**BUDGET JUSTIFICATION**

**University of Georgia**

Follow instructions in blue font. Delete blue font text before submission.

Page limit: 5 pages.

Delete any section or sub-section for which there are no expenses in your budget.

**A. Senior Personnel**

**Dr. X**, PI, requests funds for X month(s) of [Academic Year/Summer/Calendar Year] effort in each project year **[Note: no more than two months’ salary is permitted without additional justification].** S/he will also commit additional time as needed in order to accomplish the project goals **[if applicable]**. S/he will [List responsibilities, e.g.: coordinate all research activities, supervise graduate students, oversee logistics and all project management activities, perform the research as described in the Project Description, prepare manuscripts for publication and disseminate project results at conferences, and prepare and submit technical reports to NSF.] Dr. X’s rate of pay is [$XX,XXX] per [Academic Year/Calendar Year].

**Dr. Y**, Co-PI, requests funds for X month(s) of [Academic Year/Summer/Calendar Year] effort in each project year. S/he will [List responsibilities, e.g.: supervise graduate students, perform the research as described in the Project Description, prepare manuscripts for publication and disseminate project results at conferences.] Dr. Y’s rate of pay is [$XX,XXX] per [Academic Year/Calendar Year].

**[Add additional Senior Personnel as needed.]**

**B. Other Personnel**

*B1. Postdoctoral Scholars*

Funds are requested for a postdoctoral researcher in years X-X. The postdoc will [list responsibilities]. The Postdoc’s rate of pay is [$XX,XXX] per Calendar Year.

*B2. Other Professionals*

Funds are requested for a [Name of job: research technician, etc.] in years X-X. The [name of job] will [list responsibilities]. The rate of pay for this position is [$XX,XXX] per Calendar Year.

*B3. Graduate Students*

Funds are requested for X [Master’s-level or PhD-level] [Calendar-year or Academic-year] graduate students in years X-X. One graduate student under the direction of Dr. X will [list responsibilities]. The second student, under the direction of Dr. Y, will [list responsibilities]. [Repeat as needed.]

*B4. Undergraduate Students*

Funds are requested for X undergraduate student worker(s) in years X-X. This student will be paid [$15/hour] for approximately XXX hours per year to [list responsibilities].

*B5. Secretarial/Clerical*

**[Note: only permitted when these services are integral to the project, the individual can be specifically identified with the project, and such costs are not also recovered as indirect costs. These costs are normally considered part of Administrative expenses (part of Indirect Costs).]**

Funds are requested for [Job title: accountant, administrative assistant, etc.] in years X-X. This person will [list responsibilities, quantifying whenever possible: number of trips planned, conferences or workshops organized with number of attendees, etc.].

*Salaries for faculty and graduate students include a [3%] cost-of-living increase in each year.*

**C. Fringe Benefits**

Fringe benefits are estimated at [XX]% for faculty summer salary, [XX]% for faculty calendar-year salary [repeat as necessary for each different fringe rate] and [4% of a 1/3-time rate for graduate student health insurance]. Fringe benefits are charged at actual rates as these expenses accrue.

**D. Equipment**

[Name of Equipment Item costing more than $5,000.] $X,XXX is requested for a [name of item]. [Describe item.] [Describe purpose of item with regard to the project.]

**E. Travel**

*E1. Domestic Travel*

Funds are requested in years X for [name of person or persons] to travel to [place] to [purpose]. Costs include [provide specifics. For conference travel, a reasonable flat amount is fine. For other types of travel – e.g., fieldwork, advisory board meetings, etc. – break down costs among transportation, lodging, per diem, etc.].

**[Start a new paragraph for each different domestic travel type.]**

*E2. Foreign Travel*

Funds are requested in years X for [name of person or persons] to travel to [place] to [purpose]. Costs include [provide specifics. For conference travel, a reasonable flat amount is fine. For other types of travel – e.g., fieldwork, advisory board meetings, etc. – break down costs among transportation, lodging, per diem, etc.].

**[Start a new paragraph for each different foreign travel type.]**

**F. Participant Support Costs**

**[Note: check with SPA or your DLSA to verify whether expenses should be included under Participant Support. Participant Support Costs are excluded from the F&A calculation.]**

*F1. Stipends*

Funds are requested in year X for [name and justify expense].

*F2. Travel*

Funds are requested in year X for [name and justify expense].

*F3. Subsistence*

Funds are requested in year X for [name and justify expense].

*F4. Other*

Funds are requested in year X for [name and justify expense].

**G. Other Direct Costs**

*G1. Materials and Supplies*

$XX,XXX is requested for supplies over the life of the project. [List amounts for, and describe, any categories of supplies. You do not have to itemize amounts for standard lab supplies like reagents, glassware, etc.]

*G2. Publication Costs/Documentation/Dissemination*

Funds are requested in years X-X for journal page charges and other publication and dissemination costs.

*G3. Consultants*

[Name of Consultant] will [List responsibilities.] [Describe expertise, primary organizational affiliation, normal daily compensation rate, and number of days of expected service.] **[Note: travel costs (including per diem, etc.) are included in a consultant’s rate of pay and should not be budgeted separately under most circumstances. No UGA employee can ever be considered a consultant on a UGA proposal.]**

*G4. Computer Services*

Funds are requested in Year X for [List and justify any computer service for which there is a charge or fee.]

*G5. Subawards*

The project includes subawards to [name(s) of subawardee organizations]. Subaward budgets are justified separately.

*G6. Other*

**[Anything that doesn’t fit in one of the other categories goes here. Examples include graduate student tuition and mandatory fees (excluded from the indirect cost calculation); human subjects incentive payments; payments for services or contractual costs that do not rise to the level of a subaward, such as genetic sequencing or laboratory testing paid to a third party; and anticipated charges for UGA services that have associated user fees.]**

**I. Indirect Costs**

Indirect costs are calculated at the federally negotiated rate of [XX]% MTDC for [on-campus or off-campus] [project type: research, public service, instruction, cooperative extension] projects per the F&A Rate Agreement negotiated with the Department of Health & Human Services dated [date].