# SAMPLE BUDGET JUSTIFICATION

(Using your own budget, justify/explain each line item in the order it appears in your

budget using this sample as a guide.)

# PERSONNEL (describe all personnel costs in the manner indicated below)

One month of summer OR academic salary is requested for the Principal Investigator in each year of the project and is calculated on the current rate with an anticipated (1-3)% annual increase throughout the project. The PI will be responsible for the overall coordination of the project and the supervision of the graduate students and other project personnel.

Graduate student support is based on the current University rate for graduate students with an anticipated annual increase of 1-3% throughout the project.

Do not add information regarding other sources of pay for personnel unless you will be using that as cost share.

**FRINGE BENEFITS**

Fringe benefits are charged at the currently approved and anticipated rates of 33% for PI, 19% for postdocs, 16% for graduate students, and 8.65% for hourly employees (temps and undergraduate students)

# EQUIPMENT

# Equipment funds are requested in year one to purchase: [list all equipment to be purchased for use on the project and provide the cost for each individual piece of equipment or distinct component.]

#  Laser Ablation System $65,000

 Gas Exchanger 7,400

Total equipment requested: $72,400

#  (Each individual equipment item or total of all components must cost at least $5,000 and have a useable life of more than one year. Please contact the PAMS Pre-Award office for guidance regarding computers, which are usually considered Materials/Supplies regardless of cost.)

# TRAVEL

# Travel funds are requested for the Principal Investigator and a graduate student(s) to attend XXXXX conference relating to the research being proposed. You can list specific costs in the following manner:

# Identify and justify foreign travel separately, naming the conference to be attended, dates, and attendees.

# (Be sure to spell out all conference names - do not use acronyms or abbreviations.)

**PARTICIPANT SUPPORT COSTS** (describe as necessary if included in the budget) Participant Support Costs include expenses associated with ***participants*** in specific program-sponsored conferences and/or workshops. Do not include expenses for workshop presenters. Include the number of participants budgeted for; travel expenses, if appropriate; and other associated participant expenses.

|  |  |  |  |
| --- | --- | --- | --- |
| No. of Participants | Travel Expenses | Materials | Total |
| 6 | $75 | $100 | $1,050 |

**OTHER DIRECT COSTS**

**Other Direct Costs may include some or all of the expense categories below:**

* Materials and supplies (if not included in a separate cost category): include the project costs of laboratory and other project-specific supply items (software programs and licenses, CDs, research material, etc.), and items costing less than $5,000 and not considered “equipment.”
* Publication costs: include funds requested for the publication of the results and the preparation of presentations and posters.
* Computer services: list a prorated share of the cost of operating and maintaining shared departmental research facilities. The rate charged is established by approved department and university procedures which require annual recalculation to ensure that the rate recovers only the actual operating costs. This fee provides for project-specific use of a variety of high performance computers, networking operations, copying, printing, and computer facilities support.
* Consultants: itemize each consultant, rate per day, number of days, any additional costs such as travel, lodging, supplies, and total cost for each consultant.
* Subawards: Identify and briefly describe other institutions involved in the project and total costs requested for each.
* Other Costs (generally for services rather than items): miscellaneous project specific costs such as honoraria, long distance phone charges, postage and FedEx charges, maintenance contract fees, payments to human subjects involved in the research, and other costs that do not fit in categories mentioned above.
* Tuition: The budget proposes to pay tuition and related fees for **#** Graduate Research Assistant(s) (GRA) over the life of this project. When preparing a proposal budget for an externally sponsored project, the University uses the most conservative method of estimating graduate student tuition that still provides adequate support for the research project. (Note: The estimated costs shown are subject to change) In preparing a budget that includes support for a GRA with the residency of the student to be recruited unknown, the University will budget the in-state student tuition rate, plus $1,934.38, graduate tuition remission match (GTRM) per GRA per semester under the "Graduate Student Support Plan (GSSP). NCSU pays the remaining difference between the in-state and out-of-state tuition rates. This plan allows for hiring an out-of-state student at a cost significantly less to the sponsor than full out-of-state tuition. Tuition rates include a planned annual 10% inflationary increase.

NOTE: Letters from consultants and subcontractors\* are required as part of any budget including these items. These letters should agree with the dollar amount requested for them and other items pertaining to them that may be itemized in Rice’s budget. (\*A budget, budget justification and scope of work is also needed from each subcontractor.)

# FACILITIES AND ADMINISTRATIVE COST (F&A)

F&A is charged at NCSU’s federally-negotiated rate of 52% of modified total direct costs (MTDC). MTDC excludes equipment costs (items costing $5,000 or more); graduate student tuition and GTRM; participant support costs, and the amount of each subaward over $25,000.