



Proposal Budget Development: Using the OR Budget Templates

A Research Administration Workshop

Presented by the UC Davis Sponsored Programs Office

October 27, 2022

Learning Objectives

1

Budget Template

Know how to determine the Budget Template for your specific project and to use it effectively

2

Direct Costs

Be able to enter direct costs, using formulas when appropriate

3

Modifying the Template

Know how to use the template's customization features to accurately calculate the project costs

4

F&A Costs

Understand how to customize the F&A rates and bases to calculate the F&A costs based on the sponsor's F&A policy

Workshop Outline

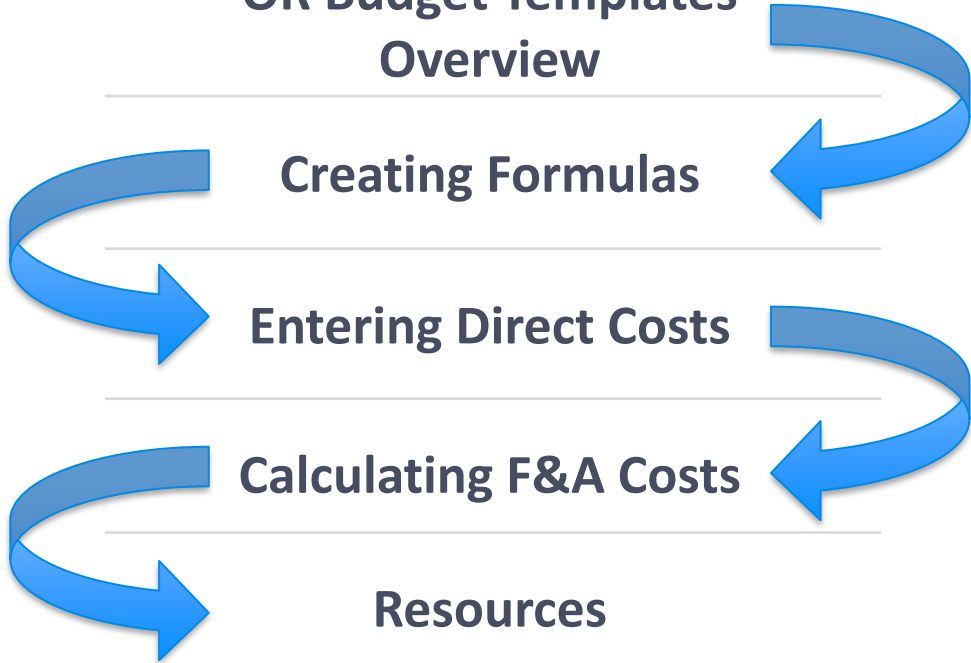
OR Budget Templates
Overview

Creating Formulas

Entering Direct Costs

Calculating F&A Costs

Resources



General Terms

- Direct costs:** Expenses that are clearly associated with and necessary to complete a sponsored project.
- F&A/Indirect costs:** “Facilities & Administration” costs are associated with the general operation of UC Davis and cannot be readily assigned to individual projects. These costs include:
- Facilities and maintenance
 - General and departmental administration
 - Clerical and administrative salaries and fringe benefits
 - General office supplies
 - General purpose equipment
 - Routine postage
 - Building maintenance and utilities
 - Library expenses
- F&A Cost Rate:** The proportion of indirect costs each program should bear using sound administrative principles. The university commonly uses federally negotiated rates (“NICRA”) though rates may vary based on sponsor policy and program guidelines.
- F&A Cost Base:** The amount of direct costs to which the F&A rate should be applied (*more on next slide*).

General Terms

MTDC: Modified Total Direct Costs. The most commonly used F&A cost base at UC Davis. Included in the base (used to determine indirect costs):

- Salaries and wages
- Fringe benefits (i.e., employee benefits)
- Materials
- Supplies
- Services
- Travel
- The first \$25,000 of each subgrant/subcontract

Excluded from the F&A/indirect cost base:

- Equipment
- Capital expenditures
- Charges for patient care
- Student tuition remission
- Rental costs of off-site facilities
- Scholarships and fellowships
- The portion of each subgrant/subcontract in excess of \$25,000

TDC: Total Direct Costs. All direct costs are included when determining indirect costs.

TC: Total Costs



OR Budget Templates Overview

The templates are found at <https://docs.or.ucdavis.edu/spo/>

- Open the link we're about to place in the chat
- Keep the page open in a separate window for upcoming activities

Also, a pen and paper may be helpful



Budget Template Benefits

Improves Accuracy

- Current Rates and Fees
 - Facilities and Administration (F&A)
 - Fringe Benefits
 - Single IRB Fees
- Built-in Formulas
- Split Rates
- Data for Sponsor Forms

Can Customize for Your Project

- Appointment Type (months)
- Escalations
- Escalate by Project Year (PY) or Fiscal Year (FY)
- F&A Rates
- F&A Bases

Budget Template Options

Select the Budget Template for your sponsor or project.

Contact proposals@ucdavis.edu if you need a customized template.

Single or Multi-Budget Project

Proposals with multiple components, such as NIH P and U grants

Cost-Sharing

Proposals with cost-sharing of specific line items

Sponsor-Specific

Proposals to common sponsors with unique budget rules

Simplified

For custom budgets. Has fewer formulas & dynamic options

OR Budget Templates and FAQs

File	Description	Last modified
TemplateA_SingleBudget.xlsx	Single budget template for use as a proposal budgeting tool.	June 15 2022 14:19:32
TemplateB_CostSharing_Budget.xlsx	Cost sharing budget template that sums both requested and cost-shared expenses.	June 15 2022 14:20:01
TemplateC_MultiBudget.xlsx	Multi-budget template for use with proposal budgets requiring multiple budgets such as NIH P01s and U54s.	June 15 2022 14:24:22
TemplateD_AB20.xlsx	Budget template for California State Model agreement (AB20) proposals.	June 15 2022 14:20:29
Budget_Sheet_FAQs.pdf	FAQs on budget template use.	October 22 2018 16:43:13
TemplateE_CIRMBudget.xlsx	Budget template for use with CIRM proposals.	June 15 2022 14:20:55
TemplateF_USDA_30TFF.xlsx	Budget template that automatically calculates indirect costs for USDA Total Federal Funds (TFF) proposals.	June 15 2022 14:21:22
TemplateG_SimplifiedTemplate.xlsx	This simplified spreadsheet is set up to allow you to enter more of your own rates and calculations. It has fewer formulas and dynamic options but can be used for custom budgets or subawardees.	March 10 2022 01:47:54

Budget Template FAQs

A resource to answer questions that may arise as you work in a template.

Table of Contents

Q: What is the first thing I should do when using the budget spreadsheet?	2
Q: I am working on a DOD proposal and my initial project period can only be 6 months. How do I use this sheet to create a short year 1 and still have costs in years 2-5?	2
Q: How does the "Proposal Due Date/Archive" cell work?	2
Q: What does the new "NIH"/"NON-NIH" dropdown choice do in cell D1?	3
Q: I have chosen NIH in cell D1, what else do I need to do to calculate my direct cost totals for the NIH limit?	3
Q: Only 10 personnel lines are showing, but I have 20 personnel. Do I add more lines?	4
Q: Where do I enter effort for each person?	4
Q: What if my investigator has two types of effort such as academic year and summer?	4
Q: If one of my project periods is less than 12 months, how will this affect the effort/salary calculation?	5
Q: How do the salary basis columns work?	5
Q: How do I calculate 1 month of summer salary?	6
Q: How do I enter effort for my GSR? She will work 47% during the academic year and 100% during the summer.	6
Q: What is the difference between FY and PY in Cell R4?	6
Q: What do I choose if I want more or less than 3% escalation or if I want to vary the escalation rate by person?	8
Q: How are the summer salary fringe codes (FSMR-A, FSMR-B, FSMR-C) at bottom of fringe code dropdown used?	9
Q: What do I need to know about calculating GSR tuition and Fees?	10
Q: What if I only want to calculate 2 quarters of tuition and fees for my GSR?	11
Q: Can I update the tuition and fee rates in the sheet?	11
Q: What if I want to use different tuition and fee rates for several GSRs paid on the project?	12
Q: How do I use the new cost-sharing budget workbook?	13
Q: I have a question not on this list/I need additional assistance. Whom do I contact?	15

Activity: Select the Budget Template

Professor Charlie Apple from Chemistry has asked you to draft a three-year budget for a proposal for their “Randomized Cookie Eating Trial” to the National Institutes of Health. The proposal includes a Subaward to UC Irvine but no other separate project budgets or cost-sharing. The sponsor deadline is 11/10/2022 and the project start date is 2/1/2023.

TemplateA_Single Budget

TemplateB_CostSharing Budget

TemplateC_Multi-Budget

Go to <https://docs.or.ucdavis.edu/spo/>
and download the correct template to
populate the budget for this proposal

Activity: OR Budget Template Header

Professor Charlie Apple from Chemistry has asked you to draft a three-year budget for a proposal for their “Randomized Cookie Eating Trial” to the National Institutes of Health. The proposal includes a Subaward to UC Irvine but no other separate project budgets or cost-sharing. The sponsor deadline is 11/10/2022 and the project start date is 2/1/2023.

Start Date:	2/1/2023	NIH	Title:	Randomized Cookie Eating Trial	Proposal Due Date/Archive: 11/10/2022							
End Date:	1/31/2026		PI(s):	Charlie Apple	12 Months	12 Months	12 Months	0 Months	0 Months	36 Months		
PERSONNEL					Salary Basis	*	Escalation:				FY	Multi
							Period 1	Period 2	Period 3	Period 4	Period 5	Total
Name	Enter the:				Effort		2/1/23-1/31/24	2/1/24-1/31/25	2/1/25-1/31/26	-	-	2/1/23-1/31/26
					Per4	Per5	Salary Basis and Type	Escal				
1							CAL 12/12	3%	0	0	0	0
2							CAL 12/12	3%	0	0	0	0
3							CAL 12/12	3%	0	0	0	0
4							CAL 12/12	3%	0	0	0	0
5							CAL 12/12	3%	0	0	0	0
6							CAL 12/12	3%	0	0	0	0
7							CAL 12/12	3%	0	0	0	0
8							CAL 12/12	3%	0	0	0	0
9							CAL 12/12	3%	0	0	0	0
10							CAL 12/12	3%	0	0	0	0
11							CAL 12/12	3%	0	0	0	0
12							CAL 12/12	3%	0	0	0	0
Total Salaries							0	0	0	0	0	0

- Enter the:
- Start and End Dates
 - NIH or Non-NIH (select as appropriate)
 - Proposal Title
 - PI's name
 - Proposal Due Date

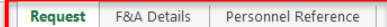
Budget Template Worksheets

Each Budget Template includes several worksheets (tabs in footer)



Detailed budget spreadsheet

Name/Role:		Annual Salary	Project Period % Effort					Type	/12	Escal	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-6/30/21	7/1/21-6/30/22		7/1/18-6/30/22
Per 1	Per 2	Per 3	Per 4	Per 5												
1		173,575	5%	5%	5%	5%	5%	CAL	12	0%	8,679	8,679	8,679	8,679	0	34,716
2	TBN (SRA)	45,266	0%	0%	10%	10%		CAL	12	0%	0	0	4,527	4,527	0	9,054
3								CAL	12	3%	0	0	0	0	0	0
Total Salaries											8,679	8,679	13,206	13,206	0	43,770
Benefits by Person		FY Split: Code	12/0 %	12/0 %	12/0 %	12/0 %	0/0 %	Escalations to fringe?					Yes			
Period 1	Period 2	Period 3	Period 4	Period 5	Total											
1		30.5	31.4	32.3	33.3			2,647	2,725	2,803	2,890	2,890	0	11,065		
2	TBN (SRA)	D	51	52.5	54.1	55.7		0	0	2,449	2,522	2,522	0	4,971		
3		Choose						0	0	0	0	0	0	0		
Total Benefits											2,647	2,725	5,252	5,412	0	16,036
Total Personnel											11,326	11,404	18,458	18,618	0	59,806
EQUIPMENT																
															Total	
Total Equipment																
0																
TRAVEL																
International?								Period 1	Period 2	Period 3	Period 4	Period 5	Total			
No													0			
Total Domestic Travel								0	0	0	0	0	0			
Total International Travel								0	0	0	0	0	0			
Total Travel								0	0	0	0	0	0			
OTHER DIRECT COSTS																
Materials and Supplies								Period 1	Period 2	Period 3	Period 4	Period 5	Total			
Luminex test kits and supplies								21,500	11,800	5,800	5,800		44,900			
misc supplies													0			
Total Materials and Supplies								21,500	11,800	5,800	5,800	0	44,900			
Other Expenses																
Subject to IDC Calc?																
Animal husbandry									2,000	2,000			4,000			
Animal generation													0			
KOMP cryo-recovery service -								4,985					4,985			
FLP breeding service -								4,266					4,266			
													0			
Other Expenses Subject to Indirect:								9,251	2,000	2,000	0	0	13,251			
Other Expenses Excluded from Indirect:								0	0	0	0	0	0			
Total Other Direct Costs								30,751	13,800	7,800	5,800	0	58,151			
Total Direct Costs								42,077	25,204	26,258	24,418	0	117,957			
Indirect Cost Base								Rate Type: On-Campus Research	42,077	25,204	26,258	24,418	0	117,957		
Indirect Costs								23,984	14,366	14,967	13,918	0	67,235			
Total Costs (Direct + Indirect)								\$66,061	\$39,570	\$41,225	\$38,336	\$0	\$185,192			



Budget Template Worksheets

Each Budget Template includes several worksheets (accessible from page footer)

R38						
	A	B	C	D	E	F
1						
2	Indirect Cost Split for Sponsor	Project Period 1	Project Period 2	Project Period 3		
3	Forms					
4						
5	Request Budget	12/1/22-6/30/23	7/1/23-11/30/23	12/1/23-6/30/24	7/1/24-11/30/24	12/1/24-11/30/25
6	Base Type: MTDC	59.5%	60.0%	60.0%	61.0%	61.0%
7	Base	243,581	173,986	242,939	173,528	440,277
8	Indirect Costs	144,931	104,391	145,763	105,852	268,569
9						
10	Primate Center Rates:		57.8%		57.8%	57.8%
11	<i>Primate Center Base</i>					
12	<i>Primate Center F&A:</i>					
13	Total Annual Requested Indirect	\$ 249,322		\$ 251,615		\$ 268,569
14						
15						
16						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						

Request **F&A Details** Personnel Reference

Breakdown of F&A rates, bases and costs for each PY and the entire project

Request **F&A Details** Personnel Reference

Budget Template Worksheets

Each Budget Template includes several worksheets (accessible from page footer)

Request
F&A Details
Personnel Reference

Personnel (For Reference)		Base Salary (For agency forms) <small>Based on Request Column F for AY and SMR; Request Column H for CAL Salary below includes pre-escalation when using FY escalations</small>						Person Months (For agency forms) <small>APPT TYPE and BASIS (9/12,11/12,12/12) must be correctly indicated on the request sheet to ensure person month accuracy</small>					Salary plus Fringe by Person						
Name/Role:	Personnel Type? (Choose Below)	Period 1	Period 2	Period 3	Period 4	Period 5	Appointment Type/Basis	Period 1	Period 2	Period 3	Period 4	Period 5							
		Base/AY	Base/AY	Base/AY	Base/AY	Base/AY		Base/AY	Base/AY	Base/AY	Base/AY	Base/AY	Base/AY	Base/AY	Base/AY	Base/AY	Base/AY	Base/AY	
	Senior/Key	203,700	203,700	203,700	203,700	203,700	12 /12	1.20	1.20	1.20	1.20	1.20	CAL	35,947	35,947	35,947	35,947	35,947	179,735
	Other	72,453	72,453	72,453	72,453	72,453	12 /12	1.20	1.20	1.20	1.20	1.20	CAL	12,938	12,938	12,938	12,938	12,938	64,690
	GSR	75,779	75,779	75,779	75,779	75,779	12 /12	5.60	5.60	5.60	5.60	5.60	CAL	24,483	24,483	24,483	24,483	24,483	122,415
	Senior/Key	203,700	203,700	203,700	203,700	203,700	12 /12	0.60	0.60	0.60	0.60	0.60	CAL	29,261	29,261	29,261	29,261	29,261	146,305
	Senior/Key	175,000	175,000	175,000	175,000	175,000	12 /12	1.20	1.20	1.20	1.20	1.20	CAL	-	-	10,351	25,877	25,877	62,105
	Clerical	52,290	52,290	52,290	52,290	52,290	12 /12	4.80	4.80	4.80	4.80	4.80	CAL	5,430	5,430	5,430	5,430	5,430	27,150
	Senior/Key	203,700	203,700	203,700	203,700	203,700	12 /12	-	-	0.48	1.20	1.20	CAL	-	-	-	19,438	19,438	51,835
	Other	71,610	71,610	71,610	71,610	71,610	12 /12	0.60	0.60	0.60	0.60	0.60	CAL	-	-	-	-	-	0
	Other	85,465	85,465	85,465	85,465	85,465	12 /12	-	-	1.20	1.80	1.80	CAL	-	-	-	-	-	0
	Other	-	-	-	-	-	12 /12	-	-	-	-	-	CAL	-	-	-	-	-	0
	Other	-	-	-	-	-	12 /12	-	-	-	-	-	CAL	-	-	-	-	-	0
	Other	-	-	-	-	-	12 /12	-	-	-	-	-	CAL	-	-	-	-	-	0
	Other	-	-	-	-	-	12 /12	-	-	-	-	-	CAL	-	-	-	-	-	0

Data for sponsor forms, such as Base Salary and effort in person-months format

Grants.gov Other Personnel Composite Categories	Salary						Person Months in Each Category					
	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Postdoctoral Associates	66,547	66,547	66,547	33,274	16,637	249,552	12.00	12.00	12.00	6.00	3.00	45.00
Total Graduate Students	53,866	53,866	53,866	53,866	53,866	269,330	8.60	8.60	8.60	8.60	8.60	43.01
Total Undergraduate Students	-	-	-	-	-	-	-	-	-	-	-	-
Total Clerical	26,448	26,448	26,448	26,448	26,448	132,240	6.00	6.00	6.00	6.00	6.00	30.00

Fringe	Fringe					
	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Postdoctoral Associates	13,542	13,542	13,542	6,771	3,386	50,783
Total Graduate Students	862	862	862	862	862	4,310
Total Undergraduate Students	-	-	-	-	-	-
Total Clerical	10,552	10,552	10,552	10,552	10,552	52,760

Request
F&A Details
Personnel Reference

“Request” (Budget) Worksheet

Start Date:		2/1/2023		NIH		Title: Randomized Cookie Eating Trial		12 Months		12 Months		12 Months		0 Months		0 Months		36 Months	
End Date:		1/31/2026		PI(s):		Charlie Apple													
PERSONNEL										Salary Basis	*	Escalation:					FY	3%	
Name/Role:	Annual Salary			Project Period % Effort					Salary Basis and Type	Escal	Period 1	Period 2	Period 3	Period 4	Period 5	Total			
	Base	Summer	Total	Per 1	Per 2	Per 3	Per4	Per5			2/1/23-1/31/24	2/1/24-1/31/25	2/1/25-1/31/26	-	-	2/1/23-1/31/26			
1									CAL 12/12		0	0	0	0	0	0			
Total Salaries												0	0	0	0	0			
Benefits by Person		FY Split:		5/7	5/7	5/7	0/0	0/0	Include CBR Add-On?		No	Escalations to fringe?			Yes				
UCPath CBR Group		%	%	%	%	%	Period 1	Period 2	Period 3	Period 4	Period 5	Total							
1	Choose						0	0	0	0	0	0							
Total Benefits												0	0	0	0				
Total Personnel												0	0	0	0	0			
EQUIPMENT										Total									
Total Equipment										0	0	0	0	0	0				
TRAVEL										International?	Period 1	Period 2	Period 3	Period 4	Period 5	Total			
										No						0			
										Total Domestic Travel		0	0	0	0	0	0		
										Total International Travel		0	0	0	0	0			
Total Travel											0	0	0	0	0				
PARTICIPANT/TRAINEE SUPPORT COSTS										Details/Notes:									
Trainee Tuition/Fees/Health Insurance:																0			
Stipends:																0			
Travel:																0			
Subsistence:																0			
Other:																0			
Total Participant Support Costs												0	0	0	0	0			
OTHER DIRECT COSTS										Total									
Materials and Supplies										Period 1	Period 2	Period 3	Period 4	Period 5	Total				
Total Materials and Supplies										0	0	0	0	0	0				
Publication Costs										Total									
Total Publication Costs										0	0	0	0	0	0				
Consultant Services										Total									
Total Consultant Services										0	0	0	0	0	0				
Subaward Costs										Type of Subaward	Period 1	Period 2	Period 3	Period 4	Period 5	Total			
										Non-UC						0			
Total Subaward Costs											0	0	0	0	0	0			
										Total Subaward Indirect Costs:		\$0	\$0	\$0	\$0	\$0	\$0		
GSR Tuition/Fees										Esc/Rates					Academic Year Rate Split				
Available Tuition Months (based on project dates):				P1	P2	P3	P4	P5											
Name or Notes	Use Buydown	AY	Rates	#GSRs	#GSRs	#GSRs	#GSRs	#GSRs	5/4	5/4	5/4	0/0	0/0	Total					
	Resident	10%	19,387						0	0	0	0	0	0					
	Non-Resident	10%	34,489						0	0	0	0	0	0					
Single IRB Fees										# per Period									
Site Name or Notes	Recharge Type (Choose):	UC?	\$/per	P1	P2	P3	P4	P5											
	On-Boarding- No Agreement	UC	\$2,224						0	0	0	0	0	0					
	Continuing Review	UC	\$1,211						0	0	0	0	0	0					
Primate Center Costs										Type: Federal		0	0	0	0	0			
Other Expenses										Subject to IDC Calc (MTDC)?									
										Yes							0		
										Other Expenses Subject to Indirect:		0	0	0	0	0	0		
										Other Expenses Excluded from Indirect:		0	0	0	0	0	0		
Total Other Direct Costs												0	0	0	0	0			

Effectively Using the OR Budget Template



Use Current Version

Download the template for **each project** to ensure current F&A and Fringe Benefit rates



Use as Designed

Use the built-in formulas to maintain calculation accuracy

Copy and paste values and plain text only

Hide and un-hide lines instead of deleting/adding



Check Calculations

Check the budget calculations for “**red flags**”

If there are errors, look for fields no longer auto-calculating



Creating Formulas

Helpful for this section:

- **Common Budget Formulas**
- https://research.ucdavis.edu/wp-content/uploads/Budget-Formulas_Full-Sheet.pdf

Formulas for Salary and Effort

Formulas are built into the OR Budget Template to calculate salary, effort and other costs

- You may also benefit from using formulas to input data in cells

Example

Professor Apple will be the PI and will commit 20% effort on the proposed project during all three project years. In addition to their 20% effort, Professor Apple will also work 1 month during the summer in the first year. Their current (base) annual salary is \$131,000.

- Professor Apple has a 9-month academic year appointment and can work up to 3 summer months.
- Professor Apple is an Academic Senate faculty member.
- Escalate all salaries by 3% each FY.

1. What type of appointment and number of appointment months does Professor Apple have?
2. How much is Professor Apple's base salary?
3. How much effort will Professor Apple commit in the academic months?
4. How much effort in the Summer months?
5. Should we escalate salaries, and if so, by how much?

Salary Escalations

- Indicate if salaries should be escalated by the Fiscal Year (FY) or Project Year (PY).
 - It's important you understand the difference.
 - Depending on the submission due date and project period, escalation may be applied prior to the start of a project.
- Select the % to escalate **all salaries** by, if applicable.

Proposal Due Date/Archive: 11/10/2022					
12 Months	12 Months	12 Months	0 Months	0 Months	36 Months
Period 1	Period 2	Period 3	Period 4	Period 5	Escalation:
2/1/23- 1/31/24	2/1/24- 1/31/25	2/1/25- 1/31/26	-		FY 3%
35,545	36,611	37,709	0		2%
14,810	0	0	0		3%
10,175	10,180	10,705	0		4%
					5%
					6%
					7%
					8%
					Multi

Formulas for Salary

- Add Professor Apple to your budget worksheet
- Enter their **Salary** information only
 - Enter two lines for Professor Apple to improve accuracy of the Fringe Benefit Rates for the Summer

<i>PERSONNEL</i>			
Name/Role:	Annual Salary		
	Base	Summer	Total
1 Charlie Apple	131,000	=E8/9*3	174,667
2 Charlie Apple	131,000	43,667	174,667

Formulas for Effort

- For each of the 3 Budget Years, Enter Professor Apple's
 - Academic Year effort
 - Summer Months effort

<i>PERSONNEL</i>								
Name/Role:	Annual Salary			Project Period % Effort				
	Base	Summer	Total	Per 1	Per 2	Per 3	Per4	Per5
1 Charlie Apple	131,000	43,667	174,667	20.0%	20.0%	20.0%		
2 Charlie Apple	131,000	43,667	174,667	=1/12				

Salary (Appointment) Basis and Type

- Select the Salary Basis and Type for Professor Apple

<i>PERSONNEL</i>									<i>Salary Basis</i>	*
Name/Role:	Annual Salary			Project Period % Effort					Salary Basis and Type	Escal
	Base	Summer	Total	Per 1	Per 2	Per 3	Per4	Per5		
1 Charlie Apple	131,000	43,667	174,667	20.0%	20.0%	20.0%			AY 9/12	
2 Charlie Apple	131,000	43,667	174,667	8.33%					SMR 9/12	

Salary Calculations

- Salary for each budget period/year is calculated the right

				Escalation:	FY	3%
Period 1	Period 2	Period 3	Period 4	Period 5	Total	
2/1/23- 1/31/24	2/1/24- 1/31/25	2/1/25- 1/31/26	-	-	2/1/23- 1/31/26	
35,545	36,611	37,709	0	0	109,865	
14,810	0	0	0	0	14,810	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
50,355	36,611	37,709	0	0	124,675	

Group Activity: Salary and Effort

- **Take a screenshot** of this screen (and paste in Word or other program) to reference before you join the breakout room.
- Working in Breakout Groups:
 - Determine **Reporter** (volunteers are appreciated)
 - 1 Reporter will be asked to **share their screen**. Other Reporters may share if desired.
 - Complete the **Salary and Effort only** for the rest of the personnel

Amie Admin, a project scientist, will commit 20% effort on the proposed project during all three project years. Her current salary is \$50,000.

- *Project Scientists are staff and work on a calendar year schedule.*

Thomas Doyle, a post-doctoral researcher (post doc) will commit 50% effort on the proposed project for 6 months of the first project year. His current annual salary is \$39,990.

- *Post-docs work on a calendar year schedule.*

A non-resident (out-of-state) graduate student researcher (GSR) III will be hired at the beginning of the project and will work for 3 months during each of the three project years at 25%. Current annual salary for a GSR III is \$39,906.

Salary and Benefits should be escalated by 3% each Fiscal Year for all personnel.

Group Activity: Salary and Effort

Instructions for Group Reporters



1

Raise Your Hand

Click the **Raise Hand** button in the **Participants** tab.

- In mobile app, tap the **Raise Hand** option in **More** tab.

2

Unmute Yourself

When called upon, unmute yourself.

3

Share Your Screen

Select **Start Share**, then select the screen to display.

Group Activity: Salary and Effort

PERSONNEL									Salary Basis	*
Name/Role:	Annual Salary			Project Period % Effort					Salary Basis and Type	Escal
	Base	Summer	Total	Per 1	Per 2	Per 3	Per4	Per5		
1 Charlie Apple	131,000	43,667	174,667	20.0%	20.0%	20.0%			AY 9/12	
2 Charlie Apple	131,000	43,667	174,667	8.33%					SMR 9/12	
3 Amie Admin - Proj Sci	50,000		50,000	20.0%	20.0%	20.0%			CAL 12/12	
4 Thomas Doyle - Post Doc	39,990		39,990	$=1/12*6*0.5$					CAL 12/12	
5 GSR	39,906		39,906	$=1/12*3*0.25$					CAL 12/12	
Total Salaries										

Escalation:				FY	3%
Period 1	Period 2	Period 3	Period 4	Period 5	Total
2/1/23-1/31/24	2/1/24-1/31/25	2/1/25-1/31/26	-	-	2/1/23-1/31/26
35,545	36,611	37,709	0	0	109,865
14,810	0	0	0	0	14,810
10,175	10,480	10,795	0	0	31,450
10,172	0	0	0	0	10,172
2,538	2,614	2,692	0	0	7,844
73,240	49,705	51,196	0	0	174,141



Entering Direct Costs

Direct costs are those that can be charged directly to the project

Direct Costs – Template Layout

Start Date:	2/1/2023	
End Date:	1/31/2026	
PERSONNEL		
EQUIPMENT		
TRAVEL		
PARTICIPANT/TRAINEE SUPPORT COSTS		
OTHER DIRECT COSTS		
<i>Materials and Supplies</i>		
<i>Publication Costs</i>		
<i>Consultant Services</i>		
<i>Subaward Costs</i>		
<i>GSR Tuition/Fees</i>		
<i>Single IRB Fees</i>		
<i>Primate Center Costs</i>		
<i>Other Expenses</i>		

Salary and Wages

Fringe Benefits

Select the UCPATH Composite Benefit Rate (CBR) Group for each of the listed personnel.

We have already completed the **Salary** portion.
Let's now determine the **Fringe Benefit** rates

Fringe Benefits

UCDAVIS
Composite Fringe Benefit Rates
UCPath CBR Rates

Full Benefit Eligibility	FY 22-23 UCPath Rates
HCOMP Faculty, School of Medicine Physicians and Senior Management	26.7%
Nurses and Non-SOM Physicians	34.3%
Faculty, Other Academic Appointments, MSP, Fire and Police	38.9%
All Other Staff	51.9%
Service Staff	60.0%
Non-Full Benefit Eligibility	
Postdoc Employees	21.4%
Faculty Summer Salaries	9.4%
Grad & Undergrad Students	1.9%
Employees with Limited Benefit Eligibility	10.0%
Employees with no Benefit Eligibility	4.0%

HCOMP = UCD Health faculty

Nurses, Nurse Practitioners and Clinical Physicians

Non-SOM faculty; OAA includes project scientists and specialists;
MSP includes directors

Includes analysts, staff research associates (SRAs), programmers

e.g., janitors

e.g., FTE % is too low

e.g., not eligible based on appointment type

Fringe Benefits

Select the UCPATH CBR Group for each of the listed personnel

Note: These will be split rate calculations since each Project Year spans two Fiscal Years

		<i>FY Split:</i>	5/7	5/7	5/7
Benefits by Person		UCPATH CBR Group	%	%	%
1	Charlie Apple	Choose			
2	Charlie Apple	Choose			
3	Amie Admin - Proj Sci	Choose			
4	Thomas Doyle - Post Doc	Choose			
5	GSR	Choose			
Total Benefits					
Total Personnel					

0/0	0/0	Include CBR Add-On?		No	Escalations to fringe?		Yes
%	%	Period 1	Period 2	Period 3	Period 4	Period 5	Total
		14,076	14,937	15,838	0	0	44,851
#VALUE!	#VALUE!	1,414	0	0	0	0	1,414
		5,376	5,705	6,055	0	0	17,136
		2,212	0	0	0	0	2,212
		50	54	58	0	0	162
		23,128	20,696	21,951	0	0	65,775
		96,368	70,401	73,147	0	0	239,916

Equipment and Capital Assets Review

Properly classifying equipment and other capital assets is important, as they are generally not subject to F&A costs.



1

Equipment

Must cost **more than \$5,000**, be **non-expendable** and **standalone** and have a normal use-life of **more than 1 year**.

- Is it equipment? eqhelp@ucdavis.edu can help

2

Software

Must cost **more than \$5,000** per copy with normal use-life of **more than 1 year**.

- Software annual license fees and maintenance costs are treated as Supplies and subject to F&A

3

Renovations/Facility Improvements

Must cost **more than \$35,000**.

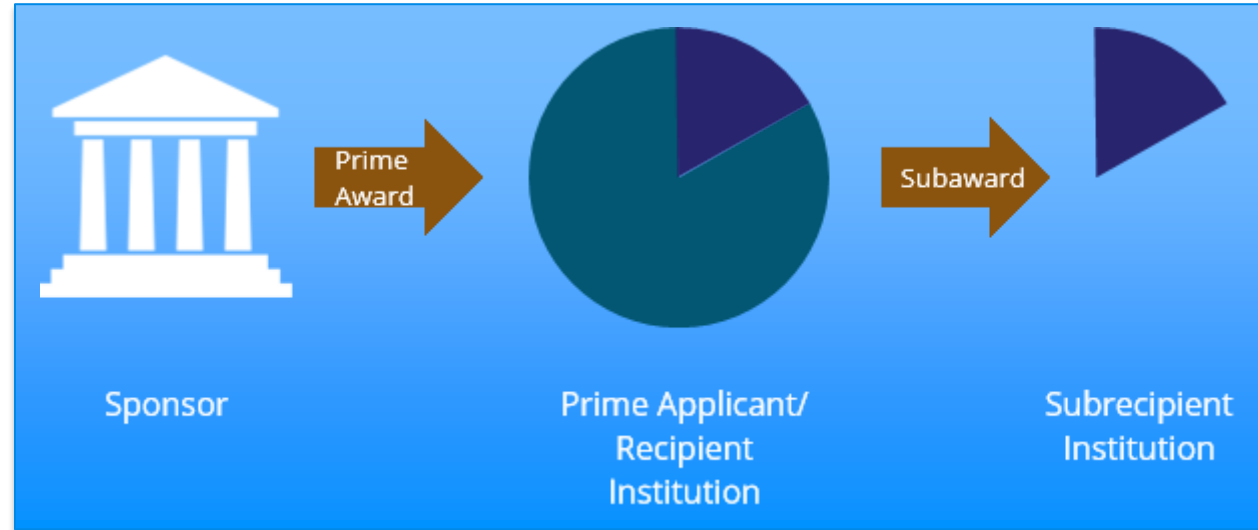
Equipment and Capital Assets

Professor Apple will purchase specialized software in year 2 to help analyze the study results. The software costs \$7,000.

- Enter the software in the Equipment line

	Period 1	Period 2	Period 3			Total
EQUIPMENT						
Software		7,000				7,000
						0
						0
						0
						0
						0
						0
						0
Total Equipment	0	7,000	0	0	0	7,000

Subawards (a quick refresher)



Subaward:

An agreement to send funding received by one institution (Prime Recipient) to another (Subrecipient) to perform a scope of work related to a sponsored project.

Subrecipients must follow Prime Award terms.

Not all awards sent from UC Davis to another institution are subawards.

Subawards

The proposal will include the following two Subawards.

- *In Year 1,2 and 3: UC Irvine for \$20,000 Total Costs (\$10,000 Direct and \$10,000 Indirect)*
- *In Year 2: Stanford for \$35,000 Total Costs (\$20,000 Direct and \$15,000 Indirect)*

Note: Because this is to NIH, enter two lines for each Subaward. The first line item should be the direct costs and the second the indirects.

Subaward Costs	Type of Subaward	Period 1	Period 2	Period 3	Period 4	Period 5	Total
UC Irvine	UC	10,000	10,000	10,000			30,000
UC Irvine	IC of Above	10,000	10,000	10,000			30,000
Stanford	Non-UC		20,000				20,000
Stanford	IC of Above		15,000				15,000
Total Subaward Costs		20,000	55,000	20,000	0	0	95,000
	<i>Total Subaward Indirect Costs:</i>	<i>\$10,000</i>	<i>\$25,000</i>	<i>\$10,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$45,000</i>

Group Activity: GSR Tuition & Fees and Single IRB Fees

- **Take a screenshot** of this screen (and paste in Word or other program) to reference before you join the breakout room.
- Working in Breakout Groups:
 - Assign **Reporter**
 - 1 Reporter will be asked to **share their screen**. Other Reporters may share if desired.
 - Complete the relevant sections

Graduate student researcher (GSR) tuition and fees should be budgeted for the non-resident GSR III in the Personnel section, and buydown should be used. Escalate the fees by 10%. The rate/fees equal \$33,644. Remember the GSR will work for 3 months (or 1 quarter) during each of the three years.

*UC Irvine will be a site that needs **single IRB fees** applied for all three years. An agreement will be used.*

Group Activity: GSR Tuition & Fees and Single IRB Fees

Instructions for Group Reporters



1

Raise Your Hand

Click the **Raise Hand** button in the **Participants** tab.

- In mobile app, tap the **Raise Hand** option in **More** tab.

2

Unmute Yourself

When called upon, unmute yourself.

3

Share Your Screen

Select **Start Share**, then select the screen to display.

Group Activity: GSR Tuition & Fees and Single IRB Fees

<i>GSR Tuition/Fees</i>		<i>Esc/Rates</i>		<i>P1</i>	<i>P2</i>	<i>P3</i>	<i>P4</i>	<i>P5</i>
Available Tuition Months (based on project dates):				9	9	9	0	0
<i>Name or Notes</i>	<i>Use Buydown</i>	<i>AY</i>	<i>Rates</i>	<i>#GSRs</i>	<i>#GSRs</i>	<i>#GSRs</i>	<i>#GSRs</i>	<i>#GSRs</i>
GSR III - TBD	Non-Resident	10%	34,489	1	1	1		
<i>Single IRB Fees</i>				<i># per Period</i>				
<i>Site Name or Notes</i>	<i>Recharge Type (Choose:)</i>	<i>UC?</i>	<i>\$/per</i>	<i>P1</i>	<i>P2</i>	<i>P3</i>	<i>P4</i>	<i>P5</i>
UC Irvine	On-Boarding- No Agreement	UC	\$2,224	1				
UC Irvine	Continuing Review	UC	\$1,211		1	1		

Academic Year Rate Split:					
<i>5/4</i>	<i>5/4</i>	<i>5/4</i>	<i>0/0</i>	<i>0/0</i>	<i>Total</i>
27,016	29,717	32,689	0	0	89,422
27,016	29,717	32,689	0	0	89,422
2,224	1,211	1,211	0	0	4,646
2,224	0	0	0	0	2,224
0	1,211	1,211	0	0	2,422

Lease Costs

Most of the work will be conducted in a leased building and the lease costs charged to the award. Include a lease for \$33,333 in Years 1 and 2 and \$33,334 in Year 3.

Lease costs are not subject to IDC.

<i>Other Expenses</i>	Subject to IDC Calc (MTDC)?						
Lease	No	33,333	33,333	33,334			100,000
<i>Other Expenses Subject to Indirect:</i>		0	0	0	0	0	0
<i>Other Expenses Excluded from Indirect:</i>		33,333	33,333	33,334	0	0	100,000
Total Other Direct Costs		82,573	119,261	87,234	0	0	289,068



Calculating F&A Costs

F&A Costs

- 1 Use the Built-in F&A Rates and Bases**
 On-Campus Research
 Off-Campus Research
 On-Campus Other Sponsored Activities
 Off-Campus Other Sponsored Activities
 Instruction

- 2 Customize the F&A Rates and Bases**
 Select a Standard Bases
 Create a Customizes Bases
 Enter the F&A Rate

Total Direct Cost for NIH Limit (when limit does not include subaward indirect costs)

Total Direct Costs	Choose Rate Type from Dropdown Below:
<i>Indirect Cost Base</i>	Rate Type: On-Campus Research
<i>Indirect Costs</i>	On-Campus Research
Total Costs (Direct + Indirect)	Off-Campus Research
	On-Campus Other Sponsored Activities
	Off-Campus Other Sponsored Activities
	Instruction
	Other: (Enter Info Below)

Updated 06/15/2022

Select the F&A Rate and Base

1. Should we use the on-or off-campus organized research rate?

Off-Campus Organized Research

2. Why?

Most of the work will be done in off-campus (leased) space.

Total Other Direct Costs		82,573	119,261	87,234	0	0	289,068
	Total Direct Cost for NIH Limit (when limit does not include subaward indirect costs)	\$168,941	\$171,662	\$150,381	\$0	\$0	\$490,984
Total Direct Costs	Choose Rate Type from Dropdown Below:	178,941	196,662	160,381	0	0	535,984
Indirect Cost Base	Rate Type: Off-Campus Research	98,592	96,612	74,358	0	0	269,562
Indirect Costs		25,634	25,119	19,333	0	0	70,086
Total Costs (Direct + Indirect)		\$204,575	\$221,781	\$179,714	\$0	\$0	\$606,070

Learning Objectives recap

1

Budget Template

Know how to determine the Budget Template for your specific project and to use it effectively

2

Direct Costs

Be able to enter direct costs, using formulas when appropriate

3

Modifying the Template

Know how to use the template's customization features to accurately calculate the project costs

4

F&A Costs

Understand how to customize the F&A rates and bases to calculate the F&A costs based on the sponsor's F&A policy

Any last questions?

Contact Us

Let us know how we did:

https://ucdavis.co1.qualtrics.com/jfe/form/SV_4HhzAkhwupoqFTw



Alyssa Bunn
Contracts and Grants Officer
Email: aabunn@ucdavis.edu

Perry King
Training Officer
Email: pking@ucdavis.edu



Resources

Resources

- [Call for Proposals Checklist](#): Consider using the checklist during review of the sponsor guidelines
- [Senior/Key Personnel Descriptions](#)
- [Preparing a Proposal Budget Toolkit](#)
- [Budget Templates](#)
- [Preparing a Proposal Budget Toolkit](#)
- [Budget Justification Checklist](#)
- [Common Budget Formulas](#)
 - [Video Tutorial: Annualizing Salary](#)
 - [Video Tutorial: Calculating Annualized Effort and Person-Months](#)
 - [Video Tutorial: Calculating Salary to Charge](#)
- [Calculating Facilities & Administration \(F&A\) Costs](#)
- [Guidance for submitting proposals/IPFs that involve cost sharing](#)
- [Table: Subrecipient, Contractor/Vendor, Consultant?](#)

Sponsored Programs Contacts & Links

- Proposals: proposals@ucdavis.edu
- Awards: awards@ucdavis.edu
- Subawards: subawards@ucdavis.edu
- Closeouts: closeouts@ucdavis.edu
- eRA Help: SPOeRAhelp@ucdavis.edu
- Cayuse Help Desk: ORCayuseHelp@ucdavis.edu
- Training: SPOTraining@ucdavis.edu
- Negotiations: OR-SPO-Negotiation-Team@ad3.ucdavis.edu

- SPO Contact Us webpage: <http://research.ucdavis.edu/contact-us/sponsored-programs/>
- Sponsored Programs Office (SPO): <http://research.ucdavis.edu/proposals-grants-contracts/spo>
- SPO Training: <https://research.ucdavis.edu/proposals-grants-contracts/spo/spo-training/>

SPO Office Hours & Research Admin Workshops

SPO Office Hours

Bring your questions and join our knowledgeable staff for guidance and training on preparing and submitting proposals for extramural funding.

Starting **Thursday, July 21, 2022**, drop in **via Zoom** the **1st and 3rd Thursday** of each month between **10 and 11am**

<https://ucdavis.zoom.us/j/96045587567?pwd=MnVMTXN5SDRuM0RITzIKUjNmdjl5Zz09>

(Meeting ID: 960 4558 7567 Passcode: 862138)

Additional Quarterly **Research Administration Workshops** on targeted sponsored program topics are offered **via Zoom** from **9 to 11am** on the dates below.

Write SPOTraining@ucdavis.edu to request the Zoom link for sessions that interest you.

Proposal Budget Development: Using the OR Budget Templates	Thursday, October 27, 2022
Submitting Single-Component Applications in NIH ASSIST	Thursday, January 26, 2023
Submitting NSF Proposals in Research.gov	Thursday, April 27, 2023
Preparing a Cost Proposal Budget	Thursday, July 27, 2023

Additional details on all SPO training opportunities at <https://research.ucdavis.edu/training-ops/>

Research Administration Forum

Join via [Zoom](#)

4th Wednesday of each month (Jan – Oct)

8:30 am

Forum for department research administrators to

Hear updates

Ask questions

Provide feedback

- Sponsored Programs Office
- Research Compliance and Integrity
- IACUC

Contracts and Grants Accounting •

IRB Administration •

InnovationAccess •

Watch previous forums on [YouTube](#)

Office of Research Listservs

Contracts & Grants (OVCR-cg) listserv

- The primary mechanism for informing the campus community of the latest research administration news.
- Click this [link](#) to subscribe (UC Davis emails)

SPO Cayuse info listserv

- Cayuse SP and 424 info and announcements, as well as training opportunities from the Sponsored Programs office.
- Click this [link](#) to subscribe (UC Davis emails)

[Other Office of Research Listservs](#)





SPO Instructor-Led Trainings and eCourses

UC Learning Center Classes

SPO offers classes individually or as a series:

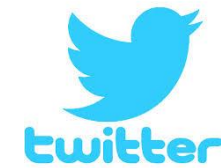
- [Individual classes](#) (under “Grants and Sponsored Programs”)
- [Research Administration Certificate Series \(RACS\)](#)
- [eRA Train the Trainer certificate series](#)

Common Acronyms

- **AB20:** Assembly Bill 20
- **BAA:** Broad Agency Announcement
- **BUA:** Biological Use Approval
- **CGA:** Contracts and Grants Accounting
- **COI:** Conflict of Interest
- **ERA:** Electronic Research Administration
- **F&A:** Facilities & Administrative rates; also referred to as indirect cost rate (**IDC** or **ICR**) or “overhead”
- **FOA:** Funding Opportunity Announcement
- **GMS:** Grant Management System
- **HASTOC:** Human Anatomic Specimens and Tissue Oversight Committee
- **IACUC:** Institutional Animal Care and Use Committee
- **IPF:** Internal Processing Form
- **IP:** Intellectual Property
- **IRB:** Institutional Review Board
- **RCR:** Responsible Conduct of Research
- **RFA:** Request for Applications
- **RFP:** Request for Proposals
- **PHS:** Public Health Service
- **PRAM:** Progress Report Additional Materials (NIH)
- **RPPR:** Research Performance Progress Reports
- **SBIR:** Small Business Innovation Research
- **SNAP:** Streamlined Non-Competing Award Process (NIH)
- **SPO:** Sponsored Programs Office
- **STTR:** Small Business Technology Transfer

Thank you

For research-related
announcements, follow SPO on
Twitter and YouTube



@UCDavisSPO



[UC Davis Sponsored Programs Office](#)