**BUDGET JUSTIFICATION TEMPLATE**

**(DETAILED R&R BUDGET FORM)**

SF424 (R&R) – Version F

Last revised 6/10/20

**Content Instructions**

* Use the Budget Justification to provide the additional information requested in each budget category identified and any other information the applicant wishes to submit to support the budget request. If you have a quote(s), you may include it here.
* The following budget categories must be justified, where applicable: equipment, travel, participant/trainee support, and other direct cost categories.
* In addition to the justifications described in the above sections, also include a justification for any significant increases or decreases from the initial budget period. Justify budgets with more than a standard escalation from the initial to the future year(s) of support.
* Also use the Budget Justification to explain any exclusions applied to the F&A base calculation.
* If your application includes a subaward/consortium budget, a separate Budget Justification must be submitted as part of the Subaward Budget Attachment.
* Special Instructions for Applications Proposing the Use of Human Fetal Tissue: If the use of human fetal tissue obtained from elective abortions (HFT) (as [defined in the NIH Grants Policy Statement](https://grants.nih.gov/grants/policy/nihgps/HTML5/section_4/4.1.14_human_fetal_tissue_research.htm#Human3)) is included in the proposed application include a detailed justification including the quantity, type(s), and source(s) of the HFT, including the stage of fetal development. This information must be included if costs for the HFT are assigned to the grant or if the HFT is acquired under the grant at no costs. The HFT justification must be clearly labeled in the budget justification attachment.
* Additional Instructions for Career Development: Use the Budget Justification to provide a detailed description and justification for specific items within the Research Development Support costs (e.g., all equipment, supplies, and other personnel that will be used to help achieve the career development and research objectives of this award).
* If you are using a Modular Budget, **do not** use this template. Instead use the Budget Justification (Modular Budget Form) Template.

**Review Criteria and/or Questions to Consider**

* Are the costs ***necessary*** and ***reasonable*** to complete the proposed work as described? Are they justified by the aims and methods proposed?
* Are the person months listed for each senior/key personnel in sync with the monetary figures and research proposed?
* Do cost estimates suggest the PI understands the scope of their work? Is there significant over- or under-estimating?

**Suggested outline**

We have provided a suggested outline on the second page of this document. If you would like, you can enter your text directly below each subsection header. This document is already formatted appropriately (0.5 inch margins, Arial font, 11 point text). Just delete the first page and you are on your way to a complete draft! (Explanatory comments are in blue and should be deleted.)

**BUDGET JUSTIFICATION**

1. **Senior/Key Personnel:**

**name, PhD – Principal Investigator (xx calendar months)**

justification here

**name, MD – Co-Investigator (xx calendar months)**

justification here

**Other Significant Contributors:** (those that contribute to the scientific direction of the project but do not have measureable effort in person months)

**name, MD – role (xx calendar months)**

justification here

1. **Other Personnel:** (usually includes postdocs, graduate students, research technicians, biostatisticians, clinical research coordinators, etc.)

**name, RN (xx calendar months)**

justification here

**name, PhD (xx calendar months)**

justification here

1. **Equipment:** (“moveable” equipment greater than $5,000 AND expected service life > 1 year - anything under $5,000 should be listed under “Materials and Supplies”)
2. **Travel:**
   1. **Domestic:**
   2. **Foreign:**
3. **Participant/Trainee Support Costs:** (Not applicable for most NIH proposals)
4. **Other Direct Costs:**
   1. **Materials and Supplies** (indicate general categories such as glassware, chemicals, animal costs, etc., including an amount for each category. Categories with amounts less than $1,000 are not required to be itemized.)
   2. **Publication Costs** (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.)
   3. **Consultant Services**

(Identify the following items, as applicable:

* each consultant, the services he/she will perform, total number of days, travel costs, and the total estimated costs;
* the names and organizational affiliations of all consultants, other than those involved in consortium/contractual arrangements;
* consulting physicians in connection with patient care; and
* persons who are confirmed to serve on external monitoring boards or advisory committees to the project. Describe the services to be performed.)
  1. **ADP/Computer Services**
  2. **Subawards/Consortium/Contractual Costs**
  3. **Equipment or Facility Rental/User Fees**
  4. **Alterations and Renovations:** N/A

**8– 10. Other (include patient care here, separate inpatient and outpatient costs)**