Budget Justification – Louisiana State University

**(Attachment to Upload in Field L on SF 424 A)**

**DISCLAIMER: The below is a sample template only for DOE budget justifications. This template does not include all budget scenarios that you may need for your project and there is typically no page limit for DOE proposals. If any sections below are not part of your requested budget, please either delete or enter “Not Applicable”. Remember to delete any purple or red text prior to converting to PDF for attachment.**

***Disclaimer above and purple text is for instructional purposes only and should be deleted prior to converting final file to PDF.***

*Provide the required supporting information for the following costs. Provide any other information you wish to submit to justify your budget request.* ***Attach a single budget justification file for the entire project period in******field L of the SF 424-A form.*** *The file automatically carries over to each budget year. You may wish to include the indirect cost rate agreement as a part of the budget justification.*

# Senior/Key Person (Salaries and Wages)

*For each Senior/Key Person (PI and Co-PIs), enter the requested information. List personnel, base salary, the number of months that person will be allocated to the project, requested salary, fringe benefits, and the total funds requested for each person. The requested salary must be the product of the base salary and the effort. Include a written narrative in the budget justification that justifies the need for requested personnel.*

Funding is requested in the amount of $XXX to cover XXX month(s) of summer salary for Dr. XXX based upon $XXX/month for each year of the project. Dr. XXX will …

# Other Personnel

*List personnel (including Post-Doctoral Associates, Graduate Students, Undergraduate Students, Secretarial/Clerical, etc.) the number of months that person will be allocated to the project, requested salary fringe benefits, and the total funds requested for each person. Include a written narrative in the budget justification that fully justifies the need for requested personnel.*

Funds are requested for XXX post-doctoral researcher(s) [insert names here if known] in the amount of $XXX based upon $XXX/month. The post-doctoral researcher will…

Funds are requested for XXX graduate student(s) in the amount of $XXX. The graduate student will…

Funds are requested for XXX undergraduate student(s) in the amount of $XXX. The undergraduate student will…

Fringe benefits for regular employees are calculated at our federally negotiated rate of 40% of requested salary for each year of the project.

Fringe benefits for graduate assistants are included for the university’s portion of health insurance of [insert $2,249 for calendar, $1,731 for academic or $518 for summer] per year.

# Equipment Description

*For the purpose of this budget, equipment is designated as an item of property that has an acquisition cost of $5,000 or more and an expected service life of more than one year. (Note that this designation applies for proposal budgeting only and differs from the DOE definition of capital equipment.) List* ***each*** *item of equipment separately and justify each in the budget justification section. Do not aggregate items of equipment. Allowable items ordinarily will be limited to research equipment and apparatus not already available for the conduct of the work. General-purpose office equipment is not eligible for support unless primarily or exclusively used in the actual conduct of scientific research.*

# Funds are requested to purchase XXXX, in the amount of $XXX. This equipment will [Insert justification]

# Travel

*For purposes of this section only, travel to Canada or to Mexico is considered domestic travel. In the budget justification, list each trip’s destination, dates, estimated costs including transportation and subsistence, number of staff traveling, the purpose of the travel, and how it relates to the project****. Indicate the basis for the cost estimate (quotes from vendors or suppliers, past experience of similar items, or some other basis).*** *To qualify for support, attendance at meetings or conferences must enhance the investigator’s capability to perform the research, plan extensions of it, or disseminate its results. Domestic travel is to be justified separately from foreign travel.*

**Domestic**: Funds in the amount of $XXX are requested each year for project personnel to [ Insert the type of travel (e.g. conference, field work, etc.), its relation to the proposed activities, destination and itemized cost of each trip] [SAMPLE itemized costs: The total each year includes estimated airfare ($600; $600 x 1 people x 1 trips), hotel stay ($720; $180 x 1 people x 4 days), per diem allowance ($244; $61 x 1 people x 4 days), and miscellaneous incidentals ($436).]

**International**: Funds in the amount of $XXX are requested each year for project personnel to [Insert the type of travel (e.g. conference, field work, etc.), its relation to the proposed activities, destination and itemized cost of each trip; when anticipated, the proposer must enter the names of countries and dates of visit, if known]

# Participant/Trainee Support Costs

*If applicable, submit training support costs. Educational projects that intend to support trainees (precollege, college, graduate and post graduate) must list each trainee cost that includes stipend levels and amounts, cost of tuition for each trainee, cost of any travel (provide the same information as needed under the regular travel category), and costs for any related training expenses. Participant costs are those costs associated with conferences, workshops, symposia or institutes and breakout items should indicate the number of participants, cost for each participant, purpose of the conference, dates and places of meetings and any related administrative expenses****. Indicate the basis for the cost estimate (quotes from vendors or suppliers, past experience of similar items, or some other basis).***

**Stipends:** Funds in the amount of $XXX are requested to provide stipends at $XXX per participant for a total of XXX participants [Insert justification]

**Travel:**  Funds in the amount of $XXX are requested to provide travel support to XXX participants. Such support includes [Insert itemization of the travel costs and justification].

**Subsistence:** Funds in the amount of $XXX are requested to provide subsistence to XXX participants. Such support includes [Insert the specific the type of supports, itemization of the costs and justification].

**Other:** [Insert the specific type of support, itemization of the costs and justification].

# Other Direct Costs

## Materials and Supplies

*Enter total funds requested for materials and supplies in the appropriate fields. In the budget justification, indicate general categories such as glassware, and chemicals, including an amount for each category (items not identified under “Equipment”). Categories less than $1,000 are not required to be itemized. Indicate the basis for the cost estimate (quotes from vendors or suppliers, past experience of similar items, or some other basis).*

$XXX is requested each year to purchase [Insert items requested and justification].

## Publication Costs

*Enter the total publication funds requested. The proposal budget may request funds for the costs of documenting, preparing, publishing or otherwise making available to others the findings and products of the work conducted under the award. In the budget justification, include supporting information. Indicate the basis for the cost estimate (quotes from vendors or suppliers, past experience of similar items, or some other basis).*

$XXX is requested each year to cover the costs of [Insert the type of publication/documentation/dissemination activities for which funds are requested].

## Consultant Services

*Enter total funds requested for all consultant services. In the budget justification, identify each consultant, the services he/she will perform, total number of days, travel costs, and total estimated costs. Indicate the basis for the cost estimate (quotes from vendors or suppliers, past experience of similar items, or some other basis).*

$XXX is requested each year to cover the costs of consultant services. [Insert the individual’s expertise, primary organization affiliation, normal daily compensation rate, ant the number of days of expected service. Travel and subsistence can be included.]

## ADP/Computer Services

*Enter total funds requested for ADP/Computer Services. The cost of computer services, including computer-based retrieval of scientific, technical and education information may be requested. In the budget justification, include the established computer service rates at the proposing organization if applicable. Indicate the basis for the cost estimate (quotes from vendors or suppliers, past experience of similar items, or some other basis).*

N/A

## Subawards/Consortium/Contractual Costs

*Enter total costs for all subawards/consortium organizations and other contractual costs proposed for the project. In the budget justification, justify the details.*

[Insert the entity’s name] will participate as a subrecipient for which $XXX is requested in year(s) # and #. [Insert a concise description of the work to be performed by the subrecipient.]

## Equipment or Facility Rental/User Fees

*Enter total funds requested for Equipment or Facility Rental/User Fees. In the budget justification, identify each rental/user fee and justify. Indicate the basis for the cost estimate (quotes from vendors or suppliers, past experience of similar items, or some other basis).*

## Alterations/Renovations

*Enter total funds requested for Alterations and Renovations. In the budget justification, itemize by category and justify the costs of alterations and renovations, including repairs, painting, removal or installation of partitions, shielding, or air conditioning. Where applicable, provide the square footage and costs.*

N/A

## Other (Tuition Remission, etc.)

*Add text to describe any other Direct Costs not requested above. Enter costs associated with “Other” item(s), using this budget justification to further itemize and justify.* Tuition remission is requested for the graduate students for each year of the project. The amount is calculated at a rate of 38% of the total amount requested for the graduate students.

# Direct Costs

*This represents Total Direct Costs (Sections A through F).*Total direct costs for all years are $XXX

# Indirect Costs

Indirect costs of $XXX are calculated at LSU’s federally negotiated rate of XX% of MTDC.

# Total Direct and Indirect Costs

*This is the total of Sections G and H.* Total direct and indirect costs for all years are figured at $XXX.

***\*\*\*Required components may vary. It is imperative that you verify the list of required components given above against those listed in your solicitation\*\*\****