**BUDGET JUSTIFICATION OUTLINE**

**Western Carolina University**

Project dates: Month day year – Month day year (# of years)

Overview of budget to explain any unusual timelines, subcontracts, inflation factors, etc.

Personnel costs are based on current actual salaries.

**PERSONNEL**

Name, role, effort commitment (in months), description of responsibilities.

List PI(s) first, then senior personnel, then technical staff, then students.

**FRINGE BENEFITS**

Western Carolina University’s fringe benefit rates vary depending on employee classification, and include social security, pension, health insurance, disability, death benefit, and a supplement for law enforcement officers.

**EQUIPMENT**

List any equipment with a useful life of more than two years and a unit cost of at least $5000.

**TRAVEL**

List all known travel details, e.g., traveler, destination, mode, trip length, accommodations, and incidentals.

**PARTICIPANT SUPPORT COSTS**

List payments to attendees (of conferences, meetings, trainings) such as travel, stipends, food, etc. Participant costs may not be paid to employees.

**OTHER DIRECT COSTS**

List costs that are essential to the project and will be used solely for the project. Describe the calculation, e.g., 4 hours @ $50/hour.

**Materials and Supplies**

Computer

**Room Rental Fees**

**Food Services**

**Publication Costs**

**Communication Costs**

**Consultant Services**

**Subcontracts**

**Tuition**

**Other**

**INDIRECT COSTS**

As of July 1, 2020, Western Carolina University’s federally negotiated Indirect Cost Rate is 44.24% of modified total direct costs.

**TOTAL REQUESTED $**

**SAMPLE BUDGET JUSTIFICATION**

**Western Carolina University**

Project dates: January 1, 2019 – December 31, 2021 (3 years)

This budget is based on actual current salaries and costs, and includes an inflation factor of 3% per year,

**PERSONNEL**

**Dr. A,** PhD, Principal Investigator, 2.0 summer months effort in years 1-3, will lead and direct the fiscal and scientific aspects of the study. He/She will be responsible for all project activities, including convening monthly meetings of project staff, overseeing data collection, supervising data analysis, and writing and disseminating results.

**Dr. B,** PhD, Investigator, 1.0 summer months effort in years 1-3, will be responsible for statistical modeling and will assist the PI in analysis and interpretation of results. He/she will also contribute to writing and disseminating the results.

**TBD,** Data Manager, 4.0 calendar months effort in years 1-3, will be responsible for ensuring the integrity and confidentiality of the data, will assist with analysis, and coordinate long-term data storage and access.

**TBD,** Graduate Assistant, 4.0 calendar months effort in years 2-3, will assist with data cleaning, validation, and report preparation.

**FRINGE BENEFITS**

As of July 1, 2020, Western Carolina University’s fringe benefit rates are 22.26% for faculty and 30.33% for staff. Additionally, a portion of the annual medical insurance is charged, relative to the academic effort ($6,647 annually). Undergraduate students who are enrolled do not earn fringe benefits, but during periods when they are not enrolled, the fringe rate is 8.65%.

**TRAVEL**

Dr. A. will travel to the National Archives in Washington DC in year 1 to research primary documents related to the history of the topic. Economy round-trip airfare from Asheville NC to Washington DC is estimated at $402. Lodging is estimated at $200/night for three nights, meals at $42.10/day for four days, and incidentals at $20/day.

**OTHER DIRECT COSTS**

**Materials and Supplies**Two deluxe monitoring kits are required for data collection and are estimated at $259 each.

A laptop computer is required for the data manager and is estimated at $1200 based on published pricing with educational discount.

**Publication Costs**

Journal publishing fees are estimated at $1000 in year 3 only.

**Consultant Services**

**Dr. C**, PhD, of D University, an expert on this topic, has agreed to provide 10 hours of telephone consultation at a rate of $100/hour. He will help the PI and co-PI to design the data instruments and also to interpret the findings.

**Laboratory fee**

X Laboratory will validate the initial findings for a one-time charge of $200. X Laboratory is the only vendor who is able to supply this service in the quantities anticipated.

**Tuition for Graduate Assistant**

In keeping with University policy, the project will cover the cost of in-state tuition for the months that the student is employed with the project.

**INDIRECT COSTS**

Western Carolina University’s federally negotiated Indirect Cost Rate is 44.24% of Modified Total Direct Costs. Modified Total Direct Costs are total actual costs minus the cost of equipment, student tuition, and sub-recipient charges (after the first $25,000).

**TOTAL REQUESTED $**