

NIH K99/R00 COEUS Specific Budget Instructions

K99/R00 Budget Instructions

All instructions in the [SF424 \(R&R\) Application Guide](#), including *Supplemental Instructions to the SF424 (R&R) for Preparing an Individual Research Career Development Award (CDA) Application ('K' Series)* must be followed, with the following additional instructions:

Mentored Phase (K99):

- Salary and research costs may be requested to the level provided by the awarding Institute or Center. Candidates should consult the following table for IC-specific, programmatic and budgetary information (see [Table of IC-Specific Information, Requirements and Staff Contacts](#)).
- Provide itemized budget information for each budget period covered under the K99 phase.
 - Include salary and fringe benefit information for the applicant only
 - The applicant should indicate a minimum of 9 person months effort for him/herself for the K99 phase.
 - Research expenses may include (a) tuition and fees related to career development activities; (b) supplies, equipment and technical personnel; (c) travel to research meetings or training; and (d) statistical services including personnel and computer time.
 - **NOTE: Salary for mentors, and secretarial and administrative assistance, etc., is not allowed.**
- For the K99 phase, Indirect Costs (also known as Facilities & Administrative [F&A] Costs) are reimbursed at 8% of modified total direct costs.

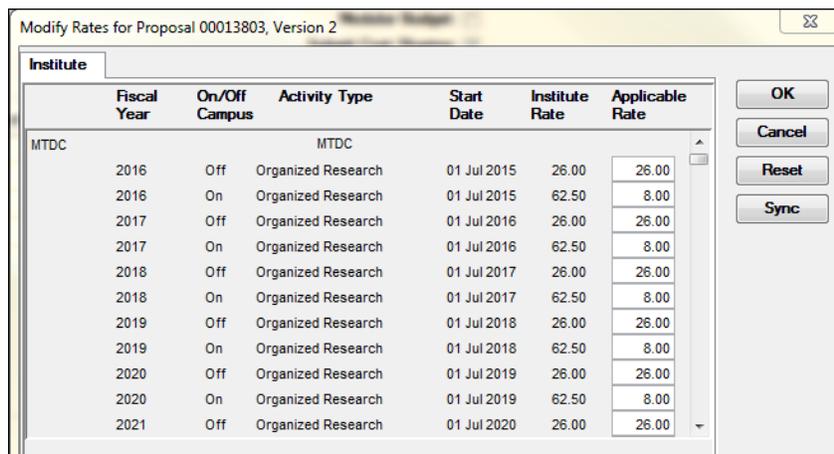
Independent Phase (R00):

- The total cost for the independent phase (R00) may not exceed \$249,000 per year. This amount includes salary, fringe benefits, research costs, and applicable indirect costs. Indirect costs will be reimbursed at the sponsoring institution's indirect cost rate.
- Itemized budget information is not required for the R00 phase; a total requested amount for each period is acceptable. However, some basic information must be completed in order for NIH to successfully process the R&R budget form. For each budget period of the R00 phase:
 - In section **A. Senior/Key Persons** provide an entry for the PD/PI, including the appropriate level of effort, \$0 for Requested Salary and \$0 for Fringe Benefits.
 - In section **F. Other Direct Costs** add a line item titled '*R00 Independent Phase*' and provide a total request for that period (up to \$249,000).
- At the time of transition to the R00 phase, the R00 applicant institution will submit a detailed budget for each budget period of the R00 project period that reflects the direct and indirect costs at the R00 applicant institution.

Coeus Budget Instructions

Follow the instructions below to ensure COEUS populates the R&R Budget form according to NIH's instructions outlined above.

1. From within the Budget, select **Edit → Rates** and update the MTDC rates for all years to 8%. Please make sure to update all years to 8%, not just the years for the K99 phase. *Our indirect cost rate is not required on the application as a detailed budget is not being submitted for the R00 phase, as a result, it is important that only one rate populates the R&R budget form.*



Fiscal Year	On/Off Campus	Activity Type	Start Date	Institute Rate	Applicable Rate
2016	Off	Organized Research	01 Jul 2015	26.00	26.00
2016	On	Organized Research	01 Jul 2015	62.50	8.00
2017	Off	Organized Research	01 Jul 2016	26.00	26.00
2017	On	Organized Research	01 Jul 2016	62.50	8.00
2018	Off	Organized Research	01 Jul 2017	26.00	26.00
2018	On	Organized Research	01 Jul 2017	62.50	8.00
2019	Off	Organized Research	01 Jul 2018	26.00	26.00
2019	On	Organized Research	01 Jul 2018	62.50	8.00
2020	Off	Organized Research	01 Jul 2019	26.00	26.00
2020	On	Organized Research	01 Jul 2019	62.50	8.00
2021	Off	Organized Research	01 Jul 2020	26.00	26.00

2. Click the **[OK]** button. A window stating “Saving will entail recalculation of the budget. Continue?” will appear, click the **[Yes]** button to proceed.
3. In order to account for both the K99 and the R00 phases, the PI will have to be entered twice in the **Budget Persons Window**, once with the salary for the K99 phase and once with salary set to \$0 for the R00 phase.
 - a. From within the Budget, select **Edit → Persons** to enter salary information for the PI.
 - b. Enter the PI twice as follows:

	Name	Appointment Type	Eff Date	Calc Base
K99 Phase	Enter the PI in the window twice.	Set the PI’s appointment type for the K99 Phase.	Post-doc salaries become effective as of the hire date – in most cases this should be set to the start of the project, unless determined otherwise.	Salary for the K99 phase as of the effective date.
R00 Phase		Set the PI’s appointment type for the R00 Phase.	Should be set to the start date of the R00 phase.	\$0.00

Example:

Coeus Budget Instructions – K99 Phase:

1. Enter detailed budget information for K99 phase (usually years 1-2 of the project). In this mentored phase, make sure to use the appropriate post-doc salary cost element for the PI.
2. **Example of a K99 detailed budget period:**

Coeus Budget Instructions - R00 Phase:

1. For each year of the R00 phase provide an entry for the PI, including the appropriate level of effort, \$0 for Requested Salary and \$0 for Fringe Benefits:
 - a. Select the appropriate salary cost element and enter the PI with the appropriate level of effort (the salary field should populate at \$0):

Line	CE	Cost Element Description	Description	Qty	Cost	Start Date	End Date
1	A141061	a) Faculty Salary - Non-Regular Research		0.00	\$0.00	01-Apr-2018	31-Mar-2019

Personnel Budget Details

Cost Elm.: A141061 culty Salary - Non-Regular Research Start Date: 01-Apr-2018 End Date: 31-Mar-2019

Desc.:

Cost: \$0.00 Underrecovery: \$0.00 Cost Share: \$0.00 Quantity: 1.00

Name	Job Code	Start Date	End Date	Period	% Charged	% Effort	Salary
Szulc, Justyna	X	01-Apr-2018	31-Mar-2019	Calendar	100.00	100.00	\$0.00

2. For each year of the R00 phase, enter the total cost (up to \$249,000) using the “Other Charges-exclude from base” cost element:

Line	CE	Cost Element Description	Description	Qty	Cost	Start Date	End Date
1	A141061	a) Faculty Salary - Non-Regular Research		1.00	\$0.00	01-Apr-2018	31-Mar-2019
2	C229000	c) Other Charges-exclude from base		0.00	\$249,000.00	01-Apr-2018	31-Mar-2019

Please make sure to use the “Other Charges – excuded from base” cost element to account for the other direct costs, as this cost element does not take F&A and insures that the charges for the R00 phase correctly populate section F. Other Direct Cost on the R&R Budget form:

* Start Date: 04-01-2018 * End Date: 03-31-2019 Budget Period: 3	
F. Other Direct Costs	Funds Requested (\$)
1. Materials and Supplies	0.00
2. Publication Costs	0.00
3. Consultant Services	0.00
4. ADP/Computer Services	0.00
5. Subawards/Consortium/Contractual Costs	0.00
6. Equipment or Facility Rental/User Fees	0.00
7. Alterations and Renovations	0.00
8. Other Direct Costs	249,000.00
9. All Other Costs	0.00
Total Other Direct Costs	249,000.00

Note: While the NIH instructions suggest to title the line in section F. Other Direct Costs as “R00 Independent Phase”, it has been verified with NIH that the label is unnecessary and it is sufficient to include the full total of other direct costs as illustrated in the above screenshot.

Please direct all questions to Coeus_Help@brown.edu.