

EXAMPLE OF ACADEMIC PROGRAM BUDGET PREPARATION

This example academic program is requesting a total of \$150,000 in Direct Costs. Trainee Costs requested total \$90,000 (60% total direct costs) and Training Related Expenses (TRE) total \$60,000 (40% total direct costs).

Trainee Costs reflect the direct support that goes to trainees in the approved program. You may request support for different numbers of appointed trainees between the Stipend, Tuition and Fees, and Trainee Travel line items. However, every trainee who receives Stipend support must also receive support for Tuition and Fees. In this example, Stipend support is requested for two (2) trainees; Tuition and Fees are requested for five (5) trainees; and Travel support is requested for four (4) trainees. In this example, all five (5) trainees would receive a Statement of Appointment with different levels of support for Stipends, Tuition and Fees and Trainee Travel.

Training-Related Expenses (TRE) defray the costs of personnel, consultants, equipment, supplies and non-trainee travel associated with the ERC academic program. TRE may not exceed 40% of the Total Direct Costs requested across all academic programs. Individual academic programs may exceed the 40% rule but the total TRE requested across all academic programs must be within the 40% rule.

NOTE: TRE are no longer calculated on a per-trainee formula-basis.

For this example, Trainee Costs and Training-Related Expenses are allocated as follows:

Trainee Costs

Stipends (2 @ \$22,032) = \$44,064
 Tuition and Fees (5 @ \$8,200) = \$41,000
 Trainee Travel (4 @ \$1,234) = \$4,936
 Total Trainee Costs = \$90,000

Training-Related Expenses (TRE)

Personnel (Faculty, etc.) = \$53,000
 Consultants = \$2,500
 Supplies = \$1,500
 Non-trainee Travel (Faculty, etc.) = \$3,000
 Total TRE = \$60,000

Note: F&A Costs are calculated and entered on the Checklist Form Page and are limited to 8% of allowable direct costs exclusive of tuition, fees, and equipment.

In this example, F&A is calculated as follows:

Total Direct Costs	\$150,000
Less Tuition and Fees	(41,000)
Less Equipment	(none requested)
<hr/>	
Modified Direct Costs	\$109,000
8% MDC	\$ 8,720

Each academic program must submit both Budget Form Page 4 and Institutional Training Substitute Form Page 4. A description of the expenses that are to be included in each of these budget pages follows. See the attached sample budget sheets for specific examples of how to fill in Form Page 4 and Institutional Training Substitute Form Page 4 based on this example.

A. Form Page 4

This page can include the following entries:

1. Personnel
2. Consultant Costs
3. Equipment
4. Supplies
5. Travel (non-trainee)
6. Other Expenses **
7. Subtotal Direct Costs
8. Consortium/Contractual Costs
9. Total Direct Costs

** Other Expenses should include the following entries using extra pages as needed:

- a. Total Stipends (from Institutional Training Substitute Form Page 4)
- b. Tuition, Fees and Insurance (from Institutional Training Substitute Form Page 4)
- c. Trainee Travel (from Institutional Training Substitute Form Page 4)
- d. Other Expenses not included in items A.1-5 above (if requested)

B. Institutional Training Substitute Form Page 4

This page can include the following entries:

1. Predoctoral Stipends
2. Postdoctoral Stipends (OM only)
3. Other Stipends
4. Total Stipends
5. Tuition and Fees
6. Trainee Travel
7. Training-Related Expenses (TRE)