Exhibit B - Budget

Budget for Project Period

|  |  |  |
| --- | --- | --- |
| **Principal Investigator (Last, First):** |   | **Exhibit B** |
|  |  |  |  |  |  |  |  |
| **COMPOSITE BUDGET FOR ENTIRE PROPOSED PROJECT PERIOD** |
|  |  |  | **07/01/2016** | **to** | **06/30/2019** |   |  |
|  |  |  |  |  |  |  |  |
|  |  | **From:** | **7/1/2016** | **7/1/2017** | **7/1/2018** |  |
|  |  | **To:** | **6/30/2017** | **6/30/2018** | **6/30/2019** |  |
| **BUDGET CATEGORY** |   | **Year 1** | **Year 2** | **Year 3** | **TOTAL** |
| PERSONNEL: *Salary and fringe benefits.* | $0 | $0 | $0 | $0 |
| TRAVEL |   | $0 | $0 | $0 | $0 |
| MATERIALS & SUPPLIES |   | $0 | $0 | $0 | $0 |
| EQUIPMENT |   | $0 | $0 | $0 | $0 |
| CONSULTANT |   | $0 | $0 | $0 | $0 |
| SUBRECIPIENT |   | $0 | $0 | $0 | $0 |
| OTHER DIRECT COSTS (ODC) | ***Subject to IDC Calc*** |   |   |   |   |
|   | ODC #1 | ***Y*** | $0 | $0 | $0 | $0 |
|   | ODC #2 | ***Y*** | $0 | $0 | $0 | $0 |
|   | ODC #3 | ***Y*** | $0 | $0**EXAMPLE** | $0 | $0 |
|   | ODC #4 | ***Y*** | $0 | $0 | $0 | $0 |
|   | ODC #5 | ***Y*** | $0 | $0 | $0 | $0 |
|   | ODC #6 | ***Y*** | $0 | $0 | $0 | $0 |
| **TOTAL DIRECT COSTS** |  | **$0** | **$0** | **$0** | **$0** |
| **Indirect (F&A) Costs** |  | **F&A Base** |   |   |   |   |
|  | ***Rate*** | ***MTDC \**** | *$0* | *$0* | *$0* | *$0* |
|  |  |  | **$0** | **$0** | **$0** | **$0** |
| **TOTAL COSTS PER YEAR** |  | **$0** | **$0** | **$0** |  |
| **TOTAL COSTS FOR PROPOSED PROJECT PERIOD** |  |  |  | **$0** |
|  |   |   |  |  |  |  |  |
| \* MTDC = Modified Total Direct Cost  |  |  |
| **JUSTIFICATION.** *See Exhibit B1 - Follow the budget justification instructions.* |  |  |
|  |  |  |  |  |  |  |  |
| **Funds Reversion Dates: Unless otherwise specified, fund reversion dates are three years from fiscal year end of year funded** |
| **Project Period Budget Flexibility (lesser of % or Amount)** |  |  |  |  |
| Prior approval required for budget changes between approved budget categories above the thresholds identified. | **%** | **10.00%** |  |  |  |
|  | ***or*** |  |  |  |
| **Amount** | *$10,000* |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Principal Investigator (Last, First):** |   |  | **Exhibit B** |
|  |  |  |  |  |  |  |  | **Page 2** |
|  | **Anticipated Program Income*(applicable only when the funded portion of the project generates income)*** |  |
|  |  |  | **07/01/2016** | **to** | **06/30/2019** |  |   |  |
|  |  |  |  |  |  |  |  |  |
|  |  | **From:** | **7/1/2016** | **7/1/2017** | **7/1/2018** |  |
|  |  | **To:** | **6/30/2017** | **6/30/2018** | **6/30/2019** |  |
|  |   |   | **Year 1** | **Year 2** | **Year 3** | **TOTAL** |
| **ANTICIPATED PROGRAM INCOME** | **$0** | **$0** | **$0** | **$0** |
|  |  |  |  |  |  |  |  |  |
| *Anticipated Program Income is an estimate of gross income earned by the University that is directly generated by a supported activity and earned only as a result of the State funded project, and this fact is known by the University at time of proposal. Anticipated Program Income is an estimate of potential income and not a guarantee of income to support the project.*  |
| *Page 2 of Exhibit B will only be incorporated in the Agreement when Program Income is anticipated and proposed.*  |
| *Program Income is subject to Section 14.D of Exhibit C of this Agreement.* |
|  |  |  |  |  |  |  |  |  |
| If known, provide source(s) of Program Income: |  |  |  |  |  |
| **Source** |  |  |  |  | **Estimated Amount** |  |  |
|   |   |  |  |
|   |   |  |  |
|   |   |  |  |
|   |   |  |  |
|   |   |  |  |
|   |   |  |  |

Exhibit B1

**Budget Justification**

#### *The Budget Justification will include the following items in this format.*

#### Personnel

***Name.*** *Starting with the Principal Investigator list the names of all known personnel who will be involved on the project for each year of the proposed project period. Include all collaborating investigators, individuals in training, technical and support staff or include as “to be determined” (TBD).*

***Role on Project.*** *For all personnel by name, position, function, and a percentage level of effort (as appropriate), including “to-be-determined” positions.*

***Fringe Benefits.***

*In accordance with University policy, explain the costs included in the budgeted fringe benefit percentages used, which could include tuition/fee remission for qualifying personnel to the extent that such costs are provided for by University policy, to estimate the fringe benefit expenses on Exhibit B.*

#### Travel

*Itemize all travel requests separately by trip and justify in Exhibit B1, in accordance with University travel guidelines. Provide the purpose, destination, travelers (name or position/role), and duration of each trip. Include detail on airfare, lodging and mileage expenses, if applicable. Should the application include a request for travel outside of the state of California, justify the need for those out-of-state trips separately and completely.*

#### Materials and Supplies

*Itemize materials supplies in separate categories.* ***Include a complete justification of the project’s need for these items. Theft sensitive equipment (under $5,000) must be justified and tracked separately in accordance with State Contracting Manual Section 7.29.***

#### Equipment

*List each item of equipment (greater than or equal to $5,000 with a useful life of more than one year) with amount requested separately and justify each.*

#### Consultant Costs

*Consultants are individuals/organizations who provide expert advisory or other services for brief or limited periods and do not provide a percentage of effort to the project or program. Consultants are not involved in the scientific or technical direction of the project as a whole.*

*Provide the names and organizational affiliations of all consultants. Describe the services to be performed, and include the number of days of anticipated consultation, the expected rate of compensation, travel, per diem, and other related costs.*

#### Subawardee (Consortium/Subrecipient) Costs

*Each participating consortium organization must submit a separate detailed budget for every year in the project period in Exhibit B2 Subcontracts. Include a complete justification for the need for any subawardee listed in the application.*

#### Other Direct Costs

*Itemize any other expenses by category and cost. Specifically justify costs that may typically be treated as indirect costs. For example, if insurance, telecommunication, or IT costs are charged as a direct expense, explain reason and methodology.*

#### Rent

*If the Scope of Work will be performed in an off-campus facility rented from a third party for a specific project or projects, then rent may be charged as a direct expense to the award.*

#### Indirect (F&A) Costs

*Indirect costs are calculated in accordance with the budgeted indirect cost rate in Exhibit B.*

Exhibit B2 – Subawardee Budgets

Budget Pertaining to Subawardee(s) (when applicable)

|  |  |  |
| --- | --- | --- |
| **Subawardee Name:** |   | **Exhibit B2** |
| **Principal Investigator (Last, First):** |   |  |
|  |  |  |  |  |  |  |  |
| **COMPOSITE SUBAWARDEE BUDGET FOR ENTIRE PROPOSED PROJECT PERIOD** |
|  |  |  | **07/01/2016** | **to** | **06/30/2019** |   |  |
|  |  |  |  |  |  |  |  |
|  |  | **From:** | **7/1/2016** | **7/1/2017** | **7/1/2018** |  |
|  |  | **To:** | **6/30/2017** | **6/30/2018** | **6/30/2019** |  |
| **BUDGET CATEGORY** |   | **Year 1** | **Year 2** | **Year 3** | **TOTAL** |
| PERSONNEL: *Salary and fringe benefits.* | $0 | $0 | $0 | $0 |
| TRAVEL |   | $0 | $0 | $0 | $0 |
| MATERIALS & SUPPLIES |   | $0 | $0 | $0 | $0 |
| EQUIPMENT |   | $0 | $0 | $0 | $0 |
| CONSULTANT |   | $0 | $0 | $0 | $0 |
| SUBRECIPIENT |   | $0 | $0 | $0 | $0 |
| OTHER DIRECT COSTS (ODC) | ***Subject to IDC Calc*** |   |   |   |   |
|   | ODC #1 | ***Y*** | $0 | $0 | $0 | $0 |
|   | ODC #2 | ***Y*** | $0 | $0 | $0 | $0 |
|   | ODC #3 | ***Y*** | $0 | $0**EXAMPLE** | $0 | $0 |
|   | ODC #4 | ***Y*** | $0 | $0 | $0 | $0 |
|   | ODC #5 | ***Y*** | $0 | $0 | $0 | $0 |
|   | ODC #6 | ***Y*** | $0 | $0 | $0 | $0 |
| **TOTAL DIRECT COSTS** |  | **$0** | **$0** | **$0** | **$0** |
| **Indirect (F&A) Costs** |  | **F&A Base** |   |   |   |   |
|  | ***Rate*** | ***MTDC \**** | *$0* | *$0* | *$0* | *$0* |
|  |  |  | **$0** | **$0** | **$0** | **$0** |
| **TOTAL COSTS PER YEAR** |  | **$0** | **$0** | **$0** |  |
| **TOTAL COSTS FOR PROPOSED PROJECT PERIOD** |  |  |  | **$0** |
|  |   |   |  |  |  |  |  |
| \* MTDC = Modified Total Direct Cost  |  |  |
| **JUSTIFICATION.** *See Exhibit B1 - Follow the budget justification instructions.* |  |  |
|  |  |  |  |  |  |  |  |
| **Project Period Budget Flexibility (lesser of % or Amount)** |  |  |  |  |
| Prior approval required for budget changes between approved budget categories above the thresholds identified. | **%** | **10.00%** |  |  |  |
|  | ***or*** |  |  |  |
| **Amount** | *$10,000* |  |  |  |

Exhibit B3 – Invoice Elements

**Invoice and Detailed Transaction Ledger Elements**

In accordance with Section 14 of Exhibit C – Payment and Invoicing, the invoice, summary report and/or transaction/payroll ledger shall be certified by the University’s Financial Contact and the PI (or their respective designees).

**Summary Invoice – includes either on the invoice or in a separate summary document – by approved budget category (Exhibit B) – expenditures for the invoice period, approved budget, cumulative expenditures and budget balance available[[1]](#footnote-1)**

* Personnel
* Equipment
* Travel
* Subawardee – Consultants
* Subawardee – Subcontract/Subrecipients
* Materials & Supplies
* Other Direct Costs
	+ TOTAL DIRECT COSTS (if available from system)
* Indirect Costs
	+ TOTAL

**Detailed transaction ledger and/or payroll ledger for the invoice period** **[[2]](#footnote-2)**

* Univ Fund OR Agency Award # (to connect to invoice summary)
* Invoice/Report Period (matching invoice summary)
* GL Account/Object Code
* Doc Type (or subledger reference)
* Transaction Reference#
* Transaction Description, Vendor and/or Employee Name
* Transaction Posting Date
* Time Worked
* Transaction Amount
1. If this information is not on the invoice or summary attachment, it may be included in a detailed transaction ledger. [↑](#footnote-ref-1)
2. For salaries and wages, these elements are anticipated to be included in the detailed transaction ledger. If all elements are not contained in the transaction ledger, then a separate payroll ledger may be provided with the required elements. [↑](#footnote-ref-2)