

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>
 - <https://fmx.cpa.texas.gov/fmx/travel/texttravel/rates/current.php>

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