



Budget Justification Instructions

BEFORE YOU BEGIN:

A WORD ON FEDERAL REGULATIONS REGARDING ALLOWABLE VERSUS UNALLOWABLE COSTS:

Any expenses directly charged to federal awards at educational institutions must be ALLOWABLE. This means they are:

- Reasonable: A prudent person would pay this price (a \$50,000 bronco statue is NOT reasonable for grant funding).
- Allocable: costs that are
 - incurred to benefit the specific sponsored project and
 - able to be assigned to the project with a high degree of accuracy
- Consistently Treated: Similar costs are normally treated as either Direct or Indirect across the University.
-

UNALLOWABLE costs are anything not truly research related, including:

- fund raising, alumni relations, lobbying, defense and prosecution of criminal proceedings
- alcohol, entertainment, anything for personal use, and fines and penalties

IN GENERAL, THE BUDGET JUSTIFICATION SHOULD:

- follow sponsor proposal instructions as closely as possible, providing as much detail and justification as necessary
- be organized in the order of the detailed budget page
- give additional details about significant items summarized on the budget page
- explain why each of the items on the budget page is needed to accomplish the proposed research
- make it clear that all budget requests are reasonable and consistent with sponsor and Boise State University policies

GETTING STARTED: If a multi-year proposal, budget for and include a phrase like:

Salary costs are budgeted with a 3% increase per year.

Personnel Costs

Only Boise State University employees should be listed as PI or Co-PI. If the person who will perform the work is a current Boise State University employee, list his or her name, title, the amount of time he or she will spend working on the project, and what he or she will be trying to accomplish.

PLEASE NOTE: Avoid saying anything like "Person X will work Y amount of time at no cost to the sponsor", because that is considered cost sharing. OSP discourages cost sharing unless the sponsor requires it in writing because it:

- reduces the flexibility PIs have to conduct other research when their effort is pledged to specific projects

- increases the requirements for auditable recordkeeping; and
- Has an adverse effect on the University's recovery of indirect (Facilities and Administrative) costs.

If the sponsor has a written requirement for cost sharing, download the Boise State University Cost Sharing Form at <http://www.boisestate.edu/research/osp/Forms/CostShareForm.xls> and attach it to the Transmittal Form when submitting the proposal for OSP review.

Senior Personnel

This category should include anyone who is a PI, Co-PI. A Co-PI must be PI eligible.

Principal Investigator

IF NO SALARY IS REQUESTED, be careful not to quantify the amount of time and effort the PI will spend because this would be cost sharing. Suggested phrases are below:

Professor X will direct all research activities associated with the project [specify...]

Professor X will oversee [all aspects of] the project.

Professor X will participate in the project at every stage [specify...]

Professor X will provide scientific direction and supervision for the project [including...]

IF SALARY IS REQUESTED, use something like the phrase below:

Dr. X (Principal Investigator) will provide scientific direction and supervision for the project [including...]. Salary support is requested for 2 summer months for years 1 through 5 of the project. One summer month represents 1/9th of the PI's academic year salary for 9 month faculty.

IN EITHER CASE, ONE OF THE FOLLOWING EXPLANATIONS IS RECOMMENDED:

The University pays salary to full-time faculty members based on a nine-month academic year, with the understanding that they will ordinarily teach and conduct research freely and flexibly and not make substantial, specific quantified cost-sharing commitments of time and effort to specific organized research projects. If allowed by outside sponsors, faculty members may request "summer salary" from sponsored funds up to the equivalent of three months' compensation.

Alternatively, some investigators have chosen to describe the nature of their participation--still without specifying a quantifiable commitment of effort--in greater detail, with language such as...

The Principal Investigator will be responsible for the overall planning of the projects, defining experimental directions, interpreting data, communicating with collaborators, and reporting project results to the sponsor and the scientific community in the form of progress reports, papers, and presentations. In addition, the PI will be responsible for mentoring participating student researchers.

Other Personnel

Common Boise State University personnel types budgeted include: Professionals Exempt from overtime, Research Associates, Postdoctoral Associates, Graduate Student Research Assistants, Undergraduate Research Assistants, and Technicians.

Please list researcher, appointment title, percentage of effort, and what they'll be doing.

Examples:

Professional Exempt Staff:

We request 50% of support for Dr. X, Project Manager, who will develop work plans and monitor the daily progress of the project.

We request 7.2 months (60%) support throughout the project for Ms. Y, Professional Psychometrician, who will design tests and carry out advanced data analyses of test and survey results.

Research Associate: Dr. Jane Doe, Research Associate Testing Coordinator, will oversee recruitment of High School teachers and coordinate the administration of student tests and surveys. Her effort is calculated at 75% for years one through three of the project.

Postdoctoral Associate:

Dr. Bruce Boston, Education Specialist, will contribute to the development of the survey questions and interpretation of test and survey results. His effort is estimated at 20% throughout the project. .

Graduate Student Research Assistant:

Mr. John Doe, Graduate Student Research Assistant, will write code for the teacher online survey and maintain the survey database. His effort is estimated at 75% throughout the project.

Tuition remission expenses are normally charged to grant funding for Graduate Student Researchers that are expending effort on that award.

Undergraduate Student:

Undergraduate Student Research Assistant to be hired will work x hours per week during the academic year and x hours per week in the summer months logging, scanning, and compiling all test forms. The hourly rate will start at \$ x.xx.

Classified Staff

Mr. Craig Cambridge, Administrative Assistant, will spend 50% of his time assisting Testing Coordinator with tracking status of tests, cleaning and organizing scanned data files for analysis, reading cleaned files into SPSS/SAS, running simple statistics, assembling data into graphs and tables for reporting purposes.

NOTE: Administrative staff can only be charged to grants in special cases.

Fringe Benefit Rates

Use the latest fringe rates for the types of personnel in your proposal. The latest rates can be given by your Senior Research Administrator. Fringe rates are set by Boise State University fiscal year.

Equipment

Equipment is defined as a single item or multiple-purchase "system" that has a useful life of more than one year and a unit cost of at least \$5,000. A "system" can be made up of many items with a unit cost of less than \$5K that must interact with each other and, when added up, total \$5K or more.

Overhead is not taken on equipment.

Example: We plan to purchase additional computer nodes (CPUs) for Beowulf cluster HYDRA during Years 2 and 3. These are AMD Opteron units at a cost of \$3,000 each (plus shipping), and are needed for the intensive computing we plan to do.

All equipment purchased on federal funds must be pre-approved by the sponsor and/or OSP so equipment not requested in the original budget will have to be requested later and the budget will need to be revised.

Travel

Whenever possible, list “who, what, where, when, and why”.

Airfare must be coach class, and, if paid by a federal grant, booked on a US carrier whenever possible.

Mileage, exchange, and per diem rates can be found on Boise State University travel website at: http://finad.boisestate.edu/ap/ap_travel.shtml

Domestic Travel

We request support for the PI and Research Associate [insert name] to attend the American Astronomical Society conference in project years 3-5 to present results. Meeting cities are not yet set. Airfare is estimated at \$500 per person per trip. Per Diem is estimated at \$200 a day for 5 days per conference.

Foreign Travel

We request support for Dr. X to travel to Chile to perform observations on the Paranal Observatory Telescope. Airfare is estimated at \$1000. Per Diem is \$215 a day for 15 days.

Participant Support Costs

This budget category refers to the costs of stipends, transportation, per diem, and any other costs associated with participants or trainees going to proposed conferences or meetings. These costs cannot be for employees of Boise State University. They usually aren't allowed to carry overhead and cannot be re-budgeted without sponsor approval. Example:

Twelve High School teachers will be convened in Cambridge for three days each summer to be trained in overcoming pupil science misconceptions. Each teacher will receive a \$200 stipend. Travel is estimated at \$300 per teacher. The Cambridge summer per diem is currently \$250. Conference costs are estimated at \$500 for handouts and other materials.

Other Direct Costs

Remember—costs can only be charged directly to a federal grant if they can be readily and specifically identified with that particular project.

This is especially true of costs that are normally considered indirect costs such as:

- Office supplies
- Books and Subscriptions
- Memberships
- Local Phones and cell phones
- Postage and Fed Ex
- Parking
- Printing and Photocopying

However, if the costs above are Essential to the project's research and will be used solely for the project, then they May be budgeted—**when listed in budget with proper justification.**

So, always be as specific as possible. List types of purchases, estimated costs per year and, especially, why purchases are essential to and dedicated to the research on this project.

Examples of some justifications are below:

Materials and Supplies:

Non-standard supplies: Optiscan format test forms for administration to students and teachers. Year 1 only. Three tests for Chemistry and another 3 for physics. We expect to administer the tests to 25,000 high school chemistry students and another 25,000 high school physics students to participate from 250 schools across America. (Ordinarily this would be for a non-research sponsored project).

Laboratory Supplies: Glassware and plastic ware, chemicals, and radioactive chemicals (32P-labeled nucleic acids).

Publication Costs: We request a small amount for page charges. These costs are estimated based on the publication rate of the PI over the past year and are budgeted for years 3 and 4 only.

Consultant Services: This is where the services of non-Boise professionals (if paid by purchase order) and their associated fringe rates might go. Examples:

Roberta QuantumLearning, President, Quantum Learning Network (QLN) will consult with project personnel on an ongoing basis, 4 trips per year, 5 days each in Cambridge. Dr. QuantumLearning's compensation rate is \$300/day. Airfare is estimated at \$500 per trip. Per Diem in Cambridge ranges from \$250-\$284 throughout the year.

Stipends for 10 Science Education Experts as Advisory Board members at a rate of \$200 per day, meeting one day each year in years 1-3 of the project. Five experts will be local and will receive mileage and the \$200 per day stipend. Five will be outside of the local area and will be reimbursed for their travel (\$400 each), lodging and meals (\$284 Cambridge per Diem), as well as the \$200/day stipend.

Subawards

Please list subaward institution and a short description of the aspect of the project they will perform. Examples:

MIT will carry out the IPB test and ProtoExist2 ASIC design and is expected to need \$35,000 each year.

UCSD will design and build the Gondola pointing system, starting in year two and is expected to need \$20,000 per year.

Boise also requires a separate

- statement of work
- budget
- budget justification
- negotiated fringe and overhead rate agreement, and
- an authorized signature of approval from the subaward institution.

Other

Mailing Services: Needed to sort, pack and mail all test sets to teachers. Estimate is based on past experience with this service. Use of service is necessary because the volume of materials exceeds the capacity of any in-house resource.

Tuition Remission: Mr. John Doe's tuition remission will be charged for his expected effort on this project..

When appointed as Research Assistants (as in the life and physical sciences example in the Personnel costs section of this document), graduate students may also receive tuition paid from the grant. If this is the case, any tuition remission (i.e. tuition charged to grants as part of their compensation) they will receive must be indicated here.

No overhead is charged on tuition remission.

Fed ex and Priority Mail: We will provide teachers and professors with FedEx return shipping labels to facilitate the return of all tests and to avoid these 500 volunteers having to pay shipping costs.

Long Distance Telephone Calls: We will be calling a very large number of teachers in order to recruit the 500 volunteers and will be speaking with volunteer teachers numerous times throughout the project.

Indirect Cost Rates (F&A)

Indirect Cost rates are also called Facilities and Administrative rates (F&A) or overhead rates. These rates are negotiated with the federal government on a periodic basis. Indirect cost rates are meant to recover all of the "hidden" costs of doing research like building, utility and maintenance costs, and administrative costs (e.g. the costs of purchasing and controller offices).

Need more information?

Try searching on the Office of Sponsored Programs website <http://www.boisestate.edu/research/osp/>

If that doesn't work contact your Senior Research Administrator who should be able to provide additional assistance