**Guidance – Delete this page before uploading your budget attachment to your application**

You are required to include a detailed and itemised budget as an attachment to your application (cl 7.1, Guidelines), which provides you an opportunity to demonstrate that your planned expenditure aligns with your project plan and outlines MRFF vs cash/in-kind contributions from other sources. It is an important component in addressing assessment criterion 4, but also in establishing the commitment of the organisation/s and reinforcing capacity, capability and resourcing.

**UQ Costing and Pricing Tool (CPT)**

We recommend using the [UQ Costing and Pricing Tool](https://research-support.uq.edu.au/applying-funding/budget-preparation) to help you prepare your budget, especially when pricing UQ salaries.

**Eligible expenditure**

Eligible expenditure items are outlined in Appendix A (pp. 39-42) of the Guidelines.

**Ineligible expenditure**

Ineligible expenditure items can be found in Appendix B (pp. 43-4) of the Guidelines.

NB that ‘ineligible’ in this context refers to the expenditure of grant funds from the MRFF. If you have partner funding and the partner allows the use of the funding for the items in Appendix B, they may be included in your budget. In that case, it is important to make clear that these items are being funded through partner money, not from the grant.

**Personnel**

Salary base costs and salary on-costs must be specified separately in your budget. The UQ CPT provides this breakdown for you (see Columns AK and AL of the Personnel Costs table after entering appropriate parameters). You can then paste this information here.

When specifying the on-cost rate for UQ salaries in your budget, please note there is one for non-casual staff and one for casual staff:

* Non-casual: 28.929%
* Casual: 18.1055%

**Equipment**

Equipment expenditure cannot exceed $80,000. ‘Equipment’ in the context of this grant opportunity means items with a unit cost over $10,000.

**Overseas expenditure**

MRFF does not support research activity undertaken outside of Australia, but funding may be requested for components that are critical and not available in Australia. Eligible overseas expenditure is generally limited to 10 per cent of total eligible project expenditure and requires a strong justification. (Where the amount exceeds 10 per cent, you will need to provide a *very* strong justification for this expenditure.) For example, where relevant, your justification should explain why the activity cannot be performed in Australia and include relevant detail (e.g., the relevant expertise / infrastructure / equipment is unavailable in Australia). If the overseas expenditure will contribute to building Australia’s capacity in certain areas, that is also worth emphasising.

**UQ contributions**

Please forward approval (e.g., email) for UQ contributions from the relevant budget holder (e.g., Head of School) to the Research Office.

**Partner contributions**

Any commitments MUST match the Letters of Support.

**Budget Justification for MRFF** **<YEAR><SCHEME> Initiative: [*insert title; CIA: insert name*]**

**BUDGET JUSTIFICATION – MRFF FUNDS**

**Table 1. Summary of MRFF funding allocation against eligible expenditure**

| **Eligible expenditure item** | **FY 2022-23** | **FY 2023-24** | **FY 2024-25** | **FY 2025-26** | **FY 2026-27** | **Total** |
| --- | --- | --- | --- | --- | --- | --- |
| Minor Capital Works |  |  |  |  |  |  |
| <item> |  |  |  |  |  |  |
| Equipment |  |  |  |  |  |  |
| <item> |  |  |  |  |  |  |
| Labour expenditure |  |  |  |  |  |  |
| e.g. Postdoctoral Researcher A (ARA106, 1.0FTE) |  |  |  |  |  |  |
| Labour on-costs |  |  |  |  |  |  |
| e.g. Postdoctoral Researcher A (ARA106, 1.0FTE @ 28.929%) |  |  |  |  |  |  |
| Contract expenditure |  |  |  |  |  |  |
| E.g. Company X – biopsy preparation |  |  |  |  |  |  |
| Travel and overseas expenditure |  |  |  |  |  |  |
| E.g. Annual meeting with key collaborators in US – return economy airfare for X people; subsistence for 7 days at UQ international travel allowance rate; accommodations for 7 days |  |  |  |  |  |  |
| Other eligible expenditure |  |  |  |  |  |  |
| e.g. Contingency costs |  |  |  |  |  |  |
| e.g. General Consumables |  |  |  |  |  |  |
| e.g. Staff training costs to use bespoke DNA sequencing machine required for protocol A |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

*Justification - MRFF:*

* We recommend that you then fully justify, in terms of need and cost, each budget item requested from MRFF using the same subheadings as in the table. Ensure that this is *no more* than four A4 pages.

**LEVERAGING BUDGET JUSTIFICATION – CASH/IN-KIND – UQ CONTRIBUTION**

*<introductory text>*

**Table 2: Summary of UQ Contributions**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **UQ Contribution** | **FY 2022-23** | **FY 2023-24** | **FY 2024-25** | **FY 2025-26** | **FY 2026-27** | **Total** |
| **Cash** |  |  |  |  |  |  |
| **In-kind** |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

*Leveraging Justifications – cash/in-kind from UQ:*

* We recommend that you explain how the UQ co-contributions will support the Project, recognising that the level of detail will vary according to the maturity of your program and degree of co-contribution.
* Commence with an overarching paragraph that establishes the commitment of UQ to your innovative research program and establishes the commitment and relevance of these program to UQ.
* Follow with a further section detailing cash costs and a sentence or two detailing what UQ will contribute and for what it will be used.
* Follow with in-kind costs, using a sentence or two detailing what UQ will contribute and for what it will be used.
* This should be no more than two A4 pages.

**LEVERAGING BUDGET JUSTIFICATION – CASH/IN-KIND – PARTNERS**

*<introductory text>*

**Table 3. Summary of Other Contributions**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Partner Organisation** | **FY 2022-23** | **FY 2023-24** | **FY 2024-25** | **FY 2025-26** | **FY 2026-27** | **Total** |
| **Other non-government contributions** |  |  |  |  |  |  |
| **Other Government Grant Funding** |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

*Leveraging Justifications – cash/in-kind from other organisations:*

* We recommend that you explain how the non-MRFF contributions will support the Project, recognising that the level of detail will vary according to the maturity of your program.
* Commence with an overarching paragraph that establishes the commitment of partner organisations to your innovative research program and establishes the commitment and relevance of these partners to the program.
* Follow with a further section detailing cash costs and a sentence or two for each partner organisation detailing what they will contribute and for what it will be used.
* Follow with in-kind costs, using a sentence or two for each partner organisation detailing what they will contribute and for what it will be used.
* For other government grant funding: it is important that you make it very clear how this funding complements the proposal, but does not duplicate the research being undertaken in your Grant proposal.
* This should be no more than two A4 pages.

Some further general pointers are below:

When considering where you might need additional cash/in-kind commitment, consider things such as ineligible costs (such as admin support), salary gaps (noting the limits), staff development costs (non-project related), maintenance costs, fees paid to Governments to implement the project (eg permits and other regulatory costs).

*Quotes*

The MRFF Guidelines indicate that you may be asked for further justifying evidence in order to secure award. This could be in the form, for example, of quotes for major costs. Please retain these on file, should the MRFF request this information.