

Training Guide: Preparing Research Proposal Budgets

**Office of Sponsored Programs
Division of Research
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This training guide is intended to provide the Principal Investigator and/or staff a reference for preparing budgets for external funding proposal applications. This guide outlines the basic points covered in most standard budget details. Exceptions will occur, but generally those are specific to the type of work being performed on the project or an exception according to specific solicitation requirements. Example calculations are scattered throughout the guide with an answer key. Contact the Office of Research and Sponsored Programs at 512-245-2102 with questions and comments. Happy funding!

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Budget Basics: Terms

Total costs are made up of estimated project costs that support a sponsored project to include all **Direct costs** as well as the calculated **Facilities and Administrative (F&A)/Indirect Costs** required to carry out the project objectives.

Direct costs are those costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

Facilities and Administrative (F&A) costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. F&A costs are synonymous with “Indirect Costs” and “Overhead Costs”. Typically, to calculate a proposal’s F&A cost, multiply the Modified Total Direct Costs (MTDC) by the institutional negotiated F&A federal rate. Since 2020, the TXST on campus rate is currently 50.5% and off campus rate is currently 26%. Visit the [F&A Rate Information page](#) and the [UPPS 03.04.05](#) for updated information and considerations for determining the on vs off campus rate.

Modified Total Direct Costs (MTDC) represents a select group of direct costs, defined by the federal government (2 CFR 200.68) upon which the negotiated F&A rate is applied. MTDC excludes items such as: equipment, student tuition, research patient care costs, rent, and sub-recipient (subcontract or subaward) charges (after the first \$25,000).

MTDC consist of:

- Salaries and wages
- Fringe benefits
- Materials and project supplies
- Travel
- Subcontracts and/or Subawards – include up to the first \$25,000 of each (regardless of the period of performance under the award)

MTDC exclude:

- Capital equipment
- Charges for patient care
- Rental cost of off-site facilities
- The portion of each subaward and subcontract in excess of \$25,000 (regardless of the period of performance under the award)
- Participant support
- Tuition, Scholarships, Fellowships

Budget Basics: Cost Categories

DIRECT COSTS

Personnel: Salaries and Wages

Salary charges made to sponsored programs must be calculated pro rata based on the Institutional Base Salary (IBS), with the salary billed to the sponsor being directly proportional to the effort devoted to the project. Sponsor supported salaries in the academic year serve as salary replacement to university funds and create salary savings, henceforth used to support approved research incentive payments. Faculty members on nine-month contracts may be compensated for work on sponsored programs during the summer, with the salary based on the IBS of the previous academic year and the level of summer effort devoted to the project. Charges to sponsored awards for summer salary must take into account commitments to summer instruction or administrative responsibilities as they may apply in individual cases.

In unusual cases where consultation is across departmental lines and the work performed by the faculty member is in addition to their regular responsibilities, any charges for such work representing additional compensation above IBS may be allowable.

The budget detail should include the title, name, and percentage of time/number of months, summer or academic for each person listed on the budget. If a specific person is identified on the budget, then their projected actual salary rate from SAP should be used.

If a specific technician, staff person, graduate student or other student worker has not been identified at the time of budget preparation, the salary amount for those categories should be consistent with those normally paid by the University, College, and Department.

Note: Administrative/Clerical salaries are normally included in Facilities and Administrative (F&A) Costs as required by section 2 CFR 200.413. Inclusion as direct costs is not typically allowed but may be appropriate if certain conditions are met.

Salary calculations

An annual escalation factor (most commonly 3%) is added to all faculty, staff, and student salaries each September 1st. Maximum amount of time graduate students are allowed to work any month while attending class is 50% FTE. Note: the following table gives the standard number of hours to be used in salary calculations.

1 work month		4.3 weeks	22 days	173.3 hrs
Calendar Year	Jan1 thru Dec 31	52 weeks	260 days	2,080 hrs
Fiscal Year	Sept 1 thru Aug 31			

Level of Effort

Read the sponsor guidelines carefully to determine how to calculate personnel costs. Some sponsor guidelines may require budget information based on the “percent time” format while

proposals submitted through Grants.gov’s SF424 R&R budget form require calculations based on “person months.”

Percent Time

Time commitments on proposed projects can be expressed as a percentage of an individual's time.

Person Months

Person months represent the total time commitment of an individual as complete monthly units. For example, at TXST, one course buyout is equal to 1.125 person months. Or, if a person spends 50% of their time for 12 months, it is expressed as 6 person-months. NSF, NIH, and USDA are just some of the sponsors that use this format.

Example A: See Answer Key.

A researcher provides the following information for the budget. Indicate the unit used for each type of salary calculation.

<i>Dr. Researcher, Principal Investigator Salary \$10,000/mo FTE</i>	<i>33% Time, 12 Calendar Months</i>	<i>Total Person Months</i> _____	<i>% Time</i> _____
<i>Jayden Martinez, Research Associate, \$5,000/mo FTE</i>	<i>50% Time, 9 Academic Months</i>	<i>Total Person Months</i> _____	<i>% Time</i> _____
<i>To Be Named Graduate Research Assistant Salary \$3,000/mo FTE</i>	<i>50% Time, 9 Academic Months 50% Time, 3 Summer Months</i>	<i>Total Person Months</i> _____	<i>% Time</i> _____

Personnel: Fringe Benefits

The Office of Sponsored Programs utilizes average rates for budgeting fringe benefits. Upon award, the fringe rates are specifically identified to each employee and are charged individually as direct costs. Project accounts and sponsors are charged/billed actual rates. These actual rates vary according to health insurance withholding status. Always budget with ERS health insurance. Fringe Benefits for full-time faculty, staff, and post-docs include:

- Unemployment, workman’s comp, lump sum vacation pool 1.25%
- FICA/Medicare 7.65%
- Retirement 7.25%
- ERS health insurance (average) 11.85%. This varies based on coverage.

Fringe Benefit	Rates
Faculty & Staff & Post-Docs (with ERS health insurance)	28% of direct salaries
Graduate/Doctoral Research Assistant (with ERS health insurance)	17% of direct salaries
Undergraduate/Hourly Students (Unempl/Wrks Comp Only)	1.25% of direct salaries

Sample budget justification language: Fringe benefits will be added to all personnel. Fringe benefits are calculated in accordance with Texas State benefit averages (28% for faculty, staff, post-docs; 17% for graduate students; 1.25% for undergraduate students). For faculty, staff, and post-docs this includes FICA/Medicare, Retirement, Unemployment, Worker’s Compensation, Lump Sum Vacation Pool, and Health Insurance.

Example B: See Answer Key.

Sample Calculation for fringe benefits:

- Use the information above for Dr. Researcher and calculate the fringe benefits costs for that salary.
- Use the information above for a post doc (Jayden Martinez) and calculate the fringe benefits costs for that salary (assume ERS health insurance)
- Use the information above for “To Be Named Graduate Assistant” and calculate the fringe benefits for that salary (assume ERS health insurance).

Capital Equipment

Capital Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. It is non-IDC relevant. Any major equipment purchase must be listed separately in the budget. Do not forget to include any applicable shipping and handling as well as ancillary items, training, and installation costs. Capital expenditures for general purpose equipment, buildings, and land are typically unallowable as direct costs without prior written approval from the Federal sponsor or pass-through entity. Capital expenditures for special purpose equipment are often considered allowable as direct costs with prior written approval from the Federal awarding agency or pass-through entity.

The need for the equipment should be adequately justified in the budget justification. General purpose equipment, such as computer equipment or vehicles, is not eligible for support unless primarily or exclusively used for project implementation.

Example C: See Answer Key.

Classify the following.

\$2,000	Windows Workstation and Office	___ capital equipment	___ non-capital equipment
\$15,000	Gas chromatograph	___ capital equipment	___ non-capital equipment
\$8,000	Pressure testing bench fabricated from 16 - \$500 valve assemblies	___ capital equipment	___ non-capital equipment

Travel

Travel expenses must conform to the university's Travel Guidelines in order to qualify for reimbursement. According to the General Appropriations Act (GAA), state employees are reimbursed for actual meal and lodging expenses for out-of-state travel up to the maximum rates based on federal travel regulations. Federal travel regulations are typically updated on October 1.

Per diem rates are posted on the [General Services Administration Web site](#).

Proposed travel should include number of trips planned, number of days per trip, number of persons for each trip, conference name, location, purpose, and cost. Conference registration fees should be included in Other Direct Costs.

Estimated travel costs should be broken into the following subcategories:

- Transportation (airfare, mileage and/or automobile rental expenses);
- Subsistence (per diem and hotel expenses).

Adequately justify the purpose of the travel in the budget justification. Budget foreign travel separately. It often requires prior approval from the sponsor. Also report foreign travel in your Kualu Research Questionnaire to alert OSP to potential export control issues and international collaboration.

Example D: See Answer Key.

Sample Travel Cost Calculation: Dr. Researcher, a research associate, and graduate research assistant will attend a two-day conference (registration cost \$750 each) at the Marriott Metro Center in downtown Washington DC at a conference room rate of \$225/night.

To begin the travel cost calculation, complete the table below. Use \$79/day (75% for a partial day) as the federal per diem rates from the GSA web (<http://www.gsa.gov/>) and estimate airfares at \$500 per person and ride-share at \$40/day.

<i>Trips</i>	<i>Persons</i>	<i># of Days</i>	<i>Item</i>	<i>\$Amount</i>	<i>Cost</i>
			<i>Per diem</i>		
			<i>Lodging</i>		
			<i>Luggage Fees</i>		
			<i>Airfare</i>		
			<i>Local transportation</i>		
			<i>Mileage</i>		
			<i>Other</i>		
				<i>Total</i>	<i>\$</i>

Participant Support Costs

Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (not PIs,

university employees, or human subjects) in connection with conferences or training projects. This category is exempt from F&A costs for MTDC calculations.

Participant support costs do not include honoraria for guest speakers, expenses for the PI, project staff or collaborators to attend project meetings, conferences, or seminars, payments to GRAs, or payments made to research subjects as an incentive for recruitment and participation in a research project.

Other Direct Costs

Other Direct Costs are the remaining allowable, allocable, and reasonable costs that can be identified specifically with a final cost/project objective. These costs should be itemized.

The following paragraphs explain the most common direct costs which include:

- project materials and supplies
- publication costs
- professional services/consultants (not the same as subcontractors)
- data management/sharing
- animal care
- human subject costs/incentives
- tuition (non-IDC relevant)
- rental fees (non-IDC relevant)
- other
- subcontracts (not the same as professional services/consultants) (IDC variation)

Materials and Supplies

Indicate in general terms the type of expendable materials and supplies required along with estimated costs. When the cost is substantial, greater than \$1,000, a detailed breakdown can be listed on the budget explanation page. Office supplies that cannot be assigned to the specific sponsored=project are typically not allowed.

Note: Office supplies, postage, local telephone costs and memberships are normally included in the F&A Cost. Request to include these as itemized direct costs are not typically allowed but may be appropriate in certain situations.

Publication Costs

Funds may be requested for the electronic and print media costs, including the distribution, promotion, and general handling specific to costs during the project.

Professional/ Consultant Services

Anticipated professional services should be justified and information furnished on individuals' expertise, primary organizational affiliation, description of services, daily compensation rate, and estimated time required. When required by sponsor, include a letter from the professional stating their willingness to participate, as well as their actual daily rate with proper documentation. See below for clarification on professional/consultant services and subcontracts.

Data Management and Sharing Costs

Reasonable and allowable costs may be budgeted, such as curating and formatting data, local data management costs, and data deposit fees. These expenses must be incurred during the project period.

Animal Costs

Any costs associated with the purchase or daily care of an animal is budgeted here. For purchases you must list the species, the number of animals and the price per animal. For daily care list the cost per day associated with one animal.

Human Subject Incentives

The only costs classified as human subject costs are monetary payments made to an individual as an incentive for their participation in a project.

Tuition (non-IDC relevant with a MTDC calculation)

Tuition may be included if allowed by the funder. Budget should be developed using current tuition and fee schedules and can include a 3% increase each year.

Rental Fees (non-IDC relevant with a MTDC calculation)

Rental fees include space and equipment.

Other

Any other direct costs that will be associated with the research effort on the proposed project should be detailed in this section of the budget.

Subcontracts (first \$25,000 of each subaward is IDC-relevant, the remainder is not with a MTDC calculation)

Subrecipient and Contractor Determinations

Part 200.331 of the Code for Federal Regulations guides the distinctions between subrecipients/subawards and procurements. These distinctions include the purpose of the distribution of funds to a subawardee as well as the necessity to flow-down the terms and conditions of the award from the organization initially receiving the funds. When preparing the budget, determining whether an activity is classified as a procurement or a subaward is VERY IMPORTANT and must be determined by completing the FDP [Contractor vs. Subrecipient](#) form and submitted to the Pre Award Coordinator before the proposal can be submitted.

The subaward process is used when a portion of the award is passed-through to another entity for the purpose of programmatic effort on the project. The entity receiving the funds is a subrecipient. All the terms and conditions that are part of the primary award must be included in the sub-award document. Signature of acceptance of these terms by the receiving entity is required.

However, when goods or services are bought for the benefit of the project, the activity is termed a *procurement relationship*, and the entity receiving the funds is called a *vendor*. This results in a contract for services.

Note: When not associated with institutions (e.g. universities), single individuals are not generally sub-recipients or subcontractors.

Determining a Subaward

Does the entity receiving a portion of the funds from you:

- Determine who is eligible to receive what Federal assistance?
- Have their programmatic involvement identified as a separate scope of work, with separate budget and organization approval?
- Have their performance measured against whether the objectives of the project are met?
- Have responsibility for programmatic decision-making?
- Have responsibility for adherence to applicable program compliance requirements?
- Use the sponsored funds to carry out a program of their organization as compared to providing goods or services for a program at this university?
- Have responsibility for assisting in completion of project deliverable and/or technical report?
- Have the right to publish project results or serve as a co-author?
- Have the option to develop patent-able technology?
- If your answers to these questions are "Yes," this activity should be classified as a sub-award.

Determining a Procurement

Does the vendor/entity receive a portion of the funds from you:

- Provide the goods and services your project requires within their normal business operations?
- Provide similar goods or services to many different purchasers? (this includes fabrication of new goods, consultants, editors, etc.)
- Operate in a competitive environment? (a for-profit organization or an entity/ university providing a testing service)
- Not subject to terms and conditions/compliance of the sponsoring agency?
- Not involved in the programmatic work of the project, including project deliverable or technical report?
- If your answers to these questions are "Yes," this activity should be classified as a procurement from a vendor.

Applying the Classification to Your Proposal Budget: Subawardee or Vendor?

It is VERY IMPORTANT that the activity be correctly categorized and calculated in your proposal budget.

Subawards are listed as contractual agreements in the proposal and itemized in your budget. Most sponsor's budget formats have a separate line to list subawards. When using Modified Total Direct Cost method, the F&A rate would be applied on the first \$25,000 of each subaward.

The following information will be requested from the subawardee institution by OSP:

- Statement of work for subawardee’s portion of the proposal
- Detailed budget
- Letter of confirmation that authorizing official of that organization has approved their participation in the proposal
- Certification such as conflict of interest and others that may apply

Vendor procurements are listed as supplies, equipment, or services as appropriate. An example would be "lab testing services"; "vessel rental"; "fabrication of zzz equipment". If the researcher has obtained a formal quote for the services, it may be used as backup material for the budget justification and possibly requested by the sponsor for supporting cost documentation. Facilities and administrative rate is applied on the entire procurement amount.

Example E: See Answer Key.

Calculate the TXST F&A cost for each Subrecipient/Subaward throughout the project.:

50.5% F&A Rate	Year 1	Year 2	Year 3	TOTALS
<i>Subaward A</i>	<i>\$10,000</i>	<i>\$5,000</i>	<i>\$15,000</i>	<i>\$30,000</i>
<i>Subaward B</i>	<i>\$0</i>	<i>\$25,000</i>	<i>\$5,000</i>	<i>\$30,000</i>
<i>F&A Sub A</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>
<i>F&A Sub B</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>

INDIRECT COSTS

Facilities and Administrative Costs (F&A)

The Facilities & Administrative cost rate is a predetermined and calculated according to the [F&A Cost Rate Agreement](#) for the university with the Department of Health and Human Services (DHHS) (the TXST cognizant federal audit agency) for use on all federal awards. These rates are used for all proposals except those sponsors that limit F&A. Components of the F&A rate:

Facilities	Administration
Building Depreciation	General administration and general expenses
Equipment Depreciation	Departmental Administration
Interest and debt associated with buildings	Sponsored Project Administration
Operation and Maintenance Expenses	Student administration and services
Library Expenses	Admin offices that serve the entire university

Calculation of F&A Costs

Modified Total Direct Cost or MTDC consists of direct costs less capital equipment over \$5,000, tuition, scholarships, fellowships, rental of off-campus facilities and that portion of each subaward in excess of \$25,000. Applicable rates are listed below and apply to both Research and Instruction projects.

The [Off-Campus rate](#) will only apply if all activities are performed in facilities not owned by the institution and to which rent is directly allocated to the project(s).

Total Direct Cost or TDC consists of applying F&A to all direct costs.

Negotiated F&A Rates	On-Campus	Off-Campus
Research and Instruction	50.5%	26.0%

Example F: See Answer Key.

Calculate the F&A cost using MTDC from the following budget items.

Budget Items	Total Direct	MTDC	F&A Rate	F&A Cost
Personnel	\$57,000			
Capital Equipment	\$10,000			
Other Direct Costs	\$ 7,000			
Tuition	\$ 4,000			
Total	\$78,000	\$64,000		

Sometimes an F&A rate restriction is stated by a sponsor in the program's guidelines. It is important to carefully read the guidance/instructions for exceptions regarding F&A / indirect cost requirements. Use the following formula to calculate F&A costs when the sponsor requires or limits F&A as a percentage of total costs requested.

Example G: See Answer Key.

Program guidelines state "F&A Costs are limited to 19% of the TOTAL FUNDS REQUESTED from the funding agency." Budgeted direct costs total \$50,000.

Formula: $100\% - X = Y$

$X/Y = Z$

X = percentage of F&A Costs allowed by sponsor agency

Y = remainder

Z = F&A multiplier

Resources

The Division of Research at Texas State offers a variety of resources on the website, [Division of Research, PreAward Support](#).

[University Policies](#)

[Code of Federal Regulations, Uniform Guidance, 200.200 Subpart C, Pre-Federal Award Requirements](#)

Answer Key

Example A:

Dr. Researcher, Principal Investigator Salary \$10,000/mo FTE	33% Time, 12 Calendar Months	Total Person Months <u>4</u>	% Time <u>33%</u>
Jayden Martinez, Research Associate, \$5,000/mo FTE	50% Time, 9 Academic Months	Total Person Months <u>4.5</u>	% Time <u>37.5%</u>
To Be Named Graduate Research Assistant Salary \$3,000/mo FTE	50% Time, 9 Academic Months 50% Time, 3 Summer Months	4.5 Person Months 1.5 Person Months Total of 6 Person Months	% Time <u>50%</u>

Example B:

Use the information above for Dr. Researcher and calculate the fringe benefits for that salary.

Fringe Benefits	\$10,000 salary	4 months	28% rate	\$11,200
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Use the information above for Research Associate and calculate the fringe benefits costs for that salary.

Fringe Benefits	\$5,000 X 50%	9 months	28% rate	\$6,300
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Use the information above for To Be Name Graduate Assistant and calculate the fringe benefits costs for that salary.

Fringe Benefits	\$3,000 X 50%	12 months	17% rate	\$3,060
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Example C:

2,000	Windows Workstation and Office	<u> </u> capital equipment	<u> X </u> non-capital equipment
\$15,000	Gas chromatograph	<u> X </u> capital equipment	<u> </u> non-capital equipment
\$8,000	Pressure testing bench fabricated from 16 - \$500 valve assemblies	<u> X </u> capital equipment	<u> </u> non-capital equipment

Example D:

Sample Travel Cost Calculation:

Trips	Persons	# of Days	Item	\$Amount	Cost
1	3	3	Per diem	(\$79+(\$59.25*2))*3	\$592.50

			Lodging	\$225*2 rooms*3	\$1,350
			Luggage Fees	\$50*3	\$150
			Airfare	\$500*3	\$1,500
			Local transportation	\$40/day*3	\$120
			Mileage		
				Total Travel	\$3,712.50
			Other Direct Costs	Registration \$750*3	\$2,250

Example E:

50.5% F&A Rate	Year 1	Year 2	Year 3	TOTALS
Subcontract A	\$10,000	\$5,000	\$15,000	\$30,000
Subcontract B	\$0	\$25,000	\$5,000	\$30,000
F&A Sub A	\$5,050	\$2,525	\$5,050	\$12,625
F&A Sub B	\$0	\$12,625		\$12,625

Example F:

Budget Items	Total Direct	MTDC	F&A Rate	F&A Cost
Personnel	\$57,000	\$57,000	50.0%	\$28,785
Capital Equipment	\$10,000			
Other Direct Costs	\$ 7,000	\$7,000	50.5%	\$3,535
Tuition	\$ 4,000			
Total	\$78,000	\$64,000		\$32,320

Example G:

The sponsor guidelines limit the F&A costs to 19% of the Total Funds requested. Budgeted direct costs total \$50,000.

Using the formula: $100\% - X = Y$, then **$100\% - 19\% = 81\%$** ;

Using the formula: $X/Y = Z$, then **$19/81 = 23.46\%$ (.2346)**

Therefore, 23.46% would be the actual F&A rate calculated on Total Direct Costs.

$\$50,000 \times 23.46\% = \$11,728$ F&A costs

Budget:

Total Direct Costs \$50,000
 F&A Costs \$11,728
Total Request \$61,728 Conversely..... **$\$61,728 \times 19\% = \$11,728$**

Or

$\$50,000 / (100\% - 19\%) = \text{Total Request}$

Total Request - \$50,000 = F&A (indirect) Costs

Budget Template

[Access the budget template.](#)

Texas State University Research Proposal									
Project Total:		\$396,326							
Principal Investigator:		Dr. Researcher							
Sponsor:		NSF							
Prime Sponsor (if applicable):		0							
Project Dates:		1/1/2024 through 12/31/2025							
Due date:		Saturday, July 1, 2023							
Rural Research Proposal Development record:		KC #9999							
		# of days until COMPLETE proposal due to OSP				27			
					Year 1		Year 2		TOTAL FUNDS REQUESTED
					1/1/2024 - 12/31/2024		1/1/2025 - 12/31/2025		
SENIOR PERSONNEL: PI/PD, Co-PI'S, Faculty and Other Senior Associates									
First name, last name	Title	Current SAP Monthly Base	Fringe Rate	Person Months (months of effort)	Funds Requested	Person Months (months of effort)	Funds Requested		
1 Dr. Researcher	Principal Investigator	\$ 8,500.00	28.00%	2.125	\$ 18,604	1.625	\$ 14,654	\$ 33,258	
TOTAL SENIOR PERSONNEL					\$ 18,604		\$ 14,654	\$ 33,258	
OTHER PERSONNEL (SHOW NUMBERS IN BOXES)									
		Full-time Monthly Base	Fringe Rate	Person Months (months of effort)	Funds Requested	Person Months (months of effort)	Funds Requested		
9	1 Postdoctoral Scholar	\$4,600.00	28.00%	12	\$ 54,000	12	\$ 55,820	\$ 109,820	
15	1 GRA	\$3,270.00	17.00%	4.5	\$ 14,715	6	\$ 20,209	\$ 34,924	
TOTAL OTHER PERSONNEL					\$ 68,715		\$ 75,829	\$ 144,544	
TOTAL SALARIES AND WAGES					\$ 87,319		\$ 90,483	\$ 177,802	
FRINGE BENEFITS (AUTOMATICALLY CALCULATED BASED ON ENTERED RATES)									
					\$ 5,208		\$ 4,103	\$ 9,312	
	1 Senior Personnel				\$ 17,622		\$ 19,009	\$ 36,631	
	2 Other Personnel								
TOTAL FRINGE BENEFITS					\$ 22,831		\$ 23,112	\$ 45,943	
TOTAL SALARIES, WAGES AND FRINGE BENEFITS					\$ 110,150		\$ 113,595	\$ 223,745	
PERMANENT EQUIPMENT (LIST ITEM AND DOLLAR AMOUNT FOR EACH ITEM EXCEEDING \$5,000)									
TOTAL EQUIPMENT					\$ -		\$ -	\$ -	
TRAVEL									
	1 Domestic, In-State				\$ 500			\$ 500	
	Harlingen				\$ 500			\$ 500	
	Tyler				\$ 750			\$ 750	
	Amarillo								
	2 Domestic, Out-of-State (Incl. Canada, Mexico and U.S. Possessions)						\$ 1,500	\$ 1,500	
	Chicago - conference						\$ 1,200	\$ 1,200	
	New Orleans - conference								
TOTAL TRAVEL					\$ 1,750		\$ 2,700	\$ 4,450	
OTHER DIRECT COSTS									
	3 Consultant Services						\$ 1,500	\$ 1,500	
	External evaluator								
Subawards: For each individual subaward, the maximum dollar amount that is included in the Indirect Cost Calculation is \$25,000. Any funds exceeding \$25,000 are not included in the calculation and should be included in the blue "Non-IDC relevant portion" line.									
	5 Subaward #1: ASU						\$ 25,000	\$ 25,000	
	IDC-relevant portion, first \$25,000						\$ 5,000	\$ 5,000	
	Non-IDC relevant portion								
	6 Tuition						\$ 5,000	\$ 5,000	
	7 Other: IDC-relevant budget items				\$ 2,000			\$ 2,000	
	Human Subject Incentives								
TOTAL OTHER DIRECT COSTS					\$ 2,000		\$ 36,500	\$ 38,500	
TOTAL DIRECT COSTS					\$ 113,900		\$ 152,795	\$ 266,695	
INDIRECT COSTS									
Modified Total Direct Cost (MTDC) Rate:				one field below must be 0%	50.50%	IDC Base	\$ 113,900	\$ 142,795	\$ 256,695
TOTAL INDIRECT COSTS (F&A)					\$ 57,520		\$ 72,111	\$ 129,631	
TOTAL COSTS					\$ 171,420		\$ 224,906	\$ 396,326	