**LSPA Proposal Budget Checklist**

The following budget checklist is a ***generalized***list of common budget categories found in most proposals. Actual budget categories will vary by sponsor. **Please consult with your assigned fund manager** to discuss sponsor approved categories per sponsor guidelines and to formalize a budget draft for your proposal.

\*Please review the *LSPA PI Budget Guide* and/or *LSPA Proposal Budget Basics Guide* for a more detailed explanation of the general budget categories below.

**GETTING STARTED**

Your assigned fund manager will need the following information:

* Funding announcement
* Sponsor guidelines
* Sponsor due date
* List of costs needed for budget draft
* Project start and end date
* Estimated budget amount
* Proposal title (if available)

**PERSONNEL (Salaries and Wages)**

List all the proposed **UCLA personnel** by name and title (or “TBD” for unfilled positions) that will be directly involved with the project. Provide # of months per year and percentage of effort each position will work. For multi-year projects, use the UCOP standard escalation rate of 3% each year after the first budget year.

1. Senior/Key Personnel – “non-replaceable” expertise on project. Replacement of senior/key personnel requires written approval from the sponsor.

* Principal Investigator(s)
* Co-Investigators
* Project Director
* Faculty/Other Senior Associates

1. Other Personnel – administrative and clerical positions. Replacement does not require sponsor approval.

* Postdoctoral associates
* Other professionals (technician, programmers, etc.)
* Graduate and Undergraduate student employees

**FRINGE BENEFITS**

Your fund manager will use UCLA’s standard [Composite Benefit Rates](https://www.finance.ucla.edu/composite-benefit-rate-assessment) (CBR) to calculate fringe benefits.

* Total fringe benefit cost per personnel = Projected salary per personnel multiplied by appropriate UCLA composite benefit rate

**EQUIPMENT**

List project specific inventorial equipment to be purchased with cost of $10k or more per unit. Be sure to estimate costs associated with obtaining the equipment, including shipping, handling and delivery charges.

\**Expendable items* should be included in *Materials and Supplies* or *Other Direct Costs.*

Inventorial equipment is owned by or in custody of UCLA with:

* Acquisition cost of $10k or more per unit
* Not disposable or consumable
* Stand alone (not built into a wall)
* Qualify as tangible personal property (can be appraised for value)

**TRAVEL**

Domestic travel and foreign travel should be budgeted separately. Please review sponsor guidelines to confirm allowable travel costs.

\* Foreign travel is defined as any travel outside of the continental United States (CONUS).

\*\*Hawaii, Alaska and U.S. possessions are subject to foreign per diem rates established by the [Department of Defense](https://aoprals.state.gov/content.asp?content_id=185&menu_id=78).

For each project-related trip, outline:

* Purpose and destination (if known)
* Number of project staff traveling
* Number of travel days
* Per diem rates for foreign travel
* Type and cost of transportation

General budgeted travel costs:

* Lodging
* Meals & I.E. for domestic travel
* Per Diem for foreign travel
* Transportation (airfare, rental car, taxi, parking, gas etc.)
* Personal car mileage (when personal car is used only)
* Conference registration fees

**PARTICIPANT SUPPORT COSTS**

If allowed by sponsor guidelines, this budget category can be used for training projects, conferences and workshops. Please consult with your assigned fund manager regarding restrictions for this budget category.

List number of participants and cost for each expense type:

* Stipends
* Travel
* Subsistence
* Other

**SUBAGREEMENTS**

A subagreement is an award provided to a third-party entity (not an individual or sole proprietor) carrying out a portion of the scope of work under a UCLA prime award. Please note that it takes time to obtain all required paperwork from subrecipients so please give the subrecipient and your fund manager at least three weeks to coordinate all required paperwork.

Two types of award mechanisms for subagreements:

1. Subawards/Subcontracts for non-UC entities
2. Multicampus Agreements (MCA) for UC campuses

For each subagreement, the following documentation is required:

* Itemized budget
* Budget justification
* Statement of work to be performed
* Subagreement PI’s and senior personnel’s CVs
* Your fund manager will provide additional UCLA OCGA forms

**MATERIALS AND SUPPLIES**

List project specific materials and supplies that are expendable/consumable and cost less than $5k per unit, including computers. Be sure to estimate costs associated with obtaining the supply/materials, including shipping, handling and delivery charges.

Examples of Materials and Supplies:

* Computing devices
* Video cameras
* Software
* Instructional supplies
* laboratory supplies
* general supplies (for conference or training proposals)

**OTHER DIRECT COSTS**

List other direct costs that are not appropriate to include in any of the defined cost categories listed above.

1. [**Technology Infrastructure Fee (TIF)**](https://it.ucla.edu/support-training/campus-billing-help)

Assessed to all salary, regardless of funding source.

* FY 2023-24 rate is $43.96
* TIF cost per budget year = # of months employed per personnel multiplied by TIF rate multiplied by work percentage
* Summer salary is not assessed TIF

1. [**General and Employment Liability Assessment Rate (GAEL)**](https://www.finance.ucla.edu/general-and-employment-liability-gael-assessment-rates)

Assessed on salary on all extramural funding except for federal government, federal flow-through funds and certain contracts and grants from state or local government. Please work with your assigned fund manager to determine assessment.

* + FY 2023-24 rate for LSPA is $1.76
  + GAEL cost per budget year = Total Salaries/100 multiplied by current FY GAEL rate

1. **GSR fee remissions**

Eligibility for GSR Fee Remissions:

* + - Be employed in a cumulative GSR title 25% or more for quarter for which tuition is paid
    - Be registered/enrolled in at least 12 unit continuously for term of appointment
    - Cumulative GPA must be 3.0 or higher

1. **Publication/documentation/dissemination**

List costs associated with documenting, preparing, publishing, disseminating and sharing sponsored research findings.

1. **Consultant services and/or Professional Services**

List all consultants and independent contractors that will be rendering a professional service or special skill for the project.

* + - Estimated total should include consultant/independent contractor’s rate, hours, expenses
      * A quote, budget and budget justification may be required per sponsor guidelines
    - Consultants and Contractors are **not** employed by UCLA or the UC system
    - Former University employees may not be hired in this category for two years from date of separation

1. **Human Subject Disbursements**

List compensation for human subject participants.

* + - Determine how many human subjects are needed.
    - Calculate compensation amount(s) and type(s).
    - Determine how many times you will be paying subjects per year.

1. **UCLA Student Stipends**

Allowed on sponsored projects with a training component and fellowships.

* + Student stipends are not compensation for services rendered.

1. **Facility Rental Costs/Events (when hosting a conference or workshop)**

List costs related to an event or conference created (hosted) by project (e.g., venue rental fees, catering costs, supplies, etc). Please work with your assigned fund manager to determine allowable costs per sponsor guidelines.

**INDIRECT COSTS**

Indirect costs also called Facilities and Administrative (F&A) costs, or overhead. Please consult with your assigned fund manager to calculate F&A costs. UC policy requires the full recovery of F&A costs whenever possible. Full F&A costs will be assessed according to UCLA federally negotiated rates, unless limited or prohibited by sponsor guidelines (sponsor documentation required).

For current rates, consult with assigned fund manager and visit the OCGA [Facilities and Administrative Costs website.](https://ocga.research.ucla.edu/facilities-and-administrative/)

**COST SHARE AND MATCHING FUNDS**

UCLA strongly discourages cost sharing unless it is required or specifically requested by the sponsor. All forms of cost sharing — whether in-kind salary contributions or other matching funds — are a binding commitment. Please note that NSF does not allow for cost sharing.

Please consult with your assigned fund manager regarding types of cost sharing (Mandatory vs Voluntary Committed) and allowable cost sharing costs per sponsor guidelines.

**BUDGET JUSTIFICATION**

Please use our LSPA Budget Justification Template found on the [LSPA Financial Services](https://luskin.ucla.edu/administration/financial-services/forms) website.

The budget justification (or budget narrative) should be a categorical description and explanation of proposed costs in the budget. The budget justification is a required proposal component for most sponsors and required by UCLA OCGA even when the sponsor does not require the document.