Down

1. Prudent person rule

2. Costs that can be identified specifically with a particular final cost objective and can be directly assigned to activities with a high degree of accuracy

3. Non-salary benefits provided to an employee at a cost to the employer

5. Necessary to the overall operation of the agreement

6. Metric used to express the amount of time devoted to a project

7. Costs that are incurred for common or joint objectives and therefore cannot be readily identified with a particular project

10. Expenses for transportation, lodging, and subsistence related to project personnel

Across

4. Negotiated indirect cost rate agreements

8. Salaries and wages

9. Tangible personnel property having a useful life of more than one year

11. Proportion of time spent on an activity, expressed as a percentage of total time

12. Conform to cost principles & program terms/conditions

Budgets, Budgets, Budgets Part II

The Fundamentals of Sponsored Project Administration at CSU
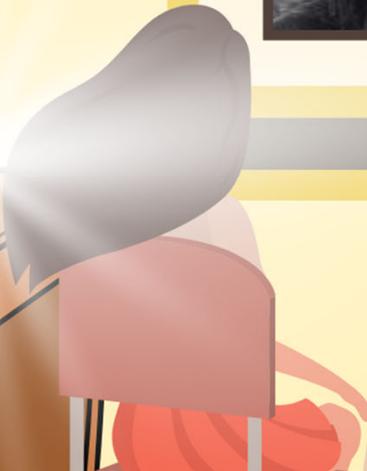
Sponsored Project Lifecycle

Participant
Support

Subawards

Cost Share

Budget
Justifications

Sponsor
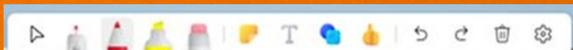Nuances
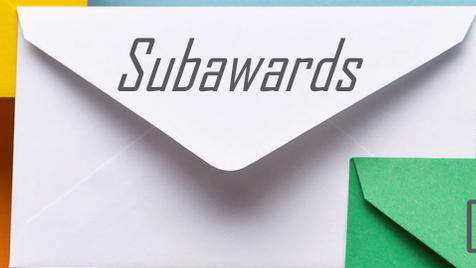
Stamp it!

⭐ Star where you feel confident

❓ Question mark where you need more info

Other Budgeting Considerations

DHHS Salary Cap

- Congressionally mandated salary limit on grants, contracts, and cooperative agreements applying to DHHS agencies (NIH, CDC, FDA, etc.)

- Cap set according to the Executive Level pay scale and changes yearly

NIH Salary Cap

IBS = Institutional Base Salary

Salary	IBS- 12 mo $225,000	NIH Salary Cap (eff. 1/1/24) $221,900	Over the Cap $3,100
Effort	10 %	10%	
Request	$22,500	$22,190	$310
Benefits (28%)	$6,300	$6,213	$87
Indirect (54%)	$15,552	$15,338	$214
Total	$31,852	$43,741	$611

NIH Salary Cap KRPD Best Practices

Tuition, Differential Tuition & Mandatory Student Fees

- Per credit cost that all graduate students are charged

- Rates established each Academic Year (AY) (August – May)

- CSU practice is to charge resident tuition and mandatory fees to sponsored projects

- Verify tuition (and differential tuition) per unit

- Tuition charges should follow the effort

- KR PD budgeting tool includes 8% tuition inflation

- Tuition and Fees are exempt from indirect costs

Modular Budgets

- For requests up to $250K direct costs/year, request funds in $25K increments
- No detailed budget justification is required
- Personnel, Consortium, & Additional Narrative justifications only

	YEAR 1	YEAR 2	YEAR 3
# MODULES REQUESTED	4	3	3
TOTAL DIRECT COSTS	$100,000	$75,000	$75,000

PHS 398 Modular Budget

Budget Period: 1		

Start Date: 07/01/2024   **End Date:** 06/30/2025

A. Direct Costs

	Funds Requested ($)
Direct Cost less Consortium Indirect (F&A)	150,000.00
Consortium Indirect (F&A)	2,906.00
Total Direct Costs	152,906.00

B. Indirect (F&A) Costs

Indirect (F&A) Type	Indirect (F&A) Rate (%)	Indirect (F&A) Base ($)	Funds Requested ($)
Modified Total Direct Costs	54.00	109,558.00	59,161.00

Cognizant Agency (Agency Name, POC Name and Phone Number)

Agency Name: DHHS; POC Name: Olulola Oluborode; POC Phone Number: (214) 767-3,261

Indirect (F&A) Rate Agreement Date 06/16/2023	Total Indirect (F&A) Costs 59,161.00

C. Total Direct and Indirect (F&A) Costs (A + B)

	Funds Requested ($)
	212,067.00

Multi-Year Budget Considerations

- Include standard inflation factors as allowed by the sponsor

- Budget for publication/dissemination charges in later years

- Budget for large, anticipated increases such as salary adjustments due to promotion or tenure

- Consider needs and timing and if carryforward is allowed

Participant Support Costs

Participant Support Costs

Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of **participants or trainees** (but not employees) in connection with conferences or training projects (2 CFR § 200.1).

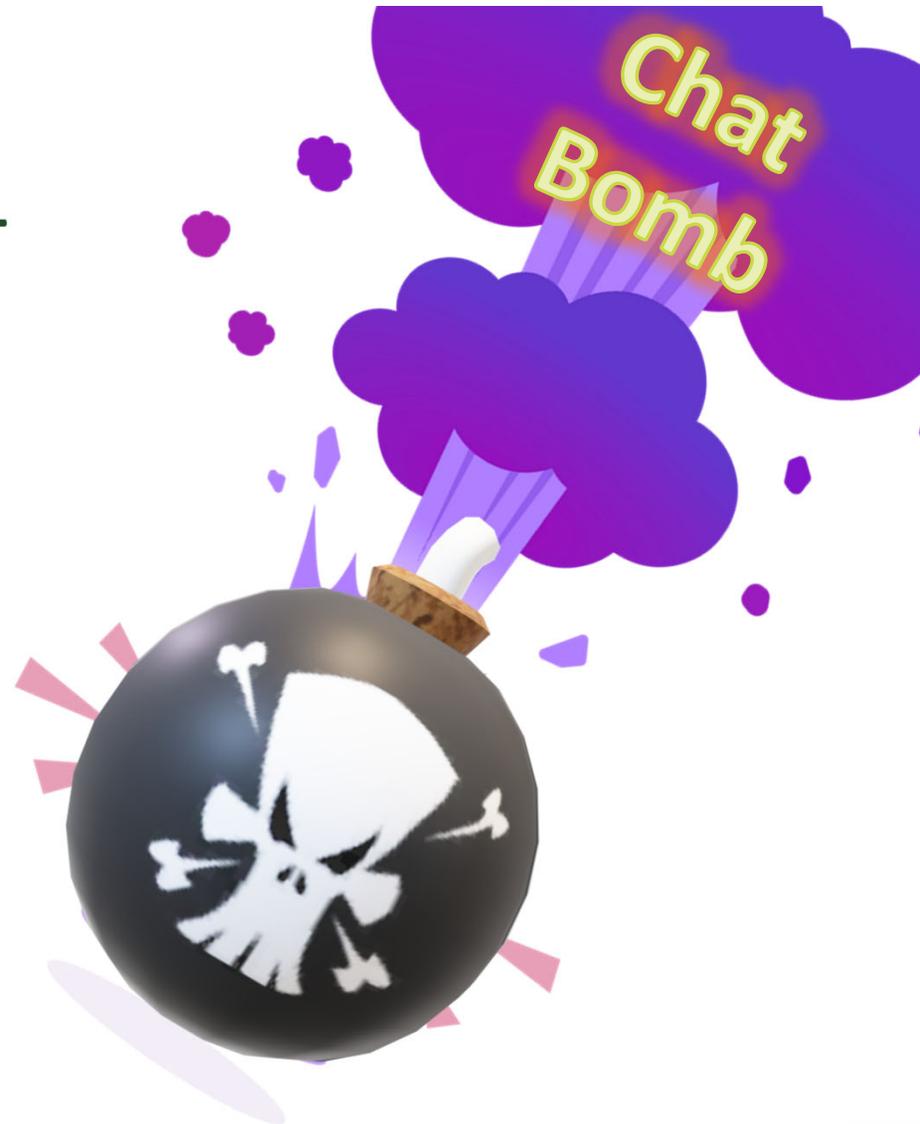| Stipends	Travel	Subsistence	Other
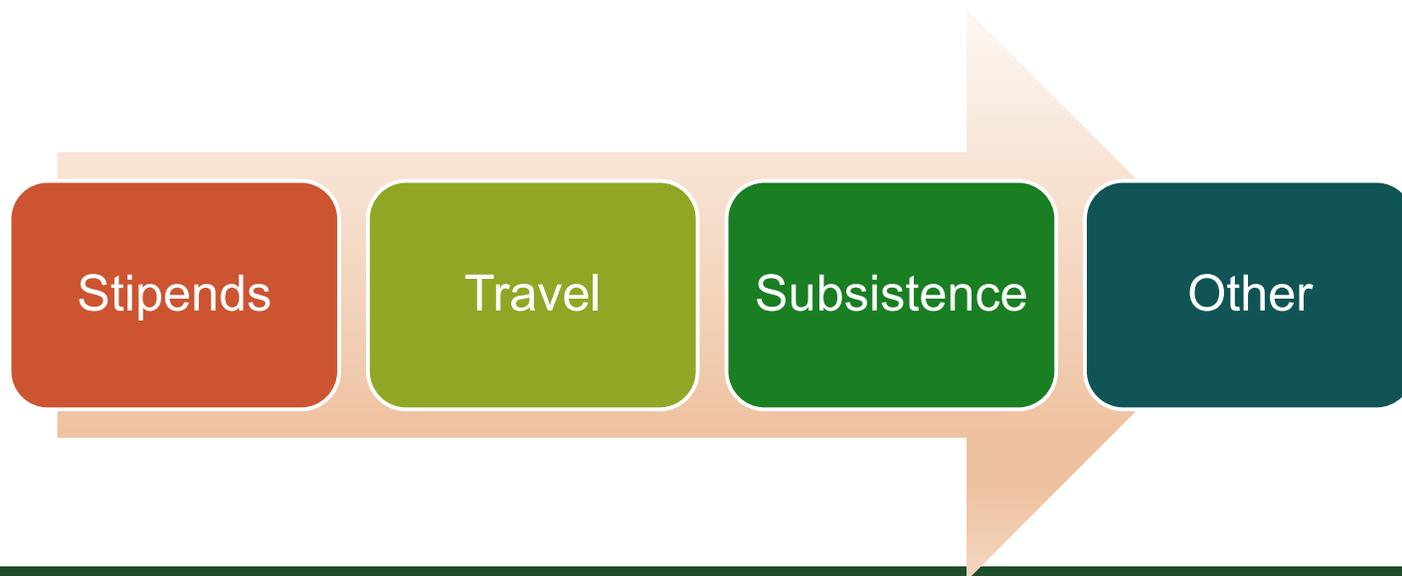
Is it Participant Support?

Sylvia is a student employed on campus in the bookstore. She is also contacted about being a participant on an Environmental Sciences conference related to NSF grant.

Can she be paid as a participant?

Not Participant Support – Let's Chat!

- _____
- _____
- _____
- _____
- _____
- _____

Chat Bomb

Best Practices:
Participant Support

Subawards/Subcontracts

Agreements by which some scientific or programmatic aspects of an award are contracted out to another organization or institution

Subrecipient or Contractor/Vendor?

Sub-recipient

- Performance measured in relation to whether **objectives were met**
- Has programmatic **decision-making**
- Performs substantive programmatic work
- May have **PIs, Co-PIs**
- May **publish on results**
- May have to provide cost sharing
- May be involved in design of project

Contractor/Vendor

- Obtains **goods** or provides **services** which generally create a **procurement** relationship
- Usually provides goods or services within normal business operations
- Generally, operates in a competitive environment
- Generally, does not participate in the design of the project
- Provides tools essential to services
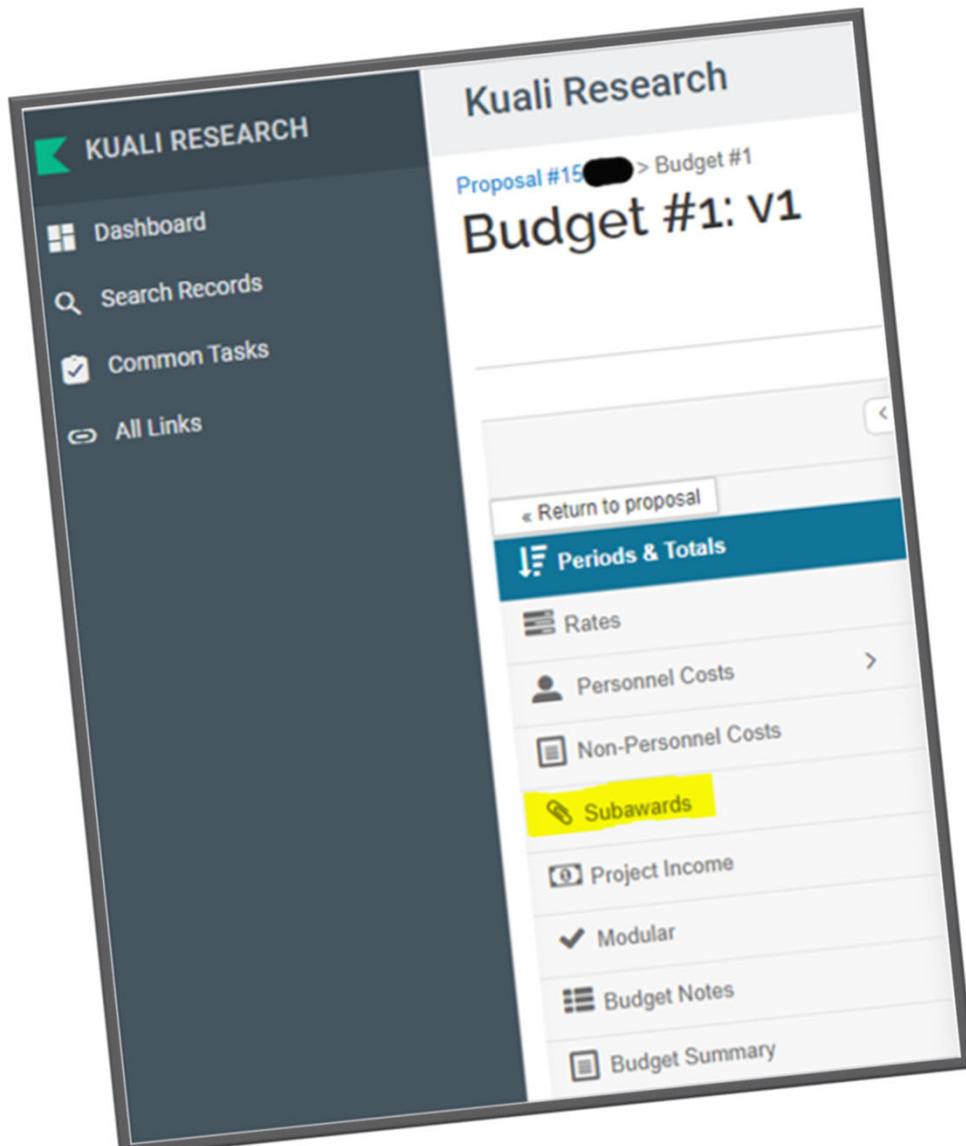
Calculating IDC on Subawards

You want to propose a subaward to UNC for $35,000. The CSU applicable rate is 54% MTDC.

Show me how to calculate how much related indirect costs...

$25000 * .54 = $13,500

Required At proposal for Subs

- Detailed Budget
- Detailed Budget Justification
- Statement of Work
  - Milestones
  - Objectives
  - Products, Deliverables
- Sub Commit Form
  - FDP template
  - CSU template

QUICK LINKS

KUALI RESEARCH

SUBAWARD INFORMATION

THE EFFORT LIFECYCLE

EFFORT REPORTING

https://www.research.colostate.edu/osp/

https://thefdp-archive.org/pages/search_institution.cfm

Checking in

Sponsor Costs
(Direct + Indirect)

+

Cost Share
(Direct + Indirect)

→

Total Project Costs
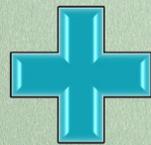
Cost Share

MANDATORY

VOLUNTARY
COMMITTED

VOLUNTARY
UNCOMMITTED

MATCHING
REQUIREMENT

JUST
SAY
NO!

1% MINIMUM
EFFORT
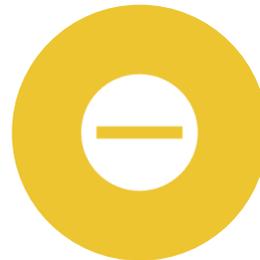
Types of
Cost Share

Voluntary Cost Share Highlights

✓ **Discouraged** at CSU

✓ Should not impact peer review

✓ If it's quantified in a proposal, it becomes <u>committed cost share at</u> <u>award</u>

Cost Sharing 101

- Unallowable is unallowable

  ➢ e.g., salary over cap is **<u>not</u>** cost share but needs tracking

- F&A <u>can</u> often be calculated on cost-share amount

- Unrecovered indirect costs may be able to be used to meet a cost share obligation given sponsor approval

Colorado State University

Let's calculate Cost Share:
Sponsor Cost Request vs. Total Project Costs

Sponsor Request $200,000

Cost Share 20% of **sponsor costs requested (SCR)**

- How much is cost share?

SCR ($) x Cost Share % rate = Cost Share ($)

   $200,000 x 20% = $40,000

- How much is total project costs?

SCR ($) + Cost Share $ = TPC ($)

   $200,000 + $40,000 = $240,000

Sponsor Request $200,000

Cost Share 20% of **total project costs (TPC)**

- How much is total project costs?

SCR ($) / Sponsor Share % rate = TPC ($)

   $200,000 / 80% = $250,000

- How much is cost share?

TPC ($) - Sponsor Costs ($) = Cost Share ($)

   $250,000 - $200,000 = $50,000

1% Minimum Cost Share

CSU Policy

All Key Personnel, typically Principal Investigators, Co-Investigators, and other individuals who contribute to the scientific development or execution of a project in a substantive way, must commit no less than 1% effort to the project during the period of performance.

If no effort for PI, CO-PI, or Key Personnel is charged to the project or used to meet a mandatory cost share, 1% effort must be captured in Kuali and in the effort reporting system

Budget Justifications

Good - Budget Justifications

1. Explain the necessity and the benefit of each item requested in the budget for the proposed work

Good - Budget Justifications

2. Explain the basis for all proposed costs

Good - Budget Justifications

3. Follow agency guidelines

NCURA YouTube Tuesdays

Activity

Justification #1

Prof. Ram, PI, (1.0 person-months (PM)/year), is a faculty member in the Department of Science. She will be responsible for the overall management of the research project. Prof. Ram recently won an award for best teaching professor in their department in the spring of 2023 and is the co-chair of the DEIJA committee at the IMBC professional society.

Justification #2

Prof. Ram, PI, (1.0 person-months (PM)/year), is a faculty member in the Department of Science. She will be responsible for the overall management of the research project and will be the primary mentor of the graduate research assistant and the postdoc. She will also provide overall scientific leadership based on her extensive experience in data analytics. Furthermore, she will guide the development of CAM.edu and the implementation of new code into CAM, develop new teaching material, teach at the RANGE workshops and training events as proposed, and will be an active member of the executive committee of RANGE.

Proposal and Budget Development- Getting it Together	Principal Investigator	Unit/Department	College	OSP	Research Acceleration	Other Resources
Create internal proposal record for review & approvals (KR PD)	Primary*	Assistance*				*Department support varies
Develop technical narrative, biographical information, institutional resources, etc.	Primary	Assistance				
Identify subawardees/collaborators	Primary					
For proposals with subrecipients, collect subrecipient documents (SOW, budget, budget justification, commitment form)	Primary	Assistance				
Initial review of sub commitment form for completion including DUNS#, SAM.gov expiration, IACUC or IRB, IDC rate agreement	Assistance	Primary				
For proposals with high-risk subrecipients (foreign entities or small businesses), develop fixed price/deliverable-based budget & SOW	Primary	Assistance				
Ensure required time & effort available by key personnel, if awarded	Primary	Assistance				
Draft budget	Assistance*	Primary*				*PI may have responsibility in some departments
Obtain cost share approval (ICF-Institutional Commitment Form) from appropriate sources	Assistance*	Primary*				*OVPR to approve
Obtain approval for F&A (indirect) cost waiver/reduction	Primary*	Assistance*				*OVPR to approve
Review budget		Primary	Assistance	Assistance		
Complete proposal (portal, forms) as indicated in guidelines	Primary*	Assistance*				*Department support varies

Proposal Development Roles & Responsibilities

Pre-Award Activities with Outgoing Subawards

Proposal and Budget Development- Getting it Together	Principal Investigator	Unit/Department	College	OSP	Other Resources
Identify subawardees/collaborators	Primary				
For proposals with subrecipients, collect subrecipient documents (SOW, budget, budget justification, commitment form)	Primary	Assistance			
Initial review of sub commitment form for completion including UEI#, SAM.gov expiration, IACUC or IRB, IDC rate agreement	Assistance	Primary			
For proposals with high-risk subrecipients (foreign entities or small businesses), develop fixed price/deliverable-based budget & SOW	Primary	Assistance			

Proposal Review & Approval- Getting it Checked Out	Principal Investigator	Unit/Department	College	OSP	Other Resources
Review subrecipient's materials and check for their institutional approval(s)		Primary		Assistance	

Post Award Activities with Outgoing Subawards

| Subcontracting- Getting Others Going	Principal Investigator	Unit/Department	College	OSP	Other Resources
Submit PI Request to Issue form to OSP support team	Primary	Assistance			
Submit Authorization to Issue to Subaward Administrator with required paperwork				Primary	
Draft Subaward Agreement and email to subrecipient				Primary	
Negotiate terms with subrecipient				Primary	
Process partially executed agreement for final signature and return to subrecipient, PI and department.				Primary	
Email department for requisition number to issue a purchase order				Primary	
Create requisition in KFS		Primary			
Approve requisition request and create purchase order				Primary	
Receive, review and email Subcontractor's Invoice to PI and department for review and approval				Primary	
Review subrecipient invoice and email PI signed approval/rejection to OSP Subaward Invoicing Team	Primary	Assistance			
Communicate invoicing issues with subrecipient and work to	Assistance	Assistance		Primary	

Subaward Roles & Responsibilities

Other reminders

Office Hours

Join us on Fridays in February for Office Hours:

- Friday, February 9th; 10:00 - 11:00 am
- Friday, February 16th; 10:00 - 11:00 am
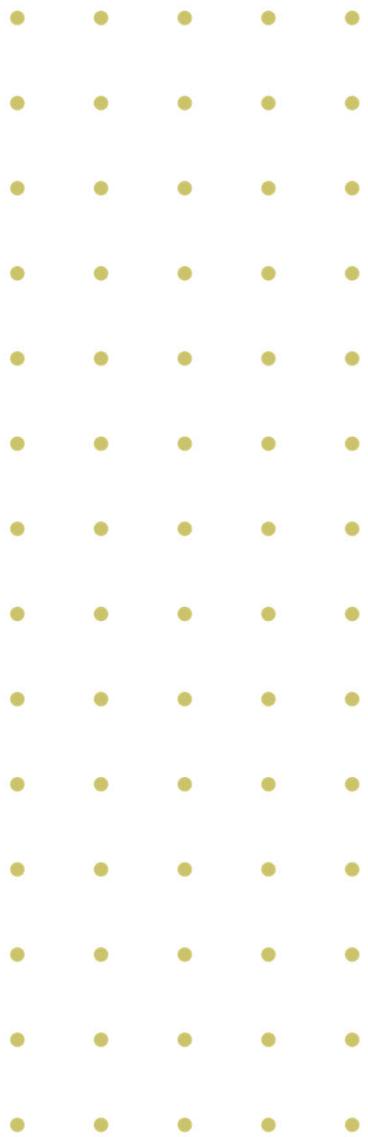- Friday, February 23rd; 10:00 - 11:00 am
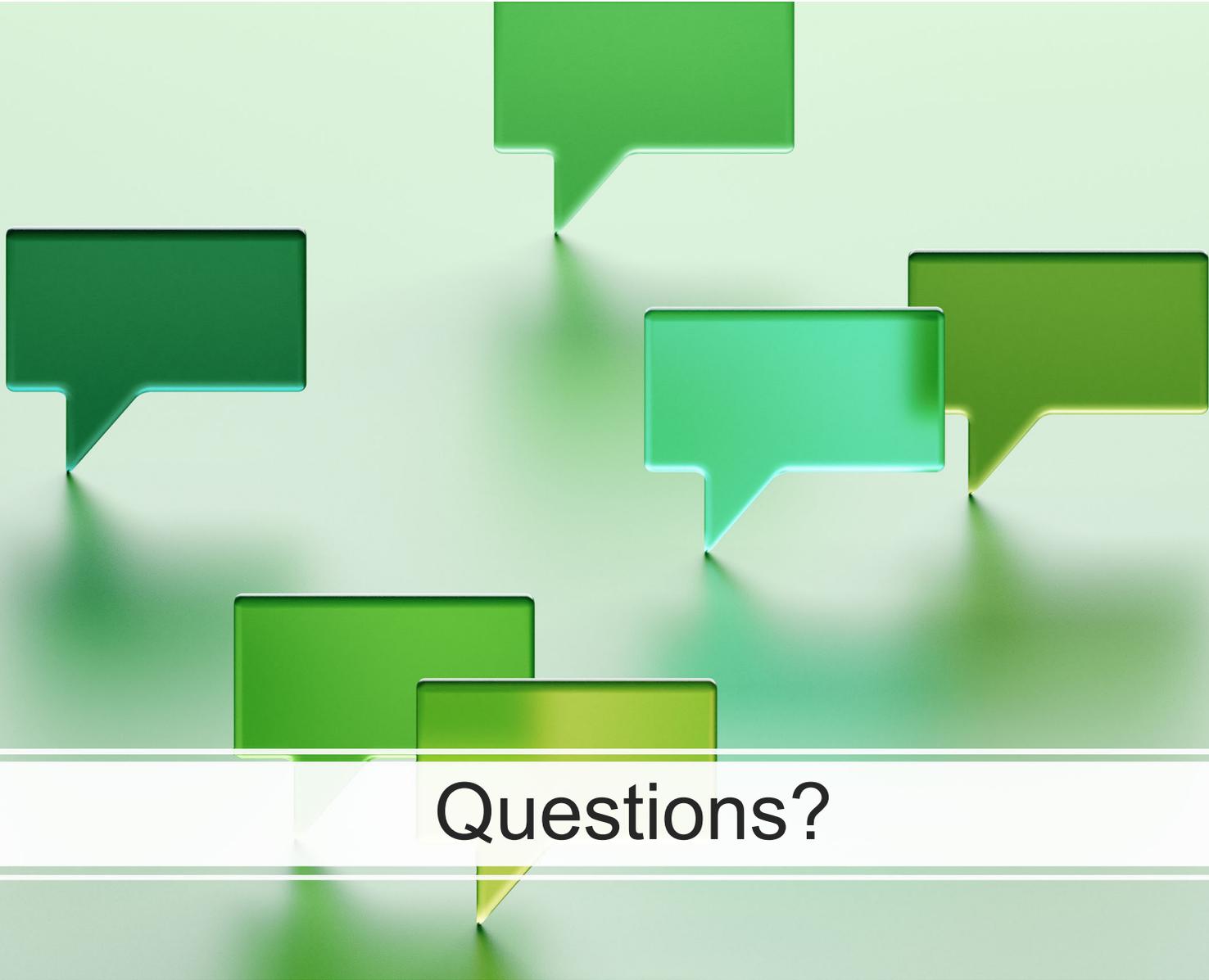
Thank you

Colorado State University

Resources

OSP Website
https://www.research.colostate.edu/osp/

Crafting Fully Compliant Budgets
https://www.research.colostate.edu/osp/training/

Cost Sharing 101
https://www.research.colostate.edu/osp/training/

Kuali research Quick Guides
https://www.research.colostate.edu/osp/kr/

CSU Cost Sharing Policy
http://policylibrary.colostate.edu/policy.aspx?id=448

CSU Financial Rules & Procedures
http://busfin.colostate.edu/Resources/Fin_Rules_Procs.aspx
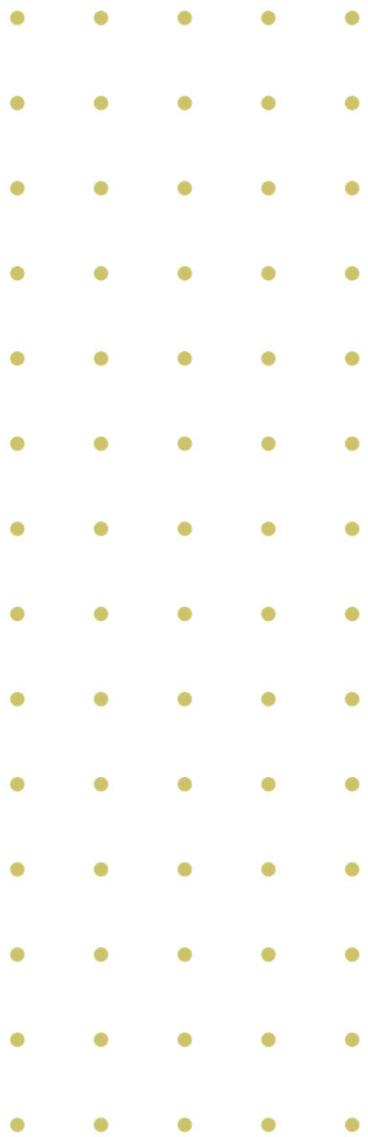
Resources

Federal Demonstration Partnership (FDP)
http://thefdp.org/default/

Subaward Information

https://www.research.colostate.edu/osp/subaward/

OSP Guidance
https://www.research.colostate.edu/osp/guidance/

OSP Forms
https://www.research.colostate.edu/osp/forms/

Person Months Conversion Chart
https://blink.ucsd.edu/_files/ocga/forms/Effort%20Percent_Person-%20Months%20Conversion%20Tables.pdf