**Colorado State University**

**Budget Justification Template - Instructions**

Justify/explain each budget line item **in the order in which it appears in the sponsor-formatted budget** using this template as a guide.

1. Edit and/or delete **BLUE** text as applicable to your project. Areas in **GREEN** are recommended but not required. **RED** text is an example of instructional language. Only black font should be used for the final justification before submission.
2. Categories not included in your budget can be deleted.
3. Make sure you follow the sponsor’s guidelines:

* **NSF**
  + Arial, Courier New, or Palatino Linotype at a font size of 10 points or larger; Times New Roman at a font size of 11 points or larger; Computer Modern family of fonts at a font size of 11 points or larger; 5-page limit
  + Omit page numbers for submission in research.gov
  + Include the following statement: CSU’s definition of a year is based on the University fiscal year, July 1 through June 30.
  + Justify if more than two months’ salary is requested in this proposal or in combination with all NSF-funded projects (current and pending) for any of the senior personnel.
  + Unfunded personnel should be described in the facilities, equipment, and other resources document, their time should not be quantified and should not be listed in the justification.
  + **For NSF proposals only, provide itemized costs for Participant Support as in the table below, and then justify each item. Delete any unused rows or columns:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Rate** | **Year 1** | **Year 2** | **Year 3** | **Year 4** | **Year 5** | **Total** |
| # of Participants |  |  |  |  |  |  |  |
| Stipends | $xxx/each | $ | $ | $ | $ | $ | $ |
| Travel | $xxx/each | $ | $ | $ | $ | $ | $ |
| Subsistence | $xxx/each | $ | $ | $ | $ | $ | $ |
| Other | $xxx/each | $ | $ | $ | $ | $ | $ |
| Total |  | $ | $ | $ | $ | $ | $ |

* + For **NSF** proposals only, provide itemized Indirect Costs as in the sentence below:

F&A has been calculated by applying the XX.X% rate(s) described above to an MTDC base of $ XXX, totaling F&A costs for the project period of $ XXX.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Y1 | Y2 | Y3 |  |
| MTDC Base: FY24 (53.5%)  FY25→ (54%) | $34,098  $69,809 | $0  $107,026 | $0  $110,235 | **TOTAL** |
| Indirect Cost (F&A) | $55939 | $57,794 | $59,527 | **$173,260** |

* **NASA**
  + 12-point font; no page limit
  + For NASA ROSES proposals require a redacted budget and a total budget. The redacted budget justification will not include details regarding salaries, benefits, or indirect costs (F&A). The total budget table and justification will include details regarding salaries, benefits, and indirect costs (F&A)
  + For NASA ROSES proposals redacted justification only, do not include any salary information or hourly rates. Only the % of effort and personnel roles should be described.
  + Currently approved fringe benefit rates should be used for budgeting in all project years (do not escalate in the out years).
  + For NASA ROSES redacted justification only, remove the entire Fringe Benefits section.
  + For NASA ROSES redacted justifications only, remove the entire Facilities and Administration Costs section.
* **NIH**:
  + 11 points or larger. Recommended: black font, using Arial, Georgia, Helvetica, or Palatino Linotype; no page limit
  + If project personnel have an institutional base salary (academic base salary for tenure and tenure-track faculty) over the current NIH salary cap, include a statement such as, “PI Smith’s salary request is based on the current NIH salary cap. PI Smith’s institutional base salary is x amount of dollars.”
  + Research Grants or Cooperative Agreements only: ADDITIONAL JUSTIFICATION FOR GRADUATE STUDENTS COMPENSATED ABOVE ZERO-LEVEL POSTDOCTORAL FELLOWSHIP RATE
  + **Materials and Supplies** indicate general categories such as glassware, chemicals, and animal costs, including an amount for each category. Categories less than $1,000 are not required to be itemized.
  + JUSTIFICATION OF BUDGET FLUCTUATION Include a justification for any significant increases or decreases from the initial year budget. Justify budgets with more than a standard escalation from the initial to the future year(s) of support.
* **Other sponsors**: check the Funding Opportunity Announcement (FOA), Notice of Funding Opportunity (NOFO), Solicitation, Request for Applications (RFA), Request for Proposals (RFP)
  + **Materials and Supplies** - **For DOD and DOE**, include unit prices and quantities for each supply category.