Instructions for Preparing Your Budget

We encourage you to use the budget template/tool for your university to develop your budget. These tools and consultation with your Sponsored Research Office will ensure that you have the best possible budget, fringe and F&A numbers in your submission.

Note: For UNH researchers, see [www.unh.edu/research/develop-budget](http://www.unh.edu/research/develop-budget) on the UNH Research website.

Once you have your budget prepared and approved at the university level, transfer this information onto the official Sea Grant Budget Form (90-4). We have provided an Excel version of the 90-4 on the [N.H. Sea Grant website](http://www.unh.edu/seagrant); detailed instructions follow.

The 90-4 spreadsheet is comprised of three worksheets, one for each year of the project (2016 and 2017) and a combined form for both years. Transpose the numbers from your university budget template/tool to complete both the 2016 and 2017 worksheets; they will automatically populate the combined sheet. Most text input (e.g., Fringe and F&A Rates used) will need to be entered on all three sheets.

Note: The only calculations in the 90-4 spreadsheets are those that sub-total the categories on each sheet, and those that populate the combined worksheet from the individual years.

MATCH REQUIREMENTS: Sea Grant is a matching funds program, which requires that at least 50% of the aggregate federal dollars received be matched by state or private funds. N.H. Sea Grant recognizes that all PIs may not be able to provide a 50% match ($1 of match for every $2 of requested federal Sea Grant funds) in their proposals. However, we ask that you provide as much as possible from non-federal sources. In-kind matching from university or other sources is often acceptable. Possible sources of matching funds include faculty/staff salaries, departmental or college student stipends, benefits, donated lab or ship time, indirect costs, and real or in-kind contributions from non-federal partners. Matching funds are scrutinized very closely for legitimacy by both your university and the federal government.

For additional information on the budget process, including match/cost sharing, contact Lisa Scigliano ([lisa.scigliano@unh.edu](mailto:lisa.scigliano@unh.edu), 862-0529) at the UNH Sponsored Programs Administration Office or Steve Jones ([stephen.jones@unh.edu](mailto:stephen.jones@unh.edu), 862-5124), Associate Director of N.H. Sea Grant.
Detailed Instructions for Filling out the 90-4 Spreadsheets

Note: There are three worksheets, one for each year of the project (2016 and 2017) and a combined sheet for both years. Most of the combined sheet is populated automatically from the 2016 and 2017 sheets, however some items (e.g., rates) need to be entered on all three sheets.

PROJECT TITLE: Use the same title you used on the 90-2 Project Summary Form.

PRINCIPAL INVESTIGATOR: Enter names, titles and affiliations of all PIs and associate PIs. For example: Jane T. Smith, Associate Prof. of Oceanography, UNH.

YEAR: Already entered for you.

GRANT/PROJECT NUMBER: Leave blank.

PROJECT STATUS: Already entered for you.

DURATION: Already entered for you.

A. SALARIES AND WAGES: For each year, enter number of people and months of effort by personnel category to be supported by Sea Grant and matching (grantee share) funds. Enter the dollar totals for all categories in the two right-hand columns (i.e., Sea Grant Funds and Matching Funds).

On the Combined sheet, enter the total number of personnel required for the duration of the proposal. For example: Year one requires one professional and year two requires the same professional plus two additional professionals, therefore the total number of professionals is three.

Note that the (Co) Principal Investigator, Associates (Faculty or Staff), and Res. Asst./Grad. Students categories are broken down into separate categories for Academic Year (AY) and Summer. This is due to the different allocation of fringe benefits for those categories for the academic year and the summer:

(Co) Principal Investigator-AY – Fringe benefits for funds allocated to this category are calculated at the full rate. Tenured/tenure-track faculty should enter only that portion of their salary earned during the academic year in this category. Research faculty should enter their entire salary into this category since their benefits are calculated at the full rate during both the academic year and the summer.

(Co) Principal Investigator-Summer – Fringe benefits allocated to this category are calculated at the basic rate. Tenured/tenure-track faculty should enter only that portion of their salary earned during the summer in this category. Research faculty should leave this blank.
Associates (Faculty or Staff)-AY – Fringe benefits for funds allocated to this category are calculated at the full rate. Tenured/tenure-track faculty should enter only that portion of their salary earned during the academic year in this category. Research faculty should enter their entire salary into this category since their benefits are calculated at the full rate during both the academic year and the summer.

Associates (Faculty or Staff)-Summer – Fringe benefits allocated to this category are calculated at the basic rate. Tenured/tenure-track faculty should enter only that portion of their salary earned during the summer in this category. Research faculty should leave this blank.

Res. Asst./Grad. Students-AY – There are no fringe benefits associated with this category since research assistants and graduate students working during the academic year do not earn benefits. Enter the portion of their salary earned during the academic year in this category.

Res. Asst./Grad. Students-Summer – Fringe benefits for funds allocated to this category are calculated at the basic rate because research assistants and graduate students working during the summer earn benefits. Enter the portion of their salary earned during the summer in this category.

B. FRINGE BENEFITS: For each year, enter the fringe benefits for Federal (Sea Grant) and Matching Funds for personnel at the full and basic rate, as calculated by your institution’s budget template.

Enter the fringe benefit rates used by your institution in the Rate used fields.

Note: Please enter rates used on all three worksheets.

TOTAL PERSONNEL: This will be calculated from the salary and fringe benefit information entered.

C. PERMANENT EQUIPMENT: For each year, enter the total for pieces of equipment costing over $5000 each and/or with a life expectancy of over two years. Permanent equipment cannot be matched unless it is purchased solely for this project and with non-federal funds.

D. EXPENDABLE SUPPLIES AND EQUIPMENT: Enter only totals for each year and provide breakdown in the budget justification.

E. TRAVEL: For each year, enter amounts for domestic and international travel under E1 and E2. Total Travel will be calculated from the information entered.

F. PUBLICATION AND DOCUMENTATION COSTS: For each year, enter anticipated cost of the publication and distribution of reports (data journals, technical reports, journal article reprint costs). Photocopying not associated with reports or other publications should be included under OTHER COSTS (item G).
G. OTHER COSTS: List all other costs not included in the above categories, including tuition (no F&A added), boat time, contractor services, etc.

**Important!** Please be consistent across years for each line (1-8) in the Other Cost category, otherwise the Combined sheet will not be accurate. For example: if line 1 of Year 1 is tuition, line 1 should be used for tuition in Year 2 as well, even if it is zero in Year 2.

**TOTAL DIRECT COST:** This will be calculated from the information that you entered. It is the sum of items A through G.

**INDIRECT COSTS:** Indirect costs are calculated as a percentage of Total Direct Cost minus Permanent Equipment minus Graduate Student Tuition, as calculated by the budget template for your institution.

**Note:** Please enter the rates used and the basis on all three sheets.

**TOTAL INDIRECT COST:** This will be calculated from the information that you entered. It is the sum of on-site and off-site indirect costs.

**TOTAL COSTS:** This will be calculated from the information above.