

**UNIVERSITY OF NEW HAMPSHIRE
OFFICE OF SPONSORED RESEARCH**

**Detailed Instructions for Use of
Sponsored Program Proposal Budgeting Spreadsheet (Rev. 5/2006)**

Preface

The referenced Excel spreadsheet gives the user the ability to prepare budgets for UNH proposals to external sponsors in a format compatible with the USNH accounting system and UNH rates, regulations, and policies. The spreadsheet consists of five macro-driven worksheets: Setup, Sponsor, Subawards, Cost Sharing and Program Income. Additional worksheets are available for the following: Help on Inflation, Blocks, Rates, and Data Lookup.

Opening the Spreadsheet

The spreadsheet is available from the UNH Office of Sponsored Research (OSR) website (<http://www.unh.edu/osr/proposals/budget.html>). The spreadsheet should be downloaded to and maintained on the user's personal computer or accessible file server for each instance of a new proposal budget being created. Since the spreadsheet is macro-driven, the user may get a security warning (depending on the operating system and Excel version in use) that will require the user to enable or accept macros. After the initial spreadsheet access and macro acceptance, the user is moved automatically to the Setup Worksheet. NOTE: If using Windows XP, the default security level may not allow the ability to enable the macros. If this happens, the user will need to set the security level to medium.

SETUP WORKSHEET

This is the main worksheet, each highlighted cell of which needs to be completed and locked before data can be entered in the other worksheets. (The user can only enter data into highlighted cells. Incomplete cells will yield an error message: "uncompleted field").

Some cells will need to be completed by typing in information such as Project Director (PD), award start date, assumed inflation rate for non-faculty salaries, and fields used to build the budget structure. (For guidance on inflation rates, refer to the Rate Schedule for Externally-Funded Research and Sponsored Programs maintained at http://www.unh.edu/osr/misc/support/osr_rate.pdf on OSR's website.)

Other cells are completed by the use of a drop-down box. Some of the cells have associated comments with information useful for cell completion. The user can choose to view the comments or hide them. If a comment is hidden and the user places the mouse over that cell, the comment will appear. Once the cells are completed, the user locks the worksheet. This causes the macros to set up the necessary rows and columns in the other worksheets to allow the user to enter specific budget data. Once the worksheet is locked, the user will be unable to change the structure of the budget template so PLEASE CHOOSE CAREFULLY.

PD Information

Project Director

Enter Project Director's name. No particular formatting is needed.

PI/PD Appointment

Use the drop-down box to indicate academic year (AY) or calendar year (CY) if the Project Director (PD) is a faculty member. If the PD is not faculty, select CY.

F&A Information

Negotiated Facilities and Administrative (F&A) Costs Rate (also know as “Indirect Costs” rate):

- Use the drop-down box to indicate type of activity. The rate will be derived from the Rates Worksheet for all activity except for “None”:
 - Research on-campus.
 - Research off-campus
 - Other on-campus
 - Other off-campus
 - Instruction on-campus
 - Instruction off-campus
 - None (when you want to use a flat rate)*
 - If there is no F&A, simply ignore this column and 0% will be assumed.

*Flat F&A Rate: If the F&A rate to be used is different than the federally-negotiated rates, enter the rate %.

F&A Base

- Choose from the drop-down list:
 - Standard modified total direct costs
 - NSF (National Science Foundation) modified total direct costs
 - Total direct costs
 - None (no F&A costs)
 - If another base is required, contact your GCA.

Non-Faculty Salary Inflation Rate

Fill in cell with inflation rate(s) for non-faculty salaries by consulting the OSR’s Rate Schedule at http://www.unh.edu/osr/misc/support/osr_rate.pdf.

Budget Structure

These cells drive the rows and columns of the Sponsor Worksheet. Remembering that there can be no modifications once the spreadsheet is locked, the user may want to set up more budget periods, Co-PIs, and faculty than initially anticipated so as to allow for any budget changes in the proposal budget process. The projected start date must be entered in the appropriate cell. Defaults are set as follows:

- Budget periods=3 periods
- Co-PI (AY Appt)=2 Co-PI/PDs in addition to Project Director
- Co-PI (CY Appt)=2 Co-PI/PDs in addition to Project Director
- Other Faculty (AY Appt)=0

- Other Faculty (AY Appt)=0

The user can modify any of these defaults. The additional rows and columns generated can remain blank at this point, but can be used to add and delete any information in the Sponsor Worksheet if there are any necessary changes during the proposal budgeting process.

Lock Structure

This cell value defaults to “N” for “no”. When all the data fields on the SETUP tab have been completed, the user should change the value to “Y” (“yes”). If any of the necessary cells are not completed, the user will get an error message to complete a particular cell and will not be allowed to proceed. Once everything is complete, open the Sponsor Worksheet and the macros will automatically set up the necessary rows and columns.

SPONSOR WORKSHEET

This worksheet captures the financial data for the proposal per sponsor and UNH guidelines. All data input cells are generated as a result of the information contained in the Setup Worksheet.

Section A – Faculty Information

This section captures salary data for all faculty who will work on the project (faculty includes: tenure track, tenured, research, extension, and clinical). Column B contains an entry cell to place a faculty salary inflation percent. The user must input each faculty salary and associated number of months of effort planned for the project for each “work period” (academic and/or summer, or calendar) depending on the type of faculty selected in the setup. (For example, an academic year faculty member may plan to work on the project for one month during the academic year and two months in the summer.) The worksheet will then calculate the total faculty salary dollars needed for the proposal budget. The worksheet will automatically inflate year 1 (since it assumed that the proposal will be awarded after the start of the next fiscal year) and all subsequent budget periods for this proposed project.

Section B – Other Personnel

Salary data for other personnel is entered into the first proposal budget period directly. If the user had specified a non-faculty inflation percent in the Setup Worksheet, all subsequent proposal budget periods will be inflated by that percent. If no inflation percent had been entered in the Setup Worksheet, the user must enter salary data manually for each proposal budget period. (This information should conform to UNH and sponsor policies.)

Section C – Fringe Benefits

The fringe benefit is an automatic calculation based upon the classification of employee. Current fringe benefits rates are seeded in the Sponsor Worksheet from the Rates Worksheet.

Section D and E – Tuition and Equipment

There are no inflation factors in the Sponsor Worksheet for Tuition and Equipment. Estimated expenditures for each budget period must be entered by the user.

See http://www.unh.edu/osr/misc/support/osr_rate.pdf for tuition inflation guidance.

Section F- Travel and Section G – Other Direct Costs

For each of the cost categories in these sections, the user can choose a row inflation mode. This is entirely OPTIONAL and the user can choose to ignore the row inflation functionality and enter values in the budget period columns. If the user wishes to use the row inflation functionality, s/he can choose one of the following inflation modes in the drop-down box in column A:

- PCT: Inflates future budget periods by the inflation percent in the entry column (column B). There is no inflation in the first period
- AMT+: Allows the user to inflate the amount in future budget periods by a fixed dollar amount. There is no inflation in the first year.
- AMT: Enters a fixed amount from the entry column (column B) into all periods.
- DEF: Same action as PCT except the inflation percent is derived from the non-faculty salary inflation percent from the Setup Worksheet.
- NONE: Each budget year cost must be entered by the user.

Click on the PROCESS ROW INFLATION button when done entering inflation modes/values or after modifying inflation modes. Formulas will be entered into the period cells based upon the inflation mode/value.

Subaward costs are entered from data contained in the Subaward Worksheet.

When the user has completed all of the above steps, total project costs are automatically calculated. For informational purposes only, there is an automatic calculation for all direct costs included in the F&A base.

Section H – Facilities and Administrative

The F&A calculation is automatic, based upon user input of direct costs and F&A type entered in the F&A section of the Setup Worksheet.

Section I – Cost Sharing and Section J – Program Income

These sections are populated with data contained in the associated worksheets (see below) if those worksheets are completed by the user.

SUBAWARD WORKSHEET

The user inputs the name of each intended sub-recipient and the associated costs for each budget period. The F&A cost is calculated based upon the user's selection of the F&A code in column F:

- CAP - F&A is calculated on the first \$25,000 of sub-recipient costs
- All - F&A is calculated on total sub-recipient costs
- None - No F&A is calculated.

Clicking on the “calculate F&A” button will calculate the F&A amounts for the sub-awards based upon the F&A code in column F. If the user does not click the button, the F&A will be calculated

upon exiting the worksheet and the sub-agreement data, including F&A, will be transferred to the Sponsor Worksheet.

COST SHARING AND PROGRAM INCOME WORKSHEETS

These worksheets are completed in the same manner as the Sponsor Worksheet if cost sharing and program income will be in the proposal budget.

The following worksheets are solely for information purposes and do not require any user input.

HELP ON INFLATION WORKSHEET

This worksheet explains how to use the inflation processing in the budgeting tool.

BLOCKS WORKSHEET

This worksheet is not accessible to the user.

RATES WORKSHEET

This worksheet contains the most currently approved UNH F&A and fringe benefit rates.

DATA LOOKUP WORKSHEET

This worksheet defines the data as selected within the Setup Worksheet.