

AUS Budget Development Worksheet

DIRECT COSTS

For multi-year budgets, a 2- 4% inflation factor may be included in subsequent years.

Salaries and Wages: List all the people who will work on this project, starting with the project director/principal investigator; staff, and student assistants. Estimate how much time (% FTE per year or # hours) will be needed to carry out the project successfully.

Fringe Benefits: The current benefit rate at AUS is 34.31%.

Consultants: A consultant is an expert who is not an employee of the University and is hired at an hourly (or per diem) rate without benefits. When hiring a consultant, there needs to be a written agreement specifying the number of hours, the rate of pay, and the length of the contract. Costs may include fees, travel, accommodations, and other related expenses. Consultant contracts must be reviewed and approved by the Business Office.

Supplies: Supplies include any items costing less than \$5,000 that are needed to complete the project.

Equipment: Many funding agencies will not fund capital equipment. Some funders that do not permit the purchase of equipment *will* permit the lease of equipment. Most require a quotation or bid to be included along with the proposal. Be sure to read the funding guidelines carefully. By policy, the University will obtain competitive quotations to obtain the best price for products and services that are within stated specifications. The Business Office is the only department authorized to issue an invitation for bids or quotes.

Travel: Identify travel for University personnel only. Indicate the travelers, destination, duration, and purpose of the trip. Include transportation, registration fees (if appropriate), lodging, meals, car rental, parking, and other related fees. Contact the Business Office for current rates.

Subcontracts: If any of the work is to be completed by another institution or company, identify the organization by name and indicate the total anticipated cost. The subcontracting organization must provide a letter of intent signed by their institutional representative along with a budget proposal and scope of work indicating the willingness of the organization to enter into a subcontract with the University.

Other: This category covers any other expenses necessary for the completion of the project, such as telephone charges, copying charges, postage, publication costs, or equipment maintenance.

INDIRECT COSTS

Indirect Costs are **expenses** incurred in conducting or supporting research or other externally funded activities that are not directly attributable to a specific project. General categories of indirect costs include general administration (accounting, payroll, purchasing, etc.), sponsored project administration, facility operation and maintenance, library expenses, departmental administration expenses, depreciation or use allowance for buildings and equipment, and student administration and services.

Indirect costs are calculated at the Antioch University-approved rate (federally negotiated), unless restricted by the funding agency guidelines. The federally negotiated rate for Antioch University Seattle is 45.8% of modified total direct costs.

Indirect costs may not be waived without the express approval of the President, contact the Grants Office for assistance.

Modified total direct costs consists of all salaries and wages, fringe benefits, materials supplies, services, travel and sub-grants and subcontracts up to the first \$25,000 of each sub-grant or subcontract (regardless of the period covered by the sub-grant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each sub-grant and subcontract in excess of \$25,000.