**Budget Justification**

**Worcester Polytechnic Institute**

**PI:** <<Enter PI Name>>

**All costs must be reasonable, allowable, and fully justified. Please review your solicitation to verify if there are any mandatory budget inclusions such as mandatory PI meetings or minimum effort requirements.**

1. **Senior Personnel –** One month of the PI’s summer salary is requested for each year of the proposal. The PI will be responsible for XYZ, ABC, and 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) 22/23 salary rate.
2. **Other Personnel –** 
   1. *Graduate Research Assistant –* A (full year, academic year, one semester, summer) of funding is requested for a PhD 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) 22/23
   2. *Salary/Stipend Increases –* a 3% salary increase is applied annually after Year 1 for the faculty and the graduate student. WPI defines a year as July 1 through June 30th.
3. **Fringe Benefits -** Fringe benefits are calculated at WPI’s federally negotiated rate of 25.9% for faculty and staff per ONR agreement.
4. **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.)*
5. **Travel –** Funds are requested for travel to/from X to Y city for a conference each year.
   1. *Domestic – Enter an itemized per trip breakdown such as “Airfare $500, Lodging $300, Per Diem $200, Total $1,000”*
   2. *Foreign – Enter an itemized per trip breakdown such as “Airfare $500, Lodging $300, Per Diem $200, Total $1,000”*

*Per trip travel costs should provide sufficient detail for airfare, “per diem” (hotel/subsistence), transportation costs, etc. Travel funds are subjected to the WPI Travel policy and estimated using GSA rates.*

1. **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.”* ***Participant support costs are NOT human subject payments.*** *If you are planning to pay a research subject as an incentive for recruitment or participation in a research project, you are budgeting for human subject payments. This includes focus groups, surveys, and app testing. If you have any questions, please contact your OSP representative.*

1. **Other Direct Costs –** 
   1. *Materials and Supplies –* Funds are to be used for materials for the (laboratory or project):

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| *Material Category* | **Year 1** | **Year 2** | **Year 3** | **Year 4** | **Year 5** |
|  | $ | $ | $ | $ | $ |
|  | $ | $ | $ | $ | $ |
|  | $ | $ | $ | $ | $ |
|  | $ | $ | $ | $ | $ |
| **Total:** | **$** | **$** | **$** | **$** | **$** |

* 1. *Publication Costs –* $XYZ is budgeted per year for costs to submit results to journals associated with this research. Cost based on ABC journal.
  2. *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?*
  3. *Subcontractual –* List any subcontracting institutions here. Subaward institution will *[insert SOW here].*   
     *Many sponsors require a separate budget, and budget justification for each institution.*
  4. *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 for AY 22/23.
  5. *Health Fee -* $2,194 is requested per year for each student’s health fee.
  6. *Other – Any other cost not fitting into the categories above. This could include human subject stipends, facilities usage costs, etc.*

1. **Total Direct Costs –** Enter Total Direct Costs for the entire project. (All years are included).
2. **Indirect Costs –**Indirect costs are calculated at WPI’s federally negotiated rate of 53.77% of Modified Total Direct Costs (MDTC), per agreement with ONR. F&A costs exclude equipment >$5,000, tuition, and subawards >$25,000.
3. **Total Project Costs -**$XYZ