

Sample Budget Instructions

We encourage you to use this sample budget template. If you choose not to use this format, please ensure that your format is easy to use and provides information in the same general categories. Regardless of the format, please also include a budget narrative with your proposal (no template is provided for the narrative).

If you are using this document to create your budget, please read the important information below to ensure you can fully navigate the sample budget. If you have questions once you review this guidance, you may also contact the program officer responsible for this competition.

IMPORTANT INFORMATION ABOUT THIS DOCUMENT

1) There are five worksheets in this sample budget document: (1) Sample Budget Instructions (this worksheet); (2) Total Cost by Grant Category; (3) Summary Budget; (4) Admin Detailed Budget and (5) Program Detailed Budget. You can navigate between these worksheets by clicking on the tabs near the bottom of the document. We do not provide a template for the requested budget narrative.

2) In order to share information about the budget recommendations and requirements, we have created comments. Comments appear as boxes with a yellow background on your screen. There is an arrow from the comment to the cell that it is associated with. Each cell with a comment also has a small red triangle on the upper right hand corner of the cell. Currently all comments should be shown. Once you have reviewed all of the comments, you may wish to hide them. To hide all comments, select the "Review" menu at the top of the screen. There you should see a button that says "Show All Comments" which you can unselect to hide all the comments and select again to make all the comments reappear. If you do not have this button or menu option, use the software's help feature to find out where this feature is on your version of the software. You are also able to view individual comments by hovering your mouse over the cell that has the comment you wish to review. Please be sure to review all of the comments as they contain important information about the budget.

3) You may add and delete lines anywhere in the Detailed Budgets depending on your needs. Please ensure that you explain all of your budget details clearly and concisely in your budget narrative, particularly if you have made budgeting decisions that depart from the suggestions in the NOFO or POGI.

4) Some cells are set up to auto calculate based on values that you fill in. For example, once you fill in the amount of staff member #1's salary covered by the grant (in the Requested Federal Funds column) and the amount covered by cost-share (in the Cost-Share by Applicant column), the Program Total column will automatically add those two values together. You can tell which cells will automatically fill in because they have a \$ in them before you enter anything in the spreadsheet.

While we have done our best to ensure that this auto fill feature is useful and accurate, it is your responsibility to check the math to ensure that the calculations are accurate and account for all line items in your budget.

5) The Summary Budget also has auto fill features both for the Year One budget (which is drawn from your entries on the Detailed Budget worksheet) and for the per participant costs. For the per participant costs to calculate, you will need to fill in the number of participants in the rose colored boxes. The number of participants remains the same each year and is specified in the NOFO and POGI. As with the detailed budget, it is your responsibility to check the math and ensure these automatic calculations are correct.

6) You are required to give estimated budget numbers for the non-competitive continuation years in the Summary Budget. Please do not provide the detailed budget for these estimates at this time. If ECA decides to exercise a non-competitive continuation, a detailed budget will be requested at that time.

7) Tab 2 Total Cost by Grant Category will autofill based upon the information from Tab 4 Admin Detailed Budget and Tab 5 Program Detailed Budget.

Total Cost by Grant Category

0

Study of the U.S. Insitute

Organization Name

Project Title

Budget Duration

▲ Enter Institute Theme

	Federal Funds
1 Personnel	0.00
2 Fringe Benefits	0.00
3 Travel	0.00
4 Equipment	N/A
5 Supplies	0.00
6 Contractual	0.00
7 Construction	N/A
8 Other Direct Costs	0.00
9 Total Direct Costs	0.00
10 Total Indirect Costs	0.00
11 Total Project Cost	0.00
Cost Share	0.00
PROGRAM COSTS	0.00
ADMIN COSTS	0.00

* line item amounts auto-fill from "Admin and Program Detailed Budget Template" tabs

Study of the U.S. Institute
 Insert Title
 Summary Budget
 Insert Applicant Name

Enter Institute Theme

Period	Description	Funds Requested from ECA	Cost Share Funds	Total Costs
Year One	Participants			
	Administrative Costs			0
	Program Costs			0
	Total Costs	0	0	0
	Administrative Costs Per Participant			0
	Program Costs Per Participant		0	0
	Total Costs Per Participant	0	0	0
Year Two Estimates	Participants			
	Administrative Costs			0
	Program Costs			0
	Total Costs	0	0	0
	Administrative Costs Per Participant			0
	Program Costs Per Participant		0	0
	Total Costs Per Participant	0	0	0
Year Three Estimates	Participants			
	Administrative Costs			0
	Program Costs			0
	Total Costs	0	0	0
	Administrative Costs Per Participant			0
	Program Costs Per Participant		0	0
	Total Costs Per Participant	0	0	0
Total Three Year Estimated Costs	Participants			
	Administrative Costs			0
	Program Costs			0
	Total Costs	0	0	0
	Administrative Costs Per Participant			0
	Program Costs Per Participant		0	0
	Total Costs Per Participant	0	0	0

Insert the number of participants in this cell to auto calculate the costs per Participant. Provide estimates for Years Two, Three and a Summary Total Estimate below.

LINE ITEM BUDGET ADMINISTRATIVE COSTS

Organization's Name

Project Title

Budget Duration (i.e. October 1, 2017 - September 30, 2018)

Enter Institute Theme

ADMINISTRATIVE COSTS								FY18 Program Total	FY18 Requested Federal Funds	FY18 Cost-Share by Applicant	FY18 Program Total
	Unit	Unit Cost			FY18 Program Total	FY18 Requested Federal Funds	FY18 Cost-Share by Applicant	FY18 Program Total			
		Number	Amount	Rate							
1 Personnel	Month/Annual	# units	salary rate	% effort							
1.1 Staff 1 Name/Title					\$ -			\$ -			
1.2 Staff 2 Name/Title.					\$ -			\$ -			
1.3 Staff 3 Name/Title					\$ -			\$ -			
	Subtotal Personnel				\$ -	\$ -	\$ -	\$ -			
2 Fringe Benefits			fringe base	rate							
2.1 Staff 1 Name/Title					\$ -			\$ -			
2.2 Staff 2 Name/Title					\$ -			\$ -			
2.4 Staff 3 Name/Title					\$ -			\$ -			
	Subtotal Fringe Benefits				\$ -	\$ -	\$ -	\$ -			
5 Supplies (< \$5,000 per unit)		# units	unit cost								
5.1 (description)					\$ -			\$ -			
	Subtotal Supplies				\$ -	\$ -	\$ -	\$ -			
8 Other Direct Costs (ODC)	unit (each, total, etc.)	# units	unit cost								
8.1 (description)					\$ -			\$ -			
8.2 (description)					\$ -			\$ -			
	Subtotal Other Direct Costs				\$ -	\$ -	\$ -	\$ -			
9 Total Direct Costs						\$ -	\$ -	\$ -			
10 Total Indirect Costs (Indicate: NICRA Provisional, Final, Pre determined or 10% deminimus Rate based on MTDC)					\$ -			\$ -			
11 Total Administrative Cost	(must match award amount)					\$ -	\$ -	\$ -			

Administrative costs include staff, direct, and indirect expenses. Please see NOFO Section F.2

Please Note: Column I will be the total program costs. Columns K and L will identify the Federal Requested Funds and Cost-Share by Applicant, respectively. Column N will indicate the total program costs and should match Column I. This will serve as a mathematical check.

5. Supplies are tangible property. Please see 2 CFR 200.94 for full definition. List separately and provide a description of supplies here and in budget narrative.

8. Typical costs include copying, printing, etc. not included in Indirect Costs. Please refer to 2 CFR 200.413.

LINE ITEM BUDGET PROGRAM COSTS

Organization's Name

Project Title

Budget Duration (i.e. October 1, 2017 - September 30, 2018)

Enter Institute Theme

DO NOT DELETE THIS COLUMN or the Participant Support Cost formula will not work

PROGRAM COSTS	Participant Support Costs? (Y/N)	Unit Cost			FY18 Program Total	FY18 Requested Federal Funds	FY18 Cost-Share by Applicant	FY18 Program Total
		Unit Type	# units	Unit Cost				
3 Travel		unit (trips, days)	# units	cost				
3.1 DC Briefing Travel								
3.1.1 Lodging (specify location)					\$ -			\$ -
3.1.2 Meals and Incidentals (specify location)					\$ -			\$ -
3.1.3 Transportation (specify type and location)					\$ -			\$ -
Subtotal DC Briefing Travel					\$ -	\$ -	\$ -	\$ -
3.2 Guest Speakers Travel								
Guest Speaker 1 (name)								
3.2.1a Lodging (specify location)					\$ -			\$ -
3.2.2a Meals and Incidentals (specify location)					\$ -			\$ -
3.2.3a Transportation (specify type and location)					\$ -			\$ -
Subtotal Guest Speaker 1					\$ -	\$ -	\$ -	\$ -
Guest Speaker 2 (name)								
3.2.1b Lodging (specify location)					\$ -			\$ -
3.2.2b Meals and Incidentals (specify location)					\$ -			\$ -
3.2.3b Transportation (specify type and location)					\$ -			\$ -
Subtotal Guest Speaker 2					\$ -	\$ -	\$ -	\$ -
Subtotal All Guest Speakers					\$ -	\$ -	\$ -	\$ -
3.3 Participant Study Tour (list each city separately)								
Study Tour Location 1								
3.3.1a Lodging (specify location 1)					\$ -			\$ -
3.3.2a Meals and Incidentals (specify location 1)					\$ -			\$ -
3.3.3a Transportation (specify type and location 1)					\$ -			\$ -
Subtotal Study Tour Location 1					\$ -	\$ -	\$ -	\$ -
Study Tour Location 2								
3.3.1b Lodging (specify location 2)					\$ -			\$ -
3.3.2b Meals and Incidentals (specify location 2)					\$ -			\$ -
3.3.3b Transportation (specify type and location 2)					\$ -			\$ -
Subtotal Study Tour Location 2					\$ -	\$ -	\$ -	\$ -
Subtotal Study Tour- all locations					\$ -	\$ -	\$ -	\$ -
3.4 University Staff Escort Travel								
Staff Escort Location 1								
3.4.1a Lodging (specify location 1)					\$ -			\$ -
3.4.2a Meals and Incidentals (specify location 1)					\$ -			\$ -
3.4.3a Transportation (specify type and location 1)					\$ -			\$ -
Subtotal Staff Escort Location 1					\$ -	\$ -	\$ -	\$ -
Staff Escort Location 2								
3.4.1b Lodging (specify location 2)					\$ -			\$ -
3.4.2b Meals and Incidentals (specify location 2)					\$ -			\$ -
3.4.3b Transportation (specify type and location 2)					\$ -			\$ -
Subtotal Staff Escort Location 2					\$ -	\$ -	\$ -	\$ -
Subtotal Staff Escorts- all locations					\$ -	\$ -	\$ -	\$ -
Subtotal Travel					\$ -	\$ -	\$ -	\$ -
4 Equipment (> \$5,000 per unit)								
Not Allowable								
5 Supplies (< \$5,000 per unit)			# units	unit cost				
5.1 (description)					\$ -			\$ -
Subtotal Supplies					\$ -	\$ -	\$ -	\$ -
6 Contractual (Subawards, Consultant fees)		unit (sub, consult ant)	# units	unit cost				
6.1 Contractual Sub-Awardee (name or description)					\$ -			\$ -
6.2 Contractual Sub-Awardee (name or description)					\$ -			\$ -
Subtotal Contractual					\$ -	\$ -	\$ -	\$ -
7 Construction								
Not Allowable								
8 Other Direct Costs (ODC)		unit	# units	unit cost				
General Program Costs								
8.1 Honoraria (for speakers) List separately								
8.1.1 Speaker 1					\$ -			\$ -
8.1.2 Speaker 2					\$ -			\$ -
Subtotal Honoraria					\$ -	\$ -	\$ -	\$ -
8.2 Educational Materials (e.g. film, video)								
8.2.1 Material 1					\$ -			\$ -
8.2.2 Material 2					\$ -			\$ -
Subtotal Educational Materials					\$ -	\$ -	\$ -	\$ -
8.3 Web Hosting					\$ -			\$ -
8.4 Farewell/Welcoming Event 1					\$ -			\$ -
8.5 Farewell/Welcoming Event 2					\$ -			\$ -
8.6 Follow-on Activities					\$ -			\$ -
Ground Transportation (specify type- bus rental, van, etc) List separately								
8.7.1 Ground Transportation 1					\$ -			\$ -

Please Note: Column I will be the total program costs. Columns K and L will identify the Federal Requested Funds and Cost-Share by Applicant, respectively. Column N will indicate the total program costs and should match Column I. This will serve as a mathematical check.

Participant Support Cost? (Y/N): Please indicate Yes (Y) or No (N) in Column D to specify whether each item is classified as a participant support cost as defined in 2 CFR 200.75.

3. In the description and/or in the Budget Narrative, please indicate the budgeted travel's purpose, rates, the locations of each trip, the duration of the trip, and the number of travelers. For transportation, list the mode of transport and city. Per Diem (lodging, meals, incidental) costs should not exceed prevailing U.S. government rates. Rates may be found at <http://www.gsa.gov/perdiem>.

3.1 Recipients must attend a briefing at the State Department, tentatively scheduled for April 2018. Generally, the Academic and Administrative Directors should both attend.

3.3 In order to keep costs down, organizers may wish to house two participants in each room for the study tour.

5. Supplies are tangible property. Please see 2 CFR 200.94 for full definition. List separately and provide a description of supplies here and in budget narrative.

General Program Costs: Costs that do not vary by number of participants.

8.1 Except for special circumstances, honoraria for speakers who are not being compensated on a salaried basis should not exceed \$250/day, per speaker. Special circumstances should be explained in the budget narrative and are subject to ECA approval.

8.2 Film and video rentals, educational materials, and other curricular needs for the program. List materials separately on each line. Note: This section is for costs that do not vary by number of participants.

8.7.2	Ground Transportation 2				\$ -				
Subtotal Ground Transportation					\$ -	\$ -	\$ -	\$ -	
Per Participant Program Costs									
8.8	Academic Residency Costs								
8.8.1	Academic Residency - lodging				\$ -				
8.8.2	Academic Residency - meals				\$ -				
8.8.3	Academic Residency- Personal Needs Allowance				\$ -				
Subtotal Academic Residency					\$ -	\$ -	\$ -	\$ -	
8.9	Required Institute Textbooks & Materials								
8.9.1	Material 1				\$ -				
8.9.2	Material 2				\$ -				
Subtotal Required Institute Textbooks & Materials					\$ -	\$ -	\$ -	\$ -	
8.10	Communications								
8.10.1	Cell phones				\$ -				
8.10.2	Cell phone service				\$ -				
Subtotal Communications					\$ -	\$ -	\$ -	\$ -	
8.11	Books Allowance								
8.12	Cultural Allowance								
8.13	Participant Admissions								
8.13.1	Admission 1				\$ -				
8.13.2	Admission 2				\$ -				
Subtotal Participant Admissions					\$ -	\$ -	\$ -	\$ -	
8.14	Farewell Materials (certificates, etc) List separately								
8.14.1	Farewell Material 1				\$ -				
8.14.2	Farewell Material 2				\$ -				
Subtotal Farewell Materials					\$ -	\$ -	\$ -	\$ -	
8.15	Mailing								
8.16	Tax Withholding								
8.17	Reasonable Accommodation Contingency								
8.18	Medical Contingency								
Subtotal Other Direct Costs					\$ -	\$ -	\$ -	\$ -	
9	Total Direct Costs				\$ -	\$ -	\$ -	\$ -	
10	Total Indirect Costs (Indicate: NICRA Provisional, Final, Pre determined or 10% de minimus Rate based on MTDC)				\$ -			\$ -	
11	Total Program Cost				\$ -	\$ -	\$ -	\$ -	
		(must match award amount)			\$ -	\$ -	\$ -	\$ -	

8.2 Film and video rentals, educational materials, and other curricular needs for the program. List materials separately on each line. Note: This section is for costs that do not vary by number of participants.

8.3 Costs associated with publishing the institute website- not to include salary for the webmaster which should be accounted for in Personnel or Contractual.

8.4 and 8.5 Two events per Institute, max \$45/person with a with a 2-1 ratio of guests to participants, are allowable for direct U.S. government support. Note cost/participant and # of participants.

8.6 We suggest you budget up to \$5000 of ECA funds for this line item, per Institute. The budget narrative should explain planned use of funds while retaining maximum flexibility by indicating that the funds will be used "for activities including, but not limited to" your planned activities.

Per Participant Program Costs: Costs that vary by number of participants. Clearly indicate # of participants in budget.

8.8.3 Where feasible, each participant should receive the maximum U.S. government established allowance incidental expenses for each location throughout the program for the "Personal Needs Allowance".

8.9 Use this line item for required readings, etc. Please list each item separately. Note # of participants.

8.10.1 Each participant should be provided with a cell phone and domestic cell phone service throughout the program. Hosts should also arrange for participants to have a way to call home upon arrival at the Institute to let their families know they have arrived safely.

8.11 Participants should receive \$200 each to purchase U.S. studies books and materials in their area of interest. These funds are not to be used to cover mandatory program activities or materials.

8.12 Participants should receive \$200 each. These funds can be used to cover admissions to cultural events of personal interest. These funds are not to be used to cover mandatory program activities or materials.

8.13 Use this line item for cultural activities planned for the group as part of the institute program, either during the academic residency or the study tour. List each activity separately.

8.15 OPTIONAL: In the event the recipient institution chooses to mail materials to the participants. Maximum \$200 per participant to cover costs of shipping program related books and materials.

8.16 Some, but not all, organizations require taxes to be withheld on funds provided to participants. If your organization requires this, please include this line item. Please note: All of the amounts listed in the other line items should be the totals after any applicable taxes have been withheld. Please offer details on any withholdings in your budget narrative.

8.17 For disability and other reasonable accommodations. You should allocate approximately \$2,000 per Institute.

8.18 OPTIONAL: In addition to ASPE health benefits provided by DOS, the recipient may want to budget for miscellaneous medical contingency costs such as co-pays or other medical costs not covered by ASPE.

10. Please make note of the following in the Budget Narrative:

- If you do not have an established indirect cost rate agreement, please list what costs are excluded when calculating the Modified Total Direct Costs (MTDC) base in accordance with 2 CFR 200.68 and 2 CFR 200.414.
- Please list the participant support costs in your budget narrative.
- Please state if the above two questions are part of your existing policies and if they are consistently applied in all budgets throughout your organization.