



Using the OR Budget Templates

Presented by the UC Davis Sponsored Programs Office (SPO)
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Today's Instructors



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Learning Objectives

1

Budget Template

Know how to select the appropriate template for your project and to use it effectively

2

Modifying the Template

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

3

Direct Costs

Be able to enter direct costs, using formulas when appropriate

4

F&A Costs

Understand how to customize the F&A rates and bases to properly calculate indirect costs as directed by sponsor policy

Class Modules

1 ⋮ **OR Budget Templates Overview**

2 ⋮ **Entering Direct Costs**

3 ⋮ **Calculating F&A (Indirect) Costs**

4 ⋮ **Other Budget Templates**

Handouts

Blank **Single Budget Template (Template A)** from <https://docs.or.ucdavis.edu/spo/>

- You may want to **bookmark** this link
- We will be doing in-class exercises to populate this blank template.
- This is the most commonly used template.
 - We'll go over the other templates towards the end of today's training.

Scenario Budget

- Was sent in previous email
- Link: Will add [link](#) in chat



General Terms

[SPO Key Terms](#) – 4 page list of definitions

- 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 is 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

IRB: Institutional Review Board. The committee that reviews and approves research projects that involve human subjects.



OR Budget Templates Overview



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 (9/12, 11/12 or 12/12)
- Escalations
- 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.

Standard Single Budget

Standard Single Budget (w/ 7 project periods instead of 5)

Cost-Sharing

Proposals with cost-sharing of specific line items

Multi-Budget Project

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

Sponsor-Specific

Proposals to common sponsors with unique budget rules

Simplified

For custom budgets. Has fewer formulas & dynamic options

File	Description	Last modified
Budget_Sheet_FAQs.pdf	FAQs on budget template use.	July 23 2024 10:12
How to use OR Budget Templates	Video (28 mins)	August 12 2024 10:45
Proposal_Budget_Formulas.pdf	Common formulas used in templates.	April 29 2024 15:10
Effort Calculator	Tool from Effort Commitment System	April 10 2023 13:38
NEW: UC Non-Research Partnerships	New spreadsheet section: UC Service Agreements/Other Sponsored Activities	February 27 2024 10:55
TemplateA_SingleBudget.xlsx	Single budget template for use as a proposal budgeting tool.	August 23 2024 16:51
TemplateA_SingleBudget_7-Year.xlsx	Single budget template (7-year) for use as a proposal budgeting tool.	August 23 2024 16:42
TemplateB_CostSharing_Budget.xlsx	Cost sharing budget template that sums both requested and cost-shared expenses.	August 23 2024 16:51
TemplateC_MultiBudget.xlsx	Multi-budget template for use with proposal budgets requiring multiple budgets such as NIH P01s and U54s.	August 23 2024 16:18
TemplateD_AB20.xlsx	Budget template for California State Model agreement (AB20) proposals.	August 23 2024 16:44
TemplateE_CIRMBudget.xlsx	Budget template for use with CIRM proposals.	August 23 2024 16:49
TemplateF_USDA_30TFF.xlsx	Budget template that automatically calculates indirect costs for USDA Total Federal Funds (TFF) proposals.	August 23 2024 16:57
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 09 2022 17:47

Template Layout

Start Date:	10/1/2025	<i>NIH</i>
End Date:	9/30/2030	
Personnel	<i>Salary and Wages</i>	
	<i>Fringe Benefits</i>	
EQUIPMENT		
TRAVEL		
PARTICIPANT/TRAINEE SUPPORT COSTS		Details
OTHER DIRECT COSTS		
<i>Materials and Supplies</i>		
<i>Publication Costs</i>		
<i>Consultant Services</i>		
<i>Subaward Costs</i>		
<i>UC Service Agreements/Other Sponsored Activities</i>		
<i>GSR Tuition/Fees</i>		
<i>Single IRB Fees</i>		
<i>Primate Center Costs</i>		
<i>Other Expenses</i>		
Indirect Costs		

The template is laid out in a typical manner for a research budget proposal.

A helpful step before populating the template is to **organize budget items** so you know which section is most appropriate for each.

Budget Template Worksheets

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

Detailed budget spreadsheet

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U							
1	Start Date:	10/1/2025	NIH	Title:	Malaria Project with UK											Proposal Due Date/Archive:					11/20/2024						
2	End Date:	9/30/2028		PI(s):	L.B. Jeffries											12 Months	12 Months	12 Months	0 Months	0 Months	36 Months						
4	Personnel											Enter effort either in Person Months (top section) or % Time (bottom section)					Escalation:		Multi								
6	Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months					*	Period 1	Period 2	Period 3	Period 4	Period 5	Total										
7						Per 1	Per 2	Per 3	Per 4	Per 5	Escal	10/1/25-9/30/26	10/1/26-9/30/27	10/1/27-9/30/28	-	-	10/1/25-9/30/28										
8	1	LB Jeffries - PI (SMR)	9/12	SMR	133,620	Months	1.00	1.00	1.00			3%	14,847	15,292	15,751	0	0	45,890									
9	2	Bakshi - Co-PI	11/12	CAL	122,000	Months	0.50	0.50	0.50			4%	5,545	5,767	5,998	0	0	17,310									
23	Personnel by %											% Time or Effort															
24	1	LB Jeffries - PI (AY)	9/12	AY	133,620	%	20.0%	20.0%	20.0%			3%	26,724	27,526	28,351	0	0	82,601									
25	2	Doyle - Postdoc	12/12	CAL	66,737	%	50.0%	50.0%	50.0%			3%	33,369	34,370	35,401	0	0	103,140									
26	3	GSR - TBD	12/12	CAL	80,260	%	62.5%	62.5%	62.5%			3%	50,163	51,667	53,217	0	0	155,047									
53	Total Salaries											130,648	134,622	138,718	0	0	403,988										
54												Escalations to fringe?					Yes										
56	Benefits by Person											UCPath CBR Group					%	%	%	%	%	Period 1	Period 2	Period 3	Period 4	Period 5	Total
57	1	LB Jeffries - PI (SMR)	Faculty Summer				10.5	10.8	11.1				1,526	1,617	1,713	0	0	4,856									
58	2	Bakshi - Co-PI	Faculty, Acad, MSP, Safety				419/43.2	43.2/44.5	44.5/45.8				2,341	2,510	2,689	0	0	7,540									
73	1	LB Jeffries - PI (AY)	Faculty, Acad, MSP, Safety				419/43.2	43.2/44.5	44.5/45.8				11,284	11,981	12,708	0	0	35,973									
74	2	Doyle - Postdoc	Postdoc Employees				25.8/26.6	26.6/27.4	27.4/28.2				8,676	9,211	9,771	0	0	27,658									
75	3	GSR - TBD	Grad and Undergrad				2/2.1	2.1/2.2	2.2/2.3				1,016	1,098	1,184	0	0	3,298									
102	Total Benefits											24,843	26,417	28,065	0	0	79,325										
103	Total Personnel											155,491	161,039	166,783	0	0	483,313										
139	OTHER DIRECT COSTS																										
197	Subaward Costs											Type of Subaward					Period 1	Period 2	Period 3	Period 4	Period 5	Total					
198	Stanford University											Non-UC					90,000	90,000	90,000			270,000					
199	Stanford University - F&A											IC of Above					55,800	55,800	55,800			167,400					
225	Total Subaward Costs											145,800	145,800	145,800	0	0	437,400										
226												Total Subaward Indirect Costs:					\$55,800	\$55,800	\$55,800	\$0	\$0	\$167,400					
242	GSR Tuition/Fees											Esc/Rates					Academic Year Rate Split:										
243												Available Tuition Months (based on project dates):					9/0	9/0	9/0	0/0	0/0	Total					
244	Name or Notes	Use Buydown	AY	Rates	#GSRs	#GSRs	#GSRs	#GSRs	#GSRs			29,575	32,532	35,785	0	0	97,892										
245	Resident	10%		20,746								0	0	0	0	0	0										
246	Resident	10%		20,746								0	0	0	0	0	0										
247	GSR III TBD	10%		35,848	1	1	1					29,575	32,532	35,785	0	0	97,892										
248	Resident	10%		20,746								0	0	0	0	0	0										
257	Single IRB Fees											# per Period															
258	Site Name or Notes	Recharge Type (Choose)	UC?	\$/per	P1	P2	P3	P4	P5			2,974	1,620	1,620	0	0	6,214										
259	Stanford	On-Boarding- No Agreement	Non-UC	\$2,974	1							2,974	0	0	0	0	2,974										
260	Stanford	Continuing Review	Non-UC	\$1,620		1	1	1				0	1,620	1,620	0	0	3,240										
302	Total Other Direct Costs											178,349	179,952	183,205	0	0	541,506										
303												Total Direct Cost for NIH Limit (when limit does not include subaward indirect costs)					\$278,040	\$285,191	\$294,188	\$0	\$0	\$857,419					
304	Total Direct Costs											333,840	340,991	349,988	0	0	1,024,819										
305	Indirect Cost Base											Rate Type: On-Campus Research					183,465	162,659	168,403	0	0	514,527					
307	Indirect Costs											111,914	99,222	102,726	0	0	313,862										
308	Total Costs (Direct + Indirect)											\$445,754	\$440,213	\$452,714	\$0	\$0	\$1,338,681										
309																											

Budget Template Worksheets

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

R38							
	A	B	C	D	E	F	G
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							

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)

Personnel (For Reference)		Custom Esclations <i>(Choose "Custom" in column O on the "Request" sheet to use these rates)</i>					Base Salary with escalations					Person Months (For agency forms) <i>APPT TYPE and BASIS (9/12,11/12,12/12) must be correctly indicated on the request sheet to ensure person month accuracy</i>					Annual Effort based on 12 months					Salary plus Fringe b					
Name/Role:	Personnel Type? (Choose Below)	P1	P2	P3	P4	P5	Period 1	Period 2	Period 3	Period 4	Period 5	Period 1	Period 2	Period 3	Period 4	Period 5	Type	Period 1	Period 2	Period 3	Period 4	Period 5	Period 1	Period 2	Period 3	Period 4	Period 5
1 LB Jeffries - PI (SMR)	Senior/Key	10.0%	10.0%	10.0%	10.0%	10.0%	133,620	137,629	141,757	146,010	150,390	1.00	1.00	1.00	-	-	SMR	8.33%	8.33%	8.33%			16,373	16,909	17,464		
2 Bakshi - Co-PI	Senior/Key	10.0%	10.0%	10.0%	10.0%	10.0%	122,000	126,880	131,955	137,233	142,723	0.50	0.50	0.50	-	-	CAL	4.17%	4.17%	4.17%			7,886	8,277	8,687		
19 1 LB Jeffries - PI (AY)	Senior/Key						133,620	137,629	141,757	146,010	150,390	1.80	1.80	1.80	-	-	AY	15.00%	15.00%	15.00%			38,008	39,507	41,059		
20 2 Doyle - Postdoc	Postdoc						66,737	68,739	70,801	72,925	75,113	6.00	6.00	6.00	-	-	CAL	50.00%	50.00%	50.00%			42,045	43,581	45,172		
21 3 GSR - TBD	GSR						80,260	82,668	85,148	87,702	90,333	7.50	7.50	7.50	-	-	CAL	62.50%	62.50%	62.50%			51,179	52,765	54,401		

Grants.gov Other Personnel Composite Categories	Salary					
	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Postdoctoral Associates	26,724	27,526	28,351	-	-	82,601
Total Graduate Students	33,369	34,370	35,401	-	-	-
Total Undergraduate Students	-	-	-	-	-	-
Total Clerical	-	-	-	-	-	-

Fringe	Fringe					
	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Postdoctoral Associates	11,284	11,981	12,708	-	-	35,973
Total Graduate Students	8,676	9,211	9,771	-	-	27,658
Total Undergraduate Students	-	-	-	-	-	-
Total Clerical	-	-	-	-	-	-

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

Person Months in Each Category	Person Months					
	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Postdoctoral Associates	6.00	6.00	6.00	-	-	18.00
Total Graduate Students	7.50	7.50	7.50	-	-	22.50
Total Undergraduate Students	-	-	-	-	-	-
Total Clerical	-	-	-	-	-	-

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

Populate fields on the left of the spreadsheet to utilize the built-in formulas on the right

Maintain calculation accuracy by not damaging the built-in formulas:

- 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

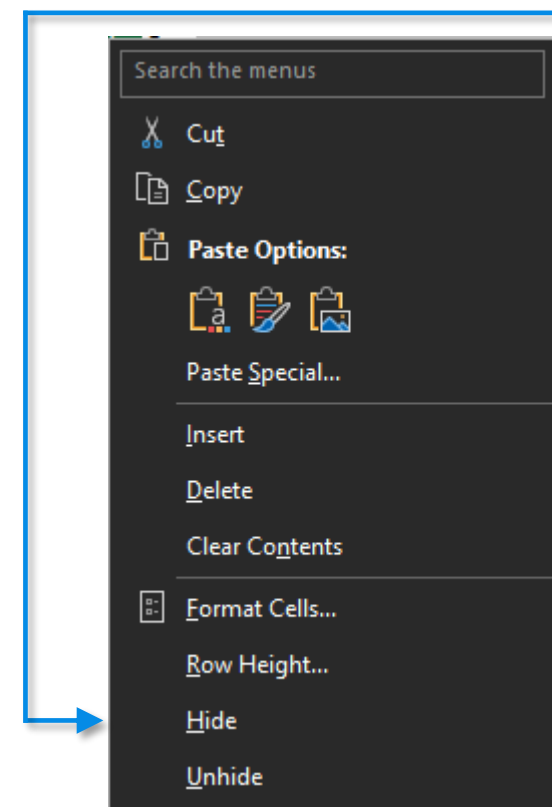
Hiding/Unhiding Rows

To Hide:

1. **Click and hold** a row number on the left then move your cursor over all desired rows to select/highlight them all.

4	<i>Personnel</i>					
5						
6						
7		Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:
8	1		12/12	CAL		Months
9	2		12/12	CAL		Months
10	3		12/12	CAL		Months
11	4		12/12	CAL		Months
12	5		12/12	CAL		Months
13	6		12/12	CAL		Months
14	7		12/12	CAL		Months
15	8		12/12	CAL		Months
23	Personnel by %					

2. **Right click** then select **Hide**.



All selected rows will be hidden

Hiding/Unhiding Rows

To Unhide:

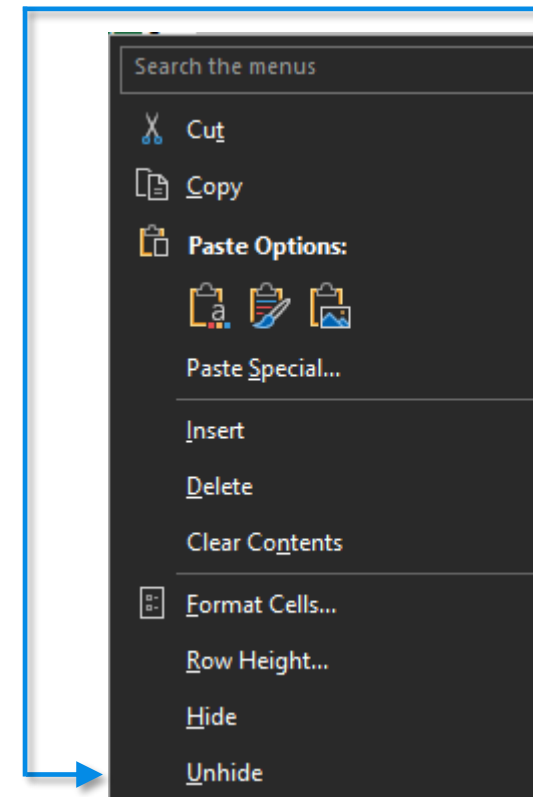
1. **Look for gaps** in row numbers on the left to spot hidden rows.

13	6		12/12
14	7		12/12
15	8		12/12
23	Personnel by %		

2. **Click and hold** a row number then move cursor over adjacent row to select/highlight both.

13	6		12/12
14	7		12/12
15	8		12/12
23	Personnel by %		

3. **Right click** then select **Unhide**.



All rows between your selected numbers will be revealed

NIH vs. Non-NIH

Note: This example is not from the scenario budget.

- Often, NIH does not include subaward F&A (indirect) costs in the prime direct cost limit.

Start Date:	4/1/2025	NIH
End Date:	3/31/2030	

Selecting NIH at the top of a spreadsheet adds two lines to the document.

- Line 226 is added to the Subawards section: **Total Subaward Indirect Costs.**
 - For each NIH subaward institution, enter two lines.
 - Under **Type of Subaward**, the top line (**UC, Non-UC or Excluded**) is used to indicate direct costs and the line below it indicates indirect costs, indicated as **IC of Above**.
- Line 303: Total Direct Cost for NIH Limit** (when limit does not include subaward indirect costs).
 - Use this figure to determine the total allowable direct costs per NIH policy for subawards.

Subaward Costs	Type of Subaward	Period 1	Period 2	Period 3	Period 4	Period 5	Total
UC San Diego	UC	50,000	50,000	50,000	50,000	50,000	250,000
UC San Diego	IC of Above	30,000	30,000	30,000	30,000	30,000	150,000
Stanford	Non-UC	20,000	20,000	20,000	20,000	20,000	100,000
Stanford	IC of Above	12,000	12,000	12,000	12,000	12,000	60,000
Total Subaward Costs		112,000	112,000	112,000	112,000	112,000	560,000
	Total Subaward Indirect Costs:	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$210,000

Total Other Direct Costs		112,000	112,000	112,000	112,000	112,000	560,000
	Total Direct Cost for NIH Limit (when limit does not include subaward indirect costs)	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
Total Direct Costs	Choose Rate Type from Dropdown Below:	112,000	112,000	112,000	112,000	112,000	560,000
Indirect Cost Base	Rate Type: On-Campus Research	25,000	0	0	0	0	25,000
Indirect Costs		15,188	0	0	0	0	15,188
Total Costs (Direct + Indirect)		\$127,188	\$112,000	\$112,000	\$112,000	\$112,000	\$575,188

Template Tips

1. Use white space to document budget details

EQUIPMENT			
Bio-Tek Precision 2000 Automated Pipetting System	\$16,000 + 20% for shipping, handling & sales tax	=16000*1.2	19,200
Total Equipment			19,200
TRAVEL		International?	Period 1
Meeting with collaborators in UK	\$2,500 per trip 2x/year for PI + 1x/year for postdoc	=2500*3	7,500
Scientific conference in D.C.			
		Total Domestic Travel	0
		Total International Travel	7,500
Total Travel			7,500

2. Enter formulas

3. Use appropriate Project Periods

- Example: Publication Costs are only needed in Years 2 & 3

Publication Costs	Period 1	Period 2	Period 3	Period 4	Period 5	Total
Publication Costs		800	800			1,600
Total Publication Costs		800	800			1,600

Template Tips

4. Click on red triangles for guidance.

EQUIPMENT			
Bio-Tek Precision 2000 Aut		% for shipping, handling & sales tax	19,200
Total Equipment			19,200
TRAVEL		International?	Period 1
Meeting with collaborators		2x/year for PI + 1x/year for postdoc	Yes 7,500
Scientific conference in D.C.			No 0
		Total Domestic	0
		Total International	7,500
Total Travel			7,500

Alyssa Bunn:
Equipment must cost more than \$5,000 per item, be non-expendable and standalone and have a normal use-life of more than 1 year.
 • Is it equipment? eqhelp@ucdavis.edu can help
Software in this category must cost more than \$5,000 per copy

5. Reveal hidden dropdowns by clicking in cells

- **International Travel?** Click in cell to pull-up dropdown to indicate **Yes** or **No**

As following these **Template Tips** makes entries straightforward, this training won't have you make entries in the following sections:

- **Equipment**
- **Travel**
- **Participant/Trainee Support Costs**
- **Materials and Supplies**
- **Publication Costs**
- **Consultant Services**
- **UC Service Agreements/Other Sponsored Activities**
- **Primate Center Costs**
- **Other Expenses**



Entering Direct Costs

OR Budget Template Header

Dates entered into the spreadsheet header affect calculations throughout the document.

- In the scenario spreadsheet, Project Period 3 ends early (10/21/28 instead of 10/31/28), and this is reflected in the **3rd Project Period**.

Start Date:	10/31/2025	NIH	Title:	Randomized Cookie Eating Trial	Proposal Due Date/Archive:					4/10/2025
End Date:	10/21/2028		PI(s):	Charlie Apple	12 Months	12 Months	11.7 Months	0 Months	0 Months	35.71 Months



ACTIVITY: OR Budget Template Header

Add the following info to the header of your blank OR Budget Template A:

- **Start Date:** 4/1/2025
- **End Date:** 3/31/2030
- **NIH**
- **Title:** Class Exercise
- **PI(s):** Mohandes Singh
- **Proposal Due Date:** 9/15/2024
- Type “done” in chat when done.

Start Date:	4/1/2025	NIH	Title:	Class Exercise	Proposal Due Date/Archive: 9/15/2024				
End Date:	3/31/2030		PI(s):	Mohandes Singh	12 Months	12 Months	12 Months	12 Months	12 Months



Entering Salary and Effort

Depending on how individuals have indicated their effort, add them to the **Personnel** section in either the top **Person-Months** section or the lower **Personnel by %** section.

Personnel					<i>Enter effort either in Person Months (top section) or % Time (bottom section)</i>					
Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months					*
					Per 1	Per 2	Per 3	Per 4	Per 5	Escal
1	12/12	CAL		Months						3%
2	12/12	CAL		Months						3%
3	12/12	CAL		Months						3%
4	It doesn't matter which section they're entered in, though summer salary is best entered as Person-Months.									3%
5										3%
6										3%
7	12/12	CAL		Months						3%
8	12/12	CAL		Months						3%
Personnel by %					% Time or Effort					
1	12/12	CAL		%						3%
2	12/12	CAL		%						3%
3	12/12	CAL		%						3%
4	12/12	CAL		%						3%
5	12/12	CAL		%						3%
6	12/12	CAL		%						3%
7	12/12	CAL		%						3%
8	12/12	CAL		%						3%

Entering Salary and Effort

- When adding a faculty member with a 9/12 or 11/12 month appointment, add them on two rows.
 - This will allow you to select two separate benefits rates in the **Benefits by Person** section.
 - Do not be concerned that their base salary is entered twice.

	Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months		
						Per 1	Per 2	Per 3
1	Charlie Apple - SMR	9/12	SMR	174,667	Months	1.00		
2	Thomas Doyle - Post Doc	12/12	CAL	66,737	Months	3.00	3.00	3.00
Personnel by %						% Time or Effort		
1	Charlie Apple - AY	9/12	AY	174,667	%	15.0%	15.0%	15.0%
2	Amie Admin - Proj Sci	12/12	CAL	75,000	%	20.0%	20.0%	20.0%
3	GSR III - TBD	12/12	CAL	80,260	%	62.5%	62.5%	62.5%

Budget Scenario example:

PI Charlie Apple with a 9/12 appt. is committing 15% effort during the Academic Year (AY) and 1 month over the first summer (SMR), therefore:

- SMR is entered in the top **Person-Months** section
- AY is entered under **Personnel by %**

Entering Salary and Effort

- Be sure to select the appropriate **Appt. Type**, as this will affect all calculations in that row.
- The **Effort Type** is important for reviewers to understand what the entry is for but does not affect calculations.

<u>Appt. Type</u>	<u>Effort Type</u>
9/12: Campus faculty	AY: Academic Year
11/12: Ag Appts	SMR: Summer
12/12: UCDH faculty	CAL: Calendar Year

	Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months		
						Per 1	Per 2	Per 3
1	Charlie Apple - SMR	9/12	SMR	174,667	Months	1.00		
2	Thomas Doyle - Post Doc	12/12	CAL	66,737	Months	3.00	3.00	3.00
Personnel by %						% Time or Effort		
1	Charlie Apple - AY	9/12	AY	174,667	%	15.0%	15.0%	15.0%
2	Amie Admin - Proj Sci	12/12	CAL	75,000	%	20.0%	20.0%	20.0%
3	GSR III - TBD	12/12	CAL	80,260	%	62.5%	62.5%	62.5%

Budget Scenario example:

PI Charlie Apple with a 9/12 appt. is committing 15% effort during the Academic Year (AY) and 1 month over the first summer (SMR).

Entering Salary and Effort

- While it's best to **enter effort as a simple figure**, in some circumstances entering a **formula** may be necessary.
 - Entering a formula rather than deriving the figure outside of the spreadsheet and then adding it in can help those reviewing your budget understand how you derived a figure.

Budget Scenario example:

- The GSR III will work 50% time during the Academic Year and then full-time over the summer.
- As GSR appointments are 12/12 calendar year appointments, do not break the entry into two separate rows. Instead, use a formula:
 - Formula: $=(9*0.5+3)/12$ – this indicates 9 months at 50% (or 0.5) plus 3 months at 100%

- [Proposal Budget Formulas](#) (linked on the **OR Budget Templates** page) may be helpful.

	Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months		
						Per 1	Per 2	Per 3
1	Charlie Apple - SMR	9/12	SMR	174,667	Months	1.00		
2	Thomas Doyle - Post Doc	12/12	CAL	66,737	Months	3.00	3.00	3.00
Personnel by %						% Time or Effort		
1	Charlie Apple - AY	9/12	AY	174,667	%	15.0%	15.0%	15.0%
2	Amie Admin - Proj Sci	12/12	CAL	75,000	%	20.0%	20.0%	20.0%
3	GSR III - TBD	12/12	CAL	80,260	%	62.5%	62.5%	62.5%

$=(9*0.5+3)/12$

ACTIVITY: Enter Salary and Effort

In your blank template, practice entering salary and effort for the following personnel:

- PI Mohandes Singh has an **11/12** month appointment and a base salary of \$181,224. He will commit **20% over the AY** and **50% over one summer month**.
- Associate Professor Youa Thao has a **9/12** month appointment and a base salary of \$168,000. For the **1st 2 years** of the 5-year project, she will commit **15% over the AY** and **½ of 1 summer month**. For **Years 3-5** of the project, she will commit **25% over the AY** and **50% over the summer**.

Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months					*
					Per 1	Per 2	Per 3	Per 4	Per 5	Escal
1 Mohandes Singh (PI) - SMR	11/12	SMR	181,224	Months	0.50	0.50	0.50	0.50	0.50	3%
2 Youa Thao - SMR	9/12	SMR	168,000	Months	0.50	0.50	1.50	1.50	1.50	3%
Personnel by %					% Time or Effort					
1 Mohandes Singh (PI) - AY	11/12	AY	181,224	%	20.0%	20.0%	20.0%	20.0%	20.0%	3%
2 Youa Thao - AY	9/12	AY	168,000	%	15.0%	15.0%	25.0%	25.0%	25.0%	3%

Note: Later, we'll discuss tuition/fees for a GSR III. Normally we would add that GSR III's salary and effort here in the Personnel section, but for this class we'll skip this step.

Salary Escalations

There are 3 ways to adjust escalations:

1. The default setting (**Multi** in cell U4) allows you to **change escalations by individual**. Adjust each individual's escalation by row using the dropdown in column O.

Enter effort either in Person Months (top section) or % Time (bottom section)					Escalation: Multi						
Person Months					*	Period 1	Period 2	Period 3	Period 4	Period 5	Total
Per 1	Per 2	Per 3	Per 4	Per 5	Escal	10/31/25-10/30/26	10/31/26-10/30/27	10/31/27-10/21/28	.	.	10/31/25-10/21/28
1.00					3%	19,407	0	0	0	0	19,407
3.00	3.00	3.00			3%	16,684	17,185	17,700	0	0	51,569
% Time or Effort					2%						
15.0%	15.0%	15.0%			3%	26,200	26,986	27,101	0	0	80,287
20.0%	20.0%	20.0%			4%	15,000	15,450	15,516	0	0	45,966
62.5%	62.5%	62.5%			5%	50,163	51,667	51,887	0	0	153,717
					6%	127,454	111,288	112,204	0	0	350,946
					7%						
					8%						
					9%						
8/4	8/4	8/3.7	0/0	0/0	10%	Escalations to fringe?					Yes
%	%	%	%	%		Period 1	Period 2	Period 3	Period 4	Period 5	Total
10.5	10.8	11.1				1,999	0	0	0	0	1,999
25.8/26.6	26.6/27.4	27.4/28.2			11%	4,349	4,617	4,895	0	0	13,861

Salary Escalations

There are 3 ways to adjust escalations:

2. To escalate all salaries by the same rate, select the rate in the cell U4 dropdown.

Enter effort either in Person Months (top section) or % Time (bottom section)						Escalation: 4%				
<i>Person Months</i>						Period 1	Period 2	Period 3	Period 4	Period 5
Per 1	Per 2	Per 3	Per 4	Per 5	Escal	10/31/25-10/30/26	10/31/26-10/30/27	10/31/27-10/21/28	-	-
1.00						19,407	0	0	0	0
3.00	3.00	3.00				16,684	17,352	18,046	0	0
<i>% Time or Effort</i>						Period 1	Period 2	Period 3	Period 4	Period 5
15.0%	15.0%	15.0%				26,200	27,248	27,630	0	0
20.0%	20.0%	20.0%				15,000	15,600	15,818	0	0

The escalation rates will disappear from column O.

Salary Escalations

There are 3 ways to adjust escalations:

3. To customize escalations for each year of the project, select **Custom** from the column O dropdown.

Then go to the **Personnel Reference** tab (at bottom of template) and enter the customized rates there in columns F-J.

m section)	Escalation:					Multi
	Period 1	Period 2	Period 3	Period 4	Period 5	Total
*	10/31/25- 10/30/26	10/31/26- 10/30/27	10/31/27- 10/21/28	-	-	10/31/25- 10/21/28
Escal						
3%	19,407	0	0	0	0	19,407
Custom	17,185	18,731	19,481	0	0	55,397

Personnel (For Reference)							F	G	H	I	J
1							Custom Escalations (Choose "Custom" in column O on the "Request" sheet to use these rates)				
2											
3	Name/Role:		Personnel Type? (Choose Below)			P1	P2	P3	P4	P5	
4	1	Charlie Apple - SMR	Senior/Key								
5	2	Thomas Doyle - Post Doc	Postdoc			3.0%	9.0%	4.0%			

Salary Escalations

If a PI wants/you want to apply a salary escalation to the 1st year of a project, you have two options:

1. Increase the **Base Salary** to include the escalation.
2. Use the **Custom** salary escalation for that individual's row and add the escalation % to Project Period 1 (P1).

Project Scenario example:

Professor Apple is paid \$171,242 per year and will receive a 2% merit increase **before** the project start date.

Option 1: (This option included in scenario)

Include the 2% merit increase in his base salary.

Current Salary = \$171,242	x	1 + Increase = 1.02	=	\$174,667
-------------------------------	---	------------------------	---	-----------

Name/Role:	Appt. Type	Effort Type	Base Salary
1 Charlie Apple - SMR	9/12	SMR	=171242*1.02

Option 2:

Add the 2% merit increase as an escalation to P1.

Name/Role:	*	Custom Escalations				
1 Charlie Apple - SMR	Escal	Choose "Custom" in column 0 on the request sheet to use these rates)				
	Custom					
		P1	P2	P3	P4	P5
		2.0%	3.0%	3.0%		

Note: A feature has been removed from the spreadsheet. There used to be a toggle between **Fiscal Year (FY)** and **Project Year (PY)** that affected whether escalations were applied to the 1st project period.

ACTIVITY: Escalate Salary

In your blank template, make the following change to escalations:

- Due to upcoming merits and promotions, Dr. Thao's salary will escalate as follows:
 - Yr 1: 5% Yr 2: 8% Yr 3: 10% Yrs 4 & 5 will escalate at the standard 3% rate.

Personnel		Escalation:	Escalation:					Multi
			Period 1	Period 2	Period 3	Period 4	Period 5	Total
Name/Role:		*	4/1/25-3/31/26	4/1/26-3/31/27	4/1/27-3/31/28	4/1/28-3/31/29	4/1/29-3/31/30	4/1/25-3/31/30
Escal								
1	Mohandes Singh (PI) - SMR	3%	8,237	8,485	8,739	9,001	9,271	43,733
2	Youa Thao - SMR	Custom	9,800	10,584	11,642	11,992	12,351	56,369
Personnel by %								
1	Mohandes Singh (PI) - AY	3%	36,245	37,332	38,452	39,606	40,794	192,429
2	Youa Thao - AY	Custom	26,460	28,577	31,434	32,378	33,349	152,198
3	GSR III - TBD (not entered here)	3%	0	0	0	0	0	0
Total Salaries			80,742	84,978	90,267	92,977	95,765	444,729

Name/Role:		Personnel Type? (Choose Below)	P1	P2	P3	P4	P5
1	Mohandes Singh (PI) - SMR	Senior/Key					
2	Youa Thao - SMR	Senior/Key	5.0%	8.0%	10.0%	3.0%	3.0%
1	Mohandes Singh (PI) - AY	Senior/Key					
2	Youa Thao - AY	Senior/Key	5.0%	8.0%	10.0%	3.0%	3.0%
3	GSR III - TBD (not entered here)	GSR					

Escalations
column 0 on the
use these rates)

ACTIVITY: Hide/Unhide Rows

At this point, practice hiding rows to make the spreadsheet more manageable. Also practice unhiding rows.

Personnel					Enter effort either in Person Months (top section) or % Time (bottom section)							Escalation:					Multi
					Person Months					*	Period 1	Period 2	Period 3	Period 4	Period 5	Total	
Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Per 1	Per 2	Per 3	Per 4	Per 5	Escal	4/1/25-3/31/26	4/1/26-3/31/27	4/1/27-3/31/28	4/1/28-3/31/29	4/1/29-3/31/30	4/1/25-3/31/30	
1	Mohandes Singh (PI) - SMR	11/12	SMR	181,224	Months	0.50	0.50	0.50	0.50	0.50	3%	8,237	8,485	8,739	9,001	9,271	43,733
2	Youa Thao - SMR	9/12	SMR	168,000	Months	0.50	0.50	0.50	0.50	0.50	Custom	9,800	10,584	11,642	11,992	12,351	56,369
Reminder, to <u>hide</u> rows:											3%	0	0	0	0	0	0
1. Click and hold to highlight row numbers to hide											3%	0	0	0	0	0	0
2. Right-click											3%	0	0	0	0	0	0
3. Select Hide											3%	0	0	0	0	0	0
Personnel by %											% Time or Effort						
1	Mohandes Singh (PI) - AY	11/12	AY	181,224	%	20.0%	20.0%	20.0%	20.0%	20.0%	3%	36,245	37,332	38,452	39,606	40,794	192,429
2	Youa Thao - AY	9/12	AY	168,000	%	15.0%	15.0%	15.0%	15.0%	15.0%	Custom	26,460	28,577	31,434	32,378	33,349	152,198
3	GSR III - TBD (not entered here)	12/12	CAL		%						3%	0	0	0	0	0	0
4		12/12	CAL		%						3%	0	0	0	0	0	0
5		12/12	CAL		%						3%	0	0	0	0	0	0
6		12/12	CAL		%						3%	0	0	0	0	0	0
7		12/12	CAL		%						3%	0	0	0	0	0	0
Reminder, to <u>unhide</u> rows:											3%	0	0	0	0	0	0
1. Click and hold to highlight row numbers above and below hidden section.											3%	0	0	0	0	0	0
2. Right-click											3%	0	0	0	0	0	0
3. Select Unhide											3%	0	0	0	0	0	0
Note: The OR Budget Templates start with rows already hidden in case more are needed.											3%	0	0	0	0	0	0
												80,742	84,978	90,267	92,977	95,765	444,729

Fringe Benefits

The **Benefits by Person** section is continually updated with the latest UC Davis [Composite Benefit Rates \(CBR\)](#).

UCDAVIS Composite Fringe Benefit Rates UCPath CBR Rates

Full Benefit Eligibility	FY 24-25 UCPath Rates
HCOMP Faculty, School of Medicine Physicians and Senior Management	26.9%
Nurses and Non-SOM Physicians	35.1%
Faculty, Other Academic Appointments, MSP, Fire and Police	40.7%
All Other Staff	51.4%
Service Staff	58.6%
Non-Full Benefit Eligibility	
Postdoc Employees	25.0%
Faculty Summer Salaries	9.9%
Grad & Undergrad Students	1.9%
Employees with Limited Benefit Eligibility	11.3%
Employees with no Benefit Eligibility	4.1%

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

ACTIVITY: Fringe Benefits

Select the appropriate **UCPath CBR Groups** for Singh and Thao.

These indicate **split rate** calculations since each **Project Year** spans two **Fiscal Years**.

- i.e., **3 mos.** at fiscal rate 1; **9 mos.** at fiscal rate 2.
- If only 1 rate is shown (as for **Faculty Summer** rates below) only one rate applies. No split rate.

<i>Benefits by Person</i>		<i>UCPath CBR Group</i>	<i>FY Split:</i>	<i>3/9</i>	<i>3/9</i>	<i>3/9</i>	<i>3/9</i>	<i>3/9</i>
			%	%	%	%	%	%
1	Mohandes Singh (PI) - SMR	Faculty Summer	10.2	10.5	10.8	11.1	11.4	
2	Youa Thao - SMR	Faculty Summer	10.2	10.5	10.8	11.1	11.4	
<hr/>								
1	Mohandes Singh (PI) - AY	Faculty, Acad, MSP, Safety	40.7/41.9	41.9/43.2	43.2/44.5	44.5/45.8	45.8/47.2	
2	Youa Thao - AY	Faculty, Acad, MSP, Safety	40.7/41.9	41.9/43.2	43.2/44.5	44.5/45.8	45.8/47.2	

Should you escalate fringe rates?

Escalations to fringe?

Yes

- Yes
- Period 1 Only
- NICRA

- Generally, **Yes**.
- But you can also choose **NICRA** to use UC Davis's (lower and non-escalating) Negotiated Indirect Cost Rate Agreement rates, or escalate **Period 1 Only**.

Equipment (and Capital Assets)

Items entered in the **Equipment** section are **not subject to F&A costs**, so ensure entries are actual equipment (or other capital assets).

<i>EQUIPMENT</i>						Total
Software		7,000				7,000
Total Equipment	0	7,000	0	0	0	7,000

Equipment

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

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

Software

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

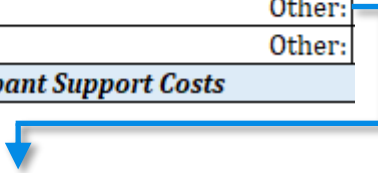
- Software annual license fees and maintenance costs are treated as **Materials and Supplies** and are subject to F&A.

Renovations/Facility Improvements

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

Participant/Trainee Support Costs

<i>PARTICIPANT/TRAINEE SUPPORT COSTS</i>	
Trainee Tuition/Fees/Health Insurance:	
Stipends:	
Travel:	
Subsistence:	
Other:	
Other:	
<i>Total Participant Support Costs</i>	



Under **Other** you might add event **registration fees**.

This category is used by some federal sponsors, such as the **NSF**, for payments made on behalf of project participants.

- Participants receive services or training from a workshop, conference, seminar, symposium, or other short-term instructional or information-sharing activity funded by a sponsored award.

Participants **do not perform work on the project or provide services** other than for their own benefit.

The following **cannot be participants**:

- UC Davis employees
- Students or project staff who receive compensation for work performed directly or indirectly from the grant
- Research subjects receiving incentive payments
- Federal employees
- Paid speakers, advisory board members, mentors or other invitees providing a service.

Not Participant/Trainee Support Costs:

- Supplies
- Facility rental
- Other costs that support the training program

Other Direct Costs

The following sections are straightforward. Just enter the information:

140 *Materials and Supplies*

177 *Publication Costs*

184 *Consultant Services*

- A [consultant](#) is an individual with professional or technical expertise, not a company.
- Selected consultants are **not** to be current employees of the University of California.
 - There are also restrictions on the [amount of time that must pass](#) before a **former** UC employee can be hired as a consultant.

When completing the OR Budget Template, remember to:

- **Use white space** to document budget details
- Use appropriate **Project Periods**

<i>Materials and Supplies</i>	Period 1	Period 2	Period 3	Period 4	Period 5	Total
Laboratory supplies	1,500	1,500	1,500			4,500
Computer for lab Year 1 only	3,000					3,000
Malaria Year 1 only	2,000					2,000
Cattle supplies	3,000	2,000	5,000			10,000
Total Materials and Supplies	9,500	3,500	6,500	0	0	19,500

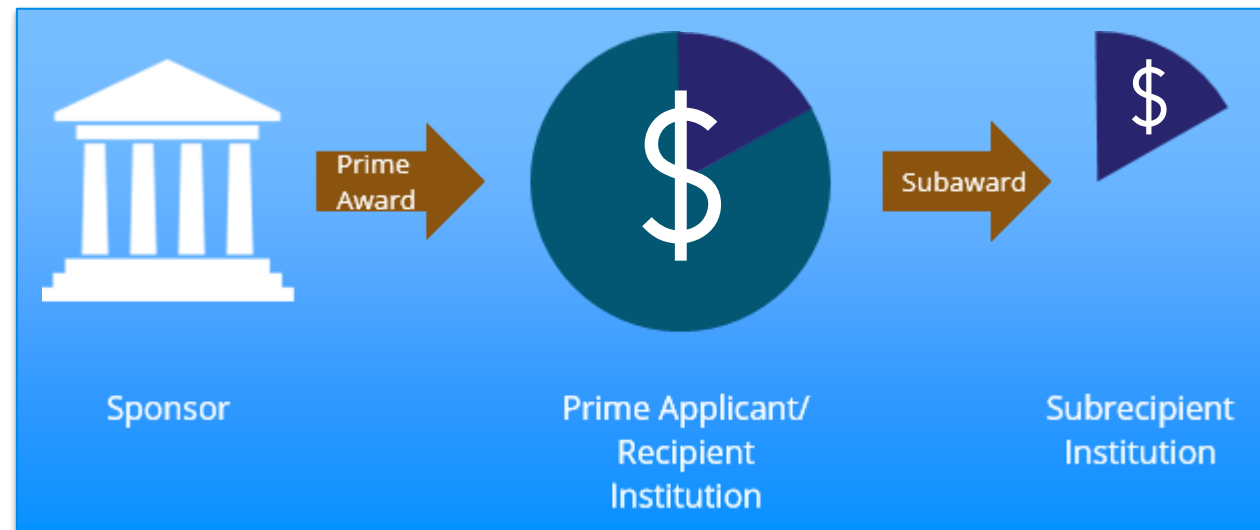
Subaward Costs

Be aware:

- Not every funding sent from UC Davis to another institution for collaborative work on a research project is a subaward.

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 research project.

- Subrecipients must follow Prime Award terms.



ACTIVITY: Subaward Costs

Add the following to your spreadsheet:

- In Years 2-5: annual subaward to Brandeis University for \$80,000 Total Costs (\$50,000 Direct and \$30,000 Indirect)

<i>Subaward Costs</i>	Type of Subaward	Period 1	Period 2	Period 3	Period 4	Period 5	Total
Brandeis University	Non-UC		50,000	50,000	50,000	50,000	200,000
Brandeis University - indirect costs	IC of Above		30,000	30,000	30,000	30,000	120,000
Total Subaward Costs		0	80,000	80,000	80,000	80,000	320,000
	<i>Total Subaward Indirect Costs:</i>	<i>\$0</i>	<i>\$30,000</i>	<i>\$30,000</i>	<i>\$30,000</i>	<i>\$30,000</i>	<i>\$120,000</i>

If needed, consult the scenario budget to remind yourself how to enter direct and indirect subaward costs.

This was covered earlier in the NIH/Non-NIH section.

UC Service Agreements/Other Sponsored Activities

Used for projects with **non-research UC Partnerships**.

86	UC Service Agreements/Other Sponsored Activities	Direct/Indirect	Period 1	Period 2	Period 3	Period 4	Period 5	Total
87	UC Santa Cruz Direct	UC Direct Costs	50,000	50,000	50,000	50,000	50,000	250,000
88	UC Santa Cruz Indirect	IC of Above	25,000	25,000	25,000	25,000	25,000	125,000
89		UC Direct Costs						0
90		IC of Above						0
91		UC Direct Costs						0
92		IC of Above						0
97	Total UC Service Agreements/Other Sponsored Activities		75,000	75,000	75,000	75,000	75,000	375,000
98		<i>Total Indirect Costs for other UC Partners</i>	<i>\$25,000</i>	<i>\$25,000</i>	<i>\$25,000</i>	<i>\$25,000</i>	<i>\$25,000</i>	<i>\$125,000</i>

All costs in this section will be excluded from UC Davis' MTDC indirect cost base.

- The indirect costs listed in this section will factor into any TFF (Total Federal Funds) budget calculations and will be treated as indirect costs for the purposes of any direct cost limits.

See [Non-Research UC Partnerships](#) for more info.

GSR (Graduate Student Researcher) Tuition/Fees

There are a range of variables you can modify in this section:

GSR Tuition/Fees		Esc/Rates		P1	P2	P3	P4	P5
Available Tuition Months (based on project dates):				9	9	9	9	9
Name or Notes	Use Buydown	AY	Rates	#GSRs	#GSRs	#GSRs	#GSRs	#GSRs
GSR III	Use Buydown	10%	22,587	0.75	0.75	0.75	0.75	0.75
	Use Full Rates	10%	22,587					
	Non-Resident	10%	37,689					
	Resident							
	Non-Resident							

- **Use Buydown.** Click this text (in cell D244) and a drop-down appears. Only other option: **Use Full Rates.**
 - Under the [GSR Buydown program](#), the campus pays 25% of the required fees and tuition for a GSR paid with extramural funds.
 - Only the 75% balance is charged to the extramural contract or grant.
- **Resident vs. Non-Resident.**
 - Click **Resident** or **Non-Resident** for a drop-down to change from one to the other. The **Rates** will auto-update.

GSR Tuition/Fees

GSR Tuition/Fees		Esc/Rates		P1	P2	P3	P4	P5
Available Tuition Months (based on project dates):				9	9	9	9	9
Name or Notes	Use Buydown	AY	Rates	#GSRs	#GSRs	#GSRs	#GSRs	#GSRs
GSR III	Resident	AY	22,587	0.75	#GSRs	0.75	0.75	0.75
	Resident	PY	22,587		QRTs			
	Non-Resident	10%	37,689					
		0%						
		10%						

- **AY.** Click **AY** (Academic Year; in cell H244) and a drop-down appears. Only other option: **PY** (Project Year).
 - **PY** will apply escalations to the first Project Period (P1). **AY** applies them starting with P2.
- **AY** column. A typical **escalation rate of 10%** is provided by default.
 - Click and use the drop-down to change to a rate between 0 and 10%.
- **Rates.** The latest GSR tuition rates are included but can be manually revised to match actual budget requirements.
- **#GSRs.** Click this text in cells K244:O244 and a drop-down appears. Only other option: **QRTs** (Quarters)
 - **#GSRs:** Indicate number of GSRs per Project Period. Decimal figures are acceptable.
 - **QRTs:** Indicate number of quarters per Project Period a GSR (or GSRs) will work.

ACTIVITY: GSR Tuition/Fees

Let's assume a GSR III was added to the **Personnel** section of the spreadsheet you're populating. Now let's add tuition and fees:

- The GSR III will be changed each year of the project and will work only 3 quarters since the 1st quarter will be used for recruitment and education.
 - The **buydown** should be used.
 - Escalate the fees by **8%**.
 - A **Resident** rate of **\$22,587** should be used.
 - If this amount doesn't match the rate indicated, update the figure.

There are (at least) two different ways to enter this information.

GSR Tuition/Fees		Esc/Rates		P1	P2	P3	P4	P5
		Available Tuition Months (based on project dates):		9	9	9	9	9
Name or Notes	Use Buydown	AY	Rates	#GSRs	#GSRs	#GSRs	#GSRs	#GSRs
GSR III	Resident	8%	22,587	0.75	0.75	0.75	0.75	0.75

Or...

GSR Tuition/Fees		Esc/Rates		P1	P2	P3	P4	P5
		Available Tuition Months (based on project dates):		9	9	9	9	9
Name or Notes	Use Buydown	AY	Rates	QRTs	QRTs	QRTs	QRTs	QRTs
GSR III	Resident	8%	22,587	3	3	3	3	3

Single IRB Fees

Add Single IRB Fees to the budget **only when UC Davis's IRB is the office responsible** for overseeing all sites participating in a multi-site study.

- UC Davis cannot make another organization include our fees in their budget, so we include them in ours.
- If UC Davis relies on another IRB (e.g., we are a subaward), no fees are incurred.

<i>Single IRB Fees</i>				# per Period				
<i>Site Name or Notes</i>	Recharge Type (Choose:)	UC?	\$/per	P1	P2	P3	P4	P5
	On-Boarding- No Agreement	Non-UC	\$2,974					
	Continuing Review	Non-UC	\$1,620					
	Continuing Review	UC	\$1,211					
	On-Boarding- No Agreement	Non-UC	\$2,974					
	On-Boarding - Agreement							
	Continuing Review							

Variables you can modify in this section:

- **Recharge Type.** Options:
 - On-Boarding - No Agreement (usually the 1st year only)
 - On-Boarding - Agreement (usually the 1st year only)
 - Continuing Review (usually subsequent years)

- **UC?** Options:
 - Non-UC
 - UC

The [IRB fees calculator](#) confirms total required fees based on project circumstances.

ACTIVITY: Single IRB Fees

Enter Single IRB Fees in your spreadsheet for this scenario: Brandeis is relying on UC Davis's IRB.

- At this stage of the proposal, no IRB agreement is yet in place.
- The IRB reliance will continue for all 5 years of the project.

<i>Single IRB Fees</i>				# per Period				
<i>Site Name or Notes</i>	Recharge Type (Choose:)	UC?	\$/per	P1	P2	P3	P4	P5
UCD Fees: Brandeis reliance	On-Boarding- No Agreement	Non-UC	\$2,974	1				
UCD Fees: Brandeis reliance	Continuing Review	Non-UC	\$1,620		1	1	1	1

Primate Center Costs & Other Expenses

Under [Primate Center Costs](#), you can select whether the type of costs are **Federal** or **Non-Federal**.

<i>Primate Center Costs</i>	Type: Federal
	Federal
	Non-Federal

Under **Other Expenses**, you can select whether an entry is **Subject to IDC Calc (MTDC)**.

<i>Other Expenses</i>	Subject to IDC Calc (MTDC)?
	Yes
	Yes
	No

- In other words, is the item you entered subject to indirect costs?
 - Recall that items excluded from MTDC are listed at the start of this presentation under **General Items**.

ACTIVITY: Other Expenses

Either from memory, or by referencing what is excluded from MTDC at the [link](#) added in the chat (text at bottom of webpage), identify **which of the following items should not be subject to IDC Calc (MTDC)**:

1. Facility improvement in a UC Davis lab that supports the project.
Not subject to IDC calc so long as the cost is over \$35,000.
2. A lease for an off-site facility in which the project will take place.
Not subject to IDC calc.
3. A post-doc fellowship
Not subject to IDC calc.



Calculating F&A (Indirect) Costs

Indirect Cost Base & Indirect Costs

- Option 1** Use the Built-in F&A Rate. Base will be MTDC.
- Choose the Rate Type

Total Direct Costs	Choose Rate Type from Dropdown Below:
Indirect Cost Base	Rate Type: On-Campus Research
Indirect Costs	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)

On-Campus vs. Off-Campus

- To qualify for the application of off-campus F&A rates, a project must be primarily (more than 50%) conducted off-campus and generally have a reasonable amount of lease costs...
- A field activity component of an overall project, regardless of the portion of work conducted in the field, does not qualify for off-campus rates.
- Work performed by subawardees or subcontractors does not factor into the off-campus classification. The classification is only based on where UC Davis' scope of work is performed.

Other Sponsored Activities

- Projects funded by sponsors that involve the performance of work other than sponsored Research or sponsored Instruction.
- Examples:
 - Public service
 - Equipment purchase
 - Infrastructure/Capital Improvement

Indirect Cost Base & Indirect Costs

Option 2

Manually enter F&A Rate and Base. Sometimes a sponsor will specify an F&A rate/base.

1. **Rate Type:** Select **Other (Enter Info Below)**. Hidden fields will be revealed.
2. Select a Standard Base: **MTDC, TDC or TC**
3. Enter the **F&A Rate**

304	Total Direct Costs	Choose Rate Type from Dropdown Below:			
305	<i>Indirect Cost Base</i>	Rate Type:	Other: (Enter Info Below)		
307	<i>Indirect Costs</i>	Base Type:	TDC	Rate (%):	30.0%
308	Total Costs (Direct + Indirect)				

For Option 3 (on next slide), unhide hidden line 306.

Indirect Cost Base & Indirect Costs

Option 3

Customize the F&A Rate and Base even further. For example, a sponsor may specify that indirect costs can only be applied to certain categories.

1. **Rate Type:** Same as Option 2, select **Other (Enter Info Below)**
2. **Base Type:** Select **CUSTOM**
 - a. Text appears in unhidden row 306: **“Create a Custom base formula:”**
 - b. Determine the custom base. In this example, cell P103 is the **Personnel Total** only for PY1.
3. Enter the **F&A Rate**
 - a. This rate will be applied to the base specified in row 306.

304	Total Direct Costs	Choose Rate Type from Dropdown Below:	129,470
305	<i>Indirect Cost Base</i>	Rate Type: Other: (Enter Info Below)	0
306	<i>Custom Indirect Cost Base</i>	Create a Custom base formula:	=P103
307	<i>Indirect Costs</i>	Base Type: CUSTOM Rate (%): 9.0%	9,779
308	Total Costs (Direct + Indirect)		\$139,249

ACTIVITY: Indirect Cost Base & Indirect Costs

Enter indirect costs for this scenario:

- The sponsor has previously established an indirect cost rate exception with the University of California. The rate is 25% of personnel and subaward costs only for on-campus research.

Total Direct Costs	Choose Rate Type from Dropdown Below:		129,470	216,115	225,758	232,124	238,846	1,042,313
<i>Indirect Cost Base</i>	Rate Type:	Other: (Enter Info Below)	0	0	0	0	0	0
<i>Custom Indirect Cost Base</i>			Create a Custom base formula: =P103+P225	115,224	123,325	128,026	132,950	608,178
<i>Indirect Costs</i>	Base Type:	CUSTOM	Rate (%): 25.0%	27,163	28,806	30,831	32,007	152,045
Total Costs (Direct + Indirect)			\$156,633	\$244,921	\$256,589	\$264,131	\$272,084	\$1,194,358

The formula shown includes the **Total Personnel (P103)** + the **Total Subawards Costs (P225)** for the 1st Project Period.

- This formula was then copied to the other 4 Project Periods.
 - Figures on your spreadsheet may differ from those shown.



Other Budget Templates

The Cost Sharing Budget Template (Template B)

For each line item, you have the option to select whether it's a:

- **Request:** Part of the budget request to the sponsor
- **Cost Share:** An item being paid by UC Davis

To accommodate additional cost-share entries, the spreadsheet has many more line items in each section.

Also, section totals are Broken down into both **Requested** and **Cost-Shared Totals**.

<i>Total Domestic Travel</i>
<i>Total International Travel</i>
<i>Total Travel</i>
Total Requested Domestic Travel
Total Requested International Travel
Total Cost-shared Domestic Travel
Total Cost-shared International Travel

Start Date:	10/1/2025	<i>Non-NIH</i>	Title:	
End Date:	9/30/2030		PI(s):	
Personnel				
Choose:	Name/Role:	Appt. Type	Effort Type	Base Salary
Request		12/12	CAL	
Request	2	12/12	CAL	
Cost Share	3	12/12	CAL	
Request	4	12/12	CAL	
Request	5	12/12	CAL	
Request	6	12/12	CAL	
Request	7	12/12	CAL	
Request	8	12/12	CAL	

The Cost Sharing Budget Template (Template B)

For Indirect Costs, separately select the appropriate **Rate Type** for both Requested and Cost-Shared Costs.

Additionally, for Cost-Shared costs, indicate (Yes/No) whether there are **Unrecovered Indirect Costs on Request**.

Budget Requested from the Sponsor			
Total Direct Costs	Choose Rate Type from Dropdown Below:		0
<i>Indirect Cost Base</i>	Rate Type:	On-Campus Research	0
<i>Indirect Costs</i>			0
Total Costs (Direct + Indirect)			\$0
Cost-Shared Budget Total			
Total Direct Costs	Choose Rate Type from Dropdown Below:		0
<i>Indirect Cost Base</i>	Rate Type:	On-Campus Research	0
<i>Indirect Costs</i>			0
Unrecovered Indirect Costs on Request:	Yes	<input type="checkbox"/> Project Type:	On-Campus Research
Total Costs (Direct + Indirect)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	\$0	

Unrecovered indirect costs means the difference between the amount charged to the Federal award and the amount that could have been charged to the Federal award under the non-Federal entity's approved negotiated indirect cost rate.

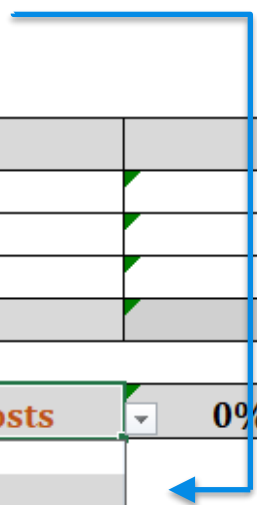
Unrecovered indirect costs, including indirect costs on cost sharing or matching **may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency.**

The Cost Sharing Budget Template (Template B)

At bottom, you can revise the percentage of cost sharing indicated.

Default is **Total Project Costs**, though you can change it to either **Total Request** or **Total Requested Direct**

Total Project Costs		0
<i>Indirect Cost Base</i>		0
Indirect Costs		0
<i>Unrecovered Indirect Costs on Request</i>		0
Total Costs (Direct + Indirect)		\$0
Percent Cost Sharing:		0%
		Total Project Costs
		Total Request
		Total Project Costs
		Total Requested Direct

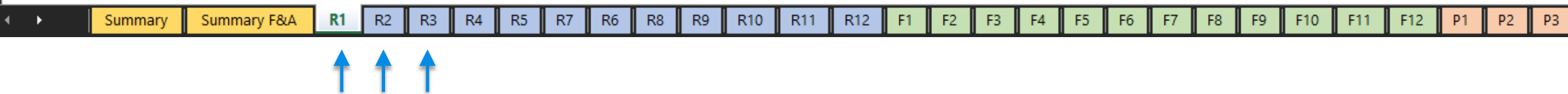


The Multi-Budget Template (Template C)

While each **Request** spreadsheet (R1, R2, R3, etc.) looks identical to a Single Budget Template (Template A), there are many of them you can complete at the bottom of the screen.

As you complete these spreadsheets, the amber-colored **Summary** and **Summary F&A** tabs will auto-populate.

Total Direct Costs	Choose Rate Type from Dropdown Below:	0	0	0	0	0	0
Indirect Cost Base	Rate Type: On-Campus Research	0	0	0	0	0	0
Indirect Costs		0	0	0	0	0	0
Total Costs (Direct + Indirect)		\$0	\$0	\$0	\$0	\$0	\$0



- R1, R2, R3, etc. Request spreadsheets
- F1, F2, F3, etc. F&A Details for relevant spreadsheet
- P1, P2, P3, etc. Personnel Reference for relevant spreadsheet

The AB20 Template (Template D)

As defined in Assembly Bill 20 (AB20), the **California Model Agreement** provides contract terms for use by State of California agencies that fund research, training or service activities performed by UC and CSU campuses.

The Request spreadsheet is identical to the Single Budget template (Template A) except for Indirect Cost **Rate Type** you can select **AB20 State Rate**.

	AB20 State Rate	
	On-Campus Research	
	Off-Campus Research	
Total Other Direct Costs	On-Campus Other Sponsored Activities	
	Off-Campus Other Sponsored Activities	
	Instruction	
Total Direct Costs	Other: (Enter Info Below)	
Indirect Cost Base	Rate Type: AB20 State Rate	
Indirect Costs		
Total Costs (Direct + Indirect)		

* Note that state indirect cost rates are determined by start date and are static throughout the project.

Request F&A Details Personnel Reference **Exhibit B** +

Note additional tab for AB20 documents:

- **Exhibit B** (Composite Budget Estimate): This document is **auto-populated** from the Request spreadsheet.

The CIRM Template (Template E)

Used for proposals to the **California Institute for Regenerative Medicine (CIRM)**, California's stem cell agency.

The Request spreadsheet is identical to the Single Budget template (Template A) except for **Indirect Costs**. As shown here, the **rates are pre-selected**:

	Adjusted Project Costs:				
	Period1	Period 2	Period 3	Period4	Period 5
CIRM Rate A	20.5 %	20.5 %	20.5 %	20.5 %	20.5 %
Operation/Maintenance Expenses	<i>18.2 %</i>	<i>18.2 %</i>	<i>18.2 %</i>	<i>18.2 %</i>	<i>18.2 %</i>
Library Expenses	<i>2.3 %</i>	<i>2.3 %</i>	<i>2.3 %</i>	<i>2.3 %</i>	<i>2.3 %</i>
CIRM Rate B(1)	14.5 %	14.5 %	14.5 %	14.5 %	14.5 %
Rate for Depreciation or Use Allowances	<i>10.4 %</i>	<i>10.4 %</i>	<i>10.4 %</i>	<i>10.4 %</i>	<i>10.4 %</i>
Rate for Interest on Capital Debt	<i>4.1 %</i>	<i>4.1 %</i>	<i>4.1 %</i>	<i>4.1 %</i>	<i>4.1 %</i>
Base for Rate C	<i>APC+A&B</i>	<i>APC+A&B</i>	<i>APC+A&B</i>	<i>APC+A&B</i>	<i>APC+A&B</i>
CIRM Rate C	20%	20%	20%	20%	20%
Total Costs (Direct + Indirect)					

**CIRM only allows facilities rate per category per award. The rate in effect at time of submission applies to the entire project.*

The USDA Template (Template F)

This budget template automatically calculates indirect costs for US Department of Agriculture (USDA) **Total Federal Funds (TFF)** proposals.

The Request spreadsheet is identical to the Single Budget template (Template A) except for **Indirect Costs**, which **will show a base of either MTDC or TFF depending on the applicable rate.**

Choose Project Activity Type from Dropdown Below:				Total Direct Costs	0	
Project Type:	On-Campus Research	Total Federal Funds (TFF) Rate:	30%	Indirect Cost Base:	0	
					Indirect Costs:	0
Total Costs (Direct + Indirect)						\$0

**Indirect cost base will show either as MTDC or TFF depending on the applicable rate.

> Request | F&A Details | Personnel Reference | Max ICR Calc TFF (Read Only) | +



The **Maximum Allowable Indirect Costs (Read Only)** tab auto-populates based on the entries in the Request spreadsheet.

The Simplified Template (Template G)

Template G, with fewer formulas and dynamic options, should only be used in special situations.

- For most proposals, SPO requires use of a template with pre-determined rates.
- Template G might be used if the sponsor only allows a specific fringe rate or otherwise won't accommodate our rates.
 - Another option is to email proposals@ucdavis.edu to customize fringe for a specific sponsor, so template A can be used.

Start Date:	4/1/2022	Non-NIH	Title:	
End Date:	3/31/2027		PI(s):	

NIH is not an option.

PERSONNEL											Salary Basis	*
Name/Role:	Annual Salary	Project Period % Effort					Salary Basis and Type	Escal				
		Per 1	Per 2	Per 3	Per4	Per5						
1							CAL 12/12	3%				
2							CAL 12/12	3%				
3							CAL 12/12	3%				
Total Salaries												
Fringe Benefit Split:		3	9	3	9	3	9	3	9	3	9	
Benefits by Person		Period 1		Period 2		Period 3		Period 4		Period 5		
1	-											
2	-											
3	-											
Total Benefits												
Total Personnel												

No auto-population by selecting UCPATH CBR Group

The Simplified Template (Template G)

This spreadsheet has no dedicated sections for:

- Participant/Trainee Support Costs
- GSR Tuition/Fees
- Single IRB Fees
- Primate Center Costs

Total Direct Costs	Choose Rate Type from Dropdown Below:					
	P1	P2	P3	P4	P5	Indirect Base 1:
	57.0%	59.5%	61.0%	61.0%	61.0%	Indirect Base 2:
Indirect Costs	59.5%	60.0%	61.0%	61.0%	61.0%	Type: MTDC
Total Costs (Direct + Indirect)						

Use the rates indicated here to manually calculate indirect costs (at right) for each project period.

Only options:

- MTDC
- TDC
- TC

Learning Objectives

1

Budget Template

Know how to select the appropriate template for your project and to use it effectively

2

Modifying the Template

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

3

Direct Costs

Be able to enter direct costs, using formulas when appropriate

4

F&A Costs

Understand how to customize the F&A rates and bases to properly calculate indirect costs as directed by sponsor policy

Any last questions?

Contact Us

Let us know how we did:

https://ucdavis.co1.qualtrics.com/jfe/form/SV_0CniURTRL5UYek6

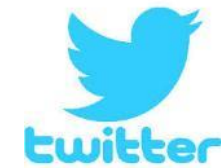


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