

## Instructions for ORDA Excel Budget Worksheet

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The following instructions are intended to assist proposal writers with preparing a project budget for submission to an external grant agency. If you are NOT familiar with Excel, you are encouraged to take one of the courses offered periodically by [Academic Technology Services](#) at Morris Library. See [section 3.5](#) of ORDA's [Sponsored Project Guide](#) for detailed guidance on budget preparation.

**Remember, you can always call an ORDA Research Project Specialist for any assistance you need.**

### General Guidelines

- There is a worksheet for each year of the budget, and a “Total” worksheet. Put information into the Year 1 worksheet first, then copy and paste the information from column A for any subsequent years for the proposal. You can copy and paste # months and % time in the Personnel area, but do NOT copy items from the other Personnel columns (see next item). You can also copy/paste other items (equipment, commodities, etc.).
- ORDA has put several calculations into the spreadsheet to assist you in building the budget in the most efficient way. These include fringe benefit rates, calculation of salaries based on percentage of time and number of months on the project, subtotals, and totals. **In most cases, you should NOT make changes in columns that have calculations built in. If you do, make sure that you change the formula instead of just typing in the correct number for that cell.** That way, the change will carry over to subsequent years, and you will be able to understand how the number was arrived at later on when you might have to make budget adjustments.
- If you add (or subtract) a line, make sure you carry this over to all years, and that all calculations are correct. You can check this by looking at the calculations for each of the subtotal and total cells. Also make sure you have added or deleted the entire line and not just one or more cells in the row.
- The “Total” worksheet has been set up to calculate the totals from columns F (Agency) and J (SIUC), years 1-5. (This is why it’s so important to make sure all your lines are consistent across all years, including the Total worksheet.) If the proposal is for one year only, don’t worry about completing anything but Year 1.
- When you want to print your budget, you have several options: “selection” prints only what you have selected to print; “active sheet” prints only the worksheet that is showing at the time; “entire workbook” prints all sheets (including all years and total, even if you don’t have these completed).

### Specific Instructions for Developing Budgets on the Excel Spreadsheet

**Agency name:** e.g., NSF, IDPH, Monsanto Co., etc.

**Project Title:**

**Budget Period:** e.g., 03/31/10 - 02/28/11. Check the guidelines to determine what a feasible starting date would be.

### **A. Professional Staff (columns B, C, D, H, & I):**

**SIUC faculty, postdoctoral fellows, A/P staff, civil service staff, and retirees all fall into this category.**

- **Salary:** Put in the **current monthly salary** for each staff member who receives **fringe benefits**. Multiply the salary times the expected increase for next year (currently 1.03 for FY09). E.g., formula: = **3000 x 1.03**. Excel will calculate the amount that will be put in column D. If you do not know a staff member's salary, call an ORDA Research Project Specialist, or send the spreadsheet to us with everything completed but that item.

- **# Mo.:** Put in the number of months per year that each staff member will be working on the project.

- **% of Effort:** List the percentage of time each staff member will be working on the project. **Important: Express percentage in decimal form—e.g., .20, not 20%.** Determine how much you will ask the agency to pay and how much will be contributed by SIUC, then put these numbers in the appropriate columns (Agency or SIUC). In most cases, the SIUC amount can be used as matching, if necessary, by the agency. If a faculty member is on a 9-month contract, typically all or a portion of the summer salary may be charged to the grant. In addition, a portion of the salary during the academic year may be charged to the grant and/or contributed by the University.

- ❖ **Person Months:** This will be calculated automatically. Please do not type anything into these cells.

Fringe benefits will be calculated automatically under D.

### **B. Other Personnel**

All students must be put in this section because fringe benefits are not charged for them.

**Graduate Assistants:** Put in full-time (100%) monthly salary in Column B. Put percentage time in Column D (agency) or H (SIUC); e.g., .50. The amount will be calculated automatically.

**Student Workers:** List either a total amount in Column F (Agency) or J (SIUC), or put in the formula for calculating the total, e.g.: = 8.00 x hrs/wk x #wks. (Note: Some students earn more than minimum wage, depending on number of cumulative hours worked, etc.)

For **Extra Help** positions, put the salary in column B: = # hrs. x hourly rate (or call an ORDA Research Project Specialist for guidance). For calculation of fringe benefits for Extra Help, see below.

### **C. Subtotal Personnel**

Subtotals are calculated automatically. Please do not type anything into these cells.

## D. Fringe Benefits

Fringe benefits must be budgeted in grants for all faculty, A/P staff, civil service employees, postdoctoral fellows, extra-help employees, and retired SIU employees who have salary being charged to the grant. Fringe benefits are not budgeted for graduate assistants or student workers. For external or internal consultants, check with your ORDA research project specialist.

The University's Facilities & Administrative (F&A, or indirect) cost rates, set by the federal government, have now established all fringe benefit rates—medical (including health, dental, and life insurance) and retirement/Medicare—as a single percentage of salary. This will be the case for the duration of the F&A agreement (7/1/08 through 6/30/12).

For the vast majority of faculty and other personnel receiving fringe benefits, the percentage will be 32% x the employee's total salary on the project. **This percentage is being used in the fringe benefits formula on ORDA's budget templates.**

For faculty and other personnel making over \$200,000, the percentage will be 31%.  
For everyone listed under A, fringe benefits will be calculated automatically.

For Extra Help personnel, use a rate of 7.65% and for emeritus employees, use 1.45%.

## E. Fringe Benefits for Other Personnel

**Insert the total amount of the Primary Care Fee (PCF) for all Graduate Assistants.**

**Principal investigators need to budget in 50% of the PCF for each semester a GA will be employed during the academic year.** The PCF cannot be prorated for partial semesters. By our best estimate, the relevant budget figures for proposals will be \$106 for fall semester 2009, \$106 for spring semester 2010, and \$63 for summer semester 2010. For following semesters, calculate a 5% increase from the previous similar semester.

## F. Subtotal Personnel and Benefits

Subtotals are calculated automatically. Please do not type anything into these cells.

## G. Equipment

Equipment is defined as nonconsumable (inventoriable) property—computers, laboratory equipment, etc.

On federal grants and contracts, items must be valued at \$5,000 or more; less expensive items are classified as commodities. The dollar threshold on nonfederal grants and contracts is lower and varies.

If the guidelines for a nonfederal grant program do not stipulate a dollar limit, Grant & Contract Accounting uses a \$100 threshold when setting up budget lines for the account.

Excel automatically takes equipment out of the calculation for indirect costs when the relevant federally negotiated IDC rate is paid by the agency. If the agency's allowable IDC is less than the relevant federal rate, change the percentage in the formula to the agency's allowable rate and correct the formula to include equipment. See K., Indirect Costs, below, for further guidance.

## H. Travel

Separately list domestic and foreign travel.

Domestic and foreign [travel reimbursement rates](#) are available online.

## I. Commodities

Commodities are consumable goods that show a material change or significant depreciation with first usage. Examples of commodities include:

- standard office supplies
- laboratory supplies
- field supplies
- most books (but not annual directories; see below)
- printing of materials

Note: On federal grants and contracts, equipment that costs less than \$5,000 also is classified as a commodity.

## J. Contractual Services

Included in this category are the following:

- annual directories
- application and entry fees
- classified advertising
- computer software
- conference registration fees
- consultants' fees (independent contractors; other consultants may have to be paid from a salary line); [see section 8.10 of the Sponsored Project Guide](#)
- lab testing
- mailing expenses
- maintenance or repair of property or equipment
- page charges and reprints
- payments to non-SIU employees for voluntary participation in research projects
- photocopying
- photographic work
- professional and artistic services; artistic performances
- rental fees
- repair/maintenance of equipment
- research facility services
- software
- speakers' fees
- student/participant stipends
- subcontracts/subawards
- subscriptions
- telephone usage
- travel-related expenses for students and for non-SIUC employees (research participants, invited speakers, etc.)

Check with Purchasing (453-5751) if you're uncertain about the classification of a particular expenditure.

## **K. Direct Costs**

These figures are calculated automatically. Please do not type anything into these cells.

## **L. Indirect Costs**

Federal grants refer to Indirect Costs as Facilities & Administrative costs (F&A). SIUC's current federally negotiated F&A are 45.5% for on-campus research/instructional projects, 31% for other on-campus projects, and 26% for off-campus projects. The default formula in the budget worksheet is 45.5%. If the project is not research or instructional, or will be conducted primarily off-campus, change the formula to the appropriate percentage. If the funding agency will not allow the negotiated rate for the appropriate type of project, change it to reflect the agency's rate. If the agency's F&A rate policy is less than the full rate documentation may be required and, unless otherwise stated in the grant guidelines, include equipment in the F&A calculations. For certain contractual services F&A is only charged on the first \$25,000 (per entity). **Always call your ORDA contact when you have questions about the F&A calculation.**

## **M. Total Year One Costs**

These figures are calculated automatically. Please do not type anything into these cells.