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The OSP Internal Budget Template

Planning to budget costs in preparation for making a request for external grant support begins with completing the ECU internal budget template, which is an MS Excel spreadsheet that is updated periodically by the Office of Sponsored Programs (OSP). The most current Excel spreadsheet is the one to use, and it can be found online: http://www.ecu.edu/cs-acad/osp/budgetprep.cfm. Always access the internal budget template from the URL source instead of an older version saved on a hard drive.

Completing the Budget Template Start Page

<table>
<thead>
<tr>
<th>RAMSeS Proposal #</th>
<th>Enter # Here</th>
<th>X</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI Name</td>
<td>PI Name</td>
<td>X</td>
</tr>
<tr>
<td>Sponsor</td>
<td>Enter Sponsor</td>
<td>X</td>
</tr>
<tr>
<td>Proposal Title</td>
<td>Enter Title</td>
<td>X</td>
</tr>
<tr>
<td>Budget Creation Date</td>
<td>Date</td>
<td>X</td>
</tr>
<tr>
<td>Initial Fiscal Year</td>
<td>FY 15-16</td>
<td>X</td>
</tr>
<tr>
<td>Project Start Date</td>
<td>Date</td>
<td>X</td>
</tr>
<tr>
<td>Project End Date</td>
<td>Date</td>
<td>X</td>
</tr>
<tr>
<td>Annual Inflation %</td>
<td>3%</td>
<td>X</td>
</tr>
<tr>
<td>F&amp;A Rate</td>
<td>Research (On-Campus) - 47.5%</td>
<td>X</td>
</tr>
<tr>
<td>F&amp;A Base</td>
<td>MTDC - Modified Total Direct Costs</td>
<td>X</td>
</tr>
<tr>
<td>NIH Salary Cap?</td>
<td>Yes</td>
<td>X</td>
</tr>
</tbody>
</table>

**RAMSeS Proposal #** - the RAMSeS file # is assigned by RAMSeS #, e.g., 15-0073, and would be entered manually after the RAMSeS file has been generated.

**PI Name** – Who is the lead on the grant moving forward?

**Sponsor** – Who is the granting agency? The name of the sponsor you are requesting money from?

**Proposal Title** – What is the title of the proposed project?

**Budget Creation Date** – What is the date on which you are developing the internal budget form?

**Initial Fiscal Year** – from a drop down menu, choose the first fiscal year in which to begin the project.

**Project Start Date – Project End Date** – Specify the project start and end dates.

**Annual Inflation** – does the sponsor allow inflationary increases? The template defaults to 3%. This amount can be zeroed out.
Facilities and Administrative Costs -
Also known as indirect costs or as overhead costs, ECU’s standard negotiated rate approved by the Department of Health and Human Services is 47.5%. The budget template defaults to the standard rate and to a Modified Total Direct Cost base (MTDC). The F&A rate used must be allowable by the sponsor. The budget defaults to Total Direct Cost base (TDC) if the non-standard F&A rate is chosen.

<table>
<thead>
<tr>
<th>F&amp;A Rate</th>
<th>Research (On-Campus) - 47.5%</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIH Base</td>
<td></td>
</tr>
<tr>
<td>NIH Salary Cap?</td>
<td></td>
</tr>
</tbody>
</table>

For more information on F&A:
Questions on What Rate to Use: [http://www.ecu.edu/cs-cas/oor/upload/What_F-A_Rate_To_UseOSP-2.pdf](http://www.ecu.edu/cs-cas/oor/upload/What_F-A_Rate_To_UseOSP-2.pdf)

NIH Salary Cap - the National Institutes of Health (NIH) cap the rate of a base salary. The drop down option of selecting yes or no depends on if you are applying to the NIH.

CALCULATING
Within the academic year time frame, a portion of effort goes toward teaching, research and service. Compensation on a grant is calculated as a % of the base salary. To compensate effort in the AY, the base salary is .50 in each of the two semesters (Fall and Spring). According to the ECU Faculty Manual, a member of faculty can earn up to 33% of AY salary during the summer; the base in summer is 33% of the base in the AY.

Salaries and Wages
All senior and other personnel on any grant submitted out of ECU must be faculty, EPA or SPA staff, students and/or temporary staff of East Carolina University (ECU). Faculty external to ECU will serve a project through a subcontract. Refer to “Subawards” below.

Support for effort in the AY can be made in the form of a course buyout:
E.g., One AY course release = 12.5% of the base salary in Fall semester [based on a 4/4 course load]. If a faculty member secures a two course release (one in each semester of the AY) the compensation is 25% of the base salary. If a faculty member secures a one course release on a 2/2 course load, then use 25% or 2.5 person months (PM). If a faculty member secures a one course release on a 3/2 course load, then use 20% or 1.8 PM.
E.g., Three SM = 100% or 3 PM. One SM = 100/3 = 33.33%. If a faculty wants to work 65% of one summer month: 100 / 3 *.65 = 21.66% FTE.
For additional assistance calculating effort, refer to the ECU online effort calculator:  
http://www.ecu.edu/cs-acad/osp/effort_calculator.cfm

For assistance calculating PM:  
http://grants.nih.gov/grants/policy/person_months_faqs.htm#1040

Calculating EPA Employees & Faculty

In the budget template, on the personnel worksheet, select the **Contract Type** from the two options available: 9 or 12. SOM faculty are 12-Month contract type; THCAS faculty are a 9-Month contract type; Chairs are 12 months. Manually enter the **# of Months** dedicated to the project: 4.5 months represents one semester; 9 months represents the full AY. Enter the **% of Effort Funded** according to the amount of time compensated on the grant project. The **Base Salary** is the salary amount paid to the faculty member if working full time at 100% effort (it is not another amount you would like to pay them). This is the AY sample of a one course buyout:

<table>
<thead>
<tr>
<th>DIRECT COSTS</th>
<th>Contract Time</th>
<th># Months</th>
<th>% Effort Funded FY 16-17</th>
<th>% Effort Funded FY 17-18</th>
<th>% Effort Funded FY 18-19</th>
</tr>
</thead>
<tbody>
<tr>
<td>EPA Employees &amp; Faculty</td>
<td>9 Month</td>
<td>9.00</td>
<td>12.5%</td>
<td>7,650</td>
<td>12.5%</td>
</tr>
<tr>
<td>Name</td>
<td>Select</td>
<td>0.00</td>
<td>0.0%</td>
<td>9 or 12?</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**EPA Summer Compensation**

EPA Faculty at ECU can earn up to 133% of their AY base. Supplemental summer compensation is valued at 33% of the AY base. The budget template automatically calculates the 33% of the AY base. In the sample provided, 33% of $54,000 AY base is $18,000. Two months in YR 1 of the project account for 66.6% and one month in YR 2 of the project account for 33.3% of the allowable supplemental base:

<table>
<thead>
<tr>
<th>EPA Summer Compensation</th>
<th>Months</th>
<th>Base Salary</th>
<th>% FY 15-16</th>
<th>% FY 16-17</th>
<th>% FY 16-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI Name</td>
<td>Summer 3.00</td>
<td>$54,000</td>
<td>66.6%</td>
<td>11,988</td>
<td>33.3%</td>
</tr>
<tr>
<td>Name</td>
<td>Summer 0.00</td>
<td>$0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Other Personnel**

There is a wide range of other, “non-senior” personnel: ECU faculty, ECU student assistance, postdoctoral research assistance, and other temporary personnel hired on the grant.

It is possible to charge administrative and clerical costs as direct costs on federal grants if these costs are:

- Explicitly included in the proposed budget or has subsequently received prior written approval from the sponsor.
- The individuals involved can be specifically identified with the project.
- These costs are not also recovered as Facilities and Administrative costs (F&A).

EPA or SPA employees are calculated from their base wage.

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1 Three SM = 100% or 3 PM. One SM = 100/3 = 33.33%. If a faculty want 65% of one summer month the FTE is: 100/3 * .65 = 21.66% FTE. The National Science Foundation limits effort to 2/9ths. Note that 12% in AY =’s 1 month to the NSF and 33% in summer fulfills the 2/9ths rule.

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Undergraduate Student Employees
Undergraduate student employees may be paid any hourly rate affordable to the grant. Students can work no more than 20 hours per week in the AY. Recommendations of between $8 and $10 per hour are the average. The Office of Undergraduate Studies provides additional details and guidelines for hiring an undergraduate assistant: [http://www.ecu.edu/cs-acad/undergraduatestudies/UndergraduateAssistantships.cfm](http://www.ecu.edu/cs-acad/undergraduatestudies/UndergraduateAssistantships.cfm)

Postdoctoral Associates
Postdoctoral associates are appointed at a salary rate consistent with those in the particular discipline. PIs should consult their department chairs for guidance. The Office of Post-Doctoral Affairs provides forms and information is updated to publish salary ranges: [http://www.ecu.edu/cs-acad/postdoctoralaffairs/humanresources.cfm](http://www.ecu.edu/cs-acad/postdoctoralaffairs/humanresources.cfm)

Graduate Assistants and Doctoral Associates
Payment for the work of a graduate student can depend on the type of research, instruction, or scholarly work of the PI or PD. Master and doctoral-level student assistantships vary in tasks and descriptions. For assistantship details: [http://www.ecu.edu/cs-acad/gradschool/Assistantships.cfm](http://www.ecu.edu/cs-acad/gradschool/Assistantships.cfm)

When you need to compensate non-enrolled or under enrolled graduate students calculate using an hourly rate comparable to an assistantship or if in research positions calculate using a rate higher than the student employee pay schedule. Appointments such as research assistants may be processed as a non-enrolled student or as a temporary position. Students can work no more than 20 hours per week in the AY and no more than 30 hours per week in the summer. International students can work up to no more than 20 hours per week AY or summer.

Fringe Benefits
The OSP Internal Budget Spreadsheet automatically calculates fringe benefit rates according to personnel effort. A portion of fringe is federally mandated (FICA, unemployment insurance, worker’s compensation total 9.15%).

<table>
<thead>
<tr>
<th>Fringes Description &amp; Rates:</th>
<th>FY 16-17</th>
<th>FY 17-18</th>
<th>FY 18-19</th>
<th>FY 19-20</th>
<th>FY 20-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>Estimate</td>
<td>Estimate</td>
<td>Estimate</td>
<td>Estimate</td>
<td>Estimate</td>
</tr>
<tr>
<td>EPA Employees &amp; Faculty</td>
<td>22.39%</td>
<td>22.69%</td>
<td>23.38%</td>
<td>23.68%</td>
<td>24.39%</td>
</tr>
<tr>
<td>EPA Summer Compensation</td>
<td>22.39%</td>
<td>22.69%</td>
<td>23.38%</td>
<td>23.68%</td>
<td>24.39%</td>
</tr>
<tr>
<td>SPA/CSS: Staff</td>
<td>24.66%</td>
<td>25.36%</td>
<td>25.86%</td>
<td>26.36%</td>
<td>26.86%</td>
</tr>
<tr>
<td>Hourly/Temporary/Undergraduates</td>
<td>9.15%</td>
<td>9.15%</td>
<td>9.15%</td>
<td>9.15%</td>
<td>9.15%</td>
</tr>
<tr>
<td>Post Doctoral Associates</td>
<td>9.15%</td>
<td>9.15%</td>
<td>9.15%</td>
<td>9.15%</td>
<td>9.15%</td>
</tr>
<tr>
<td>Graduate Student</td>
<td>9.15%</td>
<td>9.15%</td>
<td>9.15%</td>
<td>9.15%</td>
<td>9.15%</td>
</tr>
</tbody>
</table>

Expenses and Summary
The expenses and summary worksheet allows a PI and their team to itemize what is required for a given project based on the items and materials allowed by the sponsor and which are necessary.

2 Each department can verify the average payment to doctoral and master’s graduate students.

3 Faculty in AY and EPA non faculty and SPA receive health benefits; Ph.D. students receive health benefits, also. These values are broken down on the personnel worksheet.
to fulfill the scope of the project. The following categories are standard and the sub-categories are those detailed in the internal budget template.

**Materials and Supplies**
- **Computer**: a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000, regardless of the length of its useful life.
- **Computer Supplies and Software and SciTech**: to be considered “materials and supplies” and itemized in a budget narrative under materials and supplies
- **Small equipment**: is nonexpendable costing under $5000.

**Travel**
Travel comprises the cost of domestic or international transportation (air and ground and public transportation), and costs for a hotel and meals per diem. International air travel that uses Federal Funds must travel on a U.S. Flag Air Carrier unless such service is not available and this must be stated clearly in the budget justification. International carriers are at times required and this can be shown. Reimbursable travel expenses follow the ECU Travel Manual available from here: [http://www.ecu.edu/cs-admin/financial_serv/indextraveloffice.cfm](http://www.ecu.edu/cs-admin/financial_serv/indextraveloffice.cfm)

**Additional Travel Items**
- **Business meeting expenses**: are conference registration fees and detailed as “travel” to the sponsor.

**Other Costs**
- **Advertising**: costs related to, e.g., seeking out national participants or applicants
- **Animal care costs and payments to human subjects**: should be itemized as “other costs” for projects requiring samples and requiring upkeep and maintenance of animals required to conduct the work. Payments to human subjects are not the same as stipends paid to project participants.
- **Conference expenses**: are if the purpose of the grant is to host a conference.

**Contractual Costs**
- **Computer Services and Data**: (licenses) are a fee for service or a fee paid under a contractual agreement and would be considered “contracted services” and itemized in a budget narrative accordingly
- **Consultant**: is a fee for service contractor or payments to an individual needed to conduct a segment of work for their expertise selected based on qualifications and whose charges are appropriate to the service provided. A consultant cannot be ECU faculty or employee.

**Fees**
- **Education Services Fees**
- **Human Subjects Payments**: support the IRB

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4 Useful Link: Office of Personnel Management Pay & Leave Salaries & Wages
• Graduate Student Fees: should not be charged to federal granting agencies

Publication Costs
Publication costs include the costs of printing (including the processes of composition, plate-making, press work, binding, and the end products produced by such processes), distribution, promotion, mailing, and general handling. Publication costs also include page charges in professional publications.

Subaward
Enter the budget amount for direct costs and for F&A for each subcontractor on the subcontracts worksheet for each year of the project. The amount(s) must be approved by the subcontractor college, university, or organization. ECU uses a subcontractor commitment form that is to be completed and signed by the subcontractor, and provided to ECU along with the subcontractor budget and budget narrative, in advance of routing RAMSeS. Depending on the sponsor requirements, more items will be needed from the subcontractor senior personnel.

The values entered on the subcontracts worksheet interface to rows 54-56 on the Expenses & Summary worksheet. Only a portion of the subaward is charged F&A. Refer to costs exempt from F&A for more information.

Costs Exempt from F&A
• The amount greater than $25,000 on each subcontractor
• Participant Support Costs are direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.
• Equipment costing $5,000 and more per unit
• Tuition: The spreadsheet calculates tuition based on the effort attributed to the Ph.D. student on the personnel worksheet
• Graduate student fees are automatically calculated in the budget. Private sponsors, industry, and other organizations will support fees unless stated otherwise. Federal sponsors do not support payment of fees and so these should be removed from the spreadsheet. ECU Graduate Student Tuition Remission Policy: http://www.ecu.edu/cs-acad/grants/upload/Graduate-Student-Tuition-Remission.pdf The minimum tuition rates described in the link above do not include fees.