



University of California
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Budgeting for International Projects – Federal Sponsors

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What do I need prior to budgeting?

- Review the RFA/FOA
 - Cost-sharing requirements
 - F&A restrictions
- Check Sponsor Grant Policies
- Financial Needs of the Proposed Project

Considerations

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- Federal policies flow through (e.g. DUNS, COI, cost principals, PEPFAR)
- Budget Periods generally align with prime award
- Award Advance / Advance Payments may be needed
- Third Tier subrecipients generally not allowed
- UC Global Programs = Direct Cost on UCSF budget
- All budgets must be in USD

Direct Costs

Direct Costs

Budget Categories Overview

- Salaries & Wages (Salary Cap applicable?)
- Fringe Benefits
- Equipment
- Materials & Supplies
- Travel
- Consultants
- Subcontracts
- Others

Direct Costs

International Projects

- Hiring In-country Staff costs (local staff, expat employees)
- Relocation Costs
- Travel Expenses (Airfare, Lodging, Per Diem, Visa)
- Insurance Costs (Health, Travel)
- Professional Services (Accounting, Hiring, Tax)
- Security Costs (Lodging/Housing, Office, Travel)

Direct Costs

International Projects

- Taxes (payroll tax, consumption tax, duties & tariffs)
- Translation costs (legal documents, consent forms)
- Ethic approval (IRB, IACUC, EH&S) costs
- Server space for sharing and data hubs
- Currency Fluctuations
- Contingency Costs - unallowable

Indirect Costs

Indirect Costs

Overview

- Check Sponsor Policy
 - Domestic organizations (incl. Subcontracts)
 - De minimis rate for NGO: 10% of MTDC base
 - International Subcontracts
- Budgeting indirect costs as direct costs

Resources

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- UCOP Travel Insurance
 - <https://www.ucop.edu/risk-services-travel/index.html>
 - <https://secure.visit-aci.com/insurance/uoctravel/>
- UCSF Institute for Global Health Sciences, Global Programs for Research & Training (GPRT): <http://ucglobalprograms.org/>
- Harvard International: <https://www.globalsupport.harvard.edu/plan>
- Taxes: <https://dits.deloitte.com/#TaxGuides> and https://www.ey.com/en_gl/tax-guides
- US Dept. of State: Budgeting international travel
 - https://aoprals.state.gov/web920/per_diem.asp

Thank you!

