

Appendix A

Budget Justification example

Sample Budget Justification

USI Budget Justification

TOTAL BUDGET = \$56,211.81

+ \$29,157.81 personnel
+ \$ 13,660 non-personnel
+ \$ 3,500.00 other direct costs
+ \$ 9,894.00 indirect
\$56,211.81

Personnel = \$29,157.81

A. Salaries and Wages: \$19,400 total

1a. Senior Personnel: \$7,500

(1) Project coordinator

Project coordinator will receive one 3 credit hour course release to: oversee day-to-day planning of the project, supervise of staff, coordination with experts in partnering states, and administration of the grant.

$\$7,500 = (\$60,000 \times 12.5\% \text{ effort} \times 1 \text{ project coordinator})$

2b. Other personnel: \$11,900

(2) Undergraduate students

Set and collect traps in the field, count insects on the traps, and record these in the database

$\$2,900 = [(10 \text{ weeks} @ 20 \text{ hours per week} \times \$7.25 \text{ per hour}) = \$1,450 \times 2 \text{ students}]$

(1) Technician

Oversees the undergraduate student, writes the educational fact sheet, posts it on the website, and performs laboratory functions necessary to the project.

$\$9,000 = (\$45,000 \text{ per year} \times 20\% \text{ effort} \times 1 \text{ technician})$

B. Fringe Benefits: \$9,757.81 total

(1) Project Coordinator, faculty member in the College of Science Engineering, and Education

$\$3,935.25 = (\$7,500 \times 52.47\%)$

(2) Undergraduate student FICA

$\$221.86 = (\$1,450 \times 7.65\% = \$110.93 \times 2 \text{ students})$

(1) Technician, Administrative staff in College of Science Engineering, and Education

$\$5,600.70 = (\$9,000 \times 62.23\%)$

(Note: Contact the Office of Sponsored Projects and Research Administration for benefit rates for administrative and support staff.)

Sample Budget Justification

Non-Personnel Expenses = \$7,255

A. Travel: \$1,510 total

(10) Trips to field sites

\$450 = (100 miles x 10 trips x .45/mile)

(5) Nights Lodging

\$500 = (5 nights x \$100 per night)

(5) Per Diem Days

\$160 = (5 days x \$32 per diem)

(1) Airfare ticket

\$400 = (1 airline ticket x \$400 per ticket)

B. Equipment, Supplies, and Materials: \$12,350 total

B1. Equipment (Unit price > \$5,000): \$10,500

(2) Bugatron Processors

\$10,500 = (2 Bugatron Processors x \$5,225 per processor)

B2. Materials & Supplies: \$1,400

(1000) bug traps

\$1,200 = (1000 traps x \$1.20 each)

Office supplies

\$200 (copier paper, pens, and pencils)

B3. Publication Costs: \$250

(500) Fact sheets for distribution at twilight meetings

\$250 = (500 copies x \$0.50 each)

B4. Communications: \$200

(2) Multistate team member conference calls

\$200 = (2 calls x \$100 per call)

Other Direct Costs: \$3,500

A. Contractual Fees: \$1,500

External assessment consultant

\$1,500 = (20 hrs x \$75.00 per hour)

Sample Budget Justification

B. Sub-awards: \$1,500

Sub-award to Indiana University \$1,500

C. Maintenance & Other Service Agreements: \$500

Bugatron Equipment Maintenance agreement
\$500 = (2 years maintenance x \$250 a year)

Cost Share

1. USI Cost Share:
2. Other Source Matching:
3. Uncommitted Cost Share(*cost share that is implied in the narrative but not explicit in the budget*):

(Note: Cost share should only be included in proposal budget if made mandatory by the granting agency. Cost share that is not mandatory and included in the proposal narrative or budget will have to be removed.)

Indirect Costs: \$9,894 total

Indirect base= senior personnel + other personnel (\$11,900 +\$7,500= \$19,400)
\$9,894 = (\$19,400 total salary & wages x 51%)

(Note: Indirect costs must be included in every proposal unless prohibited by the agency. Indirect costs are calculated as total salary & wages (exclusive of fringe benefits) x 51%)