

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.]*

Salaries for all personnel are based upon current Texas Tech University academic and staff salary scales. All personnel budget calculations include salary range adjustments and merit increases as applicable for each year of support in accordance with published University guidelines. One month of summer salary is requested for the Principal Investigator in each year of the project and is calculated on the current rate with an anticipated 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 3% throughout the project.

X number of undergraduate students will work X number of hours for X number of weeks at the rate of \$x.xx per hour.

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

FRINGE BENEFITS

Employee benefits are directly charged as a percentage of salaries and wages. The rate used for summer salary for faculty is 18% plus XX per month for health insurance. The rate used for graduate research assistants is 1% plus XX per month for health insurance. The rate for undergraduate student assistants is 1%.

EQUIPMENT

Equipment funds are requested in year one, two... to purchase:

*[List all **capital** equipment to be purchased for use on the project and provide the cost for each individual piece of equipment or distinct component. Be sure to include how you arrived at the figure, i.e., "The cost of XX (equipment) was estimated taking the average cost of XX as provided by three independent vendor quotes. All other equipment costs were estimated using catalog prices."]*

Equipment one	\$xx,xxx
Equipment two	\$ x,xxx

Total equipment requested: \$xx,xxx

TRAVEL

Travel funds are requested for the Principal Investigator and a graduate student (s) to attend

XXXX conference relating to the research being proposed. [You can list specific costs in the following manner.]

No. of Days	No. of Travelers	Air Fare per Traveler	Lodging, per Traveler	Per Diem per Traveler	Ground Transportation

[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

OTHER DIRECT COSTS

[Other Direct Costs may include some or all of the expense categories listed 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, C.D.s, 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. (i.e., “\$x is requested in each of the final two years for publication costs of papers submitted to journals such as the Journal of XYZ.” Be specific.)]
- **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 tuition and fee remission, professional services agreements, 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 and Fee Remission:** The budget justification should include the following explanation:

Effective September 1, 2000, compensation provided to teaching and research assistants will include remission of certain tuition and fees. These costs will be charged in accordance with 2 CFR 200.466 and are excluded from the facilities and administrative cost base. These costs are expected to increase at the rate of 5% per year.

[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 TTU'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 the approved rate of XX of modified total direct costs (MTDC). MTDC excludes equipment costs (items costing \$5,000 or more); graduate student tuition and fee remission; participant support costs, and the amount of each subaward over \$25,000.

<p>Be sure to fill in the X's, as appropriate, and delete all text in brackets and italics before submitting to ORS and sponsor.</p>
