

Budget Categories Defined

According to agreement dated 03/08/2016. Cognizant Federal Agency,
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Definitions of NIH/Federal Budget Categories

For proposals submitted System-to-System (s2s).
Does not apply to NSF.

Please refer to the **NIH SF424 (R&R) Application Guides and Supplemental Instructions**

<http://grants.nih.gov/grants/funding/424/index.htm#inst>

NIH/Federal Budget Category	F&A Collected	F&A Exempt	Brief Description
Alteration and Renovations		x	Building renovation and construction, rarely used
Computer Automated Data Processing Services	x		Service fees for computer data processing and research plan related computer, software and etc. purchases
Consultant Services	x		Charges related to retaining an outside consultant and their fees
Equipment Maintenance	x		Charges applicable to maintaining equipment
Equipment or Facility Rental/User Fees		x	Rental or User Fees such as a building or room fee. NOT used to purchase equipment or core charges
Human Subject Costs	x		Charges for biological specimens, pharmaceuticals, MRI exams, dental supplies and etc., are not considered hospitalization costs
Inpatient Costs		x	Used for Hospitalization and Inpatient Charges (Account Codes 520100, 520101)
Non-MTDC		x	Specific category for IRB Costs included as charges in the proposed budget AND clearly explained in the Budget Justification. NOT to be used for other budget categories unless directed by OGC . Infrequently, if not rarely, used.
Other Costs	x		Broad category that includes numerous items related to conducting research projects. Some examples are core charges like cytometry, histology and etc.; incentives for study subjects such as parking, bus passes, gift cards, and etc.; per diems for lab animals; cadavers; tuition remission and etc.
Outpatient Costs		x	Used for Outpatient Costs (Account Codes 520102, Ancillary 520103 and External Patient Service 520104)
Participant Costs	x		Participant/Trainee
Participant Other	x		Participant/Trainee other trainee funds requested

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NIH/Federal Budget Category	F&A Collected	F&A Exempt	Brief Description
Participant Stipends	x		Participant/Trainee Stipend
Participant Tuition & Fees		x	Participant/Trainee Tuition / Fees / Health Insurance
Publication Costs	x		Charges for publication of data results
Purchased Equipment		x	Capital equipment (cost is greater than \$5,000 per item and has a life expectancy of greater than one year)
Subsistence	x		Participant/Trainee subsistence
Supplies	x		Supplies of all description including laboratory items needed to conduct research, lab animals purchase, computer related supplies, and various consumables
Travel - Domestic	x		Travel for dissemination of research results and conferences for PI and possible other senior/key personnel within Canada, Mexico and U.S. possessions.
Travel - Foreign	x		Travel for dissemination of research results and conferences for PI and possibly other senior/key personnel outside of North America and or U.S. possessions.
Tuition Remission		x	Tuition remission for graduate students should continue to be included in Other Costs

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Commonly Used
<p>R25 ONLY - (Section E.) Unless specifically stated otherwise in the announcement, NIH and Other PHS agencies applicants should leave blank Section E. Note: Tuition remission for graduate students should continue to be included in Section F. Other Direct Costs when applicable. (Does <u>not</u> apply to NSF)</p>
Rarely used