Example Detailed NIH

BUDGET JUSTIFICATION

**A. SENIOR/KEY PERSONNEL**

**Describe and justify personnel information for each position budgeted by providing a brief description of each individual’s responsibility on the project. Including the following information for each position:**

* **Name**
* **Degree(s)**
* **Title/Role on project**
* **Time Commitment**
* **Duties and responsibilities in relation to the project goals and objectives**

Examples:

Jane Doe, Ph.D., Principal Investigator (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.

Suzan Raines, Ph.D., Co-Investigator (0.8 Calendar Months). Dr. Raines will be responsible for the collection and analyses of the fecal materials. She will also assist in manuscript preparation.

**B. OTHER PERSONNEL**

TBA Post Doctoral Associate (11.4 Calendar Months).

Example: 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.

***It is generally expected that Postdocs will spend time applying for funding and performing tasks outside of their committed project time. As such, the total committed effort on Sponsored Projects for postdocs should not exceed 95%. However, we understand there are exceptions to this rule; therefore, any PI who wishes to have a Postdoc committed on their project(s) at higher than 95% will be asked to complete the Postdoc Waiver Request Form at the time of award in order to document an allowable exception to this rule.***

TBA Project Coordinator (6.0 Calendar Months).

Example: 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 (12 Calendar Months).

Example: 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.

***Teaching Assistants (TA) cannot be paid on sponsored research projects. For inclusion on a proposal budget, graduate students should be listed as Graduate Research Assistants and if the student is currently employed as a TA they can indicate their name as long as the RA appointment is equal to or less than the TA appointment.***

***A stipend is not considered compensation for the services expected as an employee and should not be included here. A stipend is a payment made to an individual under a fellowship or training grant in accordance with pre-established levels to provide for living expenses during the period of training.***

**Salary is escalated at 3% annually.**

**Fringe Benefits**

**The HSC fringe benefit rate is 23% for faculty, 33% for staff and 8.65% for student and part-time employees. Pooled average fringe benefit rates are used at the proposal stage. Actuals rates are charged at the time of award.**

### C. EQUIPMENT

**Describe and itemize all equipment expenses by budget year. Items are only considered equipment if they have a single purchase cost of $5,000 or more and have a useful life of more than one year.**

Example: 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.

### D. TRAVEL

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

### Travel costs per person/trip exceeding $4,000 will require further detailed justification.

**E. PARTICIPANT /TRAINEE SUPPORT COSTS (Non-employee)**

**Describe any Tuition/Fees/Health Insurance, Stipends, Travel or Subsistence for participants or trainees. Be sure to itemize each expense per participant and include a total for each category. This category is normally only used for training and conference grants.**

**Graduate students working on the project should have tuition reflected in F.8 in the Other Direct Costs Section.**

**F. OTHER DIRECT COSTS**

F.1 Materials and Supplies

Example: General research supplies - Research supplies are calculated at approximately $1,000 per year, and include blank DVD's for data storage as well as all testing materials.

**Categories that include costs greater than $1,000 need to be itemized.**

***For animals, include the number of animals you expect to use, the purchase price for the animals (if you need to purchase any), shipping, and the animal facility's per diem care rate. The numbers in the budget justification need to match the numbers in the vertebrate animal section.***

F.2 Publications

You may include the costs associated with helping you disseminate your research findings from the proposed research. If this is a new application, you may want to delay publication costs until the later budget periods, once you have actually obtained data to share.

**Publication costs exceeding $4,000/year will require further detailed justification.**

F. 3. Consultants (Non-employees)

**Consultants are paid to provide advice, but should not be making decisions for the direction of the research.** **If consultant services are budgeted, provide the following details: Consultant name; list as “TBD” if not known; Brief description of services to be provided; Basis for the Cost - approximate number of consulting hours and/or days to perform the deliverable that will be contracted for and the hourly/daily rate; total estimated costs will be spent on travel; and total costs . Consultants are not subject to the salary cap restriction; however, any consultant charges should be based on the market rate or average price and range of pricing typical for the consulting service.**

**Other investigators who are providing reagents, instruction, or advice with a letter of support but are not being paid should not be listed as a consultant in the Key Contributor selection.**

Example: In Years 1 and 2, Dr, Carol 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.

F.4. ADP/Computer Services

**Describe in detail any computer services (not purchases, those should be included under Materials and Supplies) that will be used and any software/technical commodity you will need and the costs per license. This includes items such as reserving time on supercomputers or getting specialized software to help run your statistics**.

F.5. Subawards/Consortium/Contractual Costs

***The following are typical characteristics of work that would be considered a subaward:***

* ***The entity is carrying out substantive, programmatic work on behalf of the approved scope of work on a sponsored project;***
* ***The other entity, or its personnel, participates in a creative way in designing or creating the research program, objectives, or project;***
* ***The other entity commits to making a good-faith effort to complete the design and/or conduct of the research program or project;***
* ***The other entity, or its personnel, makes independent decisions about how to implement the assigned activities;***
* ***A principal investigator has been identified at the other entity, and is designated on, and functions as, a co-investigator, for the overall project or program;***
* ***There is an expectation that the other entity will retain ownership rights in potentially patentable or copyrightable work;***
* ***Publications may be created or co-authored by personnel of the other entity***

***A subaward must have a detailed scope of work that identifies the portions of the larger/broader scope of work that will be performed by the recipient. These are usually related to (or may be explicitly stated as part of) the proposal from the prime recipient.***

***An entity that is classified as a vendor, on the other hand, does not meet those subrecipient criteria. It is performing a specified service, of a type that it routinely provides, at a set fee or per-unit cost. There is no expectation that there would be any patentable or copyrightable work arising from the work done, no expectation that personnel would be designated as a PI or co-PI, or author publications. The prime recipient will specify exactly the kinds of work to be done, and often, how to go about it.***

**Identify the Subcontract Principal Investigator and Institution/Company. Provide a brief description of services to be provided; basis of the costs and project years. Include total costs.**

Example: 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

William Lehman, Ph.D., Co-Investigator (effort = 1.2 Calendar Months). Dr. Lehman is an Assistant Professor (Research) at the Carolina Medical Center. Dr. Lehman, 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.

F.6 Equipment or Facility Rental/User Fees

**Describe and list rates/cost breakdown.**

F.7 Alterations and Renovations

F.8 Other

**Research Subject Compensation** (breakdown # of subjects and cost to each)

**Tuition** include tuition rates; you may have to budget less than full tuition rate in order to meet the graduate student compensation limit (equivalent to the NRSA zero-level postdoctoral stipend level).

Example: Tuition Costs: Funds are requested for tuition for one full-time Graduate Research Assistants using a Resident rate of $102/semester credit hour. Full-time registration requires 12 semester credit hours in the fall/spring semesters and 6 semester credit hours in the summer. We are requesting $ 6911/year with mandatory fees.

Non-resident is $517/SCH for $19,361/year including fees.

**Fee-for-service**: Justify use; show the University approved rate, or if an external vendor, their published rate.

**Equipment maintenance and service contract** (justify need) and verify that the covered equipment is dedicated to the project; If proportional use on the covered equipment is anticipated, provide the proportional cost/use rationale; Cost/usage should not generally fall below 50%; Note the basis of the cost.

**Software** should be identified by brand, type, and unit cost; verify in the justification that it is dedicated to the project; and provide a strong justification for why it is needed especially emphasizing what aspect of the project will benefit from its use; the software should not be general purpose software but rather specialized in a manner that supports the specific technical aims of the project.

**Facilities and Administrative Costs**

Beginning September 1, 2021, the Indirect Cost Rate is 48%, as specified in our federally negotiated IDC rate agreement dated January 30, 2020. (MTDC excludes capital equipment, patient care costs, tuition and subawards in excess of $25,000).

***Other rates may apply if the project is off-campus and/or the project is deemed to be Other Sponsored Activity or Instruction.***

***Only include information that is applicable to and accurate for your project. This template is for planning purposes only.***