Introduction

The Office of Research within the Thomas Harriot College of Arts and Science strives to assist faculty in their search and application for external support for their research, scholarly and creative activities. In this aim, information on developing budgets has been outlined.

Very Important: ECU uses a couple of internal mechanisms to ensure that all requests for external support for research and creative activities adhere to federal and NC procedures and policies. Through the Division of Research and Graduate Studies, Office of Sponsored Programs http://www.ecu.edu/osp/ reside these mechanisms including a link to the ECU budget template which all faculty seeking external support are required to use for internal approval purposes. Also from the OSP website there is a link to the Research Administration Management System & eSubmission (RAMSeS) which is the electronic portal for routing proposals for approval by ECU prior to the grant deadline. Every public university requires adherence to such a systematic approval process.

The majority of external sponsors are federal agencies, and all externally supported projects are reportable back to the sponsoring agencies.

In this document, and on-line, it is necessary to recognize that policy and links to URLs can change. Also, sponsor policies override ECU policies. For assistance on all matters related to developing your proposal application according to guidelines both internal and external, or as soon as you decide to write a proposal, contact Gina Betcher, the grants program specialist assigned to your College, at 737-4389, or the Office of Sponsored Programs at 328-9540. Additional budget preparation input can be found here: http://www.ecu.edu/cs-acad/osp/budgetprep.cfm
Salaries, Wages, and Fringe Benefits

All personnel on a grant must be employed by East Carolina University (ECU). These include EPA faculty, SPA administrative staff, CSS employees, students and temporary staff (e.g., postdocs and research assistants). The majority of external sponsor budget templates distinguish “senior personnel” from “other personnel”.

Senior Personnel
Senior personnel are ECU faculty or other ECU personnel that propose to lead an externally funded grant project, typically: principal investigators, project directors, co-principal investigators and/or co-directors from ECU. Senior personnel commit time and effort to their research and creative activities and this is an allowable expense by almost every sponsor.

Calculating FTE
In accordance with OMB Circular A-21, ECU has determined that a nine-month academic year (AY) and a three-month summer (SM) should be used to compute charges for work performed by faculty. The duties that commonly constitute a faculty member’s workload fall under the areas of instruction, research/scholarship or creative activity, service, clinical duties, community engagement and administration (Workload Assignments http://www.ecu.edu/PRR/03/00/12). For the purpose of seeking support for FTE from an external source, faculty can negotiate release time from instruction or reassigned time in the academic year with their department chair. No faculty may earn more than 133% of their nine-month base salary.

E.g., One AY course release = 12.5% FTE [based on a 4/4 course load]; If a faculty member secures a two course release (one in each semester of the AY) the FTE is 25% AY.

Three SM = 100%. One SM = 33.33% FTE; If a faculty wants to work 30% of 1.5 summer months (one half of the summer) the FTE is: 100 /2 *.30 = 15% FTE.

For additional assistance calculating effort, refer to the online effort calculator: http://www.ecu.edu/cs-acad/osp/effort_calculator.cfm

Other Personnel
Other personnel range from other levels of ECU student assistance, postdoctoral research assistance, to other temporary personnel hired by ECU.

Staff
In rare instances support staff can be included in the budget. More typically, federal sponsors adhere to governmental regulations that do not allow any of the following to be charged directly to a federal project:

- General departmental administration
- Contracts and grants administration
• Personnel activities/Payroll/Human Resources
• Accounting and budgeting activities
• Financial monitoring
• Processing vouchers and payments
• Administrative data entry
• Newsletter/brochure preparation
• Processing and tracking routine purchase orders
• Maintaining departmental databases
• Departmental Reception Activities

Typically, Facilities and Administrative (F&A) costs pay for support staff and other such functions. Major project grants, however, do allow charges for administrative or clerical staff salaries. Allowable personnel are covered by the sponsor guidelines.

Graduate Assistants and Doctoral Associates – Stipends & Tuition

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. ECU provides position descriptions for assistantships, available here: http://www.ecu.edu/cs-acad/gradschool/Graduate-Assistantship-Descriptions.cfm

The THCAS allows tuition support for doctoral students paid by sponsored projects. Tuition remission, fees and health benefits for master’s graduate assistantships may not be charged to federal sponsored projects (except for eligible training programs). Tuition remission, fees and health benefits for undergraduate students may not be charged to any sponsored project (except for eligible training programs). For NIH-supported assistantships, maximum stipend and tuition rates run according to NIH National Research Service and Career Development Award amounts not to exceed the postdoctoral level of -0-. For NIH guidelines on NIH assistantships, please refer to: http://www.nhlbi.nih.gov/funding/policies/nrsa.htm.

The ECU policy is here http://www.ecu.edu/cs-acad/grants/upload/Graduate-Student-Tuition-Remission.pdf

Rates for tuition and fees at ECU are available from the Cashier’s Office. If you do not know which student will work on the proposed grant specifically, as a rule, budget at the resident rate for tuition. Tuition is a separate line item from stipend, under “Items Exempt from F&A” on the internal ECU budget sheet. The University fees (comprised of Student Activities Fee, Athletics Fee, Indebtedness Fees, and Special Fees) may not be charged to any federal award.

Increase the stipend on assistantships by 2% each year of the project. Increase tuition by 5% each year of the budget.
Undergraduate Student Employees

Undergraduate student employees may be paid any hourly rate affordable to the grant. Recommendations of between $8 and $10 per hour are based on rates recommended for work study positions: [http://www.ecu.edu/cs-acad/hireapirate/federalworkstudy.cfm](http://www.ecu.edu/cs-acad/hireapirate/federalworkstudy.cfm)

Postdoctoral Associates

Postdoctoral associates are appointed at a salary rate consistent with those in the particular discipline. PIs should consult their department chairs or the College Office of Research for guidance.

Fringe Benefits

Use full fringe benefit rates for faculty release time during the academic year, and for regular full-time administrative and clerical appointments charged directly to or reimbursed from grants. FICA only (7.65%) should be budgeted for temporary and adjunct faculty, post-doctoral associates, temporary part-time administrative positions, and non-enrolled or under-enrolled students.

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<tr>
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<th>FY 12-13</th>
<th>FY 13-14</th>
<th>FY 14-15</th>
<th>FY 15-16</th>
<th>FY 16-17</th>
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<td>Estimate</td>
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<td></td>
<td>20.01%</td>
<td>21.01%</td>
<td>22.01%</td>
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<tr>
<td>EPA Summer Compensation</td>
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<td>21.01%</td>
<td>22.01%</td>
<td>23.01%</td>
<td>24.01%</td>
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<tr>
<td>SPA/CSS Staff</td>
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<td>21.77%</td>
<td>22.77%</td>
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<td>24.77%</td>
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<tr>
<td>Hourly/Temporary/Undergrad. Employee</td>
<td>7.65%</td>
<td>7.65%</td>
<td>7.65%</td>
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<tr>
<td>Post Doctoral Associates</td>
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<tr>
<td>Graduate Student</td>
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Travel

Travel comprises the cost of domestic or international transportation (air and ground) and costs for a hotel. Round trip travel should be budgeted for the most reasonable estimated cost.

Mileage

If you intend to use your own vehicle or a state automobile to travel to a research site or for some other grant-funded activity you can be reimbursed for mileage. Currently (FY 2011-2012) the mileage rates for domestic ground transportation are .55 cents per mile for business use of a state automobile and .30 cents per mile for business use of a private automobile.
Per Diem

Per diem rates take into account the average costs of room and board for a given area. A table listing per diem rates (lodging + meals and incidental expenses) for most major U.S. cities within the continental United States can be found in the current ECU Travel Manual.

Recommended rates for lodging and per diem rate for meals, including tips, are as follows:

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<tr>
<th></th>
<th>IN-STATE</th>
<th>OUT-OF-STATE</th>
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<tbody>
<tr>
<td>BREAKFAST</td>
<td>$ 8.00</td>
<td>$ 8.00</td>
</tr>
<tr>
<td>LUNCH</td>
<td>$10.45</td>
<td>$10.45</td>
</tr>
<tr>
<td>DINNER</td>
<td>$17.90</td>
<td>$20.30</td>
</tr>
<tr>
<td>HOTEL</td>
<td>$63.90</td>
<td>$75.60</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$100.25</td>
<td>$114.35</td>
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</tbody>
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When lodging costs more than the recommended rate, usually owing to vicinity and cost of living, negotiations are made through the travel approval process. For more information about travel reimbursement, go to the following site http://www.ecu.edu/cs-admin/financial_serv/accountspayable/travelmanual.cfm.

Major Equipment

Major equipment is defined as an article of nonexpendable tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds $5,000 per unit.

Materials and Supplies

Following federal budgetary guidelines, items such as office supplies, postage, local telephone costs, and memberships shall normally be treated as F&A costs, unless the project includes research or activities with specialized needs directly associated with the project’s scope of work.

Other

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.
Consultants

Consultants are fee-for-service appointments for individuals contracted to offer grant-funded projects specific essential services not available from people employed on the grant, who have been selected based on qualifications, and whose charges are appropriate to the service provided.

Non-ECU employees can be paid as an Independent Contractor, with no fringe benefits. The individual can be paid with a one-time payment or temporary appointment, with FICA only as a fringe benefit, if Accounts Payable determines that the payment is to be made as an employee. For budgeting purposes, when it is known at the proposal stage if FICA will apply, use an estimate for each consultant position to be paid as an employee or non-employee.

Project Agreements – Sub Contracts

Project Agreements can be entered into with private or public organizations, institutions, or industry using BLANK project agreement forms. Organizations typically use their own financial policies in creating their subcontract budgets. The ECU standard project agreement also can be used when other organizations and institutions wish to subcontract with ECU. Links to industry and project agreement forms are available at the following: BLANK

Space Rental Fees

Costs of buildings or use of space or facilities outside of ECU property are allowable to the extent that rates are reasonable and required for the work of the project.

Rates for Facilities and Administrative Costs (Indirect Costs)

The current F&A rate agreement with the U.S. Department of Health and Human Services, dated November 2, 2011, is found on the OSP website: [http://www.ecu.edu/cs-acad/grants/upload/F-ARates-2.pdf](http://www.ecu.edu/cs-acad/grants/upload/F-ARates-2.pdf)

Facilities and Administrative (F&A) rates of 47.0 percent for on-campus projects and 26.0 percent for off-campus projects should be applied to total direct costs, consisting of all salaries and wages, fringe benefits, materials and supplies, services, travel, and subgrants and subcontracts up to the first $25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract).

Modified Total Direct Costs (MTDC) in budgets are calculated as follows: from the base total direct costs exclude equipment exceeding $5,000, capital expenditures, charges for patient care and tuition remission, boat rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of $25,000. Participant support costs are identified specifically as a category by the National Science Foundation (NSF) which excludes the category from the indirect cost calculation. Other sponsors award participant support costs but these may be identified differently and these are charged full indirect costs. Please refer to sponsor
program guidelines for instructions on how to calculate indirect costs for participant support and for other allowable and unallowable categories.

The off-campus rate is applicable for activities performed in facilities not owned by the University and to which rent is directly allocated to the project if more than 50 percent of a project is performed off-campus.

A waive of these predetermined indirect cost rates may be authorized only by the OSP. Use of the off-campus rate and rate exceptions must be justified by the PI, and in some instances clarified by the sponsor. Exceptions to paying on indirects or overhead or F&A must be attached in RAMSeS.
Sources


Cashier’s Office. Tuition Rates: http://www.ecu.edu/financial_serv/cashier/

Division of Research and Graduate Studies, Office of Sponsored Programs. Effort calculator: http://www.ecu.edu/cs-acad/osp/effort_calculator.cfm

Graduate School. Graduate Assistantship Position Descriptions: http://www.ecu.edu/cs-acad/gradschool/Graduate-Assistantship-Descriptions.cfm

NIH Funding & Operating Guidelines for Levels of Assistantships: http://www.nhlbi.nih.gov/funding/policies/nrsa.htm


Undergraduate Work Study Recommended Hourly Rates: http://www.ecu.edu/cs-acad/hireapirate/federalworkstudy.cfm

Workload Assignments: http://www.ecu.edu/PRR/03/00/12