

**Allowable Costs – General Criteria****1. *Basic Considerations to Determine Costs***

In addition to the general criteria applicable to both direct and indirect costs, the basic guidelines affecting the allowability of costs (direct and indirect) are identified in section C. of A-21. To be allowable under Federal awards, costs must meet the following general criteria:

- a. Be reasonable and necessary for the performance and administration of Federal awards (A-21, section C.3).
- b. Conform with the allocability provisions of A-21 (A-21, section C.4) or Cost Accounting Standards (CAS) Board for educational institutions, as applicable (see 48 CFR part 9905). See “Allowable Costs - Special Requirements - Cost Accounting Standards and Disclosure Statements” in this section for additional guidance on CAS.)
- c. Be given consistent accounting treatment within and between accounting periods. Consistency in accounting requires that costs incurred for the same purpose, in like circumstances, be treated as either direct costs only or indirect costs only with respect to final cost objectives (A-21, sections C.10 and C.11).
- d. Conform with the allowability of costs provisions of A-21, or limitations in the program agreement, program regulations, or program statute. When the maximum amount of allowable cost under a limitation is less than the total amount determined in accordance with A-21, the amount not recoverable under a sponsored agreement may not be charged to other sponsored agreements (A-21, section C.7).
- e. Be net of all applicable credits, e.g., volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales (A-21, section C.5).
- f. Be supported by appropriate documentation, such as approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records, and correctly charged as to account, amount, and period. Documentation requirements for salaries and wages, and time and effort distribution are described in A-21. Documentation may be in an electronic form (A-21, section C.4).
- g. Be applied uniformly to Federal and non-Federal activities.
- h. With respect to fringe benefit allocations, charges, or rates, such allocations, charges, or rates are to be based on the benefits received by different classes of employees within the educational institution.

## LIST OF SELECTED ITEMS OF COST CONTAINED IN OMB COST PRINCIPLES CIRCULARS (Amended effective June 9, 2004)

The following exhibit provides an updated listing of selected items of cost contained in each of the OMB cost principles circulars based on the changes contained in the *Federal Register* notice dated May 10, 2004 (69 FR 25970-25995)

([http://www.whitehouse.gov/omb/fedreg/2004/040510\\_cost\\_principles.pdf](http://www.whitehouse.gov/omb/fedreg/2004/040510_cost_principles.pdf)). The primary changes are deletion of items, changes in language for consistency, and extension of certain items previously only in one or more—but not all—sets of OMB cost principles to another set(s) of OMB cost principles. Although these changes minimized the number of non-substantive differences among the OMB cost principles, there remain several cost items that are unique to one type of entity (e.g., commencement and convocation costs are applicable only to universities).

The exhibit lists the selected items of cost along with a cursory description of their allowability. The numbers in parentheses refer to the cost item in the applicable circular, as revised. The reader is strongly cautioned not to rely exclusively on the summary but to place primary reliance on the referenced circular text.

<b>Selected Items of Cost</b> <b>Exhibit 1 (amended 6/04)</b>			
<i>Selected Cost Item</i>	<i>OMB Circular A-87, Attachment B State, Local, &amp; Indian Tribal Gov'ts</i>	<i>OMB Circular A-21, Section J Educational Institutions</i>	<i>OMB Circular A-122, Attachment B Non-Profit Organizations</i>
Advertising and public relations costs	(1) Allowable with restrictions	(1) Allowable with restrictions	(1)-Allowable with restrictions
Advisory councils	(2)-Allowable with restrictions	(2) Allowable with restrictions	(2) Allowable with restrictions
Alcoholic beverages	(3)-Unallowable	(3)-Unallowable	(3)-Unallowable
Alumni/ae activities	Not specifically addressed	(4)-Unallowable	Not specifically addressed
Audit costs and related services	(4)-Allowable with restrictions <b>and</b> as addressed in OMB Circular A-133	(5)-Allowable with restrictions <b>and</b> as addressed in OMB Circular A-133	(4)-Allowable with restrictions <b>and</b> as addressed in OMB Circular A-133
Bad debts	(5)-Unallowable	(6)-Unallowable	(5)-Unallowable
Bonding costs	(6)-Allowable with restrictions	(7) Allowable with restrictions	(6)-Allowable with restrictions
Commencement and convocation costs	Not specifically addressed	(8)-Unallowable with exceptions	Not specifically addressed

<b>Selected Items of Cost</b> <b>Exhibit 1</b> (amended 6/04)			
<i>Selected Cost Item</i>	<i>OMB Circular A-87, Attachment B State, Local, &amp; Indian Tribal Gov'ts</i>	<i>OMB Circular A-21, Section J Educational Institutions</i>	<i>OMB Circular A-122, Attachment B Non-Profit Organizations</i>
Communication costs	(7)-Allowable	(9)-Allowable	(7)-Allowable
Compensation for personal services	(8)-Unique criteria for support	(10)-Unique criteria for support	(8)-Unique criteria for support
Compensation for personal services - organization-furnished automobile	Not specifically addressed	(10.g)- Unallowable for that portion of costs attributed to personal use	(8.g)- Unallowable for that portion of costs attributed to personal use
Compensation for personal services - sabbatical leave costs	Not specifically addressed	(10.f(4))- Allowable with restrictions	Not specifically addressed
Compensation for personal services - severance pay	(8)-Allowable with restrictions	(10.h)-Allowable with restrictions	(8.k)-Allowable with restrictions
Contingency provisions	(9)-Unallowable with exceptions	(11)-Unallowable with exceptions	(9)-Unallowable with exceptions
Deans of faculty and graduate schools	Not addressed	(12)-Allowable	Not addressed
Defense and prosecution of criminal and civil proceedings and claims	(10)-Allowable with restrictions	(13)-Allowable with restrictions (Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement)	(10)-Allowable with restrictions (Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement)
Depreciation and use allowances	(11)-Allowable with qualifications	(14)-Allowable with qualifications	(11)-Allowable with qualifications
Donations and contributions	(12)-Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made to recipient)	(15)-Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made to recipient)	(12)-Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made to recipient)

<b>Selected Items of Cost</b> <b>Exhibit 1</b> (amended 6/04)			
<i>Selected Cost Item</i>	<i>OMB Circular A-87, Attachment B State, Local, &amp; Indian Tribal Gov'ts</i>	<i>OMB Circular A-21, Section J Educational Institutions</i>	<i>OMB Circular A-122, Attachment B Non-Profit Organizations</i>
Employee morale, health, and welfare costs	(13)-Allowable with restrictions	(16)-Allowable with restrictions	(13)-Allowable with restrictions
Entertainment costs	(14)-Unallowable	(17)-Unallowable	(14)-Unallowable
Equipment and other capital expenditures	(15)-Allowability based on specific requirements	(18)-Allowability based on specific requirements	(15)-Allowability based on specific requirements
Fines and penalties	(16)-Unallowable with exception	(19)-Unallowable with exception	(16)-Unallowable with exception
Fundraising and investment management costs	(17)-Unallowable with exceptions	(20)-Unallowable with exceptions (Fundraising)	(17)-Unallowable with exceptions
Gains and losses on depreciable assets	(18)-Allowable with restrictions (Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs)	(21)-Allowable with restrictions	(18)-Allowable with restrictions
General government expenses	(19)-Unallowable with exceptions	Not specifically addressed	Not specifically addressed
Goods or services for personal use	(20) Unallowable	(22)-Unallowable	(19)-Unallowable
Housing and personal living expenses	Not specifically addressed	(23)-Unallowable	(20)-Unallowable as overhead costs
Idle facilities and idle capacity	(21)-Idle facilities - unallowable with exceptions; idle capacity - allowable with restrictions	(24)-Idle facilities - unallowable with exceptions; idle capacity - allowable with restrictions	(21)-Idle facilities - unallowable with exceptions; idle - capacity allowable with restrictions
Insurance and indemnification	(22)-Allowable with restrictions	(25)-Allowable with restrictions	(22)-Allowable with restrictions
Interest	(23)-Allowable with restrictions	(26)-Allowable with restrictions	(23)-Allowable with restrictions

<b>Selected Items of Cost</b> <b>Exhibit 1</b> (amended 6/04)			
<i>Selected Cost Item</i>	<i>OMB Circular A-87, Attachment B State, Local, &amp; Indian Tribal Gov'ts</i>	<i>OMB Circular A-21, Section J Educational Institutions</i>	<i>OMB Circular A-122, Attachment B Non-Profit Organizations</i>
Interest - substantial relocation	Not specifically addressed	(26.b(6))-Possible adjustment in relocated within 20 years	(23.a(6)(d))-Possible adjustment in relocated within 20 years
Labor relations costs	Not specifically addressed	(27)-Allowable	(24)-Allowable
Lobbying	(24)-Unallowable	(28)-Unallowable with exceptions	(25)-Unallowable with exceptions
Lobbying - executive lobbying costs	(24.b)-Unallowable	(28.h)-Unallowable	(25.d)-Unallowable
Losses on other sponsored agreements or contracts	Not specifically addressed	(29)-Unallowable	(26)-Unallowable (Losses on other awards or contracts)
Maintenance and repair costs	(25)-Allowable with restrictions (Maintenance, operations, and repairs)	(30)-Allowable with restrictions	(27)-Allowable with restrictions
Materials and supplies costs	(26)-Allowable with restrictions	(31)-Allowable with restrictions	(28)-Allowable with restrictions
Meetings and conferences	(27)- Allowable with restrictions	(32)- Allowable with restrictions	(29)-Allowable with restrictions
Memberships, subscriptions, and professional activity costs	(28)-Allowable as a direct cost for civic, community and social organizations with Federal approval; unallowable for lobbying organizations.	(33)-Unallowable for civic, community, or social organizations	(30)-Allowable for civic and community organizations with Federal approval; unallowable for social organizations.
Organization costs	Not specifically addressed	Not specifically addressed	(31)-Unallowable except Federal prior approval
Page charges in professional journals	(34.b)-Allowable with restrictions (addressed under "Publication and printing costs")	(39.b)-Allowable with restrictions (addressed under "Publication and printing costs")	(32)-Allowable with restrictions
Participant support costs	Not specifically addressed	Not specifically addressed	(33)-Allowable with prior approval of the Federal awarding agency

<b>Selected Items of Cost</b> <b>Exhibit 1</b> (amended 6/04)			
<i>Selected Cost Item</i>	<i>OMB Circular A-87, Attachment B State, Local, &amp; Indian Tribal Gov'ts</i>	<i>OMB Circular A-21, Section J Educational Institutions</i>	<i>OMB Circular A-122, Attachment B Non-Profit Organizations</i>
Patent costs	(29)-Allowable with restrictions	(34)-Allowable with restrictions	(34)-Allowable with restrictions
Plant and homeland security costs	(30)-Allowable with restrictions	(35)-Allowable with restrictions	(35)-Allowable with restrictions
Pre-agreement costs	(31)-Allowable with restrictions (Pre-award costs)	(36)-Unallowable unless approved by the Federal sponsoring agency	(36)-Allowable with restrictions
Professional service costs	(32)-Allowable with restrictions	(37)-Allowable with restrictions	(37)-Allowable with restrictions
Proposal costs	(33)-Allowable with restrictions	(38)-Allowable with restrictions	Not specifically addressed
Publication and printing costs	(34)-Allowable with restrictions	(39)-Allowable with restrictions	(38)-Allowable with restrictions
Rearrangement and alteration costs	(35)-Allowable (ordinary and normal); allowable with Federal prior approval (special)	(40)-Allowable (ordinary and normal); allowable with Federal prior approval (special)	(39)-Allowable (ordinary and normal); allowable with Federal prior approval (special)
Reconversion costs	(36)-Allowable with restrictions	(41)-Allowable with restrictions	(40)-Allowable with restrictions
Recruiting costs	(1.c)-Allowable with restrictions (addresses costs of advertising only)	(42)-Allowable with restrictions	(1)-Allowable with restrictions
Relocation costs	Not specifically addressed	(42.d)-Allowable with restrictions	(42)-Allowable with restrictions
Rental cost of buildings and equipment	(37)-Allowable with restrictions	(43)-Allowable with restrictions	(43)-Allowable with restrictions
Royalties and other costs for use of patents	(38)-Allowable with restrictions	(44)-Allowable with restrictions	(44)-Allowable with restrictions
Scholarships and student aid costs	Not specifically addressed	(45)-Allowable with restrictions	Not specifically addressed
Selling and marketing costs	(39)-Unallowable with exceptions	(46)-Unallowable with exceptions	(45)-Unallowable with exceptions

<b>Selected Items of Cost</b> <b>Exhibit 1</b> (amended 6/04)			
<i>Selected Cost Item</i>	<i>OMB Circular A-87, Attachment B State, Local, &amp; Indian Tribal Gov'ts</i>	<i>OMB Circular A-21, Section J Educational Institutions</i>	<i>OMB Circular A-122, Attachment B Non-Profit Organizations</i>
Specialized service facilities	Not specifically addressed	(47)-Allowable with restrictions	(46)-Allowable with restrictions
Student activity costs	Not specifically addressed	(48)-Unallowable unless specifically provided for in the sponsored agreement	Not specifically addressed
Taxes	(40)-Allowable with restrictions	(49)-Allowable with restrictions	(47)-Allowable with restrictions
Termination costs applicable to sponsored agreements	(41)-Allowable with restrictions	(50)-Allowable with restrictions	(48)-Allowable with restrictions
Training costs	(42)-Allowable for employee development	(51)-Allowable for employee development	(49)-Allowable with limitations
Transportation costs	Not specifically addressed	(52)-Allowable with restrictions	(50)-Allowable
Travel costs	(43)-Allowable with restrictions	(53)-Allowable with restrictions	(51)-Allowable with restrictions
Trustees	Not specifically addressed	(54)-Allowable with restrictions	(52)-Allowable with restrictions

# OGRD Memorandum 22

## Subcontracts vs. Personal Services Contracts vs. Purchased Services

### WASHINGTON STATE UNIVERSITY

The Office of Research  
Office of Grant and Research Development

August 2013

SUBJECT: Distinguishing between Subcontracts, Personal Services Contracts, and Purchased Services

The purpose of this memorandum is to outline the differences between a subcontract, personal services contract, and purchase order (purchased services).

**Subcontract:** An agreement written under the authority of and consistent with the terms of the Prime Award (grant or contract) that transfers a portion of the research or substantive effort to another organization. A subcontract is normally signed by both parties

A subcontract is an appropriate procurement mechanism when:

1. The collaboration is substantive programmatic work which is beyond mere analytical work-for-hire normally conducted by a routine service provider.
2. The collaboration is substantial enough that the collaborating individual or organization **will** participate in preparation of results, publication, presentation or other collaborative participation beyond routine analytical work.
3. The collaborator will maintain control of the work to be performed under the subcontract.

The Office of Grant and Research Development is responsible for preparing, signing and (non-fiscal) managing of subcontracts from sponsored agreements.

**Personal Services Contract:** A written agreement with an outside contractor to provide professional services and deliverables of an intellectual, creative or professional nature. The work may require specialized knowledge in a particular field, originality, creativity, and decision-making abilities on the part of the contractor. Such services may be required to complete work on a sponsored project or to support specific University projects or goals.



The agreement is a formal contract with scope of work, period of performance, schedule of deliverables, and other standard contract provisions, terms and conditions. A University contract template provides the contract structure and general terms and conditions. In final form the contract is signed by the two contracting parties. A contract manager for the University is named in the contract and is responsible for participating in the contract drafting, overseeing the contractor's performance, receiving deliverables, approving work and reviewing invoices.

If there are collaborative researchers or critical service providers needed in your research work and their selection can be justified and documented; it is recommended that you name those individuals or firms in your grant proposal documentation.

The delegation to sign personal services contracts resides exclusively with Purchasing Services. No contract work is to begin on a personal service contract until the contract is fully executed; meaning signed by the contractor and the Director or Associate Director of Purchasing Services.

A personal services contract is an appropriate procurement mechanism when:

1. The collaboration is **not** substantive programmatic work, however, **is** beyond mere analytical work-for-hire normally conducted by a routine service provider.
2. The collaboration **may or may not be** substantial enough for the collaborating individual or organization to participate in preparation of results, publication, presentation or other collaborative participation beyond the specialized service.
3. The collaborator will work independently and maintain control of the methodology.
4. The contract meets a special University need and is usually professional or technical and normally on a short-term basis.
5. The results may have implications for policy and management-level issues.

All personal service contracts must be processed by the WSU Purchasing Office. If the contract is over \$10,000, the personal services contract must be competitively awarded or sole-source justified. If the contract is over \$10,000, sole source justified and funded 50% or more by state funds; it must be approved by the Director of Purchasing Services prior to the contract being signed. Sole source personal service contracts with 50% or more in state funds must also be posted to Washington's Electronic Business Solutions (WEBS) with evidence of posting provided to the Director of Purchasing Services during the sole source approval process. Contractors on personal service contracts over \$10,000 on non-state funding must either be specifically named in the sponsored agreement or be approved by a sole source justification memorandum. The page from the grant documentation naming the particular contractor can be submitted to the Purchasing Office in lieu of a sole source justification. WSU Purchasing Services can approve well documented and justified sole source personal service contracts on non-state funds or with 50% or more of the funding on non-state funds.

The following discussion outlines the differences between consultants and employees, which is relevant because personal services contracts are with consultants:

The fundamental distinction between employment and consultant relationships is the degree to which a proposed service arrangement will allow control of the work effort, in terms of exactly what will be accomplished, when and how. The Internal Revenue Service bases its enforcement of employers' withholding and reporting obligations on this distinction. It is important to note that such control is deemed to exist for an employee, whether or not it is actually exercised. Merely having the right to exercise such control over the services is sufficient to render the University subject to all responsibilities and liabilities applicable to employment relationships.

Consultants are considered to be in business for themselves, where they stand to realize a profit or suffer a loss as a result of their business activity. The personal services contract is an appropriate, cost-effective way for obtaining their services on the University's behalf.

Exercise extreme care when engaging outside services. The Internal Revenue Service requires withholding and payment of taxes, including Social Security Tax, where any element of an employer/employee relationship exists. Enforcement is strict and the University may be subject to significant penalties, including criminal action, for failing to properly distinguish consultants from employees.

**Note:** In the case of personal services contracts, Purchasing must receive all documentation **15 days prior** to the contract starting date.

**Purchased Services:** Are orders to procure goods and services that are normally routine in nature. They are normally signed only by the Purchasing party.

A purchased service is an appropriate procurement mechanism when:

1. The collaboration is **not** substantive programmatic work, but work-for-hire.
2. Services are more routine in nature and follow established procedures. These services deal with day-to-day operations and are repetitive, following standard procedures.
3. The collaboration **is not** substantial enough for the collaborating individual or organization to participate in preparation of results, publication, presentation or other collaborative participation beyond the specialized service.
4. The services are performed under the agency's (University's) direction.

The Purchasing Department is responsible for Personal Services Contracts and all Purchased Services.

PI Name(s):				INTERNATIONAL COLLABORATION OR FOREIGN INVOLVEMENT IN THIS PROPOSAL IS EXPECTED PLEASE REVIEW THE INFORMATION FOUND AT <a href="http://www.ugru.wisc.edu/international.asp">http://www.ugru.wisc.edu/international.asp</a>								
Agency Name:				YR1	YR2	YR3	YR4	YR5	YR6	TOTAL		
00 - SALARIES												
PI:	Pay Rate	# Mos.	% FTE	Salary								
	0.00	0.00	0.00%	29.4%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
PI:	0.00	0.00	0.00%	Salary	-	-	-	-	-	-	-	
				29.4%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
Co-PI:	0.00	0.00	0.00%	Salary	-	-	-	-	-	-	-	
				29.4%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
Co-PI:	0.00	0.00	0.00%	Salary	-	-	-	-	-	-	-	
				29.4%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
Co-PI:	0.00	0.00	0.00%	Salary	-	-	-	-	-	-	-	
				29.4%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
Post-Doc/Research Assoc:	0.00	0.00	0.00%	Salary	-	-	-	-	-	-	-	
				33.3%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
Classified Staff:	0.00	0.00	0.00%	Salary	-	-	-	-	-	-	-	
				41.8%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
PHD Student ~ Step #				Salary	-	-	-	-	-	-	-	
QTR Inflation - 7%/year for FY15 and on, until further notice				QTR	-	-	-	-	-	-	-	
				Health	-	-	-	-	-	-	-	
				1.5%	-	-	-	-	-	-	-	
Master Student ~ Step #				Salary	-	-	-	-	-	-	-	
QTR Inflation - 7%/year for FY15 and on, until further notice				QTR	-	-	-	-	-	-	-	
				Health	-	-	-	-	-	-	-	
				1.5%	-	-	-	-	-	-	-	
01 - WAGES												
	\$ Per Hr.	Hrs/Wks	# Wks.									
Student:	\$0.00	0	0	Wages	-	-	-	-	-	-	-	
				2.1%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
Student (enrolled part-time ) :	\$0.00	0	0	Wages	-	-	-	-	-	-	-	
				9.7%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
*Non-Student Temporary	\$0.00	0	0	Wages	-	-	-	-	-	-	-	
				9.7%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
**Non-Student Temporary	\$0.00	0	0	Wages	-	-	-	-	-	-	-	
				18.9%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
***Non Student Temporary	\$0.00	0	0	Wages	-	-	-	-	-	-	-	
				71.8%	-	-	-	-	-	-	-	
				Benefits	-	-	-	-	-	-	-	
				Total Salary	-	-	-	-	-	-	-	
				Total Wages	-	-	-	-	-	-	-	
				Total Salary & Wages	-	-	-	-	-	-	-	
07 - BENEFITS												
				Total Benefits	-	-	-	-	-	-	-	
				Total Salaries/Wages/Benefits	-	-	-	-	-	-	-	
02 - PERSONAL SERVICES CONTRACTS (Consultants)												
					-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	
				Total Personal Services Contracts	-	-	-	-	-	-	-	
03 - GOODS/SERVICES												
					-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	
				Total Goods/Services	-	-	-	-	-	-	-	
04 - TRAVEL												
Domestic					-	-	-	-	-	-	-	
Foreign					-	-	-	-	-	-	-	
				Total Travel	-	-	-	-	-	-	-	
05 - COMPUTER SERVICES												
					-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	
				Total Computer Services	-	-	-	-	-	-	-	
06 - CAPITAL EQUIPMENT (>\$5,000)												
					-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	
				Total Capital Equipment	-	-	-	-	-	-	-	
08 - STIPENDS/SUBSIDIES/PARTICIPANT SUPPORT COSTS												
					-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	
				Total Stipends/Subsidies/Participant Support Costs	-	-	-	-	-	-	-	
14 - RESTRICTED: incl. SUBAWARDS/SUBCONTRACTS												
University One	YR-1	YR-2	YR-3	YR-4	YR-5							
SBCT DC						-	-	-	-	-	-	
SBCT IC (%)						-	-	-	-	-	-	
University Two	YR-1	YR-2	YR-3	YR-4	YR-5							
SBCT DC						-	-	-	-	-	-	
SBCT IC (%)						-	-	-	-	-	-	
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# MATRICES FOR GRADUATE RESEARCH ASSISTANTSHIP APPOINTMENTS

## GRA SALARIES (Assuming Salary Increase 7/1) for GRA and MBA

### STEP-32 Level Research Assistant -- 50% Appointment (Inflate 4% for Subsequent Years)

Apptmt/Grant Begins:																	
Apptmt		7/1/2013	7/16/2013	8/1/2013	8/16/2013	9/1/2013	10/1/2013	11/1/2013	12/1/2013	1/1/2014	2/1/2014	3/1/2014	4/1/2014	5/1/2014	5/16/2014	6/1/2014	6/16/2014
AY + 3 SUM	12	18204	18234	18265	18295	18325	18386	18446	18507	18567	18628	18688	18749	18809	18839	18870	18900
AY + 2 SUM	11	16687	16687	16687	16717	16748	16808	16869	16929	16990	17050	17111	17171	17232	17262	17292	17322
AY + 1 SUM	10	15170	15170	15170	15170	15200	15261	15321	15382	15442	15503	15563	15624	15684	15715	15715	15745
AY	9	13653	13653	13653	13653	13683	13744	13804	13865	13925	13986	14046	14107	14167	14198	14198	14198
3 SUM	3	4551	4581	4612	4642	4642	4642	4642	4642	4642	4642	4642	4642	4642	4642	4672	4702
2 SUM	2	3034	3034	3034	3064	3064	3064	3064	3064	3064	3064	3064	3064	3064	3064	3095	3125
1 SUM	1	1517	1517	1517	1517	1517	1517	1517	1517	1517	1517	1517	1517	1517	1517	1517	1547

### STEP-26 Level Research Assistant -- 50% Appointment (Inflate 4% for Subsequent Years)

Apptmt/Grant Begins:																	
Apptmt		7/1/2013	7/16/2013	8/1/2013	8/16/2013	9/1/2013	10/1/2013	11/1/2013	12/1/2013	1/1/2014	2/1/2014	3/1/2014	4/1/2014	5/1/2014	5/16/2014	6/1/2014	6/16/2014
AY + 3 SUM	12	17154	17183	17211	17240	17268	17325	17382	17439	17496	17553	17610	17667	17724	17753	17781	17810
AY + 2 SUM	11	15725	15725	15725	15753	15782	15839	15896	15953	16010	16067	16124	16181	16238	16266	16295	16323
AY + 1 SUM	10	14295	14295	14295	14295	14324	14381	14438	14495	14552	14609	14666	14723	14780	14808	14808	14837
AY	9	12866	12866	12866	12866	12894	12951	13008	13065	13122	13179	13236	13293	13350	13379	13379	13379
3 SUM	3	4289	4317	4346	4374	4374	4374	4374	4374	4374	4374	4374	4374	4374	4374	4403	4431
2 SUM	2	2859	2859	2859	2888	2888	2888	2888	2888	2888	2888	2888	2888	2888	2888	2916	2945
1 SUM	1	1430	1430	1430	1430	1430	1430	1430	1430	1430	1430	1430	1430	1430	1430	1430	1458

## GRA QUALIFIED TUITION REDUCTION

NOTE: Inflate **7%** per year *\*Please note the 7% QTR inflation is recommended*

### Resident QTR

Apptmt/Grant Begins:																	
Apptmt		7/1/2013	7/16/2013	8/1/2013	8/16/2013	9/1/2013	10/1/2013	11/1/2013	12/1/2013	1/1/2014	2/1/2014	3/1/2014	4/1/2014	5/1/2014	5/16/2014	6/1/2014	6/16/2014
AY + SUM	12	11994	11994	11994	12038	12079	12161	12243	12325	12407	12489	12571	12653	12735	12776	12776	12776
AY + SUM	11	11994	11994	11994	12038	12079	12161	12243	12325	12407	12489	12571	12653	12735	12776	12776	12776
AY ONLY	10	10544	10544	10544	10544	10585	10667	10749	10831	10913	10995	11077	11159	11241	11282	11282	11282
AY ONLY	9	10544	10544	10544	10544	10585	10667	10749	10831	10913	10995	11077	11159	11241	11282	11282	11282
SUM ONLY	1-3	1450	1450	1450	1494	1494	1494	1494	1494	1494	1494	1494	1494	1494	1494	1494	1494

### Non-Resident QTR

Apptmt/Grant Begins:																	
Apptmt		7/1/2013	7/16/2013	8/1/2013	8/16/2013	9/1/2013	10/1/2013	11/1/2013	12/1/2013	1/1/2014	2/1/2014	3/1/2014	4/1/2014	5/1/2014	5/16/2014	6/1/2014	6/16/2014
AY + SUM	12	25456	25456	25456	25500	25594	25780	25967	26153	26339	26526	26712	26899	27085	27178	27178	27178
AY + SUM	11	25456	25456	25456	25500	25594	25780	25967	26153	26339	26526	26712	26899	27085	27178	27178	27178
AY ONLY	10	23976	23976	23976	23976	24069	24256	24442	24629	24815	25001	25188	25374	25561	25654	25654	25654
AY ONLY	9	23976	23976	23976	23976	24069	24256	24442	24629	24815	25001	25188	25374	25561	25654	25654	25654
SUM ONLY	1-3	1480	1480	1480	1524	1524	1524	1524	1524	1524	1524	1524	1524	1524	1524	1524	1524

## GRA HEALTH INSURANCE

NOTE: Inflate **4%** per year

Apptmt/Grant Begins:																	
Apptmt		7/1/2013	7/16/2013	8/1/2013	8/16/2013	9/1/2013	10/1/2013	11/1/2013	12/1/2013	1/1/2014	2/1/2014	3/1/2014	4/1/2014	5/1/2014	5/16/2014	6/1/2014	6/16/2014
Any > 9month		1981	1981	1981	1981	1985	1994	2003	2012	2021	2029	2038	2047	2056	2060	2060	2060



PI Name(s): Sample Budget II					YR1	YR2	TOTAL
Agency Name: USDA (30%TC F&A limit)					08/16/13	08/16/14	8/16/2013
00 - SALARIES					08/15/14	08/15/15	8/15/2015
	Pay Rate	# Mos.	% FTE				
PI:	9,000.00	12.00	15.00%	Salary	16,200	16,848	33,048
12 mo-appt; Exempt bens rate; 15% FTE yr-round				EXEMPT Benefits 33.3%	5,395	5,610	11,005
PI:	0.00	0.00	0.00%	Salary	-	-	-
				Benefits 29.4%	-	-	-
Co-PI:	0.00	0.00	0.00%	Salary	-	-	-
				Benefits 29.4%	-	-	-
Post-Doc/Research Assoc:	0.00	0.00	0.00%	Salary	-	-	-
				Benefits 33.3%	-	-	-
Classified Staff:	0.00	0.00	0.00%	Salary	-	-	-
				Benefits 41.8%	-	-	-
PhD Student ~ Step #				Salary	-	-	-
QTR inflation - 7%/year for FY15 and on, until further notice				QTR	-	-	-
				Health	-	-	-
				1.5%	-	-	-
TWO Masters Students ~ Step #26	2x 17240			Salary	34,480	35,859	70,339
QTR inflation - 7%/year for FY15 and on				QTR	24,076	25,761	49,837
				2x 12038	3,962	4,120	8,082
				2x 1981	517	538	1,055
				Health			
				1.5%			
01 - WAGES							
	\$ Per Hr.	Hrs/Wks	# Wks.				
Student:	\$0.00	0	0	Wages	-	-	-
				Benefits 2.1%	-	-	-
Student (enrolled part-time) :	\$0.00	0	0	Wages	-	-	-
				Benefits 9.7%	-	-	-
*Non-Student Temporary	\$0.00	0	0	Wages	-	-	-
				Benefits 9.7%	-	-	-
**Non-Student Temporary	\$0.00	0	0	Wages	-	-	-
				Benefits 18.9%	-	-	-
***Non Student Temporary	\$0.00	0	0	Wages	-	-	-
				Benefits 71.8%	-	-	-
Total Salary					50,680	52,707	103,387
Total Wages					-	-	-
Total Salary & Wages					50,680	52,707	103,387
07 - BENEFITS							
Total Benefits					33,950	36,029	69,979
Total Salaries/Wages/Benefits					84,630	88,736	173,366
02 - PERSONAL SERVICES CONTRACTS (Consultants)							
Total Personal Services Contracts					-	-	-
03 - GOODS/SERVICES							
Lab Supplies					1,000	-	1,000
Publication Costs					-	1,000	1,000
Total Goods/Services					1,000	1,000	2,000
04 - TRAVEL							
Domestic					2,500	2,600	5,100
Foreign							-
Total Travel					2,500	2,600	5,100
06 - CAPITAL EQUIPMENT (>\$5,000)							
CENTRIFUGE					12,000	-	12,000
Total Capital Equipment					12,000	-	12,000
08 - STIPENDS/SUBSIDIES/PARTICIPANT SUPPORT COSTS							
Total Stipends/Subsidies/Participant Support Costs					-	-	-
14 - RESTRICTED: incl. SUBAWARDS/SUBCONTRACTS							
University of Washington	YR-1	YR-2	YR-3	YR-4	YR-5		
SBCT DC	21,104	21,104				21,104	42,208
SBCT IC (7%)	11,396	11,396				11,396	22,792
University Two	YR-1	YR-2	YR-3	YR-4	YR-5		
Total Subcontractor DC					21,104	21,104	42,208
Total Subcontractor IC					11,396	11,396	22,792
Total Subcontracts/Restricted					32,500	32,500	65,000
16 - NON-CAPITALIZED EQUIPMENT (e.g. Laptops w/agcy approval)							
Total Non-Capitalized Equipment ("Small & Attractive" Items)					-	-	-
TOTAL DIRECT COSTS					132,630	124,836	257,466
EXCLUSIONS							
QTR					24,076	25,761	49,837
Equipment (Over 5k)					12,000	-	12,000
Subcontracts, amt excluding first 25K (per subcontract), HAND ENTER.					7,500	32,500	40,000
Other (Off-Site Rental & Stipends, Etc)					-	-	-
Total Exclusions					43,576	58,261	101,837
MTDC BASE					51% MTDC Base	89,054	66,575
13 - FACILITIES & ADMINISTRATIVE COSTS (F&A, IDCs, OVERHEAD)					WSU's F&A Rate: 51.000%	45,418	33,953
TOTAL COSTS					Total Costs using 51% MTDC F&A	178,048	158,789
					USDA's F&A Rate: 42.857%	56,841	53,501
					WSU's F&A minus USDA's	(11,424)	(19,548)
					Total Costs (TC) @ USDA's F&A rate:	189,471	178,337
					Check that 42.857% TDC = 30% TC	56,841	53,501
						110,342	367,808
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