# **NIH Modular Budget Examples**

#### Simple modular with NO consortium:

- Recommend preparing tentative detailed budget to best determine module amount requested (modules of \$25K up to a limit of \$250K).
- In this example you have \$123,000 each year in direct costs in your detailed budget so the rounded \$25,000 module amount would be \$125,000:

	09/01/2014-	09/01/2015-	09/01/2016-	09/01/2017-	09/01/2018-	
UA Budget	08/31/2015	08/31/2016	08/31/2017	08/31/2018	08/31/2019	
	YR1	YR2	YR3	YR4	YR5	TOTAL
Salaries	50,000	50,000	50,000	50,000	50,000	250,000
ERE	15,000	15,000	15,000	15,000	15,000	75,000
Operations	45,000	45,000	45,000	45,000	45,000	225,000
Equipment	6,000	6,000	6,000	6,000	6,000	30,000
Travel	7,000	7,000	7,000	7,000	7,000	35,000
SUBTOTAL DIRECT COSTS	123,000	123,000	123,000	123,000	123,000	615,000
Module Amount						
(round up to nearest \$25k)	125,000	125,000	125,000	125,000	125,000	625,000
F&A Base						
(start w/ module amount)	125,000	125,000	125,000	125,000	125,000	625,000
less exclusions (equipment)	6,000	6,000	6,000	6,000	6,000	30,000
MTDC Base	119,000	119,000	119,000	119,000	119,000	595,000
F&A Rate - 52.5% (07/01/14-06/30/15)	52,063	-	-	-	-	52,063
F&A Rate - 53.0% (07/01/15-06/30/16)	10,512	52,559	-	-	-	63,071
F&A Rate - 53.5% (07/01/16-06/30/18)	-	10,611	63,665	63,665	63,665	201,606
TOTAL INDIRECT COSTS	62,575	63,170	63,665	63,665	63,665	316,740
Total Direct Costs	125,000	125,000	125,000	125,000	125,000	625,000
Total Indirect Costs (F&A)	62,575	63,170	63,665	63,665	63,665	316,740
TOTAL COSTS	187,575	188,170	188,665	188,665	188,665	941,740

This budget would translate to the NIH Modular Budget Forms as follows:

### PHS 398 Modular Budget, Periods 1 and 2

Budget Period: 1			
Reset Entries Start Date: 09/01/2014 End Date:	08/31/2015		
A. Direct Costs			* Funds Requested (\$)
* D	irect Cost les	s Consortium F&A	125,000.00
		Consortium F&A	
	*	* Total Direct Costs	125,000.00
B. Indirect Costs	Indirect Cost		
Indirect Cost Type  1. MTDC (09/01/2014 - 06/30/2015)	Rate (%)	Base (\$) 99,167.00	* Funds Requested (\$) 52,063.00
1. WITEG (05/01/2014 - 05/05/2015)			52,000.00
2. MTDC (07/01/2015 - 08/31/2015)	53.0	19,833.00	10,512.00
3.			
4.			
Cognizant Agency (Agency Name, POC Name and Phone Number)  DHHS Audit Agency Name of Regional Negot Phone Number of Region			
Indirect Cost Rate Agreement Date 04/30/2014		Total Indirect Costs	62,575.00
C. Total Direct and Indirect Costs (A + B)  Funds Requested (\$) 187,575.00			
Budget Period: 2			
Reset Entries Start Date: 09/01/2015 End Date:	08/31/2016		
A. Direct Costs			* Funds Requested (\$)
* D	irect Cost less	s Consortium F&A	125,000.00
		Consortium F&A	
		Total Direct Costs	125,000.00
B. Indirect Costs	Indirect Cost	Indirect Cost	
Indirect Cost Type	Rate (%)	Base (\$)	* Funds Requested (\$)
1. MTDC (09/01/2015 - 06/30/2016)	53.0	99,167.00	52,559.00
2. MTDC (07/01/2016 - 08/31/2016)	53.5	19,833.00	10,611.00
3.			
4.			
Cognizant Agency (Agency Name, POC Name and Phone Number)  DHHS Audit Agency Name of Regional Negot Phone Number of Region	iator nal Negotiator		
Indirect Cost Rate Agreement Date 04/30/2014		Total Indirect Costs	63,170.00
C. Total Direct and Indirect Costs (A + B)		Funds Requested (\$)	188,170.00

#### PHS 398 Modular Budget, Periods 3 and 4

Budget Period: 3			
Reset Entries Start Date: 09/01/2016 End Date:	08/31/2017		
A. Direct Costs			* Funds Requested (\$)
* D	irect Cost less	Consortium F&A	125,000.00
		Consortium F&A	
	* 7	Total Direct Costs	125,000.00
B. Indirect Costs	Indirect Cost	Indirect Cost	
Indirect Cost Type	Rate (%)	Base (\$)	* Funds Requested (\$)
1. MTDC (09/01/2016 - 08/31/2017)	53.5	119,000.00	63,665.00
2.			
3.			
3.			
4.			
Cognizant Agency (Agency Name, POC Name and Phone Number)  DHHS Audit Agency Name of Regional Negoti Phone Number of Region			
Indirect Cost Rate Agreement Date 04/30/2014		Total Indirect Cost	s 63,665.00
C. Total Direct and Indirect Costs (A + B)	F	unds Requested (\$	188,665.00
Budget Period: 4  Reset Entries Start Date: 09/01/2017 End Date:  A. Direct Costs	08/31/2018		* Funds Requested (\$)
	Direct Cost less	Consortium F&A	125,000.00
		Consortium F&A	
	* 7	Total Direct Costs	125,000.00
	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1. MTDC (09/01/2017 - 08/31/2018)	53.5	119,000.00	63,665.00
2.			
3.			
4.			
Cognizant Agency (Agency Name, POC Name and Phone Number)  DHHS Audit Agency Name of Regional Negoti Phone Number of Region			
Indirect Cost Rate Agreement Date 04/30/2014		Total Indirect Costs	63,665.00
C. Total Direct and Indirect Costs (A + B)	F	unds Requested (\$)	188,665.00

# PHS 398 Modular Budget, Period 5 and Cumulative

Budget Period: 5			
Reset Entries Start Date: 09/01/2018 End Date	: 08/31/20	19	
A. Direct Costs			* Funds Requested (\$)
* 0	irect Cost	ess Consortium F&A	125,000.00
		Consortium F&A	
		* Total Direct Costs	125,000.00
B. Indirect Costs			
Indirect Cost Type	Indirect C Rate (%)	ost Indirect Cost Base (\$)	* Funds Requested (\$)
1. MTDC (09/01/2018 - 08/31/2019)	53.5	119,000.00	63,665.00
2.			
3.			
4.			
		J [	
Cognizant Agency (Agency Name, POC Name and Phone Number)  DHHS Audit Agency Name of Regional Nego Phone Number of Regio		tor	
Indirect Cost Rate Agreement Date 04/30/2014		Total Indirect Cost	s 63,665.00
C. Total Direct and Indirect Costs (A + B)		Funds Requested (	188,665.00
Cumulative Budget Information			
1. Total Costs, Entire Project Period			
* Section A, Total Direct Cost less Consortium F&A for Entire Project Period \$		625,000.00	
Section A, Total Consortium F&A for Entire Project Period \$			
* Section A, Total Direct Costs for Entire Project Period \$		625,000.00	
* Section B, Total Indirect Costs for Entire Project Period \$	\$ 316,740.00		
* Section C, Total Direct and Indirect Costs (A+B) for Entire Project Period \$		941,740.00	
2. Budget Justifications			
Personnel Justification Ad	d Attachme	Delete Attachm	ent View Attachment
Consortium Justification Ad	al A44 a a la ma a	ent Delete Attachm	ent View Attachment
Additional Narrative Justification Ad	d Attachme		

#### **Modular WITH Consortium (aka subcontract):**

- Recommend preparing tentative detailed budget to best determine module amount requested (modules of \$25K up to a limit of \$250K). Only the Consortium Direct Costs will be included in our detailed budget when trying to find the direct cost total and ultimately the module amount.
- Then add back in the Consortium F&A to find the Total Direct Costs, just like NIH modular form.
- Then start the F&A calculation on the amount; taking appropriate exclusions.
- In the below example you have \$242,500 each year in direct costs (less consortium F&A) in your detailed budget so the rounded \$25,000 module amount would be \$250,000.

	09/01/2014-	09/01/2015-	09/01/2016-	09/01/2017-	09/01/2018-	
UA Budget	08/31/2015	08/31/2016	08/31/2017	08/31/2018	08/31/2019	
	YR1	YR2	YR3	YR4	YR5	TOTAL
Salaries	100,000	100,000	100,000	100,000	100,000	500,000
ERE	30,000	30,000	30,000	30,000	30,000	150,000
Operations	59,500	59,500	59,500	59,500	59,500	297,500
Equipment	6,000	6,000	6,000	6,000	6,000	30,000
Consortium Direct Costs	35,000	35,000	35,000	35,000	35,000	175,000
Travel	12,000	12,000	12,000	12,000	12,000	60,000
SUBTOTAL DIRECT COSTS	242,500	242,500	242,500	242,500	242,500	1,212,500
Module Amount						
(round up to nearest \$25k)	250,000	250,000	250,000	250,000	250,000	1,250,000
F&A Base						
(start w/ module amount)	250,000	250,000	250,000	250,000	250,000	1,250,000
plus Consortium F&A Costs	7,000	7,000	7,000	7,000	7,000	35,000
TOTAL DIRECT COSTS	257,000	257,000	257,000	257,000	257,000	1,285,000
less exclusions (equipment)	6,000	6,000	6,000	6,000	6,000	30,000
less exclusions (subcontract)	35,000	35,000	35,000	35,000	35,000	175,000
less exclusions (subcontract F&A)	7,000	7,000	7,000	7,000	7,000	35,000
plus 1st \$25k for each subcontract	25,000	-	-	-	-	25,000
MTDC Base	234,000	209,000	209,000	209,000	209,000	1,070,000
F&A Rate - 52.5% (07/01/14-06/30/15)	102,375	-	-	-	-	102,375
F&A Rate - 53.0% (07/01/15-06/30/16)	20,670	92,308	-	-	-	112,978
F&A Rate - 53.5% (07/01/16-06/30/18)	-	18,636	111,815	111,815	111,815	354,081
TOTAL INDIRECT COSTS	123,045	110,944	111,815	111,815	111,815	569,434
Total Direct Costs	257,000	257,000	257,000	257,000	257,000	1,285,000
Total Indirect Costs (F&A)	123,045	110,944	111,815	111,815	111,815	569,434
TOTAL COSTS	380,045	367,944	368,815	368,815	368,815	1,854,434

ASU Consortiu	ım Budget					
	YR 1	YR 2	YR 3	YR 4	YR 5	TOTAL
Direct Costs	35,000	35,000	35,000	35,000	35,000	175,000
F&A	7,000	7,000	7,000	7,000	7,000	35,000
	42,000	42,000	42,000	42,000	42,000	210,000

This budget would then translate to the NIH Modular Budget form as follows:

### PHS 398 Modular Budget, Periods 1 and 2

Budget Period: 1			
	08/31/2015		
A. Direct Costs			* Funds Requested (\$)
* D	irect Cost less	s Consortium F&A	250,000.00
		Consortium F&A	7,000.00
	*	Total Direct Costs	257,000.00
B. Indirect Costs			
Indirect Cost Type	Indirect Cost Rate (%)	Base (\$)	* Funds Requested (\$)
1. MTDC (09/01/2014 - 06/30/2015)	52.5	195,000.00	102,375.00
2. MTDC (07/01/2015 - 08/31/2015)	53.0	39,000.00	20,670.00
3.			
4.			
Cognizant Agency (Agency Name, POC Name and Phone Number) DHHS Audit Agency			
Name of Regional Negoti Phone Number of Region			
Indirect Cost Rate Agreement Date 04/30/2014		Total Indirect Costs	123,045.00
C. Total Direct and Indirect Costs (A + B)		Funds Requested (\$)	380,045.00
Budget Period: 2			
Reset Entries Start Date: 09/01/2015 End Date:	08/31/2016		
A. Direct Costs			* Funds Requested (\$)
* Di	irect Cost less	Consortium F&A	250,000.00
		Consortium F&A	7,000.00
	*	Total Direct Costs	257,000.00
B. Indirect Costs			
	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1. MTDC (09/01/2015 - 06/30/2016)	53.0	174,167.00	92,308.00
2. MTDC (07/01/2016 - 08/31/2016)	53.5	34,833.00	18,636.00
		,	
3.			
4.			
Cognizant Agency (Agency Name, POC Name and Phone Number) DHHS Audit Agency			
Name of Regional Negoti Phone Number of Region			
Indirect Cost Rate Agreement Date 04/30/2014		Total Indirect Costs	110,944.00

#### PHS 398 Modular Budget, Periods 3 and 4

Budget Period: 3			
Reset Entries Start Date: 09/01/2016 End Date:	08/31/2017		
A. Direct Costs			* Funds Requested (\$)
* D	irect Cost le	ess Consortium F&A	250,000.00
		Consortium F&A	7,000.00
		* Total Direct Costs	257,000.00
B. Indirect Costs			
Indirect Cost Type	Indirect Co Rate (%)	st Indirect Cost Base (\$)	* Funds Requested (\$)
1. MTDC (09/01/2016 - 08/31/2017)	53.5	209,000.00	111,815.00
2.			
3.			
4.			
Cognizant Agency (Agency Name, POC Name and Phone Number)  DHHS Audit Agency Name of Regional Negoti Phone Number of Region		or	
Indirect Cost Rate Agreement Date 04/30/2014		Total Indirect Costs	111,815.00
C. Total Direct and Indirect Costs (A + B)		Funds Requested (\$)	368,815.00
Budget Period: 4  Reset Entries Start Date: 09/01/2017 End Date:	08/31/201	8	
A. Direct Costs		- · · · - · · ·	* Funds Requested (\$)
* U	irect Cost I	ess Consortium F&A	250,000.00
		* Total Direct Costs	7,000.00
		Total Direct Costs	257,000.00
B. Indirect Costs  Indirect Cost Type	Indirect Co: Rate (%)		* Funds Requested (\$)
1. MTDC (09/01/2017 - 08/31/2018)	53.5	209,000.00	111,815.00
2.			
3.			
4.			
Cognizant Agency (Agency Name, POC Name and Phone Number)  DHHS Audit Agency Name of Regional Negoti Phone Number of Region		or	
Indirect Cost Rate Agreement Date 04/30/2014		Total Indirect Costs	111,815.00
C. Total Direct and Indirect Costs (A + B)		Funds Requested (\$)	368,815.00

# PHS 398 Modular Budget, Period 5 and Cumulative

Budget Period: 5			
Reset Entries Start Date: 09/01/2018 End Date	: 08/31/20	19	
A. Direct Costs			* Funds Requested (\$)
* [	Direct Cost I	ess Consortium F&A	250.000.00
		Consortium F&A	7,000.00
		* Total Direct Costs	257,000.00
B. Indirect Costs  Indirect Cost Type	Indirect Co	ost Indirect Cost Base (\$)	* Funds Poquested (\$\
1. MTDC (09/01/2018 - 08/31/2019)	53.5	209,000.00	* Funds Requested (\$) 111,815.00
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2.			
3.			
4.			
Cognizant Agency (Agency Name, POC Name and Phone Number)  DHHS Audit Agency Name of Regional Nego Phone Number of Regio		or	
Indirect Cost Rate Agreement Date 04/30/2014		Total Indirect Costs	111,815.00
C. Total Direct and Indirect Costs (A + B)		Funds Requested (\$	368,815.00
Cumulative Budget Information			
1. Total Costs, Entire Project Period			
* Section A, Total Direct Cost less Consortium F&A for Entire Project Period \$		1,250,000.00	
Section A, Total Consortium F&A for Entire Project Period \$		35,000.00	
* Section A, Total Direct Costs for Entire Project Period \$	\$ 1,285,000.00		
* Section B, Total Indirect Costs for Entire Project Period \$	\$ 569,434.00		
* Section C, Total Direct and Indirect Costs (A+B) for Entire Project Period \$		1,854,434.00	
2. Budget Justifications			
Personnel Justification Ad	d Attachme	nt Delete Attachme	view Attachment
Consortium Justification Ad	d Attachme	nt Delete Attachme	view Attachment
Additional Narrative Justification Ad	d Attachme	nt Delete Attachme	ent View Attachment