**BUDGET JUSTIFICATION**

[SAMPLE]

Because sponsor requirements differ, the sample budget justifications below should be seen as a starting point, rather than one-size-fits-all. It is essential to read the solicitation and the sponsor’s proposal preparation guidelines to see what is required for each individual proposal. The sentences highlighted in this sample will almost always be required as part of any a budget justification and we recommend you use the wording provided here.

Be sure to organize your budget justification to include the same budget categories in the same format as listed on the sponsor’s detailed budget and be sure that each dollar amount matches in both documents. Explain all line items in the justification to the level of detail that would allow a reviewer to recreate your detailed budget. A thoroughly written budget justification illustrates both the necessity and the basis for all proposed costs and allows the sponsor to complete their assessment of the whether the costs are allowable, allocable, and necessary to carry out the proposed project.

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 **Personnel**

***PI: Sarah Smith*** will serve as the principle contact regarding content and fiscal matters related to the project, and all personnel will report to her. In addition, she will collaborate with William Thompson to adapt the proposed curriculum (CIC) to the large lecture/laboratory structure of Chemistry 101 courses at WWU and to lead TA training seminars. She will implement CIC in two Chem. 101 courses and one SCED 294 course during the first year of the project, help recruit and train faculty during additional years and will lead efforts in preparing the curriculum for publication during year 3. Dr. Smith is requesting funds from NSF to support one month of summer salary during each year of the project to revise the curriculum and plan for courses and seminars

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| **YearsCOLA per CBA** | **Yr 1** | **Yr 24.25%** | **Yr 34.25%** | **Total** |
| **Sarah Smith 1,1,1 mo summer** | $10,425 | $10,868 | $11,330 | $32,623 |

***Co-PI: William Thompson*** will collaborate with Dr. Smith in planning implementation of CIC in Chem. 101 courses and leading TA seminars. He will also take the lead role in identifying professional development needs for senior personnel and organizing workshops accordingly. Funds for 1 month of summer salary in years 1 and 3 of the project will support Dr. Thompson’s efforts to plan the pilot round of Chem. 101 courses (year 1) and broaden their implementation, including helping recruit and train other faculty interested in teaching the course (year 3).

Western Washington University’s (WWU’s) faculty contract and academic year runs from September 16 through September 15.

Consistent with WWU’s faculty collective bargaining agreement, the PIs will receive a 4.25% cost- of-living adjustment in Years 2 and 3.

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| **YearsCOLA per CBA** | **Yr 1** | **Yr 24.25%** | **Yr 34.25%** | **Total** |
| **William Thompson 1,0,1 mo summer** | $12,742 | $0 | $13,849 | $25,590 |

***Undergraduate research assistants*** will be employed to assist Timothy Douglas during each quarter of the project with the evaluation tasks described above. One full-time undergraduate will be employed in the summer of year 1 (40 hours per week for 10 weeks at $15 hour). This will be increased to two undergraduates in the summers of years 2 and 3 in order to accommodate growing data collection and analysis needs.

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| **Years** | **Yr 1** | **Yr 2** | **Yr 3** | **Total** |
| **Ugrads 1, 2, 2, (40 hr/wk, 10 wks, $15hr)** | $6,000 | $12,000 | $12,000 | $30,000 |

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| **Years** | **Yr 1** | **Yr 2** | **Yr 3** | **Total** |
| **Subtotal Personnel** | **$29,167** | **$22,868** | **$12,000** | **$66,920** |

**Fringe Benefits**

Fringe benefits are estimated based on each individual’s salary, classification and FTE. Actual fringe benefits are charged to the grant.

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| **Years** | **Rate** | **Yr 1** | **Yr 2** | **Yr 3** | **Total** |
| **Sarah Smith** | 14% | $1,460 | $1,522 | $1,586 | $4,568 |
| **William Thompson** | 16% | $2,039 | $0 | $2,216 | $4,255 |
| **Ugrads**  | 9% | $540 | $1,080 | $1,080 | $2,700 |
| **Subtotal Fringe Benefits** |  | **$4039** | **$2,602** | **$4,882** | **$11,523** |

**Equipment**

No equipment is requested from NSF. WWU possesses all of the equipment necessary to complete this project.

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| **Item** | **Each** | **Units** | **Yr 1** | **Yr 2** | **Yr 3** | **Total** |
|  |  |  | $0 | $0 | $0 | $0 |
| **Subtotal Equip. Costs** |  |  | **$0** | **$0** | **$0** | **$0** |

**Travel**

Funds are requested for the PI or co-PI to travel to X once per year to meet with program officials and other awardees and to disseminate progress and results from the project. Funds are also request for the PI and PI to travel to the Y Society’s Annual Conference each year.

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| **Travel** | **# PPL** | **Days** | **Airfare** | **Per diem** | **Hotel days** | **Hotel** | **Total** |
| B’ham to X  | 1 | 3 | $500 | $50 | 2 | $150 | $800 |
| B’ham to Y | 2 | 3 | $750 | $50 | 4 | $150 | $3,000 |
| **Subtotal Travel** |  |  | **$1,250** | **$100** |  | **$300** | **$3,800** |

**Participant Support Costs**

Funds are requested to support stipends for each of two day-long professional development workshops. Stipends are estimated at $60/person. An estimated 10 people will attend the first workshop, and 20 the second, due to increased implementation of the CIC curriculum during the latter phases of the project.

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| **Participant Support Costs** | **Each** | **Units** | **Yr 1** | **Yr 2** | **Yr 3** | **Total** |
| Stipends | $60 | 10/20 | $600 | $1,200 |  | $1,800 |
| Travel |  |  |  |  |   | $0 |
| Subsistence |   |   |   |   |   | $0 |
| Other |   |   |   |   |   | $0 |
| **Subtotal Participant Support Costs** |  |  | **$600** | **$1,200** | **$0** | **$1,800** |

**Other Direct Costs**

***Materials and Supplies*** Funds of $200 are requested for ancillary supplies each year with additional support in years 1 and 2 of $250 to support advertising and bulk postage.

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| **Materials & Supplies** | **Each** | **Units** | **Yr 1** | **Yr 2** | **Yr 3** | **Total** |
| Supplies |  |  | $200 | $200 | $200 | $600 |
| Other materials |  |  | $250 | $250 | $250 | $750 |
| **Subtotal Materials & Supplies** |  |  | **$450** | **$450** | **$450** | **$1350** |

***Publication.*** Funds of $1,000 per year are requested during years 2 and 3 to support publication of research related to the curriculum as well as the curriculum itself. Costs will include reprints, professional formatting and graphic art and royalties for online animations.

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| **Publication** | **Each** | **Units** | **Yr 1** | **Yr 2** | **Yr 3** | **Total** |
| Publication |  |  | $0 | $1,000 | $1,000 | $2,000 |

***Consultants*.** Funds are requested to hire a consultant with expertise in an area identified by the senior personnel as meeting their professional development needs, to conduct each of two day-long professional development workshops during years 2 and 3. The consultant will receive a $1,000 honorarium per year.

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| **Consultant** | **Each** | **Units** | **Yr 1** | **Yr 2** | **Yr 3** | **Total** |
| Consultant |  |  | $200 | $200 | $200 | $600 |

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| **Other Direct Costs** | **Each** | **Units** | **Yr 1** | **Yr 2** | **Yr 3** | **Total** |
| **Subtotal Other Direct Costs** |  |  | **$650** | **$1,650** | **$1,650** | **$3,950** |

**Indirect Costs**

WWU has a DHHS negotiated indirect cost rate of 52.3% of salaries and wages exclusive of fringe.