

Proposal Budget Development

Budget Entry Exercises

Exercise 1: NIH Sponsor

1.A. Personnel Line Items

Professor L.B. "Jeff" Jeffries from Chemistry has asked you to draft a **three-year** budget for a proposal whose submission deadline is January 1, 2019. He has provided you with the following information:

- The projected start date will be January 1, 2020.
- The project title is "Randomized Cookie Eating Trial".
- The Sponsor is NIH.

Based on the above information, perform the following tasks on the OR Budget Template.

1. Enter the Start and End Dates.
2. Enter the Proposal Title.
3. Enter the PI's name.
4. Select the Proposal Due Date.
5. Select NIH or Non-NIH as appropriate.

Professor Jeffries will be the PI and will commit 20% effort on the proposed project during all three project years. In addition to his 20% effort, Professor Jeffries **will also work 1 month during the summer in the first year**. His current annual salary is \$131,000.

- Professor Jeffries has a 9-month academic year appointment, and is an Academic Senate faculty member.
- Select the first Faculty Summer Rate (Summer-A)

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.

Based on the above information, perform the following tasks on the OR Budget Template

1. Select the appropriate Escalation Type
 - a. FY: Fiscal Year or PY: Project Year
 - b. Select the % by which to escalate or "multi" different rates for an individual(s) should be applied.
2. Enter each personnel member and their role.
 - a. Note that two separate lines are needed if two different salary types are on the budget (e.g., Summer and Academic).
3. Enter each person's annual salary. (Note: The annual salary for a 9- or 11-month appointment must be annualized for the effort to calculate correctly. See the Preparing a Budget Toolkit for instructions.)

(continued on next page)

4. Enter each person's % effort for each project period.
 - a. Create a formula to determine the effort if needed. For example, 20% effort for 3 months may be entered as "= .20 x (3/12)"
5. Select the Salary Basis for each person:
 - a. AY 9/12, SMR 9/12, CAL 12/12, etc.
6. Select if the Fringe Benefits should be escalated.

Using the following table, select the appropriate Benefits code for each person. Use Faculty Summer – A for the PI's summer effort.

CBR Group	Personnel Category
HCOMP Faculty & SMG	SOM faculty and Senior Management
Nurses and Physicians	Nurses, Nurse Practitioners and Clinical Physicians
Faculty, Acad, MSP, Safety	Non-SOM faculty; Other Academic appointment such as project scientists and specialists; MSP positions such as directors; and safety services such as Fire and Police officers.
Faculty Summer Salary	Faculty Summer Salary
All Other Staff	Staff including analysts, SRAs, programmers
Service Staff	E.g., Janitors
Postdoc Employees	Postdocs
Grad and Undergrad	GSRs and Undergrads
Limited Benefits	Employees not eligible for full benefits (e.g., FTE % is too low)
No Benefit Eligibility	E.g., not eligible based on appointment type

1B: Other Direct Costs

The proposal will include the following two Subawards.

- *In Year 1: 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 shall be the direct costs and the second the indirects.*

1. Add the two Subawards
 - a. Because this is NIH, enter two lines items for each subaward. One for the Direct Costs and one for the Indirect Costs.
 - b. For the Direct Cost line item, select if the institution is UC or non-UC.
 - c. For the Indirect Cost line item, select IC of Above.
 - d. Enter the amounts.

GSR tuition and fees should be budgeted for the GSR in the Personnel section, and buydown should be used. Escalate the fees by 10%. Remember the GSR will work for 3 months (or 1 quarter) during each of the three years. For this exercise, use the pre-populated fees.

1. Add the GSR
 - a. Select Use Buydown or Use Full Rates.
 - b. Select if Resident or not resident.
 - c. Select the escalation rate.
 - d. Choose #Qtr to calculate by the number of quarters to be worked by 1 GSR.
 - e. Enter the number of quarters the GSR will work in each project year.

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

1. Add the Single IRB Fees (NIH)
 - a. Add a line item for the site identified above.
 - b. Select the Recharge Type.
 - c. Select if the site is UC or non-UC.
 - d. Enter 1 in each Project Period field as this line item constitutes one site.

The project also includes a lease for \$100,000 (total for all three years). Lease costs are not subject to IDC.

1. Add Other Expense (lease) from the description above and indicate if it is subject to IDC.

1C: Total Project Costs and Indirect Cost Calculations

The Indirect Cost Rate should be Off-campus Research because all work by the UC Davis team is being conducted in leased space.

1. Select the Rate Type

Exercise 2: Non-NIH Sponsor

Professor Jeffries comes back to you and says that he would like to submit the same exact proposal to a private foundation. The private foundation allows 10% ICR for Total Costs (TC).

1. Change NIH to Non-NIH
2. Change Subawards to one line-item per Subaward
3. Select the Rate Type: Other
 - Enter the Base Type: TC
 - Enter the rate to be applied to 10%.