

**SAMPLE - Budget Justification
Worcester Polytechnic Institute**

PI: <<Enter PI Name>>

A. Senior Personnel - One month of the PI's summer salary is requested for each year of the proposal. PI will be directly involved in the training of students in the operation of the (process or equipment) and in the analysis of data. PI is responsible for the overall project. Salary rate is based on PI's current appointed Academic Year (AY) XX/XX salary rate.

B. Other Personnel

i. Graduate Research Assistant - Stipend for academic year and summer: a full year stipend support is requested for a new PhD level student, who will be conducting research in PI's lab. The graduate student will be the person involved in the preparation of (type of analysis) and will be using these determinations as part of (this project, their thesis research...). Stipend rates are based on WPI's established stipend rates for Academic Year (AY) XX/XX.

Salary/Stipend Increases – an X% salary increase is applied annually after Year 1 for the faculty and the graduate student.

C. Fringe Benefits – Fringe benefits are calculated at WPI's federally negotiated rate of 26.0% for faculty and staff.

D. Equipment – list equipment individually and the note the year of purchase. Single item equipment over \$5,000 is capitalized and exempt from F&A costs. (Provide quotes from established vendors, for "big-ticket" items.)

E. Travel - Funds are requested for travel (to/from X to Y city for a conference...) each year. Per trip travel costs should provide sufficient detail for airfare, "per-diem" (hotel/subsistence), transportation costs, etc.

F. Participant Support Costs – Stipends are requested for X participants in Years 1, 2, and 3 at the rate of \$X who will be participating in XYZ (conference, symposium, meeting). These participants will be ... *Please note: Participant support costs are defined by the National Science Foundation as "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 meetings, conferences, symposia or training projects." Please contact OSP if you have questions regarding allowable participant support costs.*

G. Other Direct Costs -

i. Materials and Supplies - Funds are to be used for materials for the (laboratory or project) including: (list supplies).

ii. Publication Costs –

iii. Consultant Services – Explain role of consultant(s). Provide rate of pay; hourly and/or daily x# of days/hours. Describe the basis for this rate; e.g., is this rate a customary rate for your

consultant?

iv. Subcontractual—List any subcontracting institutions here. Many sponsors require a separate budget, and budget justification for each institution.

v. Tuition - Funds are requested to cover tuition and fees of the graduate research assistants involved in the project. Tuition costs are based on WPI's established tuition rate and increased by 3% in subsequent years.

vi. Health Fee – \$1,164 is requested per year for each student's health fee.

vii. Other – Any other cost not fitting into the categories above. This could include human subject stipends, facilities usage costs, etc.

H. Total Direct Costs - Enter Total Direct Costs for the entire project. (All years are included.)

J. Indirect Costs – Indirect costs are calculated at WPI's federally negotiated rate of 53.07% of Modified Total Direct Costs (MTDC), per agreement with ONR. F & A costs exclude equipment >\$5,000, tuition and subawards >\$25,000.