

Updated Guidelines for Submission of NIH Modular Budgets April 2019

NIH uses a streamlined approach to projects with funding levels proposed at or below \$250K in annual direct costs, where the only information that is required by NIH is the personnel effort on the Personnel Justification, the total direct costs (which must be requested in modules of \$25K) and the F&A costs. A detailed budget and justification is not required and will not be accepted by NIH.

Iowa State has followed suit with only requiring detailed cost information on the ISU Budget for personnel, fringe benefits, and those budget line items that impact the F&A calculation. All other costs can be lumped together under the "Other" budget line. The budget lines that impact F&A and therefore require a detailed budget are as follows:

- Equipment
- Tuition
- Patient Care
- Consortium/Subawards (including breakout into direct costs and F&A costs)

Most PIs do not take advantage of the option to provide a less detailed ISU budget with their GoldSheet presumably because they find the detailed ISU budget to be useful for planning purposes or because their department or college/RRC requires a detailed budget. If the proposal is awarded OSPA does not require a detailed budget in order to set up an award.

Changes to OSPA Review of NIH Modular Budget Projects

OSPA reviews GoldSheets containing modular budgets in the same manner as all other GoldSheets. OSPA reviews for compliance to University policy and sponsor requirements, and ensures the ISU budget and NIH modular budget and personnel justification are in agreement and are correctly calculated.

1. In cases where a discrepancy exists between the ISU budget and the NIH modular budget in Cayuse, OSPA will make changes to the ISU budget to match the Cayuse budget when OSPA has the time and resources to do so. In instances where OSPA staff make changes to the ISU budget, the updated ISU budget template will be emailed to the PI, Grant Coordinator, and lead RRC to notify them of the change and ask the PI to approve the budget. By instructing OSPA to submit the proposal, the PI is providing implicit approval of the budget changes.
2. If other changes are needed, OSPA returns the proposal to the PI/Grant Coordinator for edits.