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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/osp/Budget-Preparation.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

**East Carolina University**

**Sponsored Programs**

**Budget Template**

This Template has been updated on 1/26/2018

- **RAMSeS Proposal #** - the RAMSeS file #, for example 19-0004, should be entered manually after the RAMSeS file has been generated.
- **PI Name** – Who is the lead faculty investigator on the grant moving forward?
**Unit** – Drop down to select the Unit for the PI

**Sponsor** – What is the name of 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 you intend 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%.

**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 on December 21, 2015, is 47.5%. The budget template defaults to the standard full rate. The F&A rate used must be allowed by the sponsor, and the sponsor may have a different indirect cost rate (note the custom rate option). F&A information is detailed in the program announcement guidelines. Itemize as the spreadsheet allows (drop down in cell showing the on-campus rate and follow instructions as shown below).

### F&A Rate

<table>
<thead>
<tr>
<th>Option</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research (On-Campus)</td>
<td>47.5%</td>
</tr>
<tr>
<td>Research (Off-Campus Adjoint)</td>
<td>27.7%</td>
</tr>
<tr>
<td>Instruction (On-Campus)</td>
<td>50%</td>
</tr>
<tr>
<td>Other Activity (On-Campus)</td>
<td>44.5%</td>
</tr>
<tr>
<td>Off-Campus (All Types)</td>
<td>26%</td>
</tr>
<tr>
<td>No F&amp;A - 0%</td>
<td></td>
</tr>
<tr>
<td>Custom Rate - Enter Rate Here</td>
<td></td>
</tr>
</tbody>
</table>

**CALCULATING TIME & EFFORT**

**Salaries and Wages**
To calculate time and effort, you need to know the base salary for all personnel on a proposed project. All senior personnel on any grant submitted out of ECU must be ECU faculty EHRA. Other personnel must also be ECU EHRA Non-Faculty, ECU SHRA staff, ECU students and/or temporary staff. Current EHRA salary levels are available from your College Personnel Coordinator(s) or EHRA Personnel Coordinator(s) or Department Lead Admin(s) or Grants Program Specialist. The ECU Pirate Port posts a fiscal year report on EHRA salaries: [https://pirateport.ecu.edu/portal/index.cfm](https://pirateport.ecu.edu/portal/index.cfm) The list on Pirate Port may not be as up to date. If you have difficulty locating EPA salary information, consult with contacts within your college.
ECU faculty are either contracted on a 9 month Academic Year (YR) or on a 12 months Calendar Year (CY). Faculty at the School of Medicine are typically contracted over 12 months. For every type of faculty contract a portion of effort goes toward teaching, research and service. Compensation on a grant is calculated as a percentage of the base salary. Not every department is the same, but on an AY contract buy out is typically 12.5% for one course; 25% for two courses. According to the ECU Faculty Manual, a member of faculty on an AY contract can earn up to 33% of their AY salary during the summer. Therefore, the base salary in summer is 33% of the AY base.

Support for effort in the AY can be made in the form of a course buyout:
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. 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. Faculty and or personnel external to ECU will serve a project through a subcontract. Refer to “Subawards” below.

**Itemizing Effort in the Internal Budget Form**
In the internal budget template form, on the personnel worksheet, select the **Contract Type** from the two options available. Manually enter the **# of Months** dedicated to the project; 9 months represents the full AY, as shown in the sample below. 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 contracted to work 100% at ECU. **The College of HHP and the BSOM increase salary by 4% for each base salary in the first year.** Sample of a one course AY buyout and a SOM co-PI faculty at 8% 12 mos. from a base increased by 4% in YR1:

<table>
<thead>
<tr>
<th><strong>DIRECT COSTS</strong></th>
<th><strong>Contract Type</strong></th>
<th><strong># Months</strong></th>
<th><strong>Base Salary</strong></th>
<th><strong>% Effort Funded</strong></th>
<th><strong>Grant Yr1</strong></th>
<th><strong>% Effort Funded</strong></th>
<th><strong>Grant Yr2</strong></th>
<th><strong>% Effort Funded</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EPA Employees &amp; Faculty</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty Name</td>
<td>9-Month</td>
<td>9.00</td>
<td>$64,321</td>
<td>12.5%</td>
<td>8,040</td>
<td>12.5%</td>
<td>8,281</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>SOM faculty increased base</strong></td>
<td>12-Month</td>
<td>12.00</td>
<td>=108000*1.04</td>
<td>8.0%</td>
<td>8,986</td>
<td>8.0%</td>
<td>9,255</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
EHRA Summer Compensation
Supplemental summer compensation is valued at 33% of the AY base\(^1\). The budget template automatically calculates the 33% of the AY base. In the sample provided, one month is 33.3% of the allowable supplemental base:

<table>
<thead>
<tr>
<th>EPA Summer Compensation</th>
<th>Months</th>
<th>Base Salary</th>
<th>%</th>
<th>Grant Yr1</th>
<th>%</th>
<th>Grant Yr2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty Name</td>
<td>Summer</td>
<td>3.00</td>
<td>$62,321</td>
<td>33.3%</td>
<td>6,918</td>
<td>33.3%</td>
</tr>
<tr>
<td>Name</td>
<td>Summer</td>
<td>0.00</td>
<td>$0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Name</td>
<td>Summer</td>
<td>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).

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 full-time (1 FTE) at an annual salary base no less than $48,432.00 per year. For further details, the Office of Post-Doctoral Affairs publishes a handbook: [http://www.ecu.edu/cs-acad/postdoctoralaffairs/](http://www.ecu.edu/cs-acad/postdoctoralaffairs/)

\(^1\) 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 35% in summer fulfills the 2/9ths rule.
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 8.15%).

<table>
<thead>
<tr>
<th>Fringes Description &amp; Rates:</th>
<th>Grant Yr1</th>
<th>Grant Yr2</th>
<th>Grant Yr3</th>
<th>Grant Yr4</th>
<th>Grant Yr5</th>
</tr>
</thead>
<tbody>
<tr>
<td>EPA Employees &amp; Faculty</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
</tr>
<tr>
<td></td>
<td>21.40%</td>
<td>21.90%</td>
<td>22.40%</td>
<td>22.90%</td>
<td>23.40%</td>
</tr>
<tr>
<td>EPA Summer Compensation</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
</tr>
<tr>
<td></td>
<td>21.40%</td>
<td>21.90%</td>
<td>22.40%</td>
<td>22.90%</td>
<td>23.40%</td>
</tr>
<tr>
<td>SPA/CSS Staff</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
</tr>
<tr>
<td></td>
<td>26.59%</td>
<td>27.09%</td>
<td>27.59%</td>
<td>28.09%</td>
<td>28.59%</td>
</tr>
<tr>
<td>Hourly/Temporary/Undergraduates</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
</tr>
<tr>
<td></td>
<td>8.15%</td>
<td>8.15%</td>
<td>8.15%</td>
<td>8.15%</td>
<td>8.15%</td>
</tr>
<tr>
<td>Post Doctoral Associates</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
</tr>
<tr>
<td></td>
<td>8.15%</td>
<td>8.15%</td>
<td>8.15%</td>
<td>8.15%</td>
<td>8.15%</td>
</tr>
<tr>
<td>Graduate Student</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
<td>Current</td>
</tr>
<tr>
<td></td>
<td>8.15%</td>
<td>8.15%</td>
<td>8.15%</td>
<td>8.15%</td>
<td>8.15%</td>
</tr>
</tbody>
</table>

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

Faculty in AY and EPA non faculty and SPA receive health benefits; Ph.D. students and Post Doctorates receive health benefits, also. These values are broken down on the personnel worksheet and in more detail on the VAR worksheet in the internal budget template.

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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 and Post Doctorates receive health benefits, also. These values are broken down on the personnel worksheet and in more detail on the VAR worksheet in the internal budget template.
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 to fulfill the scope of the project. The following categories are standard and the sub-categories are detailed in the internal budget template.

Materials and Supplies
- **Computer Supplies**: 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.
- **Equipment Less than $5,000 per unit**: is nonexpendable costing under $5000.
- **Tech/Sci Supplies**: to be considered “materials and supplies” and itemized in a budget narrative under materials and supplies.
- **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.

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 per diem limits listed in the ECU Travel Manual available here: [http://www.ecu.edu/cs-admin/financial_serv/indextraveloffice.cfm](http://www.ecu.edu/cs-admin/financial_serv/indextraveloffice.cfm)

Ground transportation costs can be influenced by use of a state vehicle. Information and how to register a state vehicle for business use (i.e., attendance at a conference) can be found here: [http://www.ecu.edu/cs-admin/parkingandtransportation/motorpool.cfm](http://www.ecu.edu/cs-admin/parkingandtransportation/motorpool.cfm)

Other Costs
- **Advertising**: costs related to, e.g., seeking out national participants or applicants
- **Business Meeting Expenses**: are conference registration fees and detailed as “travel” to the sponsor.
- **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 s and/or Professional Services**: 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. They are independent contractors or services of professional skills, direction, input Contractual Costs. They are independent contractors or services of professional skills, direction, input Contractual Costs.

- **Educ. Services – Fees**: access to educational resource or service external to ECU
- **Human Subjects Payments**: (not the same as ‘participant support’) payments to study subjects.
- **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.
- **Rent – Equipment**: Boats, equipment to rent to conduct work in the proposed project. Not the same as purchasing equipment which requires going up for bid.
- **Repair & Maintenance of Equipment**: ask if insurance belongs here or if it should appear on an Other line item (named)
- **Space Usage Fees:**
- **Telephone – Long Distance**: sometimes phones for conducting work out in the field are required.

**Subaward(s)**
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’s college, university, or organization. [ECU requires completion of a subcontractor commitment form](http://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2014/executive-senior-level/) provided to ECU along with the subcontractor budget, budget narrative, statement of work, and letter of commitment, and funding opportunity required document, in advance of routing RAMSeS. Depending on the sponsor requirements, more items may needed from the subcontractor senior personnel.

The values entered on the subcontracts worksheet interface to rows 53-54 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**
- Equipment costing $5,000 and more per unit
- The amount > $25,000 of each subcontractor

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4 Useful Link: Office of Personnel Management Pay & Leave Salaries & Wages
• Participant Support Costs (normal term for the NSF; not used for the NIH) 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.

• Tuition remission: 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, unless stated in the funding announcement, support payment of fees and so these should be zeroed out manually on the spreadsheet. ECU Graduate Student Tuition Remission Policy: [http://www.ecu.edu/cs-acad/grants/upload/Graduate-Student-Tuition-Remission.pdf](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.

• Graduate Student Fees: – not allowed on federal grants and must be zeroed out on the internal budget

Cost share MUST BE MANDATORY

Cost share/matching needs to be negotiated by the PI and with the Hub assisting personnel with the ADR and department chair early.

The budget template includes a worksheet for cost share personnel and for a cost share summary of project costs.

In-kind cost share, only when required by the funding opportunity, is a valuation of time and effort proposed to contribute to the work of the project.

Direct, non-federal matching cost share are those direct cost items to be purchased directly by ECU during the course of the proposed work.