



**Office of Contracts and Grants  
Cost Estimation Tool Business Processes  
January 2025**

The Cost Estimation Tool (ESTTOOL) was created by OCG and is an internal resource used for the purposes 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 7 tabs:

- Estimation – Provides estimated budget details
- Travel Table – Provides detailed travel table for use in budget justifications. Formatting is appropriate for NSF requirements.
- 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.
- 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.
- 1-CS Summary – Cost Share Addendum for internal cost share approval
- 2-CS In-Kind – Documents in-kind cost share from CU Boulder and third party
- 3-CS External – Documents external cash cost share from a subcontractor or other third party

**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).
- 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 188
  - Tuition & Fees, rows 189-190.
- 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.
- Column BC should reflect a 12-month “Base Salary” for NIH budgets. This is reflected in the NIH specific ESTTOOL.
- 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 (such as for NASA proposals) or Foreign Currency Contingency fee, scroll to rows 204 through 205, update budget item description and enter amount of budget item for each year. If a cost is included on row 205, Total Amount Requested on row 207 will sum this row with row 202, 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

Fill in 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-BW as appropriate.

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

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

Software cannot be capitalized unless CU already owns the software. All other parameters for capitalization must be met as well – the original version must have a useful life of more than 1 year and must cost \$5,000 or more – and in the case of software, each license must cost more than \$5,000.

**D. Travel**

For travel:

- Divide and identify 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 if numbers are entered 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.
- No. People and No. Trips will copy from entry on the Airfare row
- 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.

Note:

- Provide as many details about travel as known, including location, number of days, number of trips.
- Per diem is budgeted per [GSA \(most domestic\)](#), [Defense Travel Website](#) or [Department of State \(International\)](#)



- *Separate Domestic and International travel.*
- Mileage rates follow Colorado rates, not federal rates, and can be found at <https://www.colorado.gov/pacific/osc/mileage-reimbursement-rate>

#### **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

**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 except for rows 178-182 and 188-190 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 198 for MTDC base, and Budget Form tab, will not calculate correctly.
  - Subcontract costs do not need to be separated in to direct and indirect costs for sponsors other than NIH. (use the NIH specific ESTTOOL for subcontract costs to be separated in this way)
  - Unless a sub is less than \$25,000 in the first year, enter number of subs in G178 and the MTDC base will update to correct amount. If a sub has less than \$25,000 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 198 excludes this cost.
- 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 these rows only for tuition remission and fees, as these rows are excluded from the MTDC base.

#### **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 CU Boulder's on campus research rate of 56.5%MTDC.
- For all other indirect cost rates:
  - For the off-campus rate of 26% MTDC, select "Off-Campus" from the dropdown in cell E198
  - Update appropriate rate in cell H199
  - Update description
  - Update H198 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 \$25k in Year 1).

## J. Inflation Rates

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. 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.

### B. 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.

### C. 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 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.