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

Excluded from the F&A/indirect cost base:

- Equipment
- Capital expenditures
- Charges for patient care
- Student tuition remission

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

**TC:** Total Costs
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

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**OR Budget Templates and FAQs**

<table>
<thead>
<tr>
<th>File</th>
<th>Description</th>
<th>Last modified</th>
</tr>
</thead>
<tbody>
<tr>
<td>TemplateB_CostSharing_Budget.xlsx</td>
<td>Cost sharing budget template that sums both requested and cost-shared expenses.</td>
<td>June 15 2022 14:20:01</td>
</tr>
<tr>
<td>TemplateC_MultiBudget.xlsx</td>
<td>Multi-budget template for use with proposal budgets requiring multiple budgets such as NIH P01s and U01s.</td>
<td>June 15 2022 14:24:22</td>
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<tr>
<td>TemplateD_AB20.xlsx</td>
<td>Budget template for California State Model agreement (AB20) proposals.</td>
<td>June 15 2022 14:20:29</td>
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<td>FAQs on budget template use.</td>
<td>October 22 2018 16:43:13</td>
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<tr>
<td>TemplateE_CIRMBudget.xlsx</td>
<td>Budget template for use with CIRM proposals.</td>
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<tr>
<td>TemplateF_USDA_TFF.xlsx</td>
<td>Budget template that automatically calculates indirect costs for USDA Total Federal Funds (TFF) proposals.</td>
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</tr>
<tr>
<td>TemplateG_SimplifiedTemplate.xlsx</td>
<td>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.</td>
<td>March 10 2022 01:47:54</td>
</tr>
</tbody>
</table>
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
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Q: How do I calculate 1 month of summer salary? ....................................................................................6
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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
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Budget Template FAQs

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

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

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](image-url)
Budget Template Worksheets

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

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

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

Data for sponsor forms, such as Base Salary and effort in person-months format
<table>
<thead>
<tr>
<th>Name/Role</th>
<th>Annual Salary</th>
<th>Project Period % Effort</th>
<th>Salary Base</th>
<th>Per 1</th>
<th>Per 2</th>
<th>Per 3</th>
<th>Per 4</th>
<th>Per 5</th>
<th>Total</th>
</tr>
</thead>
<tbody>
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<td>CAL (2/22)</td>
<td>1/31/22</td>
<td>1/31/22</td>
<td>1/31/22</td>
<td>1/31/22</td>
<td>1/31/22</td>
<td>1/31/22</td>
</tr>
<tr>
<td>Total Salaries</td>
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<tr>
<td>Benefits by Person</td>
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<td>1/31/22</td>
<td>1/31/22</td>
<td>1/31/22</td>
<td>1/31/22</td>
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<td>1/31/22</td>
<td>1/31/22</td>
<td>1/31/22</td>
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<tr>
<td>Total Equipment</td>
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</table>

**PARTICIPANT/TRAINEE SUPPORT COSTS**

**Materials and Supplies**

**Other Direct Costs**

**Type of Subaward**

<table>
<thead>
<tr>
<th>Type of Subaward</th>
<th>Period 1</th>
<th>Period 2</th>
<th>Period 3</th>
<th>Period 4</th>
<th>Period 5</th>
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</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

**Other Expenses**

Subject to IBC Calc (NTBCG)?

<table>
<thead>
<tr>
<th>Other Expenses</th>
<th>Subject to IBC Calc (NTBCG)</th>
<th>Other Expenses Subject to Indirect</th>
<th>Other Expenses Excluded from Indirect</th>
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</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

**Total Other Direct Costs**

**Total Direct Costs**

**Total Indirect Costs**

**Total**

**Total**

**Proposal Due Date/Archive**

11/10/2022
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

Check Calculations
Check the budget calculations for “red flags”
If there are errors, look for fields no longer auto-calculating

Hide and un-hide lines instead of deleting/adding
Creating Formulas

Helpful for this section:
- **Common Budget Formulas**
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.

<table>
<thead>
<tr>
<th>Proposi</th>
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<th></th>
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<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>12 Months</td>
<td>12 Months</td>
<td>12 Months</td>
<td>0 Months</td>
<td>0 Months</td>
<td>36 Months</td>
<td></td>
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<tr>
<td>Escalation</td>
<td>FY</td>
<td>3%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Period 1</td>
<td>Period 2</td>
<td>Period 3</td>
<td>Period 4</td>
<td>Period 5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2/1/23-1/31/24</td>
<td>2/1/24-1/31/25</td>
<td>2/1/25-1/31/26</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>35,545</td>
<td>36,611</td>
<td>37,709</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>14,810</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>10,175</td>
<td>10,480</td>
<td>10,785</td>
<td>0</td>
<td>0</td>
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</table>
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

<table>
<thead>
<tr>
<th>Name/Role:</th>
<th>Annual Salary</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Base</td>
<td>Summer</td>
<td>Total</td>
</tr>
<tr>
<td>1 Charlie Apple</td>
<td>131,000</td>
<td>=E8/9*3</td>
<td>174,667</td>
</tr>
<tr>
<td>2 Charlie Apple</td>
<td>131,000</td>
<td>43,667</td>
<td>174,667</td>
</tr>
</tbody>
</table>
### Formulas for Effort

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

<table>
<thead>
<tr>
<th>Name/Role:</th>
<th>Annual Salary</th>
<th>Project Period % Effort</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Base</td>
<td>Summer</td>
</tr>
<tr>
<td>1</td>
<td>Charlie Apple</td>
<td>131,000</td>
</tr>
<tr>
<td>2</td>
<td>Charlie Apple</td>
<td>131,000</td>
</tr>
</tbody>
</table>
Salary (Appointment) Basis and Type

- Select the Salary Basis and Type for Professor Apple

<table>
<thead>
<tr>
<th>Name/Role:</th>
<th>Annual Salary</th>
<th></th>
<th>Project Period % Effort</th>
<th>Salary Basis and Type</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Base</td>
<td>Summer</td>
<td>Total</td>
<td>Per 1</td>
</tr>
<tr>
<td>1 Charlie Apple</td>
<td>131,000</td>
<td>43,667</td>
<td>174,667</td>
<td>20.0%</td>
</tr>
<tr>
<td>2 Charlie Apple</td>
<td>131,000</td>
<td>43,667</td>
<td>174,667</td>
<td>8.33%</td>
</tr>
</tbody>
</table>
Salary Calculations

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

<table>
<thead>
<tr>
<th>Period 1</th>
<th>Period 2</th>
<th>Period 3</th>
<th>Period 4</th>
<th>Period 5</th>
<th>3%</th>
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</thead>
<tbody>
<tr>
<td>2/1/23-1/31/24</td>
<td>2/1/24-1/31/25</td>
<td>2/1/25-1/31/26</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>35,545</td>
<td>36,611</td>
<td>37,709</td>
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<td>109,865</td>
</tr>
<tr>
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<tr>
<td>50,355</td>
<td>36,611</td>
<td>37,709</td>
<td>0</td>
<td>0</td>
<td>124,675</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Name/Role:</th>
<th>Annual Salary</th>
<th>Project Period % Effort</th>
<th>Salary Basis and Type</th>
<th>Escal</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Base</td>
<td>Summer</td>
<td>Total</td>
<td>Per 1</td>
</tr>
<tr>
<td>Charlie Apple</td>
<td>131,000</td>
<td>43,667</td>
<td>174,667</td>
<td>20.0%</td>
</tr>
<tr>
<td>Charlie Apple</td>
<td>131,000</td>
<td>43,667</td>
<td>174,667</td>
<td>8.33%</td>
</tr>
<tr>
<td>Amie Admin - Proj Sci</td>
<td>50,000</td>
<td></td>
<td>50,000</td>
<td>20.0%</td>
</tr>
<tr>
<td>Thomas Doyle - Post Doc</td>
<td>39,990</td>
<td></td>
<td>39,990</td>
<td></td>
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<tr>
<td>GSR</td>
<td>39,906</td>
<td></td>
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### Total Salaries

<table>
<thead>
<tr>
<th>Period 1</th>
<th>Period 2</th>
<th>Period 3</th>
<th>Escalation</th>
<th>FY</th>
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<tr>
<td>2/1/23-1/31/24</td>
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<td>2/1/25-1/31/26</td>
<td>Period 4</td>
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<tr>
<td>35,545</td>
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<td>109,865</td>
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<td><strong>0</strong></td>
<td><strong>174,141</strong></td>
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</tbody>
</table>
Entering Direct Costs

Direct costs are those that can be charged directly to the project.
Direct Costs – Template Layout

<table>
<thead>
<tr>
<th>Personnel</th>
<th>Equipment</th>
<th>Travel</th>
<th>Other Direct Costs</th>
<th>Participant/Trainee Support Costs</th>
</tr>
</thead>
</table>

- **Start Date:** 2/1/2023
- **End Date:** 1/31/2026

**Salary and Wages**
Select the UCPath Composite Benefit Rate (CBR) Group for each of the listed personnel.

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

<table>
<thead>
<tr>
<th>Full Benefit Eligibility</th>
<th>FY 22-23 UCPATH Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>HCOMP Faculty, School of Medicine Physicians and Senior Management</td>
<td>26.7%</td>
</tr>
<tr>
<td>Nurses and Non-SOM Physicians</td>
<td>34.3%</td>
</tr>
<tr>
<td>Faculty, Other Academic Appointments, MSP, Fire and Police</td>
<td>38.9%</td>
</tr>
<tr>
<td>All Other Staff</td>
<td>51.9%</td>
</tr>
<tr>
<td>Service Staff</td>
<td>60.0%</td>
</tr>
<tr>
<td><strong>Non-Full Benefit Eligibility</strong></td>
<td></td>
</tr>
<tr>
<td>Postdoc Employees</td>
<td>21.4%</td>
</tr>
<tr>
<td>Faculty Summer Salaries</td>
<td>9.4%</td>
</tr>
<tr>
<td>Grad &amp; Undergrad Students</td>
<td>1.9%</td>
</tr>
<tr>
<td>Employees with Limited Benefit Eligibility</td>
<td>10.0%</td>
</tr>
<tr>
<td>Employees with no Benefit Eligibility</td>
<td>4.0%</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Benefits by Person</th>
<th>UCPath CBR Group</th>
<th>5/7</th>
<th>5/7</th>
<th>5/7</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Charlie Apple</td>
<td>Choose</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Charlie Apple</td>
<td>Choose</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Amie Admin - Proj Sci</td>
<td>Choose</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Thomas Doyle - Post Doc</td>
<td>Choose</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 GSR</td>
<td>Choose</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>0/0</th>
<th>0/0</th>
<th>Include CBR Add-On?</th>
<th>No</th>
<th>Escalations to fringe?</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>%</td>
<td>%</td>
<td>Period 1</td>
<td>Period 2</td>
<td>Period 3</td>
<td>Period 4</td>
</tr>
<tr>
<td>-----</td>
<td>-----</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
</tr>
<tr>
<td>14,076</td>
<td>14,937</td>
<td>15,838</td>
<td>0</td>
<td>0</td>
<td>44,851</td>
</tr>
<tr>
<td>1,414</td>
<td>0</td>
<td>0</td>
<td>14,141</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5,376</td>
<td>5,705</td>
<td>6,055</td>
<td>0</td>
<td>0</td>
<td>17,136</td>
</tr>
<tr>
<td>2,212</td>
<td>0</td>
<td>0</td>
<td>2,212</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>54</td>
<td>58</td>
<td>0</td>
<td>0</td>
<td>162</td>
</tr>
<tr>
<td>23,128</td>
<td>20,696</td>
<td>21,951</td>
<td>0</td>
<td>0</td>
<td>65,775</td>
</tr>
<tr>
<td>96,368</td>
<td>70,401</td>
<td>73,147</td>
<td>0</td>
<td>0</td>
<td>239,916</td>
</tr>
</tbody>
</table>
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](mailto: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

<table>
<thead>
<tr>
<th>EQUIPMENT</th>
<th>Period 1</th>
<th>Period 2</th>
<th>Period 3</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Software</td>
<td></td>
<td></td>
<td>7,000</td>
<td>7,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
<td>7,000</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Subaward Costs</th>
<th>Type of Subaward</th>
<th>Period 1</th>
<th>Period 2</th>
<th>Period 3</th>
<th>Period 4</th>
<th>Period 5</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>UC Irvine</td>
<td>UC</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td></td>
<td></td>
<td>30,000</td>
</tr>
<tr>
<td>UC Irvine</td>
<td>IC of Above</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td></td>
<td></td>
<td>30,000</td>
</tr>
<tr>
<td>Stanford</td>
<td>Non-UC</td>
<td></td>
<td>20,000</td>
<td></td>
<td></td>
<td></td>
<td>20,000</td>
</tr>
<tr>
<td>Stanford</td>
<td>IC of Above</td>
<td></td>
<td>15,000</td>
<td></td>
<td></td>
<td></td>
<td>15,000</td>
</tr>
</tbody>
</table>

**Total Subaward Costs**: $20,000  
$55,000  
$20,000  
$0  
$0  
$95,000

**Total Subaward Indirect Costs**: $10,000  
$25,000  
$10,000  
$0  
$0  
$45,000
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:
  o Assign Reporter
    ▪ 1 Reporter will be asked to share their screen. Other Reporters may share if desired.
  o 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

<table>
<thead>
<tr>
<th>GSR Tuition/Fees</th>
<th>Esc/Rates</th>
<th>P1</th>
<th>P2</th>
<th>P3</th>
<th>P4</th>
<th>P5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Available Tuition Months (based on project dates):</td>
<td>9</td>
<td>9</td>
<td>9</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Name or Notes</td>
<td>Use Buydown</td>
<td>AY</td>
<td>Rates</td>
<td>#GSRs</td>
<td>#GSRs</td>
<td>#GSRs</td>
</tr>
<tr>
<td>GSR III - TBD</td>
<td>Non-Resident</td>
<td>10%</td>
<td>34.469</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

## Single IRB Fees

<table>
<thead>
<tr>
<th>Site Name or Notes</th>
<th>Recharge Type (Choose:)</th>
<th>UC?</th>
<th>$/per</th>
<th>P1</th>
<th>P2</th>
<th>P3</th>
<th>P4</th>
<th>P5</th>
</tr>
</thead>
<tbody>
<tr>
<td>UC Irvine</td>
<td>On-Boarding- No Agreement</td>
<td>UC</td>
<td>$2,224</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UC Irvine</td>
<td>Continuing Review</td>
<td>UC</td>
<td>$1,211</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Academic Year Rate Split:

<table>
<thead>
<tr>
<th>5/4</th>
<th>5/4</th>
<th>5/4</th>
<th>0/0</th>
<th>0/0</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>27,016</td>
<td>29,717</td>
<td>32,689</td>
<td>0</td>
<td>0</td>
<td>89,422</td>
</tr>
<tr>
<td>27,016</td>
<td>29,717</td>
<td>32,689</td>
<td>0</td>
<td>0</td>
<td>89,422</td>
</tr>
</tbody>
</table>

| 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.

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

![Table showing Total Direct Costs and Indirect Cost Base with options for Rate Type and Indirect Costs]
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.
### Learning Objectives recap

<table>
<thead>
<tr>
<th></th>
<th>Budget Template</th>
<th>Direct Costs</th>
<th>Modifying the Template</th>
<th>F&amp;A Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Know how to determine the Budget Template for your specific project and to use it effectively</td>
<td>Be able to enter direct costs, using formulas when appropriate</td>
<td>Know how to use the template’s customization features to accurately calculate the project costs</td>
<td>Understand how to customize the F&amp;A rates and bases to calculate the F&amp;A costs based on the sponsor’s F&amp;A policy</td>
</tr>
</tbody>
</table>

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**
  o [Video Tutorial: Annualizing Salary](#)
  o [Video Tutorial: Calculating Annualized Effort and Person-Months](#)
  o [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=MnVMTXN5SDRuM0RITzIKUjNmdjI5Zz09
(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 ASSISTationally
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-opps/
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

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