

# NIOSH Supplemental Instructions for the Preparation of Academic Program Budgets and Calculation of Indirect Costs for PAR-15-303

## ACADEMIC PROGRAM BUDGET PREPARATION

This information is provided to assist ERC applicants in the preparation of individual academic program budgets for the first year of the entire proposed period requested. Academic programs must use **PHS 398 Budget Form Page 4** to request Training-Related Expenses and **PHS 2590 Institutional Training Grant Additional Budget Page 2** to request Trainee Costs. Applicants only need to provide detailed budget information using the PHS 398 and PHS 2590 budget pages for the first year of the entire proposed period. Budget request for the entire ERC for the entire proposed period are provided on PHS 398 Form Page 5.

*See the ERC Funding Opportunity Announcement for additional information on requirements for the distribution of funds across all academic training programs in the Academic Training Core and placement of the budget pages in the application.*

## ACADEMIC PROGRAM BUDGET EXAMPLE

In this example the academic program is requesting a total of \$150,000 in direct costs. A total of \$105,000 (70% of total direct costs) are requested for Trainee Costs; and Training Related Expenses (TRE) are requested for a total of \$45,000 (30% of total direct costs).

**Training-Related Expenses (TRE)** defray the costs of personnel, consultants, equipment, supplies and non-trainee travel associated with the ERC academic program.

**Trainee Costs** reflect the direct support that goes to trainees in the approved program. In this example, Stipend support is requested for three (3) trainees; Tuition and Fees are requested for five (5) trainees; and Travel support is requested for four (4) trainees.

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

### **Training-Related Expenses (TRE) (Use PHS 398 Budget Form Page 4)**

Personnel (Faculty, etc.) = \$40,000  
Consultants = \$1,500  
Supplies = \$1,500  
Non-trainee Travel (Faculty, etc.) = \$2,000  
Total TRE = \$45,000

### **Trainee Costs (Use PHS 2590 Institutional Training Grant Additional Budget Page 2)**

Stipends (3 @ \$19,688) = \$59,064  
Tuition and Fees (5 @ \$8,200) = \$41,000  
Trainee Travel (4 @ \$1,234) = \$4,936  
Total Trainee Costs = \$105,000

### **Indirect Costs**

Facilities & Administration Costs (Indirect Costs) are to be entered on the Checklist Form Page and are limited to 8% of allowable direct costs exclusive of tuition, fees, and equipment. Do not include Indirect Costs on Budget Form Page 4 or 5 unless they are included in Consortium or Contractual Costs. See sample Checklist at the end of this document.

### **Calculating Indirect Costs**

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

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

<b>DETAILED BUDGET FOR INITIAL BUDGET PERIOD DIRECT COSTS ONLY</b>	FROM Year 1 Start Date	THROUGH Year 1 End Date
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List PERSONNEL (*Applicant organization only*)  
 Use Cal, Acad, or Summer to Enter Months Devoted to Project  
 Enter Dollar Amounts Requested (*omit cents*) for Salary Requested and Fringe Benefits

NAME	ROLE ON PROJECT	Cal. Mnth	Acad. Mnth	Summer Mnth	INST.BASE SALARY	SALARY REQUESTED	FRINGE BENEFITS	TOTAL
Name faculty and staff	PD/PI							
<b>SUBTOTALS</b>								40,000

CONSULTANT COSTS Describe consultant costs	1,500
EQUIPMENT ( <i>Itemize</i> )	
SUPPLIES ( <i>Itemize by category</i> ) Describe supplies	1,500
TRAVEL Describe travel	2,000
INPATIENT CARE COSTS	
OUTPATIENT CARE COSTS	
ALTERATIONS AND RENOVATIONS ( <i>Itemize by category</i> )	
OTHER EXPENSES ( <i>Itemize by category</i> ) (Trainee Costs from PHS 2590 Institutional Training Grant Additional Budget Page 2) Stipends: 3 trainees @ \$19,688 each = \$59,064 Tuition and Fees: 5 trainees @ \$8,200 each = \$41,000 Travel: 4 trainees @ \$+ @ \$1,234 each = \$4,936	105,000

CONSORTIUM/CONTRACTUAL COSTS	DIRECT COSTS	
<b>SUBTOTAL DIRECT COSTS FOR INITIAL BUDGET PERIOD</b> ( <i>Item 7a, Face Page</i> )		<b>\$ 150,000</b>
CONSORTIUM/CONTRACTUAL COSTS	FACILITIES AND ADMINISTRATIVE COSTS	
<b>TOTAL DIRECT COSTS FOR INITIAL BUDGET PERIOD</b>		<b>\$ 150,000</b>



**CHECKLIST**

**TYPE OF APPLICATION** (Check all that apply.)

- NEW application. (This application is being submitted to the PHS for the first time.)
- RESUBMISSION of application number: \_\_\_\_\_  
(This application replaces a prior unfunded version of a new, renewal, or revision application.)
- RENEWAL of grant number: \_\_\_\_\_  
(This application is to extend a funded grant beyond its current project period.)
- REVISION to grant number: \_\_\_\_\_  
(This application is for additional funds to supplement a currently funded grant.)
- CHANGE of program director/principal investigator.  
Name of former program director/principal investigator: \_\_\_\_\_
- CHANGE of Grantee Institution. Name of former institution: \_\_\_\_\_
- FOREIGN application     Domestic Grant with foreign involvement    List Country(ies) Involved: \_\_\_\_\_

INVENTIONS AND PATENTS (Renewal appl. only)     No     Yes  
 If "Yes,"  Previously reported     Not previously reported

**1. PROGRAM INCOME (See instructions.)**

All applications must indicate whether program income is anticipated during the period(s) for which grant support is request. If program income is anticipated, use the format below to reflect the amount and source(s).

Budget Period	Anticipated Amount	Source(s)

**2. ASSURANCES/CERTIFICATIONS (See instructions.)**

In signing the application Face Page, the authorized organizational representative agrees to comply with the policies, assurances and/or certifications listed in the application instructions when applicable. Descriptions of individual assurances/certifications are provided in Part III and listed in Part I, 4.1 under Item 14. If unable to certify compliance, where applicable, provide an explanation and place it after this page.

**3. FACILITIES AND ADMINSTRATIVE COSTS (F&A)/ INDIRECT COSTS.** See specific instructions.

- DHHS Agreement dated: \_\_\_\_\_  No Facilities And Administrative Costs Requested.
- DHHS Agreement being negotiated with \_\_\_\_\_ Regional Office.
- No DHHS Agreement, but rate established with \_\_\_\_\_ Date \_\_\_\_\_

CALCULATION\* (The entire grant application, including the Checklist, will be reproduced and provided to peer reviewers as confidential information.)

a. Initial budget period:	Amount of base \$	109,000	x Rate applied	8	% = F&A costs	\$	8,720	
b. 02 year	Amount of base \$	_____	x Rate applied	_____	% = F&A costs	\$	**	
c. 03 year	Amount of base \$	_____	x Rate applied	_____	% = F&A costs	\$	**	
d. 04 year	Amount of base \$	_____	x Rate applied	_____	% = F&A costs	\$	**	
e. 05 year	Amount of base \$	_____	x Rate applied	_____	% = F&A costs	\$	**	
							<b>TOTAL F&amp;A Costs</b>	<b>\$</b> <span style="border: 2px solid black; padding: 2px;">**</span>

\*\* This example shows Year 01 data only.

\*Check appropriate box(es):

- Salary and wages base                       Modified total direct cost base                       Other base (Explain)
- Off-site, other special rate, or more than one rate involved (Explain)

Explanation (Attach separate sheet, if necessary.): \_\_\_\_\_

Indirect cost recovery is limited to 8% and is exclusive of tuition and fees, and equipment.

**4. DISCLOSURE PERMISSION STATEMENT:** If this application does not result in an award, is the Government permitted to disclose the title of your proposed project, and the name, address, telephone number and e-mail address of the official signing for the applicant organization, to organizations that may be interested in contacting you for further information (e.g., possible collaborations, investment)?     Yes     No