**Budget Justification**

*This example uses common cost categories. You should use the format that your sponsor requests, and be sure to provide the detail requested in the RFP or proposal guidelines. This is only a sample budget justification. Each sponsor is unique and will have different requirements for their budget justification.*

* When constructing a budget justification, follow the same order as that in the itemized budget or sponsor's budget form, so reviewers can easily compare the two documents.
* Check to see if the sponsor limits the page length for the justification.
* Be sure everything in your budget and budget justification is referenced in the proposal description/narrative as well—and be sure everything mentioned in your proposal description that would incur cost is explained in the budget and budget justification!
* Double-check what expenses the sponsor will and will not allow, as these differ from sponsor to sponsor.
* Remember, all costs must be REASONABLE, ALLOWABLE, and ALLOCABLE:
  + Allowable refers to costs that may be charged to a grant or contract.
  + Allocable refers to costs that are necessary for the success of the project.
  + Reasonable refers to actions a prudent business person would employ.

**Salaries**

The **Principal Investigator**, Dr. XXXX requests one-month salary and fringe on this project. As project PI, Dr. XXXX will be responsible for the overall direction and management of the project including coordination of fieldwork, lab work, data analysis, oversight of subaward and consultant services and graduate students. He will assure continued progress in manuscript preparation, reporting, and presentation of findings at scientific meetings as appropriate.

*All of these may not apply, but edit as necessary.*

**Other Personnel**

Funds are requested to cover a Faculty Research Assistant for 6 months each year for the duration of the project. The FRA will be responsible for conducting all lab work.

Funds are requested to cover a Graduate Research Assistant will be devoting 1.5 month effort during for the duration of the project to conduct summer field sampling.

UMCES salaries for all personnel are adjusted on an annual basis to account for merit and cost of living allowances.

*If hours are required by the sponsor:*

UMCES is an educational institution subject to the federal cost principles of the Uniform Guidance and is required to maintain records by percentage of level of effort, which is done on a monthly basis. UMCES does not maintain hourly records, does not pay employees on an hourly basis, and does not certify effort on an hourly basis.

**Fringe Benefits**

*Typical:*

Fringe benefits for key personnel are estimated on the current and average anticipated rates UMCES employees during the duration of requested support and are calculated as a percentage of salary. A fringe rate of ##% has been used to calculate the fringe benefits for Dr. XX for a fringe cost of $$.

*If more detail is needed:*

The calculation of the fringe benefit rate for the University of Maryland Center for environmental Science (UMCES) is determined by FICA, unemployment insurance, health insurance and retirement system chosen. Due to the retirement and health insurance options available, fringe benefit rates are unique to each individual. Terminal leave is charged at a fixed rate per the UMCES 2012 F&A agreement and is included in these fringe benefit rates as appropriate. UMCES does not have a federally negotiated fringe rate agreement. The salaries and fringe benefits rates used in this budget reflect the standard University

**Equipment**

Funds are requested for field instrumentation in year one for the purchase of a … This equipment will be used for …. *provide details and planned use to support need.*

**Travel**

*Domestic*: Funds are requested to cover travel costs for the Principal investigator [and co-investigators, and graduate student] to attend a professional conference [preferably name the conference] and to present results of the work. Travel funds will cover airfare, ground transportation, parking, hotel and per diem.

*Foreign:* 1 trip in Year 2 is budgeted for the Co-I to travel to an international conference. Travel funds will cover airfare, ground transportation, parking, hotel and per die

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *Year 1* | *Year 2* | *Year 3* | *Year 4* | *Total* |
| *Collaborator meetings - PIs* | *$* | *$* | *$* | *$* | *$* |
| *National meeting-2 people* | *$* | *$* | *$* | *$* | *$* |
| *TOTAL* | *$$* | *$$* | *$$* | *$$* | *$$* |

*State the estimated number of trips, purpose of trip, number of days per trip, destination, number of travelers, and estimated costs including lodging, subsistence, and transportation. Costs shall be separately listed for Domestic and Foreign travel. A table is sometimes helpful.*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| *Lodging* | *Per Diem* | *No. of Days* | *Subtotal* | *Airfare* | *No. of Travelers* | *Total* |
| *$95.00* | *$59.00* | *4* | *$616.00* | *$750* | *3* | *$4,098.00* |

**Participant/Trainee Support Costs.**

We requests funds to support approximately XX participants to attend a summer workshop annually in support of our outreach plan. The funds will be used to cover participant stipends, meals for workshop participants, workshop supplies, and facility rental costs.

*Participant costs listed* ***are those costs associated with conferences, workshops or symposia.*** *Justification should include the number of participants, cost for each participant, purpose of the conference/workshop/symposia, dates and places of meetings, and any related administrative expenses. Costs may include stipends, travel, subsistence, and supplies.*

Other Direct Costs

**Materials and Supplies**

We are requesting $ to support our field and laboratory operations.

Lab supplies including chemicals and reagents, DNA extraction kits, PCR reagents, enzymes, etc. Field supplies include coolers, sample bags, labels, rite-in-rain paper, etc,

Cost estimate is based on prior experience. A total of $$ is requested to cover materials and supplies.

**Publications**

Funds in the amount of $$ are requested to defray publication costs, including posters for meetings

**Communications:**

Funds in the amount of $$ are requested to cover long distance and conference telephone calls as necessary to conduct project and planning meetings.

**Consultant Services**

Funds are requested to support the costs of an external evaluator, \_\_\_\_\_\_\_\_. \_\_\_\_\_\_\_\_\_ will be responsible for program evaluation. Total anticipated cost is $$ and include funds for travel and supplies.

*Provide the name, compensation rate, and number of hours or days of service required. Consultant documentation should include a signed letter from the consultant confirming his/her agreement to perform the labor proposed in the budget, at the compensation rate listed.*

**Computer Services**

Funds are requested to purchase two laptop computers to be shared among project personnel and used to support data collection and management during field collecting trips, lab analysis and during travel for presentation at scientific meetings. We have also budgeted funds in years 2 and 3 towards computational support, including hardware upgrades (RAM, hard disk storage) and consultation help in efficiently handling the large amounts of data generated.

**Analytical Services**

We are requesting $$ to cover analytical services for the proposed research.

*Provide additional detail on type of analytical services, costs basis, provider, etc.*

**Tuition**

Funds are requested in the amount of $$ to cover tuition cost at current and estimated University of Maryland graduate tuition rates.

*Provide additional detail for number of students, number of credit hours per year, etc.*

**Subawards**

Funds are requested in the amount of $$ to support Dr. XX, University of XX as a subawardee.

*Provide brief scope of Subaward and attached detailed budget and justification for subawardee.*

**Other**

*Indirect Costs*

For Federal and other:

UMCES has a Federal negotiated Facilities and Administrative Cost Rate Agreement (F&A Rate) dated October 9, 2012. The UMCES on-campus rate for federally sponsored research is 53% and the off-campus rate is 26% of the modified total direct costs (MTDC).

The MTDC base of expenses includes all direct costs except equipment (each item over 5k), tuition remission, rental of off-site facilities, capital expenditures, scholarships and fellowships, portion of each subaward/subgrant in excess of 25K and UMCES research vessel operations. The UMCES off-campus rate is applied for projects where more than 50% of the project is performed in facilities that are not owned or are rented by UMCES.

*For State of Maryland:*

As a matter of UMCES policy, an established rate of 39% MTDC is budgeted for proposals to Maryland State Agencies.