

SAMPLE BUDGET
For the period ####/## to ####/## (1)

	Sponsor	KSU	Other(2)	Total
A. Salaries & Wages				
1. Senior Personnel				
a) (Name), Principal Investigator				
1.0 time, 1 mo summer	\$7,038			\$7,038
0.2 time, 9 mo acad/yr		\$12,668		\$12,668
b) (Name), Co PI				
1.0 time, 2 mo summer	\$11,386			\$11,386
0.1 time, 9 mo acad/yr		\$5,124		\$5,124
c) (Name), Research Associate				
1.0 time, 12 mo cal/yr	\$18,000			\$18,000
2. Other Personnel				
a) Classified Technician				
0.3 time, 12 mo cal/yr	\$7,800			\$7,800
b) Graduate Research Assistants				
0.5 time, 12 mo cal/yr	\$24,000			\$24,000
c) Undergraduate/Hourly Students				
200 hours @ \$5.50/hr	\$1,100			\$1,100
B. Fringe Benefits (3)				
27.4% of A1a-A1c	\$9,980	\$4,875		\$14,855
27.91% of A2a	\$2,177			\$2,177
3.69% of A2b	\$886			\$886
1.53% of A2c	\$17			\$17
C. Equipment (4)				
	\$10,000	\$10,000 (5)	\$10,000	\$30,000
D. Travel				
Foreign	\$2,500			\$2,500
Domestic	\$1,000		\$2,000	\$3,000
E. Materials & Supplies (6)				
	\$6,000			\$6,000
F. Other Direct Costs				
1. Publication costs	\$500			\$500
2. Consultant Services* (7)	\$3,600			\$3,600
3. Subawards (8)	\$30,000			\$30,000
4. Other (phone, postage, copying, tuition(\$2,739), miscellaneous	\$5,100			\$5,100
G. Facilities Costs (9)				
19.5% MTDC (on campus rate)	(10a) \$24,052	(11) \$4,420	(12) \$0	\$28,472
H. Administrative Costs (9)				
26% MTDC (on campus rate)	(10b) \$32,070	\$5,893	\$0	\$37,963
I. TOTAL COSTS	\$197,206	\$42,980	\$12,000	\$252,186

*In order to facilitate payment, consultant fees, travel, and per diem are combined.

Sample Budget Explanations

- (1) ###/###/### (Month/Day/Year) Multi-year proposals require yearly and summary/cumulative budgets.
- (2) "Other" refers to a third party who is providing either cash match or in-kind (non-cash) contributions toward a project.
 - If these contributions are being provided without a separate agreement, solely for the support of the work set forth in the project, then only those costs being provided are shown, Facilities and Administrative Costs (F & A Costs) are not applicable. This information would be shown on the form SP001, Section 4c.
 - If there is to be a separate agreement for the "third- party" match contributions, with terms and conditions set out by the third party, then Facilities and Administrative Costs are applicable and should be shown on the budget. This information is not shown on the SP001 of this proposal, since there will be a separate agreement, it would have its own SP001.

When a third party is shown on the budget, a letter of commitment is required at the proposal stage.

- (3) Fringe Benefits - For current fringe benefit rates, see chart on the KSU Research web site at:
<http://www.ksu.edu/research/proposal.info/fringe.htm>
- (4) Equipment - (State of Kansas, Division of Accounts and Reports Informational Circular No. 1295) The minimum dollar limit for inclusion of items as inventoried equipment (computers, software, furniture, fixtures, machinery, vehicles, livestock) is \$500, with a useful life greater than one year. These items include:
 - any capital item > or = \$500 per unit, with a useful life greater than 1 year,
 - software > or = \$500 per unit, with a useful life greater than 1 year,
 - animals > or = \$500 each, with a useful life greater than 1 year

A list of the equipment items to be purchased should be shown either on the budget or in the justification.

Refer to PPM Chapter 6310, Section .030, "Sponsored Research Projects Special Purchasing Procedures", for additional information and guidelines.

- (5) Hard dollar match listed in the KSU column of the budget must also be identified in Section 5 of the SP001 for the proposal.
- (6) Materials and Supplies include:
 - consumable laboratory supplies
 - software < \$500 or with useful life less than 1 year
 - animals < \$500 or with useful life less than 1 year

- any capital item < \$500 or with useful life less than 1 year
 - miscellaneous consumable items (pens, paper, notebooks), must be trackable to the project to be allowable.
- (7) Consultants - Refer to PPM Chapter 7010, Section .054 for definitions and guidelines. All Consultant costs should be included in the proposal budget as a single line item. The following footnote should be added to the budget: "In order to facilitate payment, consultant fees, travel, and per diem are combined."
- (8) Subawards/Subcontracts require separate yearly and summary budgets. Refer to PPM Chapter 7010, Section .054 for definitions and guidelines.
- (9) Facilities and Administrative Costs - For current rates, see chart on the KSU Research web site at:

<http://www.ksu.edu/research/proposal.info/indirect.htm>

Refer to PPM Chapter 7010, Section .058, for information and guidelines.

Modified Total Direct Costs (MTDC) equals direct budget costs (all costs except F & A costs) less equipment, capital expenditures, charges for patient care, tuition remission, rental costs of off-site facilities, scholarships and fellowships, and the portion of each subaward, subgrant and subcontract in excess of \$25,000.

(10a) Facilities Costs

Budgeted Direct Costs = \$141,084

- 10,000 equipment
- 5,000 of subawards (portion > \$25,000)
- 2,739 tuition

= \$123,345 x 0.195 = \$24,052

(10b) Administrative Costs

Budgeted Direct Costs = \$141,084

- 10,000 equipment
- 5,000 of subawards (portion > \$25,000)
- 2,739 tuition

= \$123,345 x 0.26 = \$32,070

- (11) If the sponsor does not pay full Facilities and Administrative Costs, the amount unrecovered is added to the Facilities and Administrative Costs in the KSU column.
- (12) Refer to (2)a above. No Facilities and Administrative Costs are shown on the "third-party" contribution when there is not a separate agreement being processed for those contributions.