



Office of Contracts and Grants
Cost Estimation Tool Business Processes
December 2025

The Cost Estimation Tool (ESTTOOL) was created by OCG and is an internal resource used for the purpose of estimating proposal budgets. Unless otherwise noted in a proposal file, the ESTTOOL is generally not submitted to a sponsor and is not the proposed budget of record. The standard ESTTOOL template is used for all proposals, except:

- NIH (OCG has published an NIH specific ESTTOOL, an NIH fellowship template, and an NIH modular template)
- NASA fellowships
- Lab Venture Challenge
- Some very simple budgets

Following are the business processes related to using the ESTTOOL. Proposal Analysts assigned to each department provide expert guidance on developing budgets in consult with PIs. [Contact us any time for assistance.](#) The Cost Estimation Tool has 8 tabs:

1. Estimation – Provides estimated budget details
2. Travel Table – Provides detailed travel table for use in budget justifications. Formatting is appropriate for NSF requirements.
3. Budget Form – Provides a template for the proposed budget of record when a sponsor does not have a prescribed template. Send the Budget Form with as little detail as possible. The Budget Form tab can be printed to PDF.
4. IDC Addendum – Internal approval form used when a government agency or non-profit organization has a policy that limits allowable IDC, corporation is flowing down federal terms that limits indirect costs, or project is a rate-based service agreement managed through a Fund 33.
5. 1-CS Summary – Cost Share Addendum for internal cost share approval
6. 2-CS In-Kind – Documents in-kind cost share from CU Boulder and third party
7. 3-CS External – Documents external cash cost share from a subcontractor or other third party
8. Freq. Needed Info. – Provides frequently needed institutional information typically requested in sponsor administrative forms

General Notes

- **DO NOT** delete any rows or columns on any of the tabs. Totals will not sum correctly if any rows or columns are deleted.
- Rows can be added or repurposed within each section (i.e. within Salaries and Wages, within Fringe Benefits, etc). * ***If rows are added, ensure that a Category has been specified within Column A.***
- Do not add columns between Column A and Column CS.
- Hide rows and columns that are not needed.
- Drop down menus for budget categories (Column A) for each section are available on every row, highlighted in light gold.
- Cost Categories: **A. Salaries and Wages, B. Fringe Benefits, C. Capital Equipment, D. Travel, E. Participant Support** may be repurposed for any costs within that category. Cost Category **F. Other Direct Costs** may be repurposed with the following exceptions:
 - Subcontracts Rows 178-182
 - Off-site Facility Rental, Row 189
 - Tuition & Fees, Rows 190-194.
- Some cost categories can be collapsed and expanded (Capital Equipment, Domestic Travel, International Travel, Participant Support, Subcontracts, Other, and Direct Distribution/Foreign Contingency) by clicking on the “–” or “+” sign on the far left of the spreadsheet.



- If the template is used as originally intended, formulas are built in for Salaries and Wages when using the Person-Months table (Columns BC-CS). In addition, formulas are built in for inflation to salaries and fringe benefits, total fringe benefits for each listed individual, subtotals for each category, direct costs, and total costs. These can all be edited by clicking on the cell in question and deleting the formula.
- Enter the number of budget periods in cell BD15. The following will 0 out for budget periods not in use: Salaries and Wages, Fringe Benefits, Travel, Conference Registration Fee(s), Tuition Remission, and Graduate Student Fees.
- If the budget is less than 5 years, hide unused columns.
- Selecting “No” in cell BD16 will exclude inflation for fringe benefits in Year 1; selecting “Yes” will inflate fringe benefits beginning in Year 1. Select “Yes” if the start date is on or after July 1. If no selection is made, inflation is excluded from Year 1.
- Cost share columns are built into the template, though hidden by default. Click the “+” to reveal these Columns AF-AZ, if desired. Hide columns that aren’t needed. Cost Share columns may be repurposed as necessary (example: foreign currency exchange rate calculation).
- For budgets with Direct Distribution or Foreign Currency Contingency fee, scroll to Rows 209 through 210, update budget item description and enter amount of budget item for each year. If a cost is included on Row 210, Total Amount Requested on Row 212 will sum the direct distribution/foreign currency row with Row 207, Total Costs. These items will not auto-populate to the Budget Form Tab.
- When separate budgets are requested for separate Speedtypes by department, add a tab to the template for each department’s budget.



Steps for Using the Cost Estimation Tool Budget Template

1. Estimation Tab

Complete information at the top of the estimation tool, including Title, PI, Co-PI(s), project duration, number of budget periods, and make Yes/No selection for start date after July 1.

Enter all costs on Estimation tab as detailed below, following 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.
- Employment Category – Choose the appropriate employment category from the drop-down menu in Column A for each individual. This will ensure the appropriate selection of fringe benefit rate within the **B. Fringe Benefits** section.

Effort can either be typed directly into the row below personnel name or entered using Columns BC-CS. To use Columns BC-CS:

- Enter Base Salary for 100% time 9 or 12 months in Column BC, including applicable inflation for Year 1.
- 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 reflected in 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 each year.
- # Mos. – Enter number of months to be worked on this project for each year.
- P-Mos. – Person months for each year will auto-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 with inflation each year.
- If effort varies from year to year, manually enter effort for subsequent years in % and # Mos. Columns in BJ-CQ as appropriate.

Effort for Graduate Research Assistants:

- GRA Salary (Rows 47 – 58):
 - o If multiple GRAs have the **same salary and project effort (% effort and duration)**, there are multiplier cells in Column H that will automatically adjust both **salary and fringe benefits** to reflect the number of GRAs. This replaces budgeting **identical** GRAs on separate lines.

Effort for Undergraduate Research Assistants:

- Undergraduate/Hourly Wage (Rows 59 – 64):
 - o Formulas are built into Column J to auto-calculate undergrad/hourly wages if numbers are entered in Columns F (Hourly Rate), G (Hours), and H (Weeks). By entering details in Columns F, G and H, this will prompt the template to auto-calculate wages for each year with applicable inflation.



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 individual or TBN personnel, enter:

- Role and name, if known. This information will auto-populate from the personnel listed in **Section A. Salaries and Wages**.
- The template automatically calculates fringe using the rate listed in Column H with applicable inflation factors. The selection in cell BD16 will exclude or include inflation beginning in Year 1 as applicable. The selection in cell BD68 will exclude or include inflation across **all** years of project. As standard practice, fringe should be inflated (“Yes” in BD68) unless explicitly prohibited by Sponsor (e.g., NASA).
- Column H, Fringe Benefit Rate – Auto-populates based on entry in Column A, which auto-populates from selection in **Salaries and Wages** section. If a different rate should be used, overwrite the calculation and enter the appropriate rate in Column H instead.

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. Capital Equipment

For each piece of equipment, enter:

- Name of equipment
- Cost per year

D. Travel

For travel:

- Separate Domestic and International travel
- Enter costs for travel items: airfare, lodging, per diem, ground transportation
- Formulas are built into Column J to auto-calculate travel when numbers are entered for Cost of Travel Item (Column E), No. Days (Column F), and No. Person-Trips (corresponding rows).
- Alternatively, formulas can be overwritten in Column J
- Enter “Yes” in cell BD100 to apply an optional inflationary increase to travel in out years. Enter “No” if Inflation should not be included.
- Include Conference Registration Fees in “**Other Direct Costs**” Section F below, rather than in Section D.
- *If rows are added within the travel section, the user **must** select the appropriate category within Column A “Domestic Travel” or “International Travel” for subtotal SUM calculations to function properly.

Note:

- *Provide as many details about travel as known, including location, number of days, number of person-trips.*
- *Number of “person-trips” is the cumulative count of trips made by all individuals during the period. Each trip by a single person counts as one person-trip.*
- *Per diem is budgeted per [GSA \(most domestic\)](#), [Defense Travel Website \(AK&HI\)](#), or [Department](#)*



- Mileage rates follow Colorado rates, not federal rates, and can be found at <https://www.colorado.gov/pacific/osc/mileage-reimbursement-rate>. The current mileage rate is also built into the ESTTOOL in Cell E127.

E. Participant Support

Enter participant support costs, including:

- 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, overwrite the formulas in Column J

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 except for Rows 178-182 and 189-194 can be used for any Other Direct Costs. If additional rows are needed beyond what is provided, add a new row. As a reminder **DO NOT** delete rows, unused rows may be hidden.
- For each item enter:
 - Direct cost item name
 - Cost for item
- Subcontracts:
 - Use Rows 178-182 for subcontracts **only**. If these are used for other items, formulas in Row 203 for MTDC base, and Budget Form tab, will not calculate correctly.
 - Subcontract costs do not need to be separated into direct and indirect costs for sponsors other than NIH. (use the NIH specific ESTTOOL for subcontract costs to be separated in this way)
- If a sub is ≥ \$50,000 in the first year, enter the number of subs in G178 and the MTDC base will update to the correct amount. If a sub is <\$50,000 in the first year, update the MTDC formula in Year 1 to reflect this, and other years as needed. Off-site Facility Rental:
 - Use this budget category for off-site facility rental that is exempt from F&A.
 - The MTDC base on Row 203 excludes this cost.
- Conference Registration Fee(s):
 - Formulas are built into Column J to auto-calculate Conference Registration Fee(s) based on the Cost (Column F) and No. Person-Trips (Column H).
- Tuition Remission and Graduate Student Fees:
 - Tuition and fees for each GRA are budgeted per the [Graduate Student Appointment Manual](#) and [current CU in-state tuition rates](#) with [applicable inflation](#).
 - Use Rows 190-194 only for tuition remission and fees, as these rows are excluded from the MTDC base.
 - Formulas are built into Column J to auto-calculate tuition and fees when costs are entered for Y1 Calculation and No. GRAs (Columns F and G). Calculations will auto-inflate for out years.
 - Column E: optionally enter the current base rate for tuition or fees.
 - Column F: enter the pro-rated and appropriately inflated Y1 Calculation for tuition or fees
 - Column G: enter the number of GRAs. Can be greater than one if budgeting for multiple GRAs within the same department and if those GRAs have the same AY effort. If GRAs have different AY effort or tuition rates, do not use the multiplier, but rather budget separately as tuition rates vary by effort and department.



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 default to calculate using CU Boulder's On Campus research rate.
- For all other indirect cost rates: use the dropdown list in Cell D203 to select the appropriate rate.
 - Update H203 to select TDC instead of MTDC if TDC is the appropriate base according to specific sponsor/FOA guidelines

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.

MTDC Base row includes a formula to calculate the MTDC base without any subs.

This formula will need to be updated if subs are added (by entering the number of subs in G178, or by manual edit if the sub amount is under \$50k in Year 1).

J. Inflation Rates

Inflation Rates are up to date, *however*, if different inflation rates need to be applied, update the rates entered within the "Inflation Rates FYXX" table located in Rows BD7-BD12.



2. Other Tabs

A. **Travel Table**

- For use in budget justifications
- Travel costs will auto-populate in the table from the Estimation Tab.
- Hide unused rows or columns, highlight relevant cells, and copy + paste into the Travel section of the budget justification.

B. **Budget Form**

- The Budget Form will be provided as the proposed budget of record to the sponsor:
 - When the sponsor does not have a prescribed budget form
 - With as little detail as required by the sponsor
 - In Excel format with other tabs hidden or in PDF format
- Information at the top of the form as well as all costs auto-populate from the Estimation Tab.
- This tab may be used to generate a budget for a fixed price contract, showing only the total amount of request.
- No action needs to be taken on the Budget Form by PI or DRA.
- Tab will be reviewed by OCG Proposal Analyst, if needed.
- Please note budget form totals may not import correctly if a category hasn't been specified in Column A of the Estimation tab. This is especially important to consider when rows have been added.

C. **IDC Addendum**

- Use this tab if the sponsor is a government agency, non-profit organization or corporation that is a prime contractor under a federal award and IDC is reduced based on sponsor policy.
- Except for the primary unit and sponsor name, the top portion of the form will auto-populate from the Estimation Tab.
- Complete the remainder of the form and print to PDF before routing 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 cells will auto-populate from the Estimation Tab.
- Summary instructions for these forms are provided on the 1-CS Summary tab. Detailed instructions are available online. [See Cost Share Instructions.](#)
- Complete pertinent sections of the forms and print to PDF before routing for signature.

E. **Freq. Needed Info.**

- Provides easy access to information from [OCG's website](#).
- Information at the top of the form auto-populates from the Estimation Tab.
- Relevant information is grouped by sections: CU Address, AOR, & Fiscal Representative, Organizational Codes & Numbers, North American Industry Classification System Codes, Cognizant Federal Audit Agency
- Groups can be collapsed and expanded by clicking on the “–” or “+” sign on the far left of the spreadsheet.