Budget Justification

The UW-Whitewater Office of Research and Sponsored Programs (ORSP) will help you substantially with your proposal’s summary budget pages, particularly with personnel costs such as salary and fringe benefits. However, you are the person who knows what you need the grant to pay for. Budget requests must be accompanied by a budget justification section in which you explain your reasons for requesting various funds.

Organize the budget justification using the major headings on the NSF grant application summary budget pages. Begin with personnel, and work closely with ORSP on this item. Explain that the request for salary and fringe benefit costs for you (the P.I.) will allow you to reduce your teaching obligations and therefore give more time and attention to your research. Applicants from the College of Letters and Sciences should emphasize that the College will match this request. Given current NSF limits on salary and fringe benefit requests (contact ORSP for more information) you are essentially limited to requesting salary that buys out 25% of a full time teaching contract. With the College match you can buy out 50% of your teaching obligation. Be sure to coordinate this request with the Associate Dean of the College of Letters and Sciences, and be sure to emphasize the matching funds program in the budget justification. It shows substantial institutional commitment. If you plan to request salary for collaborators, student assistants, or other personnel, consult with ORSP, Human Resources, and Financial Services regarding UWW and UW System policies and procedures before finalizing these figures.

The next budget category is equipment, which is defined as any piece of laboratory equipment costing over $5000. In addition to justifying the equipment you want to purchase, list major equipment already available, thus placing your request into a positive context. You don’t want reviewers to think they’re building you an entire lab, and showing that some equipment is already available speaks well to the institution’s ability to support your work. Colleagues on campus or close by may be able to share existing equipment; if so, mention that. Also, if you propose to purchase equipment that can be shared by others or that may be used in teaching describe those uses. This shows NSF that you will maximize the return on their investment.

In the travel category be sure to request funds to support travel for you and student co-authors to professional conferences. Describe university resources for this (for example, the College of Letters and Sciences’ professional development fund and undergraduate research travel grants) but also indicate that these funds are limited and therefore you need to supplement them. Also include funds to reimburse travel that might be necessary to the project (do you need to do work in a lab on another campus? or travel to collect specimens or data?). Consult Budget and Finances’s web site for current mileage allowances.

If you are working with human subjects you may have participant support costs to justify. This can include items like stipend payments or participant training costs. Animal subjects are considered supplies and their purchase should be discussed in the next budget section, “other direct costs”, which is broken down into further subsections (materials and supplies; publication costs; documentation and dissemination costs; consultant services and computer services). You do not need to itemize this section of the budget but you should justify major expenses such as animal subjects or tissues, small (<$5000) equipment, major software packages not already licensed to the university payments to consultants, publication costs such as page charges… anything you can think of that you might spend money on to get your research done and published. Make sure that the final total for this category is reasonable for the expenses you
explain and justify; reviewers are also active researchers and can detect budget padding. On the other hand, since you don’t need to itemize this section, leave a little “wiggle room” in the total for unanticipated expenses. Also, increase this total by a small percentage (2-5% is typical) for each budget year to cover inflation. Finally, be sure to mention that your students will apply to the UWW undergraduate research grant program to help to defray supply costs. The grant limit of $500 (or $1000 in some cases) may not make a significant dent in your expenses but it does show institutional commitment to undergraduate research.

If you are justifying the purchase of live animal subjects be sure to note that P.I.’s take care of animal colonies themselves. Reviewers may be more familiar with the institution-wide professional animal care programs typical of research universities and may wonder why you did not budget for per diem charges. (Also be sure you have an up-to-date Institutional Animal Care and Use research protocol on file with ORSP before submitting your proposal.)

Leave yourself plenty of time to research cost estimates and prepare your budget justification. Look around your lab and think about what you need to enhance your research. Ask research assistants (such as students) what they think the lab could use to be more productive. Ideally, you have kept track of research expenses over previous years and can use that information to inform your requests. Reviewers often look carefully for consistency between the proposed work and the budget request; this section of your proposal needs as much attention as the research plan itself.

For further information on:

(1) personnel budget preparation contact the following UWW offices
   (a) ORSP http://www.uwworsp.org/
   (b) Human Resources http://www.uww.edu/adminaffairs/hr/
   (c) Budget and Finance http://www.uww.edu/adminaffairs/finance/

(2) the College of Letters and Sciences salary match, professional development fund, and undergraduate research travel grants contact the Associate Dean of the College of Letters and Sciences at http://www.uww.edu/cls/about/deans_office/