

Instructional Text: Please remove before including this document in any sponsored project proposal. The below Stanford University Sponsored Project Budget Justification Template includes standard starter language for the most common cost categories budgeted on basic science sponsored projects and Stanford's associated current institutional rates. Use this template as a starting point and customize it for the specific sponsored project proposal with which it is to be included. Remove, in addition to all red instructional text, text about cost categories, institutional rates, and/or sponsor specific text that does/do not apply to your specific project.

Do you have sponsored project budgeting questions? Contact the [ORA Client Advocacy & Education Team](#). No question is too big or too small. We're here to help!

Stanford University Budget Justification

Principal Investigator:

Project title:

This budget was constructed for the period ____ to _____. All effort and expenses charged to this project will be for services specific to the project and not for the general support of the academic activities of the faculty or department. According to guidelines approved by Stanford University's Budget Office, a cost-of-living increase of 3% was assumed for salaries and a 3% escalation rate was assumed for all other categories except where noted. These increases have been projected into all years of the budget.

FOR NSF PROPOSALS ONLY: Please include the following paragraph in your proposal's budget justification: Stanford University's fiscal year runs from September 1st through August 31st. Calendar effort is committed during this same period for faculty and other senior personnel. For faculty on an academic appointment, effort committed can include effort during the academic year (October 1st through June 30) and/or during the summer (July 1st through September 30th).

Senior/Key Personnel: (Describe and justify personnel information for each position budgeted by providing a brief description each individual's responsibility and justify each categorical cost by budget year. Examples are as follows: (Note: The roles identified in the budget justification must match the budget)

FOR PROPOSALS THAT REQUEST EFFORT TO BE REPORTED IN LABOR HOURS ONLY: Please include the following paragraph in your proposal's budget justification: Stanford accumulates personnel costs by percent effort and not labor hours in accordance with our CAS Disclosure Statement. Please refer to Uniform Guidance Subpart E§200.430(c), Compensation for Personal Services which states: "Because practices vary as to the activity constituting a full workload (for IHEs, IBS), records may reflect categories of activities expressed as a percentage distribution of total activities. It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs, a precise assessment of factors that contribute to costs is

therefore not always feasible, nor is it expected.” Uniform Guidance serves as the regulatory basis for Stanford University’s payroll accounting system that compensates employees by percentage of effort and not labor hours.

Jane Smith MD, PhD, Principal Investigator (1.2 calendar months/10% effort): Professor Smith will provide scientific direction and supervision for the project (please specify what this entails).

OR

Jane Smith MD, PhD, Principal Investigator (1 academic months/11.2% effort; 1 month Summer months/33.33% effort)

John Doe, MD, Co-Principal Investigator (2.4 cal months/20% effort for Year 1 and Year 2; 1.2 cal months/10% effort for Year 3 and Year 4): Dr. Doe will (please specify role on project)

John Doe, PhD, Co-Investigator (6 cal months/50% effort): Dr. Doe will research the (please specify role on project)

Note: Faculty in the SoM are typically appointed to 12-month, calendar year appointments and thus should describe their effort in calendar month terms. Faculty i.e. Professors, Associate Professors, and Assistant Professors outside of the SoM are typically appointed to 9-month academic year appointments and thus should describe their effort in academic year and summer month terms.

If SU/VA is included (typically only occurs with SoM proposals):

Dr. _____ is applying as part of a joint appointment specified by a formal Memorandum of Understanding; there is no possibility of dual compensation (University plus VA salary) for the same work; there is no conflict of interest regarding such work; and the overall set of responsibilities meets the test of reasonableness.

Dr. _____ has a joint SU/VA appointment; the SU appointment is _____%, the VA appointment is _____%. Stanford's portion is based on an average 60-hour faculty work week at Stanford. The VA portion is based on a 40-hour faculty work week.

Other Personnel:

Sue James, PhD, Postdoc (12 cal months/100% effort): Dr. James, will contribute to the development of the survey questions and interpretation of test and survey results.

TBD, Postdoc (12 cal months/100% effort)

Note: Post docs are typically appointed to 12-month/ annual year appointments and thus should describe their effort in calendar month terms

John Jones, BA, Research Associate (4 academic months/50% effort: Salary and tuition requested for Year 1 and Year 2): Mr. Jones will oversee recruitment of High School teachers and coordinate the administration of student tests and surveys.

Note: Research staff effort should typically be described in calendar month terms.

Graduate Research Assistant (Sample description:) Named, as appropriate, or To Be Determined, we are requesting support for ## Graduate Research Assistants

graduate research assistants will support the project at 4.5 AY months/50% FTE level during the academic year and 1.5 SM months/50% FTE in the summer, in each budget year. They will assist in [complete with specific information for the application being submitted e.g. “carry out the applications for folding proteins and coding data.” Or “ongoing literature review, document review for project districts, qualitative data management and analysis, and management and statistical analysis of survey data.]

Note: Student effort should typically be described in academic year and summer month terms.

Note: At Stanford a 50% RAship constitutes full time graduate student research effort during the academic year.

May Jackson, Administrative Associate (4 cal months/25% effort). [When writing budget justifications for categories of administrative costs, the amount of detailed information in the justification should be tailored to sponsor-specific requirements and the specific project or activity. For personnel and other expenses, explain the function of the position or cost as it directly relates to and benefits the project. Be sure to include project specific details to highlight the activities that make the project administratively intensive and thus a major project. When such costs are explicitly listed and justified in the sponsor-accepted budget, grant/contract administrators, auditors, and sponsoring agencies can easily understand the nature of the costs and their allowability under the regulations. The primary purpose of a justification is to provide support for the funds requested to ensure adequate funding.]

Note: Admin staff effort should typically be described in calendar month terms.

Fringe benefit rates: Per Stanford's most recent rate agreement with the Office of Naval Research (ONR), the fringe benefit rates for FY26 are 32.4% for faculty and staff, 27.4% for postdoctoral affiliates, 7.5% for graduate students, and 8.3% for temporary/casual personnel.

The budgeted salary amount for staff includes 8.9% vacation accrual/disability sick leave (DSL) for exempt employees and non-exempt employees. The vacation accrual/DSL rates will be charged at the time of the salary expenditure. No salary will be charged to the award when the employee is on vacation. **(Only list rates applicable to those participating in the research and listed in your budget. The latest fringe benefit rates can be found [here](#)).**

Important: Include TGP verbiage for non-US federal, state and local government sponsors. Remove for US federal, state and local gov't sponsors.

Additionally, the Tuition Grant Program (TGP) fringe rate is assessed on regular benefits-eligible salaries charged to all non-government funded accounts including sponsored projects, operating budgets and auxiliary PTAs. The TGP rate is applied to regular benefits eligible employee salaries paid by non-government sponsors in addition to the fringe benefit rate. The TGP rate contributes to the University's fund for continuation of the Tuition Grant Program for children of faculty and staff. The TGP rate for FY26 and beyond is 0.5%.

Other Direct Costs:

Supplies: justify the requested dollar amount by listing the items to be purchased and the cost for each e.g., per unit, per box, etc., by budget year. Include a basis for the cost i.e., how were these costs derived.

Equipment: Describe and itemize all equipment expenses by budget year. Please refer to the specific funding announcement to which you are applying to determine if equipment quote(s) also need to be provided as part of the budget justification.

Animal costs: identify animal (i.e. mice, rabbits, monkeys), cost of purchases and cost of care by budget year.

Lab User fees: Describe and list rates/cost breakdown. [Identify the lab by full name, try to avoid acronyms]

Travel: For each trip, include personnel title and FTE of person(s) traveling, dates of travel, purpose of trip as it pertains to the scope of work, location, and approximate cost. The approximate cost should include an expense breakdown for registration, airfare (as applicable), hotel, meals per diem, ground transportation, etc.

Publication costs: If publication costs are budgeted, provide the most likely journals/publication platforms that would be leveraged, basis for costs such as page costs etc. and/or historical publication costs, and Total Costs.

Consultants: If consultant services are budgeted, provide the following details: Consultant name; Brief description of services to be provided; Basis for the Cost - approximate number of consulting hours and/or days, and Total costs.

Subcontracts: Identify Subcontract Principal Investigator and Institution/Company. Brief description of services to be provided; Basis for the Cost – Project years: Total costs.

Data Management and Sharing (NIH):

NIH

Guidance:

<https://sharing.nih.gov/data-management-and-sharing-policy/planning-and-budgeting-for-data-management-and-sharing/budgeting-for-data-management-sharing#after>

Tuition: We requested tuition costs for the # graduate student RA's listed above, for Years 1, 2 and 3 of the project. For FY25 a ## person months/###% RAship includes a tuition cost of \$#,###/qtr. Tuition has been escalated at 4% annually in accordance with Stanford University's Budget Office's projections.

NOTE: Effective 9/1/23/ the 2023-24 academic year and beyond, the University contribution of tuition allowance granted to non-SoM funded Research Assistants increases to 55%, and 45% will be charged to the source funding on sponsored awards that pay [Stanford's full facilities & administrative \(F&A\) cost rates](#).

- **For non-SoM funded Research Assistants on sponsored awards that pay an F&A rate less than [Stanford's full facilities & administrative \(F&A\) cost rates](#), the University contribution of tuition allowance will remain 40%, and 60% will continue to be charged to the source funding.**
- **For SoM funded Research Assistants, the University contribution of tuition allowance will remain 19%, and 81% will continue to be charged to the source funding.**
- **See the [Graduate Financial Support Salary & TAL Tables](#) for more information.**

Facilities and Administrative Rate: Per Stanford's most recent rate agreement with the Office of Naval Research (ONR), Stanford University's Facilities & Administrative negotiated rate for on-campus Organized Research for FY26 and beyond is 54%. This rate will be charged to the modified total direct costs (MTDC) base which excludes subcontracts in excess of \$25,000, tuition, and equipment costing more than \$5,000 with a useful life in excess of one year. **(Modify this language depending on the specific project to list the project appropriate rate type(s) and rate %s for the proposed fiscal year(s): Organized Research, Sponsored Instruction, Other Sponsored Activity, and Animal Care and whether the project will be on campus, off campus, or both.**

Stanford's negotiated indirect cost rates can be found [here](#).

Information about Stanford's Application of On- and Off-Campus IDC Rates can be found [here](#).

Note: The off-campus F&A rate will not be applied when members of a research group conduct research via telework from a residence because Stanford's research operating costs continue to incur and apply when project personnel work from their home. Remote working is a privilege that does not change how the university applies the indirect cost rate.

Note: Other rates may apply if the project is off-campus and/or the project is deemed to be other sponsored activity or instructions. Please see link for further information:

<https://doresearch.stanford.edu/topics/rates>

Note: Only include information that is applicable to and accurate for your project. For example, if your budget does not include tuition then you should not include a justification for tuition.

Note: For applications submitted through the NSF Research.gov proposals preparation and submission platform do **NOT** paginate the budget justification and all other proposal documents.