

## Budgeting Considerations:

Your C&G coordinator can assist you in creating a budget based on your project's specific needs and funding sponsor limits and requirements.

Proposal budgets will vary based on specific project needs and sponsor guidelines. You may wish to consider the following items when planning your proposal budget. Please keep in mind that you must also demonstrate how the budget lines you are requesting will directly support or benefit the work that you are proposing to the sponsor.

- Project personnel and how much effort % project staff should receive for working on the project. This includes the PI.
- Supplies such as consumable scientific supplies, chemicals, reagents, and antibodies.
- Animal purchases
- Animal care costs
- Core expenses
- Project related travel
- Human subjects incentive payments
- Clinical care costs (if proposing a clinical trial or project which will involve patient care)
- Equipment (Please consult with your C&G coordinator regarding including equipment on proposal budgets)
- Subcontracts (if working with investigators external to UM)

Please keep in mind that the following items are typically unallowable on proposal budgets. If you feel that your proposal will require one or more of these, please work with your C and G Coordinator to see if the particular budget item can be included in the proposal budget:

- Administrative salaries
- Stipends (these are allowable only on a very small subset of awards)
- Hosting costs
- General use items such as office supplies, computers, or items that will be difficult to demonstrate as only being used for one specific project

It is UM and SoD policy to recover full indirect costs (IDC) whenever possible. UM's current indirect cost rates are as follows:

On Campus Organized Research 56%

Other Sponsored Activity (this covers many clinical trials or projects for which a pre-defined protocol exists) 29%

Off Campus Projects 26%

Notice that the distinction between the different IDC rates is the type of activity being performed, *not the source of the funds*.

Please consider the IDC rate when planning your proposal budgets. Some funding agencies/organizations present funding limits in terms of total costs which include direct and indirect costs. Faculty can request an IDC waiver which can reduce the IDC rate for your proposal. Contact your C&G coordinator for more details on how to apply for an IDC rate waiver.