

Washington Sea Grant Budget Justification Instructions

You are required to provide a detailed budget justification for all budget items.

A. SALARIES AND WAGES

Budget justification for each individual must include:

- Formula showing computation of salary dollars for Sea Grant share, Grantee share and total (e.g. 1 month (1.0 FTE) Sea Grant: \$8,640 + 2 months (1.0) FTE grantee share: \$17,280 = \$25,920)
- Name and position
- Description of key responsibilities
- In subsequent budget years, explain and justify any budgeted salary increases.

B. FRINGE BENEFITS

Budget justification must include explanation of how the charges were calculated and/or statement regarding approved institutional rates.

C. PERMANENT EQUIPMENT

Budget justification for each item must include:

- A detailed description of the item, including type, model, manufacturer and technical specifications; how it will be used in the project and why it is essential
- Lease vs. purchase analysis
- Total cost, and number of units and cost per unit, if applicable
- For fabricated equipment, include description, cost and number of units (if applicable) for all components.

D. EXPENDABLE SUPPLIES AND EQUIPMENT

Budget justification for expendable supplies and equipment must include:

- A detailed description of supplies and estimated costs in each major category (e.g., field supplies, chemical reagents, glassware, printer paper and toner etc.)
- Office supplies are generally unallowable as direct costs; however, if these are necessary for the project, state the basis for the proposed supplies.
- An indication of how cost estimates were calculated

E. TRAVEL

Domestic

- Details for each trip including:
 - Destination
 - Number of travelers
 - Estimated mileage and cost-per-mile; itemized air fare; or other travel method cost
 - Meals and lodging per diem, including number of days and cost per day
 - Any other travel costs (e.g., ground transportation)

- Statement addressing the purpose of the proposed travel and its relevance to the project.
- If actual trip details are unknown, specify the geographic area and provide estimated costs and state the basis for the proposed travel expenses.

International

- Details for each trip including:
 - Destination
 - Number of travelers
 - Estimated mileage and cost-per-mile; itemized air fare; or other travel method cost
 - Meals and lodging per diem, including number of days and cost per day
 - Any other travel costs (e.g., ground transportation)
- Statement addressing the purpose of the proposed travel and its relevance to the project.

Note: In all cases in which Sea Grant funds are used to support approved international travel, travelers must adhere to the Fly America Act and failure to do so will result in rejection of the expenditure. The Fly America Act mandates that all international air travel funded by federal dollars is performed on U.S.-certificated air carriers unless a reasonable exception applies.

F. PUBLICATIONS AND DOCUMENTATION COSTS

Budget justification must include the following for each publication/document charge:

- The number of units, cost per unit and total cost specified
- Statement addressing how the costs benefit the project

G. OTHER COSTS

Other cost subject or not subject to IDC

Provide justification for all costs included.

Tuition

Provide explanation of rates used.

H. INDIRECT COSTS

- Budget justification for Indirect Costs must include a statement including the rate(s) used for indirect costs and how it was derived.
- When the off-campus rate is used, the basis for the rate choice must be explained.