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.*