**Project Title**

**PI Name**

**University of Colorado Boulder**

**BUDGET JUSTIFICATION**

Justify/explain each budget line item **in the order it appears in the sponsor formatted budget** using this template as a guide. For most Federal projects, the budget your proposal analyst prepared for you is in the order that it will appear on the sponsor’s budget form.

1. Edit or delete text in blue as applicable for your project.
2. Items not included in your budget can be deleted.
3. Do not include dollar amounts unless required per sponsor guidelines.
4. Make sure you follow the sponsor’s guidelines for allowable fonts and font sizes:
   1. **NSF**: Arial, Courier New, or Palatino Linotype at a font size of 10 points or larger; Times New Roman at a font size of 11 points or larger; Computer Modern family of fonts at a font size of 11 points or larger
   2. **NASA**: 12 point font
   3. **NIH**: 11 points or larger. Recommended: black font, using Arial, Georgia, Helvetica, or Palatino Linotype
   4. **Other sponsors**: check the funding announcement
5. For **NSF** proposals submitted through **FastLane**, add page numbers.
6. For **NASA ROSES** proposals, the budget justification should be redacted and will not include details regarding salaries, benefits, or indirect costs (F&A).
7. Make sure you delete the blue instructions that aren’t being used, **or** if you’ve completed the instructions, change the font color to black.

**PERSONNEL**

Salaries for all named personnel are based upon current University of Colorado Boulder (CU Boulder) academic and staff salary scales and estimated in accordance with institutional base salary policy. All personnel budget calculations include salary range adjustments and merit increases as applicable for each year of support in accordance with University policy.

Describe all personnel costs as indicated below.

* For **NIH** proposals, if project personnel have an institutional base salary (academic base salary for tenure and tenure-track faculty) over the current NIH salary cap, include a statement such as, “PI Smith’s salary request is based on the current NIH salary cap. PI Smith’s institutional base salary is x amount of dollars.”
* For **NSF** proposals, provide justification if more than two months’ salary is requested in this proposal or in combination with all NSF-funded projects (current and pending) **for any of the senior personnel**.
* For **NASA ROSES** proposals, do not include any salary information or hourly rates. Only the % of effort and personnel roles should be described.

Salary for X month(s) at X% summer or calendar year is requested for the Principal Investigator in each year of the project. The PI will be responsible for the overall coordination of the project and the supervision of the graduate students and other project personnel. Change and/or insert description of PI role/function here.

Provide similar information for CU Co-PIs, Research Associates/Assistants, Postdocs, and other CU personnel listed on the budget.

Salary for a Graduate Research Assistant (GRA) is requested for X months at XXX% AY and X months at XXX% summer and is based on the current University rate. Insert description of GRA role/function here.

X number of undergraduate students will work X number of hours for X number of weeks at the rate of $XXX per hour. Insert description of Undergraduate role/ function here.

For **NSF** proposals **only**, include the following statement:

CU Boulder’s definition of a year is based on the University fiscal year, July 1 through June 30.

For **NIH Research Grants or Cooperative Agreements** only:

**ADDITIONAL JUSTIFICATION FOR GRADUATE STUDENTS COMPENSATED ABOVE ZERO-LEVEL POSTDOCTORAL FELLOWSHIP RATE**

Per CU Boulder policy, the minimum compensation level for full-time, first year postdoctoral fellows on NIH funded projects at CU Boulder is the current zero-level NRSA stipend plus fringe benefits and applicable inflation. Per NIH policy, graduate student total compensation on this project does not exceed total compensation of a first-year postdoctoral fellow performing comparable work on an NIH-funded project at CU Boulder. Graduate students appointed to NIH grants may not receive compensation in excess of the CU Boulder minimum compensation level for entry-level postdoctoral fellows.

**Do not include information regarding other sources of pay for personnel unless this program has a mandatory cost share requirement. For NSF, unfunded personnel should be described in the facilities, equipment and other resources document, but their time should not be quantified.**

**FRINGE BENEFITS**

Fringe benefits are calculated on requested salary per the University’s federally negotiated Rate Agreement with the Department of Health and Human Services (DHHS). The Fixed rates are as follows: 30.8% for regular faculty; 39.1% for full time professional & research personnel; 15.0% for part time professional & research personnel; 9.5% for graduate research assistants; and 1.2% for hourly employees.

Fringe Benefit rates are Fixed for the period 7/1/2023-6/30/2024 and Provisional thereafter until new rates are established. As rates are renegotiated yearly, an inflation rate of 2% has been included in the fringe benefit cost estimation to account for inevitable rate fluctuations that will occur throughout the project period. Inflation is included to provide an accurate estimate of potential fringe benefit costs, just as inflation is estimated for other direct costs. When salary is charged to the project, the actual Fixed or Provisional rate at that time will be applied.

For **NASA ROSES** proposals only, **remove the entire Fringe Benefits section**.

**EQUIPMENT**

Equipment funds are requested to purchase:

List all capital equipment to be purchased or fabricated for use on the project, specify how item will be used to support the proposed research activity and/or specify if it is a deliverable, and include in what year it will be purchased. Provide the cost for each individual piece of equipment or distinct components if item is being fabricated and how you arrived at the figure, e.g., “The cost of XX equipment was estimated taking the average cost of XX as provided by three independent vendor quotes. All other equipment costs were estimated using catalog prices.”

Equipment description 1: $XXX

Equipment description 2: $XXX

**TRAVEL**

**Domestic**

The cost of airfare and ground transportation is based on estimated costs and lodging and per diem costs are based on rates as established by the GSA for the planned destination. When the destination is unknown, Washington, DC is used as the basis for calculations.

Travel funds are requested for the Principal Investigator and a graduate student to [purpose, location and dates of travel if known]. The cost of travel is calculated for # days and includes airfare, lodging, per diem, and ground transportation.

**For NSF and DOD proposals**, provide itemized costs.

**Copy and paste this information as an entire table from the TravelTable tab in your budget spreadsheet**:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cost category** | **Rate** | **Year 1** | **Year 2** | **Year 3** | **Total** |
| Airfare | $xxx/person/trip | $ | $ | $ | $ |
| Lodging (# nights) | $xxx/night | $ | $ | $ | $ |
| Meals & incidental expenses (# days) | $XX/day | $ | $ | $ | $ |
| Ground transportation | $xxx/person/trip | $ | $ | $ | $ |
| Total | | $ | $ | $ | $ |

**International**

The cost of airfare and ground transportation is based on estimated costs and lodging and per diem costs are based on rates as established by the Department of State for the planned destination. When the destination is unknown, London is used as the basis for calculations.

Travel funds are requested for the Principal Investigator and a graduate student to [purpose, location and dates of travel if known]. The cost of travel is calculated for # days and includes airfare, lodging, per diem, and ground transportation.

**For NSF and DOD proposals**, provide itemized costs.

**Copy and paste this information as an entire table from the TravelTable tab in your budget spreadsheet**:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cost category** | **Rate** | **Year 1** | **Year 2** | **Year 3** | **Total** |
| Airfare | $xxx/person/trip | $ | $ | $ | $ |
| Lodging (# nights) | $xxx/night | $ | $ | $ | $ |
| Meals & incidental expenses (# days) | $XX/day | $ | $ | $ | $ |
| Ground transportation | $xxx/person/trip | $ | $ | $ | $ |
| Total | | $ | $ | $ | $ |

**PARTICIPANT SUPPORT COSTS**

Describe as necessary if included in the budget. Participant Support Costs include expenses associated with participants in specific program-sponsored conferences and/or workshops. DO NOT include expenses for workshop presenters, catered meals or CU employees. Include the number of participants budgeted for, justification for costs, travel expenses, and other associated participant expenses, as applicable.

**For NSF proposals only, provide itemized costs as in the table below, delete any unused rows or columns:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Rate** | **Year 1** | **Year 2** | **Year 3** | **Year 4** | **Year 5** | **Total** |
| # of Participants |  |  |  |  |  |  |  |
| Stipends | $xxx/each | $ | $ | $ | $ | $ | $ |
| Travel | $xxx/each | $ | $ | $ | $ | $ | $ |
| Subsistence | $xxx/each | $ | $ | $ | $ | $ | $ |
| Other | $xxx/each | $ | $ | $ | $ | $ | $ |
| Total |  | $ | $ | $ | $ | $ | $ |

**OTHER DIRECT COSTS**

For each of the other direct costs items below that are in your budget, briefly detail what the items are to be purchased and applicability to proposed project. Make sure you report the items in the same categories as they appear in your prepared budget, for example, if an item appears in the budget under Other Direct Costs, Other, make sure you justify it under “Other” below.

**Materials and Supplies:** e.g. consumables, lab supplies, chemicals, computers, etc.

NOTE: Computers must be justified as being essential to the project in order to be an allowable cost on the budget.

**For NIH** indicate general categories such as glassware, chemicals, animal costs, including an amount for each category. Categories less than $1,000 are not required to be itemized.

**For DOD and DOE**, include unit prices and quantities for each supply category.

**Publication Costs:** e.g. page charges.

**Consultants** Describe anticipated services to be provided by the consultant(s). Describe the basis of the cost estimate (e.g. $X/ hour, X hours, travel costs, and total estimated costs).

**Computer Services:** Detail basis of cost estimate and applicability to proposed project.

**Subawards:** List all subawards and provide a short description of the work to be performed. If provided separately, detailed subaward costs should be included in the subaward budget justification only.

**Other:** [For items that do not fall within the specified Other Direct Cost categories above, itemize in this section and include the basis of the cost estimate. Common items are included below, add items as necessary].

Contracted Services: Describe anticipated services to be provided by the vendor(s). Describe the basis of the cost estimate (e.g. $X/ hour, X hours and total estimated costs). Note: When the acquisition of goods or services exceeds $250,000, a quote from at least one small and/or minority business, women's business enterprise or labor surplus area firms may be required during the procurement process.

Data Management and Sharing Justification: **For NIH research proposals** **that require a DMS Plan,** include a brief justification of the proposed activities that will incur costs, up to half a page. The Data Management and Sharing justification must be clearly labeled as "Data Management and Sharing Justification". **PI must provide a brief summary of type and amount of scientific data to be preserved and shared and the name of the repository/ies to be used.**

**While DMS costs are no longer required as a line item in the R&R budget, the total DMS cost estimate must be specified here. If applicable, the Justification must specify if no costs will be incurred for DMS.** Please also briefly explain any personnel effort and costs associated with general cost categories: curating data and developing supporting documentation, local data management activities, preserving and sharing data through established repositories, etc.

For more information on determining costs, connect with CU’s Center for Research Data & Digital Scholarship ([see CRDDS’ Grant Support services](https://www.colorado.edu/crdds/what-we-do/grant-support)) at [crdds@colorado.edu](mailto:crdds@colorado.edu) and your [OCG Proposal Analyst](https://www.colorado.edu/ocg/directory), and review the [NIH Budgeting for Data Management & Sharing](https://sharing.nih.gov/data-management-and-sharing-policy/planning-and-budgeting-for-data-management-and-sharing/budgeting-for-data-management-sharing) page. **If providing DMS Justification details in a NIH modular budget, please use the** [**Additional Narrative Justification template**](https://www.colorado.edu/ocg/node/226/attachment)**.**

Human Subjects Payments: List the total number of subjects and the amount of the remuneration.

Conference Registration Fees: List the number of conference registrations (see the travel section in your budget), and the price.

Facility Rental/ User Fees: Detail basis of cost estimate and applicability to proposed project.

Tuition and Fees: Graduate student tuition and mandatory fees are requested in accordance with University policy. The rate used for GRA tuition remission is the current resident tuition rate.

**FACILITIES AND ADMINISTRATION (F&A) COSTS**

Facilities and administration (F&A) costs are charged according to the University’s federally negotiated rate agreement. The F&A cost rate for on-campus research is 56.5% of Modified Total Direct Cost (MTDC), predetermined for the period 7/1/21 - 6/30/23; provisional thereafter per HHS agreement dated 6/15/2023.

For **NSF** proposals only, provide itemized costs as in the sentence below:

F&A has been calculated by applying the 56.5% rate described above to an MTDC base of $ XXX, totaling F&A costs for the project period of $ XXX.

For projects that include a subaward to **other CU campuses,** include the following statement:

The University of Colorado Boulder does not charge indirect costs on the first $25,000 of subcontracts to other University of Colorado campuses as they are part of the University of Colorado System.

For **NASA ROSES** proposals only, remove the entire Facilities and Administration Costs section.

**INFLATION RATES**

The University of Colorado’s current budget planning parameters include an annual inflation factor of 3.20% for salaries of investigators, post-doctoral researchers, graduate research assistants and other professionals, and 3.00% for classified employees, and 3.00% for hourly wages. Tuition and fees are estimated to increase 3.00% per year and other direct costs such as travel, can be inflated at 2.30% per year.

For **NIH** proposals only**: JUSTIFICATION OF BUDGET FLUCTUATION** Include a justification for any significant increases or decreases from the initial year budget. Justify budgets with more than a standard escalation from the initial to the future year(s) of support.