis. A list of available core facilities is posted on the Office of Research & Innovation website.
5	* Will this budget pay for Ancillary Services:	- Yes - No	Ancillary services are those provided by units of VCU or the VCU Health System (VCUHS.) Select "yes" and an ancillary budget grid will be presented for completion.
6	* Will this budget pay for VCUHS Personnel:	- Yes - No	Select "yes" if named VCU Health System employees (with no university appointment) will be involved in the project. Please note these expenses should be listed as a line item under "Other Expenses" (not included in VCU Personnel Budget). This should not include services detailed through Ancillary Services.
	If yes, upload approved pricing sheet for VCUHS Personnel:	N/A	If "yes" to VCUHS Personnel, upload signed VCUHS commitment form.
7	* Will this project use a Rented Off Campus Facility:	- Yes - No	Select "yes" if rent charges will be incurred for the building being utilized for the project. Typically rent should be quantified as a line item on the budget; rent charges support the selection of an "off campus" indirect cost rate.
8	* What is the proposed nature of this project:	- Cost Reimbursement - Fixed Total Cost	The "nature" refers to the likely payment terms that will apply to the funded project. Select the best option. "Cost reimbursable" also referred to as "not to exceed" terms means we will be reimbursed for actual expenses and return

		- Fixed Unit Cost	unspent funds to the sponsor at the conclusion of the project; it is the most common nature. "Fixed total cost" means we will be paid a fixed amount by the sponsor. "Fixed unit cost" also means we will be paid fixed amounts by the sponsor, typically based on deliverables achieved.
9	* If this project is awarded, will there be internal subaccounts:	- Yes - No	Select "yes" if other departments (besides the fiscally managing unit) will receive a Banner award index to manage the expenditures for their personnel and/or resources. A grid will be created for completion in which total dollar subaccount intentions can be recorded.

**Core Facility Details:** These questions will appear only if "yes" was selected for the "Core Facility" question in the Budget Characteristics view in the Primary Budget.

#	Question	Possible Answers	Help Text
1	* Select all Core Facilities utilized:	<ul style="list-style-type: none"> <li>- Biostatistics Shared Resource<sup>MCC</sup></li> <li>- Nucleic Acids Research Facility (NARF)<sup>MCC</sup></li> <li>- Lipidomics and Metabolomics</li> <li>- Genomics and High Throughput Sequencing</li> <li>- Cancer Research Informatics and Services Shared Resource (CRIS)<sup>MCC</sup></li> <li>- Microscopy Core Laboratory<sup>AP30</sup></li> <li>- Flow Cytometry Core Laboratory<sup>MCC</sup></li> <li>- Biological Macromolecule Core Laboratory<sup>MCC</sup></li> <li>- Structural Biology Core Laboratory<sup>MCC</sup></li> <li>- Tissue and Data Acquisition and Analysis Core (TDAAC)<sup>MCC</sup></li> <li>- Transgenic Mouse Core Laboratory<sup>MCC</sup></li> <li>- Nanomaterials Characterization Core Laboratory<sup>NMC</sup></li> <li>- Chemical and Proteomic Mass Spectrometry Core Laboratory</li> </ul>	<p>Select all proposed core facilities whether institutional or associated with specific schools, programs or departments. Core facilities are identified on the Office of Research &amp; Innovation website at this url:  <a href="http://www.research.vcu.edu/centers_cores/core_laboratories.htm">http://www.research.vcu.edu/centers_cores/core_laboratories.htm</a></p>
2	* Upload Approved Pricing Sheet(s):	N/A	Core facilities are available to VCU researchers, typically on a fee-for-service basis. Provide cost estimate(s) to support budget line item(s).

**Ancillary Services Details:** These questions will appear only if "yes" was selected for the "Ancillary Services" question in the Budget Characteristics view in the Primary Budget.

#	Question	Possible Answers	Help Text
1	<p>* Identify all Ancillary Services that will be utilized:</p>	<ul style="list-style-type: none"> <li>- Anesthesiology</li> <li>- Audiology</li> <li>- Bone Density Scans</li> <li>- Cardiology Request Non-Invasive (EKG/Holter/Stress/Echo)</li> <li>- Cardiology Request Invasive (Cathlab/EP)</li> <li>- Center for Molecular Imaging</li> <li>- Clinical Research Services (CRS)- Facilities</li> <li>- CRS Nursing</li> <li>- CRS Bionutrition</li> <li>- CRS Coordinators</li> <li>- CRS Budget</li> <li>- CRS Regulatory</li> <li>- CRS Other- Please specify</li> <li>- Dermatology</li> <li>- Devices and Supplies</li> <li>- Emergency Room</li> <li>- Exercise Physiology</li> <li>- GI Endoscopy</li> <li>- Home Care</li> <li>- Hospital Facility Clinic Pricing</li> <li>- Hospital Room &amp; Board</li> <li>- Investigational Drug Services (i.e. Investigational Pharmacy)</li> <li>- Labor and Delivery</li> <li>- MCVP- Physicians</li> <li>- MCVP- Practice Fee</li> <li>-Neurology</li> <li>- Neurophysiology (EEG)</li> <li>- OB/Gyn</li> <li>- Operating Room</li> <li>- Ophthalmology</li> <li>- Orthopedics</li> <li>- Pathology -Anatomic</li> <li>- Pathology -Outreach</li> <li>- Physical Therapy</li> <li>- Occupational Therapy</li> <li>- Speech Therapy</li> <li>- Pulmonary/Respiratory Care</li> <li>- Radiology</li> <li>- Respiratory Care and Pulmonary Function</li> <li>- Renal Dialysis</li> <li>- Survey Evaluation Research Lab (SERL)</li> </ul>	<p>Select all non-core, university (VCU) and hospital (VCUHS) service areas that will be involved in this project.</p>

		<ul style="list-style-type: none"> <li>- Urology</li> <li>- Vascular Lab</li> <li>- Other</li> </ul>	
2	* Upload all Approved Pricing Sheet(s):	N/A	VCU Health System and VCU offer a standardized fee schedule that sets rates for ancillary services. Provide cost estimate(s) to support budget line item(s).

## Budget Clinical Trial / Clinical Research: These questions will appear only if "Clinical Trial" or "Clinical Research" was selected on the "General Proposal Information" view of the Funding Proposal-Smart Form.

#	Question	Possible Answers	Help Text
1	* Upload all applicable Clinical Trial / Clinical Research documents:	N/A	Upload all applicable documents for studies which are considered to be Clinical Research or Clinical Trials. Click "ADD" to see document choices.
1	* Document	N/A	Click "add" to upload document(s).
2	* Type of Document:	<ul style="list-style-type: none"> <li>- Feasibility Study</li> <li>- Cost Coverage Analysis</li> <li>- Billing Grid</li> <li>- Sponsor Budget</li> <li>- Compliance Documentation Checklist</li> <li>- Other</li> </ul>	Upload required Compliance Documents for all Clinical Research and Clinical Trial studies. You may upload each document individually indicating the type of document or you may upload all documents in one file using "Other". If using "Other" please specify "CR/CT Compliance Documents" in the title to indicate all applicable documents have been included in one file.
3	* Is the document:	<ul style="list-style-type: none"> <li>- Preliminary</li> <li>- Final</li> </ul>	Indicate whether document is considered a preliminary version based on available information or is the final version of the document.

## Recovery Rate Details

#	Question	Possible Answers	Help Text
	Budget Indirect Rate Schedule:	N/A	
	Rate Name	<ul style="list-style-type: none"> <li>- Research on Campus</li> <li>- Research off Campus</li> <li>- Instruction on Campus</li> <li>- Instruction off Campus</li> <li>- Industry Sponsored Clinical Trial</li> <li>- Commonwealth Agency</li> <li>- Sponsored Published Training Rate</li> <li>- Other on Campus</li> <li>- Other off Campus</li> </ul>	<p>Select best answer to describe indirect cost recovery for this project. Typically there is only one rate per sponsored project. "Research", "Instruction" and "Other" categories refer to cost accounting pool rates required by Uniform Guidance and described in our federally negotiated indirect cost agreement.</p> <p>An "off campus" rate may apply if 50% or more of the project is performed off campus. Typically there is a line item budget expense for rent or office space is being provided. Field work per se does not qualify a project as "off campus".</p> <p>The "industry-sponsored clinical trial" rate is set for clinical trials funded by for-profit companies. For industry-sponsored Clinical Research studies which are not Clinical Trials, please select the "Research" on campus rate.</p>

			<p>The “Commonwealth Agency” rate type should be selected when the funding source is the state of Virginia (but not when federal funds are flowing through a state agency.)</p> <p>The “Sponsor Published Training” rate should be selected when such a rate is mandated by the sponsor. Historically this is 8% for federal sponsors such as NIH and US Education.</p>
	Rate Type	<ul style="list-style-type: none"> <li>- TDC</li> <li>- MTDC</li> </ul>	Select “Total Direct Cost” (TDC) base if indirect costs will be calculated based on all direct costs. Select “Modified Total Direct Cost” if indirect costs will be calculated on direct costs less the exemptions detailed in our federally negotiated rate agreement. Current costs excluded from indirect cost calculation are equipment, capital expenditures, charges for, patient care, student tuition remission, rental costs of off-site facilities, scholarships and fellowships as well as the portion of each subgrant in excess of \$25,000.
	Rate Percentage	N/A	The rate will default to the defined percentage for the selected rate name. The rate should only be overridden for approved non-standard rates.
	Period Start	N/A	Pre-populates based on answers provided in “Project Timelines” view in Funding Proposal-Smart Form.
	Period End	N/A	Pre-populates based on answers provided in “Project Timelines” view in Funding Proposal-Smart Form.
1	If applicable, select the F&A Exemption Category:	<ul style="list-style-type: none"> <li>- Exemption 1</li> <li>- Exemption 2</li> <li>- Exemption 3</li> </ul>	<p>Consistent with VCU's Facilities and Administrative Cost Recovery policy, requests for non-standard indirect cost rates should be identified at proposal time and justified if applicable. Select “Exemption 1” if sponsor has a published F&amp;A rate limit. Select “Exemption 2” and complete F&amp;A Exemption Request Form if seeking a reduced F&amp;A rate is justified by the academic merit of the project to the university. Select “Exemption 3” and complete F&amp;A Exemption Request Form if seeking to utilize all or some portion of F&amp;A to meet a sponsor’s published mandatory cost share requirement.</p> <p>Since not all F&amp;A exemption requests are approved, it is strongly recommended that the F&amp;A waiver request be sent to OSP prior to proposal preparation and routing.</p>
	If exemption 2 or 3 has been selected, upload the signed and approved F&A Exemption Request Form:	N/A	Upload completed F&A Exemption Request form if Exemption 2 or 3 are selected.

**Personnel Costs:** Note that the DHHS/NIH salary cap is the default salary cap listed. Update this figure if your sponsor or program has a different salary cap limit.

#	Question	Possible Answers	Help Text
	Personnel Costs		Add a row and enter the appropriate information for each person working on

			<p>the funding proposal. The "person" drop down menu will reflect the personnel entered on the Funding Proposal-Smart Form. If any VCU personnel are missing, return to the Funding Proposal-Smart Form to add. The annualized salary will be pre-populated and updated on a regular basis. The remaining fields should be filled in for each person and across all the periods of the funding proposal.</p> <p>_The annualized salary for 12 month (calendar) personnel is based on presumed 2080 hours.</p> <p>_The annualized salary for 9 month (academic) personnel is based on 1560 hours.</p> <p>_The annualized salary for 3 month (summer) personnel is based on 520 hours.</p> <p>_The annualized salary for hourly employee is based on 1500 hours.</p>
	Annualized Salary Cap:	N/A	Defaults to current NIH salary cap because that is most common scenario. Can be updated to accommodate any sponsor's salary cap (i.e. Dept of Defense) or particular program (i.e. Career Award.)
	Apply Inflation Period 1:	N/A	Inflation rate defaults to 2% but can be re-set to another number. By checking this box, the inflation rate will be applied to year 1 expenses.
	Person	Select	Select the individual from the drop down menu; if any named person is missing from this list, return to the Personnel view in the Funding Proposal-Smart Form and add them. Select "TBD" (to be determined) if the person is not named.
	Appointment Type	<ul style="list-style-type: none"> <li>- 12</li> <li>- 9</li> <li>- 3</li> </ul>	Select the appropriate appointment type for each person. "12" refers to employees on a 12-month "Calendar" contract. "9" refers to employees on a 9-month "Academic" contract. "3" refers to Academic (9-month employees proposed to work during the summer.)
	Role	<ul style="list-style-type: none"> <li>- PD/PI</li> <li>- Co – PD/PI</li> <li>- Faculty</li> <li>- Post Doctoral Scholar – Fellow</li> <li>- Other Professional</li> <li>- Graduate Student</li> <li>- Undergraduate Student</li> <li>- Technician</li> <li>- Consultant</li> <li>- Co-Investigator</li> <li>- Other (Specify)</li> </ul>	Select the appropriate role description for each person on the project. Terms will be defined in the OSP website Glossary (under construction) <a href="http://www.research.vcu.edu/osp/glossary.htm#i">http://www.research.vcu.edu/osp/glossary.htm#i</a>
	Key	N/A	Pre-populates as "Key" from Personnel view on Funding Proposal-Smart Form for all named individuals; uncheck box to adjust to "non-key" as needed. "TBD" entries will also default to "Key"; uncheck box to record as



			"non-key."
	F&A Type	N/A	Pre-populates from Recovery Rate Details view on Primary Budget.
	Apply Inflation Rate	N/A	When box is checked, inflation rate defined at top of Personnel Grid page will apply and salary data from Human Resources will populate the Annualized Salary block. If box is unchecked, inflation rate defined at top of page will not apply and annualized salary can be entered.
	Annualized Salary	N/A	Pre-populates from Human Resources so long as Apply Inflation Rate box is checked.
	% Project Effort:	N/A	Input percent of person's VCU time that will be devoted to the project. Use the arrow to "push" the same percent across all years of the budget's line item.
	% Salary Request:	N/A	Input percent of person's VCU salary that will be required by the project. Use the arrow to "push" the same percent across all years of the budget's line item.
	Annualized Salary:	N/A	Pre-populates from Human Resources so long as Apply Inflation Rate box is checked. If Apply Inflation Rate is unchecked, one may enter an updated Annualized Salary.
	Fringe Rate:	N/A	Faculty and Classified Employee (full time) fringe rate as defined on negotiated rate agreement is the default fringe rate. If the proposed person is hourly or this is "summer" effort for a faculty member, remember to update to the approved Hourly Employee fringe rate.
	Effective Salary:	N/A	Reports Annualized Salary or, if the Annualized Salary Cap defined at top of page has been reached, reports Capped Salary.
	Requested:	N/A	Calculated based on % effort multiplied by Annualized Salary.
	Fringe:	N/A	Calculated based on fringe rate multiplied by Requested Salary.
	Total:	N/A	Calculated based on Requested Salary plus Fringe.

**Patient Care:** These questions will appear only if "yes" was selected for the Patient Care question in Budget Characteristics view in the Primary Budget.

#	Question	Possible Answers	Help Text
	Patient Care Costs	N/A	<p>Add a row for each procedure and enter the relevant information across all of the time periods of the funding proposal. Include ancillary care expenses that qualify as patient care costs including test and procedures for clinical services. Figures entered should correlate to cost estimates uploaded in Ancillary Services view.</p> <p>"Start up" or "annual maintenance" fees should be entered in "General Costs" grid and not as patient care costs.</p> <p>For industry sponsored clinical trials, you may enter summary patient care information here and upload corresponding itemized internal and Sponsor budgets under the "Attachments for Internal Purposes" section of the</p>



			Primary Budget.
1	Estimate the number of potential patients:	N/A	Identify the total number of patients anticipated for the study.
2	Provide the dollar amount per patient:	N/A	Identify the total expenses per patient anticipated for the study.
	Inf Rate	N/A	Grid allows for an annual inflation rate to be defined.
	Apply Per 1 Inf:	N/A	Grid allows for defined annual inflation rate to be applied to period 1. If not checked, inflation would apply to outlying years.
	Procedure Description:	N/A	Identify type of procedure.
	Purpose:	- Research - Routine Care	Identify if procedure is considered "research-related" or "routine care" (formerly called "standard of care.")
	Status:	- Outpatient - Inpatient	Select whether the procedure will be provided on an "outpatient" (no hospital stay) or "inpatient" (hospital stay) basis.
	Unit Cost:	N/A	Enter a base or unit cost for each expense item. Consider using the "fixed unit cost" paid on a per patient basis.
	F&A Type:	N/A	Pre-populates from Recovery Rate Details view on Primary Budget. Patient care is excluded from indirect cost calculation for MTDC budgets.
	Apply Inflation Rate	N/A	When box is checked, inflation rate defined at top of grid will apply to the line item. If box is unchecked, inflation rate defined at top of page will not apply to the line item.

## Travel Costs

#	Question	Possible Answers	Help Text
	Travel Costs	N/A	Add a row for each travel expense and enter the relevant information across all of the time periods of the funding proposal.
	Inflation Rate	N/A	Grid allows for an annual inflation rate to be defined.
	Inflate Period 1	N/A	Grid allows for defined annual inflation rate to be applied to period 1. If not checked, inflation would apply to outlying years.
	Description:	N/A	Provide brief description of travel
	Foreign:	N/A	Check box if travel line item will involve international travel. Box should remain unchecked if travel is domestic (within U.S.).
	F&A Type:	N/A	Pre-populates from Recovery Rate Details view on Primary Budget.
	Base Cost:	N/A	A base or unit cost for each expense item will need to be established and entered prior to entering the # trips/period and the # people/trip. The base cost is an estimated common denominator that can be used across each of the time periods of the funding proposal. The base cost can differ for each line item.
	Apply Inflation Rate:	N/A	When box is checked, inflation rate defined at top of grid will apply to the line item. If box is unchecked, inflation rate defined at top of page will not apply to the line item.

Trainee Costs: These questions will appear only if “yes” was selected for the Trainee question in Budget Characteristics view in the Primary Budget.			
#	Question	Possible Answers	Help Text
	Trainee Costs	N/A	Add a row for each Trainee Cost and enter the relevant information across all of the time periods of the funding proposal.
	Inflation Rate:	N/A	Grid allows for an annual inflation rate to be defined.
	Apply Per 1 Inf:	N/A	Grid allows for defined annual inflation rate to be applied to period 1. If not checked, inflation would apply to outlying years.
	Role:	<ul style="list-style-type: none"> <li>- Pre Doc</li> <li>- Post Doc</li> <li>- Post Doc 1 Year</li> <li>- Post Doc 2 Year</li> <li>- Post Doc 3 Year</li> <li>- Post Doc 4 Year</li> <li>- Post Doc 5 Year</li> <li>- Post Doc 6 Year</li> <li>- Post Doc 7+ Year</li> </ul>	Select best answer to categorize level of training for the trainee. Some sponsors award stipend amounts based on level of training.
	Tuition / Fees / Ins:	N/A	Enter amount for tuition remission, fees and health insurance, as applicable.
	Stipends:	N/A	Enter amount for stipend, as applicable.
	Subsistence:	N/A	Enter amount for subsistence (living expenses), as applicable.
	Travel	N/A	Enter amount for travel expenses, as applicable.
	Other:	N/A	Enter any other expenses, as applicable.
	Total:	N/A	Automatically calculated based on line item expense entries made.
	F&A Type:	N/A	Pre-populates from Recovery Rate Details view on Primary Budget. Tuition is excluded from indirect cost calculation for MTDC budgets.
	Apply Inflation Rate:	N/A	When box is checked, inflation rate defined at top of grid will apply to the line item. If box is unchecked, inflation rate defined at top of page will not apply to the line item.

General Costs			
#	Question	Possible Answers	Help Text
	General Costs	N/A	Add a row for each General Cost and enter the relevant information across all of the time periods of the funding proposal. Note: When adding General Costs for an MTDC budget, items will be excluded from indirect costs per the current federally negotiated agreement. Current costs excluded from indirect cost calculation are equipment, capital expenditures, charges for, patient care, student tuition remission, rental costs of off-site facilities, scholarships and fellowships as well as the portion of each subgrant in excess of \$25,000.

	Inflation Rate:	N/A	Grid allows for an annual inflation rate to be defined.
	Apply Per 1 Inflation:	N/A	Grid allows for defined annual inflation rate to be applied to period 1. If not checked, inflation would apply to outlying years.
	Cost Type:	<ul style="list-style-type: none"> <li>- ADP / Computer Services</li> <li>- Alterations and Renovations</li> <li>- Clinical Services &amp; Providers</li> <li>- Consultant Services</li> <li>- Equipment</li> <li>- Equipment or Facility Rental / User Fees</li> <li>- Licenses</li> <li>- Maintenance &amp; Repairs</li> <li>- Materials and Supplies</li> <li>- Other, no indirects or inflation</li> <li>- Other, with indirects and inflation</li> <li>- Pharmacy</li> <li>- Publication Costs</li> <li>- Rent</li> <li>- Research Drug Administration</li> <li>- Shipping / Communications</li> <li>- Tuition Remission</li> </ul>	Select the cost type from this list. Remember to include core service expenses. Remember to include administrative fees such as "start up" or "annual maintenance."
	Description:	N/A	Provide brief description of cost item. It can be identical to the cost type description.
	Unit Cost:	N/A	<p>A base or unit cost for each expense item will need to be established and entered prior to entering the #units in each budget period.</p> <p>The base cost can be an estimated total cost or an estimated common denominator that can be used in each budget period. For example, one could enter supplies as unit cost=\$500, and then enter units=4 in Y1 for \$2000, units=6 in Y2 for \$3000, etc.</p> <p>The unit cost can also differ for each line item, When the expenses across all of the years do not have a common denominator, a separate line item can be created for each budget period. For example, one line item for supplies Y1=\$1391 and another line item for supplies Y2=\$23,457, etc.</p>
	Apply Inflation:	N/A	When box is checked, inflation rate defined at top of grid will apply to the line item. If box is unchecked, inflation rate defined at top of page will not apply to the line item.

	Apply Indirects (MTDC):	N/A	Pre-populates from Recovery Rate Details view on Primary Budget.
	F&A Type:	N/A	Pre-populates from Recovery Rate Details view on Primary Budget.

**External Collaborators:** These questions will appear only if “yes” was selected for the “Collaborating Organization” question in Space and Collaboration view on the Funding Proposal-Smart Form.

#	Question	Possible Answers	Help Text
1	* Provide details about each external collaborator:	N/A	Click “add” to enter the name of each proposed external collaborator. Provide the answers in the pop-up box that best describe the collaborator.
1	* Name of Organization:	N/A	Enter the name of the external collaborating organization. Please use full name of organization and avoid acronyms.
2	* Zip code or country of the organization:	N/A	Enter zip code of external collaborator if domestic. Enter country if international.
3	* The entity will:	- Receive funds from VCU - Not receive funds from VCU	If the project is awarded by the sponsor, select whether this collaborator will receive money from VCU or not receive money from VCU to perform project work.
4	* Does this organization have a federally negotiated rate agreement:	- Yes - No	Select “yes” if collaborator has a negotiated rate agreement with the U.S. Federal government. Otherwise select “no.”
5	* This entity will be:	- providing goods and services - performing programmatic efforts	_ Select “providing goods and services” if entity is providing expertise or services specified in the research plan and makes modest decisions relating the design of their scope of work according to the specifications of the VCU PI. Do not list entities that will be paid through acquisition/procurement.  _ Select “performing program efforts” if collaborator is performing scope of work, helping to design or conduct the research, makes some independent decisions regarding how to implement their scope of work, there is the expectation that the entity will retain ownership rights in potentially patentable or copyrightable technology or products created through its scope of work, and/or publications may be created or co-authored at the entity..
6	* Will this organization be providing match or cost share:	- Yes - No	Select “yes” if entity will be providing cost share or matching dollars. Otherwise select “no.”
7	* Will this organization be a subrecipient:	- Yes - No	If project is awarded by the sponsor, select “yes” if VCU will be issuing a subaward agreement to this entity conveying funds in support of programmatic work. Otherwise select “no.”
8	* Associated Documents (subrecipient mini-package and/or cost share/match documentation):	N/A	Upload “subrecipient mini package” consisting of completed subrecipient commitment form (available on OSP website), sponsor face page (signed by entity’s authorized official), collaborator’s scope of work, collaborator’s line item budget, collaborator’s biosketches for key personnel, and collaborator’s negotiated indirect cost rate agreement.
	Other Site Comments:		

**Subrecipients:** This subrecipient budget grid will appear only if “yes” was selected for the “Subrecipient” question in the External Collaborator grid in the Primary Budget.

#	Question	Possible Answers	Help Text
	Collaborator:	N/A	Prepopulates based on name of collaborating organization entered in External Collaborator Grid in Primary Budget
	F&A Type:		Pre-populates from Recovery Rate Details view on Primary Budget (TDC or MTDC.)
	Apply F&A		Defaults to checked box, i.e. VCU’s applicable indirect cost rate would apply to the first \$25,000 of costs of the proposed subrecipient.
	Direct Cost:		Enter direct cost total for each budget period. (Should correspond to line item budget provided by subrecipient.)
	Indirect Cost:		Enter indirect cost total for each budget period. (Should correspond to line item budget provided by subrecipient.)
	Total Cost:		Sum automatically calculated based on direct and indirect dollar entries.
	Cost Share:		Enter cost share or matching costs that will be provided by the subrecipient.
	VCU F&A Recovery:		Calculated based on VCU’s applicable indirect cost rate multiplied by the first \$25,000 of costs for the proposed subrecipient, regardless of budget period in which \$25,000 threshold is reached.

**Subaccounts:** These questions will appear only if “yes” was selected for “Internal Subaccounts” question in Budget Characteristics view in Primary Budget. If there will be internal subaccounts for the project, use this space to record intentions. Some units require an internal subaccount when their faculty and/or resources will be participating in a sponsored project. Note: OSP will not verify arithmetic has been correctly calculated.

#	Question	Possible Answers	Help Text
1	* Internal Subaccounts	N/A	Add a line for each school, department or divisional unit that is proposed to receive an internal subaccount that they would be responsible for fiscally managing.
1	* Unit:	Select	Select the school, department or division that would receive the internal subaccount.
2	* Direct Costs:	N/A	List total direct costs for all years of the project.
3	* Indirect Costs:	N/A	List total associated indirect costs for all years of the project.
4	Comments:	N/A	Provide necessary comments, such as “salary and fringe for Dr. X in years 3 and 4.”

## Attachments for Internal Purposes

#	Question	Possible Answers	Help Text
1	Attachments	N/A	For industry-sponsored clinical trials or clinical research studies, please upload detailed internal and Sponsor budgets here.