**BUDGET JUSTIFICATION**

**Senior/Key Person**

Name of Principal Investigator and project role: (XX% effort for X summer/academic months, $XX,XXX in salary support). Short description of background qualifications relevant to the project. Explain project roles responsibilities over the duration.

**Other Personnel**

Graduate Assistant (#): (effort = 12 calendar months, $XX,XXX in salary support). The graduate student will assist with project design, participant recruitment, and data collection, review, and analysis. Edit/expand as necessary to describe the role and responsibilities of the graduate assistant. The graduate assistant will work XX hours per week for the duration of the project period at a rate of $XX,XXX.

Other Personnel Name: (effort = XX calendar (or summer or academic) months, $XX,XXX in salary support). Describe the qualifications and expertise this person brings to the project. Explain the role they will play and their responsibilities.

**Fringe Benefits**

Fringe benefits are calculated based on a percentage of salary costs. The rate is variable dependent upon the base salary rate for faculty and graduate students. Fringe benefits rates and amounts are provided in the table below. The total amount requested for fringe benefits is $XX,XXX.

|  |  |  |
| --- | --- | --- |
| Person | Fringe Rate | Fringe Amount |
| Senior/Key Person | Rate% | $X,XXX |
| TBD Graduate Assistant | Rate% | $X,XXX |
| Other Personnel Name | Rate% | $X,XXX |

**Equipment**

Equipment is any single item over $5,000 with a useful life of 1 year or more. List any equipment being requested, what it will be used for, and why it is vital to the project.

**Travel**

List any domestic or foreign travel and why it is necessary.

**Other Direct Costs**

Materials and Supplies:

*Small equipment or supplies:* Itemized list of each item being requested as a material or supply. If multiple of an item is requested, list individual price and total for that group of items. Describe what it will be used for on the project. If no materials and supplies, delete.

Publication Costs: Funds are being requested in the amount of $XX to cover publication fees for research literature resulting from this study. XX publications are expected with costs of $XX for each publication. Expand on the costs and relevance of the publications to the dissemination of research. If no publication costs requested, delete.

Consultant Services:

*Consultant name, title, and organization:* Short background of credentials, brief description of responsibilities, and importance to the project. Delete if no consultants.

Other Contractual Services: Identify any other contractual services, like postage, that will be required for the project and their cost. If no other costs, delete.

Tuition: Only required if total cost for budget period is over $200,000. Funds are being requested in the amount of $9,250 to cover tuition for graduate students assigned to the project.

Subaward: Only use if a subaward is involved. List total amount of subaward and the importance of their involvement. Do not break out individual costs of the subaward here. Justify why the work cannot be completed by personnel on the USM campus.

Other/Gift Cards: Funds are requested to reimburse participants (N=XX) using gift cards. Describe why the gift cards are being used for recruitment and retainment. Will they be paid the entire amount at once? Will they have multiple visits? How much will each participant earn per visit? Why this much? Wording to use: “Human subjects” for participants, “reimbursement” for incentive.

**Total Direct Costs:** $XX,XXX.

**Modified Total Direct Costs (MTDC):**

Indirect costs are based on Modified Total Direct Cost, which is comprised of the total direct costs less subawards, equipment, and tuition. For this proposal, modified total direct costs include: all salary and fringe benefits totaling $XX, consultant services totaling $XX, gift cards totaling $XX, and the first $25,000 of the subaward for an MTDC of $XX. Delete items not necessary. Equipment and tuition costs are NOT included in MTDC.

**Indirect Costs:**

Indirect costs are calculated in accordance with The University of Southern Mississippi’s federally negotiated indirect cost rate agreement, which is currently at 48% of the MTDC for on-campus research projects, which is $XX,XXX for the proposed project. This yields a total indirect cost of $XX,XXX.

**Total Direct and Indirect Costs**: $XX,XXX.