**WHO? WHAT? WHEN? WHERE? WHY?**

 **BUDGET JUSTIFICATIONS**

**Personnel**

Who? Percentage of effort/person months

**Benefits**

What percentage should be charged for fringe benefits? Does tuition remission need to be included?

**Subrecipients**

Who? Why? Estimates are provided by the subrecipient and have been reviewed for appropriateness. Attach copies of the proposal for each subrecipient.

**Consultants**

Who? Why? Consultants should provide a letter with their rate.

**Travel**

Who? When? Why? Where?

Breakout between foreign and domestic

Link travel to the work being performed in the proposal

Provide basis for estimates for items such as:

 Airfare

 Lodging

 Per Diem

 Ground Transportation

**Materials, Supplies and Services**

What? Why? How did you arrive at the estimates?

**Equipment**

What? Why? Provide documentation of estimate.

**Indirect Costs**

What rate should be used? On-campus research; Off-campus research; Other sponsored activity; DoD Contracts rate