BUDGET TEMPLATE INSTRUCTIONS

GENERAL INFORMATION

We have designed budget template to make drafting a budget more accurate and efficient. We have broken sections of the budget into individual worksheets that feed directly into the “Budget” worksheet. The calculators included in this workbook default to most commonly used rates and percentages. When necessary, only minor changes on the “Budget” worksheet should be needed. If you are making major changes to the budget, or need support for modifications to the budget, please contact Pre-Award Services team at 541-737-6518 or by email at mailto:coe.preawards@oregonstate.edu.

FIRST STEPS

1. Enter Proposal Name, Start/End Date, and Cayuse #, if known, on the “Budget” worksheet. You will not need to fill in any names on this worksheet.
2. We encourage you to then start your budget using the “Calculator – Wage & OPE.” By doing this worksheet first, the “Budget” worksheet will be populated with all the names of senior personnel, wages, and fringe/OPE benefits. See specific instructions below.
3. If you have less than five (5) years, please delete the appropriate columns from the “Budget” worksheet.

SECTION A – SENIOR PERSONNEL

Senior personnel are broken into two sections, one for academic/calendar year and one for summer. To complete this section, use tab “Calculator – Wage and OPE.”

1. In Column A, enter corresponding names next to “Lead” or “Co-PI” in the academic/calendar and/or summer sections. (Academic/Calendar year is highlighted orange and the Summer is highlighted green.) Entering names in this section completes the names on the “Budget” worksheet. DO NOT TYPE NAMES DIRECTLY ON THE BUDGET WORKSHEET.
2. In Column B, enter “1” next to each senior personnel represented.
3. In Column C, please indicate AY for academic year or CY for calendar year appointments in the orange section only.
4. In Column D, ensure FTE/Appointment Type is correct. (It is defaulted to 9 months, please change if not correct.)
5. In Column E, enter how many months are committed to the project per year, not total effort for the life of the project (e.g., enter 2 for 2 months of committed effort in the base year of the project).
6. In Column F, enter the total months in the life of the project.
7. Column G will automatically calculate total project years based on the months you enter in Column F.
8. In Column I, enter the monthly salary for each senior personnel listed. (Note: Salary will automatically calculate based on total effort per year multiplied by the base monthly salary. Please do not overwrite the formula.)

NOTE: If effort changes after the base year, add an additional row below the personnel that has a modified effort and copy formulas down (e.g., base year indicates 1 month of effort, but in year 2
effort increases to 2 months). On the “Budget” worksheet, copy the formula from the base year and insert in the appropriate year. Then modify the copied formula in the cell to capture the new “salary” cell on the “Calculator – Wage & OPE” sheet.

Example: =‘Calculator – Wage & OPE’!B4*‘Calculator – Wage & OPE’!I4
The only pieces of this formula that require modification are the highlighted portions above.

DO NOT HARD CODE THE CHANGE ON THE BUDGET WORKSHEET.
If you need any support for modifications to the budget, please contact Pre-Award Services at 541-737-6518.

SECTION B – OTHER PERSONNEL
1. In Column A, no entries are required.
2. In Column B, enter quantity of personnel next to each “other personnel” represented.
3. In Column C, no entries are required.
4. In Column D, ensure FTE/Appointment Type is correct.
5. In Column E, enter how many months, or hours, are committed to the project per year, not total effort for the life of the project.
6. In Column F, no entries are required.
7. Column G no entries are required.
8. In Column I, enter the monthly salary (do not enter a prorated base (i.e., .2 or .49); formula calculates FTE appointment type automatically. For hourly employees enter the hourly rate.

PLEASE DO NOT OVERWRITE FORMULAS.

SECTION C – FRINGE/OPE
This section of the budget worksheet is already populated with formulas and you are responsible to ensure the correct OPE rate is calculating.

Senior Personnel
For senior personnel (academic year/calendar year) appointments, please ensure that the correct OPE rate has been used. It is currently defaulted to 47% for fiscal year 2014/2015 in the monthly base salary range of $8,001 to $10,000. To change the OPE rate, please adjust the formula by pointing to the correct cell on the “Calculator – Wage & OPE” (COE OPE RATES box) worksheet. For example, to change the percentage from 47% to 49% in the same monthly salary base change C29 in the example formula below to D29.

=E10*‘Calculator – Wage & OPE’!C29

Summer OPE rates for senior personnel are calculated based on the 2014-2015 fiscal at 31%. Use the example above to change the formula if changing fiscal year base.

Other Personnel

Hourly Workers. Fringe is automatically calculates based on the information you enter in Section B. PLEASE DO NOT OVERWRITE FORMULA.

Graduate Research Assistants (GRAs). Use the COE GRA Fringe calculator on the “Calculator Wage & OPE” worksheet. Based on your start date, enter “1” for each term of the base year ONLY. You will need to include summer OPE if you are having a GRA work during the summer. For example, if your project start date is March 1, 2015 your entries should look like this:
This information will automatically populate the “Budget” worksheet. PLEASE DO NOT OVERWRITE FORMULA.

**Post Doctoral Scholar.** This section will automatically populate based on entries in Section B. PLEASE DO NOT OVERWRITE FORMULA.

**Research Assistant (Post Doctoral).** This position is a 12-month calendar year appointment. Please ensure that the correct OPE rate has been used. It is currently defaulted to 56% for fiscal year 2014/2015 in the monthly base salary range of $4,000 to $6,000. To change the OPE rate, please adjust the formula by pointing to the correct cell on the “Calculator – Wage & OPE” (COE OPE RATES box) worksheet. For example, to change the percentage from 56% to 58% in the same monthly salary base change C27 in the example formula below to D27.

\[ \text{=E10} \text{*Calculator – Wage & OPE1} \text{C27} \]

**SECTION D – CAPITAL EQUIPMENT**

Enter “equipment description” and associated costs per year.

**SECTION E – TRAVEL**

We have created three (3) separate travel calculators to assist with proper budgeting. They are for domestic, foreign, and participant travel (\textit{do not use Participant Travel unless you have Participant Support Costs}). OSU personnel are bound by OSU’s travel policies and rates. We have provided two links (at the bottom of each travel calculator) that will assist you in ensuring proper rates are being budgeted. Airfare and conferences can be found by using internet rates.

To populate the travel portion on your budget, please use the appropriate travel calculators. These subtotal from each travel calculator will automatically populate on the “Budget” worksheet. Do not overwrite the formulas; Sponsored Programs has instructed us to ensure that we use the travel calculators when estimating proposed travel. If you do not know your destination, please put TBD in the destination column. If you do not know where you are travelling, it is best to use the high estimate to ensure you have enough travel budget (i.e., $65/day per diem and $186/night lodging).

The calculating will automatically calculate across as you enter data in the white cells. PLEASE DO NOT OVERWRITE FORMULA. DO NOT HARD CODE A ROUGH ESTIMATE ON THE “BUDGET” WORKSHEET, SPO MAY ASK HOW YOU ARRIVED AT YOUR TRAVEL COSTS.

**SECTION E – PARTICIPANT SUPPORT COSTS**

Participant support costs refer to costs paid to or on behalf of participants, trainees/fellows attending conferences, meetings, symposia, training activities and workshops. A participant must be an individual who is attending in the context of a "student."
Participant support costs may include transportation, per diem, stipends, supplies, conference fees, and other related costs (registration fees, books, instructional materials) for participants only. Honoraria and travel for speakers and receptions are not considered participant support costs.

Employees of OSU, including Graduate Research Assistants (who are considered employees), may be considered a participant under the definition above, but should not be included under participant support cost in a proposal budget because they are an OSU employee. Their costs should be incorporated into other budget categories (i.e. travel).

Participant support costs (non-employee participants) are exempt from indirect costs.

Enter associated costs per year and utilize the “Calculator – Participant Travel” for travel costs.

**SECTION G – OTHER DIRECT COSTS**

**G.1 through G.4:** enter associated costs per year.

**G.5 Subcontracts:** Enter the first $25,000 in row one, and the remaining balance is forecasted in the second row based on the spending need of the subcontract. If more than one subcontract, each subcontract will need to be split out as stated above. For example, OSU is going to award the ABC Company a $100,000 subcontract. Enter the first $25,000 in row one, and the remaining balance is forecasted in the second row based on the spending need of the subcontract. For the life of the project, only the first $25,000 is subject indirect costs. See sample below.

<table>
<thead>
<tr>
<th>Subcontracts</th>
<th>Subcont/Subgrnt up to/incl $25K</th>
<th>$25,000</th>
<th>$0</th>
<th>$0</th>
<th>$25,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subcont/Subgrnt in Excess of $25K</td>
<td>$25,000</td>
<td>$25,000</td>
<td>$25,000</td>
<td>$75,000</td>
<td></td>
</tr>
<tr>
<td><strong>G.5 Subcontracts Total</strong></td>
<td>$50,000</td>
<td>$25,000</td>
<td>$25,000</td>
<td>$100,000</td>
<td></td>
</tr>
</tbody>
</table>

**G.6 Other:** Enter specific items that cost less than $5,000 each that would require justification for larger cost items. Enter item name in “other description” and enter associated costs per year of the life of the project.

**G.6 GRA Tuition:** To populate this portion of the budget, please utilize the “Calculator - Tuition” to ensure correct tuition/remission fee. Based on your start date, enter “1” for each term of the base year ONLY. The number of GRAs will populate automatically from your “Calculator – Wage & OPE” worksheet. For example, if your project start date is March 1, 2015 your entries should look like this:

<table>
<thead>
<tr>
<th>GRA TUITION CALCULATOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Budget Year</td>
</tr>
<tr>
<td>FY 18/19</td>
</tr>
<tr>
<td>FY 18/16</td>
</tr>
<tr>
<td>FY 18/17</td>
</tr>
<tr>
<td>FY 17/18</td>
</tr>
<tr>
<td>FY 18/19</td>
</tr>
<tr>
<td>FY 19/20</td>
</tr>
<tr>
<td>Base Year Only: $14,987</td>
</tr>
</tbody>
</table>

This information will automatically populate the “Budget” worksheet. PLEASE DO NOT OVERWRITE FORMULA.

**SECTION I – TOTAL INDIRECT COSTS (F/A)**

Please ensure that the right indirect cost rates are applied to your budget. We have included an “F&A Rates” worksheet that will assist you in selecting the correct rate. The budget is defaulted to 46.5%
which covers most federal agencies. Department of Defense (DOD) is 47.2%. If your sponsor mandates a different maximum rate please add the sponsor name and rate in the “Sponsor Mandated F&A Rates” section and provide a justification in the notes section of this worksheet. To change the F&A rate, please adjust the formula by pointing to the correct cell on the “F&A Rate” worksheet. For example, to change the percentage from 46% to 47% change B5 in the example formula below to B6 (ensure you are using the correct rate for the appropriate fiscal year).

=E87*"F&A Rates"!B5