

When I prepare a _____ do I give details for _____?

	NIH detailed budget (R & R budget)	NIH detailed budget justification	NIH modular budget justification	HRSA detailed budget	Guideline-less budget
SON detail spreadsheet	Yes!!!! We always want to see the spreadsheet. No justification necessary unless requested by a reviewer.				
OSP (categories on eGC-1)	Yes	Yes	No	Yes	Yes – unless OSP specifically waives the detail requirement for that sponsor.
Personnel calendar months or percents	Enter in proper field	For all personnel	For all key personnel	For all personnel	Yes, for all personnel
Personnel explanations	Name and role only	Name, title, role on project and activities on project. Explanation of background and expertise is optional.	Name, title, role on project and activities on project.	Name, title, role on project and activities on project. Explanation of background is optional, especially when space is limited.	Name, title, role on project and activities on project.
Personnel benefit costs	Enter amount in proper field	Just give the percents used to calculate costs.	No.	Just give the percents used to calculate costs.	Just give the percents used to calculate costs.
Consultants' fees and travel	Enter the lump sum for all consultants in the designated field.	Break down each consultant's costs by hours, fees and travel costs. Give name, title and role on project.	Do not include these costs in the justification.	Break down each consultant's costs by hours, fees and travel costs. Give name, title and role on project.	Give the total sum and explain it is for fees and travel.
Human subjects' fees.	Enter the total amount in the proper field	Give the amount that they will be paid for each visit/ intervention and the number of subjects.	Do not include these costs in the justification.	N/A.	Give the amount that they will be paid for each visit/ intervention and the number of subjects.
Costs of services (Rent, photocopying, mailing, etc.)	Enter the total amounts in the proper field. Break out any costs that have their own field and put the rest as a lump sum in "other."	Break out costs by line item. Do not show calculations for line items. Explain why these costs are needed for the project.	Do not include these costs in the justification.	Break out costs by line item. Do not show calculations for line items. Explain why these costs are needed for the project.	Break out costs by line item. Do not show calculations for line items. Explain why these costs are needed for the project.
Costs for food/alcohol or other unallowed costs	Enter the totals with the "other" costs.	Break out these costs separately from other related costs. Explain why these costs are essential to carrying out the project.			

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Travel costs	Enter the totals for domestic and foreign as directed.	Break down costs by trips. Further breakdowns by airfare, per diem, etc. are not necessary. Explain relevance to the project	Do not include these costs in the justification.	Break down costs by trips and breakdown further by airfare, per diem, etc. Explain relevance to the project	Break down costs by trips. Further breakdowns by airfare, per diem, etc. are not necessary. Explain relevance to the project
Supply costs	Enter total in proper field.	Break out costs by line item. Do not show calculations for line items. Explain why these costs are needed for the project.	Do not include these costs in the justification.	Break out costs by line item. Do not show calculations for line items. Explain why these costs are needed for the project.	Break out costs by line item. Do not show calculations for line items. Explain why these costs are needed for the project.
Equipment costs	Enter a line item for each equipment type.	Give the cost of each item and explain why the equipment is essential to the project.	Do not include these costs in the justification.	Give the cost of each item and explain why the equipment is essential to the project.	Give the cost of each item and explain why the equipment is essential to the project.
Subcontract costs	Enter total for the subcontracts.	Give the name of the company and what activities they will perform for the project. Break out the total costs between direct and indirect costs. Include a separate detailed budget.	Give the name of the company and what activities they will perform for the project. Break out the total costs between direct and indirect costs. Provide full budget detail and justification to OSP.	Give the name of the company and what activities they will perform for the project. Break out the total costs between direct and indirect costs. Include a separate detailed budget.	Give the name of the company and what activities they will perform for the project. Break out the total costs between direct and indirect costs. Provide full budget detail and justification to OSP.
Tuition costs	If for an NIH trainee, put in section E. If the costs are for a TA/RA/SA, then put them on an “other” line in section F.	Just give the totals and the inflation rate used. Explain that the inflation rate is based on average increases for the past years.	Do not include these costs in the justification.	Just give the totals and the inflation rate used. Explain that the inflation rate is based on average increases for the past years.	Just give the totals and the inflation rate used. Explain that the inflation rate is based on average increases for the past years.
Indirect costs	Show base used, rate used, and total costs.	Do not justify unless you are using a split on/off campus indirect cost rate.	Do not include these costs in the justification – a modular budget cannot have split rates.	Do not justify unless you are using a split on/off campus indirect cost rate.	Do not justify unless you are using a split on/off campus indirect cost rate.

General rules of thumb:

- If a line item is more than 10% of the budget, it should be broken down into more detail.
- It is ALWAYS more important to explain the need for the cost than to give background on the cost itself.