

**Clemson University
Budget Justification**

This template is a reference document for compiling a budget justification. Please refer to specific sponsor guidelines on formatting sponsor specific budgets.

Personnel (salary, wages and fringe benefits): \$

This section should specify how many persons, percentage of time, and what position they hold (faculty, graduate student, research associate, clerical staff, etc.). Names and/or position titles should be listed. If the project involves people from other departments, or institutions, there must be supporting documents agreeing to their involvement.

Unclassified Salaries (UCLASS)

Faculty receiving compensation must provide a justification of the role and participation in the project in this section. Ensure that a faculty member working on more than one project does not exceed 100 percent of effort for all projects and university commitments. Summer salary for faculty with academic year appointments can be calculated on a maximum of 33% of a nine month academic salary. Some sponsors impose specific limitations on summer salaries. PLEASE REMEMBER: academic salaries must be calculated on "percentage of effort" and then converted to a dollar amount.

NIH has an annual salary cap of \$189,600 (2018) *annualized* per individual for an allowable direct cost salary charge. The amount paid in excess of the \$189,600 rate must be recorded as cost sharing. 9-month salary of \$142,200 ($\$189,600 / 12 = \$15,800 \times 9$) should be used when determining if a senior personnel employee exceeds the cap. NSF allows only two months support, unless otherwise specified in specific guidelines

Graduate Salaries (GRAD) This category is for graduate students on a teaching or research assistantship.

Hourly Salaries (WAGES) Includes graduate and undergraduate students paid on an hourly basis. Technical, professional and clerical staff members employed for a specific limited period of six months or less are classified as temporary personnel and are paid on an hourly basis.

Fringe: \$

Fringe benefits rates are set at Clemson. Please consult the following website for current rates <http://www.clemson.edu/finance/controller/rates/>

Travel:

Travel is required for _____. This should be very detailed broken out such as

Lodging: total number of nights, persons and estimated cost for hotel

Airfare: same

Per diem: While on official travel within the State of South Carolina, an employee's actual expenses, based on per meal limits up to a maximum of \$25 per day, will be reimbursed. Out-of-State expenses based on per meal limits up to a maximum of \$32 per day will be reimbursed.

Meal per diem is only reimbursable when travel includes an overnight stay. Out of State Travel is defined as travel outside of South Carolina but within the continental US, Alaska, Hawaii, Canada or Puerto Rico.

If you depart before

If you return after

In State

Out of State

Breakfast 6:30 a.m.	11:00 a.m.	\$6	\$7
Lunch 11:00 a.m.	1:30 p.m.	\$7	\$9
Dinner 5:15 p.m.	8:30 p.m.	\$12	\$16
Total		\$25	\$32

<http://www.clemson.edu/finance/procurement/travel/employeeguidelines.html>

Other Costs: \$

Tuition remission: \$

The Office of Research Support can assist with calculation and documentation of a GAD. This should be budgeted with the sponsor as "Graduate Assistant Tuition Remission." No F&A (indirect) charges are applied to GADS. Policy questions should be directed to the Graduate School. More information can be found at the [Graduate School website](#)

Outside consultants: \$

A consultant is an expert advisor who is paid for his/her time at a fixed rate of compensation (hourly or daily and included travel, expenses and overhead) specified in the consultant agreement. A consultant can be an individual or a company. They must use their own equipment and materials. A letter of commitment, scope of work and budget from the consultant is required.

Materials and Supplies: \$

This minimal amount will cover needed supplies for the project: paper, long distance communication, publishing etc. This section should be very detailed.

Participant Support Costs: \$

Participant support costs are 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 meetings, conferences, symposia or training projects. This can be in the form of:

- Stipends or Subsistence Allowances
- Travel Allowances

Subawards: \$

A subaward is an organization that expends funds received from a pass-through entity to carry out a sponsored project. These costs are proposed when another university or organization is doing a substantial amount of the proposed work. [A Subrecipient Commitment Form](#), scope of work and budget are required for each subaward.

Facilities and Administrative rates: \$

The federally negotiated [MTDC F&A rate](#). This rate does not include participant support costs, tuition remission, equipment over 5K, and subawards over 25K

Total request: \$