SESSION 1: RESEARCH PROJECT SUPPORT COSTS & INTEGRATION ACROSS RESOURCES

Vision for the NFRI partnership & comprehensive “NFRI TOOLKIT”

Educational materials

RPSCs & tools to incorporate RPSCs into policy and practice

RPSCs Examples, Definitions and Practice

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Cindy Hope

Dave Kennedy
Maryrose Franko

Patrick Clark, Heather Moore

Diane Bovenkamp, Nancy Lewis, Charles Greer
TRUST

RESPECT

• Thank You (past/present contributors)
  • Culmination of many years’ deliberation, collaboration, inspiration

NFRI RESEARCH PROJECT SUPPORT COSTS WORKGROUP

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SUBCOMMITTEES AND LEADS

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Examples of RPSC
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Resources:
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Definitions, Examples, and Incorporate RPSCs into Practice

Diane Bovenkamp – Overview: *How Do I Use This?*
Nancy Lewis – Detailed Examples: *RPSCs Are Your Friends*
Charles Greer - Budgets: *Where the Road Meets the Rubber*
RPSC Definition: Costs that may be generally considered Indirect (F&A) Costs by government, nonprofit or other funding organizations, but may be considered Direct Costs (and be listed as a budget line item) if they are directly related to a specific aim or task within a funded project.
Conversion of information old excel doc into hyperlinked Word doc

Each RPSC cross-referenced to particular Funding Mechanisms & Finance Budget Line Items

Detailed Definitions: References for Clarity; Stand-alone

Use document like a dictionary: use Ctrl F to search for terms of interest
How Do I Use This?

Research Institutions:
  • reference to determine what RPSC is appropriate,
  • what section of the submitted budget is appropriate,
  • before applying for funding, you and/or the scientist/applicant check with Nonprofit Funder for their particular funding

Nonprofit Funders:
  • Examples only/definitions are a guide
  • You may already allow,
  • you may be conducting research to add,
  • or you may only want to inform yourself of what other Nonprofit Funders offer
Guide for Nonprofit Funders:

How should individuals at Nonprofit Funders use this document?

Consider this document as a reference to determine what RPSC may be appropriate to request for a particular project, and what section of the submitted budget is appropriate for that particular RPSC to reside. You may already allow applicants to request RPSCs, you may be conducting research to determine whether you would like to add this as an option to your awards, or you may only want to inform yourself of what other Nonprofit Funders offer in their awards. Whatever your purpose, we hope that you find this enlightening.

The information has been split into different sections, depending on your interest, and has been cross-referenced using colors, hyperlinks, and lists. Please note that most of the underlined, capitalized words have been hyperlinked to take a reader to another location in the document either to read a definition or to refer to another section. At the end of every section, there is a “Return to Table of Contents” hyperlink to bring you to the beginning of the document.

Guide for Research Institutions:

How should individuals at Research Institutions use this document?

Consider this document as a reference to determine what RPSC is appropriate to request for a particular project, and what section of the submitted budget is appropriate for that particular RPSC to reside. It is recommended that before applying for funding, you and/or the scientist/applicant employed at your institution check with each Nonprofit Funders to obtain descriptions of their particular funding mechanisms and application guidelines.
Detailed Examples: **RPSCs Are Your Friends**

**Research Project Support Cost Examples (by General Categories)**

The following RPSC examples in Red have been cross-referenced to Finance Budget Line Items in Yellow through a joint effort of the NFRI Examples of Research Project Support Costs Subcommittee of the Research Project Support Costs Workgroup and the Financial Reporting Subcommittee of the Streamlining Administrative Requirements Workgroup. In addition, each RPSC has been cross-referenced to a particular type of Funding Mechanism (in Pink) which represents the type of award or grant in which this RPSC may be present (although all Nonprofit Funders are different, and the Information Included is for discussion/guidance only and not an indication of how any organization or person thinks a particular cost should be classified). If a Funding Mechanism is not associated with a particular RPSC, it may mean that although the cost is directly allocable, it will not be included as a line item in the budget or reimbursed by the sponsor due to the nature of the funding. Please refer to the Definitions section for detailed explanations of each term (if a term is underlined with a capital letter at the beginning of every word, then it has a definition below). RPSC are costs that may be otherwise considered Indirect (F&A) Costs by government, nonprofit or other funding organization, but may be considered Direct Costs (and be listed as a budget line item) if they are directly related to a specific aim or task within a funded project.

### A Office/General Purpose Supplies or Services

This refers to an office supply that is integral and specifically identifiable because it will be needed for a different purpose than usual and/or in a volume that is significantly beyond normal demand. For example, 200 rolls of paper towels needed for direct use in the funded experiment(s) might be charged directly as the amount is significantly greater and the use significantly different than normal lab/department needs. Postage that is significant and necessary for the conduct of the project may be considered direct rather than an indirect department operating expense. Devices such as an iPad that are indirect costs for normal, administrative use may be given to caregivers at home to monitor and track health for project purposes. Typically found in Center Grants, Small, Pilot Grants, Symposium/Conference Support Grants and Traditional Project Grants.

Finance Budget Line Items: 3 (Supply Costs), 5 (Other Costs)
Definitions:

Administrative Salaries and Related Fringe Benefits (C)

Often the work of personnel classified as administrative is integral and specifically identifiable to specific projects. Examples include managing substances/chemicals, managing and securing project-specific data, developing and maintaining protocols (human, animals, etc.), coordinating arrangements for an extensive amount of travel, and coordinating research subjects. Additionally, this may include tech transfer staff carrying out sponsor requirements and other tasks that are administrative in nature but specifically identifiable to developing the Invention. Center Grants, Symposium/Conference Support Grants and Traditional Project Grants, may have a volume of activity and sufficient budget maximums to support administrative salaries allocable to them. Although, sponsor budget limits may not allow for these costs to be included in the proposed budget or directly charged to the project.

Allocable

Costs are allocated to projects directly, when they are specifically identifiable and integral to them, or indirectly, when beneficial but not specifically identifiable to them.

Allowable

Costs are allowable when allocable and not prohibited by the funder's policies. Not all allowable costs are fundable.

Capital Equipment

An article of tangible, nonexpendable personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.
Budgets: *Where the Road Meets the Rubber*

1. **Personnel Costs**
   
   Personnel with charges applicable and allocable to the project.

   
   C (Administrative Salaries and Related Fringe Benefits), D (General Administrative or Clerical Costs), E (Tech Transfer Costs), F (Research Compliance Costs), G (IT Computing/Data Storage Costs), M (International Costs/Awards/Grants), N (Project-Specific Audit Costs)

2. **Consultant Costs**

   Consultants are individuals hired to give professional advice or services for a fee, but not as an employee of the Research Institution (RI) and they do not perform a portion of the programmatic work. Consultants are used to provide such advice or services when no other RI employee with like expertise or experience is available to participate in the proposed project.

   
   C (Administrative Salaries and Related Fringe Benefits), E (Tech Transfer Costs), F (Research Compliance Costs), G (IT Computing/Data Storage Costs), M (International Costs/Awards/Grants), N (Project-Specific Audit Costs)
## Budgets: *Where the Road Meets the Rubber*

### Sample Invoice Template

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Approved Budget</th>
<th>Current Period Expenses</th>
<th>Cumulative Expensed to Date</th>
<th>Available Funds Remaining</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Last Name, First Name 1</td>
<td></td>
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<td></td>
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<tr>
<td>Last Name, First Name 2</td>
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<tr>
<td>Last Name, First Name 3</td>
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<tr>
<td>Salaries</td>
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<tr>
<td>Fringe Benefits</td>
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<td>Last Name, First Name 1</td>
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<td>Last Name, First Name 2</td>
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<tr>
<td>Last Name, First Name 3</td>
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<tr>
<td>Subtotal Personnel Costs</td>
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<tr>
<td>2. Consultant Costs</td>
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<tr>
<td>3. Supplies</td>
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<tr>
<td>4. Travel</td>
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<td>6. Equipment</td>
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<tr>
<td>7. Consortium/Contractual Costs</td>
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<tr>
<td>Total Direct Costs</td>
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<tr>
<td>8. Indirect Costs</td>
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</tbody>
</table>