**University of San Francisco**

**Office of Contracts and Grants – Federal Budget Guidelines**

**Effective AY 2015-2016**

The following rates and guidelines are used by OCG when developing budgets for external proposals. These categories correspond to the budget templates available on the OCG website and to the budgets for most federal grants.

1. **Senior Personnel** – Only full-time USF faculty and employees are included in this section of the budget. Do not include part-time employees here.

**A. Release Time/Full Time Staff Salary**

* Full-time faculty can budget release time from their regular teaching load. The amount is determined by the nature of the grant and the needs of their department. Release time from courses needs to be compensated by the grant at full salary rates. The Dean of the school/college must approve course release.
* Generally, one class during the academic year is equal to 12.5% of salary but this will be verified with the business manager at each college or department by OCG.
* Full time personnel can be hired to work on a grant but only for the duration of the grant. .

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*Fringe for Release Time/Full Time Staff* *is* ***34.8%.*** Fringe is payment for benefits and other associated costs*.*

**B. Part Time/Summer Salary**

* Faculty on academic year appointments can be paid for two months of summer salary (up to 2.5 months for NIH grants) in the summer. The monthly salary must be equivalent to or a percentage of an academic month’s salary.
* Effective 12/12, 11.11% of academic year salary is equal to one month of summer salary; 22.22% is two months of summer salary.
* Part time personnel can be hired to work on a grant.

*Fringe benefits for Part Time and Summer Salary are 15%*

*Fringe benefits for Part Time Workers are 15%*

*Fringe benefits for Students are 12%*

1. **Other Personnel**
2. **Student Assistants** (undergraduate or graduate)are paid on an hourly basis at a rate of $12.25 to $20.00 per hour. Students can only work up to 25 hours per week during the academic year. Students can work up to 35 hours per week during the summer.

\*\* Please note that RAs who work in the summer are considered Student Assistants (for the summer period of employment only), and an hourly wage and fringe benefits for their summer salary should be budgeted.

**Effective June 2014, USF does not permit stipends for students, faculty or staff.**  **Effective April 2015, minimum wage for all hourly employees is $12.25 per hour.**

1. **Equipment:** The threshold for recognizing equipment is a tangible life of more than one year and acquisition cost of $5,000 or greater. Items such as computers that cost less than $5,000 will be considered materials and supplies.
2. **Travel:** Domestic and international travel costs should be calculated separately. Travel includes per diem, lodging and transportation. All flights must be booked and flown through a domestic carrier per the Fly USA Act. Please see specific agency guidelines for program specific details. Use the federal government rates at www.gsa.gov for calculating per diem and lodging for both domestic and international travel. Conference registration fees may also be included in travel.
3. **Participant Support:** This line item includes support paid to external participants, teachers, trainees, subjects/research participants, as well as student tuition, survey costs, and dissemination costs (amount varies depending on the project. In NSF proposals, participant support includes stipends, travel for stipend recipients, subsistence and other costs. Note that USF policy does not allow us to pay stipends for students; hourly salary is used instead.
4. **Other:** Under this category in the budget for a federal grant, you should include materials and supplies, publications costs, consultant services, computer services and subawards.

**A. Subawards:** The total cost of a projected subaward should be included in USF’s budget. However, institutions or organizations which are collaborating with USF must provide their own budgets and budget justifications.

Subawards are used when a portion of the grant is being outsourced to another institution that will provide academic research support for the project. All prospective subaward recipients must provide USF with a completed sub recipient form, a scope of work, budget and budget justification.

**B. Consultants:** These must be independent contractors, not an employee of USF, and must be working on an aspect of the grant which requires evaluation or analysis independent of the daily functions of the program or offering an independent service (workshops, etc.) to the participants in the project program. USF faculty and staff cannot be paid as consultants on a grant.

A consultant’s salary should be calculated in terms of rate per day multiplied by the number of days required for each year of the project. A detailed explanation of the consultant’s role and responsibilities must be included in the budget narrative.

1. **Indirect Costs** are applied only to salaries and wages of USF faculty and students. It is not applied to scholarships when modified total indirect costs are used.

Also referred to as facilities and administrative costs (F&A), USF’s on-campus indirect cost rate is 60.10%. These rates have been negotiated with the Department of Health and Human Services for 2014.

If the funding agency specifies an allowable indirect cost rate different than USF’s federally negotiated rate, that rate must be followed. To use a lower indirect cost rate, OCG must obtain approval from the Provost Office.

\*For rates that apply to non-federal agencies, please contact the Office of Contracts and Grants.

**Updated by OCG 4/6/15 for AY 2015-2016**