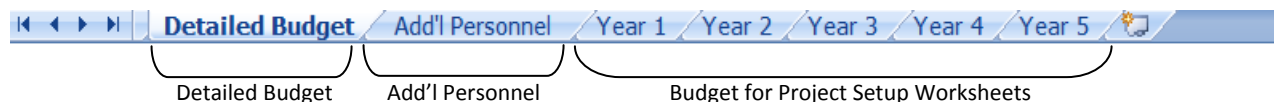


# DIRECTIONS FOR THE DETAILED BUDGET TEMPLATE

The detailed budget template is a tool for UTHHealth investigators and departments to use in order to create an internal budget for proposals. This budget template will automatically feed into the Budget for Project Setup worksheet.

To use this form enter data only in the highlighted fields.

## Components of the Worksheet



There are 7 worksheets within this budget template. The main detailed budget template, worksheet to include additional personnel, and the budget for project setup worksheets (Year 1 – Year 5)

## Completing the Detailed Budget Template

- 1) Enter the project information in the highlighted fields.

<b>Principal Investigator:</b>	<input type="text"/>	<b>Sponsor:</b>	<input type="text"/>
<b>School/Department:</b>	<input type="text"/>	<b>Project Period:</b>	<input type="text"/>

- 2) If applicable to the project, enter the annual inflation rate, indirect costs rate, and salary cap.

Annual inflation/Cost of Living Increase:	<input type="text" value="2%"/>
Indirect Cost Rate:	<input type="text" value="52%"/>
Salary Cap:	<input type="text" value="199,700"/>

- 3) Enter personnel expenses for the project in categories: A. SENIOR/KEY PERSON and B. OTHER PERSONNEL. Section A has two subcategories: Faculty salaries and A&P salaries.
  - a. Enter the name, title, base salary, fringe benefit rate for each person. In year 1 specify the percent effort the person will contribute to the project. Years 2-5 will automatically populate.
  - b. To change the percent effort in subsequent years, enter the percent effort for that year in the highlighted field. Repeat this step for each person.

				Year 1
<b>A. SENIOR/KEY PERSON</b>				
<b>Name</b>	<b>Title</b>			
<b>Faculty Salary</b>		<b>Percent Effort</b>		<b>0%</b>
<i>Dr. Jane Doe</i>	PI	<b>Base Salary</b>	\$ -	-
		<b>Requested Salary</b>		-
		<b>Fringe Rate</b>	28%	-
		<b>Total</b>	\$ -	-

- 4) To add additional personnel to the project. Use the [Add'l Personnel](#) worksheet. Personnel entered on this worksheet will be factored in the overall budget on the main detailed budget worksheet, listed as

*Senior/Key Person Total from Add'l Personnel*

- 5) Category C. EQUIPMENT is the first highlighted exemption. All exempt items are highlighted in red and are excluded from indirect costs (IDC). Examples of these items are tuition and fees, rental space, and utilities. To view all exclusions, please refer to UTHealth’s current [F&A Rate Agreement](#) or [Institutional Data Sheet](#). Include the total amount for each equipment item in the highlighted fields for each applicable year.

<b>C. EQUIPMENT</b> (permanent unit items \$5,000 or more)	
#1	
#2	
<b>TOTAL</b>	<b>\$ -</b>

- 6) Complete the highlighted cells for sections D-F accordingly. Years 2-5 will automatically populate per your entry for year 1. Section F. OTHER DIRECT COSTS will include exceptions for patient care costs, tuition, and other exempt expenses. Include the total amount for each exempt expense item. The spreadsheet will automatically adjust your modified total direct costs (MTDC).
- 7) In the subcategory “Subcontracts”, enter the total costs (direct and indirect costs) for each subcontract for each applicable year.

<b>Subcontracts</b> (Direct & Indirect Costs)		
Rice	100,000	100,000
MDACC	20,000	20,000
Subcontract #3 total costs		
Subcontract #4 total costs		
Subcontract #5 total costs		
<b>Subtotal</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>

- a. Enter the amount of the subcontract costs that should be excluded from UTHealth’s IDC in the highlighted field with red font:

Rice	- Amount exempt from IDC	75,000	100,000
MDACC	- Amount exempt from IDC	0	15,000
Subcontract #3	- Amount exempt from IDC		
Subcontract #4	- Amount exempt from IDC		
<b>Subtotal</b>		<b>\$ 75,000</b>	<b>\$ 115,000</b>

UTHealth may collect IDC on the first \$25,000 in subcontract awards per subcontracted institution. The budgets for subcontracts in excess to \$25,000 are excluded from IDC.

The worksheet will automatically calculate the totals for the project. If no exemptions are entered, the totals for the “Direct Costs”, “Indirect Costs”, and “Total Direct and Indirect Institutional Costs” for the project will be calculated. If exemptions are entered the total for the “Indirect Costs Base/Modified Total Direct Costs (MTDC)” will be calculated.

# DIRECTIONS FOR PROJECT SETUP BUDGET FORM

## Budget for Project Setup (Single)

- 1) Complete the PI Name, FMS Project Number, and FMS Department ID with the appropriate information.
- 2) List all Key Personnel included in the Notice of Grant Award (NGA). If the NGA does not specifically list Key Personnel then only list the PI. Please include the agency approved effort for each of the key personnel.
- 3) Complete the budget for each applicable expense pool. Enter the IDC rate awarded in the green box next to 61015.
  - a. The rows highlighted in yellow are excluded from IDC

The first highlighted exemptions are items included in M&O. These items fall under account pool 61006 and are excluded from IDC. Examples of these items are tuition and fees, rental space, and utilities. The total amount of M&O costs (supplies, other, consultants) should be included in the line for 61006. **The 61006 total should include the IDC exempt total.** Enter total exempt from IDC in the **exempt (a)** box. This amount will be excluded from the **Modified Total Direct Cost (MTDC)**. Outline each item excluded from IDC in #3 under the Directions. If you need additional space please include the information in the Additional comments section.

M&O (supplies/other/consultants) 61006		-	
(Tuition & Fees, Utilities, Rent) exempt (a)		-	

The next items excluded from IDC are Equipment and Patient Care costs. The budget amount in these categories should match the approved detailed budget and the NGA.

Equipment	61009	-	
Patient Care	61012	-	

The final line excluded from IDC is subcontract budgets in excess of the first \$25,000. We earn IDC on the first \$25,000 in subcontract awards per subcontracted institution. The budgets for subcontracts in excess to \$25,000 are excluded from IDC. Enter the subcontract total that will earn IDC in the box **earning (1)**, and then enter the total excluded from IDC in the box **exempt (2)**. The total of the two lines will automatically show in the line for 61014. This is a protected cell, so you cannot change the total amount. List each subcontractor and total funded in #4 under Directions.

Subcontracts Total (line 1 and 2) 61014		-	
(Subs earn IDC on 1st \$25,000 per institution) earning (1)		-	
(S amt of subs in excess of \$25,000) exempt (2)		-	

The lines for **Total DC, MTDC, IDC (61015)**, and **Total Award** are all protected cells. The cells are pre-loaded with formulas that will calculate each field according to the information provided in the previous lines.

**Total DC:** Total direct cost is a sum of the above outline cells.

**MTDC:** Modified total direct cost shows the total direct cost that will earn IDC. The items excluded are the boxes highlighted in yellow.

**IDC 61015:** This field will automatically calculate IDC by taking the percent entered in the green box and multiplying it by the MTDC.

**Total Award:** The sum of Total DC and IDC (61015).

- 4) The total award amount should match the total shown in the NGA.

- 5) Outline any additional comments for PAF or OSP in the lines provided. Do not add rows or columns to the worksheet as this will affect the established calculations.

#### **Budget for Project Setup (Multiple)**

- 1) Complete the PI Name, FMS Project Number, and FMS Department ID with the appropriate information.
- 2) List all Key Personnel included in the Notice of Grant Award (NGA). If the NGA does not specifically list Key Personnel then only list the PI. Please include the agency approved percent of effort for each of the key personnel.
- 3) For existing awards, please provide the FMS project number above each column. For new awards please provide the project description. (ex. Admin Core, Project 1, Project 2)
- 4) Complete the budget for each applicable expense pool. Enter the IDC rate awarded in the green box next to 61015. Follow the directions in the single project setup for IDC excluded items.
- 5) As mentioned above the **Total DC, MTDC, IDC 61015**, and **Total Award** boxes are protected formulas that will calculate based on the information provided in the previous boxes.
- 6) The cumulative total column will automatically calculate the sum of the project columns. The cells in the cumulative total are protected, so you cannot change the calculations.
- 7) The total award amount in the cumulative total should match the NGA.

#### **Budget for Project Setup (Differing IDC Rates)**

- 1) Complete the PI Name, FMS Project Number, and FMS Department ID with the appropriate information.
- 2) List all Key Personnel included in the Notice of Grant Award (NGA). If the NGA does not specifically list Key Personnel then only list the PI. Please include the agency approved percent of effort for each of the key personnel.
- 3) For existing awards, please provide the FMS project number above each column. For new awards please provide the project description. (ex. on campus/off campus)
- 4) Complete the budget for each applicable expense pool. Enter the IDC rate awarded in the green box next to each project. Follow the directions in the single project setup for IDC excluded items.
- 5) As mentioned above the **Total DC, MTDC, IDC 61015**, and **Total Award** boxes are protected formulas that will calculate based on the information provided in the previous boxes.
- 6) The cumulative total column will automatically sum the budget for projects. The cells in the cumulative total are protected, so you cannot change the calculations. The IDC amount will be the sum of the project totals.
- 7) The total award amount in the cumulative total should match the NGA.

#### **Private Award Setup**

Use this form for private awards that do not have IDC exemptions.

1. Complete the PI Name, FMS Project Number, and FMS Department ID with the appropriate information.
2. Complete the budget for each applicable expense pool. Enter the IDC rate awarded in the green box next to the IDC box.
3. The **Total DC, IDC 61015**, and **Total Award** boxes are protected formulas that will calculate based on the information provided in the previous boxes.
4. The total award amount in the cumulative total should match the NGA.