CREATING YOUR BUDGET

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I3S INSTITUTE & COMPUTER SCIENCE DEPT
AGENDA

Intro to I3S Institute
I3S Collaboration
What is a budget
Elements of a budget
Budget Narrative & Justification
I3S Institute Mission

**Mission**

- Build innovative solutions to difficult research questions that positively impacts society around the globe.
- Empower faculty and students to leverage their research into products (or licenses) that can be commercialized.

**Timeline**

- Spring 2003: Interdisciplinary Research Lab (IRL)
- Fall 2006: Face Aging Lab
- Fall 2010: Institute of Interdisciplinary Studies in Identity Sciences (ISIS)
- Fall 2013: Establishment of ISIS Team for Interdisciplinary Global Research
- Fall 2014: I3S Institute
I3S Institute Sponsors

**Sponsors**

**Technology**
- NSA, CIA, FBI, NIJ, ARL, IARPA, BIMA, ODNI, Army, ORNL, DIA, MIT Lincoln Labs
- DynCorp, CSC, Unisys, Australian Defense Dept, National Media Exploitation Center

**Education & Ed Leadership Humanities & Social Sciences**
- Booz Allen and Hamilton, DIA, Dept of Defense & Dept of State

**Research funding**
- Total awards to UNCW: $5,475,766
- Total awards to all partners: $18,152,948
### I3S INSTITUTIONAL COLLABORATORS

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<th>Institutional Collaborators</th>
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<td>Auburn Univ</td>
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<td>Carnegie Mellon University</td>
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<td>UNC Chapel Hill</td>
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UNCW Collaborators

CAS (9): Computer Science, History, Political & International Affairs, World Languages & Cultures, International Studies, Mathematics, Anthropology, English, Psychology

WCE (3): Masters of Instructional Technology, Education Leadership, IT Foundations & Secondary Education

CHHS (2): College, Exercise Science

CSB (1): Information Systems & Operations Management

OTHER (4): Office of International Programs, Center for Teaching Excellence, Office of Institutional Diversity and Inclusion, Undergraduate Studies
WHAT IS A BUDGET?

- Financial expression of the proposed scope of work
- A guiding document for conducting work when awarded
- Must follow Sponsor guidance
• To assist in translating your ideas into spending categories recognizable by both UNCW and the sponsor
• To protect the university and the PI(s)
• To provide advice to best maneuver through institutional policies and procedures
• AVOID POST-AWARD PROBLEMS
CRITERIA FOR A GOOD BUDGET:

- Translates resource needs to dollars
- Conforms to agency (sponsor) guidelines
- Provides realistic estimates
  - E.g. travel estimates, based on costs from travel sites
  - Equipment costs may require documentation
  - Supplies, etc.
- Supports the project or program
- Explains itself
- Plans ahead
ELEMENTS OF A BUDGET:

- People – Salary and fringe benefits
  - Your time on project
  - Co-Pl’s time on project
  - Research Assistant
  - Post-Doc
  - Graduate Student
  - Undergraduate Student

Human capital needs?
ELEMENTS OF A BUDGET:

Purchased Services

- Computing services
- Maintenance Contracts
- Duplicating
- Shipping

Travel (check UNCW travel site for budgeting)

- Foreign Travel
- Domestic Travel

Make sure you include the details
ELEMENTS OF A BUDGET:

- Consultants
  - Independent Contractor
  - State Employee

- Collaborator – new definitions
  - Subrecipient
  - Contractor/vendor
**Sub-recipient definition:**

- Determines who is eligible to receive what financial assistance;
- Has its performance measured against whether the objectives of the federal program are met;
- Has responsibility for programmatic decision-making;
- Has responsibility for adherence to applicable federal program compliance responsibilities; and
- Uses the federal funds to carry out a program of the organization as compared to providing goods and services for a program of the pass-through entity.
Contractor/Vendor definition:

- Provides goods and services within normal business operations;
- Provides similar goods and services to many different purchasers;
- Operates in a competitive environment;
- Provides goods or services that are ancillary to the operation of the Federal program; and
- Is not subject to compliance requirements of the Federal program.
ELEMENTS OF A BUDGET:

**Supplies and Materials:**
- Research/program supplies
- Equipment under $5,000 per unit cost

**Equipment:**
- Per unit cost >$5,000

**Tuition**

**Participant Support Cost**
Facilities and Administrative (Indirect) Costs

“Facilities” is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses.

“Administration” is defined as general administration and general expenses such as the director's office, accounting, personnel and all other types of expenditures not listed specifically under one of the subcategories of “Facilities” (including cross allocations from other pools, where applicable).
BUDGET NARRATIVE AND JUSTIFICATION:

- Written narrative of your budget
- Ties budget to your scope of work/work plan
- Explains why
**BUDGET NARRATIVE AND JUSTIFICATION:**

- **Must Haves:**
  - Include DETAILS
  - Have a reasonable basis for projected costs
  - FOLLOW sponsor guidelines
    - Read the guidelines carefully!
  - Make sure budget and justification are correct
  - Make sure narrative and justification match detailed budget
Cost Share or Matching

Cost sharing represents that portion of the total project costs of a sponsored agreement borne by the University, rather than by the sponsor.

Types of cost share:

• **Mandatory** cost sharing is cost sharing required by the sponsor as a condition of eligibility to submit a proposal.

• **Voluntary** cost sharing represents resources offered by the University but not a specific sponsor requirement.
Budget links of interest:

**SPARC Budget help:**
[https://uncw.edu/sparc/development/DevelopBudget.html](https://uncw.edu/sparc/development/DevelopBudget.html)

**NIH Effort:** Conversion to person months:
[https://nexus.od.nih.gov/all/2015/05/27/how-do-you-convert-percent-effort-into-person-months/](https://nexus.od.nih.gov/all/2015/05/27/how-do-you-convert-percent-effort-into-person-months/)

**NIH Salary cap:**

**NIH Common questionable budget items:**

**NSF PAPPG:**
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