

Instructions for Completing Budget Justification - SAMPLE

Budget Justification

PI Name

Year 1

A. Salaries and Wages \$22,500 (federal); \$24,500 (match)

1. Senior Personnel.

- a. (Co) Principal Investigator(s). \$12,500 (federal); \$12,500 (match)
2.0 months of salary is budgeted for the Principle Investigator, who will be responsible for the project coordination and oversight, training field crews, data analysis, and report and manuscript preparation, as well as outreach activities.

If there are multiple senior personnel, please list. For example, PI John Smith (1.0 months federal/1.0 month match; \$12,500/\$12,500) and Co-PI Jane Doe (1.0 month federal / 1.0 month match; \$5,000/\$5,000) to do "x".

2. Other Personnel.

- b. Research Associates. \$10,000 (federal); \$12,000 (match)
A total of 5.0 months of research associates time (2.3 months Federal + 2.7 months match) is required to complete Year 1 of the proposed study. Sampling including comp time, preparation and Tucker trawl sampling. Create electronic data base, preparation of education and outreach graphics

Note: Technicians and Other personnel need to be well justified.

B. Fringe Benefits. \$7,358 (federal); \$8,012 (match)

According to University of Delaware policy, fringe benefits are calculated as 32.7% for faculty and professional staff, 59.7% for salaried staff, 4.5% for graduate students, and 7.9% for other miscellaneous wages (<http://www.udel.edu/research/pdf/idcCalc.pdf>).

C. Permanent Equipment. \$6,500

Purchase of a Sony high definition digital camera to photograph the location of spat.....**include responses to the following questions.**

For any item(s) of equipment that has a useful life of more than one year and costing \$5,000 per unit or more, a description of the item and associated costs is required. For Permanent Equipment, NOAA Grants Management Division expects the budget justification to address the following questions:

- *Is each item of equipment listed?*
- *If over \$5,000 is there a description of how it will be used in the project?*
- *If over \$5,000 has a lease vs. purchase analysis been completed? Note: Often a lease versus buy analysis cannot be completed because no one leases it. In this case, the*

recipient should submit a statement of non-availability stating at least three sources that were contacted about leasing.

- *For each item of equipment, is the number of units, cost per unit and total cost specified?*
- *Is each item of equipment necessary for the successful completion of the project?*
- *Are the charges for each item reasonable and realistic?*

D. Expendable Supplies and Equipment. \$3,700

Funds requested to cover: costs of a YSI model 85 Dissolved oxygen, temperature, conductivity meter and case (\$1,600), nets - 1X1m neuston net (\$500), 0.5 X 0.5m neuston net (\$300), Replacement tucker trawl (\$500), Calibration of flow meters (\$500), miscellaneous supplies (\$300).

Expendable supplies and equipment must be described according to major categories, e.g., chemical reagents, computer paper and supplies, glassware, lumber, etc. Fuel for boats should be budgeted here rather than under travel. Fuel for vehicles should be budgeted under E. Travel. The justification may be based on historical costs (note as such). For Expendable Supplies and Equipment, NOAA Grants Management Division expects the budget justification to address the following questions:

- *Are supplies itemized by type of material or nature of expense?*
- *For general office or business supplies, is the total charge listed along with the basis for the charge (i.e. historical use rates)?*
- *For other specific supply categories, is the number of units, cost per unit and total cost specified?*
- *Are the charges necessary for the successful completion of the project?*
- *Are the charges reasonable and realistic?*

E. Travel

1. Domestic. \$2,000

\$2,000 is requested for hotel, registration fee, per diem, and flight for the PI and student to travel to the World Aquaculture Society Meeting in New Orleans, LA from October 13-18, 2011 to present results of this study. (Note: if the exact meeting is unknown, you can explain that, too, i.e. To Be Determined).

2. International. \$0

For Travel, NOAA Grants Management Division expects the budget justification to address the following questions:

- *For foreign and domestic travel, is each trip listed along with the destination, estimated mileage, method of travel, cost per mile and duration, number of travelers, per diem rate for meals and lodging?*
- *If actual trip details are unknown, what is the basis for the proposed travel charges?*
- *Is the requested travel directly relevant to the successful completion of the project?*
- *Are the travel charges reasonable and realistic?*
- *Note: Funding for unknown foreign travel may be approved but the travel itself is not authorized until an award action request is submitted and approved. Please state in*

the budget justification that an Award Action Request (AAR) will be submitted when travel plans have been identified.

F. Publication and Documentation. \$0

G. Other Costs.

2. Consultants. \$1,000

Statistical consulting (Dr. Smith or person with similar expertise) to discuss alternative approaches for dealing with non-linear data and incorporating environmental variables in the predictions of organisms density from sampling.

7. Subrecipient. \$3,500

ECO Lab to provide analytical services for nutrient analyses: for transect studies (7 transects) x (5 samples per cycle) x (2 seasons) x \$10 per sample = \$3,500

For Other Costs, NOAA Grants Management Division expects the budget justification to address the following questions:

- *Are items listed by type of material or nature of expense?*
- *For each charge, is the number of units, cost per unit and total cost specified?*
- *Are the charges necessary for the successful completion of the project?*
- *Are the same charges listed elsewhere?*
- *Are the charges reasonable?*
- *Are charges which duplicate indirect cost items excluded?*

- *For **Subrecipients**, NOAA Grants Management Division expects the budget justification to address the following questions:*
- *Is each subrecipient listed as a separate item? (Separate budgets are required for subrecipient regardless of the dollar value.)*
- *Are the products/services to be acquired described along with the applicability of each to the project?*
- *Do the costs appear reasonable and realistic?*
- *Are any sole source contracts contemplated? If yes, is a sole source justification included with the application which describes why the proposed sole source entity is the only source capable of meeting the applicant's project needs?*
- *Are there contracts with non-US organizations?*

H. Indirect Costs. \$21,230 (federal); \$17,231 (match)

The University of Delaware's federal on-campus research rate (53.0%) of modified total direct costs was used. This is applied only to the Modified Total Direct Costs of \$40,058 (federal) and \$32,512 (match). The University of Delaware's provisional Facilities and Administrative (F&A) and Fringe Benefits rates are approved by the Department of Defense, Office of Naval Research, and are effective as of 7/1/2012. The distribution base for the F&A rate is modified total direct costs (MTDC). Equipment, capital expenditures, charges for patient care and tuition remission, rental costs of offsite facilities, scholarships, fellowships, and vessel (ship) charges as well as the portion of each subgrant or subcontract

in excess of \$25,000 shall be excluded from the modified total direct costs. A copy of UD's most recent facilities and administrative rate agreement may be accessed at <http://www.udel.edu/research/pdf/idcCalc.pdf>.

Year 2

Same format as year 1.