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.

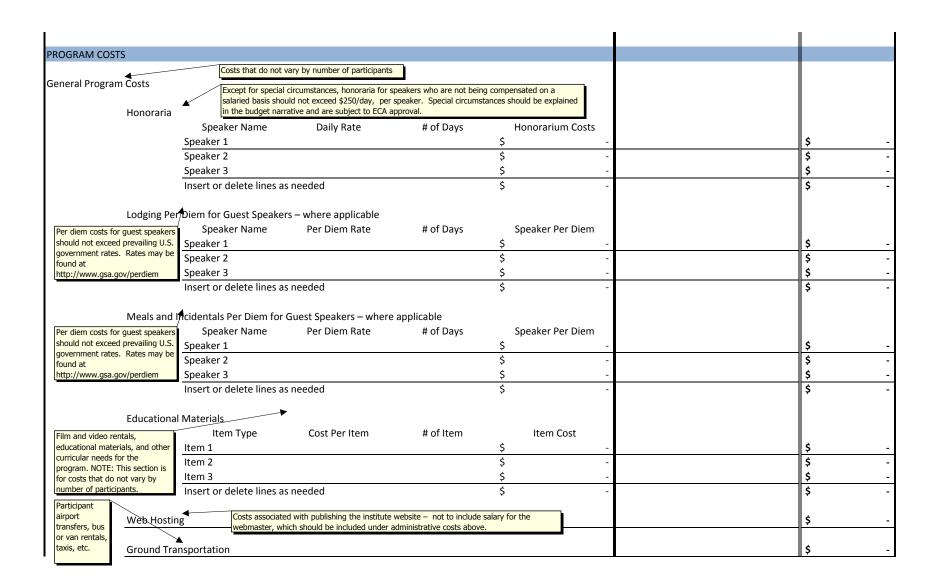**IMPORTANT INFORMATION ABOUT THIS DOCUMENT**

1) There are three worksheets in this sample budget document: (1) Sample Budget Instructions (this worksheet); (2) Summary Budget; and (3) 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 Budget 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 RFGP 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 ECA Funds Request column) and the amount covered by cost-share (in the 2015 Cost-Share column), the 2015 Total Budget 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 RFGP 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 Option Years in the Summary Budget. Please do not provide the detailed budget for these estimates at this time. If ECA decides to exercise an option year, a detailed budget will be requested at that time.

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

U.S. History and Government

Period	Description	Funds Requested from ECA	Cost Share Funds	Total Costs
Year One				
	Participants	*Insert the number of participants in this cell to auto calculate the costs per Participant.*		
	Administrative Costs	$ -	$ -	$ -
	Program Costs	$ -	$ -	$ -
	Total Costs	$ -	$ -	$ -
	Administrative Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
	Program Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
	Total Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
Year Two Estimates				
	Participants	*Insert the number of participants in this cell to auto calculate the costs per Participant.*		
	Administrative Costs			
	Program Costs			
	Total Costs			
	Administrative Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
	Program Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
	Total Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
Year Three Estimates				
	Participants	*Insert the number of participants in this cell to auto calculate the costs per Participant.*		
	Administrative Costs			
	Program Costs			
	Total Costs			
	Administrative Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
	Program Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
	Total Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
Total Three Year Estimated Costs				
0	Participants			
	Administrative Costs	$ -	$ -	$ -
	Program Costs	$ -	$ -	$ -
	Total Costs	$ -	$ -	$ -
	Administrative Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
	Program Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!
	Total Costs Per Participant	#DIV/0!	#DIV/0!	#DIV/0!

FY 2015 Study of the U.S. Institute
for Student Leaders on U.S. History and Government
Year One Detailed Budget
Insert Applicant Name

	Description	Calculations		**2015 ECA Funds Requested**	2015 Cost-Share	**2015 Total Budget**
ADMINISTRATIVE COSTS						
Direct Expenses	Administrative costs include staff, direct, and indirect expenses. Please see RFGP Section VI.2 for a list of applicable Office of Management and Budget (OMB) Circulars.					
Staff Costs						
Salaries						
	Staff Name/Title	Base Salary	% of Time	Cost of Staff Salary		
	Staff 1			$ -		$ -
	Staff 2			$ -		$ -
	Staff 3			$ -		$ -
	Insert or delete lines as needed			$ -		$ -
Benefits						
	Staff Name/Title	Base Fringe	% of Time	Cost of Staff Fringe		
	Staff 1			$ -		$ -
	Staff 2			$ -		$ -
	Staff 3			$ -		$ -
	Insert or delete lines as needed			$ -		$ -
Other Direct Expenses						
Telephone, fax, postage, copying, printing, office supplies, etc. not accounted for in Indirect Costs.	Expense 1					$ -
	Expense 2					$ -
	Expense 3					$ -
	Insert or delete lines as needed					$ -
Subtotal Direct Expenses				$ -	$ -	$ -
Indirect Costs						
Subtotal Indirect Costs						
TOTAL ADMINISTRATIVE COSTS				$ -	$ -	$ -

PROGRAM COSTS

General Program Costs

Costs that do not vary by number of participants

Honoraria

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.

Speaker Name	Daily Rate	# of Days	Honorarium Costs		
Speaker 1			$ -		$ -
Speaker 2			$ -		$ -
Speaker 3			$ -		$ -
Insert or delete lines as needed			$ -		$ -

Lodging Per Diem for Guest Speakers – where applicable

Per diem costs for guest speakers should not exceed prevailing U.S. government rates. Rates may be found at http://www.gsa.gov/perdiem

Speaker Name	Per Diem Rate	# of Days	Speaker Per Diem		
Speaker 1			$ -		$ -
Speaker 2			$ -		$ -
Speaker 3			$ -		$ -
Insert or delete lines as needed			$ -		$ -

Meals and Incidentals Per Diem for Guest Speakers – where applicable

Per diem costs for guest speakers should not exceed prevailing U.S. government rates. Rates may be found at http://www.gsa.gov/perdiem

Speaker Name	Per Diem Rate	# of Days	Speaker Per Diem		
Speaker 1			$ -		$ -
Speaker 2			$ -		$ -
Speaker 3			$ -		$ -
Insert or delete lines as needed			$ -		$ -

Educational Materials

Film and video rentals, educational materials, and other curricular needs for the program. NOTE: This section is for costs that do not vary by number of participants.

Item Type	Cost Per Item	# of Item	Item Cost		
Item 1			$ -		$ -
Item 2			$ -		$ -
Item 3			$ -		$ -
Insert or delete lines as needed			$ -		$ -

Web Hosting

Costs associated with publishing the institute website – not to include salary for the webmaster, which should be included under administrative costs above.

					$ -

Ground Transportation

Participant airport transfers, bus or van rentals, taxis, etc.

					$ -

Welcome/Farewell Events

Event Type	Cost/Participant	# of Participants	Event Cost		
Event 1			$ -		$ -
Event 2			$ -		$ -
Insert or delete lines as needed			$ -		$ -

University Staff Escort Lodging Per Diem

City	Per Diem Rate	# of Escorts	# of Nights	Per Diem Cost		
City 1				$ -		$ -
City 2				$ -		$ -
City 3				$ -		$ -
Insert or delete lines as needed				$ -		$ -

University Staff Escort Meals and Incidentals Per Diem

City	Per Diem Rate	# of Escorts	# of Days	Per Diem Cost		
City 1				$ -		$ -
City 2				$ -		$ -
City 3				$ -		$ -
Insert or delete lines as needed				$ -		$ -

DC Briefing

Item	Cost/Rate	# of Staff	# of Days	Subtotal Cost		
Airfare		n/a		$ -		$ -
Lodging				$ -		$ -
Meals and Incidentals				$ -		$ -
Follow-on Activities						$ -
Incidental Expenses for DoS Debriefing						$ -

Subtotal General Program Costs		$ - $ -		$ -

Per Participant Program Costs

> Total per diem rate (lodging, meals and incidentals) may not exceed established U.S. government per diem rates. While on-campus and study tour housing costs may well fall below USG rates, where feasible, each participant should receive the maximum U.S. government established allowance for meals and incidental expenses for each location throughout the program. U.S. government per diem rates may be found online at the following site: www.gsa.gov/perdiem

Academic Residency Per Diem

Item	Cost/Rate	# of Participants	# of Nights/Days	Subtotal Cost		
Lodging				$ -		$ -
Meals and Incidentals				$ -		$ -

Tour Lodging Per Diem By City

> In order to keep costs down, organizers may wish to house two participants of the same gender in each room.

> Please provide the name of the per diem location.

City	Per Diem Rate	# of Participants	# of Nights	Per Diem Cost		
City 1				$ -		$ -
City 2				$ -		$ -
City 3				$ -		$ -
Insert or delete lines as needed				$ -		$ -

Tour Meals and Incidentals Per Diem By City

> Please provide the name of the per diem location.

City	Per Diem Rate	# of Participants	# of Days	Per Diem Cost		
City 1				$ -		$ -
City 2				$ -		$ -
City 3				$ -		$ -
Insert or delete lines as needed				$ -		$ -

Institute Textbooks and Materials

> Use this line item for required readings, etc.

Item	Item Cost	# of Participants	Materials Cost		
Book 1			$ -		$ -
Other 1			$ -		$ -
Insert or delete lines as needed			$ -		$ -

Book and Cultural Allowance

> Participants should each receive $200 to purchase U.S. studies books and materials in their area of interest. These funds can also 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.

Item	Item Cost	# of Participants	Allowance Cost		
Allowance	$ 600		$ -		$ -

Participant Admissions

> 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.

Activity	Cost per Person	# of Participants	Activity Cost		
Activity 1			$ -		$ -
Activity 2			$ -		$ -
Activity 3			$ -		$ -
Insert or delete lines as needed			$ -		$ -

Farewell Materials

Such as Certificates of Participation.

	Item	Cost per Person	# of Participants	Item Cost				
	Item 1			$ -			$ -	
	Item 2			$ -			$ -	
	Insert or delete lines as needed			$ -			$ -	

A maximum of $450 per participant to cover costs of shipping program related books and materials.

Mailing

	Type	Cost per Person	# of Participants	Cost				
	Mailing and Baggage Allowance			$ -			$ -	
	Pre-departure Mailing			$ -			$ -	

OPTIONAL: In the event the recipient institution chooses to mail materials to the participants prior to the program.

Tax Withholding

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.

| | | | | | | | $ - | |

| Subtotal Per Participant Program Costs | | | | | $ - | $ - | $ - | |

U.S. Domestic Travel

University Staff/Escort Travel

Air, Train, Bus, etc.

	Mode	Destination	Cost per Person	# of Staff	Cost			
	Mode1	City 1			$ -		$ -	
	Mode2	City 2			$ -		$ -	
	Mode3	City 3			$ -		$ -	
	Insert or delete lines as needed				$ -		$ -	

Participant Travel

Air, Train, Bus, etc.

	Mode	Destination	Cost per Person	# of Participants	Cost			
	Mode1	City 1			$ -		$ -	
	Mode2	City 2			$ -		$ -	
	Mode3	City 3			$ -		$ -	
	Insert or delete lines as needed				$ -		$ -	

Guest Speaker Travel

Air, Train, Bus, etc.

	Mode	City of Origin	Speaker Name				
	Mode1	City 1	Speaker 1			$ -	
	Mode2	City 2	Speaker 2			$ -	
	Mode3	City 3	Speaker 3			$ -	
	Insert or delete lines as needed					$ -	

| Subtotal U.S. Domestic Travel | | | | $ - | $ - | $ - | |

| TOTAL PROGRAM COSTS | | | | $ - | $ - | $ - | |

| TOTAL COSTS | | | | $ - | $ - | $ - | |