

# US National Institute of Health (NIH) Projects Guidelines UNIGE

## Budget and financial management key points

### Responsibilities/support, funding rules, budget checks

V10.2019

*These Guidelines apply to all NIH projects.*

*They are not intended to be an exhaustive and legally binding document or regulation. If you have questions, please contact Research Services or DIFIN. Official reference documents: [NIH Central Resource for Grants and Funding Information](#); [UNIGE rectorate directives and policies](#).*

*Please always refer to the latest version of the guidelines available on our web site.*

#### 1. PRINCIPAL INVESTIGATOR/PROJECT DIRECTOR Responsibilities

The **PRINCIPAL INVESTIGATOR/PROJECT DIRECTOR (PI/PD)** sets up his budget using the information provided by the UNIGE guidelines and the information provided by his faculty/department administration/HR and carries out all necessary self-checks. Research Services (RS) provide support in the budget set-up phase. **Before submission the budget has to be submitted to DIFIN for a mandatory check.**

The PI/PD remains in any case responsible for the correctness of his financial data and management. For projects coordinated by UNIGE (UNIGE as Pass-through Entity) the PI/PD is responsible for the overall financial coordination of the project, but each partner remains fully responsible for his own costs' management.

**DIFIN** follows up on the UNIGE accounts, checks budgets, contributes to the establishment of financial reports and organises audits. DIFIN is the key contact for the PI/PD 1) for all budgets needing a DIFIN check 2) for all financial accounting management questions during the life cycle of the project.

#### 2. Main Financial Rules for Foreign Organizations

Budgets, requests for funds and financial reports have to be prepared and submitted in US dollars.

Foreign applicants must submit a detailed budget by using the R&R Budget forms included with in the application package.

Foreign organizations **are not** allowed to use the PHS 398 modular budget forms.

Applications requesting a budget to be submitted in the **detailed format** also do request a detailed budget for any sub awardee.

Limited Facilities and Administrative (F & A) costs (8% of total direct costs, less equipment) are provided to support the costs of compliance with NIH requirements.

All costs have to comply with the eligibility rules of NIH and UNIGE.

**N.B.** Any costs incurred by the applicant for the project until an official Notice of Award has been issued are incurred at their own risk.

### 3. Budget – Detailed Format

#### 3.1 Personnel (Sections A and B)

**Effort:** The effort has to be detailed in person months

**Salary caps:** NIH does not pay salaries going above the annual salary cap and as a consequence reduces salaries exceeding the salary cap to the salary cap. Please refer to the [annual salary cap NIH web page](#).

**Fringe Benefits:** Refer to UNIGE policy for setting up fringe benefits.

**Senior/Key Personnel:** the senior and key personnel from the applicant organization that dedicates effort to the project has to be included in this section.

**Postdoctoral Associates:** postdocs can be entered in section A or B depending on their involvement in the project. If you opt for section B please list names and effort level in the budget justification section.

**Graduate Students:** graduate students can be entered in both section A or B depending on their involvement in the project. If you opt for section B please list names and effort level in the budget justification section. Enter graduate student tuition remission in section F.8.

**Other Personnel:** Other personnel can be entered by project role. If the same role is covered by more than one person (i.e. lab technician) list the number of personnel to the left of the role description, add their person months together, and add their requested salaries together.

#### 3.2 Equipment, Travel, and Trainee Costs (Sections C, D and E)

**Equipment:** Equipment is defined as an item of property that has an acquisition cost of \$5,000 or more (unless the organization has established lower levels) and an expected service life of more than one year. Concerning the equipment as well as any other purchasing issue it is mandatory to refer to the [Politique d'achats de l'Université: addendum](#)

**Travel:** the budget justification has to contain the destination, number of people traveling and dates or duration of the stay for all anticipated travels. The direct link between the travel and the proposed research has to be shown. Please refer to UNIGE travel policy.

**Trainee Costs** Leave this section blank unless otherwise stated in the FOA.

#### 3.3 Other Direct Costs (Section F)

**Materials and supplies:** itemize each category including costs exceeding USD 1'000 (i.e. chemicals).

**Animal costs:** this category is usually listed in materials and supplies, however it would be useful to provide details on how the animal cost estimation was calculated.

**Publication costs:** itemize here costs associated with the dissemination of the proposed research findings. For new applications, dissemination costs may be shifted to further budgeting periods once data to be disseminated has been obtained.

**Consultant services:** consultants charge a fixed rate for their services including both direct and F&A costs. If you plan to include consultants, please previously contact RS and DFIN.

**ADP/Computer Services:** this section is dedicated to services such as expenditures related to using time of super computers or the purchase of specialized software. Standard material and services (i.e. laptops or services provided by UNIGE) must not be included.

**Alterations and Renovations (A&R), Research Patient Care Costs, Tuition, Human Fetal Tissue (HFT) from elective abortions:** Please contact RS and DFIN.

**Other:** NIH does not allow various types of costs. Please refer to the [NIH Cost Consideration](#) section of the Grants Policy Statement.

### 3. 4 Overheads

Limited Facilities and Administrative (F & A) costs (8% of total direct costs, less equipment) are provided to support the costs of compliance with NIH requirements.

### 3. 5 Consortia/Sub-awards

All funds for sub-awards, consortium organizations proposed for the project as well as other contractual costs have to be itemized in a specific section. This item must include both direct and indirect costs. If you plan to include consortia/sub-awards please contact RS or DFIN.

### 4. Exchange rates UNIGE

Use the exchange rate CHF-USD of the date of submission. Any adjustment has to be previously validated by the DFIN.

### 5 Open account

Once the award is signed, the PRINCIPAL INVESTIGATOR requests the opening of a project-specific account to DFIN.

→ [Open UNIGE account \(DFIN/RS\)](#)

**N.B. Important information concerning foreign organizations including information on funding and payment as well as on allowable and unallowable costs can be found in [Chapter 16](#) of the NIH Grants Policy Statement additionally each FOA provides contact information of officers that can answer questions related to the budget aspects of the announcement**

**Further information and contacts:**

[Research Services - Euresearch](#)

[DFIN-UE](#)