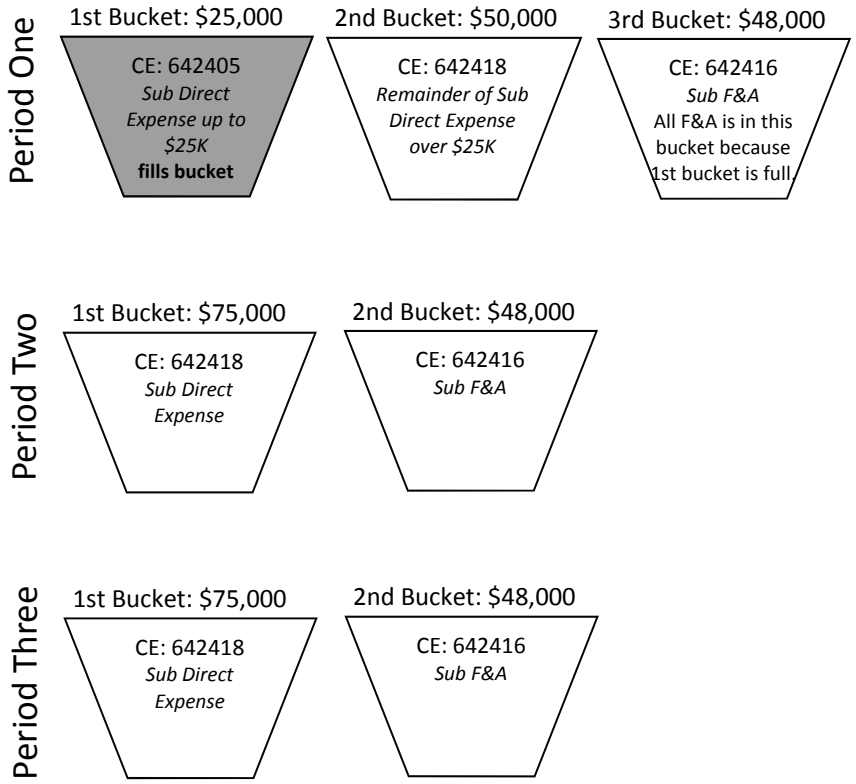
Entering Sub Contract Direct and Indirect Cost Elements into a Coeus Budget

First Period Costs Exceed $25,000

This is the most common situation when budgeting subcontracts

Total Subaward Amount for 3 year project: $369,000

Per Period Costs: *Total Subaward Amount: $123,000*
Total Direct Costs: $75,000
Indirect Costs: $48,000

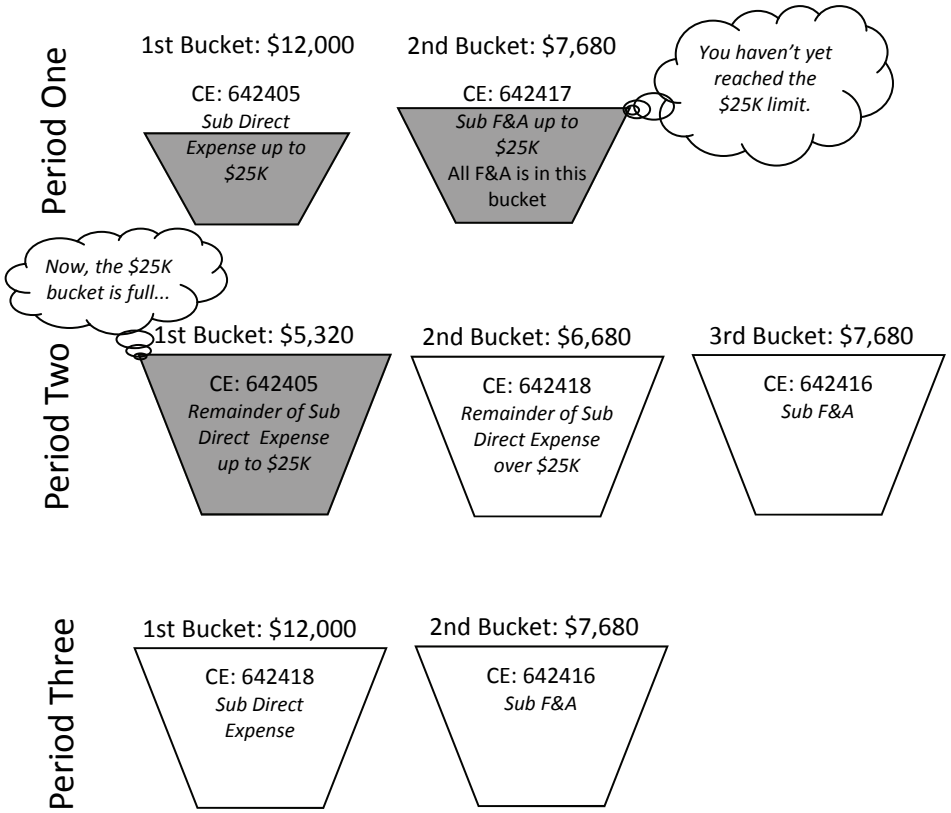


First Period Costs are Less Than $25,000

This is a less common situation when budgeting subcontracts

Total Subaward Amount for 3 year project: $59,040

Per Period Costs: *Total Subaward Amount: $19,680*
Total Direct Costs: $12,000
Indirect Costs: $7,680



The most important concept to grasp when budgeting subcontract lines is that the first $25,000 can be made up from any type of costs: Direct or F&A. So, in the first example, since the direct costs exceed $25K, we don't need other costs to fill that $25K bucket. In the second example, because the direct and indirect costs still don't add up to $25K, we have period two costs filling that $25K bucket. This example is a guideline to show how the different costs can combine to reach the $25,000, and how to handle the leftovers.