Overview of Budget Builder – FY20

- 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:
  - Lead Principal Investigator (PI), Principal Investigator (Co-PI), Technician, Research Assistant, Post Doc
- Time & Effort:
  - Percentage of effort per month
- Graduate Students:
  - Monthly rate must be in compliance with the VPAA Graduate Student Recruitment and Retention Plan – see https://vpaa.unt.edu/resources/retention
  - 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 7.65%
    - 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 Uniform Guidance, 2 CFR 200, Subpart E, 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
**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

**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 (see Uniform Guidance, 2 CFR 200, Subpart E, for more detail). These are costs that are paid for out of UNT's F&A recovery so they may not 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:
  - Stipends, Travel, Subsistence and Other costs for Participants, when UNT sponsors a conference/workshop for non-UNT participants (NOT UNT personnel to attend conferences/workshops)

**Other-Graduate Student Tuition (Exempt from IDC)**
- Consult GRA payment packet to determine the correct rate to use https://vpaa.unt.edu/resources/retention or consult with department/college research administration staff. Tuition budgeted must be commensurate with GRA effort on the sponsored project.

**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: 48.5% effective 9/1/16 – 8/31/20
- Instruction: 48% effective 9/1/16 – 8/31/20
- On-Campus Other Sponsored Programs (includes Public Service): 31.5% effective 9/1/16 – 8/31/20
- Off-Campus, All Programs: 26% effective 9/1/16 – 8/31/20
  - Only applicable if at least 51% of the work (including administrative & reporting) takes place somewhere other than UNT campus