**Budget Justification**

After completing this document, remember to remove the blue Help Text

**Salaries**

The budget provides the anticipated effort for persons to be involved in this research project, if funded, for the total requested time period. For effort reporting, UF defines year as a calendar, 12-month year. For projected time occurring in future years, the salaries have been adjusted with a 3.0% increase for cost-of-living adjustments.

1. **Key Personnel**

X, PI, will work 1.0 calendar months per year over the project period. They are the sole PI for this project and will be responsible for the day-to-day direction of the project, guiding the research efforts, and ensuring the project stays on track. X is an expert in EXPERTISE RELATED TO PROPOSAL AND TASKS THAT WILL BE COMPLETED.

X, Co-PI, will work 1.0 calendar months per year over the project period. They will be responsible for assisting the PI with the day-to-day direction of the project, guiding the research efforts, and ensuring the project stays on track. X is an expert in EXPERTISE RELATED TO PROPOSAL AND TASKS THAT WILL BE COMPLETED.

*\*2-month rule: If the proposal is funded at the requested level, some senior personnel’s total salary amount across all of their funded projects will exceed the two months normally allowed by NSF for senior project personnel. However, the level of effort requested on this project and all their other funded projects represents the absolute minimum amount needed to complete the proposed scope of work for these projects. Any reduction in the effort to comply with the two-month rule would negatively impact the ability to complete the proposed work on time.*

*\*\*We don’t track hours, If the sponsor's budget template is requesting hourly rates, we need to include the following statement in the budget narrative:*

*Federal regulations applicable to sponsored research at colleges and universities (2 CFR 200.430, “Compensation — Personal Services”) require that each institution maintain internal controls to ensure that remuneration paid under sponsored programs are reasonable, conform to established written policies consistently applied to Federal and non-Federal activities and maintain Standards for Documentation of these expenses. The University of Florida uses an effort reporting system to provide a reasonable basis for distributing salary charges among institutional activities.*

1. **Other Personnel**

TBD, One Post-Doctoral Associate, will work 12 months per year at a 1.0 FTE (40 hours per week) over the project period at a standard rate in the X Department. The post-doc will perform RESPONSIBILTY and also mentor and help students involved in the project.

One graduate student, TBD, will work 12 calendar months at a 0.5 FTE (20 hours per week – 12 months \* 0.5FTE = 6.0 effort months) per year on this project under the direct supervision of Professor X. Please note at the University of Florida, Graduate Students are appointed at a 0.50 FTE but devote 100% of their efforts toward a sponsored project(s) to complete the research credit requirements of their academic program. Under X’s supervision, the graduate student will conduct the theoretical and experimental portions of the work, including but not limited RESPONSIBILTY.

TBD,X Undergraduate Students, will each work an estimated 100 hours per year. The rate of $12/hour is a standard rate for an undergraduate student OPS technician in the ENTER DEPARTMENT HERE Department. Under X’s supervision, and mentorship by their respective grad students, the undergrads will be involved in RESPONSIBILTY. This contributes to the goal of encouraging undergraduate student participation in research and development and pursuing careers in [insert relevant role description]

1. **Recovery of Fringe Benefits**

Fringe benefits, including FICA, State Unemployment, Workers’ Compensation, Retirement, Life and Health Insurance, are assessed as a percentage of the respective employee’s salary. Fringe benefits are calculated on the requested salary budgeted and charged in accordance with the University of Florida’s negotiated and approved rate agreement; which can be found here: <http://research.ufl.edu/wp-content/uploads/FA-agreement.pdf>.

1. **Equipment**

HELP TEXT: Equipment is an item that meets all the following criteria:

* Has an acquisition cost of $10,000 or more. Includes: Invoice amount, sales tax, freight costs, installation costs, and other cost incurred to acquire; less trade or trade in discounts and/or educational allowances. Excludes: insurance, maintenance and service contracts and warranty costs, and
* Has normal expected life of 1 year or more
* Note: HiperGator hardware should be budgeted as equipment while HiperGator services should be budgeted under Other Direct Costs.

Rental of Equipment should be budgeted not as equipment but as an Other Direct Costs and does incur F&A even using an MTDC base. The UFIRST Category “Rental/User Fee – Equipment or Facility” should NOT be used for equipment rental.

Funds are requested for the purchase of ?. It will be used to ? The price is based on a quote from X.

*\*Hipergator example: This project involves the use of the University of Florida’s Supercomputer HiPerGator (http://www.hpc.ufl.edu). The purchase of NCUs (Normalized Compute Units), i.e. compute cores, and various storage options including LSUs (Long-term Storage Units), RSUs (Replicated Storage Units), and RRSUs (Restricted data Replicated Storage Units) are viewed as an acquisition of hardware. In other words, the transaction is equivalent to purchasing hardware from a computer systems vendor. As a result, the grant or contract is not charged IDC (indirect cost), also known as overhead. This project involves the use of the University of Florida’s Supercomputer HiPerGator (http://www.hpc.ufl.edu). The budget of 64 cores in year 1 x $200/core = $12,800 acquires for the proposed project a system with a total of 64 NCUs with necessary memory, disk, network, global parallel file system, and batch-job scheduling software for the duration of the project. In addition to the guaranteed 64 cores, the researchers supported by the proposed project can submit jobs that request up nearly 3 times that number of cores for short times as resources are available. This will benefit the proposed project greatly, especially when results need to be ready for a conference or other deadlines.*

1. **Travel**

All travel costs are consistent with the University of Florida’s travel policy. The travel policy can be accessed at the following link <http://www.fa.ufl.edu/directives-and-procedures/travel>. Travel estimates are based on GSA rates and the PI’s previous domestic travels to a typical 4-day conference or visits as needed to collaborative facilities. Travel to scientific conferences results and assists in the dissemination of current research progress, encourages helpful and novel feedback from the scientific community, and keeps the research faculty, & the university, familiar with new advancements.

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| --- | --- | --- |
| Travel | Travelers | Estimate |
| Technical conference meeting e.g. Biomedical Engineering Society (BMES), Society for Biomaterials (SFB), and Materials Research Society (MRS) | 2 (PI with Graduate Student), including per diem ($36/day), estimates for lodging, registration, & transportation.  Registration $300  Per Diem $144  Lodging $300  Transportation $506  Total per person per year $1250 | Total:  $2500/year |

1. **Participant Support Costs**

Participant support costs are requested for…(specify number of participants and expenses being provided to them. Provide a breakdown of stipend, travel, etc. ) to enter Description HERE

HELP TEXT: Participant Support Costs refer 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. UF employees include UF faculty, staff, postdocs, student assistants, graduate assistants, and interns.

1. **Other Direct Costs**

**G1.** **Materials and Supplies**

Material and supply items are categorized as project specific and are for expenses that specifically benefit this project, are reasonable and necessary for the performance of this work and can be readily allocated to this project. These items have a unit cost less than $5,000 and are generally considered consumable in nature. The cost estimate for this project is based on past purchases of similar items from standard UF contracted vendors such as Fisher Scientific, Airgas, and USA Scientific. These items include, but are not limited to, raw powders, crucibles, gas tanks, gloves, chemicals, vials, glassware, other miscellaneous lab supplies and additional supplies for instrumentation testing. All Materials & Supplies items are acquired under the UF Procurement directives and procedures, found at https://procurement.ufl.edu/uf-departments/directives- procedures, and in accordance with Cost Accounting Standards, as dictated by UF’s Office of Research at <http://research.ufl.edu/dsp/proposals/budgeting/cost-accounting-standards.html>.

**G2. Publication Costs**

Funds are requested for preparing and publishing the results of the work conducted under this project including duplication costs, technical illustrations, and journal page charges. IF SPECIFIC JOURNALS ARE KNOWN, PLEASE SPECIFY.

**G3. Consultant Services**

X is participating as a consultant. X’s total budget is $5,000(specify rate per hour if known). UF considers their budget reasonable, because the expenses listed in the budget, which correspond to the cost, are the requisite amounts needed to fulfill the tasks. X will provide RESPONSIBILTY

HELP TEXT: Consultants differ from Consortiums/Subawards in that Consultants provide advice but should not be making decisions for the direction of the research. Typically, consultants will charge a fixed fully burdened rate for their services (i.e., $250/hour)

**G4. Computer Services**

ENTER Description Here

**G5. Subcontract**

X is participating as a subcontract. X’s total budget is $X. UF considers their budget reasonable, because the effort months, tuition and travel listed in the budget, which correspond to the cost, are the requisite amounts needed to fulfill the tasks. Dr. X will be responsible for…

**G6. Other Direct Costs**

**Tuition**

Tuition for graduate students is calculated based upon the requested start date of the proposed project and prorated for students with partial yearly support. The total tuition cost for this project is, based on the expected graduate student effort is $X.

1. **Total Direct Costs = $X**
2. **Facilities and Administrative (F&A) Costs**

University of Florida Facilities and Administrative costs are calculated at 53.5% on a Modified Total Direct Cost basis: TDC minus equipment, patient care, tuition, participant support costs, rental costs of non-UF owned facilities, space, or other property, scholarships, fellowships, and the portion of each subaward in excess of $50,000. F&A cost = MTDC base x F&A rate. The current agreement can be found here: [FA-agreement.pdf.](https://research.ufl.edu/wp-content/uploads/FA-agreement.pdf)

1. **Total Direct and Indirect Costs = $X**