Overview of Budget Builder – Version 9.5

- Enable macros
- Never override formulas
- Never delete rows or columns
  - To add additional rows, please use grey highlighted cells “Add New ______”
- Only type in the yellow-highlighted cells; never type in white cells

**Personnel**

- Must be a UNT employee
- Must include EmplID # for all personnel currently employed by UNT
- **Responsibility** – select one of the following:
  - Principal Investigator, Co-PI, Senior Personnel, Investigator (NIH), Coordinator, Technician, Programmer, Research Assistant, Teaching Assistant, Post Doc
- **Time & Effort**:
  - Always use whole months, and adjust percentage of effort as necessary, minimum of 3% is required
- **Graduate Students**:
  - Monthly rate **must** be in compliance with the VPAA Graduate Student Recruitment and Retention Plan – see [http://vpaa.unt.edu/gradstudsupport.htm](http://vpaa.unt.edu/gradstudsupport.htm)
  - Students may only have Research Assistant responsibility

**Personnel Fringe Benefits**

- This information **must** be confirmed with each employee included on the budget
- **Retirement** options:
  - TRS → Teacher Retirement System (regular faculty and staff working 20 hours or more per week)
  - ORP → Optional Retirement Program (available to eligible full-time faculty only)
- **Insurance Type** options:
  - None, Employee, Children, Family, Spouse
- **Other Support**
  - No = all insurance/fringe will be derived from the current proposal
  - Yes = proportional amount of the insurance/fringe will be derived from the current proposal (based on % time/effort allocated)
- **Fringe Rate**
  - **Note that “hire date” affects the fringe rate due to Benefit Replacement Pay and Longevity Pay calculations built into the macros. Please overwrite the default with an accurate hire date.**
  - If hired prior to 9/1/1995 you may enter a hire date of 09/01/1994 (and still get a correct calculation)
  - If the individual has not been hired yet, enter the start date of the project as the hire date
  - **For students** – typical rate is 8.65%
    - **Graduate students only** – proper insurance type must be selected (see above)

**Travel**

- **Component Column**
  - Please select one of the following: meals, transportation, lodging, per diem (one per line) and describe detailed breakdown of costs (see OMB Circular A-21, section J.53 for more detail)
- **Location Column**
  - Please select one of the following: domestic, foreign. **Note**: domestic includes Canada and Mexico
  - Find per diem rates and travel reimbursement rates online at the following PPS websites (respectively):
    - [http://www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287)
**Capital Equipment (Exempt from MTDC)**
- Threshold value of one piece or single item must be **at least $5,000**.
  - Must be non-expendable, tangible property, having a useful life of more than one year
  - Warranties on associated equipment allowable
- Provide your Grant Officer with vendor quotes for items listed in this category

**Supplies**
- Only materials and supplies actually used for the performance of a sponsored agreement may be charged as direct costs
- General office supplies (paper, copies, pens, ink cartridges, etc.) are not allowable under OMB Circular A-21 (Cost Principles for Educational Institutions), Section J31. These are costs that are paid for out of UNTs F&A recovery so they cannot also be direct-charged to a grant/contract.

**Publication charges**
- Publication costs include costs for printing, distribution, promotion, mailing, general handling, and page charges for professional publications (for current research findings)

**Sub-contracts**
- When a portion of the programmatic scope of work is to be completed by a collaborating institution/entity (UNT personnel cannot be recipients of UNT sub-contracts)
- Create new lines for new institutional sub awards, even if in different years. One sub award line will carry through entire budget. Enter the subcontract’s entire cost, including any F&A.
- Per the Modified Total Direct Cost formula, UNT’s federally negotiated F&A rate is charged on only **the first $25K of each sub-contract**.

**Participant Support Costs (Exempt from IDC)**
- Fellowships, Scholarships
- Participant costs for Conferences/Workshops - **typically only NSF exempts from IDC**:
  - Stipends, Travel, Subsistence and Other costs for Participants on NSF proposals, when UNT sponsors a conference/workshop for non-UNT participants (NOT UNT personnel to attend conferences/workshops)
  - Check sponsor guidelines and if **Indirect Costs may be assessed on Participant costs related to Conferences/Workshops**, those expenses should be included under another appropriate expense category (i.e. Travel, Supplies or Other-All Other Costs Except Graduate Tuition)

**Other-Graduate Student Tuition (Exempt from IDC)**
- Consult GRA payment packet to determine the correct tuition rate to use http://vpaa.unt.edu/gradstudsupport.htm or consult with department/college research administration staff

**Other-All Other Costs Except Graduate Tuition**
- **Service agreements, registration fees, lab fees, SRC/CART fees, etc.**
- **Independent contractors, consultants, vendors** (cannot be UNT employees)

**Negotiated Indirect Cost Rate Types - MTDC (Modified Total Direct Cost Method of calculation)**
- **Research**: 48% for projects with start date between 9/1/13 & 8/31/2015, 48.5% beginning 9/1/15
- **Instruction**: 48% for all projects (no matter the start date)
- **On-Campus Other (includes Public Service)**: 31.5% for all projects (no matter the start date)
- **Off-Campus**: 26% for all projects (no matter the start date)
  - Only applicable if at least 51% of the work (including administrative & reporting) takes place somewhere other than UNT campus (this does not happen very often)