# COERA Budgeting Practices

<table>
<thead>
<tr>
<th>Sub</th>
<th>Budget Category</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Personnel:</td>
<td>Salary rates are based on approved salaries for the fiscal year and are derived from University approved pay plans for the job categories. In accordance with The University of Texas at Austin budgeting practices for all grant funding regardless of source, salary rates are escalated by 3% in subsequent years for projected increases as determined by our academic unit’s fiscal office to document actual needs for budgeting and accounting purposes.</td>
<td>3% increase each project year</td>
</tr>
<tr>
<td></td>
<td>Salary</td>
<td>Faculty are budgeted using their 9-month institutional base salary rate (base salary plus their supplemental pay). This rate is extrapolated to a 12-month rate for calculations during the summer. Faculty salaries are set by the hiring department and available in Workday.</td>
<td>9-month (Acad.)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Researchers/Staff are appointed using their 12-month salary rate for the calendar year. Researcher/Staff salaries are set by the hiring department and available in Workday. If a position is TBD, the salary can be estimated using the salary range set forth for the anticipated job title established in Workday.</td>
<td>12-month</td>
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<tr>
<td></td>
<td></td>
<td>Postdocs are appointed using their 12-month salary rate for the calendar year. Postdoc appointments are made for a minimum of 9-months at a time and salaries are set by the PI hiring them on the project and are set based on their experience and skills. They must be meet a minimum of full-time (40 hours) appointment to qualify as a Postdoc and must include a mentoring element intended to produce a professionally developed academic scholar.</td>
<td>12-month</td>
</tr>
<tr>
<td></td>
<td>GRA</td>
<td>GRAs are appointed using their 12-month salary rate for the calendar year. GRA salaries are set by the PI hiring them on the project and are set based on their experience and skills. COERA recommends a starting salary of $40,000 dependent on skill level and experience.</td>
<td>12-month</td>
</tr>
<tr>
<td></td>
<td>Hourly</td>
<td>Hourly employees are calculated using their hourly rate translated to an annual salary. See below template instructions for calculating annual salary based on hourly rate.</td>
<td>Student</td>
</tr>
<tr>
<td></td>
<td></td>
<td>All other hourly employees salary information can be found in Workday for the title you will appoint them.</td>
<td>Varies for title</td>
</tr>
<tr>
<td></td>
<td>Fringe</td>
<td>Fringe benefit rates are based on The University of Texas at Austin’s current federally negotiated fringe rates for the appropriate employee benefits level at the time of proposal submission. In accordance with University budgeting policy, all future fiscal years are escalated by 0.5% for fringe benefits eligible full-time and part-time employees for anticipated increases. For appropriate budgeting purposes, weighted fringe rates have been calculated and applied based upon project period start and end dates for project years that span two fiscal years. View negotiated fringe rate guidelines here: <a href="https://research.utexas.edu/osp/prepare-submit-proposal/fringe-rates-guidelines/">https://research.utexas.edu/osp/prepare-submit-proposal/fringe-rates-guidelines/</a></td>
<td>FY 20-21 30.1%</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Future FY 0.5% increase each fiscal year</td>
</tr>
<tr>
<td>Benefits</td>
<td>Ineligible</td>
<td></td>
<td></td>
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<tr>
<td>----------</td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(less than 20 hours)</td>
<td>FY 20-21 5.66%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Future FY no increase</td>
<td>% increase each fiscal year</td>
<td></td>
</tr>
<tr>
<td>71</td>
<td>Tuition:</td>
<td>As per University policy, the College of Education remits tuition for all graduate research assistants working on sponsored projects. The graduate tuition rate varies between University colleges and is set each academic year (fiscal year) by the Graduate School. College of Education remits the portion of tuition proportional to the effort committed to the project based on the full tuition cost necessary for GRA status (9 hours for each long semester, 3 hours for the summer semester). Additionally, tuition costs are increased by 2% subsequent fiscal years in order to account for anticipated tuition increases.</td>
<td>Percentag e based on effort committed</td>
</tr>
<tr>
<td>37</td>
<td>Human Subjects Participant Incentives:</td>
<td>Human subjects participant incentives are set by the Principal Investigator based on reasonable amounts to help ensure a sufficient response rate for the project’s analysis. Charges are generally calculated per person and monetary type (gift card, cash, check) should be specified.</td>
<td>Varies</td>
</tr>
<tr>
<td>50</td>
<td>Materials and Supplies:</td>
<td>This category includes expendable supplies for research activities as well as photocopying, printing, report preparation expenses, mailing costs, and other standard project expenses related to the project’s report production and data collection. Estimates are based upon past experience and actual expenses as incurred will be charged. Additionally, this category encompasses: computers, laptops, software, lab materials, transcription equipment, data collection equipment, testing materials, assessment materials, and any equipment piece less than $5,000, etc. Generally, a minimum of $200 is set aside in Materials and Supplies for the expected expendable supplies associated with report production or GRA recruiting. However, this amount may be reduced or replaced by other anticipated costs.</td>
<td>Varies, Any single piece</td>
</tr>
<tr>
<td>60</td>
<td>Consultant s:</td>
<td>The consultant category is used for payments made to an outside person or company providing an individual service, technical assistance, and/or review to the project. Honorariums for Advisory Boards, Consultant fees, Consultant Travel, Consultant Materials, and Teacher Instruction Fees are all examples of appropriate consultants. Rates included are provided by consultant at their established standard rate or a fair honorarium based on past experience. Depending on the situation, either an Individual Service Agreement, Business Service Agreement, or a Purchase Order (PO) is used for the purposes of contracting a consultant through the university. Please see Contractor Agreement Evaluation document for clarification on what mechanism to use.</td>
<td>Varies</td>
</tr>
<tr>
<td>61</td>
<td>Subawards:</td>
<td>Subawardee must submit a letter of institutional approval, statement of work, budget, and budget justification explaining justifiable cost. The PI must review costs and confirm they are reasonable and allocable. Subawards should be utilized for any contracting of an individual or institution performing a significant portion of the research work and therefore should be restricted by the same terms and conditions as UT under the Sponsor Contract. Please see Contractor Agreement Evaluation document for clarification on what mechanism to use.</td>
<td>Budget from Institution</td>
</tr>
<tr>
<td></td>
<td>Full IDC</td>
<td>Subawards must use their full-negotiated IDC rate for any federal or federal pass-thru proposal budget submitted to UT. UT’s portion of IDC to be recovered on these subawards is up to the first $25,000 of each subaward (regardless of the period covered).</td>
<td>$25,000</td>
</tr>
<tr>
<td></td>
<td>Reduced IDC</td>
<td>Exceptions to the above policy in which a subaward’s IDC rate is reduced are subject to Sponsor IDC restrictions. Additionally, situations in which UT IDC is reduced, IDC is calculated using the full sub amount (total direct costs), not the restricted first $25,000, TDC</td>
<td>&gt; $5,000</td>
</tr>
<tr>
<td>80</td>
<td>Capital Equipment:</td>
<td>Capital equipment is any single piece or set of materials, technology, or software purchased in excess of $5,000 that has a useful life of more than one year. Capital Equipment is IDC Exempt on full IDC grants.</td>
<td>$200 minimum per project recommended</td>
</tr>
<tr>
<td></td>
<td>Fall – Spring</td>
<td>FY 2020 – 2021 (9 hours – per semester)</td>
<td>$4,637</td>
</tr>
<tr>
<td>70</td>
<td>Service Agreement /Vendor Services:</td>
<td>This category includes services obtained for the project’s quantitative or qualitative data analysis, website creation, or other similar services provided as a normal course of business by the provider. Any service that consists of a fair-market valued service provided to anyone outside of the university is included in this category. Rates are provided by service provider at fair market value quote. Please see Contractor Agreement Evaluation document for clarification on what mechanism to use.</td>
<td>Varies</td>
</tr>
<tr>
<td></td>
<td>Training Grant Only:</td>
<td>Costs of scholarships, fellowships, and other programs of student aid are allowable only when the purpose of the sponsored agreement is to provide training to selected academic training participants and the charge is approved by the sponsoring agency. Fellowships are normally paid as stipends (not salaries) but sponsors may allot a separate and limited amount for salary and fringe benefits. Stipends are budgeted based on generalized student salary rates, dependent on anticipated cost at time of proposal. Stipends are IDC Exempt.</td>
<td>Varies</td>
</tr>
<tr>
<td></td>
<td>Stipends/ Scholarships/ Fellowship:</td>
<td>Human subjects participant incentives are set by the Principal Investigator based on reasonable amounts to help ensure a sufficient response rate for the project’s analysis. Charges are generally calculated per person and monetary type (gift card, cash, check) should be specified.</td>
<td>Varies</td>
</tr>
<tr>
<td></td>
<td>Spring</td>
<td>FY 2020 – 2021 (3 hours – all summer)</td>
<td>$1,771</td>
</tr>
<tr>
<td>51</td>
<td>Other Costs: //Other costs are for services and fees that cannot be categorized in other categories.//</td>
<td></td>
<td></td>
</tr>
<tr>
<td>59</td>
<td>Computer Services</td>
<td>Varies</td>
<td></td>
</tr>
<tr>
<td>75</td>
<td>Domestic Per Diem (Hotel and Meal):</td>
<td>See Chart</td>
<td></td>
</tr>
<tr>
<td>76</td>
<td>Foreign Per Diem (Hotel and Meal):</td>
<td>See Chart</td>
<td></td>
</tr>
<tr>
<td>90</td>
<td>IDC:</td>
<td>58.5% 9/2020 – 8/2022</td>
<td></td>
</tr>
</tbody>
</table>

**Publication Costs**
This category includes expenses for the materials and fees associated with publications resulting from this project. Estimates are based upon past experience and actual expenses as incurred will be charged.

**Transcription Costs**
This category includes expenses for transcription services to be obtained for project qualitative data analysis. Estimates are based upon past experience and actual expenses as incurred will be charged.

**Workshop and Conference Costs**
This category includes all expenses, materials, or fees for project workshops or conferences generally held for teacher professional development or data dissemination. Costs include room rental, printing and copying charges, packet creation, writing materials, parking fees, internet charges, and lunch costs for all day business meeting in which participants will continue to meet and engage in workshop materials. Estimates are based upon past experience and actual expenses as incurred will be charged.

**Computer Services**
If needed, this allocation covers fees to be paid to The University of Texas College of Education Information Technology Office for various computer related services on projects. Costs are provided as estimates by the COE-ITO as part of negotiations with PI.

**Travel:**
All travel on the project must be directly allocable to this project only and specific to project purposes and information dissemination. All rates are based on University and State travel reimbursement rates:
- [univ. rates](https://financials.utexas.edu/hpp/part-11/5-2-meals-and-lodging#d)
- [state rates](https://fmx.cpa.texas.gov/fmx/travel/textravel/rates/current.php)

### Domestic
- **Per Diem (Hotel and Meal):**
  - $144 State Account (In-State Texas) (Meal $51/d, Lodg. $93/day)
  - $260 Local Account (In-State Texas) (Meal $51/day, Lodg. $209/day)
  - $375 Local Account (Out-of-State) (Meal $51/day, Lodg. $324/day)
- Vehicle Travel (Mileage): $0.575/mile
- **Airfare Travel:**
  - If known location, estimate using University Sponsored Concur Online Travel System
  - TBD - $800 roundtrip – TBD USA-wide (based on SFO) – refundable price
  - TBD - $1,200 roundtrip – TBD Europe (based on LHR) – non-refundable
- **Transportation:**
  - Estimate based off $50/travel day/person for standard shuttle/taxi fees

### Foreign
- **Per Diem (Hotel and Meal):**
  - $425 All Foreign Travel (Meal $51/day, Lodg. $374/day)
- **Airfare Travel:**
  - If known location, estimate using University Sponsored Concur Online Travel System
  - TBD - $1,500 roundtrip - TBD Worldwide (based on NSW) – non-refundable
  - TBD - $1,200 roundtrip - TBD Europe (based on LHR) – non-refundable
- **Transportation:**
  - Estimate based off $50/day/person for standard shuttle/taxi fees

**IDC:**
The indirect cost rate of modified total direct costs is based on The University of Texas at Austin's current negotiated F&A rate at the time of proposal submission. The rate memo can be viewed at: [https://research.utexas.edu/osp/resources/fa-memo/](https://research.utexas.edu/osp/resources/fa-memo/)

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**Budget Template Instructions**
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**Salary:**
Salary amounts, names, and titles are placed on the Salary Criteria page. All information from the salary criteria page is pulled automatically to other tabbed pages. If additional lines are needed, copy and insert paste on salary criteria page as well as copy and insert lines on tabbed pages and use corresponding formulas to the cells on criteria page.

**Key Personnel**

Faculty - Faculty (incl. Lecturer) listings use the 9-month base calculation in the proposal budget template for accurate calculations.

Researcher – Researchers are placed in the top portion personnel with faculty if they are key personnel, however, then use the 12-month base calculation in the proposal budget template for accurate calculations.

**Other Personnel**

Project Coordinators – Project coordinators are staff positions used for administration of participants or large multi-center projects. They are non-key personnel and should be placed in the second portion of the budget using the 12-month base calculation.

Postdocs – Postdocs are listed after any named personnel in the other personnel if they do not have project design or programmatic decision-making. They use a 12-month base calculation.

GRAs – GRAs are pre-populated in the proposal budget template tied to the tuition lines. If additional other personnel are included make sure to accurately tie GRA effort to the tuition lines and remove formula references to other personnel. If the GRA is a PI of Record should they be considered a Key Personnel second to the University PI (their mentor). If they are key personnel, change the tuition calculation to the key personnel effort line that they are calculated on.

Hourly – Hourly listings are documented last in the proposal budget. For calculation purposes, their “annual” salary amount is the anticipated hourly rate multiplied by 2079.6 [the standard accepted estimated number of work hours in a year as calculated by The University of Texas at Austin].

**Fringe:**

Enter the requisite starting weighted fringe rate into box provided:

Benefits eligible full-time personnel (40 hours or more) are weighted using the current FY rate and the project year start date.

Benefits ineligible personnel (less than 20 hours) are calculated at 5.7%.

All GRAs are calculated at benefits eligible rate in anticipation of additional appointments elsewhere across the college or university.

All fringe costs are automatically escalated by 0.5% in future project years in the budget template.

**Tuition:**

Starting tuition should be entered in the tuition box to the right of this area based on the fiscal year the project year 1 takes place. Tuition is then calculated automatically using the included formula. The formula calculates as follows:

\[(\text{Tuition Rate Current FY} / 0.5) * \text{[Percent Effort of Student]}\]

0.5 is the included rate determination since students at 50% percent effort are considered equivalent to 100% full-time effort, thusly if a student works “full-time” (50%, 20 hours/week) then full tuition will be remitted. The percent tuition corresponding to their effort is then paid as a proportion. If the month time to be worked is less than the full semester, the tuition is adjusted accordingly to the proportion of the months worked.

Subsequent project years in the budget, tuition is increased by 2% automatically based on Year 1 entered tuition.

**Stipends/Scholarships/Fellowships (Hidden as rarely used):**
Stipends will need to be manually filled in by type, description, the rate amount and quantity needed. Total calculates automatically using this data and exempt UT IDC portion is calculated automatically utilizing this information.

**Human Subjects Participant Incentives:**

Human Subjects Participant Incentives will need to be manually filled in with type, description, the rate amount and quantity needed. Total calculates automatically using this data.

**Consultants/Service Agreements:**

Consultants/Service Agreements will need to be manually filled in with type, description, the rate amount and quantity needed. Total calculates automatically using this data.

**Subawards:**

Subawards will need to be manually filled in with name of institution, description (include Sub PI name and Sub IDC rate), the direct cost amount and IDC amount based on provided Sub budget. Total calculates automatically using this data and exempt UT IDC portion is calculated automatically utilizing this information. If sponsor restriction deviates, formula updates will need to be made to calculate correctly.

**Capital Equipment (Hidden as rarely used):**

Capital Equipment will need to be manually filled in with type, description, the rate amount and quantity needed. Total calculates automatically using this data and exempt UT IDC portion is calculated automatically utilizing this information.

**Materials and Supplies:**

Materials and Supplies will need to be manually filled in with type, description, the rate amount and quantity needed for each type. Total calculates automatically using this data.

**Other Costs:**

Other Costs will need to be manually filled in with type, description, the rate amount and quantity needed for each type. Total calculates automatically using this data.

**Travel:**

Travel will need to be manually filled in with name(s) of traveler or travel type, description of travel (conference, data collection, etc.), and the amount of days anticipated. The rate calculates automatically for each category utilizing the travel information. If a traveler will be gone 4 days, 3 nights, please use 3 nights for lodging category, 2 travel days for transportation category, and 4 days for per diem category. If multiple trips of the same type will occur, enter trip number more than 1 in trips column and include number of trips in description.

**IDC:**

IDC is calculated automatically using the Modified Total Direct Costs (MTDC) and university exempted categories information included in the rate agreement. For reduced IDC, enter that IDC in the IDC box to apply the reduced amount and the included spreadsheet formula will automatically calculate IDC using the Total Direct Costs (TDC). If a sponsor requires a reduced IDC to be calculated on the MTDC, enter the reduced percentage in the greyed current IDC rate box above the total costs line. This will modify the formula to accurately calculate the IDC on the MTDC. For all other deviations, formulation will need to be manually adjusted.

**DC (Hidden unless needed):**

Above the total direct costs line is a hidden line for direct costs not including subaward IDC. This line is rarely used, but used heavily for NIH R01 awards in which the $500,000 per year Direct Costs (excluding Subaward IDC) calculation becomes important to know. Unhide this line for this use, formulas automatically calculate, no changes should be necessary.