TOP 10 BUDGET JUSTIFICATION TIPS

1. The format of the budget justification should follow the same order and format as the budget detail (i.e., Personnel & Fringe, Travel, Operating Costs, Indirect Costs, etc.). This may be different from sponsor to sponsor. Please use whole dollars when inserting budget amounts within the justification. Whole dollar amounts for each budget section should equal the total grant request.

2. **Header** – For all proposals which include faculty ‘B’ contract faculty, please insert the following language under the page title: “University of Nevada, Reno is on an 8-month academic and 4-month summer calendar schedule.”

3. **Fringe Benefits** – This category includes costs for fringe benefits based on persons listed within the ‘Personnel’ section. This general statement may be modified as needed and inserted:
   
   The following fringe benefit rates are the approved University-recommended rates for planning purposes: Faculty contract days (35%); faculty non-contract days w/retirement (18.5%); faculty non-contract days without retirement (4%); LOA (10%); LOA w/benefits (27%); Classified (42%); Post-doctoral (27%), graduate assistants (16%); undergrad workers (2%).

   Note: Only include information in the fringe benefits section for those personnel classifications included in the ‘Personnel’ section of your proposed budget. (The statement above includes ALL classifications).

4. **Graduate Students** – This category includes costs for any graduate students working on the project. Graduate students receive a “wage” (not a stipend). If you have any costs in this category, then you must also include funds for tuition remission at a minimum of 6 credit hours per semester.

5. **Travel** – This category should only include travel costs incurred by UNR personnel. Travel for consultants, non-UNR collaborators, etc. should be entered elsewhere. Identify the costs for domestic travel and international travel separately. For most federal proposals, detailed information is required of # of trips, locations, # of travelers, and estimated costs for airfare, lodging, and per diem – per trip.

6. **Materials & Supplies** – This category should only include items deemed necessary to carry out the scope of work and that are less than $5,000 per unit. Do not include language that mentions ‘office supplies’ or ‘postage’ [these items are not allowable direct costs].

7. **Consultants** – This category should only include non-UNR individuals who are contributing to the scope of work. List each individual’s name, hours on the project, and total cost. (It does not need to be itemized). [Note: UNR employees can NOT be a consultant on a UNR project due to IRS and OMB regulations prohibiting an individual from receiving a 1099 form and a W-2 form from the same organization within the same calendar year]. If you wish to use a UNR employee as a ‘collaborator’, then any funds must be included under the ‘Personnel’ section. [Note: Consultants are NOT eligible to be considered a Co-PI on any funding request].

8. **Equipment** – This category should only include items costing in excess of $5,000 per unit. If it’s an item costing less than $5,000, then it should be included under ‘Other Direct Costs’.

9. **Subcontractors** – This category includes the total sub-award amount to each subcontractor. Include the name of the entity and the total contract amount.

10. **F&A Costs (Indirect Costs)** – For proposals using the new on-campus F&A Rate (44%), use the following statement:
   
   The University’s approved negotiated F&A (indirect cost) Rate is 44% on modified total direct costs (MTDC) which excludes equipment, subcontract portions in excess of $25,000, and tuition remission.