2017 Host Institute Budget Guidelines

All applicants are asked to submit the 2017 Host Institute Budget Worksheet and a detailed budget narrative. Please note that all budget worksheets must be submitted in excel format (pdf documents will not be accepted). There is no required format for the budget narrative; however, each line item should include a detailed description of the activities supported and explanation of how the cost was derived. If a line item includes both ECA requested funds and cost share funds, be sure to make the amounts for each funding category (ECA/Cost Share) clear in the narrative. Please note, that if awarded a sub-grant from IREX, applicants will be subject to 2 CFR 200 and 600, and the applicable cost principles.

General Budget Information

Sub-award Amount: Budget for the sub-award cannot exceed $150,000 total in requested funds. All costs incurred in implementing the Institute over $150,000 must be cost-shared by the host university. Requested funds should be included in Column G on the budget sheet named “ECA Requested Funds.”

Cost-Share Amount: A minimum of $100,000 cost share is required. Cost-Share can include, but is not limited to, university fees, indirect costs, housing, transportation, and personnel costs. Cost-Share funds should be included in Column H on the budget sheet named “University Cost-Share.”

Budget Line Items Overview

Staff Costs: These expenses should include all key Institute personnel salary and benefits costs. The anticipated sub-award period is January 15, 2017 to August 15, 2017 and all budgeted personnel costs should fall within this 7 month period of performance.

The budget narrative must clearly list each key staff member, including both the administrative and academic directors, and detail how costs were derived. Several examples have been included below.

If using Percentage of Effort: Ms. Jones has a base salary of $52,000, and will devote 40% of her effort from January 15 – August 15, 2017 to Institute planning and implementation. $52,000 / 12 months = $4,333 x 7 months x 40% = $12,132.

If using Daily Rate of Pay: Dr. Smith is on a 9-month appointment at a salary of $75,000. Dr. Smith will devote 30 days to Institute planning and implementation. $75,000 / 168 (# of duty days in an academic year) = $446 daily salary x 30 days devoted to the program = $13,380.

If using Hourly Rate of Pay: Two graduate students will provide additional support during the implementation of the Institute. They will be scheduled for 30 hours per week for 6 weeks at an hourly rate of $18.00. $18 x 30 hours x 6 weeks x 2 graduate students = $6,480.

Benefits: These are set according to university policy. In the budget narrative, be sure to state the appropriate fringe rate for each personnel listed as these rates often differ depending on the individual’s status (i.e. full-time, part-time, consultant, graduate student, etc.). If applicable, be sure these rates reflect the rates confirmed in the university’s Negotiated Indirect Cost Rate Agreement (NICRA).
**Other Direct Expenses**: These expenses include items directly attributable to the project and not accounted for in Indirect Costs (i.e. phone, fax, postage, copying, printing, office supplies, etc.)

**Indirect Costs**: If indirect costs apply, please explain how these costs are derived in the budget narrative. If indirect costs are included in the budget, the proposal **must** include a copy of the Negotiated Indirect Cost Rate Agreement (NICRA) or similar document from a cognizant agency. Indirect costs can be included as cost-share.

**Institute Accommodations and Per Diem**: Fellow lodging and per diem support should take into consideration, but may not exceed, established U.S. government per diem rates for each location. U.S. government per diem rates may be found online at the following site: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)

**Accommodations**: The budgeted cost for lodging should include linens, towels, basic bathroom supplies (toilet paper/cleaning products), and access to basic cooking and utensils supplies (if relevant).

**Meals and Incidentals**: Depending on the university context, meals are typically provided through a variety of means including campus meal cards, group meals, and monies provided directly to support the purchase of groceries for cooking at Fellow housing or eating in local restaurants. The monies budgeted on this line should encompass the full amount of monies budgeted to provide meals to Fellows during the Institute. The only exceptions are funds for the opening and closing meals which should be included on the relevant budget lines titled “Welcome/Farewell Events” described below.

**Institute Textbooks and Materials**: Institutes should cover all costs of materials related to and required for the Institute; for parity - laptops, etc. should not be purchased for each fellow; they may be rented. The program will supply cell phones to the Fellows and should not be budgeted for in Institute budgets. Education costs which are not per participant costs should be included below under “Education Materials” line item.

**Book and Cultural Allowance**: Institute budgets **must** include a $200 book and cultural allowance to allow Fellows 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; however, these funds cannot be used to cover mandatory program activities or materials. It is intended that these funds be distributed directly to Fellows to use at their discretion.

**Participant Admissions**: These expenses include per participant admissions for cultural, academic, and other mandatory activities planned for the group as part of the Institute program.

**Tax Withholding**: Some, but not all, universities require taxes to be withheld on funds provided to participants. If your university requires tax withholding, please include this line item and as well as relevant details on any withholdings in your budget narrative. **Please note all of the amounts listed on other budget line items should be the totals after any applicable taxes have been withheld.**

**Guest Speaker Honoraria**: Honoraria for speakers who are not being compensated by the sub-award on a salaried basis cannot exceed $250 per day for preparation and delivery. Costs above the $250 per date rate may be cost-shared.

**Guest Speaker Per Diem**: Lodging and per diem for guest speakers must not exceed established government per diem rates may be found online at the following site: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). Costs above the federal per diem rate may be cost-shared.
Educational Materials/Trainings/Networking Activities: These expenses include group access to educational portals, leadership modules, and other curricular resources for the Institute. This line also includes expenses related to planned networking activities.

Airport Transportation: These expenses include transportation for airport transfers to the Institute from the nearest International airport and return to the airport for departure to the Summit. Locations within driving distance of Washington, D.C. will travel to the Summit via coach, paid for directly by IREX.

Ground Transportation: This line item should include bus/van/taxi rentals for all site visits, community service, cultural excursions, networking, grocery store shopping, etc. In the budget narrative, provide a detailed description for how the costs on this line item were derived. Please note if internal university rentals are utilized, they should be procured at cost or competitively procured externally.

Welcome/Farewell Events: Costs for welcome and farewell events cannot exceed $45 per person with maximum ratio of 2 guests per 1 fellow (50 guests + 25 Fellows = 75); unless additional expenses can be cost-shared.

Additional Institute Staff Travel Costs: IREX will cover the cost of one Institute staff member per university to attend the Planning Retreat as well the Summit. The costs for the IREX supported staff member should not be included on this budget.

Institutes may choose to send up to two additional staff to one or both of these events. Any additional university staff would need to be cost-shared or included on the relevant sub-award line items. Total per diem rate (lodging, meals and incidentals) for these individuals may not exceed established U.S. government per diem rates. U.S. government per diem rates may be found online at the following site: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem).