**BUDGET JUSTIFICATION EXAMPLE**

**Key Personnel**

PI Name, Degree, PhD,Principal Investigator (x.x CM effort), is a [Describe VA appointment, then UW if applicable]. Dr. PI Name will be responsible for […. Described role on project, including expectations for data analysis/manuscript writing and coordination.] *Dr. PI Name has a XXXX appointment [Describe how effort will be supported – UW vs. VA contributed effort].*

*[Repeat for all other Key Personnel/Co-Investigators]*

**Other Personnel**

Staff Name, Degree, Title (x.x CM effort), is a [Describe job and role]. Dr./Mr./Ms. Name will be responsible for […. Described role on project, including expectations for data analysis/manuscript writing and coordination.] *[Describe how effort will be supported – SIBCR vs. UW vs. VA contributed vs. VA paid effort].*

*[Repeat for all other Other Personnel]*

Salary Cap: Salaries take into account the NIH limitation on direct salary for individuals of $XXX,XXX. *[If applicable; check current cap]*

Fringe Benefits are calculated at *XX.X%* for SIBCR staff salaries using an approved rate effective 10/1/202*X*.

VA Puget Sound fringe benefits are estimated at *XX.X%* for *[NAME]* and will be assessed at current costs if funded.

Fringe benefits are calculated at *XX.X%* for faculty salaries, *XX.X%* for professional staff salaries and *XX.X%* for classified staff salaries at the University of Washington using an approved rate effective 7/1/202*X*. *[Check current rates on UW/SIBCR websites before finalizing.]*

**Travel**

[Describe required funding and its use for the project]

**Equipment**

[Describe required funding and its use for the project]

**Other Direct Costs**

Materials and Supplies

[Describe required funding and its use for the project]

Other Direct Costs

Data Management and Sharing Costs:

CRU: $xx,xxx/year is requested in fees for use of the Clinical Research Unit (CRU) at VA Puget Sound in Seattle. The CRU will be used for performing study related procedures including [*Update as needed, provide break-down of costs and # of procedures or hours of space being used, e.g. blood draws, exams and muscle biopsies*] for an estimated XX participants. Cost per participant is estimated at $XXX.

**Indirect Costs**

SIBCR indirect costs are calculated at *XX.X%* of Modified Total Direct Costs (MTDC). The MTDC base is total direct costs excluding capital expenditures (building, individual items of equipment; alterations and renovations), and that portion of each subaward in excess of $25,000. The current DHHS negotiated rate agreement is dated *INSERT DATE. [Check current rates on SIBCR website before finalizing.]*