Understanding the Award Budget Sheet (ABS)

The Award Budget Sheet (ABS) was designed to designate how award dollars will be spent. Prepare and submit this spreadsheet to HSC PreAward any time a grant award is received or a contract is finalized, so every dollar can be assigned to an appropriate account code to set up the budget. PreAward staff will review the ABS and then passed it, along with the award/contract and other paperwork, to HSC Post Award for entry in the Banner system. For your convenience, the most commonly used account codes are listed on the ABS. However, you may use any account codes, as appropriate for the project, by "unprotecting" the ABS (see instructions below) and entering the account name and code in lieu of those provided.

Begin by filling in the project information in the upper left-hand corner. Please include the PreAward proposal number assigned to the project by the HSC Contract and Grant Administrator. The ABS allows entry for up to five budget periods/years, and the first year can be used for entering "continuation" or "supplemental" awards.

If the originating sponsor is a federal agency, UNM's federally-negotiated F&A rate agreement will apply. The ABS will automatically calculate F&A based on the rate you enter in the spreadsheet and exclude the appropriate account codes from F&A cost calculation. The account codes that are excludable from F&A cost calculation are highlighted in "yellow" on the ABS. These same account codes appear in a table to the right of the ABS screen, under "Standard Excludable Categories."

If the project is not federally funded, F&A should be calculated on all budget categories. This is often the case on contracts or grants that have a limit on the amount of F&A (or indirect costs) the sponsor allows. This includes most non-profit agencies, state and local governments, and some commercial entities. If the award does not allow full recovery of F&A costs, put an "X" in the field provided in the upper right-hand corner of the ABS. This option will permit the ABS to calculate F&A on all account codes (or total direct costs). If there are any exceptions outlined in the contract or grant guidelines, you can enter the amount in the "User Defined Excludable Categories" section of the table to the right of the ABS screen. The spreadsheet will exclude the amount from F&A cost calculation.

Using whole dollars, enter the amounts for the project expenses into the ABS. After you have entered all direct cost categories, enter the approved F&A rate (enter the percentage in the "pink" shaded cell in the bottom left-hand corner of the ABS screen). The spreadsheet will automatically calculate the correct amount of F&A costs for the project.

If the project has subawards, be sure to enter the name of each subcontractor in the "green" shaded space beside the account code. If this is not the first year of the award (i.e., a continuation year), you will want to enter the amount awarded to the subcontractor for the previous year(s) in the "Subcontracts F&A Excludables Table," to the right of the ABS screen. Only the first $25,000 of a subcontract is subject to F&A costs, so this table will exclude any amount awarded to the subcontractor in a previous year(s) up to $25,000. Do not enter an amount greater than $25,000 for each subcontract in the "excludables" table.

Unprotecting the ABS

You will need to "unprotect" the document if you wish to modify the account names and codes. DO NOT CHANGE or DELETE THE ACCOUNT NAMES WITH CODES THAT ARE HIGHLIGHTED IN YELLOW. Select "Tools" from the Menu bar, and "Protection" from the drop down list. Click on "Unprotect Sheet" and enter the following password: 42lobos1 .

NOTE: The ability to cut and paste in this spreadsheet has been disabled to prevent the corruption of formulas.