

## University of Pittsburgh

### Instructions for the Sponsored Programs Detailed Award Budget (0202)

1. **Source of Funding** - All Federally funded grants and contracts must be identified to ensure compliance with all relevant Federal regulations.
  - Check "Federal Direct" if the agreement is directly between the University of Pittsburgh and a Federal agency.
  - Check "Federal Pass-Through" if the University of Pittsburgh is a subrecipient receiving Federal funds from a non-Federal pass-through entity.
  - Check "Non-Federal Direct" if the agreement is directly between the University of Pittsburgh and a non-Federal entity (i.e., the funds do not originate from a Federal agency).
  - Check "Non-Federal Subaward" if the University of Pittsburgh is a subrecipient receiving funds from a non-Federal entity (i.e., the funds do not originate from a Federal agency).
2. **Institution Number** - Enter the Institution Number assigned during proposal submission.
3. **Brief Project Title** - Enter a brief project title (up to 30 characters) which will appear on invoices to sponsors and certain system reports.
4. **Date Prepared** - Enter today's date.
5. **Department Number and Name** - Enter the 5-digit department number and department name.
6. **Department Contact Name** - Enter the first and last name of the department contact.
7. **Principal Investigator Full Name and Employee Number** - Enter the Principal Investigator's (PI's) full name (first name, middle initial and last name) and employee number as they appear in the HR/Payroll System.
8. **Department Contact E-Mail** - Enter the e-mail address of the department contact.
9. **Sponsor/Agency Name** - Enter the name of the legal entity that will pay the University of Pittsburgh for completing the scope of work. For DHHS, use the specific agency that issues the award such as the National Institutes of Health and the Health Resources & Services Administration.
10. **Department Contact Phone #** - Enter the phone number of the department contact.
11. **Prime Sponsor/Agency Name** - If the Federal Pass-Through box is checked in the Source of Funding section, enter the Federal agency name. If the Non-Federal Subaward box is checked, enter the non-Federal agency name.
12. **Budget Period Start Date** - Enter the start date of the budget period as awarded.
13. **Budget Period End Date** - Enter the end date of the budget period as awarded.
14. **Work Scope Summary** - Describe the overall objectives of the proposed scope of work.
15. **Is the required COI CITI Training Table attached?** – Check yes or no. Please refer to the [COI Training Requirements](#) for more details.

16. **If Federal Pass-Through**, provide the Prime Award/Contract # and associated CFDA # and submit a copy of the prime award agreement.

17. **For federally sponsored research (federal grants or federal contracts), have all Pitt employees (other than clerical and non-technical) named on this project signed an acceptable IP Assignment Agreement? Option 3 is no longer permitted.** All Pitt principal investigators and employees (other than clerical or nontechnical personnel) named on a federal contract or grant effective or renewed on or after May 14, 2018 will be required to have an Option 1, Option 2, a pre-2014 assignment form, the Intellectual Property Assignment Agreement offered on and after August 1, 2018, or an Option 3 Bayh-Dole IP Agreement on file at the Innovation Institute.

Pitt research personnel who must comply include, but are not limited to, principal investigators (PIs), investigators, research associates, postdoctoral associates, and research staff.

Graduate students, Postdoctoral Scholars, and undergraduates are not required to complete these IP assignment agreements to be supported on Federal grants or contracts.

For additional information see <https://www.innovation.pitt.edu/intellectual-property-assignment>

18. **Primary Location of Sponsored Activity** – Enter the building number, building name, floor, and room number of the space where the predominance of the proposed work will be performed. (For a list of University buildings, go to <http://www.cfo.pitt.edu/frs/BuildingList.html>.) Then check the room type of the room number entered. For room types other than Research Lab and Private Office, check Other and enter a room type in the space provided. For large, open office rooms with multiple cubicles or desks, enter “Open Office”.

19. **Award Budget** – The budget table contains three “prorated budget” columns that automatically prorate an awarded budget if necessary (i.e. when the budget period crosses fiscal years and the University’s indirect cost rate increases or decreases from one fiscal year to the next). See “Prorating Budgets Between Fiscal Years” on page 2 of exhibit II of the CFO’s annual approved rates memorandum at [http://www.cfo.pitt.edu/rca/ca\\_rateinfo.html](http://www.cfo.pitt.edu/rca/ca_rateinfo.html) for an example. The Total Budget column is used by Sponsored Projects Accounting to enter the award budget into PRISM, the University’s financial accounting system.

- Number of Months in Budget Period – If the budget does not need to be prorated, then enter the total number of months in the budget period in the first cell and zero in the other two. If the budget does need to be prorated, then divide the months as necessary. Here are some examples:

Budget Period	# of Months @ 54.0%	# of Months @ 55.5%	# of Months @ 56.5%	Total Months
4/1/17 - 9/30/18	3	3	0	6
4/1/17 - 3/31/18	3	9	0	12
4/1/17 - 9/30/18	3	12	3	18
4/1/17 - 3/31/19	3	12	9	24

- Total Budget - Enter the budget amount for each direct cost category. Cost categories can be added or removed as needed (make sure the prorated budget columns have the formulas when inserting rows).
- MTDC - Use the MTDC column to identify cost categories that are to be excluded from the indirect cost calculation according to the sponsor’s policy or the terms of the award/contract (select “No” from the drop-down list to exclude a cost category). Indirect costs will automatically calculate. Verify all calculations to ensure accuracy.
- Rate - Enter the applicable indirect cost rate(s).

The budget columns should be used as follows:

- First budget column only:
  - When the budget period covers twelve months and coincides with the University's fiscal year (i.e., July 1 to June 30).
  - When the budget period covers twelve months and crosses fiscal years but the University's indirect cost rate does not increase or decrease from one fiscal year to the next.
  - When the budget period covers *more than* twelve months, the University's indirect cost rate does not increase or decrease during the budget period, and funding beyond the first twelve months is not incremental\*.
  - When the budget period covers *more than* twelve months, the University's indirect cost rate does not increase or decrease during the budget period, and funding beyond the first twelve months is not incremental\*.
- First two budget columns:
  - When the budget period covers twelve months and crosses fiscal years, and the University's indirect cost rate increases or decreases during the budget period.
  - When the budget period covers *more than* twelve months, funding beyond the first twelve months is not incremental\*, and two different F&A rates are applicable.
- All three budget columns:
  - When the budget period covers *more than* twelve months, funding beyond the first twelve months is not incremental\*, and three different F&A rates are applicable.

\* Incrementally funded awards are awards issued with multiple budget years within a single project period and each subsequent year of funding is subject to a requirement. For example, NIH requires awardees to submit a non-competing continuation progress report prior to issuing subsequent notices of award for each year.

Below is a sample budget.

18. Award Budget						
		Number of Months in Budget Period:				
		3.00	12.00	45.00	60.00	
Subcode	Description	MTDC	Prorated Budget	Prorated Budget	Prorated Budget	Total Budget
5000	Medical Faculty	Yes	\$ -	\$ -	\$ -	\$ -
5100	Non Medical Faculty	Yes	\$ 2,858.70	\$ 11,434.80	\$ 42,880.50	\$ 57,174.00
5200	Research Associates	Yes	\$ -	\$ -	\$ -	\$ -
5300	Temp Faculty & Research Assoc	Yes	\$ -	\$ -	\$ -	\$ -
5400	Staff	Yes	\$ 3,245.20	\$ 12,980.80	\$ 48,678.00	\$ 64,904.00
5600	GSA, TA, TF	Yes	\$ -	\$ -	\$ -	\$ -
5660	GSR, PhD	Yes	\$ 8,106.25	\$ 32,425.00	\$ 121,593.75	\$ 162,125.00
5700	Other Students-FICA	Yes	\$ -	\$ -	\$ -	\$ -
5750	Other Students-nonFICA	Yes	\$ -	\$ -	\$ -	\$ -
5820	Stipends	No	\$ -	\$ -	\$ -	\$ -
5900	Fringe Benefits	Yes	\$ 2,045.35	\$ 8,181.40	\$ 30,680.25	\$ 40,907.00
5911/13	Fringe Benefits - GSA,TA,TF,GSR	No	\$ 4,053.15	\$ 16,212.60	\$ 60,797.25	\$ 81,063.00
6000	Office Supplies	Yes	\$ -	\$ -	\$ -	\$ -
6010	Scientific & Clinical Supply	Yes	\$ 332.00	\$ 1,328.00	\$ 4,980.00	\$ 6,640.00
6011	Research Animals	Yes	\$ -	\$ -	\$ -	\$ -
6020	Equip & Office Furn <\$5000	Yes	\$ -	\$ -	\$ -	\$ -
6088	Interdept'l Central Supplies	No	\$ -	\$ -	\$ -	\$ -
6100	Equipment > \$5,000	No	\$ -	\$ -	\$ -	\$ -
6300	Travel and Business	Yes	\$ 550.00	\$ 2,200.00	\$ 8,250.00	\$ 11,000.00
6400	Professional Services	Yes	\$ 275.00	\$ 1,100.00	\$ 4,125.00	\$ 5,500.00
6420	Consulting	Yes	\$ -	\$ -	\$ -	\$ -
6450	Subcontracts, 1st \$25,000 each	Yes	\$ -	\$ -	\$ -	\$ -
6453	Subcontracts, Above 1st \$25,000	No	\$ -	\$ -	\$ -	\$ -
6487	Animal Care Per Diem	Yes	\$ -	\$ -	\$ -	\$ -
6491	Interdepartmental Prof Services	No	\$ -	\$ -	\$ -	\$ -
7500	Spon Proj Expenses	Yes	\$ -	\$ -	\$ -	\$ -
7515	Patient Care Costs	No	\$ -	\$ -	\$ -	\$ -
7600	Scholarships	No	\$ -	\$ -	\$ -	\$ -
7603	Traineeships	No	\$ -	\$ -	\$ -	\$ -
8120	Restricted Budget	Yes	\$ -	\$ -	\$ -	\$ -
Total MTDC			\$ 17,412.50	\$ 69,650.00	\$ 261,187.50	\$ 348,250.00
Total MTDC Exclusions			\$ 4,053.15	\$ 16,212.60	\$ 60,797.25	\$ 81,063.00
<b>Total Direct Costs</b>			<b>\$ 21,465.65</b>	<b>\$ 85,862.60</b>	<b>\$ 321,984.75</b>	<b>\$ 429,313.00</b>
8350	F&A/Indirect Costs:	Rate: 54.00%	\$ 9,403.00			\$ 9,403.00
		Rate: 55.50%		\$ 38,656.00		\$ 38,656.00
		Rate: 56.50%			\$ 147,571.00	\$ 147,571.00
<b>Total Indirect Costs</b>			<b>\$ 9,403.00</b>	<b>\$ 38,656.00</b>	<b>\$ 147,571.00</b>	<b>\$ 195,630.00</b>
<b>GRAND TOTAL</b>			<b>\$ 30,868.65</b>	<b>\$ 124,518.60</b>	<b>\$ 469,555.75</b>	<b>\$ 624,943.00</b>