

Elements of a Sponsored Projects Application

EXPENSE CATEGORIES

PERSONNEL

The amount of direct research effort that College personnel are committing to the project. The amount of effort committed to a project is based on a best estimate of the actual effort required to meet the goals and outcomes of the proposed project. Faculty should consult with their department chairs to determine how much time they are allowed to dedicate to a project. Employee benefits are paid by the institution and are estimated based on a percentage calculation of the employee's base salary.

TRAVEL

Travel and reimbursement of travel expenses is subject to College policies and procedures, and the sponsoring agency regulations. Travel costs are divided into two categories: domestic travel and foreign travel. See the College's travel policy and procedures for further details.

MATERIALS & SUPPLIES

This category includes expendable supplies and materials required for use on the project as well as equipment costing less than \$5,000. Examples include, items such as laboratory supplies and materials, glassware, lab notebooks, etc. which will be used only for project purposes are justified as supplies. Charges such as administrative and clerical staff salary, office supplies, postage, long distance telephone calls and memberships should not be included in a sponsored project budget unless specifically identified and used on the project.

CAPITAL EQUIPMENT

Tangible property having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

MISCELLANEOUS COSTS

This category should be utilized for line items that do not fall into any of the above categories. Examples include telephone charges, postage, copying expense, printing/publication costs, promotional items, participation stipends, insurance on equipment, symposium or conference costs (not travel), etc.

SUB-AWARDS

An award provided by a pass-through entity to a sub-recipient for the sub-recipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A sub-award may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

A subaward must include a clearly defined Statement of Work (SOW) to be performed by the sub-recipient. The sub-recipient's SOW is performed by its personnel, using its own facilities and resources and usually at the sub-recipient's site. Sub-recipients are required to adhere to the terms and conditions of the subaward, including those flowed down from the prime award.

Most sub-awards are subject to Indirect Costs (F&A costs) for only the first \$25,000 spent: Thus for a three (3) year award, the Primary Sponsor only gets F&A costs on the first \$25,000.00 of the total amount given to each sub-awardee for the entire three (3) year performance period.

STUDENT COSTS

Student costs are reserved for student scholarships, stipends or tuition re-imbursement.

PARTICIPANT SUPPORT COSTS

Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. Participant Support Costs do not include honoraria for guest speakers, expenses for the PI, project staff or collaborators to attend project meetings, conferences, or seminars, or payments made to research subjects as an incentive for recruitment or participation in a research project.