Following are the business processes related to using the account code budget template.

Proposal Analysts assigned to each department provide expert guidance on developing budgets in consult with PIs. Contact us any time for assistance.

The account code budget template is to be used for all proposals, except NIH fellowships and some very simple budgets.

The account code budget template has nine tabs:

- OCG Budget – Provides budget details
- Summary Budget – Provides summary of costs by account code and subtotals. Subtotals may be helpful in completing sponsor budgets.
- Account Codes – List of account codes used in InfoEd with notes on what is to be included in each account code
- Industry – Final budget formatted for use with industry sponsors with each of the cost categories including indirect costs. Whenever possible, send the industry formatted budget only to industry sponsors. The Industry tab can be printed to PDF.
- Template Info – Provides resources for budgeting and using the Account Code Budget Template.
- IDC Addendum – Provides the IDC Addendum form with some information prepopulated.
- 1-CS Summary – Cost Share Addendum form with some information prepopulated.
- 2-CS In-Kind – Form to be used with Cost Share Addendum for in-kind cost share.
- 3-CS External – Form to be used with Cost Share Addendum for external, cash cost share.

General Notes

- **DO NOT** delete any rows or columns on the OCG Budget. The Summary Budget will not sum correctly if any rows or columns are deleted.
- Rows can be added in each section (i.e. within Salaries and Wages, within Fringe Benefits, etc.). Do not add columns between Column A and Column BG.
- You can hide rows and columns that are not needed.
- Rows in each section (A. Salary and Wages, B. Fringe Benefits, C. Permanent Equipment, etc.) can be repurposed for any costs in that category. Drop down menus for account codes for each section are available on every row, highlighted with light tan.
- Some cost categories can be collapsed and expanded (Permanent Equipment, Domestic Travel, International Travel, Participant Support and Subcontracts) by clicking on the “—” or “+” sign on the far left of the spreadsheet.
- If the template is used as originally set up, formulas are built in for salaries when using the person-months table as well as inflation in salaries and fringe benefits, fringe benefits for each person, subtotals for each category, direct costs, and total costs. These can all be edited.
- If the budget is less than 5 years, enter 0 in the out years you don’t need, and, optionally, hide the columns.
- Column H can be used for 12-month “Base Salary” for NIH budgets.
- Cost share columns are built in to the template. These are hidden. To unhide, click the top corner of the Excel worksheet, right click, and select Unhide All. Account codes are not needed for cost share items.
- For budgets with direct distribution (such as for NASA proposals), a row(s) can be added on the OCG Budget tab under MTDC Base for this budget item. Direct distribution will not appear on the Summary Budget tab.
When separate budgets are requested for separate Speedtypes by department, add a tab to the template for each department’s budget as we did in our former budget process. Individual department budgets do not need to have account codes.

Steps for Using the Account Code Budget Template

1. OCG Budget Tab
Fill in information at the top of the budget, including title, PI, Co-PI(s), project duration.

Enter all costs on OCG Budget tab as detailed below using CU-Boulder proposal budget practices. For each category, check subtotal formulas after entering information. OCG provides budget guidance online in the Detailed Proposal Process.

A. Salaries and Wages
This section should include:
- The role and name, if known, of the PI and all project personnel paid on the project
- % effort and number of months for each person with AY, summer or CY
- Salary for each year using applicable formula.
- Fringe benefit category – Choose the fringe benefit category from the drop down menu in column A for each person or group based on the corresponding fringe benefit rate for that person or group. InfoEd links the correct account code to personnel based on fringe benefit rate.

Effort can either be typed directly in to the row below personnel name or entered using Columns AK-BE. To use Columns AK-BE:
- Enter the number of budget periods in cell AK10. Depending on the number of budget periods, the person-months table will zero out unused out years. This number will also affect the tuition calculation on row 168.
- Formulas are included for non-hourly employees.
- Enter Base Salary for 100% time 9 or 12 months in Column G.
- Check Appt. Mos. – Refers to an individual’s 9 or 12 month appointment. Enter 9 or 12 as applicable. Must be same number of months used for the base salary.
- AY/CY/Sum. – Enter Academic Year, Calendar Year or Summer.
- % – Enter percent time per month to be worked on this project for that year.
- # Mos. – Enter number of months to be worked on this project for that year.
- P-Mos. – Person months for the year will calculate.
- Once these details are added, % time and months will auto populate under Salaries and Wages based on Year 1.
- Salary for each year will also auto populate.

Note:
- Proposal Analysts will verify all salaries and calculations.
- Current Graduate Research Assistant salaries are available on OCG’s Frequently Needed Information web page.
- Inflation is applied to salaries per University inflation rates and budgeting practices. Current inflation rates on OCG’s Frequently Needed Information web page.

B. Fringe Benefits
For each person or TBN personnel, enter:
- Role and name, if known. This information will auto populate from the Salary and Wages personnel, unless changes are made to rows in that section.
Fringe benefits using the applicable formula for each person. The template automatically calculates using the rate listed in Column G and an inflation factor of 3.5%.

Fringe benefit rate – Auto populates based on entry in Column A.

Note:
- **Fringe benefit rates** are applied per University’s current negotiated rate. [Current fringe benefit rates on CCO’s Fringe Benefit Rate History web page.](#)
- **Inflation** is applied to fringe benefits per University inflation rates and budgeting practices. [Current inflation rates on OCG’s Frequently Needed Information web page.](#)

C. **Permanent Equipment**
For each piece of equipment, enter:
- Name of equipment
- Cost per year
- There is only one account code for equipment as listed on the template

*Permanent Equipment* is one piece of or fabrication of a piece of equipment costing $5,000 or more with a useful life of more than one year.

D. **Travel**
For travel:
- Divide and identify Domestic and International travel
- Enter costs for travel items: airfare, per diem, ground transportation, rental car and conference registration
- Formulas are built in to Column J to figure travel if you enter numbers in columns E, F, G and H. To use the Column J formulas, enter Cost of travel item, No. Days, No. People and No. Trips in Columns E-H. This will prompt the template to automatically calculate total costs.
- Alternatively, you can overwrite the formulas in Column J
- Separate conference registration from other travel costs
- Select account code for each travel line

Note:
- **Provide as many details about travel as known, including location, number of day, number of trips.**
- **Per diem is budgeted per GSA (domestic) or Department of State (international) rates.**
- **Separate Domestic and International travel.**
- **Put any conference registration costs on a separate line. Conference registration can also be budgeted in Other Direct Costs.**

E. **Participant Support**
Enter participant support costs, including:
- Enter costs for participant support items: stipend, travel, subsistence and other.
- Enter Cost and No. Participants in Columns E & F. This will prompt the template to automatically calculate total participant support costs.
- Alternatively, you can overwrite the formulas in Column J
- Account code
**Participant Support** can only support non-CU employees and trainee expenses. Do not use this category for NIH proposals, unless specified in FOA.

**F. Other Direct Costs**
- Other Direct Costs is divided into sections similar to the most common sponsor budgets. These do not need to be used. Any line in this section can be used for any other direct costs.
  - For each item enter:
    - Direct cost item name
    - Cost for item
    - Select account code
- Subcontracts:
  - If you want to use row 160 for Total Costs less Sub Indirects for NIH budgets, do not change the subcontract section or update row 160 formula as needed.
  - Subcontract costs do not need to be separated into direct and indirect costs for sponsors other than NIH.
  - Update the MTDC base row at the bottom of the budget to include the first $25,000 for each subaward.
- Tuition Remission:
  - Tuition for each GRA is budgeted per the Graduate Student Appointment Manual and current CU in-state tuition rates with applicable inflation.
  - Column J has a formula to multiply Column F – GRA Tuition Rate by Column H – No. Semesters and inflation. Out years include inflation of Year 1. These formulas can be overwritten.
  - Note that depending on the number of budget periods entered in cell AK10, out years that are not part of the project period will zero out.
  - To use the formula in Column J:
    - Select appropriate GRA Tuition Rate from Column F dropdown.
    - Enter total No. Semesters in Column G, including semesters for all GRAs (for example for 3 GRAs, enter 6 semesters).
  - If the template row 169 is not used for tuition remission or tuition remission is added on a row other than row 169, update the MTDC base at the bottom of the budget.

**G. Total Direct Costs**
Total direct costs will calculate automatically as long as no rows are deleted and total formulas for each section are not changed.

**H. Indirect Costs**
- Indirect costs are formulated to calculate 54% of MTDC.
- The IDC formula uses the IDC percent in cell H179 and MTDC Base in row 186. Update H179 to update IDC percent in calculation.
- Enter indirect costs using the proposal rate and change the description as needed.
- There is only one indirect cost account code category being used by OCG, so no account code needs to be selected.

**I. Total Costs and Total Amount Requested**
- Total costs will calculate automatically as long as no rows are deleted and total formulas for each section are not changed.
- If there are subawards on the project, enter the number of subs in cell G186.
• If a subaward is less than $25,000 in year 1, update the MTDC formula on row 186 for each year of subaward costs.
• MTDC Base row will also need to be updated if subs are added, Row 168 for Tuition Remission is not used for tuition, or tuition remission is included on a row other than row 168.

2. **Other Tabs**
   A. Summary Budget
      – No action needs to be taken by Summary Budget.
      – Tab will be reviewed by OCG Proposal Analyst.

   B. Industry
      – If using this tab, the Summary Budget needs to be reviewed.
      – Detailed and Summary Budget information will feed in to Industry tab.
      – This tab can be printed to PDF for use with proposals to industry sponsors.

   C. IDC Addendum
      – Use this tab if the IDC is reduced based on sponsor policy or approval by the Office of Industry Collaboration.
      – Except for the primary unit and sponsor name, the top portion of the form will auto populate from the OCGBudget tab.
      – Complete the remainder of the form and print to PDF before circulating for signature.

   D. 1-CS Summary, 2-CS In-Kind, 3-CS External
      – Use these tabs if the project includes mandatory or voluntary committed cost share.
      – Some boxes on the top of the form will auto populate from the OCG Budget tab.
      – Summary instructions for these forms are provided on the 1-CS Summary tab. Detailed instructions are available online. [See Cost Share Instructions.](#)
      – Complete the remainder of the forms and print to PDF before circulating for signature.