

GENERAL BUDGET INSTRUCTIONS

Complete a **BUDGET DETAIL (.xls template)** for each organization requesting funds. If there are multiple organizations, a **MULTIPLE ORGANIZATION SUMMARY (.xls template)** must also be submitted. A negotiated indirect cost rate agreement (NICRA) is also required for each organization requesting funds. Templates are available on the Budget page of the online submission system.

Projects may request funding from 1-4 years in duration. Year 1 consists of the first 12 months of the project beginning from the start date requested. Supporting spreadsheets such as quotes for large equipment purchases or consultant fees may be uploaded in the Additional Documents section of the proposal submission system.

SPECIFIC BUDGET SECTION GUIDANCE

Please provide a brief description and total request, by year, for each category below. Add or remove years as necessary for the full duration of your project. Use the Description column to provide sufficient narrative for each line item to reconcile the amount shown in that row. We recommend that you review the example Detail form at the end of this document prior to preparing this form. Supplementary information may be uploaded in the Additional Documents section where necessary.

1. Salaries: Provide a description of effort for each individual in the team receiving salary. Clearly identify the unit of time (e.g., hourly or monthly) used in rate calculations in the Description column. It is highly recommended that the unit of time be easily convertible to the rate (e.g., if using an annual rate, please use a monthly time unit rather than hourly).

2. Fringe benefits: Indicate the fringe rate that applies to all individuals identified. Clearly identify the rate in the Description column.

3. Travel: Indicate the purpose of the travel and, as appropriate, detail airfare, taxi, accommodations, per diem, etc. expenses. Detail domestic and foreign travel separately. Attendance at the Alaska Marine Science Symposium (AMSS) is strongly encouraged during the active project years. It is expected that at least one member of the team will present results at AMSS in the final year, or when sufficient progress has been made. Also include in your budget funds for at least one member of your team to attend a communications workshop at the AMSS. **Foreign travel requires federal approval prior to purchase, which may take up to three months to process. It is the funded investigator's responsibility to initiate the foreign travel request process with NPRB staff once the proposal has been selected for funding, and prior to the purchase of any component of the itinerary to be supported by these funds. Fly America Act (49 USC § 40118) regulations must also be followed.**

4. Equipment (>\$5,000): Items in this category should have a useful life of greater than one year. **Vendor quotes are required for any item >\$20,000.** Supporting documents may be uploaded in "Additional Documents" during proposal submission.

5. Supplies: This should include all items valued under \$5,000.

6. Contractual: All contracts must be specified here, including names of contractors (if known). If funded, no work may be subcontracted without written consent of NPRB.

7. Other Expenses: This may include items such as shipping, publications and honoraria.

8. Total Direct Costs: The total of all above lines.

9. Modified Direct Total Costs: This is the total amount of funds requested to which indirect costs rates are applied based on the rules of your particular organization.

10. Indirect Costs: A copy of the current federally negotiated indirect cost-rate agreement (NICRA) is required for all organizations requesting indirect cost recovery greater than 10% of total direct costs. Organizations without a current federally negotiated NICRA may request a 10% indirect cost recovery. A memo to this effect specifically identifying the institution should be uploaded in lieu of a NICRA document. Indicate in the description section which budget line items the indirect rate applies to. Include details of what the indirect costs cover/do not cover. The total dollar amount of the indirect costs proposed must not exceed the indirect cost rate negotiated and approved by a cognizant federal agency prior to the proposed effective date of the award. Any increase in the indirect cost rate applied to a subaward during the project period must first be approved by NPRB. These funds must be rebudgeted within the total approved budget amount. For-profit organizations should note that NPRB grants federal funding via a subaward mechanism and not via subcontracts. Profit is not an allowable cost on subawards. For-profit organizations are strongly encouraged to consult the Program Manager well in advance of submission to ensure that any rate agreement meets NPRB's compliance requirements.

11. Total Funding Request. This is the sum of all funds requested from NPRB.

Other Support: This can include federal and non-federal funding. Summarize outside support divided by the cost categories identified above. Cost-sharing is **not** required nor is it monitored by NPRB post-award.

Proposals with more than one institution requesting funds must also complete a Multiple Organization Summary form. Total the requests for all organizations under each category and by year on this Summary. Detailed line items are not required on this form.

BUDGET DETAIL

PROJECT SHORT TITLE	How to prepare a Budget Detail form
PRINCIPAL INVESTIGATOR	Jane Smith
ORGANIZATION	North Pacific Research Board

CATEGORIES	NPRB Year 1	NPRB Year 2	NPRB Year 3	NPRB Year 4	NPRB TOTAL	DESCRIPTION
Instructions: Provide sufficient description for each line item to reconcile each amount shown. Add/remove rows as necessary. Enter amounts to the nearest whole dollar only. Ensure all formula cells are correct before submitting.						
1. Salaries	10,000	14,550	1,103	23,658	49,310	Unit effort and rate applied must be shown for each individual.
Jane Smith	1,000	1,050	1,103	1,158	4,310	50% effort at \$2,000/month, with 5% yearly increase
Bradley Johnson	9,000	13,500	0	22,500	45,000	\$45/hr: 200hrs YR1, 300hrs YR2, 0hrs YR3, 500hrs YR4
2. Fringe benefits	2,840	4,035	551	6,429	13,855	Fringe rate applied must be shown for each individual.
Jane Smith	500	525	551	579	2,155	50% fringe
Bradley Johnson	2,340	3,510	0	5,850	11,700	26% fringe
3. Travel	1,300	2,700	0	1,700	5,700	NOAA approval must be obtained through NPRB PRIOR TO foreign travel on funded projects. Allow minimum of 3 months.
Foreign	0	2,700	0	0	2,700	
Airfare Anchorage-Frankfurt return	0	900	0	0	900	Attendance at Bio-logging conference for B. Johnson
Hotel Frankfurt		800			800	8 nights @ \$100/night
Per diem Frankfurt		1,000			1,000	8 days @ \$125/day
Domestic	1,300	0	0	1,700	3,000	
Airfare Seattle-Anchorage return	400	0	0	500	900	Attendance at AMSS YR1 and YR4 for J. Smith
Hotel Anchorage	900			1,200	2,100	6 nights @ \$125 YR1, 6 nights @ \$150 YR2
4. Equipment (>\$5,000)	20,000	100,000	0	0	120,000	Individual items that fit in the 'Equipment' category usually have a cost greater than \$5K and a useful life of more than 1 year.
HPLC		100,000			100,000	Vendor quote included in Additional Documents.
Satellite transmitter tags	20,000				20,000	2 @ \$10,000 each. Vendor quote included in Additional Documents.
5. Supplies (<\$5,000)	7,500	6,650	5,000	0	19,150	Add lines for additional items or categories of items needed to complete the research project.

BUDGET DETAIL

PROJECT SHORT TITLE	How to prepare a Budget Detail form					
PRINCIPAL INVESTIGATOR	Jane Smith					
ORGANIZATION	North Pacific Research Board					
lab consumables	5,000	6,000	5,000	0	16,000	consumable supplies for fat extraction and protein analysis
laptop	2,500	0	0	0	2,500	laptop for data analysis
tow net	0	650	0	0	650	net for zooplankton tows
6. Contractual	0	0	0	10,000	10,000	List each contract for individuals or businesses and what work or service will be provided.
DJ services				10,000	10,000	DJ services to provide atmosphere for manuscript writing
7. Other Expenses	500	500	500	1,500	3,000	Include items which may not fit into another category such as postage, shipping, honoraria.
publication costs				1,500	1,500	publication fees for Nature
shipping	500	500	500	0	1,500	sample shipping from field site to laboratory
8. Total Direct Costs	85,080	259,070	13,808	86,773	444,730	Sum of all above categories.
9. Modified Total Direct Costs	85,080	259,070	13,808	86,773	444,730	Total base amount to which indirect costs are applied.
9. Indirect Costs	27,226	82,902	4,418	27,767	142,314	Rate of 32% applied to all line items. NICRA attached.
11. TOTAL FUNDING REQUEST	112,306	341,972	18,226	114,540	587,044	