

## Grant Budget Assistance—Template Directions

The purpose of the template is to assist principal investigators and other personnel who are developing a proposal budget that will be funded by an external sponsor. Budget templates are available for projects without cost share and for projects that require cost-share contributions from WVU. These budget templates are for internal use only.

When using the budget template, please enter information into all of the light blue cells, and the light blue cells only. The other cells will calculate automatically.

The following table provides clarification on how to use the budget template.

CATEGORY	DIRECTIONS
<i>Sponsor</i>	<p>Please enter the name of the agency, foundation, or organization that has requested a sponsored agreement application. If awarded, this external sponsor will provide the project funding.</p> <p><i>Example: National Science Foundation</i></p>
<i>Project Title</i>	<p>Enter the title of the proposed sponsored project.</p> <p><i>Example: CAREER: Examining the Effect of Virtual Learning Pedagogy in Secondary Education</i></p>
<i>Project Start Date</i>  <i>Project End Date</i>	<p>Please enter the proposed date that the project will begin and end. These dates should be for the proposed project's entire period of performance.</p> <p><i>Example: 07/01/2013 to 6/30/2018</i></p> <p><b>*** The occurrence of a leap year during the project period of performance may affect the number of years in cell G4. To fix this problem, please subtract one day from the project end date. For example, you would change the project end date from June 30, 2018 to June 29, 2018, if a leap year exists during the period.</b></p>
<i>Inflation Rate</i>	<p>This is the rate used to increase all base salaries for each year of a multi-year project. Generally, the acceptable range for this field is a 0% to 5% salary escalation rate. In this cell, please enter the rate that will be used within the project budget.</p> <p><i>Example: 3% salary escalation rate for a \$50,000 base salary. Year One = \$50,000, Year Two = \$51,500, Year Three = \$53,045, Year Four = \$54,636 and Year Five = \$56,275.</i></p>
<i>Senior Personnel</i>	<p>List the names of each PI, Co-PI, and any other senior/key personnel related to the proposed project under the <b>Name</b> column and their project title under the <b>Title</b> column.</p> <p><i>Example: Dr. Jane Smith, Principal Investigator</i></p> <p>Under the <b>Months of Effort</b> column, please enter the expected work effort that will be dedicated to the proposed project. (<b>*** If you should need assistance with the calculation of Months of Effort and the conversion of Percentage of Effort to Months of Effort, please refer to page 2 of this workbook, "Optional Effort Calculator."***</b>)</p> <p><i>Example: Entering 2.0 in this field for Dr. Jane Smith</i></p> <p>Please enter the length of the official institutional appointment under the <b>Institutional Appointment in Months</b> column. Typically, this appointment is either nine months or twelve months. To confirm this information, please use the appointment level reported in the WVU MAP system.</p> <p><i>Example: Entering 9.0 in this field for Dr. Jane Smith</i></p> <p>For each Senior Personnel member, enter her/his current <b>Institutional Base Salary</b>. The base salary amount used must match the amount reported in the WVU MAP system. If the external sponsor has a salary cap, enter that amount in the <b>Sponsor Salary Cap (If Applicable)</b> column. The budget template will calculate the <b>Requested Salary</b> amounts for each person for each project year based upon the information entered.</p>

	<p><i>Example: In MAP, Dr. Jane Smith has a base salary of \$50,000 for a nine month appointment. The requested salary for Dr. Jane Smith will be \$11,111 for 2.0 months of effort.</i></p>
<i>Other Personnel</i>	<p>The same type of information that was used for the Senior Personnel section is used for the Other Personnel section, with the exception of undergraduate and graduate students. The base salary for both the undergraduate and graduate students is the total amount for all students. These budget items are not calculated by entering the amounts for each individual student.</p> <p><i>Example: Four graduate students with nine month appointments are paid a total of \$60,000 (\$15,000 per student). \$60,000 is the base salary amount that should be entered into the <b>Institutional Base Salary</b> column.</i></p>
<i>Fringe Benefits</i>	<p>The current, negotiated fringe benefit rates are built into the budget template and the corresponding fringe benefit costs will be calculated automatically for you based upon the information entered in the Senior Personnel and Other Personnel line items.</p> <p><i>Example: Dr. Jane Smith's salary request of \$11,111 for 2.0 months of effort will have a fringe benefits rate of 25% and a cost of \$2,778 in the first year.</i></p>
<i>Equipment</i>	<p>An item is considered equipment when the single unit purchase price is \$5,000 or greater and the item is expected to have a useful life of more than one year. There are fields for non-recurring, as well as recurring, equipment purchases. If an item has a single unit purchase price of less than \$5,000, then it should be included on the Materials and Supplies line of the Other Direct Costs section. The budget template automatically excludes equipment purchases from the modified total direct costs (MTDC) base.</p>
<i>Travel</i>	<p>Any domestic and/or foreign travel to conferences, workshops, and other activities specifically related to the proposed project should be entered into these fields. Travel costs often vary from year to year, so this cost must be entered into the applicable field each year.</p>
<i>Participant Support Costs</i>	<p>The definition and treatment of participant support costs varies greatly among the different sponsors. For example, the National Science Foundation (NSF) has specific criteria for the treatment of these costs. While, other sponsors may restrict these costs from being added to a proposal budget. Generally, these costs do not include incentive payments to human research subjects. Incentive payments to human research subjects should be included in the Other Direct Costs section. The budget template automatically excludes all Participant Support Costs from the MTDC base.</p> <p>For more information, please refer to the sponsor's guidelines. If you have additional questions, please contact the Grant Budget Assistance Unit at (304) 293-3998.</p>
<i>Other Direct Costs</i>	<p>This section should include costs, such as materials and supplies, publication/documentation/dissemination, consultant services, computer services, tuition waivers, and other costs. Since these direct costs vary from year to year, the costs must be entered into the applicable field each year.</p>
<i>Subawards</i>	<p>This section can include up to three separate subawards, each to a different organization. The budget template will include the first \$25,000 of each subaward and exclude the remaining subaward amounts from the MTDC base.</p> <p><i>Example: University XYZ and Company ABC are performing unique tasks and deliverables related to the project. The completion of the identified deliverables is necessary to achieve the research goals of the proposed project. The direct costs and applicable F&amp;A costs of University XYZ will be entered into the <b>Subaward 1</b> section and those same types of costs for Company ABC will be entered into the <b>Subaward 2</b> section of the budget template. Subaward costs may vary from year to year, so the costs must be entered into the applicable field each year.</i></p>
<i>Total Direct Costs</i>	<p>These amounts are the summation of all direct costs for each year of the project. These yearly totals, as well as the cumulative total for the entire project period, are calculated automatically in the budget template.</p>
<i>Modified Total Direct Costs (MTDC) Base</i>	<p>This total is used to calculate the Facilities and Administrative (F&amp;A) costs. The MTDC base includes all salaries and wages, fringe benefits, materials, supplies, services, travel, and subawards up to the first \$25,000 of each subaward regardless of the period covered by the individual subaward. Modified total direct costs exclude equipment costs, capital expenditures, charges for patient care, tuition remission, rental costs of off-site facilities, and scholarships and fellowships, as well as the portion of each subaward in excess of \$25,000. The yearly MTDC bases, as well as the cumulative MTDC base for the entire project period, are calculated automatically in the budget template. <i>(*** In special cases, the sponsor may limit the recovery of F&amp;A costs. If the F&amp;A rate is changed to a percentage other than those in WVU's F&amp;A Rate Agreement, then</i></p>

	<p><i>the budget template will calculate F&amp;A costs based on the applicable F&amp;A Base, either Total Direct Costs or MTDC, depending on the rate limitation. For more information regarding using this template for sponsors that limit the recovery of F&amp;A costs, please contact the Grant Budget Assistance Unit at (304) 293-4932 ***)</i></p>
<p><i>Facilities and Administrative (Indirect) Costs</i></p>	<p>Facilities and Administrative (F&amp;A) rates are used to charge F&amp;A (indirect) costs to the sponsored research projects. F&amp;A rates are determined according to the type of activity defined in the scope of work, as well as the primary location of the proposed project activity. In order to accommodate different rates, the budget template includes a drop-down menu button with the various F&amp;A (indirect) rates. For additional information regarding F&amp;A rates at WVU, please refer to:</p> <p><a href="http://osp.research.wvu.edu/pre_award/facilities_and_administration_rates">http://osp.research.wvu.edu/pre_award/facilities_and_administration_rates</a></p> <p><i>Example: The proposed research is a specific organized research project and the principal investigator will conduct all of her research activities at a laboratory that is not a WVU facility. In this instance, the F&amp;A rate in the budget template will need to be changed to the applicable rate (i.e.26%) by selecting this option from the list of rates in the drop down menu.</i></p>
<p><i>Total Amount of Funding Requested</i></p>	<p>This total reflects the entire amount of financial resources needed to support the proposed research activities. The Total Amount of Funding Requested includes the direct and F&amp;A (indirect) costs charged to the sponsor and, if applicable, any cost share contributed by this institution (when using the version of this template with cost share).</p>