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# ALEX'S LEMONADE STAND FOUNDATION

## AWARD BUDGET EXPENDITURE POLICY

This policy defines the pre- and post-award budget expenditure policy for grant applications submitted to and approved for funding at Alex's Lemonade Stand Foundation (ALSF). The policy designates allowable expenses that can be included in budgets that are submitted as part of new applications for ALSF grant funding. The policy also describes how awarded funds should be expended, how to update budgets and how to submit carryforward or no-cost extension requests. This policy also applies to any subcontracts or subawards given as part of an ALSF grant.

### BUDGET PREPARATION

#### SALARIES AND BENEFITS

ALSF adheres to the current NIH salary cap for Principal Investigators (PIs) and other key personnel. Multiple Investigators, Co-Investigators, Collaborators and other participants with faculty appointments may receive personal salary and fringe benefits from the Award. Personnel may also be budgeted (including fringe benefits at the institutional rate). Salary amounts and percent effort related to the project will be monitored for appropriateness.

For predoctoral or postdoctoral fellows, salaries should align with the current NIH scale for predoctoral or postdoctoral fellows. ALSF does not allow for tuition expenses to be charged to grants for predoctoral fellows.

#### INDIRECT COSTS

Unless specified by the Grant Guidelines, ALSF does not pay indirect costs (Facilities and Administrative, F&A, Costs). Charges such as for standard postage meter, telephone, rental of office or laboratory space, furniture and other routine expenses are not permitted to be charged separately to the Award.

#### ALLOWABLE AND NON-ALLOWABLE EXPENDITURES

Whether or not an expense type is an allowable expense for an ALSF grant is defined in the table below. Check the ALSF Grant Guidelines for specifics related to that grant category. Please [contact us](#) if you are not clear on whether an expense is allowable or not.

| Expense Types   | Allowed |
|---|---------|
| Alterations and Renovations   | No      |
| Books   | No      |
| Collaborating Investigator Salary/Fringes                           | Yes     |
| Computers   | No      |
| Construction, renovation, or maintenance of buildings/laboratories. | No      |
| Consultants/Consultative Services                                   | Yes     |
| Data Network Chargebacks  | No      |



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|--|---|
| Equipment  | Check guidelines to see if allowable                                |
| Expenses in Obtaining a Visa                         | No  |
| Indirect Costs                                       | No, except for Crazy 8 Awards                                       |
| Medical Licensing Fees                               | No  |
| Malpractice Insurance                                | No  |
| Office and laboratory furniture                      | No  |
| Office equipment and supplies                        | No  |
| Other Personnel Salary/Fringes                       | Yes   |
| Parking Fees   | No  |
| Patient Care, Hospitalization, Diagnostic Laboratory | No  |
| Patient Transportation                               | No  |
| Payment of Human Subjects                            | Yes, but only for Epidemiology and Psychosocial grants              |
| Personnel Recruitment/relocation expenses            | No  |
| PI Salary/Fringes                                    | Yes   |
| Postage – Overnight Mail related to Project          | Yes   |
| Professional Association Membership Dues             | No  |
| Publication Costs and Reprints                       | Yes   |
| Receptions and Meals                                 | No  |
| Secretarial/administrative salaries                  | No  |
| Self-insurance Programs                              | No  |
| Service Contracts                                    | Yes   |
| Software   | Yes, but must be a specific need for the approved research project. |
| Student Tuition Costs                                | No  |
| Subcontracts   | Yes   |
| Subscriptions for Scientific Journals                | No  |
| Supplies   | Yes   |
| Travel – Domestic or Foreign                         | Yes   |
| Uniforms, Wearing Apparel                            | No  |

## AWARD EXPENDITURES

### GRANT FUNDING EXPENDITURES

Financial administration of an Award should comply with generally accepted accounting principles. Supporting records of Award expenditures must be in sufficient detail to clearly indicate the nature of expenditures. The Fiscal Officer of the Institution agrees to make accounting records of disbursements available to ALSF upon request.

All award expenses must be directly related to the approved ALSF project and **must be used for allowable expenditures as indicated in the Grant Guidelines and in this Policy**. Award expenses must be made during the approved Award Period. ALSF will not cover expenditures incurred outside of the authorized Award Period.

### AWARD AMOUNT AND REDUCTION OF AWARD AMOUNT

Award amounts vary by grant category and may vary by funding cycle. For a complete list of Program Descriptions with specific award limits, please visit <https://www.alexslimonade.org/grants/childhood-cancer-programs>.



Award amounts may be reduced after peer review. If the budget is reduced, ALSF will notify the investigator of the new budget amount and reason for the change.

## REBUDGETING OF FUNDS

Principal Investigators may rebudget within allowable categories without ALSF approval. Changes must be within the specific limits for the grant category. Check the Grant Guidelines for specifics. However, budgetary updates to an Award that involve changes in project scope, PIs, collaborators, institutional transfer of award, or a leave of absence must be requested with a letter of explanation and updated budget for approval by ALSF.

## EXPENDITURES REPORT

Within 60 days of the end of the Award period or early Award termination, a final report must be submitted which contains a full financial accounting of funds spent. Final reports submitted at the end or early termination of an Award must be accompanied by a check for the balance of any unexpended funds. Unexpended funds of less than \$100 may be retained/written off by the Institution.

The Fiscal Officer of the Awardee Institution should include all costs (not to exceed the authorized Award amount) charged to the Award during the reporting period on the Expenditures Report.

## CARRYFORWARD OF UNEXPENDED FUNDS

ALSF allows investigators to carryover funds each year if it is 25% or less of the yearly budget with appropriate justification. For carryover amounts over 25% of total yearly budget, strong written justification is required to describe why the funds were not spent and to justify how the funds will be spent in the following year. These requests are reviewed on a case by case basis. The expectation is that the approved carryover plus the next year's budget will be spent during that budget period. If the funds are not expended during the next budget period, ALSF may request that leftover funds be returned to the Foundation.

## NO-COST EXTENSIONS

If at the end of the grant term there are unspent funds, investigators may return the funds to ALSF or request a **one-time** no-cost extension. This should be done at the end of the final award year or at the time the final report is submitted (60 days after the Award end date). ALSF will review the request and then let the investigator know the decision. If at the end of the no-cost extension period funds remain, they should be returned payable to Alex's Lemonade Stand Foundation. **A second no-cost extension year is not allowed.**

ALSF will not accept no-cost extension requests for balances under \$5000. In this case, the balance of funds should be returned payable to ALSF.

## NON-REPORTING

Payments for active awards are tied to the successful meeting of milestones as shown in progress reports. If progress reports are not received by the due date, ALSF will withhold funds until the progress report has been submitted and approved and in some cases may elect to terminate the project. All withheld award payments revert to ALSF if ALSF does not receive reports six months after the award ends.