**MIT/Department of \_\_\_\_\_\_\_\_\_\_\_\_\_**

**Budget Justification for Cost Proposal**

**SENIOR/KEY PERSONNEL:**

**Principal Investigator(s):** \_\_\_\_\_, is a professor in the Department of \_\_\_\_\_\_\_ at the Massachusetts Institute of Technology. Professor \_\_\_\_ will be responsible for the overall administration and direction of the project.

MIT fully supports the academic year salary of Professors, Associate Professors and Assistant Professors, but makes no specific commitment of time or salary to this particular research project.

**OTHER PERSONNEL:**

**Post-doctoral Associate(s):** One post-doctoral associate is budgeted for 3 calendar months in years 1 through 3. The post-doc will be responsible for*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*.

**[Program Manager/Instructor/Project Coordinator/etc.]:** One \_\_\_\_\_\_\_\_\_\_ will devote 12 months to this project in Yr 1 and 6 months in Yr 2. The \_\_\_\_\_\_\_\_\_\_\_\_ will [*assist the PI with activities on this project.*]

Annual inflation is budgeted at 3% for all salaries.

**EMPLOYEE BENEFITS:**

Fringe Benefits are charged as direct costs and include **Employee Benefits (EB).** Fringe rates are set by MIT at the current negotiated rates for budgeting purposes: (FY23 rates: on-campus EB 22.7%, off-campus EB 20.2%, FY24 rates: on-campus EB 23.2%, off-campus EB 20.7%). MIT charges *actual* rates to awards. EB is applied to total salary expenses, excluding students.

**OTHER DIRECT COSTS:**

**Equipment:** Funds are requested for the following equipment in year 1 of the budget:

* $XXXX for a \_\_\_\_\_\_ for the purpose of \_\_\_\_\_\_\_\_\_.

**Participant Support Costs:** Funds are requested to support [#] of non-MIT participants in the [name of event] to be held during [dates] at [location]. Participant support costs are estimated as follows:

|  |  |
| --- | --- |
| **Total Nights** | **3** |
| Airfare | $600 |
| Lodging | $1,050 |
| Meals on travel status | $400 |
| Taxis to/from airport | $100 |
| Subtotal Costs | $2,150 |
| Number of Participants | 10 |
| **Total Costs**  | **$21,500** |

**Domestic Travel**: Funds are budgeted for the [PI, Co-I, PDA] to attend one domestic conference per year of this project (for example, to the [*Name of annual conference*]) to present project results. Approximate travel costs are as follows:

|  |  |
| --- | --- |
|  |  |
|  |  |
| Lodging | $1,050 |
| Meals & Incidentals | $400 |
| Taxis to/from airport | $100 |
| Subtotal Costs | $2,650 |
| Number of Person Trips | 1 |
| **Total Costs**  | **$2,650** |

**International Travel**: Funds are requested for the [PI, Co-I, PDA] to attend either one international conference per year of this project to present project results and/or to travel to collaborate with colleagues. Travel is anticipated to the following international destinations, but may be subject to change: \_\_\_\_\_\_\_\_\_\_\_. Approximate travel costs are as follows:

|  |  |
| --- | --- |
| **Total Nights** | **5** |
| Airfare | $600 |
| Lodging | $1,750 |
| Meals & Incidentals | $600 |
| Taxis to/from airport | $100 |
| Subtotal Costs | $3,550 |
| Number of Person Trips | 1 |
| **Total Costs**  | **$3,550** |

**Materials and Supplies:** are budgeted at $\_\_\_\_\_\_yr in Y3, and $\_\_\_\_\_ in Year4. The money will be spent on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. Due to the fundamental research nature of the project, materials costs are estimated based on the PI’s knowledge of prior projects of similar scope, and no further breakdown of materials is available.

**Subawards:** \_\_\_\_\_\_\_\_ [Institution/University] will be a subawardee under this project. The costs associated for the subaward are $\_\_\_\_\_\_\_\_ for the period of \_\_\_\_ through \_\_\_\_\_. The subawardee will be responsible for \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

**INDIRECT COSTS:**

At this time, MIT does not have a federally negotiated **Facilities and Administrative (F&A)** rate for non-research activities. In accordance with OMB’s Uniform Guidance, MIT charges a *de minimis* 10% MTDC rate on all direct costs for non-research activity funded by federal sponsors.