

**GENERAL INFORMATION**

We have designed this workbook 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.” 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 RED team at 541-737-6518.

**FIRST STEPS**

1. On the “Budget” worksheet, enter Proposal Name, Start/End Date, and Cayuse #, if known. You will not need to fill in any names on this worksheet.
2. We encourage you to then start your budget using the “Wage & OPE Calc” worksheet. 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 is broken into two sections, one for academic/calendar year and one for summer. To complete this section, use tab “Wage & OPE Calc.”

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**. If you are appointed 12-month FTE you will use CY.
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 H, no entries are required.
9. 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. 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**

**BUDGET WORKSHEET INSTRUCTIONS**

*insert in the appropriate year. Then modify the copied formula in the cell to capture the new “salary” cell on the “Wage & OPE Calc” sheet.*

**Example: ='Wage & OPE Calc'!B4\*'Wage & OPE Calc'!J4**

*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 RED at 541-737-6518.*

**SECTION B – OTHER PERSONNEL**

1. In Column A, no entries are required.
2. In Column B, enter “1” next to each “other personnel” represented.
3. In Column C, no entries are required.
4. In Column D, ensure FTE/Appointment Type is correct. Pay specific attention to GRA appointments (i.e., .49, .29, .20).
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. In Column G, no entries are required.
8. In Column H, no entries are required.
9. 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. **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 academic year 2017/2018 in the monthly base salary range of \$9,001 to \$12,000. To change the OPE rate in the “Budget” worksheet, please adjust the formula on the “Budget” worksheet for each senior personnel, by pointing to the correct cell on the “Wage & OPE Calc” worksheet (COE OPE RATES box). For example, to change the percentage from 47% to 49% in the same monthly salary base change D32 in the example formula below to E32.

=E10\*'Wage & OPE Calc'!E32

In addition, Summer OPE rates for senior personnel are calculated based on the 2017-2018 fiscal at 39%. Use the example above to change the formula if changing fiscal year base.

**Other Personnel**

**Hourly Workers.** In the “Budget” worksheet, fringe is automatically calculated based on the information you enter in Section B. **DO NOT OVERWRITE FORMULA.**

**Graduate Assistants (GAs).** In the “Budget” worksheet, fringe is automatically calculated based on the information you enter in Section B.

The GA OPE rate for 2017/2018 academic year is 27% and set as default in the budget template. If the project starts during the academic year use an average OPE rate. For example, if the project starts April 1, 2018 with a 12-month duration, the average OPE rate is 28%: two terms at 27% and two terms at 29%. Then on the budget worksheet change the formula from

=E25\*'Calculator - Wage & OPE'!\$D\$38 to =E25\*28%

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

**Research Associate (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 67% for academic year 2017/2018 in the monthly base salary range of \$3,000 to \$6,000. To change the OPE rate in the “Budget” worksheet, please adjust the formula by pointing to the correct cell on the “Wage & OPE” worksheet (COE OPE RATES box). For example, to change the percentage from 67% to 69% in the same monthly salary base change D32 in the example formula below to E32.

=E10\*'Wage & OPE Calc'!E32

#### **SECTION D – CAPITAL EQUIPMENT**

In the “Budget” worksheet, 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 (do not use Participant Travel unless you have Participant Support Costs). We 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. Appropriate airfare and conference rates can be found by using internet searches.

To populate the travel portion of your budget, please use the appropriate travel calculators. The calculator will automatically calculate across as you enter your data in the white cells. The 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, use TBD in the destination column. If you do not know where you are traveling, it is best to use OSU high-cost destination rates from <http://fa.oregonstate.edu/business-affairs/travel> to ensure you have enough travel budget.

**DO NOT OVERWRITE FORMULA. DO NOT HARD CODE A ROUGH ESTIMATE ON THE “BUDGET” WORKSHEET.**

#### **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."

**BUDGET WORKSHEET INSTRUCTIONS**

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 “Participant Travel Calc” for travel costs.

**SECTION G – OTHER DIRECT COSTS**

**G.1 through G.4:** In the “Budget” worksheet, enter associated costs per year.

**G.5 Subcontracts:** In the “Budget” worksheet, enter the first \$25,000 in row one. The remaining balance of the subcontract is forecasted in the second row based on the spending need of the subcontract. 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. See sample below.

G.5	Subcontracts	Subcont/Subgrnt up to/incl \$25K	\$25,000	\$0	\$0	\$25,000	
		Subcont/Subgrnt in Excess of \$25K	\$25,000	\$25,000	\$25,000	\$75,000	
		<b>G.5 Subcontracts Total</b>	<b>\$50,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

If more than one subcontract, each subcontract will need to be split out as stated above and listed individually in G.5.

**G.6 Other:** In the “Budget” worksheet, 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:** In the “Budget” worksheet, to populate this portion of the budget, please utilize the “Tuition Calc” to ensure correct tuition/remission fee. Based on your start date, enter “1” for each term of the base year ONLY. For example, if your project start date is March 1, 2018 your entries should look like this:

GRA TUITION CALCULATOR: 0									
Project Budget Year	Fall	Winter	Spring	# AY GRAs	AY Tuition	AY ST	Summer	SMR Tuition	SMR ST
AY 17/18			1	0	\$4,946	\$0	1	\$530	\$530
AY 18/19	1	1		0	\$5,193	\$0		\$557	\$0
AY 19/20				0	\$5,453	\$0		\$585	\$0
AY 20/21				0	\$5,726	\$0		\$614	\$0
AY 21/22				0	\$6,012	\$0		\$645	\$0
AY 22/23				0	\$6,313	\$0		\$677	\$0
					AY Base Year Only:	\$0	SMR Base Year Only:		\$530

This information will automatically populate the “Budget” worksheet. **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” worksheets that will assist you in selecting the right rate. The budget is defaulted to 47% which covers most federal agencies, as displayed in Budget line I. 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 the “F&A Rates” worksheet. To change the F&A rate, in the “Budget” worksheet adjust the cell displaying the F&A rate by pointing it to the correct cell on the “F&A Rate” worksheet. If multiple F&A rates apply over the project periods, apply required rate to specific project year.