CALIFORNIA STATE UNIVERSITY
BAKERSFIELD

Grant Scope of Work & Budget Development

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Sponsor & Grant	**Applicant Org.**	**Proposal**	**Budget**	**Grant Work**	**Compliance**
Problem, Need Statement	Fitness of Applicant	Objectives	Requested Resources	Administration	Reporting
Grant goal(s)	Mission	Activities	Justification	Project in Action	Programmatic and Fiscal Compliance
Outcome, Impact	Values	Outcomes		Evaluation	
	Capacity	Measures			

Grant Proposal and Administration Outline

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Reviewing the Proposal Development & Submission Procedure

2-3 Months before Agency Deadline	4 Weeks before Agency Deadline	3 Weeks before Agency Deadline.	10 Business Days before Agency Deadline	2 Business Days before Agency Deadline
• Submit a Proposal Initiation Form. • Begin proposal preparation. • Review funding announcement. • Request statistical and design support from other campus offices.	• Mandatory: Submit a Proposal Initiation Form. • External pre-review of Federal proposals possible.	• Work with GRASP on budget, budget justification, and other proposal documents.	• Mandatory: Finalize budget excel template, budget justification, and draft abstract for internal review. • Complete and initiate proposal routing in Cayuse SP.	• Mandatory: GRASP will submit your proposal to ensure error-free electronic submission.

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Session Outline

- Proposal Scope of Work

- Budget Development

- Best Practices

Proposal Scope of Work

- A Scope of Work (SOW) is a proposed agreement where the work to be performed is described. Successful SOWs detail milestones, reports, deliverables, and end products that are expected to be provided within an explicit timeline by the proposing/performing institution.

- A SOW consists of the following components (1-2 pages)
  - Description of the Problem, Need, or Opportunity for the SOW
  - Administrative Stakeholders
  - Goals and supporting Objectives
  - Deliverables and Reports
  - Timeline
  - Resources (Budget)

- The aim is to define activities sufficiently as to summarize an agreement, ensuring expectations are aligned between parties.

Proposal Scope of Work

- SOWs are detailed in the Proposal Narrative or Project Description that is submitted to grant agencies.
  - This is the comprehensive SOW – Project Narrative.
  - For our purposes, SOW should be a summary not the detailed project description.
  - A 1–2-page SOW can concisely summarize activities to be undertaken for administrative review.
- SOWs are created between lead applicants and subcontractors on grants and research agreements.
- SOW can become used as a primary document referenced in other contractual agreement-based documents such as Memorandum of Understanding (MOU) or Memorandum of Agreement (MOA).
- SOW inform/influence the need for fiscal resources on the project.
- SOW > Budget Development (and vice versa).

Budget Development

1. GRASP will work with faculty and staff to develop budget related documents.

2. Budget development resources provided by GRASP include an excel spreadsheet and budget justification templates can be found [here](#).

3. Budgets must reflect the scope of work activities to be undertaken on a project.

4. Budget development shall be informed by the scope of work, allowable funding parameters of the grant announcement, and greater governmental regulations.

5. Budget development is a dialogue between GRASP and Faculty/Staff; informing and influencing proposal development and how fiscal resources can enable project success.

Budget Development

The detailed excel budget template worksheet consists of three spreadsheets:

I. CSUB Budget Sponsor Request
   I. Represents the fiscal request to the grant sponsor.
   II. Detailed budget as to what/how we plan to spend funding.

II. CSUB Cost Share Match
   I. Represents the institutional fiscal commitment to the grant sponsor.
   II. Detailed budget as to how/what we plan to support the project with institutional funding.

III. Institutional Budget Help
   I. Calculator for determining salary and fringe requests.
   II. Details faculty and staff CSUB practices.

Budget Development

The detailed excel budget template contains the standard line-item budget items for sponsor request (CSUB Budget Sponsor Request).

- Fiscal requests represent the planned sponsor costs for work on the grant funded project.

- Budget categories can be summarized in the following categories
  A. Senior/Key Personnel
  B. Other Personnel
  C. Equipment
  D. Travel
  E. Participant/Trainee Support Costs
  F. Other Direct Costs
  G. Total Direct Costs
  H. Total Indirect Costs

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Budget Development

Budget categories can be summarized in the following categories

A. Senior/Key Personnel

    I.   Faculty/Staff/Administrators taking leadership roles on the project (PI and CO-PI's)

    II.   All salary requests are calculated in relation to an individual's base annual compensation which is equal to their annual workload.

    III.   100% effort = Full Time Employment; up to an additional 25% effort/employment/compensation is allowed (Total 125%).

    IV.   Faculty Annual workload = 30 WTUS (15 WTUS per semester) = 8 Month Work Calendar = Annual Salary $

    V.   Staff/Administrators Annual workload = 12 month work calendar = Annual Salary $

    VI.   Faculty may request release time or additional compensation for additional work.

    VII.   Staff/Administrators may request additional compensation for additional work.

    VIII.   Requested salary/effort on the project is based on an expected workload in relation to the scope of work.

    IX.   Use the "Institutional Budget Help" spreadsheet within the detailed excel budget template to calculate salary requests.

Budget Development

Faculty Example (Annual Salary = $100,000)

- Release time request for 3 WTU's
  - 100,000/ 30 wtus = $3,333 Cost Per WTU (3.3% effort)
  - Cost Per WTU $3333 X 3 WTU's (10% effort) = $9,999
  - Release time Cost X Fringe Benefits (48%) = $14,800

- Additional Compensation for 1 Month Salary
  - 100,000/ 8 months = $12,500 Cost Per month (12.5% Effort).
  - Cost Per Month $12,500 X Fringe Benefits (16%) = $14,500

Staff/Admin Example (Annual Salary = $125,000)

- Additional Compensation for 1 Month Salary
  - 125,000/ 12 months = $10,416 Cost Per month (8.3% Effort).
  - Cost Per Month $12,500 X Fringe Benefits (16%) = $12,082.

Budget Development

B. Other Personnel
    I.   Category is meant for supporting employees on the project.
    II.   Post-docs, Graduate and Undergraduate Students, and other project personnel.
    III.   Faculty/staff that are not PI's or CO-PI's, but are seeking to serve a role should be budgeted within this category (Not as consultants).

Fringe benefits
    I.   Fringe benefits are allocated per each salary request.
    II.   Faculty Release Time fringe is to be budgeted at 48%.
    III.   Faculty and Staff additional compensation/work is budgeted at 16%.
    IV.   Undergraduate and Graduate Student fringe is budgeted at 16% during the summer months (no fringe benefits during the academic year).

Budget Development

C. Equipment

    I.   Tangible personal property having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000.

        I.   NOTE – This will change to a ceiling of 10K per item once we update our indirect rate agreement.

    II.   Vendor quote, documented pricing, is required and provided within the grant submission for equipment requests.

D. Travel

    I.   Domestic or International must be separated.

    II.   Based upon your SOW, plan for all necessary travel.

    III.   Use the CSUB Travel guidelines for budgeting - https://www.csub.edu/bas/paymentservices/Policies/index.html ; https://www.csub.edu/bas/paymentservices/_files/travel_policy.pptx

Budget Development

E. Participant/Trainee Support Costs

I. For projects that are designed to have clients such as students or the public. Not Employees.

II. Participants are to be associated as direct beneficiaries of the project. Participants are to be engaged and recruited to partake in project activities for primarily their benefit (educational, vocational, public service, etc.).

III. Participants have a voluntary and variable level of involvement on the project, with support costs aiding to defer any costs associated with their activities.

IV. Stipends, Travel, Subsistence, or Scholarships are line-items associated with this category.

V. NOTE- A student can be hired to work on projects or be a participant, but not both (These are two distinct audiences). The grant announcement will also inform the proposer on whether students are expected to be employees or participants on the project.

VI. NSF - https://www.nsf.gov/awards/participant-support-resources

VII. Yale/NCURA - https://your.yale.edu/sites/default/files/files/OSP/NCURAParticipantSupportCosts_080221.pdf

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F. Other Direct Costs (Detailed calculations Preferred)

    I. Materials and Supplies

    II. Publication Costs

    III. Consultant Services- External

        I. For non-CSUB employees.

    IV. Computer Services

    V. Subawards/Consortium/Contractual Costs

        I. For individuals or entities outside of CSUB.

        II. Standard docs: SOW, detailed budget, budget justification and other supporting docs.

        III. Subawards: Currently, Indirect Charged on First 25K (To be increased to 50K update once indirect rate agreement updated).

    VI. Equipment/Facilities Rental/User Fees

    VII. Alterations and Renovations / Capital Expenditures

    VIII. Research Participant Incentives

G. Total Direct Costs

Budget Development

H. Total Indirect Costs

I. CSUB federal indirect rate agreement - https://www.csub.edu/grasp/_files/CSUB-Indirect-Rate-Agreement.pdf

II. Calculated based upon Modified Total Direct Cost (MTDC) formula.

III. Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

IV. On Campus Rate = 48%; Off Campus Rate = 22%.

V. OFF-CAMPUS DEFINITION: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

Best Practices

Cost Share, also known as Cost Match, represents that portion of project or program costs not funded by the sponsor.

Cost Share can take two forms: Cash or In-kind.

Cash: Represents actual verifiable expenditures from the recipient or from non-Federal third parties – and includes costs incurred by the University or Auxiliary, including indirect costs.

In-kind: Represents the value of all noncash contributions, including work efforts, services, and property provided by non-Federal third parties.

Cost Share can be Mandatory or Voluntary.

Mandatory: Required by the sponsor or funding agency supporting the sponsored project. Some sponsors require that the recipient of an award provide some level of cost sharing or matching costs as a condition of receiving the award.

Voluntary: Project costs that the campus provides on its own initiative when the sponsor does not require cost share. The amount of cost share provided is determined by the University.

Voluntary Committed: Quantified and included in the proposal budget and award and becomes a binding requirement of the award.

*Voluntary Uncommitted: Effort that is over and above that which is committed and budgeted for in a sponsored agreement. Voluntary uncommitted effort is not required to be documented or tracked.

Best Practices

- Cost share must be verifiable from University records, necessary and reasonable for proper and efficient accomplishment of the project and be allowable under Federal cost principles and regulations.

- It is the practice of the University to provide cost sharing only when required by the sponsor and to the extent necessary to meet the sponsor's specific requirements.

- However, cost sharing can be proposed insomuch as it is necessary and reasonable for proper and efficient accomplishment of the project, allowable under Federal cost principles and regulations, and allowable under the sponsor guidelines.

- When cost-sharing is quantified in a sponsored project proposal budget and/or budget justification, it becomes a University commitment and must be honored.

Best Practices

- The Budget should reflect the resources necessary to carry out the SOW.

- Activities that are not funded, should be excluded.

- Often the budget, limitations and size, will influence the scale of the project.

- Review the grant announcement and grant award fiscal size to understand the expected scale of projects.

- GRASP personnel will inform PIs of these limitations and advise accordingly in scaling back activities.

- GRASP personnel will likewise develop draft budgets for PIs to consider in their SOW.

Summary

A. Review the grant announcement and funding limitations.

B. Prepare a SOW

C. Prepare a detailed Budget

D. Review and adjust SOW and Budget under GRASP guidance.

E. Finalize SOW and Budget documents in preparation for internal routing via Cayuse SP.

F. Work with GRASP to complete proposal documents to meet the submission deadline.

Contact Information

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