



Create and Edit a Budget

After the funding proposal is created, MN-GEMS automatically creates a budget record with the name of the direct sponsor. This job aid describes how to build the proposal budget.

Follow the steps below to complete a budget.

1. Navigate to the Proposal Workspace.

2. Under the Budgets tab, select the **name of the budget** you wish to work on (a starter default name will be displayed for new proposals)

3. On the Budget Workspace, select the **Edit Budget** to open the Budget SmartForm or click on the title of the budget. If you do not see these options, ask the PI or primary administrator to add you to the administrative personnel authorized to work on the proposal.

4. Complete the Budget SmartForm pages to build the budget in MN-GEMS. Select **Continue** at the bottom of each page to navigate through the SmartForm pages (the final page has a Finish button instead of a Continue button). The first page of the SmartForm is the **General Budget Information** page.

The screenshot shows the 'Draft' status of a proposal titled '3/17/24 - Low - LL'. The 'Next Steps' menu on the right includes 'Edit Budget', 'Printer Version', 'Create Subaward', 'Make A Copy', 'Log General Comments', 'Export Budget', and 'Manage Tags'. The 'Edit Budget' option is highlighted with a red box.

The screenshot shows the 'General Budget Information' page of the Budget SmartForm. The 'General Budget Information' section is highlighted with a red box. The form includes fields for 'Budget title', 'Principal Investigator for this budget', and 'Does this budget use an approved sponsor F&A cost base and rate?'. A table at the bottom shows 'Standard F&A cost base and rates' for two periods.

Standard F&A cost base and rates	
Period	1
Start:	8/1/2024
End:	7/31/2025
F&A Cost Base	26%
MTDC	Rate: 26%

5. The **General Budget Information Page** contains the following questions:

1. **Budget title** – Edit the display name of the budget to better identify the sponsor or the budget's content if desired. (Example: “NIH Goldy Gopher, Anthropology”)
2. **Principal Investigator for this budget** – The form will automatically choose the PI of the proposal but this drop-down list also contains the names of those identified in the key personnel section of the proposal SmartForm. Choose the appropriate budget PI (this might be the Lead of a future child account). If the person is not listed, they will need to be added in the Personnel section of the proposal SmartForms to be selectable here.
3. **Does this budget use the standard F&A cost base and rates?** – Select **Yes** if this budget will use the On-Campus Research F&A cost base and rates. Select **No** if the budget will use a different rate.

If **Yes**, the Standard On Campus Research F&A cost base and rates display in the table.

General Budget Information

1. * Budget title: ?

NIH NATL HEART, LUNG, AND BLOOD II

2. * Principal Investigator for this budget:

Walter Low

3. * Does this budget use an approved sponsor F&A cost base and rate? ?

☒ Yes ☐ No [Clear](#)

Standard F&A cost base and rates

	Period	1	2
F&A Cost Base	Start:	8/1/2024	8/1/2025
	End:	7/31/2025	8/1/2025
MTDC	Rate:	26%	26%

4. Include in consolidated budgets? ?

☒ Yes ☐ No [Clear](#)

5. Salary cap: ?

\$221,900.00

Monthly salary cap:

\$18,492

6. Enter inflation rates:

	Inflation Rate	Inflate Period 1
Personnel Cost:	2 %	☐
General Cost:	2 %	☐

7. Is an F&A Waiver needed for this project? ?

☐ Yes ☐ No [Clear](#)

3. * Does this budget use the standard research indirect cost base and rates? ?

☒ Yes ☐ No [Clear](#)

Standard F&A cost base and rates

	Period	1	2	3	4	5
F&A Cost Base	Start:	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028
	End:	6/30/2025	6/30/2026	6/30/2027	6/30/2028	6/30/2029
MTDC	Rate:	55.5%	55.5%	55.5%	55.5%	55.5%

If **No**, a second **Non-standard F&A cost base and rates** table displays to specify a different cost rate (if appropriate). When entering rates, enter the value of the appropriate F&A cost base in the first field and use the arrow button  to duplicate the value in all periods.

- TDC – Use when all budget categories are calculated in the F&A base, for example NIFA proposals.
- MTDC – Use when the sponsor uses a modified total direct cost F&A base.
- TRAIN – Use for NIH NRSA and similar training grants.

NOTE: Do not select any of the other bases. These will be used by SPA.

3. * Does this budget use an approved sponsor F&A cost base and rate? [?](#)

☐ Yes ☒ No [Clear](#)

Standard F&A cost base and rates

	Period	1	2	3	4	5
F&A Cost Base	Start:	9/1/2024	9/1/2025	9/1/2026	9/1/2027	9/1/2028
	End:	8/31/2025	8/31/2026	8/31/2027	8/31/2028	8/31/2029
MTDC	Rate:	55%	55%	55%	55%	55%

Non-standard F&A cost base and rates

	Period	1	2	3	4	5
F&A Cost Base	Start:	9/1/2024	9/1/2025	9/1/2026	9/1/2027	9/1/2028
	End:	8/31/2025	8/31/2026	8/31/2027	8/31/2028	8/31/2029
TDC	Rate:					

[Clear](#)

Important: MN-GEMS does not allow a user to enter an indirect cost budget dollar value. If the proposal limits the indirect costs to a specific dollar value, calculate the necessary percentage to recover all costs and enter the relevant percentage.

4. **Include in consolidated budgets?** – Select **Yes** or **No** as appropriate.

- If **Yes**, the budget will be included in the total proposal budget displayed in the Financials tab of the Proposal Workspace.
- If **No**, the budget will be excluded from the total proposal budget displayed in the Financials tab of the Proposal Workspace. Select No if this is a draft budget that will not be used on the final proposal or if this is a cost share budget.

Notes: Selecting Yes adds this budget's totals to the figures on the proposal's Financials tab. The totals of all budgets (except cost share or excluded budgets) get rolled up into totals per cost type on the SF424 budget.

5. **Salary Cap** – This field may be automatically populated with the NIH salary cap. You can override the default salary cap by entering a new amount or delete the dollar amount listed there if there is no cap. Follow sponsor guidelines for salary caps.
6. **Enter inflation rates** – Update as necessary with the inflation rate for each budget

category. Select the **Inflate Period 1** box to apply the inflation rate to Period 1; otherwise, inflation will start with Period 2. Note: If you only want to apply inflation to the first year salary rates, you can manually overwrite the salary in the Personnel Cost Definition page with the inflated rate you plan to use.

7. Select **Yes** and follow the instructions in the F&A Waiver Ancillary Review Quick Guide if an individual F&A waiver needs to be requested. Select **No** if no individual waiver is needed.

6. The **Personnel Cost Definition Page**. The personnel cost budget is calculated using information entered on two separate pages. This first page, Personnel Cost Definition, is for entering personnel. The second page, Personnel Costs, is for entering effort amounts. The personnel budget also displays on the Personnel Costs page. Follow the steps below to build the list of personnel on the Personnel Cost Definition page:

1. Select the **Import Proposal Personnel** button to import the PI and all other named institutional personnel listed on the proposal at one time. **This action can only be completed once for each unique budget.**

Personnel Cost Definition ⓘ

[Go to additional personnel on funding proposal](#)

1. **Import Proposal Personnel**

Personnel costs:

+ Add

Staff Member	Appointment	Role	Is Key
There are no items to display			

- a. If needed, select the **Go to additional personnel on funding proposal** link to return to the Personnel page of the Proposal SmartForm to add additional named personnel to the proposal prior to using the Import Personnel button. When complete, navigate back to the Personnel Costs page of the Budget SmartForm and select the Import Proposal Personnel button.
2. If you need to add a named person after you have completed the import, you will add them to the Personnel page of the Proposal SmartForm and then manually add them to the budget in the Personnel Cost Definition page of the Budget SmartForm using the “Add” button and then select their name from the dropdown. Select the **Add** button to add personnel individually.
 3. Select **Update** by each staff member name to view appointment and enter base salary information. Note that base salary listed for each individual should represent the full time equivalent base salary for the person over a 12 month period of time (if you’re working with a budget of a different budget period length, the salary listed should represent the full time

equivalent of that time period). Example: A To Be Named Graduate Student making \$30/hour should have an Institutional base salary of \$62,400.

4. **Apply inflation?** – Answer **Yes** or **No** for each person. By answering **No**, the base salary for all budget years will be editable on the next page. If answering **Yes**, this will apply to the inflation rate entered on the General Information page (even if 0% is entered) and future year budget amounts are not editable.
5. Use the “Staff Member to Be Determined” value if the position is being budgeted, but the individual has not yet been identified.

6. When complete, each row of the table reflects the Staff Member name, Role, and whether the individual is Senior/Key Personnel.

7. The **Personnel Costs Page** consists of a Budget Summary table and a Personnel Costs table that contains a row for everyone listed on the prior page, which includes their salary, benefits costs, and total compensation. Follow the steps below to edit personnel costs.
 - i. Select the **Edit** button to show fields used to indicate the percentage of effort everyone will contribute to the project and the percent of the base salary required.

Personnel Costs						
Budget Summary						
Period:	Period 1	Period 2	Period 3	Period 4	Period 5	Budget Totals
Start:	9/1/2024	9/1/2025	9/1/2026	9/1/2027	9/1/2028	
End:	8/31/2025	8/31/2026	8/31/2027	8/31/2028	8/31/2029	
Duration:	12.00	12.00	12.00	12.00	12.00	
Personnel Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Indirect Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Costs						
Edit Show Effort	Period:	Period 1	Period 2	Period 3	Period 4	
	Start:	9/1/2024	9/1/2025	9/1/2026	9/1/2027	9/1/2028
	End:	8/31/2025	8/31/2026	8/31/2027	8/31/2028	8/31/2029
	Duration:	12.00	12.00	12.00	12.00	12.00
Person: Jan Gibbs (testacct1) Role: PD/PI	Salary:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Benefits:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Person: Staff Member To Be Determined Role: Graduate Student	Salary:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Benefits:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salary Cost Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Benefits Cost Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Cost Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

- ii. Enter the applicable **Effort** and **Salary Requested (Sal Req)** months or % effort and modify the **Fringe Benefits Rate** when necessary. If you expect these values to remain consistent across all periods, select the **small arrows** to copy the values to the subsequent periods. The effort line represents the total effort the individual will commit to the project each budget period while the Sal Req (salary requested) line represents how much effort you will ask the sponsor to pay for. If you list 10% or 1.2 calendar months effort on the effort line and 5% or 0.6 calendar months effort on the salary requested line the system will expect you to cost-share the difference in effort. If you don't plan to include cost-shared effort in your budget, the effort and salary requested line effort amounts should match. Further, the system will not allow you to ask for more salary requested effort than what is listed on the effort line (this would imply you are asking the sponsor to pay for more effort than you are committing to the project).

Personnel Costs						
Save	Period:	Period 1	Period 2	Period 3	Period 4	Period 5
	Start:	9/1/2024	9/1/2025	9/1/2026	9/1/2027	9/1/2028
	End:	8/31/2025	8/31/2026	8/31/2027	8/31/2028	8/31/2029
	Duration:	12.00	12.00	12.00	12.00	12.00
Person: Jan Gibbs (testacct1) Role: PD/PI	Effort:	0 % ↕	0 % ↕	0 % ↕	0 % ↕	0 % ↕
	Sal Req:	0 % ↕	0 % ↕	0 % ↕	0 % ↕	0 % ↕
	FB Rate:	37.1 % ↕	37.1 % ↕	37.1 % ↕	37.1 % ↕	37.1 % ↕
	Annualized Sal.:	\$250,000.00	\$255,000.00	\$260,100.00	\$265,302.00	\$270,608.00
	Monthly Rate:	\$20,833.33	\$21,250.00	\$21,675.00	\$22,108.50	\$22,550.67

- iii. Select the **hyperlink** associated with each person's name to edit their information.
- iv. Repeat this process for all personnel. When complete, select the **Save** button at the top of the personnel costs section (in testing, this has been found to improve the functionality of the behind the scenes calculations rather than clicking "save" or "continue" at the bottom right of the screen) to update the totals fields in both the Budget Summary and Personnel Costs tables.

Personnel Costs

Budget Summary

Period:	Period 1	Period 2	Period 3	Period 4	Budget Totals
Start:	4/1/2025	4/1/2026	4/1/2027	4/1/2028	
End:	3/31/2026	3/31/2027	3/31/2028	3/30/2029	
Duration:	12.00	12.00	12.00	12.00	
Personnel Total:	\$243,853.00	\$243,853.00	\$243,853.00	\$243,853.00	\$975,412.00
Direct Total:	\$278,813.00	\$278,813.00	\$278,813.00	\$278,813.00	\$1,115,252.00
Indirect Total:	\$114,891.00	\$114,891.00	\$114,891.00	\$114,894.00	\$459,567.00
Grand Total:	\$393,704.00	\$393,704.00	\$393,704.00	\$393,707.00	\$1,574,819.00

Personnel Costs

Save	Period:	Period 1	Period 2	Period 3	Period 4
	Start:	4/1/2025	4/1/2026	4/1/2027	4/1/2028
	End:	3/31/2026	3/31/2027	3/31/2028	3/30/2029
	Duration:	12.00	12.00	12.00	12.00
Person: Jan Gibbs (testacct1) Role: PD/PI	Effort Mos.:	5 X	5 X	5 X	5 X
	Sal Req Mos.:	5 X	5 X	5 X	5 X
	FB Rate:	37.1 % X	37.1 % X	37.1 % X	37.1 % X
	Annualized Sal.:	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00
	Monthly Rate:	\$20,833.33	\$20,833.33	\$20,833.33	\$20,833.33
Person: Staff Member To Be Determined Role: Graduate Student	SM Effort Mos.:	1.5 X	1.5 X	1.5 X	1.5 X
	SM Sal Req Mos.:	1.5 X	1.5 X	1.5 X	1.5 X
	AY Effort Mos.:	4.5 X	4.5 X	4.5 X	4.5 X
	AY Sal Req Mos.:	4.5 X	4.5 X	4.5 X	4.5 X
	FB Rate:	25.1 % X	25.1 % X	25.1 % X	25.1 % X
	Annualized :	\$62,400.00 X	\$62,400.00 X	\$62,400.00 X	\$62,400.00 X
	Monthly Rate:	\$5,200.00	\$5,200.00	\$5,200.00	\$5,200.00

General Notes about the Personnel Costs table

- Use the Show Effort/Show Totals buttons to switch between the effort and dollar amount views.
- The Base salary is defined for each person on the Personnel Cost Definition page.
- Salary = Base * Sal Req % or months (salary cap used instead of base if applicable)
- Benefits = Base * Sal Req % or months * FB Rate % (salary cap used instead of base if applicable)
- The Effort months and effort percentage reflects the effort for each person in the period and does not impact the calculations on the table (salary requested impacts the calculations as noted above).
- If the base salary is greater than the salary cap amount, the calculations will use the salary cap.
- Enter any notes about the personnel costs, save at the top of the personnel section and then select **Continue** at the bottom.

- **Graduate student entry:** Please note that tuition benefits will appear on the General Cost Definition tab as a single line item even if you have multiple graduate students (it is not included in the fringe benefits calculation on the Personnel Costs tab). Verify that the number listed for Graduate Assistant Tuition makes sense for the types of students and the benefits you're requesting. Additionally, if you are naming a graduate student to your budget, the system will pull current appointment fringe benefits for that person at the time the budget is created. This may result in issues with budgets created during summer months if your students are on "no tuition" summer appointments such as a 9572 job code. Verify costs are accurate for salary, fringe AND tuition costs. It may be necessary to list grad students as To Be Named on the Personnel Cost Definition page in order to get the right costs budgeted for your graduate student. When this happens, you can include the names of the students in the notes of the Personnel Cost Definition page.

8. On the **General Cost Definition Page** you'll enter line items for cost categories not entered on the detailed budget tables on prior pages. Like the Personnel Costs pages, the General Cost tables consist of two pages. The first page, General Cost Definition, is for entering cost line items by general cost type. The second page, General Costs, is for updating the costs in all budget periods to calculate the total general costs.

- i. **General costs** – Select the **Add** button to add a new cost type and repeat as necessary.

In the Add General Cost window, answer the following questions:

1. **General cost type** – Select the type in the drop-down list.

2. **Cost** – Enter the dollar amount per period.
3. **Description** – Enter additional information about the cost type. Note, a budget justification document will be uploaded in the attachments page.
4. **Apply inflation?** – Answer **Yes** or **No**. By answering **No**, the amounts will be editable on the next page. If answering **Yes**, this will apply to the inflation rate entered on the General Information page (even if 0% is entered) and future year budget amounts are not editable.
5. **Include in indirect calculations?** - Answer **Yes** or **No**. This question is pre-filled based on general IDC rules but you can override it based on your sponsor’s guidelines..
6. When complete, select **OK** or **OK and Add Another**.

General Cost Definition

1. Other Direct Costs

+ Add

Cost Type	Description	Cost
Update General Operating Supplies		\$5,000.00
Update Lab & Medical Services		\$15,000.00
Update Other	Graduate Assistant Tuition	\$34,959.60
Update Travel: Domestic		\$5,000.00

General Notes about the General Cost Definition Items

- If a graduate student is included in your budget, their tuition will be automatically calculated here (and lumped into one line item even if you have multiple grad RAs).
- To budget animal costs, choose “lab and medical supplies” for the purchase costs of animals and “lab and medical services” for per diem costs. Use the description to add specific information about the animal purchase or per diem.
- Subawards are not an option in this list. Exit out of the Budget SmartForm and click the **Create Subaward** button to add subcontracting costs. You may get an error if you did not indicate subawards on the original Funding Proposal SmartForm (go back to that smartform via the breadcrumbs at the top left of the budget workspace to add subawards to the “Additional Proposal Information” page of the funding proposal SmartForm).
- If you are creating an NIH Fellowship application or a T (or similar training

grant or fellowship type budget) enter trainee costs here rather than in the Personnel Costs page. *Example: A graduate student in Dr. Goldy's lab is submitting an F31. You'll name that student as the PI of the proposal with no effort in the Personnel Cost Definition page but you will list their appropriate NRSA stipend under "Trainee: Stipend", full tuition costs under "Trainee: Tuition" (you could also list the 60% NIH will cover here up to the funding benchmarks and create a cost-share budget for the remaining 40% but be sure to mark that cost-share budget "yes" to include it in the consolidated budgets so that the full cost of tuition carries forward into the SF424 budget), travel costs (when allowable) under "Trainee: Travel" and institutional allowance and childcare costs (when applicable) under "Trainee: Other".*

9. The **General Costs Page** consists of a Budget Summary table and a General Costs table that contains a row for each cost type listed on the prior page. Notice that the costs with inflation factored in are automatically promoted across all budget periods.

1. Select the **hyperlink** associated with each Cost Type to edit the Cost Type and the associated details listed for each Cost Type.
2. Select the **Save** button within the General Costs table after you have completed your edits.

Note: The general cost dollar amounts are shown below. All Cost Type are editable because the "Apply inflation?" question in the Add General Cost window was answered as "no."

General Costs

Budget Summary

Period:	Period 1	Period 2	Period 3	Period 4	Period 5	Budget Totals
Start:	9/1/2024	9/1/2025	9/1/2026	9/1/2027	9/1/2028	
End:	8/31/2025	8/31/2026	8/31/2027	8/31/2028	8/31/2029	
Duration:	12.00	12.00	12.00	12.00	12.00	
General Total:	\$59,960.00	\$59,960.00	\$59,960.00	\$59,960.00	\$59,960.00	\$299,798.00
Direct Total:	\$125,210.60	\$125,210.60	\$125,210.60	\$125,210.60	\$125,210.60	\$626,053.00
Indirect Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:	\$125,210.60	\$125,210.60	\$125,210.60	\$125,210.60	\$125,210.60	\$626,053.00

General Costs

	Period:	Period 1	Period 2	Period 3	Period 4	
	Start:	9/1/2024	9/1/2025	9/1/2026	9/1/2027	
	End:	8/31/2025	8/31/2026	8/31/2027	8/31/2028	
	Duration:	12.00	12.00	12.00	12.00	
Cost Type: General Operating Supplies	Description:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
Cost Type: Lab & Medical Services	Description:	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	
Cost Type: Other	Description: Graduate Assistant Tuition	\$34,960.00	\$34,960.00	\$34,960.00	\$34,960.00	
Cost Type: Travel: Domestic	Description:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
General Cost Total:		\$59,960.00	\$59,960.00	\$59,960.00	\$59,960.00	

3. Enter any notes about the general costs in Question 1 and select **Continue**.

10. The **F&A Cost Overrides Page**. No data entry. **This page is for SPA use only.** This page reports the F&A cost base standard being used to

F&A Cost Overrides ?

1. F&A cost base:

MTDC

2. * Personnel salary:

No override

3. * Personnel benefits:

No override

4. * General cost:

No override

calculate the F&A amount for this budget and if applicable, any overrides. SPA would use this page in the rare circumstance that a sponsor used a F&A base that is not already available in MN-GEMS.

11. On the **Attachments Page**, attach the budget justification (if not an SF424 submission) and other internal budget attachments here. Attachments added here will also be available on the Funding Proposal Workspace. These attachments are not imported to the SF424; all SF424 budget attachments must be directly uploaded in the SF424 record. When the Budget SmartForm is complete, select the **Finish** button to return to the Budget Workspace.

On the Budget Workspace, the Financials tab reflects the categories and totals specified on the budget tables. Select the **Edit Budget** button to make additional budget updates.

Draft

NATIONAL INSTITUTES OF HEALTH (NIH) BU00033732 Project Budget

Sponsor: NATIONAL INSTITUTES OF HEALTH (NIH) **Grand Total:** \$626,053

PI: Jan Gibbs (testacct1) **Budget Type:** Federal

Funding Proposal: 3/13/24 test - AHC **Subaward Count:** 0

This budget has a salary overage of \$9,575.00. Use the Create Cost Share creator to properly capture these costs.

Financials	Subawards	Documents	Snapshots	History		
Current All-Period Totals						
Personnel:	Period 1	Period 2	Period 3	Period 4	Period 5	Cumulative
Salaries:	\$66,251	\$66,251	\$66,251	\$66,251	\$66,251	\$326,255
Benefits:	\$51,095	\$51,095	\$51,095	\$51,095	\$51,095	\$255,475
General:	\$14,156	\$14,156	\$14,156	\$14,156	\$14,156	\$70,780
Travel:	\$59,960	\$59,960	\$59,960	\$59,960	\$59,960	\$299,800
Animal Costs:	\$0	\$0	\$0	\$0	\$0	\$0

Navigating back to the Funding Proposal Workspace, the Financials tab reflects the categories and totals for all consolidated budgets when you have multiple budgets listed under the budget tab.

Note: For any UMN budgets, all costs will appear under the personnel, general costs, subaward costs and the totals section at the bottom. The travel, animal costs, trainee, and patient care categories will always be zero in this current version of MN-GEMS due to system preferences chosen during development. Costs listed under the General Costs section do still map into the correct budget categories of the linked SF424 budget.