

Pre-Award Administration – Budget Preparation

Summary

Office of Sponsored Programs Layout of services for Pre-Award Administration. The second component being budget preparation.

Purpose

To provide guidance on developing a proposal budget to submit for grant awards.

Policy

Pre-Award Administration

The Office of Sponsored Programs will assist faculty, staff or students in searching for potential funding opportunities, development of project ideas, narrative preparation and editing, guideline interpretation, forms completion and submission to the potential sponsor. In addition, the staff will assist with the following support services:

- Assist with all pre-award processes, including Grants.gov forms and other federal agency or private sponsor systems
- Investigate, monitor, and disseminate government and foundation funding announcements
- Review and advise on proposal and application requirements
- Answer questions about agency guidelines
- Budget preparation assistance
- Online submission assistance and training

Budget Preparation

The Office of Sponsored Programs (OSP) will assist in the preparation of the proposed budget. The budget is one of the most critical items of a proposal. It determines how funds will be applied to the different tasks set out in the proposal. It is essential that a draft budget be provided to OSP as soon as possible so that the OSP staff may provide assistance with the budgetary requirements of the funding agency.

A budget can be broken down into two major divisions: direct cost and indirect cost. Direct costs include personnel and other identifiable administrative costs. Indirect costs are other major costs associated with the project such as space, utilities, maintenance of facilities, etc. The indirect items are difficult to charge directly and are usually a percentage of direct costs as determined by the funding agency or by negotiations between the recipient and the funding agency.

Budget categories can include the following items: salaries, fringe benefits, consultants, office supplies, instructional supplies, equipment, travel, and other costs. The other costs may include such items as postage, printing, publications, liability insurance, professional dues, participant stipends, subscriptions and any other items that do not logically fit elsewhere.

Salaries and Wages

These should be in accordance with the University's pay plan including pay of faculty and all classified employees. All salary and wages of persons administering project.

Fringe Benefits

All projected full-time salaries require the inclusion of the University's contribution to fringe benefits. Current fringe benefits may be obtained from the Human Resource Office or the Office of Sponsored Programs. Fringe benefit support provided by CSU includes the following: FICA, Retirement, Health Insurance, Unemployment and Workers Compensation and are usually expressed as a percentage.

Other Personnel Services

This category includes undergraduate and graduate students, temporary help, and student assistants who are paid by the hour. All personnel employed through externally funded projects require that fringe benefits be projected in the budget submission. The fringe benefit rate for part-time personnel is calculated on the employer's share of FICA.

Supplies

Provisions for consumable supplies such as paper, pencils, typing ribbons, etc. These costs should be carefully estimated.

Instructional

Provisions for glassware, expendable lab supplies, books, manuals, computer software, etc.

Equipment

All equipment to be purchased must be justified, estimates should be obtained from vendors, and the Purchasing Office should be contacted in case bidding procedures are necessary.

Consultants

Consultants may be justified when the project requires expertise of a specialized nature for a certain period of time. They are usually figured at a fixed cost.

Travel

All travel costs should be based on CSU's travel regulations. Institutional rates are used for such items as auto mileage, lodging expenses and meal allowances. Bus, subway, taxi

fares, car rentals, turnpike tolls, and airfares should be anticipated and estimated where applicable.

Other Costs

These costs may include postage, printing, publications, liability insurance, professional dues, participant stipends, subscriptions and any other item that does not logically fit elsewhere.

Budget Justification

Most proposal budgets will also require a budget justification, which, when submitted along with the budget, will highlight, explain, and provide rationale for each budget category entry, and how the principal investigator arrived at certain cost estimates.

If the potential funding agency requires a budget justification, and does not supply their own or other specific instructions, the budget justification should follow the format of the budget form used, with a justification for each budget category entry.

Related USG Policy

N/A

Last Update

9/2/2014

Responsible Authority

Office of Sponsored Programs