**Budget Justification**

1. **Personnel**

In accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards, Purdue University tracks and reports its professional personnel on a percent of effort and not on an hourly basis. Salaries are adjusted by standard University inflation rates each fiscal year (July 1): 3% for faculty, 2.5% for professional/technical assistants, and 2% for post docs, graduate/undergraduate students and service staff.

*List name(s), title, budgeted time commitment, and responsibilities within each category.* ***Base salary*** *is often required and can be input by Pre-Award.*

*Principal Investigator –*

*CoPI –*

*Senior Personnel –*

*Grad/Undergrad Students –*

1. **Fringe Benefits**

Fringe benefits are budgeted in accordance with university policy as follows:

Faculty 27.25%

Post-Doc 28.45%

Professional 33.12%

Management 33.12%

Grad Student 8.54%

Undergrad 8.02%

Technician 55.3%

Clerical 54.09%

Service 55.3%

1. **Travel**

*Foreign or domestic; where? What rates were used for hotel, per diem, airfare, mileage, etc?*

1. **Equipment**

*List breakdown of items with costs and primary use. (only equipment costing $5,000 or more is justified in this area excluding software)*

1. **Supplies**

*List breakdown of items with costs and primary use. If computers are budgeted this should be stated with specific details about the need and use of the computers. Computers are considered general purpose items and should have unlike circumstances justified, clarifying that the computer will only be used on this project.*

*The purchase of office equipment, furniture and other general purpose equipment is usually unallowable as a direct cost. See more information at:* [*https://www.purdue.edu/business/mas/costing/casGuidlines/index.php*](https://www.purdue.edu/business/mas/costing/casGuidlines/index.php)

1. **Contractual**

*Consultants – Who? What Company? Responsibilities? Rate of pay?*

*Subcontracts – Who? What Company/University? Responsibilities?*

*Break out separately if more than one.*

1. **Construction**
2. **Other**

*List breakdown of items and costs for each applicable category; give detail where possible.*

*Graduate Fee Remissions are budgeted is accordance with University policy.*

*human subjects (how many? how much each?),*

1. **Total Direct Costs (Categories 1-8)**
2. **Indirect Costs**

*What F&A rate is used? If different from standard Purdue rate of 55%, explain why (off-campus, non-research, sponsor limitations, etc.)*

*Indirect costs are budgeted at the negotiated indirect cost rate of 55% of the modified total direct costs for research. This rate was approved on 2/7/2014 by the Department of Health and Human Services.*

*OR*

*Indirect costs are budgeted at the sponsor limited rate of XX% of (modified) total direct costs.*

1. **Training Stipends**

*Trainee stipends (number of trainees, and amount of stipends, subsistence, travel, tuition/fees, etc),*

*Other Participant/trainee costs (subsistence, travel, tuition/fees, etc) can be included in the categories above, but will be exempt from the F&A base.*

1. **Total Costs (categories 9-11)**