

Budget Justification Worksheet

Please complete this worksheet and submit it with your budget template. As noted in Section 5.1 of the application, list both documents in the “Required Appendices” table and submit them as separate attachments.

1. List each labor category (as well as consultant and/or subcontractor, if applicable) included in the budget template, and describe the key activities that each will perform to implement the project. Use as few or as many labor categories as appropriate (i.e., sufficient to perform the technical requirements of the project).

Labor Category	Key Activities

2. If the total cost for miscellaneous supplies and materials¹ exceeds \$1000, itemize and provide justification for each cost. Briefly explain how each cost was determined (e.g., based on market research or actual cost spent on a comparable project).

If the table below is not applicable, enter N/A.

Item/Cost	Justification/Explanation

3. If local travel² (e.g., parking) is included in the budget template and exceeds \$200, itemize and provide justification for each cost. Briefly explain how each cost was determined.

If the table is not applicable, enter N/A.

Item/Cost	Justification/Explanation

¹ Miscellaneous supplies and materials are minor incidental expenses incurred during the course of the project.

² Include only travel costs that will be incurred by the contractor's employees. ESA funds may not be used to cover the travel costs incurred by federal employees.

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4. If out-of-area travel³ (e.g., to conduct in-person interviews or site visits) is included in the budget template, specify the purpose of the trip, the labor categories that will be travelling, and the departure/arrival cities.

If the table below is not applicable, enter N/A.

Out of Area Travel	Justification
Trip A	
Trip B	

5. If honoraria⁴ are included in the budget template, indicate which participants will receive the honoraria (e.g., extramural scientists who will serve on an expert panel). Provide justification for offering honoraria to the participants (e.g., difficulty in recruiting participants and/or expected burden placed on participants), and explain how the per-person honorarium was determined (e.g., amount approved by IRB for a comparable project).

If the table below is not applicable, enter N/A.

Recipient Category	Justification/Explanation

- 6a. Indicate whether any of the following cost categories in the budget template exceeds the maximum rate noted below. If “yes,” provide justification below, submit supporting materials that explain or document the proposed rate or amount (e.g., negotiation agreement or other cost documents provided by the contractor expected to implement the project), and list them in Section 5.1 (“Required Appendices”).

Cost Category/ Maximum Rate	Exceeds Maximum Rate?	Justification/Explanation if “Yes”
Fringe Benefits (up to 30%)	Indicate Yes, No, or N/A*	
Fee (up to 8%)	Indicate Yes, No, or N/A*	
G&A (up to 15%)	Indicate Yes, No, or N/A*	

**Enter N/A if no cost associated with category (i.e., fringe benefits included in Direct Labor Costs, or no fee, or no G&A)*

³ Include only travel costs that will be incurred by the contractor’s employees. ESA funds may not be used to cover the travel costs incurred by federal employees.

⁴ An honorarium is an ex gratia payment made to a person for his/her services in a volunteer capacity or for services for which fees are not traditionally required.

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- 6b.** If the contractor expected to implement the project will charge for a cost category other than the ones listed under 6a, such as overhead or Facilities and Administrative costs (sometimes in lieu of G&A), list the cost category and provide justification for the proposed rate or amount. Submit supporting materials that explain or document the cost and list them in Section 5.1 ("Required Appendices").

If the table below is not applicable, enter N/A.

Other Cost Category	Justification/Explanation