**SJSURF Budget Justification**

A standard 5% cost of living adjustment (COLA) is factored in and applied to subsequent years to the following budget categories: Personnel Costs, XX.

*\*Internal Note: Include this language for NSF proposals:* The defined San Jose State University institutional year is July to June.

**Senior Personnel ($XX)**

The Principal Investigator, **XX,** is requesting XX (Time effort/person-months) per project year at his/her CSU contracted rate. The PI will oversee the project personnel, including student(s), on the project. The PI will be responsible for (insert details).

The Co-Principal Investigator, **XX,** is requesting XX (Time effort/person-months) per project year at his/her CSU contracted rate. The Co-PI will be responsible for (insert details).

Faculty member, **XX** is requesting XX (Time effort/person-months) per project year at his/her CSU contracted rate. The faculty will be responsible for (insert details).

*(\*Internal Note: Senior/Key Personnel must have a measurable level of effort on the project. It is strongly recommended to include salary support equivalent to the level of effort in the project budget.)*

**Other SJSU Personnel ($XX)** *(\*Internal Note: this is non-senior personnel).*

**SJSU Faculty ($XX)** - Faculty member, **XX** is requesting XX per project year at his/her CSU contracted rate. The faculty will be responsible for (insert details).

**Postdoc ($XX) –** Funds of $XX are requested per year at a rate of $XX. The Postdoc will be responsible for (insert details).

**Project Coordinator ($XX)** - Funds of $XX are requested per year at a rate of $XX. The Project Coordinator will be responsible for (insert details).

**Graduate Students ($XX)**

XX SJSU graduate students will be hired, per project year, at a rate of $XX per hour to work XX hours per week for XX weeks during the academic year and XX hours per week for XX weeks during the summer. The students will be responsible for (insert details).

**Undergraduate Students ($XX)**

XX SJSU undergraduate students will be hired, per project year, at a rate of $XX per hour to work XX hours per week for XX weeks during the academic year and XX hours per week for XX weeks during the summer.. The students will be responsible for (insert details).

**Fringe Benefits ($XX)**

The Department of Health and Human Services reviews and approves fringe benefit rates, which are effective as of July 1 of each year. (\*only insert this language if release time is budgeted: The CSU provides contracted benefit rates for the faculty’s release time effort.) Rates are subject to change. The actual approved rates at the time of award will be applied.

*(Internal Note: For Fellowships that require 100% time effort but the federal portion of support is limited to a specific amount (i.e. $60,000), the entire federal share of support should be allocated to salary. The associated fringe benefit cost should be identified as internal cost share.)*

**Travel ($XX)**

The amounts listed are based on a daily per diem in compliance with the SJSU Research Foundation’s internal travel policies, the Federal Government’s travel policies, sponsor’s travel policies, and/or estimated amounts which include airfare, ground transportation, lodging, meals, and registration fees for conferences (if applicable).

**Domestic ($XX):** Funds are requested for the PI and/or (XX) to travel to the meetings/conferences detailed below.

Meeting (or Conference or Field Work): (insert details)

Purpose: (insert details)

Location: (insert details)

No. of Travelers: (insert details)

No. of Days: (insert details)

Meals & Incidentals/per diem: (insert details)

Airfare: (insert details)

Lodging: (insert details)

Ground transportation (if applicable): *\*Internal Note: IRS mileage rate will be 70 cents per mile effective 1/1/2025 for the calendar year.*

Conference registration (if applicable): (insert details)

Total: **($XX)**

**Foreign ($XX):** Funds requested for the PI and/or (XX) to travel to the meetings/conferences detailed below. Appropriate foreign trip insurance fees are included.

Meeting (or Conference or Field Work): (insert details)

Purpose: (insert details)

Location: (insert details)

No. of Travelers: (insert details)

No. of Days: (insert details)

Meals & Incidentals/per diem: (insert details)

Airfare: (insert details)

Lodging: (insert details)

Ground transportation (if applicable): *\*Internal Note: IRS mileage rate will be 70 cents per mile effective 1/1/2025 for the calendar year.*

Travel Insurance: (insert details)

Conference registration (if applicable): (insert details)

Total: **($XX)**

**Participant Support Costs ($XX)**

Funds of $XX are requested for (insert details).  
*\*Internal Note: Participant support costs are direct costs (not subject to F&A) 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 conferences, or training projects.*

**Equipment ($XX)**

*\*Internal Note: Equipment means****tangible personal property****(including information technology systems) having a useful life of more than one year and a per-unit acquisition cost of $5,000 or higher and total costs should include shipping and sales tax. PI should provide a vendor quote and should include shipping costs and CA sales tax with a valid term of 6-12 months.*

Funds of $XX are requested for (insert details).

**Other Direct Costs ($XX)**

*\*Internal Note: For any one single item/service of $5,000 or more, the PI should provide the rate sheet or quote. The will be used for internal reference.*

* ***Materials and Supplies ($XX)*** – Funds of $XX are requested for (insert details).
  + ***Data Sensitive Equipment ($XX)*** – Funds of $XX are requested for (insert details). (*\*internal note; data sensitive equipment is any electronic computing device capable of receiving and persistently storing direct user input i.e. laptops, computers, tablets, etc. This category is required and reportable to the CSU.)*
* ***Publication/Documentation/Dissemination Costs ($XX)*** – Funds of $XX are requested for (insert details)
* ***Printing Costs ($XX)*** – Funds of $XX are requested for (insert details)
* ***Tuition ($XX)*** – Funds of $XX are requested for tuition remission. Tuition for the graduate student(s) at $XX/year is a benefit supported by SJSURF policy. The rate charged is in proportion to the amount of effort the graduate student(s) will work on the project.
* ***Consulting Services ($XX)*** *\*Internal Note: The PI should provide the consultant or vendor’s rate sheet or quote when consulting fees are over $5,000. The will be used for internal reference. The subrecipient vs. service determination form is required to be on file.*
* ***Subaward ($XX)*** – Funds of $XX are requested for (insert details/insert scope).   
  *\*Internal Note: the subrecipient vs. service determination form, subrecipient’s internal budget, budget justification, and scope of work are required to be on file.*
* ***Independent Contractor ($XX)*** – Funds of $XX are requested for (insert details).
* ***Research Agreement (or Service agreement) ($XX)*** – Funds of $XX are requested for (insert details).

* ***Other ($XX)*** (i.e. human subject incentives and other direct costs) – Funds of $XX are requested for (insert details).

**Indirect Costs ($XX)**

**(\**Internal note: choose the appropriate F&A justification paragraph and delete those not applicable)***

Indirect cost rates, approved by the **Department of Health and Human Services**, are applied to this budget. The (insert the rate type here) rate is (insert the percentage here). This rate is applied to the modified total direct cost requested (Total Direct Costs, less the stipends, tuition, participant costs, equipment over $5,000, and the portion of each subcontract(s) over $25,000). A copy of the approved rate agreement can be found: https://www.sjsu.edu/researchfoundation/docs/fy24-25-signed-dhhs-colleges-and-universities-rate-agreement-fringe-benefit.pdf

OR

**Indirect Costs ($XX):**

The California Model Agreement (CMA) MOU (#AB20-2016) between the Department of General Services (DGS), the University of California (UC), and the California State University (CSU) negotiated rate schedule for the indirect cost is applied to this budget. The (insert the rate type here) rate is (insert the percentage here). This rate is applied to the modified total direct cost requested (Total Direct Costs, less the stipends, tuition, participant costs, equipment over $5,000, and the portion of each subcontract(s) over $25,000). A copy of the approved rate schedule can be found: <https://www.calstate.edu/csu-system/administration/business-finance/financial-services/Pages/california-model-agreement-resources.aspx>

*Note: If a campus is a subrecipient of federal funds and the State agency is a pass-through entity, as defined in*[*2 CFR 200.93*](https://www.ecfr.gov/cgi-bin/text-idx?SID=c6350d218bc9a89352f2984ef9c5b4ce&mc=true&node=se2.1.200_193&rgn=div8)*and*[*2 CFR 200.74*](https://www.ecfr.gov/cgi-bin/text-idx?SID=c6350d218bc9a89352f2984ef9c5b4ce&mc=true&node=se2.1.200_174&rgn=div8)*, respectively, then the campus should budget and receive their federally negotiated rate for the project as specified by*[*2 CFR 200.331*](https://www.ecfr.gov/cgi-bin/text-idx?SID=c6350d218bc9a89352f2984ef9c5b4ce&mc=true&node=se2.1.200_1331&rgn=div8)*(a)(4).*

OR

**Indirect Costs ($XX):**

The sponsor-mandated rate is (insert the rate type here).

*\*internal Note: If the Internal Budget Template document will be submitted to the sponsor, please remove all internal note language and modify the header by removing the word Internal.*

OR

**Indirect Costs ($XX):**

*(\*Internal note: this rate is for industry on campus contracts)*

The industry indirect cost rate of 60% is applied to the total direct cost budget of this on campus project.