

Budget Justification

A budget justification, or budget narrative, is a categorical description of proposed costs and cost sharing contributions. A good budget justification will explain the necessity of the costs requested in the budget and those proposed as cost share, along with the basis for the proposed costs. The budget justification is considered a part of the budget and together they provide a complete picture of the proposed work.

Everything that appears in the budget and justification should appear in the proposed scope of work and vice versa. The budget justification should:

- Follow sponsor guidelines.
- Explain why each item requested is necessary to accomplish the proposed scope of work.
- Be organized in the order of the sponsor's budget template, using sponsor headings.
- Make clear that all requests and cost share commitments are reasonable and consistent with sponsor and organizational policies.

Below are categories that you will find in most budgets with an explanation of what should go into the justification for each. As stated before, follow the sponsor's budget and guidelines to come up with the category headings and justification criteria. A sample budget justification can be found on page 3.

Salary & Wages

List all people or positions that appear in the budget, estimated number of person-months for which funding is requested, along with their respective roles on the project.

Indicate if an organizational inflation factor has been applied beyond the first budget period and the amount of the inflation factor (e.g., It is the practice of Western Carolina University to apply 3% to salaries after the initial budget period).

Fringe Benefits

Provide a statement indicating that fringe rates are based on institutional rates and provide a breakdown of the specific components by percentage. Also indicate the rate used per job category (faculty, staff, student, full-time, part-time).

Equipment

Describe the equipment to be purchased and how the purchase will benefit the project. Include price quotes or cost estimates for fabrication.

Travel

Include the destination, number of people traveling, dates/duration of stay, and an explanation of how this travel is directly related to the proposed research (e.g., to collect data, to meet with collaborators, conference travel to disseminate results, etc.).

Participant Support Costs

Indicate the number of participants to be supported and the relevance to the project. Some sponsors request that participant support costs be itemized by stipends, travel, subsistence, and other associated expenses.

Other Direct Costs

Materials and Supplies: Itemize by category and justify basis for cost. Describe how these materials will benefit the project.

Consultant Services: Describe the consultant's role on the project and include total costs.

Subawards: State the subrecipients on the project, summarize their scope of work, indicate if they are domestic or foreign, and list their total project costs.

Publication Costs: Cite the journal and per-article publication costs. Detail other publication costs such as conference posters.

Indirect Costs

List the rate applied (e.g., 52%), indicate if on- or off-campus, and the base to which the rate was applied (e.g., MTDC, S&W, TDC). Indicate if the rate used is a federally negotiated rate, de minimis rate, or sponsor-mandated rate. Some sponsors may require a listing of items excluded from MTDC.

Sample Budget Justification

Project Title

PI Name

Western Carolina University

PERSONNEL

Jane Doe, Ph.D., Principal Investigator (effort = 2.5 calendar months). Dr. Doe will be responsible for the overall coordination and supervision of all aspects of the study. This includes hiring, training, and supervising staff/students; recruiting study participants; coordinating treatment and assessment components; scheduling and staff assignments; and data management. In addition, she will conduct the orientation sessions, assist with statistical analyses, and be responsible for reporting the study's findings.

Mary Major, Ph.D., Co-Investigator (effort = 0.8 Academic Months, 1.0 Summer Months). Dr. Major will be responsible for the collection and analyses of the fecal materials. She will also assist in manuscript preparation.

OTHER PERSONNEL

TBA Post Doctoral Associate (effort = 12 Calendar Months effort). This individual will coordinate the day-to-day management of the study, assist in assessments, be responsible for data entry of all treatment-related data (i.e., scheduling and conducting weights, attendance, self-monitoring), and serve as an interventionist.

TBA Project Coordinator effort = (6.0 Calendar Months). This individual will assist with recruitment, assessments, and serve as an interventionist. Additionally, this person will aid with preliminary data analyses and manuscript preparation. It is anticipated that this individual would start with 1-year of previous experience.

TBA Research Assistant (effort = 12 Calendar Months). This individual will assist with recruitment, ordering supplies and intervention materials, assessments, collection of dietary data, daily management of study data, and scoring and data entry of assessments.

EQUIPMENT

Funds are requested to purchase three Biologs (\$7,150 each). These are ambulatory physiological data recorders with multiple channels that will be used to record mothers' heart rate (RSA), activity level, and electrodermal activity (e.g., skin conductance). Recorded data is compactly stored on a removable memory card. When recording is complete, the card is inserted into a card reader which is connected to a PC through a serial port. The affiliated Downloading and Plotting Software (\$1,100 under supplies) which operates on the PC supervises the downloading of data to the PC and ensures data is recorded according to the needs specified by the researchers. From this program, the data can be converted into separate data files for each physiological measure. These measures are all synchronized with one another and can be synchronized with video files as well. Three Biologs are needed because there are several periods when assessment points overlap (e.g., parental interviews, 6 months laboratory visits, 6 months home visits), and dedicated equipment for each type of visit will ease scheduling demands.

TRAVEL

\$2500 in Year 01 is requested for travel to professional conferences (e.g., CDC, SRA) to present findings associated with the investigation.

PARTICIPANT /TRAINEE SUPPORT COSTS

None

OTHER DIRECT COSTS

Materials and Supplies

General research supplies - Research supplies are calculated at approximately \$30,000 per year, and include blank DVD's for data storage as well as all testing materials.

Consultants

In Years 1 and 2, Dr. Adams from the University of Northern Virginia will train 3 research assistants to administer the Adult Attachment Interview (AAI). She will periodically review interview transcripts to ensure adherence to the interview protocol over time. Dr. Adams will assist in identifying trained AAI coders. She will provide support for this project at a rate of \$400 per day for 5 days during the Years 1 and 2

Subawards/Consortium/Contractual Costs

A subcontract will be established with East University, a domestic State institution of higher education. The estimated total costs per year for the 5-year project are as follows:

Year 01: \$50,000

Year 02: \$29,431

Year 03: \$30,311

Year 04: \$31,221

Year 05: \$46,793

TOTAL: \$187,756

John Smith, Ph.D., Co-Investigator (effort = 1.2 Calendar Months). Dr. Smith is an Assistant Professor (Research) at the Carolina Medical Center. Dr. Smith, an expert in forensics, will provide guidance on collection and statistical analyses of forensics data. He will also conduct experimental aging studies. He will assist in manuscripts that are within his area of expertise.

INDIRECT COSTS

At Western Carolina University, Facilities and Administration (F&A/Indirect) costs are calculated using a Modified Total Direct Costs (MTDC) base. This base consists of all salaries and wages, fringe benefits, materials, supplies, travel, and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period of performance covered by the subgrant or subcontract). The MTDC base excludes equipment (single unit purchase price of \$5,000 or greater), capital expenditures,

charges for patient care, tuition remission, rental costs of off-site facilities, scholarships and fellowships, as well as the portion of each subgrant and subcontract in excess of \$25,000.

Per Western Carolina University's current federally negotiated rate agreement (dated 7/01/2020) F&A costs totaling \$xx.xx are associated with the proposed research project at the rate of 44.24% of MTDC.

TOTAL PROJECT COST