# *NSF Budget Justification Template with Instructions in Blue*

*Additional details/guidelines for each section can be found in the* [*NSF Proposal and Award Policies & Procedures Guide*](https://nsf-gov-resources.nsf.gov/files/nsf24_1.pdf) *(PAPPG). Be sure to always refer to the most current PAPPG version for accurate guidance. The amounts for each budget line item requested must be documented and justified in the budget justification. The budget justification provides a more detailed breakdown of proposed spending in each category. The budget justification must be no more than* ***five pages*** *per proposal. For proposals that contain a subaward(s), each subaward must include a separate budget justification of no more than five pages. For collaborative proposals submitted by multiple organizations, each organization must include a separate budget justification of no more than five pages in their proposal package (lead or non-lead).*

# Budget Justification

*(Insert project start and end dates)*

1. **Senior Personnel** *(includes PI, Co-PIs and any Faculty Associates – see* [*Definitions of Categories of Personnel*](https://beta.nsf.gov/policies/pappg/23-1/ch-2-exhibit-3)*). The budget justification should detail the rates of pay for each individual listed in this section.*

*For each person, it is recommended that the following be included for clarity: Role in the project, position at the applicant institution, and commitment of effort to project). Note that effort should be identified as academic, summer, and/or calendar. Only effort that is included in the budget should be included in the budget justification. If salary and person months are not being requested for an individual designated as senior personnel, their role on the project should instead be described in the Facilities, Equipment and Other Resources section of the proposal.*

*As a general policy, NSF limits the salary compensation requested in the proposal budget for senior personnel to no more than two months of their regular salary in any one year. This limit includes salary compensation received from all NSF-funded grants. If anticipated, any compensation for such personnel in excess of two months must be disclosed in the proposal budget and justified in the budget justification.*

*If the requested salary support for a single project exceeds the two-month limit, a version of the following statement should be inserted into the proposal budget justification:*

The proposed salary for (insert name) exceeds the two-month limit for senior personnel. The proposed level of commitment for this proposal is appropriate to the scope of work and is required in order to fulfill the objectives of this project within the proposed time frame.

*If the requested salary support combined with existing support on currently held NSF projects exceeds the two-month limit, a version of the statement below should be inserted into the proposal budget justification:*

The proposed salary for (insert name), in combination with other current NSF support (insert award numbers), exceeds the two-month limit for senior personnel. The proposed level of commitment for this proposal is appropriate for the scope of work and is required in order to fulfill the objectives of this project within the proposed time frame.

As it pertains to NSF’s two-month per year salary limitation for senior personnel, a year is defined as 7/1 to 6/30 (the state fiscal year).

PI First/Last Name, Principal Investigator (PI), is a Title in the Department and will receive X months of calendar/academic/summer support for each year of the project and a rate of $X per month. The PI will be responsible for (*provide detail of what the Co-PI will be responsible for on this project).*

*Example: Dr. Researcher, Principal Investigator (PI), is an Associate Professor in the Biology department and will receive 1 month academic support and 1 month summer support in Years 1 and 2 of the project and 1.5 months summer support in Years 3-5 at a rate of $14,473/month. Dr. Researcher will be responsible for the overall coordination of the project and supervision of the graduate students and other project personnel.* *Provide additional detail here regarding role in the project including relevant information regarding the time committed.*

Co-PI Name, Co-PI, is a Title in the Department and will receive X months of calendar/academic/summer support each year of the project at a rate of $X per month. *Dr. Co-PI* will (*provide detail of what the Co-PI will be responsible for on this project).*

1. **Other Personnel** *(includes non-key personnel, that is, members who will not be playing a leadership role, but will contribute through their labor, such as graduate students, postdocs, and technicians). The budget justification should detail the rates of pay for each individual listed in this section.*

*Postdoctoral Associates:* Funds are requested in each year of the project to support a Post Doc committing (*Insert number of person months*) per year at a rate of $X/month. This person will be responsible for *(provide detail of the postdoc responsibilities on the project)*.

*Other Professional*: Funding is requested for a *(insert type other professional)* who will commit (*Insert number of person months*) to this project at a rate of $X/month. This person will be responsible for *(provide detail of the individual’s responsibilities on the project)*.

*Graduate Students*: Funds have budgeted for the participation of (*insert number of GRA’s budgeted)* graduate students. Each will receive 12 months of salary support at a rate of $X/month each year of the project. The GRA will *(provide detail of what the GRA will be doing on this project).*

*Undergraduate Students:* Funds have been budgeted to utilize (*insert number of UGRA’s budgeted)* undergraduate students on this project on a part time, hourly basis. These students will be responsible for *(provide detail of what the UG will be doing on this project).* *(Provide detail of estimated cost – Example – 2 students @ $18/hr. x 10 hrs./week x 48 weeks = $XXX.)*

1. **Fringe Benefits**

Fringe benefits are charged using the federally negotiated rates established with the U.S. Department of Health and Human Services (DHHS) and are listed in the table below.

*Only list the applicable rates from the table below. Remove any rows that are not needed. Please confirm that you are using the most up-to-date rates by checking the* [*published rates.*](https://www.stonybrook.edu/commcms/osp-ogm/rates_and_institutional/fringe_rates.php)

|  |  |
| --- | --- |
| Summer only | 14.0% |
| Undergraduate | 5.5% |
| Graduate | 13.0% |
| Post-Doctoral | 28.0% |
| Research Foundation Employee | 37.5% |
| Faculty Offset | 59.59% |

1. **Equipment**

*List any equipment for which funds are requested as part of the proposed project. Each equipment item must have a per unit cost of at least $10,000 and have a usable life of more than 1 year. The acquisition cost of equipment includes modifications, attachments, and accessories necessary to make an item of equipment usable for the purpose for which it will be purchased.*  *Include model number and price quote from a reputable source, listing name of source. Explain the necessity of the equipment to the project.*

Equipment funds are requested in year one to purchase:  *List all equipment to be purchased for use on the project and provide the cost for each individual piece of equipment or distinct component.*

XYZ $X

XYZ $X

Total equipment requested: $X

This equipment is needed to *(provides details regarding why the equipment is necessary to the project)*.

1. **Travel** *(include breakdown of expenses, e.g., airfare, hotel, per diem, and mileage reimbursement)*

*Funds may be requested for field work, attendance at meetings and conferences, and other travel associated with the proposed work, including subsistence. Attendance at meetings or conferences must be necessary to accomplish proposal objectives, or disseminate its results. Please read the RFA carefully to ensure that you’ve included any required travel, for instance to PI meetings or other NSF-sponsored events relevant to the project.*

*Domestic Travel*

$X is requested for Domestic Travel for… *Provide the purpose of the trip, number of trips, number of days per trip, location, and number of people per trip.*

*Example of table detailing expenses:*

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Purpose of Trip/Location (if known) | No. of Travelers | Lodging | Per Diem | No. of Days | Subtotal | Airfare | Total |
| *XYZ Conference, San Diego, CA* | *3* | *$95* | *$59* | *4* | *$1,848* | *$750* | *$4,098* |
|  |  |  |  |  |  |  |  |

*Foreign Travel*

$X is requested for Foreign Travel for… *Provide the purpose of the trip, number of trips, number of days per trip, location, and number of people per trip. Provide the countries to be visited in both the budget justification and on the Cover Sheet.*

*Example detailing travel expenses:*

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Purpose of Trip/Country | No. of Travelers | Lodging | Per Diem | No. of Days | Subtotal | Airfare | Total |
| *XYZ Conference, China* | *3* | *$155* | *$81* | *5* | *$3,540* | *$750* | *$5,790* |
|  |  |  |  |  |  |  |  |

1. **Participant Support** *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 NSF-sponsored conferences or training projects.**A participant is defined as an educational participant, someone who is not bound by contract in the way an employee is to produce a specific product. Speakers and trainers are not considered participants and should not be included here.*

*Stipend: List the stipend each participant will have, and what expenses are figured into the provision of the stipend.*

* *Travel: List amount allotted for travel. Do not add this amount to the amount listed in “E Travel,” which is for key personnel and other personnel. Explain the purpose of the travel.*
* *Subsistence: List amount allotted for subsistence, which could be a food per diem. Specify the period for which subsistence assistance is provided.*
* *Other: List any other expense associated with the participants, and how it is relevant and necessary to the project (e.g., supplies, printing of materials, etc.).*

Note that any additional categories of participant support costs other than those described above (such as incentives, gifts, souvenirs, t-shirts, and memorabilia), must be justified in the budget justification, and such costs will be closely scrutinized by NSF. Additionally, costs related to an NSF-sponsored conference (e.g., venue rental fees, catering costs, supplies, etc.) that will be secured through a service agreement/contract should be budgeted on line G.6., “Other Direct Costs” to ensure appropriate allocation of indirect costs.

1. **Other Direct Costs**

**G1. Materials and Supplies***Expenditures budgeted in this section can be identified specifically with this particular sponsored project and are required in the direct performance of the research. These expenses include expendable materials including any applicable laboratory supplies. A computing device is considered a supply if the acquisition cost is less than $5,000. In the specific case of computing devices, charging as a direct cost is allowable for devices that are essential and allocable to the performance of the NSF project and is well justified.*

$*X* is requested per year for materials and supplies to include *Itemize materials and supplies to be purchased, using best guess on amount per category. Make sure it adds up to the total per year.*

**G2. Publication Costs/Documentation/Dissemination**

*Many journals require a per-page or per-article publication cost, and these fees should be paid for through your grant. Other publication costs, including posters for meetings, should also be included. Line G.2. of the proposal budget also may be used to request funding for data deposit and data curation costs.*

$X is requested per year for publication costs to…

**G3. Consultant Services**

*Professional and consultant services are services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the proposing organization. Please make sure consultants are well justified and provide information regarding expertise. In addition, provide Name for each Consultant and itemize each consultant, rate per day, number of days of expected service, any additional costs such as travel, lodging, supplies, and total costs for each consultant.*

Funds in the amount of (*insert amount budgeted)* are requested to support (*insert name of consultant)*. Duties will include (*provide details of the activities for which the consultants are responsible*) at an estimated cost of (*insert estimated cost – example – 4 days @ $250 per day for 3 years = $3,000.)*

**G4. Computer Services**

*The cost of computer services, including computer-based retrieval of scientific, technical and educational information, may be requested. A justification based on the established computer service rates at the proposing organization must be included. The proposal budget also may request costs for leasing of computer equipment.*

**G5. Subawards** *NSF requires subcontracts to submit a separate budget with budget justification. If you have a subcontractor, request these items and ensure they submit a detailed budget and justification on the correct forms. Identify and briefly describe other institutions involved in the project and total costs requested for each.*

Funds in the amount of *(insert amount budgeted for the subaward)* have been budgeted to support the work of (*Insert Name of Subcontract PI and their University or Organization).* For more details regarding the work of the subcontractor see the Budget Justification for accompanying their budget.

**G6. Other** *Any other direct costs not specified in Lines G.1. through G.5. must be identified here. Examples include incentive payments, such as payments to human subjects or incentives to promote completion of a survey or graduate student tuition.*

*Cloud Computing/Storage*: *(insert amount budgeted)* has been budgeted in each year of the project to cover the cost of ongoing cloud storage for *(provide justification for expense*). This amount will cover *(insert calculation – for example $100 per month over 36 months).*

*Human Subject Payments*: *(insert amount budgeted)* has been budgeted in each year of the project to cover the cost of subject payments for volunteers who participate in the user studies involved with this proposal. This amount will cover *(insert calculation – for example 100 subjects at $25 per experiment).*

*Example detailing human subject expenses: Funds in the amount of $20 per person are budgeted for meals, snacks, and drinks. These are necessary due to the amount of time participants spend in the laboratory (2-3 hours), plus their travel time (up to an hour each way); Meals are needed for 125 participants on the screening day, 90 participants on the first scanning day, and 85 participants on the second scanning day. This totals $6,020. No meals are needed for brief interim follow-up sessions.*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| *Food and Drink* | *Year 1* | *Years 2-4* | *Year 5* | *Unit Cost* | *Total Cost* |
| *Screening Day* | *20* | *100* | *5* | *$20* | *$2,500* |
| *MRI Scanning Days* | *30* | *135* | *10* | *$20* | *$3,500* |
| *Total* |  |  |  |  | *$6,000* |

*Transcription: (insert amount budgeted)* has been budgeted in each year of the project to cover the cost of transcribing interviews. This amount will cover (*insert calculation – for*

*example 60 minutes of interview = 180 hours of transcription at $18 per transcription hour).*

*Tuition*: In accordance with Stony Brook Graduate School policy, tuition is included at a rate of $2,826.00 per graduate student per semester. Tuition cost is based on six graduate credits per semester at the in-state rate.

1. **Total Direct Costs:** The total direct costs for the project are *(insert total direct costs).*
2. **Indirect Costs**

*Include one of the statements below depending on whether the on or off campus rate is being charged. Please consult the current* [*Guidance for On/Off Campus F&A Rates Procedure*](https://www.stonybrook.edu/commcms/osp-ogm/_pdf/Guidance%20for%20On%20Off%20Campus%20Facilities%20and%20Administrative%20Rates%20Procedure.pdf.pdf) *to assist in determining which rate is appropriate for the proposed project.*

Indirect costs are calculated at the current on-campus federally negotiated rate of 58.5% for *Years 1-2* and 59.5% for *Years 3-5* *(per the* [*current rate agreement*](chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https:/www.stonybrook.edu/commcms/osp-ogm/_pdf/Stony%20Brook.5711.RA.2022.pdf)*, 58.5% is the correct rate for budget periods beginning between 07/01/2025 – 06/30/2027 and 59.5% is the correct rate for all other budget periods)* as a percentage of the Modified Total Direct Cost (MTDC) per DHHS (agreement date 2/13/2025). The base used for this calculation is *(insert base/MTDC).*

Indirect costs are calculated at the current off-campus federally negotiated rate of 26% as a percentage of the Modified Total Direct Cost (MTDC) per DHHS (agreement date 2/13/2025). The base used for this calculation is *(insert base/MTDC).*

Modified Total Direct Cost (MTDC)includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $50,000 of each subaward (regardless of the period of performance of the subawards under the award).  MTDC excludes equipment, capital expenditures, charges for patient care, rental costs for off-site facilities, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $50,000.