**NSF Budget Justification SAMPLE [5 PG MAX]**

**UNT Budget Justification**

**(INSERT TITLE)**

**UNT PI: (INSERT PI NAME)**

Applicants shall provide detailed information to support each budgeted cost category. If no costs were proposed for a category, mark that category “N/A”. Include budgeted costs for subsequent project years (i.e. describe how costs will change in each project year (i.e. Equipment will be purchased in Year 1; The PI will expend 30% of his time during Year 1 and 20% of his time in Years 2-3; etc.; etc.) See <https://research.unt.edu/research-services/pi-handbook/research-proposal-preparation/preparing-proposal-budgets> for additional information.

Salaries for all personnel are based upon current University of North Texas academic and staff salary scales. All personnel budget calculations include salary range adjustments of 3% yearly increases in accordance with published University guidelines. An inflation rate of 3% is also utilized in other direct cost categories to account for anticipated increases of costs. For purposes of applying the limitation on senior personnel salary compensation, UNT consistently defines the term “year” as a 12-month period.

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**A. SALARIES Total $**

**Senior Personnel:** List each individual supported in the proposed budget by name & title. Provide the amount of effort (% effort or portion of year) to be expended by each person, in addition to the portion of the project objectives that the individual will be responsible for. *For example: Dr. Smith, Associate Professor of Microbiology & the project’s Principal Investigator, will commit one summer month & be released from teaching one course during each academic semester, in order to complete project objectives 1-4 (see statement of work) during each year of the project. A three percent (3%) inflationary increase has been budgeted in Year 2-3, in accordance with published University guidelines.*

**Other Personnel:** List each position supported in the proposed budget by name and/or title. Provide: the amount of effort (% or months) to be expended by each position; the proposed amount of compensation to be paid each position during the Budget Period; the appointment length (i.e. 9 or 12 months); and the project objectives that each position will be responsible for. If there are Graduate Students on the project, be sure to include a note that said individuals may only work up to 20 hours during academic semesters. *For example: A graduate research associate is budgeted annually. Said individual will earn $20,000 on a nine-month, half-time appointment. He/she will be responsible for the data analysis portion of the project. This position will earn a 3% inflationary increase in Years 2-3.*

**B. FRINGE BENEFITS Total**  **$**

Fringe benefit costs are estimated at a percentage of salaries and wages for proposal submissions. UNT has established Fringe Benefit percentage rates of 24.08% for faculty, 33.42% for staff, and 8.87% for students based on pooled averages. Actual charges when a payment is made will be dependent on costs associated with the individual at the time of payment.

**C. EQUIPMENT Total** **$**

(Unit cost of $5,000 or greater & life expectancy of 1 yr or longer)

List the item and the estimated unit cost for each item to be purchased. State why the equipment is needed (i.e. how it will help achieve the objectives of the project). Specify the basis for the cost estimates (i.e. Cost estimates are based on vendor quotes or catalog prices, or on past experience of purchases of similar or like items). Components for a piece of Fabricated Equipment (i.e. cumulative cost is $5,000 or greater, with a life expectancy of 1 year or longer) should be listed in the equipment line and annotated as fabricated equipment components unless the fabricated equipment will be turned over to the sponsor, and then it will draw F&A.

**D. TRAVEL Total $**

If the itemization requested below is not possible**,** describe the intended travel in as much detail as is available. Federal per diem rates can be found here: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

State the estimated number of trips, purpose of trip, number of days per trip, destination, number of travelers, and estimated costs including lodging, subsistence, transportation, and registration. Costs shall be separately listed for Domestic and Foreign travel.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Destination & Purpose of Trip | People | Days | Lodging | Meals | Airfare | Registration | Total |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**E. PARTICIPANT SUPPORT COSTS Total** **$**

This budget category refers to direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with sponsored conferences or training projects. Costs must be specified, itemized, and justified. Any additional categories of participant support costs other than those described in 2 CFR § 200.75 (such as incentives, gifts, souvenirs, t-shirts and memorabilia), must be justified in the budget justification, and such costs will be closely scrutinized.

*NOTE: Tuition & fees reimbursement for individuals included in Section A should not be included in this section.*

**F. OTHER DIRECT COSTS Total $**

1. **Materials and Supplies**   **$**

Itemize materials and supplies estimates by nature of expense; and specify the basis for the cost estimates (i.e. Cost estimates are based on vendor quotes or catalog prices; past experience of purchases of similar or like items; etc.)

1. **Publication Costs/Documentation/Dissemination $**

Explain the nature of the proposed cost; and specify the basis for the cost estimates.

1. **Consultants or Contracted Services** **$**

Provide the name, compensation rate, and number of hours or days of service required. Consultant documentation should include a signed letter from the consultant confirming his/her agreement to perform the labor proposed in the budget, at the compensation rate listed, and should provide verification that this rate is consistent with, or more favorable than, recent billings for similar work (e.g., copies of paid invoices).

1. **Internal Reimbursable Service Centers** **$**

State the service center’s name and why its services are needed in order to complete the objectives of the project.

1. **Subawards $**

Describe the products to be acquired, and/or the professional services to be provided. Provide a brief justification for the use of the contractor(s) selected. Attach a budget and budget explanation information prepared by the subcontractor. Applicant shall include its determination that the costs are reasonable/appropriate to accomplish the proposed subcontractor scope of work.

1. **Graduate Student Tuition** **$**

a. Tuition support for graduate research assistants is requested at a rate of $ \_\_\_ per academic year for each graduate research assistant. Subsequent years include a 3% escalation.

1. Estimates for Tuition and Fees are based upon published University rates found here: <https://financialaid.unt.edu/costs>
2. **Miscellaneous** **$**

Describe miscellaneous charges needed in order to complete the objectives of the project.

**G. DIRECT COSTS $**

**H. INDIRECT COSTS $**

The basis for UNT’s F&A rate is Total Modified Direct Cost, and the value of the MTDC base is:

$

The F&A rates were estimated in accordance with UNT’s rate agreement, which was approved by DHHS, the Federal Cognizant Audit Agency for UNT on 6/29/2020. The organized research F&A cost rate of 48.5% MTDC is used and is based on the nature of the proposed work.

**I. TOTAL DIRECT and INDIRECT COSTS**  **$**

**AMOUNT OF ANY REQUIRED COST SHARING $**

State the nature and amounts of the cost sharing proposed and explain and/or provide documentation similar to that provided herein to support the basis of the cost estimates.