

Guidelines for Narrative Budget Justification

- A. **SALARIES & WAGES.** List each person or unfilled position associated with the project, either federally funded or cost-shared. Show levels of effort and costs associated with these positions. For omnibus multi-year project proposals, budget salaries at their current rates for the first year; second year cost of living salary increases may be applied as allowed by your institution. Briefly explain the individual's role in the project. What will the lead Principal Investigator do that contributes to the project? What will co-P.I.s, Associates, and other personnel do? How will they participate in the project? (Showing other faculty as a way to generate cost-sharing is not an option; they must actually contribute effort towards attainment of the project's objectives.) What particular project-related duties will be performed by listed research associates, research assistants, student workers, and other professionals?
- B. **FRINGE BENEFITS.** Indicate that fringe benefits negotiated with the cognizant federal audit agency apply and list the categories of personnel to which the various rates apply. Refer to the current negotiated fringe benefit rate agreement, which accompanies each proposal.
- C. **PERMANENT EQUIPMENT.** Sea Grant does not normally fund large equipment purchases. Identify each item of permanent equipment to be purchased with grant or cost-sharing funds, indicate how it will be used to accomplish the project, and list the estimated cost. For any single item costing more than \$5,000, indicate whether a lease vs. purchase analysis was considered and if not, why.
- D. **SUPPLIES.** Subdivide large supply requests (e.g., more than \$1,500) into smaller categories, describe each category, and indicate how that class of supplies will be used to advance the project. Do not include general office supplies, postage, magazine subscriptions, or other categories of expense that are unallowable as direct costs to sponsored agreements. Do not identify any group of supplies or other categories of cost as miscellaneous or contingent.
- E. **TRAVEL.** Subdivide your travel budget into Conference Travel and Field Travel. For conference travel, list each planned conference trip, cite a reason for attending it, identify each traveler and destination to the best of your ability. If the destination is unknown, explain how you arrived at the proposed charges. For field travel (meaning travel for the purpose of collecting data and information pursuant to the research objectives) indicate the general types of data to be collected, destinations, the number of travelers, trips, mileage, and other pertinent factors that affect the costs. Do not list any travel expenses as "miscellaneous." Identify any planned foreign travel, describe its purpose, and name the traveler.
- F. **PUBLICATION & DOCUMENTATION COSTS.** Identify the nature of the expense, e.g., journal page charges, advisory pamphlets, newsletters.

G. **OTHER COSTS.** Briefly identify each group of costs, e.g., “Photocopy, long-distance, FAX.” An explanation of purpose is not required for small cost groupings of a few hundred dollars or less. Show the cost basis for larger items such as boat and truck rental (craft/vehicle description, cost per day, number of days), and cite the reason for needing to rent boats and towing vehicles, even if it seems obvious to you. Likewise, for larger vessels. For subawards to other institutions, briefly indicate how the subaward relates to the parent project. (Subrecipients should provide the same types of justification information as primary recipients.) Identify consultants, describe costs, and explain why their services are needed.

INDIRECT COSTS. State the current rate and basis of indirect costs, e.g., 26% Modified Total Direct Costs.

EXAMPLE OF NARRATIVE BUDGET JUSTIFICATION
Year 1 Budget Justification

REPEAT THIS FOR YEAR 2, DO NOT COMBINE YEARS 1 and 2

Project Number, Project Title, and Principal Investigator

A. **SALARIES AND WAGES.** Principal Investigator (PI NAME) will devote 2.6 months of effort to this project which includes .5 months of effort (\$_____) requested from grant funds, and 2.10 months of effort (\$_____) in non-federal cost-shared salary. As lead principal investigator, Dr. _____ will be responsible for the overall direction of the project, supervision of the two post-doctoral researchers in the laboratory, advice and oversight regarding analytical procedures, experimentation, and data analysis; and preparation of progress reports and scientific publications reporting project results.

Co-Principal Investigator (Co-PI NAME) will contribute \$_____ or 1.50 months of non-federal cost-shared effort to this project. He will be responsible for supervision of project activities to be performed at the Grand Isle Oyster Hatchery, including production of oyster larvae, maintenance of larvae in upwellers, and growing them out in lots maintained both on-bottom and in the adjustable long line system (ALS).

Faculty Associate. Salary support of \$_____ or 0.49 months effort is requested for (ASSOCIATE NAME) who will perform studies of *Vibrio vulnificus* load in oysters, using the latest analytical protocol from the Food and Drug Administration's Bacteriological Analytical Manual. She will also perform literature research, data analysis, and contribute to reports and publications.

Other Professionals. Do not use this category. (See G. Other Costs)

Undergraduate Students. Funds in the amount of \$_____ are requested for 1,000 hours of student worker services at \$6.00 per hour for assorted duties such as performing routine analytical procedures, maintaining laboratories in good order, and assisting in fieldwork at the Grand Isle hatchery facility.

B. **FRINGE BENEFITS.** Fringe benefits will be charged at a negotiated rate of ___% on salaries and wages of all regular staff members and ___% for graduate assistants. No fringe benefits for students workers.

C. **PERMANENT EQUIPMENT.** Equipment funds for an adjustable long line system costing \$6,000 are requested. This will be used for growing oysters off-bottom and subjecting them to alternating cycles of immersion and aerial exposure. We have not investigated a lease vs. purchase arrangement because the equipment, which is manufactured in Australia, will be permanently installed in a saltwater environment where it may deteriorate rapidly and thus have little salvage value.

D. EXPENDABLE SUPPLIES AND EQUIPMENT. Six categories of expendable supplies and equipment are requested, including (a) supplies used to produce and raise oyster larvae at the Grand Isle oyster hatchery (\$1,500); (b) supplies, e.g., thermocouples & wiring, data logger media, used to record oyster temperatures (\$1,500); (c) supplies, e.g., chemicals, reagents, and glassware used to perform Hsp70 analyses of protein molecules (\$2,000); (d) supplies, e.g., chemicals, reagents, and glassware used for Hsp70 analyses of gene expression (\$2,800); (e) laboratory supplies used for assays of body burden and counts of dermo cells in infected oyster tissue (\$1,000); laboratory supplies used for enumeration of *V. vulnificus* cells in oyster tissue (\$1,500).

E. TRAVEL. Funds for travel are requested for both field research and attendance at a scientific conference. Field per diem travel expenses are requested for two people (NAMES or post-doctoral researchers or student) making 10 trips to Grand Isle, LA at a daily in-state rate for meals of \$_____ per day to collect samples and oyster measurements, and to tend and maintain the long line system.

Travel funds are requested for PI (NAME) to attend the (conference) in (location) to present results of this Sea Grant research and to attend presentations on oyster research by peer scientists. The estimated travel costs total \$1,260, including airfare (\$400), lodging @ \$100 per night for four nights, meals @ \$32/day for five days, and conference registration (\$300).

F. PUBLICATION AND DOCUMENTATION COSTS. \$1,000 is requested to cover the estimated costs of publishing two scientific manuscripts resulting from this research projects.

G. OTHER COSTS. Funds totaling \$500 are requested for photocopy service, long distance telephone, FAX and shipping of research samples.

INDIRECT COSTS. LSU currently applies a negotiated on-campus F&A rate of 26% MTDC.