



Office of Research & Development

Revised Budget Submission Process: A Step-by-Step Guide

Spring 2016 Cycle

Revised Budget Submission Process

Goals:

- Facilitate the completion, submission, review, and management of project budgets.
- Enhance uniformity across all R&D services within VA-ORD and reduce duplication within instruction sets.

New and Revised Documents

- Revised budget instructions:
 - Consolidated in VA Application Guide (SF424 (R&R))
 - Condensed in Request for Applications (FOA/RFAs)
- Budget form changes:
 - Minimizes use of SF424 (R&R) Budget Form
 - Adds a **new required** Summary Budget Worksheet (SBW) to present a single page budget summary view “at a glance”

Revised Instructions

- SF424
 - Includes instructions to complete SF424 (R&R) Budget Form, Summary Budget Worksheet, Budget Justification
 - Each budget category (e.g. equipment) presented once, immediately followed by instructions for all three budget documents (SBW, R&R Form, Justification) to reduce redundancy
- FOA/RFAs
 - Includes only content unique to sponsoring R&D Service within VA-ORD
 - Budget guidance length reduced to 1-2 pages

R&R Budget Form Changes

- **Condenses** required information on the R&R Budget Form to entries on only 3 lines:
 1. PI name, effort, salary, and fringe
 2. Other VA personnel: number, effort, salary, and fringe
 3. Other direct costs
- **Blank** – All other lines/boxes on R&R Budget Form
- **Eliminates** use of **subaward** forms for multi-site projects

New Required Form: Summary Budget Worksheet

- Excel document located on VA-ORD intranet
<http://vaww.research.va.gov/funding/docs/SummaryBudgetWorksheetTemplate.xlsx>
- Contains detail not included on R&R Budget Form
- 3 tabs available for 1, up to 5, or up to 20 performance sites.
Select the tab that most closely matches the number of project sites.
- Formulas auto-calculate subtotals for entry on R&R Budget Form
- Years 2, 3, and 4 auto-populate from year 1 entries for most budget categories (except equipment and travel). If costs vary, user can overwrite auto-populated values. Year 5 does not auto-populate.
- Incorporate into budget justification narrative before uploading in Section K of R&R Budget Form.

Supporting documents

Supporting documents posted to the VA-ORD intranet include:

<http://vaww.research.va.gov/funding/electronic-submission.cfm>

- Summary Budget Worksheet (SBW) Template – new requirement
- FY16 Memo and FAQs on use of IT appropriation
- Fully developed example with all budget forms completed including:
 - R&R Budget Form – note reduction of information and elimination of subaward form
 - SBW– note highlighted cells to be transferred to SF424 and separate sections per performance site
 - Budget Justification – includes SBW on first two pages and separate justifications by performance site

Questions

- Submit to the VA-ORD eRA mailbox:
vhacordera.vhacordera@va.gov



The new process: Step-by-step

Steps to complete the new requirements

1. Carefully read SF424 and FOA/RFA budget instructions
2. Develop project budget
3. Complete introductory sections of SF424 (R&R) Budget Form
4. Work from completed budget justification narrative
5. Complete Summary Budget Worksheet (SBW)
6. Transfer select costs from SBW onto SF424 (R&R) Budget Form and double check totals
7. Create pdf file of budget justification with SBW on first page(s) and upload to SF424 (R&R) Budget Form

Steps to complete the new requirements

1. **Carefully read** SF424 and FOA/RFA budget instructions

- SF424 posted on the VA-ORD intranet
<http://vaww.research.va.gov/funding/docs/VA-SF424-RRGuide.pdf>
- If you carefully read the SF424 Budget Instructions and review the example provided, you should be able to successfully submit a project budget in the required format.

Steps to complete the new requirements

1. Carefully read SF424 and FOA/RFA budget instructions
2. Develop project budget
 - Step-by-step instructions that follow use the example available on the VA-ORD intranet to implement the SF424 instructions.

Example Project Budget

- Consult the SF424 budget instructions <http://vaww.research.va.gov/funding/docs/VA-SF424-RRGuide.pdf> and the example budget forms below to follow the steps described.
- Example SF424 (R&R) Budget Form 
Budget Forms <http://vaww.research.va.gov/funding/docs/ExamplePackageBudgetForms.pdf>
- Example Summary Budget Worksheet (SBW) within:
- Budget Justification – includes SBW on first 2 pages and separate 
justifications by performance site **Justification w/
SBW**
<http://vaww.research.va.gov/funding/docs/ExampleBudgetJustification.pdf>

Steps to complete the new requirements

1. Carefully read SF424 and FOA/RFA budget instructions
2. Develop project budget
3. Complete introductory sections of SF424 (R&R) Budget Form

Example: R&R Budget Form

- Complete introductory sections of R&R Budget Form (e.g. top of page 1)
- Unchanged in revised process

<input type="button" value="Next Period"/>		RESEARCH & RELATED BUDGET - Budget Period 1	<input type="button" value="Delete Period"/>	
ORGANIZATIONAL DUNS:	<input type="text" value="00000000000000"/>	Enter name of Organization:	<input type="text" value="New Castle VAMC"/>	
Budget Type:	<input checked="" type="checkbox"/> Project <input type="checkbox"/> Subaward/Consortium	Budget Period: 1	Start Date: <input type="text" value="10/01/2015"/>	End Date: <input type="text" value="09/30/2016"/>

Steps to complete the new requirements

1. Carefully read SF424 and FOA/RFA budget instructions
2. Develop project budget
3. Complete introductory sections of SF424 (R&R) Budget Form
4. Work from completed budget justification narrative
 - Example narrative completed first for purposes of demonstration, but must be completed before the R&R Budget Form is finalized.

Example: Budget Justification

Budget Justification

Primary Site: New Castle, ST

Personnel

Snow White, Ph.D., Project Director/Principal Investigator, (2.4 cal mos, GS 14/3, 5/8th VA, salary \$21,874/yr, fringe \$9,374/yr, years 1-4.) Dr. White will oversee all aspects of the project. She will hire, train, and supervise all study personnel at the New Castle site and organize and lead the initial training for personnel at both study sites in Year 1. She will provide oversight of all aspects of participant recruitment, enrollment and retention, intervention delivery, data collection, analysis and dissemination.

Happy G. O'Luckee, Ph.D., Co-Investigator (0.4 cal mos, GS 14/4, 5/8th VA, no salary requested in years 1-4.) Dr. O'Luckee is a licensed Clinical Research Psychologist based at the MIRECC affiliated with the Veterans Affairs Medical Center in Castle Rock, where she specializes in research on family interventions. She will assist Dr. White and her team in the creation and implementation of treatment strategies for adapting standard family communication training to accommodate emotion processing deficits.

Doh Pei Ph.D., Co-Investigator, (0.3 cal mos, GS 14/5, 5/8th VA, no salary requested in years 1-4.) Dr. Pei has expertise in neuropsychiatric disorders and more than 30 years of experience as a medical educator, is a Research Health Scientist for the Forest Glen VAMC, and an active participant in the VA-funded Mental Illness Research, Education and Clinical Center (MIRECC). Dr. Pei will help develop and implement psychoeducation for both the study participants and the research staff through the development of Educational Workshops.

Gru M. Pi, Ph.D., Co-Investigator (0.1 cal mos, GS 14/9, 5/8th VA, no salary requested in years 1-4.) Dr. Pi is a licensed Clinical Research Psychologist specializing in research on family interventions. He will refine the study intervention and participate in data analysis and reporting.

Snee Zee Ph.D., Co-Investigator (0.3 cal mos, GS 14/3, 5/8th VA, \$2,100/yr salary, \$900/yr fringe in years 1-4, remainder of salary donated). Dr Zee will contribute expertise on analysis of blood samples for food allergies and evidence of exposures to toxins.

Slee Pi M.D., Co-Investigator (0.3 cal mos, GS 14/3, 5/8th VA, no salary requested in years 1-4.) Dr Pi will refine the sleep study protocol and analyze results.

Dee Ooh – Co-Investigator, (0.2 cal mos, GS 14/3, 5/8th VA, no salary, years 1-4.) primary care provider

Bosch Full, Research Assistant/Data Manager, (9.0 cal mos, GS 7/4, 5/8th VA, \$28,652/yr salary, \$12,280/yr fringe in years 1-4.) Mr Full will contact potential participants, screen them for eligibility, obtain informed consent, ensure baseline and follow up assessments are completed, and enter study data into a secure database.

Project Director, TBH (8.0 cal mos, GS 11/1, 5/8th VA, \$25,964/yr salary, \$11,128/yr fringe in years 1-4). S/he will work with the Research Assistant to oversee participant identification, recruitment and scheduling study assessments, maintain IRB approval and regulatory documents, ensure baseline and follow up assessments are completed and will oversee the maintenance of study records in a secure fashion.

Equipment (\$0): No equipment over \$5,000 is required for this project.

Travel (\$4070): We request funds for three experts to travel to New Castle to lead a 2-day training workshop for the study team in Year 1. Requested costs will cover domestic flights, 2 lodging, MI&E, and local transportation. There are no travel expenses in years 2-4.

Traveler	Status (VA, IPA, or consultant)	Purpose	Destination	Date	Estimated Cost
Happy G. O'Luckee	VA	Train study team	New Castle VAMC	2 days	\$1034
Doh Pei	VA	Train study team	New Castle VAMC	2 days	\$1034
Rogers Nelson	consultant	Train study team	New Castle VAMC	2 days	\$1462
Total					\$4070

Other Direct Costs:

Materials and Supplies (\$2,200): Supplies include: neuropsychological test materials, 2 tape recorders, and 2 microphones to record therapy sessions. We are requesting \$1,500 for materials and supplies in Year 1, an additional \$500 in Year 2 and \$100 in Years 3 and 4 for a total of \$2,200 at the primary performance site.

IPAs:

Wilhelm Grimm, LCSW, (non-VA, 3.6 cal mo/\$16,050 Yrs 3-4 1.8 cal mo/\$8,025 Yr 4). Herr Grimm is a bilingual social worker experienced in diagnostic assessment of mood, anxiety and psychotic disorders, in safety and risk assessment, management of psychiatric emergencies, crisis intervention, family psychoeducation and cognitive-behavioral interventions. Mr Grimm's ability to communicate with Veterans and family members in German is a particular asset in engaging and recruiting study participants. He requires minimal training in the study interventions, will provide treatment to fifty percent of participants at the primary site, and will participate in weekly supervision calls.

Example: PD/PI

- Note highlighted areas of the budget justification:

Budget Justification

Primary Site: New Castle, ST

Personnel

Snow White, Ph.D., Project Director/Principal Investigator, (2.4 ca) mos, GS 14/3, 5/8th VA, salary \$21,874/yr, fringe \$9,374/yr, years 1-4.) Dr. White will oversee all aspects of the project. She will hire, train, and supervise all study personnel at the New Castle site and organize and lead the initial training for personnel at both study sites in Year 1. She will provide oversight of all aspects of participant recruitment, enrollment and retention, intervention delivery, data collection, analysis and dissemination.

- Highlighted information goes on the Summary Budget Worksheet and/or R&R Budget Form

Steps to complete the new requirements

1. Carefully read SF424 and FOA/RFA budget instructions
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4. Work from completed budget justification narrative
5. Complete Summary Budget Worksheet (SBW)

Example: SBW – VA PI Only

- Information transferred from budget justification includes salary, fringe, and calendar months effort.

SUMMARY BUDGET WORKSHEET - up to 5 Sites						
Expense Category	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5	
Primary Site:	VA Medical Center, New Castle, ST					
VA PI ONLY (Section A, top line)						Yr 1 Effort (Cal Mo)
PI Salary	21,874	21,874	21,874	21,874	0	2.4
PI Fringe	9,374	9,374	9,374	9,374	0	
						Degree
						PhD

- Any cell highlighted in yellow on the SBW should be transferred to the R&R Budget Form

Steps to complete the new requirements

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6. **Transfer select costs from SBW onto SF424 (R&R) Budget Form and double check totals**

Example: R&R Budget Form – Section A

- Enter PI name and prefix, and retype calendar months effort, salary and fringe from the SBW onto the first row of R&R Budget Form, Section A.

A. Senior/Key Person											
Prefix	First	Middle	Last	Suffix	Base Salary (\$)	Months			Requested Salary (\$)	Fringe Benefits (\$)	Funds Requested (\$)
						Cal.	Acad.	Sum.			
X Dr.	Snow		White			2.40			21,874.00	9,374.00	31,248.00
Project Role: PD/PI											

- Repeat steps 3, 4, and 5 for each section of the SBW and R&R Budget Form

Reminders – PD/PI

On R&R Budget Form:

- Include **only one name of a single PD/PI**
- Do **NOT** select the “Add Additional Key Person” or “Add Attachment” buttons
- Multiple PD/Pis should be designated under Section 4.5 Senior/Key Person Profile(s) Form and in the Budget Justification
- Additional **VA** personnel effort should be included in Section B
- FOA/RFAs differ on what part of a PI’s VA-paid salary may be requested within or outside budget caps

Example: Other Personnel

From Budget Justification:

- For every **VA** key personnel and other personnel
- Extract calendar months effort, salary, and fringe requested
- Group by positions already hired and to-be-hired

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Gru M. Pi, Ph.D., Co-Investigator (0.1 cal mos, GS 14/9, 5/8th VA, no salary requested in years 1-4.) Dr. Pi is a licensed Clinical Research Psychologist specializing in research on family interventions. He will refine the study intervention and participate in data analysis and reporting.

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Slee Pi M.D., Co-Investigator (0.3 cal mos, GS 14/3, 5/8th VA, no salary requested in years 1-4.) Dr Pi will refine the sleep study protocol and analyze results.

Dee Och – Co-Investigator, (0.2 cal mos, GS 14/3, 5/8th VA, no salary, years 1-4.) primary care provider

Example: Other Personnel

- Total calendar months, salary and fringe requested for all non-PI VA personnel hired and to-be-hired:
- Hired:
 - Co-investigator 1: 0.4 CM, no salary
 - Co-investigator 2: 0.3 CM, no salary
 - Co-investigator 3: 0.1 CM, no salary
 - Co-investigator 4: 0.3 CM, \$2,100 salary, \$900 fringe
 - Co-investigator 5: 0.3 CM, no salary
 - Co-investigator 6: 0.2 CM, no salary
 - Research Asst: 9.0 CM, \$28,652 salary, \$12,280 fringe
- Total effort (hired): 7 people, 10.6 CM, \$30,752 salary, \$13,180 fringe
- Total effort (to-be-hired): 1 position, 6.0 CM, \$25,964 salary, \$11,128 fringe

Example: SBW – Other VA Personnel

- Non-PI effort of VA personnel totaled separately for hired and to-be-hired (TBH) positions and entered in SBW

						Total Yr 1 Effort (Cal Mo)	# unique staff	
Other VA Personnel (include Sr/Key VA personnel, exclude IPAs)								
Hired - Salary	30,752	30,752	30,752	30,752	0	10.6	7	
Hired - Fringe	13,180	13,180	13,180	13,180	0			
TBH - Salary	25,964	25,964	25,964	25,964	0	6.0	1	
TBH - Fringe	11,128	11,128	11,128	11,128	0			
Total Other VA Personnel Salary	56,716	56,716	56,716	56,716	0	16.6	8	
Fringe (Section B, last line)	24,308	24,308	24,308	24,308	0			
Total Personnel (Total Salary, Wages and Fringe Benefits A+B)	112,272	112,272	112,272	112,272	0			

- Non-PI effort for number of unique personnel, total calendar months effort, salary, and fringe auto-calculate and appear in the yellow highlighted boxes

Example: R&R Budget Form – Section B

- Retype non-PI personnel totals in yellow highlighted box of SBW into last row of R&R Budget Form Section B, including number of unique personnel, total calendar months effort, salary, and fringe.

B. Other Personnel		Months			Requested Salary (\$)	Fringe Benefits (\$)	Funds Requested (\$)	
Number of Personnel	Project Role	Cal.	Acad.	Sum.				
<input type="text"/>	Post Doctoral Associates	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<input type="text"/>	Graduate Students	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<input type="text"/>	Undergraduate Students	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<input type="text"/>	Secretarial/Clerical	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
X <input type="text" value="8"/>	unique VA Personnel	<input type="text" value="16.60"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="56,716.00"/>	<input type="text" value="24,308.00"/>	<input type="text" value="81,024.00"/>	
<input type="button" value="Add Additional Other Personnel"/>								
<input type="text" value="8"/>	Total Number Other Personnel					Total Other Personnel		<input type="text" value="81,024.00"/>
							Total Salary, Wages and Fringe Benefits (A+B)	<input type="text" value="112,272.00"/>

- Total in box at bottom of page 1 of R&R Budget Form called “Total Salary, Wages, and Fringe Benefits (A+B)” should equal “Total Personnel” on the SBW. **Check your work.**

Reminders – Other Personnel

On R&R Budget Form:

- Include all non-PD/PI **VA** personnel (salaried and WOC) effort in the last row of Section B
- Salary support for non-VA personnel may **NOT** be requested in Section A or B
- IPA (Intergovernmental Personnel Act), contract, and consultant **effort and costs** are included under Other Costs of the SBW and R&R Budget Form Section F, Line 8

Example: Equipment

From Budget Justification:

- In the example, no equipment is requested, but total (not itemized) equipment costs would be transferred to the SBW.

Equipment (\$0): No equipment over \$5,000 is required for this project.

Example: SBW – Equipment/Start-up

- Enter total (not itemized) equipment costs on the SBW

Expense Category	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5
Equipment/Start-up (total-do not itemize)	0	0	0	0	0

- For BLR&D and CSR&D also include Start-up costs in total

Example: R&R Budget Form – Section C

- Leave R&R Budget Form Section C **blank**, even when equipment is requested. Costs will be included in Section F, Line 8.

C. Equipment Description

List items and dollar amount for each item exceeding \$5,000

Equipment item	Funds Requested (\$)
<input type="checkbox"/> [Blank]	[Blank]
<input type="button" value="Add Additional Equipment"/>	
Additional Equipment: <input type="text"/>	<input type="button" value="Add Attachment"/> <input type="button" value="Delete Attachment"/>
Total funds requested for all equipment listed in the attached file	
Total Equipment	

Reminders – Equipment/Start-up

Equipment and Start-up

- Most detail is requested in the Budget Justification
- Only total equipment costs are entered on the SBW
- Leave R&R Budget Form, Section C **blank**. Costs are included in Section F, Line 8
- For BLR&D and CSR&D only, also include Start-up costs in total

Example: Travel

From Budget Justification:

- Note table format required in the justification, but only the total is entered in the SBW.

Travel (\$4070): We request funds for three experts to travel to New Castle to lead a 2-day training workshop for the study team in Year 1. Requested costs will cover domestic flights, 2 lodging, MI&E, and local transportation. There are no travel expenses in years 2-4.

Traveler	Status (VA, IPA, or consultant)	Purpose	Destination	Date	Estimated Cost
Happy G. O’Luckee	VA	Train study team	New Castle VAMC	2 days	\$1034
Doh Pei	VA	Train study team	New Castle VAMC	2 days	\$1034
Rogers Nelson	consultant	Train study team	New Castle VAMC	2 days	\$1462
Total					\$4070

Example: SBW - Travel

- Enter total travel costs on the SBW

Expense Category	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5
Travel	4,070	0	0	0	0

Example: R&R Budget Form – Section D

- Leave R&R Budget Form Section D **blank**, even when travel is requested. Costs will be included in Section F, Line 8.

D. Travel		Funds Requested (\$)
1. Domestic Travel Costs (Incl. Canada, Mexico and U.S. Possessions)		
2. Foreign Travel Costs		
Total Travel Cost		



Reminders – Travel

Travel

- Most detail is provided in the Budget Justification, including a table. Table includes travel by VA personnel (salaried and WOC), IPAs, and consultants. Only the total is entered on the SBW.
- Leave R&R Budget Form, Section D **blank**. Costs are included in Section F, Line 8.
- Consult FOA/RFA for the types of travel and maximum costs allowed.
- Travel by contractors are included under the total costs for that item, not in travel.

Reminders – R&R Budget Form – Section E

Participant/Trainee Support

- Do NOT use
- If costs permitted in FOA/RFA, include in SBW – Other Direct Costs, and R&R Budget Form – Section F, Line 8

Example: Other Direct Costs

From Budget Justification:

- Identify IPAs, consultants, and any category of costs greater than \$5,000 per year. They each will be entered in separate rows of the SBW. All other costs will be aggregated.

Other Direct Costs:

Materials and Supplies (\$2,200): Supplies include: neuropsychological test materials, 2 tape recorders, and 2 microphones to record therapy sessions. We are requesting \$1,500 for materials and supplies in Year 1, an additional \$500 in Year 2 and \$100 in Years 3 and 4 for a total of \$2,200 at the primary performance site.

- Costs for supplies are less than \$5,000, so include with all other aggregated costs. This is the only expense to be aggregated, so enter in the last row in Other Direct Costs section of the SBW.

Example: Other Direct Costs – IPAs

- Two IPAs requested in the Budget Justification:

IPAs:

$$\$16,060 + \$2,673 = \$18,673$$

Wilhelm Grimm, LCSW, (non-VA, 3.6 cal mo/\$16,050 Yrs 1-3, 1.8 cal mo/\$8,025 Yr 4).

Herr Grimm is a bilingual social worker experienced in diagnostic assessment of mood, anxiety and psychotic disorders, in safety and risk assessment, management of psychiatric emergencies, crisis intervention, family psychoeducation and cognitive-behavioral interventions. Mr Grimm's ability to communicate with Veterans and family members in German is a particular asset in engaging and recruiting study participants. He requires minimal training in the study interventions, will provide treatment to fifty

Jake Grimm, Ph.D., Biostatistician (non-VA, 0.3 cal mo/\$2,673 Yr 1, 0.2 cal mo/\$1,726 Yr 2, 1.1 cal mo/\$9,683 Yrs 3-4). Dr. Grimm will design the major statistical analyses for the project, oversee the construction of the database, and supervise the data managers at both sites. Dr. Grimm also will supervise the transfer of data and merging of databases, construct error checks and will review print-outs of data. In Years 3 and 4, Dr. Grimm will work with Dr. White to execute the final data runs for publication and will be involved in dissemination.

- Enter number of unique individuals, calendar months effort, and total costs in first row of this section of the SBW.

Example: Other Direct Costs – Consultants

- One consultant requested in the Budget Justification:

Consultants:

Rogers Nelson, Ph.D. (\$2500/yr, years 1-4) Dr Nelson is Professor of Psychology and Vice Provost of Research at Castle University and an expert on multifamily group treatment. Dr. Nelson will provide training to the Principal Investigator/Program Director Dr. White in Year 1, consultation/supervision to the study team as needed, and assist interpretation and dissemination of the study's findings. Dr. Nelson will also serve as a member of the Scientific Advisory Board and participate in quarterly, 90-minute calls.

- Total costs for all consultants always a separate line item in SBW. Also list number of consultants in the far left column.

Example: Other Direct Costs – ADP

Budget Justification:

- **No funds requested** because no computer hardware or software met the definition of scientific computing.
- Other ADP listed in Planned IT Expenditures Table, but **costs NOT included in the Budget.**

ADP/Computer Services:

No funds are requested for items meeting the definition of “scientific computing”.

Planned IT Expenditures Table

Category	Type	Year 1	Year 2	Year 3	Year 4
Hardware	Purchased	Dell Latitude E6520 \$1613/ea x 3 = \$4839 total			
	Leased				
	Services				
Software	Purchased				
	Leased				
	Services				
Tele-communications	Purchased				
	Leased				
	Services				
IT Supplies and Materials	Purchased				
	Leased				
	Services				
IT Personnel (personnel on a 2210 Position Description)					
TOTAL					\$4839

Laptops: We will use standard issue, imaged, and encrypted Windows-based laptop computers running the Windows 7 Professional operating system with at least 4 GB memory and 320 GB hard drive. Estimated cost was based on a price quote from the VA Office of the CIO. Laptops will be used to administer the pre, post, and 6 month follow-up assessments simultaneously to the Veteran and a family member at two locations. Three additional laptops are needed because only one laptop is currently available for these assessments. Costs are not included in the project budget.

Example: Remaining Other Direct Costs

From Budget Justification:

- Participant payments exceed \$5,000 per year in 2 years, so costs must be entered in separate row of SBW.

Participant Payments (\$16,500): Veterans will be offered a \$30 stipend for their participation in each assessment. Veterans who complete assessments but are screened but not enrolled will be given \$30 compensation per Veteran. Based on a planned enrollment of 30 Veterans in Year 1 and 4 and 60 Veterans in each of Years 2 and 3 for a total of 180 Veterans receiving 3 assessments (pre, post and 6 month follow-up), we estimate the following assessments costs per site:

Year 1: 90 assessments @ \$30 each = \$2,700

Plus compensation for participants screened but not enrolled = \$300 total
or \$30 per Veteran

Year 2: 180 assessments @ \$30 each = \$5,400

Year 3: 180 assessments @ \$30 each = \$5,400

$$\$2,700 + \$300 = \$3,000$$

Year 4: 90 assessments @ \$30 each = \$2,700

Total participant payments at this site: \$16,500

Example: SBW – Other Direct Costs

- Enter Other Direct Costs on the SBW. Enter IPAs, consultants, and any category of costs greater than \$5,000 per year in separate rows of the SBW. Aggregate all other costs in last row of section.

Expense Category	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5		
Other Direct Costs (List any subcategory over \$5000, lump remainder)						Total Yr 1 Effort (Cal Mo)	# unique persons
IPAs	18,723	17,776	25,733	17,708	0	3.9	2
Consultants	2,500	2,500	2,500	2,500	0		1
Participant Reimbursement	3,000	5,400	5,400	2,700	0		
add...		0	0	0	0		
add...		0	0	0	0		
add...		0	0	0	0		
Other direct costs	1,500	500	100	100	0		
Subtotal Other Direct	29,793	26,176	33,733	23,008	0		

Example: SBW – Other Direct Costs

- If project is a single-site study, all non-personnel costs (equipment +/- start-up costs, travel and other direct costs) will auto-calculate in the row called Subtotal Costs. This cost should be retyped onto the R&R Budget Form, Section F, Line 8.

Expense Category	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5
Subtotal Costs (Equipment, Travel, Other Direct, Other Sites) (Section F, Line 8)	142,166	113,617	120,774	107,349	0

- The example included a second performance site, so additional steps are required.

Reminders – Other Direct Costs

Other Direct Costs

- Identify IPAs, consultants, and any category of costs greater than \$5,000 per year. They each will be entered in separate rows of the SBW. All other costs will be aggregated and entered in the last row of the SBW Other Direct Costs section.
- Subtotal costs are auto-calculated on the SBW and include: Other Direct Costs, Travel, Equipment, and all costs from all other performance sites including personnel. Subtotal is entered on the R&R Budget Form, Section F, Line 8.
- Remember to include the Planned IT Expenditures Table in the justification, but not the costs in the budget request.

Example: Second Performance Site

- Budget justification includes separate sections for each performance site with headings for each budget category.
 - Personnel
 - Equipment
 - Travel
 - Other Direct Costs
- Enter name of performance site in next section below primary performance site in SBW.
- Follow same process for each budget category as primary performance site.

Example: Site #2 – SBW – Personnel

- Categories include Site PI, Hired, and To-Be-Hired personnel. Subtotal for site personnel costs auto-calculated.

Expense Category	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5		
Site #2: VA Medical Center, Forestville, FT							
Additional VA Personnel						Total Yr 1 Effort (Cal Mo)	# unique staff
Site PI - Salary	17,123	17,123	17,123	17,123	0	2.4	1
Site PI - Fringe	7,339	7,339	7,339	7,339	0		
Hired - Salary	0	0	0	0	0	0.6	1
Hired - Fringe	0	0	0	0	0		
TBH - Salary	57,079	57,079	57,079	57,079	0	17.0	3
TBH - Fringe	24,464	24,464	24,464	24,464	0		
Additional Personnel Total	106,005	81,541	81,541	81,541	0		

Example: Site #2 – SBW – Other Direct Costs

- Non-personnel costs entered as for primary site. Subtotal for site non-personnel costs, and total site costs auto-calculated.

Expense Category	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5
Equipment/Start-up (total-do not itemize)	0	0	0	0	0
Travel	1,868	0	0	0	0
Other Direct Costs (List subcategories over \$5000, lump remainder)					
Participant Reimbursement	3,000	5,400	5,400	2,700	0
add...		0	0	0	0
add...		0	0	0	0
add...		0	0	0	0
add...		0	0	0	0
Other direct costs	1,500	500	100	100	0
Total Other Direct	6,368	5,900	5,500	2,800	0
Site #2 Totals	112,373	87,441	87,041	84,341	0

VE

Example: SBW – Subtotal Costs

- Total costs (personnel and other) from all additional sites are auto-calculated and automatically reported in a separate row under the primary performance site.

SUMMARY BUDGET WORKSHEET - up to 5 Sites						
Expense Category	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5	
Subtotal Other Sites	112,373	87,441	87,041	84,341	0	
Subtotal Costs (Equipment, Travel, Other Direct, Other Sites) (Section F, Line 8)	142,166	113,617	120,774	107,349	0	
Total Project	254,438	225,889	233,046	219,621	0	932,994

- Subtotal Costs on SBW includes Equipment, Travel, and Other Direct costs from Primary Site, plus all costs from all other performance sites.

Example: R&R Budget Form – Section F

- Enter Subtotal Costs from SBW on R&R Budget Form, Section F, Line 8. Leave all other lines **blank**.

F. Other Direct Costs		Funds Requested (\$)
1.	Materials and Supplies	
2.	Publication Costs	
3.	Consultant Services	
4.	ADP/Computer Services	
5.	Subawards/Consortium/Contractual Costs	
6.	Equipment or Facility Rental/User Fees	
7.	Alterations and Renovations	
8.	Subtotal Costs (Equipment, Travel, Other Direct, Other Sites)	142,166.00
9.		
10.		
Total Other Direct Costs		142,166.00

Example: SBW – Total Project & R&R Budget Form – Section G

- Total costs for the budget period are auto-calculated on the R&R Budget form. Compare to the results on the SBW.

Expense Category	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5
Total Project	254,438	225,889	233,046	219,621	0

G. Direct Costs	Funds Requested (\$)
Total Direct Costs (A thru F)	254,438.00

Example: Additional Budget Periods

- SBW will auto-populate years 2, 3, and 4 with the costs entered in year 1 except for the equipment and travel categories. Remember to edit all values that differ across years. Year 5 does not auto-populate.
- Remember to explain differences in costs by year in Budget Justification.

Steps to complete the new requirements

1. Carefully read SF424 and FOA/RFA budget instructions
2. Develop project budget
3. Complete introductory sections of SF424 (R&R) Budget Form
4. Work from completed budget justification narrative
5. Complete Summary Budget Worksheet (SBW)
6. Transfer select costs from SBW onto SF424 (R&R) Budget Form and double check totals
7. Create pdf file of budget justification with SBW on first page(s) and upload to SF424 (R&R) Budget Form

Example: Budget Justification

R&R Budget Form – Section K

Budget Justification

- Remains a requirement as a descriptive narrative
- Note required tables for Travel and Planned IT Expenditures embedded within narrative
- Summary Budget Worksheet should be saved as a pdf format file and included as first page(s) of Budget Justification
- Upload **single file** in pdf format including the SBW and narrative justification to R&R Budget Form Section K.

K. Budget Justification				
(Only attach one file.)	Example Budget Justification with Sumr	Add Attachment	Delete Attachment	View Attachment

Steps to complete the new requirements

1. Carefully read SF424 and FOA/RFA budget instructions
2. Develop project budget
3. Complete introductory sections of SF424 (R&R) Budget Form
4. Work from completed budget justification narrative
5. Complete Summary Budget Worksheet (SBW)
6. Transfer select costs from SBW onto SF424 (R&R) Budget Form and double check totals
7. Create pdf file of budget justification with SBW on first page(s) and upload to SF424 (R&R) Budget Form