



Using the OR Budget Templates

Presented by the UC Davis Sponsored Programs Office (SPO)
April 9, 2026

Learning Objectives

By the conclusion of this training, we expect you will **know how to**:

1

Select the appropriate template for your project and use it effectively

2

Use the template's customization features to accurately **calculate project costs**

3

Enter direct costs, using formulas when appropriate

4

Customize the F&A rates and bases to **properly calculate indirect costs**

Class Modules

1 ⋮ **OR Budget Templates Overview**

2 ⋮ **Entering Direct Costs**

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

4 ⋮ **Other Budget Templates**

Course Materials

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

- Will add [link](#) in chat



General Terms

SPO Key Terms – Abbreviations and definitions

- Direct costs:** Expenses that are clearly associated with and necessary to complete a sponsored project.
- F&A/Indirect costs:** **Facilities & Administrative** 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 non-UC 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 non-UC 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 Administrative (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

File	Description	Last modified
Budget Sheet FAQs.pdf	FAQs on budget template use.	August 04 2025 08:40
How to use OR Budget Templates	Video (28 mins).	August 12 2024 10:45
Proposal Budget Formulas.pdf	Common formulas used in templates.	October 04 2024 08:50
Effort Calculator.xlsx	Helpful resource.	September 30 2025 07:25
TemplateA SingleBudget.xlsx	Single budget template for use as a proposal budgeting tool.	August 14 2025 15:46
TemplateA SingleBudget 7-Year.xlsx	Single budget template (7-year) for use as a proposal budgeting tool.	July 21 2025 08:12
TemplateB CostSharing Budget.xlsx	Cost sharing budget template that sums both requested and cost-shared expenses.	July 21 2025 08:13
TemplateC MultiBudget.xlsx	Multi-budget template for use with proposal budgets requiring multiple budgets such as NIH P01s and U54s.	July 21 2025 08:05
TemplateD AB20.xlsx	Budget template for California State Model agreement (AB20) proposals.	July 21 2025 08:11
TemplateE CIRMBudget.xlsx	Budget template for use with CIRM proposals.	August 14 2025 15:51
TemplateF USDA 30TFF.xlsx	Budget template that automatically calculates indirect costs for USDA Total Federal Funds (TFF) proposals.	August 22 2025 13:36
TemplateG NIH T32 Budget.xlsx	Budget template for use with pre- and postdoctoral T32 training proposals submitted to NIH. Subaward tabs can be unhidden if T32 is collaborative.	July 19 2025 09:17

Template Layout

Start Date:	10/1/2025	NIH
End Date:	9/30/2030	
Personnel		
	Salary and Wages	
	Fringe Benefits	
EQUIPMENT		
TRAVEL		
OTHER DIRECT COSTS		
<i>Materials and Supplies</i>		
<i>Publication Costs</i>		
<i>Consultant Services</i>		
<i>Subaward Costs</i>		
<i>GSR Tuition/Fees</i>		
<i>Single IRB Fees</i>		
<i>Primate Center Costs</i>		
<i>Other Expenses</i>		
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.

The Request

Each Budget Template includes several tabs (accessible from page footer).
 The **Request** tab is the 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			Proposed:	Awarded:																		
2	Start Date:	10/30/2026			NIH	Title:	Randomized Cookie Eating Trial										Proposal Due Date:		4/10/2026			
3	End Date:	10/21/2029				PI(s):	Charlie Apple										12 Months	12 Months	11.7 Months	0 Months	0 Months	35.7 Months
4	Change estimates based on awarded dates?	Yes	Notes:																			
5	Personnel																					
6											Enter effort either in Person Months (top section) or % Time (bottom section)											
7											Period 1	Period 2	Period 3	Period 4	Period 5	Escalation:	Multi					
8	Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months					*	10/30/26-10/29/27	10/30/27-10/29/28	10/30/28-10/21/29			10/30/26-10/21/29					
9	1	PI Charlie Apple - SMR	9/12	SMR	174,667	Months	1.00							3%	19,407	0	0	0	0	0	19,407	
10	2	Thomas Doyle - Post Doc	12/12	CAL	66,737	Months	3.00	3.00	3.00					Custom	17,185	18,731	19,481	0	0	0	55,397	
24	Personnel by %																					
25	1	PI Charlie Apple - AY	9/12	AY	174,667	%	15.0%	15.0%	15.0%					3%	26,200	26,986	27,101	0	0	0	80,287	
26	2	Amie Admin - Proj Sci	12/12	CAL	75,000	%	20.0%	20.0%	20.0%					3%	15,000	15,450	15,516	0	0	0	45,966	
27	3	GSR III - TBD	12/12	CAL	80,260	%	62.5%	62.5%	62.5%					3%	50,163	51,667	51,887	0	0	0	153,717	
54	Total Salaries										127,955	112,834	113,985	0	0	0	354,774					
55	Benefits by Person																					
56											UCPath CBR Group					Escalations to fringe?					Yes	
57	1	PI Charlie Apple - SMR	Faculty Summer			FY Split:	8/4	8/4	8/3.7	0/0	0/0				Period 1	Period 2	Period 3	Period 4	Period 5	Total		
58	2	Thomas Doyle - Post Doc	Postdoc Employees			%	10.6	10.9	11.2						2,057	0	0	0	0	0	2,057	
59											25.3/26.1	26.1/26.9	26.9/27.7			4,394	4,939	5,290	0	0	0	14,623
73	Benefits by Person																					
74	1	PI Charlie Apple - AY	Faculty, Acad, MSP, Safety				41.6/42.8	42.8/44.1	44.1/45.4						11,004	11,667	12,063	0	0	0	34,734	
75	2	Amie Admin - Proj Sci	All Other Staff				53.1/54.7	54.7/56.3	56.3/58						8,045	8,534	8,819	0	0	0	25,398	
76	3	GSR III - TBD	Grad and Undergrad				1.8/1.9	1.9/2	2/2.1						920	999	1,054	0	0	0	2,973	
103	Total Benefits										26,420	26,139	27,226	0	0	0	79,785					
104	Total Personnel										154,375	138,973	141,211	0	0	0	434,559					
105	EQUIPMENT																					
106																					Total	
107	Software																				7,000	
116	Total Equipment										0	7,000	0	0	0	0	7,000					
197	Subaward Costs																					
198											Subaward Type					Period 1	Period 2	Period 3	Period 4	Period 5	Total	
199	UC Irvine - direct costs										UC					10,000	10,000	10,000				30,000
200	UC Irvine - indirect costs										IC of Above					6,000	6,000	6,000				18,000
226	Total Subaward Costs										16,000	16,000	16,000	0	0	0	48,000					
227											Total Subaward Indirect Costs:					\$6,000	\$21,000	\$6,000	\$0	\$0	\$33,000	
230	GSR Tuition/Fees																					
231											Esc/Rates					Academic Year Rate Split:						
232											Available Tuition Months (based on project dates):					9	9	9	0	0	Total	
233	Name or Notes	Use Buydown	AY	Rates	#GSRs	#GSRs	#GSRs	#GSRs	#GSRs	#GSRs	8/1	8/1	8/1	0/0	0/0	0	0	0	0	0	106,811	
234	GSR III - TBD	Non-Resident	10%	38,694	1	1	1	1	1	1	32,269	35,496	39,046	0	0	0	0	0	0	0	106,811	
245	IRB Fees																					
246											# per Period					2,974	1,620	1,620	0	0	6,214	
247	UC Irvine	On-Boarding- No Agreement	Non-UC	\$/per	P1	P2	P3	P4	P5		2,974	0	0	0	0	0	0	0	0	0	2,974	
248	UC Irvine	Continuing Review	Non-UC	\$1,620		1	1	1			0	1,620	1,620	0	0	0	0	0	0	0	3,240	
260											Non-Industry IRB Fees (Subject to Indirect)					2,974	1,620	1,620	0	0	6,214	
261											Industry Sponsored IRB Fees (Exempt from Indirect)					0	0	0	0	0	0	
292	Total Other Direct Costs										51,243	88,116	56,666	0	0	0	196,025					
293											Total Direct Cost for NIH Limit (when limit does not include subaward indirect costs)					\$199,618	\$213,089	\$191,877	\$0	\$0	\$604,584	
294	Total Direct Costs										205,618	234,089	197,877	0	0	0	637,584					
295											Choose Rate Type from Dropdown Below:					157,349	165,593	142,831	0	0	465,773	
297	Indirect Cost/F&A Rate:										On-Campus Research					61% MTDC						
298											95,983	101,012	87,127	0	0	0	284,122					
299	Total Costs (Direct + Indirect):										\$301,601	\$335,101	\$285,004	\$0	\$0	\$0	\$921,706					

F&A Details

The **F&A Details** tab provides a breakdown of **F&A rates, bases and costs** for each PY and the entire project

R38							
	A	B	C	D	E	F	G
1							
2	Indirect Cost Split for Sponsor	Project Period 1	Project Period 2	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	Primate Center Base						
12	Primate Center F&A:						
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							

Personnel Reference

The **Personnel Reference** tab provides data to help complete sponsor forms, such as **base salary** and **annual effort** in both % and Person-Months format

Personnel (For Reference)		Custom Escalations <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	-	-	103,140
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	-	-	-	-	-	-

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:

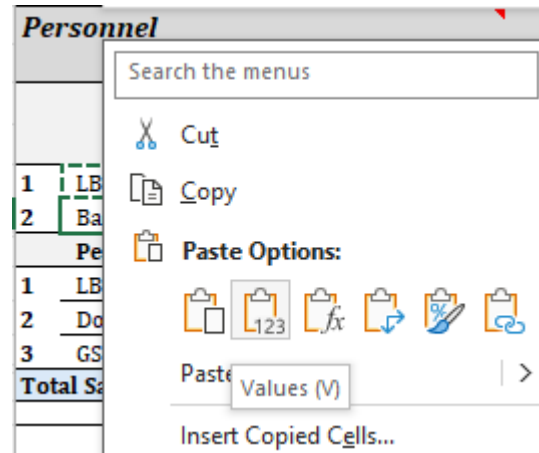
- Download a template for **each project** to ensure current F&A and Fringe Benefit rates



Do not damage built-in formulas:

- Do not overwrite fields with zeroes (0s).
- Copy-and-paste **Values** or **Plain text** only.
 - Before pasting in a field, **right-click to reveal paste options:**

- Hide and un-hide lines** instead of deleting or adding.



Check Calculations:

- Especially important if you've been cutting-and-pasting, ensure totals are adding up as expected.

Escalation:			Multi
3	Period 4	Period 5	Total
8-9	-	-	10/1/26-9/30/29
751	0	0	45,890
998	0	0	17,310
351	0	0	82,601
401	0	0	103,140
217	0	0	155,047
718	0	0	403,988

Escalations to fringe?			Yes
3	Period 4	Period 5	Total
764	0	0	5,005
365	0	0	7,475
395	0	0	35,663
394	0	0	27,142
378	0	0	2,988
696	0	0	78,273
414	0	0	482,261

Average: 76,638 Count: 12 **Sum: 919,661**

Tip: Click, hold + drag to highlight a series of cells, then check **Sum:** in the bottom toolbar to see what their actual sum should be.

Hold down **CTRL** to select multiple sets of cells.

Highlighted cells in this example appear greyed out in the left column

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

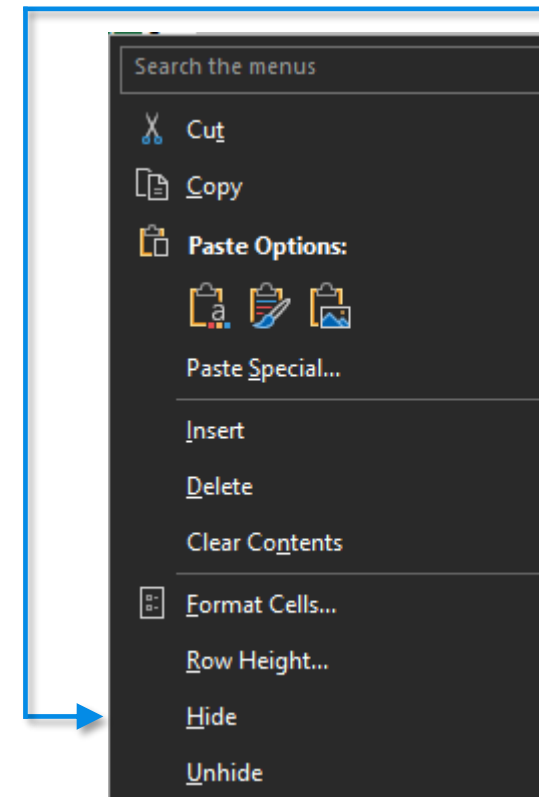
Hiding/Unhiding Rows

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:

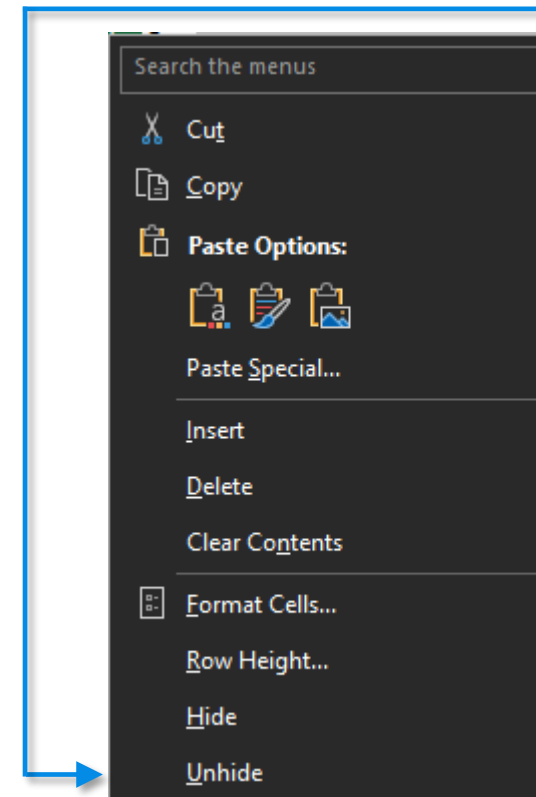
1. **Look for gaps** in row numbers on the left to spot hidden rows.

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

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

1. Enter formulas so reviewers better understand how figures were derived.

2. 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	7,500
Scientific conference in D.C.			
		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**
- **Primate Center Costs**
- **Other Expenses**



Entering Direct Costs

OR Budget Template Header

	A	B	C	D	E	F
1			Proposed:	Awarded:		
2	Start Date:	10/30/2026			NIH	
3	End Date:	10/21/2029				
4	<i>Change estimates based on awarded dates?</i>				Yes	

Note: Use M/D/YYYY.

If you use Canadian or European formatting for dates, the sheet may not calculate. You will see “value” or other errors in the salary cells.

At time of proposal, leave the **Awarded** dates blank (cells D1 and D2).

- When the project is awarded, you can optionally update the dates in the **Awarded** column (cells D1 and D2) and the answer in cells E4 to **Yes** to automatically update the budget to the actual award period.

If the dates have only changed slightly and you want to keep your original rate estimates, you can update the dropdown in cell E4 to **No**.

- This will keep your rates the same as proposed but update the period of performance dates on the sheet.
- This option can assist you with processing your award without having to make minor budgeting updates when the awarded dates have only changed slightly.

If the awarded dates change significantly, or to ensure you are using the most accurate estimates, choose Yes in cell E4 to update rates to match the revised period of performance.

ACTIVITY: OR Budget Template Header

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

- **Start Date:** 10/1/2026
- **End Date:** 9/30/2031
- **NIH**
- **Title:** Class Exercise
- **PI(s):** Mohandes Singh
- **Proposal Due Date:** 5/2/2026
- Type “done” in chat when done.

	Proposed:	Awarded:									
Start Date:	10/1/2026		NIH	Title:	Class Exercise			Proposal Due Date;			5/2/2026
End Date:	9/30/2031			PI(s):	Mohandes Singh	12 Months	12 Months	12 Months	12 Months	12 Months	60 Months
<i>Change estimates based on awarded dates?</i>	Yes		Notes:								



NIH vs. Non-NIH

Note: This example is not from the scenario budget.

- Often, NIH excludes **subaward F&A (indirect) costs** from the **direct cost limit**.

	Proposed:	Awarded:	
Start Date:	10/1/2026		NIH
End Date:	9/30/2029		

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

- Total Subaward Indirect Costs** is added to the **Subawards** section:
 - 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**.
- Total Direct Cost for NIH Limit (when limit does not include subaward indirect costs)** is added to the bottom:
 - Use this figure to determine the total allowable direct costs per NIH policy for subawards.

<i>Subaward Costs</i>	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
	<i>Total Subaward Indirect Costs:</i>	<i>\$42,000</i>	<i>\$42,000</i>	<i>\$42,000</i>	<i>\$42,000</i>	<i>\$42,000</i>	<i>\$210,000</i>

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
<i>Indirect Cost Base</i>	Rate Type: On-Campus Research	25,000	0	0	0	0	25,000
<i>Indirect Costs</i>		15,188	0	0	0	0	15,188
Total Costs (Direct + Indirect)		\$127,188	\$112,000	\$112,000	\$112,000	\$112,000	\$575,188

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 the entry 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 & Vet Med 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 -- can help those reviewing your budget understand how you derived a figure.
 - [Proposal Budget Formulas](#) (also linked on the **OR Budget Templates** page) may be helpful.

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, you do not need to 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%

	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. For each year of this 5-year project, 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 U5) 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					Custom						
15.0%	15.0%	15.0%			0%	26,200	26,986	27,101	0	0	80,287
20.0%	20.0%	20.0%			1%	15,000	15,450	15,516	0	0	45,966
62.5%	62.5%	62.5%			3%	50,163	51,667	51,887	0	0	153,717
						127,454	111,288	112,204	0	0	350,946
8/4	8/4	8/3.7	0/0	0/0		Escalations to fringe?				Yes	
%	%	%	%	%	Period 1	Period 2	Period 3	Period 4	Period 5	Total	
10.5	10.8	11.1	0	0	2,038	0	0	0	0	2,038	

Salary Escalations

There are 3 ways to adjust escalations:

2. To escalate all salaries by the same rate, select the rate in the cell U5 dropdown.

Enter effort either in Person Months (top section) or % Time (bottom section)						Escalation:					4%	
						Period 1	Period 2	Period 3	Period 4	Period 5	0%	
<i>Person Months</i>						10/31/25- 10/30/26	10/31/26- 10/30/27	10/31/27- 10/21/28	-	-	1%	
Per 1	Per 2	Per 3	Per 4	Per 5	Escal						2%	
1.00						19,407	0	0	0	0	3%	
3.00	3.00	3.00				16,684	17,352	18,046	0	0	4%	
<i>% Time or Effort</i>											5%	
15.0%	15.0%	15.0%				26,200	27,248	27,630	0	0	6%	
20.0%	20.0%	20.0%				15,000	15,600	15,818	0	0	7%	
											8%	
											9%	
											10%	
											11%	

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).

Budget 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.

$$\text{Current Salary} = \$171,242 \times (1 + \text{Increase} = 1.02) = \$174,667$$

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

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.

<i>Personnel</i>	
Name/Role:	
1	Mohandes Singh (PI) - SMR
2	Youa Thao - SMR
Personnel by %	
1	Mohandes Singh (PI) - AY
2	Youa Thao - AY
3	GSR III - TBD (not entered here)
Total Salaries	

Escalation:	Escalation:					Multi
	Period 1	Period 2	Period 3	Period 4	Period 5	Total
*	10/1/25-9/30/26	10/1/26-9/30/27	10/1/27-9/30/28	10/1/28-9/30/29	10/1/29-9/30/30	10/1/25-9/30/30
3%	8,237	8,485	8,739	9,001	9,271	43,733
Custom	9,800	10,584	34,927	35,975	37,054	128,340
3%	36,245	37,332	38,452	39,606	40,794	192,429
Custom	26,460	28,577	52,391	53,963	55,581	216,972
2%	0	0	0	0	0	0
	80,742	84,978	134,509	138,545	142,700	581,474

Custom Escalations
"Custom" in column O on the sheet to use these rates)

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					

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
Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months					*	Period 1	Period 2	Period 3	Period 4	Period 5	Total	
					Per 1	Per 2	Per 3	Per 4	Per 5	Escal	10/1/25-9/30/26	10/1/26-9/30/27	10/1/27-9/30/28	10/1/28-9/30/29	10/1/29-9/30/30	10/1/25-9/30/30	
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	1.50	1.50	1.50	Custom	9,800	10,584	34,927	35,975	37,054	128,340	
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%	25.0%	25.0%	25.0%	Custom	26,460	28,577	52,391	53,963	55,581	216,972	
3 GSR III - TBD (not entered here)	12/12	CAL		%						2%	0	0	0	0	0	0	
4	12/12	CAL		%						2%	0	0	0	0	0	0	
5	12/12	CAL		%						2%	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	
8	12/12	CAL		%						3%	0	0	0	0	0	0	
9	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	134,509	138,545	142,700	581,474	

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 25-26 UCPath Rates
HCOMP Faculty, School of Medicine Physicians and Senior Management	26.5%
Nurses and Non-SOM Physicians	36.8%
Faculty, Other Academic Appointments, MSP, Fire and Police	40.4%
All Other Staff	51.6%
Service Staff	61.7%
Non-Full Benefit Eligibility	
Postdoc Employees	24.6%
Faculty Summer Salaries	10.0%
Grad & Undergrad Students	1.7%
Employees with Limited Benefit Eligibility	13.2%
Employees with no Benefit Eligibility	3.8%

UCDH faculty (“HCOMP” = Health Sci Compensation Plan) & Senior Management Group personnel

Nurses, Nurse Practitioners and Clinical Physicians

Non-Health faculty; Project Scientists and Specialists; Mgmt & Sr Professionals incl. 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>9/3</i>	<i>9/3</i>	<i>9/3</i>	<i>9/3</i>	<i>9/3</i>
			<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>
1	Mohandes Singh (PI) - SMR	Faculty Summer	10.5	10.8	11.1	11.4	11.7	
2	Youa Thao - SMR	Faculty Summer	10.5	10.8	11.1	11.4	11.7	
1	Mohandes Singh (PI) - AY	Faculty, Acad, MSP, Safety	41.9/43.2	43.2/44.5	44.5/45.8	45.8/47.2	47.2/48.6	
2	Youa Thao - AY	Faculty, Acad, MSP, Safety	41.9/43.2	43.2/44.5	44.5/45.8	45.8/47.2	47.2/48.6	

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 **excluded from the Modified Total Direct Costs (MTDC) base** used to determine indirect costs on a project.

- Ensure entries meet the definition of equipment or other capital assets (software, fabrications, add-ons or renovations).
- Additional details found at [Is It Equipment?](#) (PDF)

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

Equipment must:

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

Software must be:

- A **non-renewing (perpetual)** software not tied to an asset (standalone item) whose purchase price is **\$5,000 or more per copy**.
- A **non-renewing (perpetual)** software license of any amount which is **included as part of the cost of capital equipment**.

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

Renovations/Facility improvements must:

- Be an **improvement or betterment** that costs **\$35,000 or more**.

Travel

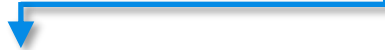
The **Travel** section is straightforward.

- Use the white space to provide details
- Click **No** and use the drop-down that appears to change it to **Yes** if the expense is **International**.

<i>TRAVEL</i>	International?	Period 1	Period 2	Period 3	Period 4	Period 5	Total
Annual in-person collaborative meetings in Copenhagen - Airfare	No <input type="button" value="v"/>	1,968	1,968	1,968	1,968	1,968	9,840
Hotel	Yes	800	800	800	800	800	4,000
Ground transportation	No	70	70	70	70	70	350
Per diem	Yes	146	146	146	146	146	730
Annual conference in Atlanta - Airfare	No	900	900	900	900	900	4,500
Hotel	No	300	300	300	300	300	1,500
Ground transportation	No	60	60	60	60	60	300
Per diem	No	79	79	79	79	79	395
Total Domestic Travel		1,339	1,339	1,339	1,339	1,339	6,695
Total International Travel		2,984	2,984	2,984	2,984	2,984	14,920
Total Travel		4,323	4,323	4,323	4,323	4,323	21,615

Participant/Trainee Support Costs

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



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

Anything entered in this section is **excluded from the MTDC base** (for indirect costs).

- NIH & HRSA sometimes have non-traditional instructions for **Participant Costs that include F&A**. In these circumstances, either re-purpose another section that is included in the MTDC base (like **Consultants** – e.g., rename section header to **NIH Participant Costs with F&A**) or enter the items (with descriptions) under **Other Expenses**.

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.

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

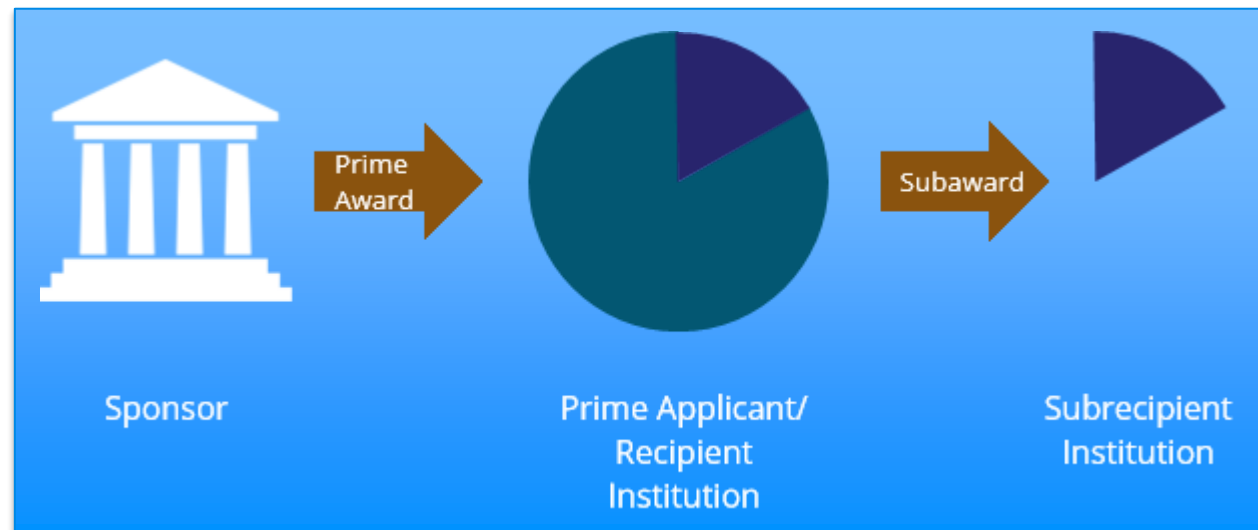
Subaward Costs

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.



More guidance to help determine whether it's a subaward or not is found at [Prepare a Proposal with Subawards](#).

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.

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	0	0
Name or Notes	Use Buydown	AY	Rates	#GSRs	#GSRs	#GSRs	#GSRs	#GSRs
GSR III - TBD	Use Buydown	10%	37,689	1	1	1	1	1
	Use Full Rates	10%	22,587					
	Non-Resident	10%	37,689					
	Resident							
	Non-Resident							

- **Use Buydown.** Click this text (in cell D232) 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	0	0
Name or Notes	Use Buydown	AY	Rates	#GSRs	#GSRs	#GSRs	#GSRs	#GSRs
GSR III - TBD	Non-Resident	AY	37,689	1	#GSRs	1	1	1
	Resident	PY	22,587		QRTs			
	Non-Resident	10%	37,689					
		0%						
		1%						

- **AY.** Click **AY** (Academic Year; in cell H232) 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 5%** is provided by default.
 - Click and use the drop-down to change rate from 0 to 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 K232:O232 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.
 - Note: 1 GSR = 3 quarters because there's no tuition in summer, the 4th quarter.
 - 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	1	1	1	1	1

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

IRB Fees

IRB Fees				# per Period				
Site Name or Notes	Recharge Type (Choose:)	UC?	\$/per	P1	P2	P3	P4	P5
UC Irvine	On-Boarding- No Agreement	UC	\$2,224	1				
UC Irvine	Continuing Review	UC	\$1,211		1	1	1	1
	On-Boarding- No Agreement	Non-UC	\$1,600					
	On-Boarding - Agreement	Non-UC	\$3,343					
	Continuing Review	Non-UC	\$3,400					
	Industry Non-Reliance- New	<i>Non-Industry IRB Fees (Subject to Indirect)</i>						
	Industry Non-Reliance- Continuing	<i>Industry Sponsored IRB Fees (Exempt from Indirect)</i>						
	Industry Reliance							

Add appropriate **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.

- **On-Boarding - No Agreement:** to develop IRB agreement during initial project period.
- **On-Boarding – Agreement:** to update/initiate existing IRB agreement during initial project period.
- **Continuing Review:** to continue IRB agreement through subsequent project periods.

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.

Add appropriate **Industry IRB Fees** when industry-sponsored projects include IRB.

- **Industry Reliance:** UCD relies on an external IRB.
- **Industry Non-Reliance – New:** UCD’s IRB is responsible.
- **Industry Non-Reliance – Continuing:** Subsequent periods.

UC? options:

- Non-UC
- UC

The [IRB Fees](#) page has additional details including an **IRB Fee Calculator**.

ACTIVITY: 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>IRB Fees</i>				<i># per Period</i>				
<i>Site Name or Notes</i>	<i>Recharge Type (Choose:)</i>	<i>UC?</i>	<i>\$/per</i>	<i>P1</i>	<i>P2</i>	<i>P3</i>	<i>P4</i>	<i>P5</i>
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
	On-Boarding - Agreement	Non-UC	\$2,974					
	Industry Reliance	Non-UC	\$3,343					
	Industry Non-Reliance- New	Non-UC	\$3,400					
				<i>Non-Industry IRB Fees (Subject to Indirect)</i>				
				<i>Industry Sponsored IRB Fees (Exempt from Indirect)</i>				

Primate Center Costs & Other Expenses

Under **Primate Center Costs**, select whether the costs are **Federal/Non-Profit** or **Industry**.

<i>Primate Center Costs [CNPRC must approve IPF]</i>	Type: Federal/Non-Profit
	Federal/Non-Profit
	Industry

- **Important:** If you include costs in this section you must take two actions in Cayuse SP:
 1. Add **Primate Center Special Rate** as an **Affiliated Unit** on the first page (General Information).
 2. **Attach a quote** from the [Primate Center](#).

Under **Other Expenses**, 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 so long as it's salary and benefits. Other fellowship expenses are subject to IDC calculations.



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 **Indirect Cost/F&A Rate**:

Total Direct Costs	Choose Rate Type from Dropdown Below:	
Choose Indirect Cost/F&A Rate:	On-Campus Research	61% MTDC
	On-Campus Research	
	Off-Campus Research	
	On-Campus Other Sponsored Activities	
	Off-Campus Other Sponsored Activities	
	Instruction	
	Other: (Enter Info Below)	
	Primate Center Federal/Non-Profit	
	Primate Center Industry	
		Total Costs (Direct + Indirect):

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 with one of the following bases:

- **MTDC:** Modified Total Direct Costs
- **TDC:** Total Direct Costs includes all the direct costs being charged to the sponsor. Nothing is excluded from the base except subawards and service agreements to other UC campuses
- **TC:** Total Costs is used when a sponsor states that only a certain percentage of Total Project Costs can be charged for indirect (F&A) costs. As with TDC, nothing is excluded from the base except subawards and service agreements to other UC campuses

1. **Indirect Cost/F&A Rate:** 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**

294	Total Direct Costs	Choose Rate Type from Dropdown Below:		
295	Indirect Cost/F&A Rate:	Other: (Enter Info Below)		
297	Indirect Costs:	Rate/Base Type:	30.0%	TDC
298	Total Costs (Direct + Indirect):			

For Option 3 (on next slide), unhide hidden line 296.

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 296: **“Create a Custom base formula:”**
 - b. Determine the custom base. In this example, cell P104 is the **Personnel Total** and P226 is the **Subawards Total** for PY1.
3. Enter the **F&A Rate**
 - a. This rate will be applied to the base specified in row 296.

294	Total Direct Costs	Choose Rate Type from Dropdown Below:		131,003
295	<i>Choose Indirect Cost/F&A Rate:</i>	Other: (Enter Info Below)		0
296	<i>Custom Indirect Cost Base</i>		Create a Custom base formula:	=P104+P226
297		Rate/Base Type:	25.0% CUSTOM	27,232
298			Total Costs (Direct + Indirect):	\$158,235

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:		130,473	216,599	281,851	289,643	297,799	1,216,365
<i>Indirect Cost/F&A Rate:</i>	Other: (Enter Info Below)			0	0	0	0	0	0
<i>Custom Indirect Cost Base</i>	Create a Custom base formula:			=P104+P226	195,480	259,757	266,525	273,606	1,104,296
<i>Indirect Costs:</i>	Rate/Base Type:	25.0%	CUSTOM	27,232	48,870	64,939	66,631	68,402	276,074
Total Costs (Direct + Indirect):				\$157,705	\$265,469	\$346,790	\$356,274	\$366,201	\$1,492,439

The formula shown includes the **Total Personnel (P104)** + the **Total Subawards Costs (P226)** 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 or a 3rd party



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

	Proposed:	Awarded:			
Start Date:	4/1/2026		<i>Non-NIH</i>	Title:	
End Date:	3/31/2031			PI(s):	
<i>Change estimates based on awarded dates?</i>			Yes	Notes:	
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 **Indirect Cost/F&A Rate** for both Requested and Cost-Shared costs.

Additionally, for Cost-Shared costs, indicate whether there are any **Unrecovered Indirect Costs on Request**

- The **Custom** option is covered on the next slide

Total Direct Costs		Choose Rate Type from Dropdown Below:	0
<i>Indirect Cost/F&A Rate:</i>	On-Campus Research	61% MTDC	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/F&A Rate:</i>	On-Campus Research	61% MTDC	0
<i>Indirect Costs:</i>			0
Unrecovered Indirect Costs on Request:	No	Project Type: On-Campus Research	0
	Yes No Custom	Custom Unrecovered Indirect Cost Amount:	
Total Costs (Direct + Indirect)			\$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 UC Davis's approved negotiated indirect cost rate (NICRA).

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)

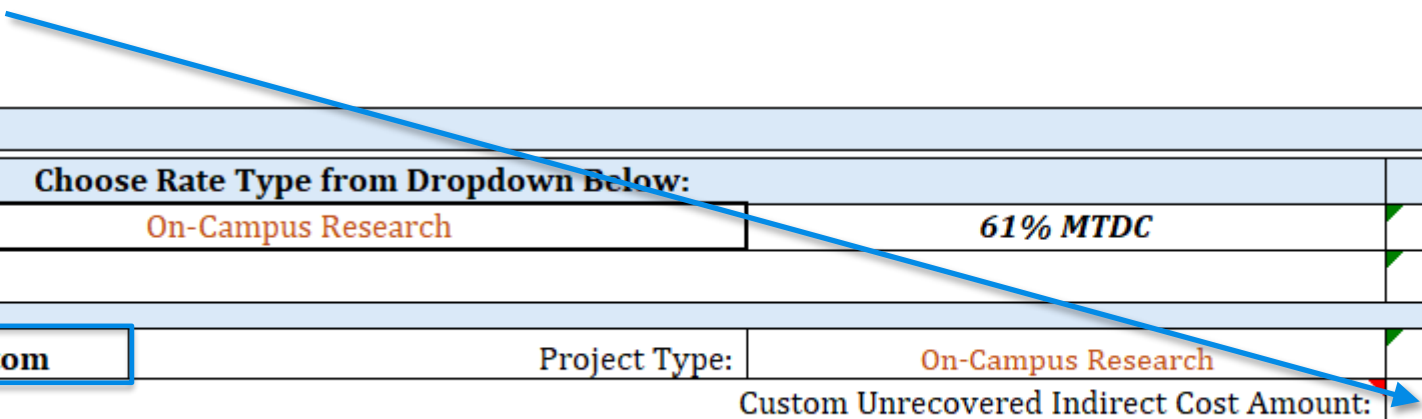
Custom Unrecovered Indirect Costs on Request:

Sometimes a sponsor, like USDA ARS, will allow UC Davis to use unrecovered indirect costs as cost sharing.

- Example, they may stipulate we have to have 20% mandatory cost sharing, and some of this can be unrecovered because they didn't allow us to charge indirect costs.

In such cases, we don't necessary need to apply full unrecovered indirect costs (of, say, 61%) to the budget, so:

1. Select **Custom**.
2. Once **Custom** is selected, add each project period's custom applicable unrecovered indirect costs to the row titled **Custom Unrecovered Indirect Cost Amount:**



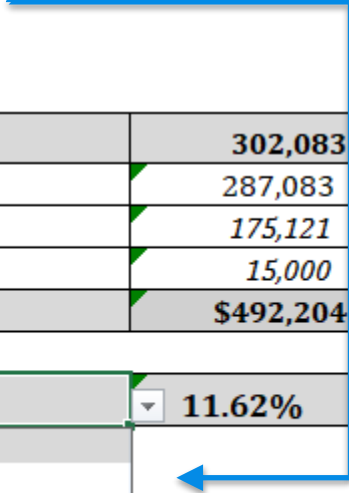
Cost-Shared Budget Total			
Total Direct Costs	Choose Rate Type from Dropdown Below:		22,500
<i>Indirect Cost/F&A Rate:</i>	<i>On-Campus Research</i>	<i>61% MTDC</i>	22,500
<i>Indirect Costs:</i>			13,725
Unrecovered Indirect Costs on Request:	Custom	Project Type: <i>On-Campus Research</i>	0
		Custom Unrecovered Indirect Cost Amount:	15,000
Total Costs (Direct + Indirect)			\$51,225

The Cost Sharing Budget Template (Template B)

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

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

Total Project Costs	302,083
<i>Indirect Cost Base</i>	287,083
Indirect Costs	175,121
<i>Unrecovered Indirect Costs on Request</i>	15,000
Total Costs (Direct + Indirect)	\$492,204
Percent Cost Sharing:	Total Request 11.62%
	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
Choose Indirect Cost/F&A Rate:	On-Campus Research	61% MTDC	0	0	0	0	0
			0	0	0	0	0
Total Costs (Direct + Indirect):		\$0	\$0	\$0	\$0	\$0	\$0

< > Summary R1 R2 R3 R4 R5 R6 R7 R8 R9 R10 R11 R12 F1 F2 F3 F4 F5 F6 F7 F8 F9 F10 F11 F12 P1 P2 P3 P4

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

Note: You can **rename** each tab or **hide** ones that are not being used.

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**. The template makes this determination for you.

- Without the template, you would have to manually determine the appropriate IDC amount, which is the lesser of:
 - The sum of UCD's NICRA and the indirect cost rate charged by sub-awardees, if any; or
 - 30 percent of TFF ([More details](#))

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 NIH T32 Template (Template G)

This budget template has a **Trainee Chart** tab (at bottom) designed to enter details for predoctoral and postdoctoral trainees.

UC Davis T32 Costs													
Predocotrinal Trainees	[Enter] # per Year					\$/Trainee	Escal	Period 1	Period 2	Period 3	Period 4	Period 5	Total
Stipends						\$28,788	0%	0	0	0	0	0	0
Training Related Expenses	0	0	0	0	0	\$4,750	0%	0	0	0	0	0	0
Travel						\$750	0%	0	0	0	0	0	0
Resident Fees						\$15,590	3%	0	0	0	0	0	0
Non-Resident Fees						\$30,691	3%	0	0	0	0	0	0
Total Tuition and Fees								\$0	\$0	\$0	\$0	\$0	0
Predocotrinal Total:								\$0	\$0	\$0	\$0	\$0	0
Postdoctoral Trainees	[Enter] # Per year					\$/Trainee	Escal	Period 1	Period 2	Period 3	Period 4	Period 5	Total
Stipends													
Level 0						\$62,232	0%	0	0	0	0	0	0
Level 1						\$62,562	0%	0	0	0	0	0	0
Level 2						\$63,120	0%	0	0	0	0	0	0
Level 3						\$65,640	0%	0	0	0	0	0	0
Level 4						\$67,824	0%	0	0	0	0	0	0
Level 5						\$70,344	0%	0	0	0	0	0	0
Level 6						\$72,960	0%	0	0	0	0	0	0
Level 7+						\$75,564	0%	0	0	0	0	0	0
Training Related Expenses	0	0	0	0	0	\$12,400	0%	0	0	0	0	0	0
Travel						\$1,000	3%	0	0	0	0	0	0
Tuition and Fees	Fill in \$ amount per year:												0
Postdoctoral Total:								0	0	0	0	0	0
Total Direct Costs								-	-	-	-	-	-
Direct Costs for the NIH Limit:								-	-	-	-	-	-
Indirect Cost Base								0	0	0	0	0	0
Indirect Costs								8%	0	0	0	0	0
Total Project Costs								\$0	\$0	\$0	\$0	\$0	\$0

Please see link for NRSA Rates: <https://grants.nih.gov/grants/guide/notice-files/NOT-OD-25-105.html>

*If project has subawards, rows 27&28 can be unhidden and subaward sheets can be unhidden. Email proposals@ucdavis.edu for assistance as needed.

The NIH T32 Template (Template G)

The **Total Project Costs** tab at bottom indicates which expenses will be paid by UC Davis and which can be included as part of the T32 request to NIH.

<i>Personnel</i>					
	Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:
UCDavis	1	12/12	CAL		Months
UCDavis	2	12/12	CAL		Months
UCDavis	3	12/12	CAL		Months
UCDavis	4	12/12	CAL		Months
UCDavis	5	12/12	CAL		Months
<i>Personnel by %</i>					
UCDavis	1	12/12	CAL		%
UCDavis	2	12/12	CAL		%
UCDavis	3	12/12	CAL		%
UCDavis	4	12/12	CAL		%
UCDavis	5	12/12	CAL		%
<i>Benefits by Person</i>		<i>FY Split:</i>			
		UCPath CBR Group			
UCDavis	1	-			Choose
UCDavis	2	-			Choose
UCDavis	3	-			Choose
UCDavis	4	-			Choose
UCDavis	5	-			Choose
UCDavis	1	-			Choose
UCDavis	2	-			Choose
UCDavis	3	-			Choose
UCDavis	4	-			Choose
UCDavis	5	-			Choose
Total Personnel Costs					

<i>Institutional Support for Training Program</i>	
UCDavis	Predoctoral Stipends
UCDavis	Postdoctoral Stipends
UCDavis	Trainee Related Expenses
UCDavis	Travel
UCDavis	Predoctoral Tuition (Difference between 60% and 100%)
UCDavis	
UCDavis	
UCDavis	
UCDavis	
UCDavis	
UCDavis	
UCDavis	
UCDavis	
<i>Trainee Costs Summary</i>	
<i>Requested from NIH</i>	
Request	Predoctoral Stipends
Request	Postdoctoral Stipends
Request	Trainee Related Expenses
Request	Travel
Request	Tuition
Request	Consortium Costs (if applicable)

Learning Objectives

We hope you now **know how to:**

1

Select the appropriate template for your project and use it effectively

2

Use the template's customization features to accurately **calculate project costs**

3

Enter direct costs, using formulas when appropriate

4

Customize the F&A rates and bases to **properly calculate indirect costs**

Any last questions?

Contact Us

Let us know how we did:

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



Shanna Nation Jose
Contracts and Grants Analyst
Email: snation@ucdavis.edu

Perry King
Training Officer
Email: pking@ucdavis.edu

Thank you

Follow SPO on
[BlueSky](#) and [YouTube](#)

