**Sample Budget Justification *(with Instructions)***

*The budget justification should follow the cost categories of the funding agency. Use the format and detail requested in the proposal guidelines. Only describe items that are included in the budget.*

*This example uses the National Science Foundation’s cost categories. Any category without expenses can include the statement “NONE”.*

A. Senior Personnel: (*includes PI and Co-PIs – individual effort limited to 2 months per year)*

PI, Dr. XXX, (2.0 summer months/year) will *list specific role in the project –* i.e. *will be responsible for the overall coordination and day-to-day direction of the project. PI will be responsible for implementing and overseeing the project and supervising the postdoc and graduate students*.

Co-PI, Dr. XXX, (1.0 summer month/year) will *list specific role in the project.*

*NSF forms require effort is listed in academic, summer, or calendar months. Personnel with no salary request cannot be listed in the budget. Expertise can be included in facilities document and biosketches.*

For the purpose of NSF senior personnel salary compensation limits, Kent State University defines the term “year” as a calendar year.

B. Other Personnel: (*includes non-key personnel – postdocs, grad students, technicians, other)*

Postdoc (6 CY months/year) *list specific role in the project – i.e. will collect data and will assist in training and overseeing graduate students. Postdoc will assist in the preparation of presentations and manuscripts.*

Graduate Student (9 AY plus 3 summer months/year) *list GA’s department and specific role in the project – i.e. 1 GA (Physics) will assist with collecting and analyzing data.*

*Note: full-time for a Graduate Assistant is 20 hours/week.*

C. Fringe Benefits:

Kent State University’s fringe benefit rates are based on actual costs. The fringe benefit rate for a faculty summer appointment and for part-time hourly non-student employees is 16% and includes retirement, worker’s compensation and Medicare. The fringe benefit rate for part-time hourly student employees and GA summer appointments is 14.5% and includes retirement and worker’s compensation. Fringe benefits for faculty and Graduate Student academic year appointments and for full-time staff vary by pay rate and classification and include retirement, worker’s compensation, insurance and Medicare. Benefits have been budgeted in accordance with Kent State University policy.

D. Equipment:

*List equipment (items of durable value over $5,000) requested for the project. Explain number, use, and necessity of each – i. e.*

 *XXXX equipment $7,500 – for*

 *XXXX equipment $10,000 – for*

*Or – Sufficient equipment exists to support the proposed activities and no funds are requested.*

E. Travel:

Domestic Travel – *List amount requested for each year with a breakdown of expenses – i.e. airfare, hotel, per diem, and other expenses. If you know which conferences you plan to attend, include that information and who will be attending.*

Foreign Travel (includes Canada and Mexico) *List amount requested for each year with a breakdown of expenses – i.e. airfare, hotel, and per diem, and other expenses. When anticipated, the proposer must enter the names of countries and dates of visit on the proposal budget, if known.*

F. Participant Costs: *Participant’s benefit is typically educational.*

Stipend: *List the stipend for each participant and rate.*

Travel: *Include the amount for participant travel. Participant travel should not be included in “E. Travel”.*

Subsistence: *Include amount included for subsistence including food per diem and time period.*

Other: *List any other expenses such as supplies and printing of material. Read guidelines carefully as not all programs allow any funds to be requested in this category.*

G. Other Direct Costs:

Supplies: *List items that can be specifically allocated to this project. These can include research supplies, but general office supplies are usually not an allowable cost.*

Publication Costs: *Fees for publication in journals that require a per-page or per-article publication cost can be included here as well as publication and printing of conference material.*

Consultant Services: *Consultants and contractors should be included here for such things as evaluation by persons outside of our own institution. Contractors provide the goods and services within normal business operations and are ancillary to the operation of the project. A determination form should be completed to establish that an entity will serve as a consultant rather than a subaward. Consultants should provide a letter of commitment for involvement in the project and include their daily rate.*

Computer Services: *Include outside computing services – e.g. time on a supercomputer. Be sure the cost is justified by the scope of the project.*

Subawards: *Subawardees are responsible for carrying out a portion of the project and have their performance measured in relation to whether the objectives of the Prime award are met. A subrecipient determination form must be completed prior to completion of budget. Subawards must include separate detailed budgets and justifications, uploaded into Fastlane.*

Other: *Can include tuition, subject payments, freight/shipping, data management costs.*

Tuition support is requested for the graduate student at Kent State University rates and in accordance with Kent State University policy.

I. Indirect Costs

Kent State University’s indirect cost rate is 52% MTDC per DHHS negotiated agreement of 04/03/2020.

Total amount of indirect costs requested: $*xxx (insert total amount of budgeted Indirect Costs here)*