NSF Budget Justification Template

*Each proposal must contain a budget for each year requested. Unless otherwise noted, the budget justification must be* ***no more than five pages****.*

*For proposals that contain a subaward(s), each award 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.*

***\*Any notes written in blue italic text should be removed before submission.\****

**Budget Justification**

**A. Key Personnel** *(Includes PI and Co-PIs)*

*For each person, include their role, position, and suitability to project; specific role in project; and commitment of effort to project.*

[PI’s Name], Principal Investigator (PI), will receive [#] months of calendar/academic/summer support for each year of the project. The PI will be responsible for the overall coordination of the project and supervision of the graduate students and other project personnel. *Provide additional detail here of relevant work or accomplishment showing suitability to the project.*

[Co-I Name], Co-I, will receive [#] months of calendar/academic/summer support for each year of the project. S/He will… *Provide additional detail here of relevant work or accomplishment showing suitability to the project.*

**B. Other Personnel** *(Includes non-key personnel—members who will not be in a leadership role, but will contribute through their labor, such as graduate students, postdoctoral students, technicians, and administrative staff.)*

***Example:***

**Project Manager (Full-time, 12 person months)**

$75,000/year

A full time project manager will be hired… The project manager has a background in… and has experience in… The project manager will be responsible for… Accounting for a 3% salary increase over the project duration, a total of $300,000 is requested over 4 years.

**C. Fringe Benefits**

*Fringe benefits rates for the University of Memphis can be found* [*here*](https://www.memphis.edu/research/researchers/route_submit/fringerate.php)*. As of July 1, 2023 and effective through June 30, 2024, the fringe benefit rates are 30.61% for salaried employees; 33.43% for hourly employees; 7.2% for no insurance temporary, temporary-insurance, and new temporary employees; and 1.38% for student graduate assistants.*

Fringe benefits are included on [insert those who receive benefits (i.e., PI, Co-PI, postdocs, etc.)] salaries at the University’s approved rate of [#]% for… *List the percentages for each category that will receive the benefits, and total the fringe benefits.*

**D. Equipment**

*List the equipment you are requesting for the project. Each Individual equipment item or total of all components must cost at least $5,000 and have a useable life of more than 1 year. Include model number and price quote from a reputable source, listing name of source. Explain the necessity of the equipment to the project, and how this time will be used by the different parties in the proposal.*

**E. Travel** *(Include breakdown of expenses, e.g., airfare, hotel, per diem, and mileage reimbursement, and who is traveling)*

*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 for the PI to travel to NSF-sponsored events relevant to the project.*

**Domestic Travel**

$[#] 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.*

**Foreign Travel**

$[#] 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.*

**F. Participant Support Costs**

*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. Speakers and trainers generally are not considered participants and should not be included in this section of the budget. However, if the primary purpose of the individual's attendance at the conference is learning and receiving training as a participant, then the costs may be included under participant support. If the primary purpose is to speak or assist with management of the conference, then such costs should be budgeted in appropriate categories other than participant support. This section of the budget also may not be used for incentive payments to research subjects.*

* *List the stipend each participant will have, and what expenses are figured into the provision of the stipend.*
* *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.*
* *List amount allotted for subsistence, which could be a food per diem. Specify the period for which you are providing assistance for subsistence.*
* *List any other expense associated for the participants, and how this is relevant and necessary to the project (e.g., supplies, printing of materials, etc.).*

**G1. Materials and Supplies** *(Includes Costs of Computing Devices)*

*Expenditures budgeted for this proposal are costs that can be identified specifically with this sponsored project and are required in the direct performance of the research. These expenses include applicable laboratory supplies.* *A computing device is considered a supply if the acquisition cost is less than the lesser of the capitalization level established by the proposer or $5,000, regardless of the length of its useful life. In the specific case of computing devices, charging as a direct cost is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of the NSF project.*

$[#] is requested per year for Materials and Supplies.

* *Itemize materials and supplies to be purchased, using best guess on amount per category, and ensure it adds up to the total per year.*

**G2. Publication/Documentation/Dissemination**

*The proposal budget may request funds for the costs of documenting, preparing, publishing or otherwise making available to others the findings and products of the work to be conducted under the award. This generally includes the following types of activities: reports, reprints, page charges or other journal costs (except costs for prior or early publication); necessary illustrations; cleanup, documentation, storage and indexing of data and databases; development, documentation and debugging of software; and storage, preservation, documentation, indexing, etc., of physical specimens, collections, or fabricated items. Line G2 of the proposal budget also may be used to request funding for data deposit and data curation costs.*

$[#] is requested per year for publication costs to…

**G3. Consultant Services**

*Please make sure consultants are well justified. Provide the name for each consultant, their individual expertise, and itemize each consultant, rate per day, number of days, any additional costs such as travel, lodging, supplies, and total costs for each consultant.*

**G4. Computer Services**

*The cost of computer services, including computer-based retrieval of scientific, technical, and educational information, may be requested only where it is institutional policy to charge such costs as direct charges. Costs for leasing computer equipment may also be requested.*

**G5. Subawards**

*For proposals that contain a subaward(s), each award must include a separate budget justification. If you have a subcontractor, request these items and have them submit a detailed budget and justification in NSF format.*

A subcontract to [Institution] in the amount of $[#] for [#] years as described in the proposal is included. The PI of the subcontract is [Name].

**G6. Other**

*Any other direct costs not specified in lines G1-G5 must be identified on line G6. Ensure these costs are itemized and detailed. Examples include: contracts for the purpose of obtaining goods and services for the proposer’s own use; and incentive payments, for example, payments to human subjects or incentives to promote completion of a survey.*

**H. Total Direct Costs**

*Total amount of direct costs requested in budget (Lines A-G).*

The total direct costs are $[#].

**I. Indirect Costs (F&A)**

*The current negotiated indirect cost rate for on-campus organized research at the University of Memphis is 45% effective from July 1, 2023 through June 30, 2025—the rate will increase to 46% on July 1, 2025 through June 30, 2026. Current indirect cost rates and fringe benefit rates can be found* [*here*](https://www.memphis.edu/research/researchers/route_submit/fringerate.php)*. The rates were negotiated with the Department of Health and Human Services (DHHS).*

Consistent with the University’s current, federally negotiated rate agreement (cognizant agency DHHS), indirect costs of 45% of modified total direct costs (MTDC) for the proposed on-campus research are requested. The MTDC base is calculated as total direct costs minus tuition and required fees, capital equipment, participant support costs, and/or the value of subcontracts in excess of the first $25,000. For the total project period, the requested indirect costs are $[#], which is based on the MTDC of $[#], minus participant costs and the subawardee budget over the first $25,000. The University’s indirect cost rate agreement is with the U.S. Department of Health and Human Services (DHHS), and the most recent agreement is dated [insert date].

**J. Total Direct and Indirect Costs**

*Sum of total amount of direct and indirect costs (Lines H and I).*

The total direct and indirect costs are $[#].

**K. Fees**

*This line is available for use only by the SBIR/STTR programs and Major Facilities programs when specified in the solicitation.*

**L. Amount of This Request**

*The total amount of funds requested by the proposer.*

The total amount of funds requested is $[#].

**M. Cost Sharing**

*Unless required by NSF, inclusion of voluntary committed cost sharing is PROHIBITED and Line M will not be available for use by the proposer.*

*Mandatory cost sharing will only be required for NSF programs when explicitly authorized by the NSF Director, the NSB, or legislation. In these programs, cost sharing requirements will be clearly identified in the solicitation and must be included on Line M of the proposal budget.*

*Include the cumulative cost sharing amount, an estimated value of any in-kind contributions, and an explanation of the source, nature, amount, and availability of any proposed cost sharing.*

*It should be noted that contributions derived from other Federal funds or counted as cost sharing toward projects of another Federal agency must not be counted towards meeting the specific cost sharing requirements of the NSF award.*