



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	Explanation of costs
Alterations and Renovations	No
Animals	Yes
Books	No
Collaborating Investigator Salary/Fringes	Yes
Computers	Yes (see below) ⁴



Construction, renovation, or maintenance of buildings/laboratories.	No
Consultants/Consultative Services	Check guidelines to see if allowable
Data Network Chargebacks	No ³
Equipment	Check guidelines to see if allowable, (see below)¹
Expenses in Obtaining a Visa	No
Embryonic Stem Cells	No (see below)⁷
Genomic Arrays	Yes (see below)⁶
Indirect Costs	No, except for Crazy 8 Awards
Medical Licensing Fees	No
IRB/IACUC costs	No
Malpractice Insurance	No
Non-human Primates	No (see below)⁷
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	No
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 (see below)⁴
Student Tuition Costs	No
Subcontracts	Yes
Subscriptions for Scientific Journals	No
Supplies	Yes
Travel – Domestic or Foreign	Yes ⁵
Uniforms, Wearing Apparel	No

DESCRIPTION OF CONDITIONALLY APPROVED EXPENSES:

The following rules of allowability apply to equipment and information technology systems:

1. ALSF considers small pieces of equipment as those under \$5,000 used for research, medical, scientific, and other similar technical activities. If allowed in grant guidelines, any equipment expense over this amount must be justified in the budget and approved during the review process.
2. **Equipment which is not limited to research, medical, scientific, or other technical activities is not allowed.** Examples include office equipment and furnishings, modular offices, telephone networks,



information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.

3. Machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories for printing, transmitting, and receiving, or storing electronic information **are not allowed**.
4. Computers and Software crucial to the progress of the funded project **is allowed** and should be included in the budget justification and will require prior written approval of ALSF.
5. Funds may be used for the travel of staff, speakers, participants, and attendees, if identified in the application and approved at the time of award. Travel expenses for employees of the recipient organization are governed by the recipient's travel policies and any U.S. foreign travel restrictions that are in effect at the time of the scheduled travel will be followed. Proposed per diem or subsistence allowances must be reasonable and limited to the days of attendance at the conference.
6. Genomic Arrays: For each budget year, up to \$50,000 will be treated as "supplies."
7. ALSF does not fund proposals for research utilizing human embryonic stem cells or non-human primates. Research with human induced pluripotent stem cells is permissible.

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.alexlemonade.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. To electronically transfer funds back to ALSF, please contact Grants@AlexsLemonade.org for instructions. 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 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.