Welcome to Budget Basics.

This module will set the foundation for budget preparation. You will learn why a budget is important, the federal regulations that impact budget preparation, and information regarding cost sharing.
What is a Budget?

“The budget is the numerical translation of a project description.” – Glyn Davis, Assoc. V-C, Academic Planning and Budget

- A budget is a financial proposal
- A budget reflects the work proposed
- A budget is a detailed statement outlining estimated project costs to support proposed work under a grant or contract.
- Should mirror the project description

We can define a budget as: A financial proposal that reflects the work proposed. It is a detailed statement that outlines the estimated costs of a grant or contract. Additionally, the budget should mirror the project description.
Why do Sponsors Need a Budget?

- **Technical review**
  - Sponsors want to know details of how funds will be used
  - Peer reviewers/program managers want to know if the costs are reasonable in relation to the proposed work

- **Best practice to prepare a budget even for sponsors that accept lump sum budgets**
  - Should still prepare detailed budget even if sponsor promotes lump-sum budgets (like NIH modular)
    - Sponsors may ask for details
    - Ascertained all costs for proposed work will be covered

If the budget requests do not cover expected expenditures based on the proposed work, the reviewers may question the reasonableness of the request and possibly eliminate some of the items or personnel costs. The academic department should have a budget on file even if an agency promotes lump sum budgets (like NIH modular); sponsors can, and have, requested details. Not only that, the only way to be certain the costs of the proposed research are covered is to prepare a budget.
How to Prepare a Budget

How long does it take to put a budget together?

- For simple research projects, as little as an hour
- For complex projects such as center grants or contracts or research grants with subawards, it may take weeks
- Direct cost capped budgets are more challenging

You need to consider how long it will take to do your budget and plan accordingly. It is especially challenging to prepare a budget when the sponsor has imposed a direct cost cap.
How to Prepare a Budget

Who is responsible for the budget preparation?

- The responsibility varies over the campus – fund managers, personnel administrators, even lab techs have prepared budgets
- Check with your supervisor/manager regarding who prepares and reviews a budget

With sponsor guidelines and the basic knowledge and resources as presented in this course, anyone can prepare a good proposal budget.

Because responsibility for preparing a budget varies from department to department, check with your supervisor regarding who is responsible for not only preparing the budget, but reviewing it.
We suggest you keep a checklist as you prepare your budgets, similar to the one shown here (and available in the resources tab). The questions posed in this list are general and can be applied in most situations. As you answer “yes” or “no” to the types of expenses, you will begin to outline the budget categories that will be included, always checking program guidelines to make certain these expenses are allowable.
Budget Preparation Checklist

- Will there be subawards?
  - Where?
  - What will their F&A rate be?
  - What will their F&A costs be?

- What will need to be purchased?
  - Equipment?
  - Supplies, other materials and services?

- Travel?
  - How many people will travel?
  - For what purpose?

- Patient Care?
  - What procedures?

As you can see, there are many questions to ask when preparing a proposal budget.
How to Prepare a Budget

- Read sponsor instructions, guidelines, and/or requirements
  - Certain expenses may not be allowed
  - Certain expenses may be required (travel to meetings)
  - Certain expenses may have limits
  - Budget categories and/or terminology may be different
  - Proper placement of budget costs

#1 cardinal rule in preparing a budget is to obtain and READ THE SPONSOR GUIDELINES for the reasons stated here. A good example of budget categories or terminology being different among sponsors is illustrated in the next slide.
Here are three samples of “other direct costs” from various sponsor budget forms. Furthermore, budget justifications should follow the same format as the budget categories on the forms. One budget or budget justification does not fit all.
As you can see from these guideline snippets, budget requirements vary greatly from sponsor to sponsor.
How to Plan a Budget

- Where do the numbers come from?
  - Actual sources, e.g., level of actual pay and benefits from the employee database system
  - Pay scales for undetermined hires
  - Historical experience for categorical costs (supplies and expenses)
  - Equipment costs may be determined by catalog or quotes from vendors

Budget figures are not plucked out of thin air.
Budgets consist of two primary categories
Budget Categories – Direct Costs

- Costs that can be charged directly to a project
  - Salaries
  - Fringe Benefits
  - Tuition Remission
  - Consultants
  - Equipment
  - Supplies and Materials
  - Travel
  - Subawards
  - Other Expenses

Direct costs and…
Budget Categories - Facilities and Administrative Costs (F&A)

- Costs associated with the general operation of UCLA
- Conduct and support of UCLA’s research activities
- F&A rate percentage applied to a direct cost base amount.

...F&A costs. Details on these two primary budget categories are addressed in Module 3A, Direct Cost Budget Categories, and Module 3B, F&A Costs.
While the elements are certainly not all inclusive, this illustrates the difference between Direct costs and F&A costs..
The budget justification is one of the most important non-technical sections of the proposal, and it is often required by the sponsor. The budget justification is where the PI provides added detail for expenses within each budget category and articulates the need for the items/expenses listed.

What OCGA often sees in budget justifications are long narratives regarding the qualifications of the personnel, rather than a brief statement of the person’s qualifications followed by the specific role they play on the project.

Or, we might see the shortest of budget justifications whereby the PI tries to explain a million dollar budget in only one page. An idea budget justification should be the PI’s budget in narrative form following the exact line-item format of the budget.
Budget Justifications should justify

- Salary or Personnel Category:
  - Employee’s role
  - What tasks they will perform
  - Effort required (person months or % effort)
    - Many, if not the majority of proposals will need effort listed in person months
  - Roles not defined in technical narrative
  - Increases in personnel costs based on UC Policies (merits, range adjustments, composite benefit rates)

As stated earlier, the budget justification is not the appropriate section of the budget for a lengthy explanation of an individual’s qualifications. This information should be provided in the biosketch and/or management plan of the technical proposal. In most cases, two or three sentences are sufficient to address someone’s qualifications in the budget justification."
Budget Justifications should justify

- Materials and supplies; equipment
  - Specific products and potential vendors should be identified whenever possible.
- Renovation/Alterations, Rental Space, Patient Care, Subawards
- Items ordinarily covered by F&A
  - furniture, telephones, mailing, secretarial
- Costs that fluctuate from year to year (increase or decrease) or appear only in a single year
- Unusual items
- Remember, budget and justification dictated by sponsor guidelines
  - Always document the files with good documentation

Make sure items in the detailed budget form are addressed in the justification, and vice versa! Remember, the budget and budget justification are dictated by the sponsor proposal guidelines concerning its length, content and format. So even if a sponsor does not require a lot of detail, that doesn’t preclude the need to have good documentation for the files because…
Pre-award reviews happen…

I see you budgeted $1,800 for materials and supplies, how did you come up with that figure?

The key to surviving close scrutiny is to be prepared.

The Department of Defense is notorious for going through budgets with a fine tooth comb. Be prepared.
Budget documentation for the files!

- Source documents
  - Payroll records
  - Approved composite fringe benefit rate
  - Published merit increases and range adjustment
  - Catalogs, vendor quotes, proposals, etc
  - Documents evidencing historical costs for like projects

- When obtaining documentation from web sources, print them and place in file

Maintain budget documentation in the files. Budget documentation consists of source documents that support how costs were estimated and the reason costs were proposed.
The Federal Guidance

70% of UCLA’s research dollars are from the Federal Government.
OMB Circular A-21, Cost Principles for Educational Institutions

- Defines allowable costs and cost principles:
  - Federal contract, grant, or cooperative agreement
- Specifically identifies the direct and indirect costs
- Determining the appropriate costs to potential awards
- Identifies those costs that cannot be charged

UCLA must comply with the cost principles of OMB Circular A-21. They serve as the principles underlying many of UCLA’s systems and procedures (like the Financial System.) All Federal sponsor policies that govern grant management (i.e. NIH Grants Policy Statement) are based on A-21
Be a savvy research administrator!
Read A-21!

- At a minimum be familiar with:
  - Section F. Identification and assignment of F&A costs
  - Section G. Determination and application of F&A cost rate or rates
  - Section J. General provisions for selected items of cost

Link to OMB Circular A-21

If you want to be in the “know”, be familiar with A-21; at a minimum, the sections mentioned here.
A-21 – Section F. Identification and Assignment of F&A Costs

1. Definition of Facilities and Administration
2. Depreciation and use allowances
3. Interest
4. Operation and maintenance expenses
5. General administration and general expenses
6. Departmental administration expenses
7. Sponsored projects administration
8. Library expenses
9. Student administration and services
10. Offset for F&A expenses otherwise provided for by the Federal Government
# A-21 Section G. Determination and Application of F&A Cost Rate(s)

1. F&A cost pools
2. The distribution basis
3. Negotiated lump sum for F&A costs
4. Predetermined rates for F&A costs
5. Negotiated fixed rates and carry-forward provisions
6. Provisional and final rates for F&A costs
7. Fixed rates for the life of the sponsored agreement
8. Limitation on reimbursement of administrative costs
9. Alternative method for administrative costs
10. Individual rate components
11. Negotiation and approval of F&A rate
12. Standard format for submission
A-21 Section J. General Provisions for Selected Items of Cost (50 items!)

- “Sections 1 through 50 provide principles to be applied in establishing the allowability of certain items involved in determining cost. These principles should apply irrespective of whether a particular item of cost is properly treated as direct cost or F&A cost. Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable; rather, determination as to allowability in each case should be based on the treatment provided for similar or related items of cost. In case of a discrepancy between the provisions of a specific sponsored agreement and the provisions below, the agreement should govern.”

Section “J” is worth printing and keeping at your desk. It addresses allowable and unallowable costs – fifty of them. They are listed in the following 2 slides.
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<td>1.</td>
<td>Advertising and public relations costs</td>
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<td>2.</td>
<td>Alcoholic beverages</td>
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<td>3.</td>
<td>Alumni/ae activities</td>
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<td>Bad debts</td>
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<td>Civil defense costs</td>
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<td>Commencement and convocation costs</td>
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<td>Deans of faculty and graduate schools</td>
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<td>11.</td>
<td>Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement</td>
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<td>12.</td>
<td>Depreciation and use allowances</td>
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<td>13.</td>
<td>Donations and contributions</td>
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<td>14.</td>
<td>Employee morale, health, and welfare costs and credits</td>
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<td>15.</td>
<td>Entertainment costs</td>
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<td>16.</td>
<td>Equipment and other capital expenditures</td>
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<td>Executive lobbying costs</td>
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<td>Fines and penalties</td>
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<td>Goods or services for personal use</td>
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<td>Housing and personal living expenses</td>
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<td>21.</td>
<td>Insurance and indemnification</td>
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<td>22.</td>
<td>Interest, fund raising, and investment management costs</td>
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<td>Labor relations costs</td>
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<td>24.</td>
<td>Lobbying</td>
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<td>25.</td>
<td>Losses on other sponsored agreements or contracts</td>
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A-21 Section J. General Provisions for Selected Items of Cost – 26-50

26. Maintenance and repair costs
27. Material costs
28. Memberships, subscriptions and professional activity costs
29. Patent costs
30. Plant security costs
31. Preagreement costs
32. Professional services costs
33. Profits and losses on disposition of plant equipment or other capital assets
34. Proposal costs
35. Rearrangement and alteration costs
36. Reconversion costs
37. Recruiting costs
38. Rental cost of buildings and equipment
39. Royalties and other costs for use of patents
40. Sabbatical leave costs
41. Scholarships and student aid costs
42. Selling and marketing
43. Severance pay
44. Specialized service facilities
45. Student activity costs
46. Taxes
47. Transportation costs
48. Travel costs
49. Termination costs applicable to sponsored agreements
50. Trustees
Here is the A-21 definition of Direct Costs

A-21 Definition of Direct Costs (Section D1)

“Costs that can be identified specifically with a particular sponsored project, instructional activity or other institutional activity, or that can be directly assigned to such activities relatively easy with a high degree of accuracy.”
A-21 Definition of F&A Costs (Section E1)

“Costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, instructional activity, or other institutional activity.”

Here is the A-21 definition of F&A costs
The Cost Accounting standards address pointed questions such as, “Did the individuals involved act with prudence under the circumstances?” “Would you be comfortable explaining to your neighbor how their tax dollars were spent on this item?” Or, as depicted in the picture here, “Would you be comfortable with your purchase decisions if they appeared on the front page of the LA times?”
Reasonable (A-21 Section C-3)

“A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.”

- The project requires replacement of a power supply for an experiment that requires 300V of power. Is it reasonable to purchase a power supply that has a maximum 3,000V power at over five times the cost?

- Is the type of cost generally accepted as necessary? For example, compensation for the time spent by the graduate student researcher on the project would generally be accepted as necessary while the purchase of a pleasure cruise would not be reasonable.

- Were the items purchased at "arms-length" bargaining? For example, if you purchased goods from your sister's business, you may not have "bargained" as you would have with somebody who wasn't a relative.
Allowable

Is the cost in compliance with the terms and conditions of the award, sponsoring agency policy, Circular A-21, and University policy?

– For example, is the purchase of a laptop computer an allowable cost? (It is if it is used solely for scientific purposes)

Why is it important to ensure that a cost is allowable before including it in a proposal budget? Because UCLA will be spending the public’s money and is responsible for the proper stewardship of public funds and for upholding public trust.
A-21 Unallowable Costs

- Alcoholic beverages
- Entertainment
- Fines and penalties
- Fund raising/alumni activities
- Internal interest charges
- Subscription
- Advertisement and public relations costs
- Travel tickets in excess of coach

The following two slides address the more common unallowable items.
More A-21 Unallowable Costs

- Salaries for administrative and clerical staff
  - should not be included in the salaries or personnel category
  - treated as F&A costs and not direct costs

- General office supplies
  - paper, pens, pencils, etc.
  - treated as F&A costs and not direct costs

There are special circumstances when some of these costs may be allowable. This topic will be addressed in more detail in Module 3B – F&A costs.
Allocable

- Is the cost benefiting the sponsored project?

- If a cost benefits both the sponsored project and other work at UCLA, it must be allocated in appropriate proportions.

- Is the cost incurred solely to advance the work under the sponsored agreement?

Although the cost for research animals is an allowable cost, such charges cannot be made to a project that doesn't include animals. (This is an error EFM finds fairly frequently, believe it or not)

Can costs be easily allocated in proportion to the benefits derived by a specific project? For example, chemicals purchased for use on a specific project would only benefit that project. However, restocking general chemical supplies used for a variety of purposes would benefit many projects and may not be easily allocated to individual projects.

Is the cost incurred solely to advance the work under the sponsored agreement? For example, travel costs incurred for the PI to obtain data on the topic of the research would generally qualify, but travel costs to attend a conference on a topic not related to the research would not.
Consistent

- Is the cost consistent with UCLA’s policies, procedures and practices?
  - Recharge units charges the same regardless of the funding source.

- Is the cost incurred for the same purpose, in like circumstances, treated consistently as either direct or F&A?
  - For example, charging local phone charges to some grants, and not others, is not consistently treating the charges as direct or F&A.

V-C for Research Roberto Peccei’s memo regarding consistent budget and costing practices.

Consistent treatment of costs is a basic cost accounting principle and is specifically required by Circular A-21 to assure that the same types of costs are not charged to federally sponsored agreements both as direct costs and as F&A costs.

These cost elements cannot, under routine circumstances, be both. So consistency in this context means that costs, incurred for the same purpose, in like circumstances, must be treated uniformly as either direct costs or as F&A.

Read Vice Chancellor for Research Roberto Peccei’s memo regarding consistent budgeting and costing practices.
The UCLA Cost Accounting Standards Disclosure Statement, often referred to as the “DS2” delineates the accounting policies, procedures and practices for assigning costs to federally sponsored programs at UCLA. It is an important document to read and be familiar with, especially when trying to determine whether a cost should be charged to a federal project or not.
Practice these cost principles when creating a proposal budget

1. Determine the allowability of each cost to be proposed
2. Determine how each cost should be proposed
   – Direct versus F&A
3. Assign the costs to the proper cost category
4. Always act prudently and in accordance with the cost principles and campus policy
5. When in doubt, contact OCGA or EFM

Remember, OCGA and EFM are available for guidance.
Cost sharing can become a post-award nightmare if one doesn’t know and understand the commitment being made when cost sharing is casually offered in a proposal. Quoting from Dr. Pecei’s memo regarding cost sharing: “Although cost sharing may be an effective mechanism for attracting external support for certain programs, it is important that investigators be aware of the full implications of these commitments” The next few slides will address some of the implications.
Cost Sharing

- OMB Circular A-110 Definition: “That portion of the project or program cost not borne by the sponsor”
- A-21 provides guidance regarding the types of costs allowable as cost-sharing
  - Matching funds are subject to the same terms and conditions of award
  - Costs claimed as cost sharing cannot be claimed on other projects

The definition taken from OMB Circular A-110 titled, “Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.” The terms “cost sharing” and “matching” are often used interchangeably, although matching usually refers to support offered to “match” funds provided by the sponsor.
Three Primary Types of Cost Sharing

1. Mandatory cost sharing:
   - a programmatic requirement
   - often expressed as a percent of the budget or faculty effort without compensation
   - should generally not exceed amount required by sponsor

2. Voluntary committed cost sharing
   - (more on next slide)

3. Voluntary uncommitted cost sharing
   - incidental or unanticipated contributions (i.e., donated) to sponsored projects that were not pledged in the proposal
   - PI effort over and above that for which support was sought

Mandatory cost sharing must be tracked and reported to sponsors.
Voluntary committed cost sharing must be tracked and reported to sponsors.
Voluntary uncommitted cost sharing does not need to be reported to sponsors.
2. Voluntary Committed Cost Sharing

- Not required, but is sometimes offered to enhance a proposal’s competitiveness
  - voluntary cost sharing, including effort without salary recovery, must be prudently allocated

- UCLA DOES NOT ENCOURAGE VOLUNTARY COST SHARING

Vič Chancellor for Research
Roberto Peccei’s memo regarding cost sharing

Voluntary Committed Cost Sharing. Quoting again from Dr. Peccei’s cost sharing memo, “Although UCLA discourages voluntary cost sharing, the campus also recognizes that some investigators feel it is important to volunteer to cost share as they believe that contribution to the overall cost of the project will make their proposal more competitive. When investigators feel compelled to offer cost sharing and have resources at their disposal that they can promise, they are encouraged to be reasonable and prudent. “ Dr. Peccei also advises, “Investigators who want to include cost sharing in a proposal should take into account other commitments of time and effort, and the availability of resources that can be used to meet these obligations.”
Cost Sharing

- All cost sharing commitments, including those required by the sponsor, must be carefully reviewed by the department and/or school.
  - Signature by the Chair or Dean on the Goldenrod indicates their willingness and commitment to support the cost sharing offered in the proposal.

PI’s are encouraged to discuss contemplated cost sharing with their respective Chair or Dean before making any commitments as, responsibility for ensuring that cost share obligations are met, tracked, and reported, lies with the department or Organized Research Unit. Also remember that the signature of the Chair or Dean on the Goldenrod indicates their willingness and commitment to support the cost sharing offered in the proposal.
Cost Sharing

- Documentation retained in department files
  - any costs that will be claimed as cost sharing at the time the costs are incurred

- Reported via the Cost Sharing Contribution Report

Internally, cost sharing is reported to EFM via the Cost Sharing Contribution Report, pictured above. It is accessible by clicking the Cost Sharing form link.
What Can Be Counted Towards Cost Sharing – University Resources

- Salary/wages and benefits
- Supplies
- Equipment
- Travel
- F&A costs
  - Only to meet mandatory (not voluntary) cost-sharing requirements when a non-profit or government agency limits F&A. ([See Contract and Grant Manual Section 8-635](#))

Cost sharing contributions may take many forms including unreimbursed use of University resources, cash, in-kind contributions from a third party, and/or support provided by another sponsored project (if permitted by the sponsor).
What Can Be Counted Towards Cost Sharing – In-Kind

- Usually provided by *non-university* sources
- Volunteer services furnished by professional and technical personnel, consultants and other skilled and unskilled labor
  - rates for volunteers consistent with those paid for similar work within institution or external work force
    - tracking system to record time spent on the project
    - certified statement of services provided, certified by the individual or entity who can authorize the contribution

A document that outlines specific information about the cost sharing. The following slide presents a good example of how to document this type of in-kind cost sharing.
Example of In-Kind Cost Sharing Documentation

If under an award from the National Endowment of the Arts, the Los Angeles Unified School District (LAUSD) is contributing school buses to transport children to the Los Angeles County Museum of Art (LACMA), the specifics of the contribution should be indicated: How many buses? When? Where to? For how long? How much is the cost per bus, such as gas, driver's time, insurance, etc? If a facility will be providing free parking for the buses, documentation from that facility should document an estimate of the value of the parking. If another facility provides free lunch for the children, documentation from that facility should certify how many meals, and the cost per meal. In each case, a statement must describe the services provided, the cost, and be signed by an individual who can authorize the contribution. If the exact figures cannot be compiled at the proposal stage, letters of commitment to cost share should be obtained from each of the participating parties. At the post award stage, letters certifying the exact nature and amount of cost-sharing provided by each party would need to be obtained.
What Can Be Counted Towards Cost Sharing – In-Kind, cont’d

- Donated supplies
  - expendable equipment
  - laboratory supplies
  - workshop and classroom supplies

- Donated equipment
  - the assessed value must be reasonable and not exceed fair market value, as certified by institutional official

Reference to an “institutional official” generally means a person delegated authority to bind an institution in financial matters.
Methods for Documenting Cost Sharing

- Identify and report on spreadsheet monthly using:
  - payroll distribution reports
    - make sure Effort Report agrees
  - property records
  - departmental records
  - certified documents for any in-kind contributions

This is where cost-sharing can become a real problem if not tracked properly and timely. Responsibilities and documentation for meeting cost share commitments rests with the PI and the academic department. So, it is important to take cost sharing commitments seriously and to remember that commitments made in proposals will have to be honored when awards are made.
Let’s Recap

In the next few slides we will recap what has been discussed in this module. The recap slides are not narrated.
Let’s Recap

- The budget is the numerical translation of a project description
  - Sponsors want to know details of how funds will be used
  - Peer reviewers/program managers want to know if the costs are reasonable in relation to the proposed work
- It can take hours to weeks to prepare a budget, depending on complexity of the project
- Responsibility as to who prepares a budget varies across the campus
Let’s Recap

- The first, and most important, step in preparing a budget is to read the sponsor guidelines.
- Use a budget preparation checklist to help make sure important considerations are addressed.
- The numbers for a budget are not guessed:
  - They are based on historical costs, or actual quotes, catalog listings or price lists.
Let’s Recap

- There are two primary budget categories direct and indirect (F&A)
  - Direct costs are those that can be charged directly to a project
  - Indirect - costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project
Let’s Recap

- Budget justifications highlight, explain, and provide rationale for budget categories and how the PI arrived at certain cost estimates
- Make it clear that all budget requests are reasonable and consistent with sponsor and UCLA policies
- File documentation consists of source documents that support how costs were estimated and the reason why costs were proposed
Let’s Recap

- OMB Circular A-21, Cost Principles for Educational Institutions, is the standard by which many of UCLA’s systems and policy and procedures are based.
- The cost accounting standards within A-21 should be in forefront of any budget preparation: reasonable, allowable, allocable and consistent.
Let’s Recap

- Cost sharing is a commitment the University must document and report
- UCLA does not encourage voluntary cost sharing
You have completed Module 2.
Congratulations!

In module 3A you will learn about the common direct cost budget items.

Congratulations. You have completed this module. Module 3A addresses direct cost budget items.