**Sample Budget Justification Instructions**

*The budget justification should follow the cost categories of the funding agency. Use the format and detail requested in the proposal guidelines. This example uses the National Science Foundation’s cost categories. Any category without expenses can include the statement “NONE”. NSF budget justification is limited to 3 pages. NIH Modular budget requires justifications for Personnel, Consortium, and Additional Narrative. The Additional Narrative section should be used to justify any equipment (including computers) to be purchased for the project.*

A. Senior Personnel: (*includes PI and Co-PIs – individual effort limited to 2 months per year)*

PI, Dr. XXX, (2 months/year) to *list specific role in the project –* i.e. *will be responsible for the overall coordination and day-to-day direction of the project. PI will be responsible for implementing and overseeing the project and supervising the postdoc and graduate students*.

Co-PI, Dr. XXX, (1 month/year) to *list specific role in the project.*

*NSF forms require effort be listed in academic, summer, or calendar months. Personnel with no salary request cannot be listed in the budget. Expertise can be included in facilities and biosketches attached.*

B. Other Personnel: (*includes non-key personnel – postdocs, grad students, technicians, other staff)*

Postdoc (50% effort – 6 months/year) *list specific role in the project – i.e. will collect data and will assist in training and overseeing graduate students. Postdoc will assist in the preparation of presentations and manuscripts.*

Graduate Student (100% effort – 12 months/year) *list specific role in the project – i.e. will assist with collecting and analyzing data*

Note: full-time for a Graduate Assistant is 20 hours/week.

C. Fringe Benefit:

Benefits are requested in accordance with institutional policy and are based on actual costs. . The academic year benefit rate for faculty includes state retirement, worker’s compensation, Medicare, and health insurance. The benefits rate for a faculty summer appointment is 16% and includes retirement, worker’s compensation, Medicare. Benefits for the GA academic year appointment include retirement, worker’s compensation, Medicare and health insurance.

D. Equipment:

*List equipment (items of durable value over $5000) requested for the project. Explain number, use, and necessity of each – i. e.*

 *XXXX equipment $7,500 – for*

 *XXXX equipment $10,000 – for*

*Or – Sufficient equipment exists to support the proposed activities and no funds are requested.*

E. Travel:

Domestic Travel – *List amount requested for each year with a breakdown of expenses – i.e. airfare, hotel, per diem, and other expenses. If you know which conferences attending, include that information and who will be attending.*

Foreign Travel (includes Canada and Mexico) *List amount requested for each year with a breakdown of expenses – i.e. airfare, hotel, and per diem, and other expenses. If you know which conferences attending, include that information and who will be attending.*

F. Participant Costs: *Participant’s benefit is typically educational.*

 Stipend: *List the stipend for each participant and rate.*

Travel: *Include the amount for participant travel. Participant travel should not be included in “E. Travel”.*

 Subsistence: *Include amount included for subsistence including food per diem and time period.*

Other: *List any other expenses such as supplies and printing of material. Read guidelines carefully as not all programs allow any funds to be requested in this category.*

G. Other Direct Costs:

Supplies:  *List items that can be specifically allocated to this project. These can include research supplies, but general office supplies are generally not an allowable cost.*

Publication Costs: *Fees for publication in journals that require a per-page or per-article publication cost can be included here as well as publication and printing of conference material.*

Consultant Services: *Consultants and contractor should be included here for such things as evaluation from persons outside of our own institution. Contractors provide the goods and services within normal business operations and are ancillary to the operation of the project. A determination form should be completed to establish that consultant rather than subaward is appropriate. Consultants should provide letter of commitment for involvement in the project.*

Computer Services: *Include outside computing service – i.e. supercomputer. Be sure it is justified by the scope of the project.*

Subawards:  *Subawards are responsible for carrying out a portion of the project and has its performance measured in relation to whether the objectives of the Prime award are met. A subrecipient determination form must be completed prior to completion of budget. Subawards must include separate detailed budgets and justifications, uploaded into Fastlane.*

 Other: *Can include tuition, subject fees, freight/shipping,*

Tuition support is requested for the graduate student at Kent State University rates and in accordance with Kent State University policy.

I. Indirect Costs

Kent State University’s indirect cost rate is 50% MTDC per DHHS negotiated agreement of June 23, 2014.