**Budget Justification**

1. **Senior Personnel**

*Include names, titles, and roles of all key Rollins personnel involved in the project. For each, include % of effort or person months to be contributed to the project, and specify the time period. Include current rate of compensation for each (calculated using the individual’s current institutional base salary) and a 2% annual increase if project spans multiple years.*

1. **Other Personnel**

*Include number of Rollins students or other personnel to be involved in the project, their roles, estimated hours, and amount of requested stipends or rate of compensation.*

1. **Fringe Benefits**

*Fringe benefits must be included for all personnel. For students, fringe only applies when the student is not actively enrolled full-time (i.e., over the summer). Use current rates. For FY24:*

* *8.1% for positions that are < 975 hours per year (including all summer stipends and overloads)*
* *19.47% for positions that are 975-1462.50 hours per year (part-time)*
* *40.00% for positions that are > 1462.50 hours per year (full-time)*
* *31.87% for positions that are >1462.50 hours per year on a federally sponsored project (does not include tuition remission)*
1. **Equipment**

*Equipment is defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost of over $5,000. Items of needed equipment must be adequately justified, listed individually by description and estimated cost (i.e., a vendor quote).*

1. **Travel**

*Travel and its relation to the proposed activities should be specified, itemized and justified by destination and cost. Funds may be requested for field work, attendance at meetings and conferences, and other travel associated with the proposed work, including subsistence. Attendance at meetings or conferences* ***must*** *be necessary to accomplish proposal objectives or disseminate research results. Allowance for air travel normally will not exceed the cost of round-trip, economy airfares. Persons traveling under federal grant awards must travel by U.S.-Flag Air carriers, if available. Specify where, why, when, for how many days, and the key personnel who will be in attendance. Use current U.S.* [*GSA rates*](https://www.gsa.gov/travel/plan-book/per-diem-rates) *for reasonable lodging and per diem estimates by destination. Use* [*current IRS rates*](https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2023-business-use-increases-3-cents-per-mile) *for local travel or mileage.*

1. **Participant Support**

*This budget category refers to 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 sponsored conferences or training projects. The number of participants to be supported must be included, and all costs must be specified, itemized, and justified.*

1. **Other Direct Costs**
2. **Materials/Supplies**

 *Describe the general types of expendable materials and supplies required and estimated costs.*

*Note: A computing device is normally considered a supply if the acquisition cost is less than $5,000, regardless of the length of its useful life.*

1. **Publication/Documentation/Dissemination**

*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 to be conducted under the award. This generally includes the following types of activities: reports, reprints, page charges or other journal costs (except costs for prior or early publication); necessary illustrations; cleanup, documentation, storage and indexing of data and databases; development, documentation and debugging of software; storage, preservation, documentation, indexing, etc., of physical specimens, collections, or fabricated items; and data deposit and data curation costs.*

1. **Consultant Services**

*Professional and consultant services are services rendered by individuals who are members of a particular profession or possess a special skill, and who are not officers or employees of Rollins. Anticipated services must be justified and information furnished on each individual’s expertise, primary organizational affiliation, normal daily compensation rate, and number of days of expected service. Consultants’ travel costs, including subsistence, may be included.*

1. **Computer Services**

*The cost of computer services, including computer-based retrieval of scientific, technical, and educational information, may be requested only where it is institutional policy to charge such costs as direct charges. The proposal budget also may request costs for leasing of computer equipment.*

1. **Subawards**

*A subaward is issued when a third-party organization is needed to perform a specific scientific or programmatic portion of a Rollins sponsored project. A separate budget and a budget justification of no more than five pages, must be provided. Additional subrecipient forms are required prior to submission. Contact OGSR for details.*

1. **Other**

*Describe in detail any additional or miscellaneous costs not included above. Examples include contracts for the purpose of obtaining goods and services and incentive payments (i.e., payments to human subjects or incentives to promote completion of a survey).*

1. **Total Direct Costs: $**

*Include sum of all items A-G, above.*

1. **Indirect Costs**

*Unless otherwise specified by the funding agency, for all federal proposals, indirect costs are included at the current provisional federally negotiated rate of 55.0% (for on-campus activities) on direct salaries and wages only (items A and B, above). This rate was approved through the U.S. Department of Health & Human Services on 2/10/17 and is currently in effect (after 5/31/21, provisional). Contact at cognizant agency: Steven Zuraf, (301) 492-4858, szuraf@psc.gov.*

1. **Total Direct and Indirect Costs: $**

*Include sum of items H and I, above.*