# Sample Budget Justification

*Use the same cost categories that the funding agency uses. This example uses the National Science Foundation’s cost categories.*

Salaries:

2.0 mos. per year (348 hours at **\***$xx/hour) is requested for the PI to administer the project, and 1.0 mo. per year (174 hours at **\***$xx/hour) is requested for the Co-I to conduct the fieldwork. Support is also budgeted for 2 graduate students (academic year and summer) to assist in compiling the data. A leave reserve of 1.4% is included for faculty salaries, .8% for first and second year postdocs, 20.7% for professionals, 21.8% for crafts and trade employees, 15.6% for executive management, 19.9% for extended temporary staff, and 22.5% for support (classified) staff. Salaries are listed at the FY15 rate and include a 2.0% inflation increase for faculty, professionals, staff, and adjunct faculty, and 2.33% for crafts and trade employees each year.

**\*(** OGCA Pre-award**: Per NSF’s Grant Proposal Guide, Section C.2.g.(i)(b) – Salaries & Wages, Procedures: “The budget justification should detail the rates of pay by individual for senior personnel, postdoctoral associates, and other professionals.”) You can use hourly/monthly/bi-weekly/etc.**

Benefits:

Staff benefits are applied according to UAF’s negotiated FY15 fixed fringe benefit rates. Rates are 27.5% for faculty salaries, 27.6% for first and second year postdocs, 38.8% for professionals, 47.6% for crafts and trade employees, 27.6% for executive management, 43% for support (classified) staff, 9.6% for adjunct faculty, 22.8% for extended temporary staff, and 8.6% for temporary staff and students (summers only for graduate students). $2,056 per year ($750 for Fall semester and $1,306 for Spring and Summer) is also included for graduate student health care, with a 7.0% inflation increase per year. A copy of the rate agreement is available at <http://www.alaska.edu/cost-analysis/negotiation-agreements/>.

Travel:

*Domestic:* 2 trips per year are requested for the PI and Co-I to travel from Fairbanks to Nome, AK to conduct fieldwork. 1 trip is budgeted per year to travel to San Francisco, CA for the PI to meet with collaborators. 1 trip is budgeted in Year 1 to travel to Anchorage, AK for a conference. Per diem (meals/incidentals/lodging) is budgeted at 7 days at $282/day for Nome and 5 days at $226/day for San Francisco in accordance with GSA/JTR Regulations. Per diem in Anchorage is 3 days at $159/day per UA Board of Regents regulations. Car rental is budget in San Francisco at $50/day.

*Foreign:* 1 trip in Year 2 is budgeted for the Co-I to travel to Tokyo City, Japan to meet with collaborators and discuss findings. Per diem is $404 in accordance with JTR Regulations. Transportation to and from the airport is budgeted at $40/trip.

(OGCA Pre-award Note: Travel includes airfare charges, transportation charges, per diem, and can also include extra bag charges, and related conference fees/meeting registration charges, depending on how these charges are processed at the departmental level. Lodging and per diem rates can be found at <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>, with the exception of Alaska in-state meals and incidentals in Juneau, Fairbanks, or Anchorage which are set by the Board of Regents at $60/day.)

Equipment:

Funds are requested to purchase a scanning electron microscope ($5,500, quote attached) to analyze the samples collected during fieldwork.

(OGCA Pre-award Note: The equipment threshold is $5,000, which matches federal standards. Quotes should be included for equipment requests.)

Subawards:

A subaward will be made to the University of Tokyo ($125,000 over 3 years) for their portion of the research analyzing samples collected locally in Japan and comparing them to the Alaska samples. The University of Tokyo was selected because of their sole expertise in this field. A budget and narrative is attached for the subaward.

Materials & Supplies:

Funds are requested for field supplies such as data loggers and sample containers, and other general project supplies.

**(**OGCA Pre-award **Note: Any single item under $5,000. See the above note regarding equipment threshold. Project-specific computer systems and software will most likely fall into this category.)**

Other Direct Costs:

Per UAF policy, in-state tuition costs are included for the graduate student (academic year only). Funds are requested for further sample analysis by SampleCorp., Inc. at $50/sample. Funds are also proposed for the UAF Analysis Lab to verify the integrity of the samples at $2/sample. $2,000 is requested for airlifting supplies to the field location per year. $500 per year is budgeted for toll/communication charges. $2,500 is requested for page charges/publication costs of the research findings. $500 is included for shipping the samples to and from collaborators.

(OGCA Pre-award Note: This category should also include all other UAF Recharge Center costs, computer support services, participant support costs, vessel charters, animal care costs, consultants, etc.)

(OGCA Pre-award Note: Costs that are normally not allowable as direct costs include: general office supplies, general computer supplies and software, administrative costs, general copying costs, general postage costs, office equipment, furniture, utilities, and dues/membership costs. These are usually recovered through F&A. Some of these such as postage costs, copying costs, office, and computer supplies are allowable if identifiable as project-specific. More information is available in UAF’s CASB DS-2 Statement at:

<http://www.alaska.edu/controller/cost-analysis/downloads/Disclosure/UAF_Disclosure_Rec.pdf>)

Indirect Costs:

Facilities and Administrative (F&A) Costs are negotiated with the Office of Naval Research. The provisional predetermined rate for sponsored research is 50.5% of the Modified Total Direct Costs (MTDC). MTDC includes Total Direct Costs minus tuition, scholarships, subaward amounts over $25,000, and equipment. A copy of the agreement is available at:

<http://www.alaska.edu/cost-analysis/negotiation-agreements/>.

**(OSP Note: Participant Support Costs are F&A exempt on NSF and some NIH proposals only. This is an NSF/NIH cost category that other sponsors do not use, and therefore should have F&A charged to it if submitting to a sponsor besides NSF or a relevant NIH program.)**

**Alternative Indirect Cost Statement when the Sponsor Limits F&A Recovery:**

Facilitates and Administrative (F&A) Costs are calculated at xx.x% as per the proposal guidelines.

**Alternative Indirect Cost Statement when the Sponsor Prohibits F&A Recovery:**

Facilities and Administrative (F&A) Costs have not been included in the budget as per the proposal guidelines.