

# OFFICE OF RESEARCH AND SPONSORED PROGRAMS

## GUIDE TO BUDGET PREPARATION

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## INTRODUCTION

This guide contains basic information for faculty and staff budgeting proposals for extramural support. It is updated periodically to reflect changes in budgetary policies and suggestions on budgeting likely costs in future years. All budgets must be prepared in accordance with the U.S. [Office of Management & Budget \(OMB\) Uniform Guidance Cost Principles](#) University of Maine System (UMS) [Administrative Practice Letters \(APL\)](#) and University of Maine [Policy and Procedures](#).

When preparing a proposal budget, begin by reviewing the sponsor's guidelines. The guidelines will include project specific allowable direct and indirect (F&A) costs and required budget formats.

ORSP uses a required [Budget spreadsheet template \(Excel\)](#) to build budgets for proposal submissions. Please refer to the instructions included in the template for specific guidance in how to use the template, and contact ORSP [Pre-Award staff](#) if you require assistance. Be sure to download a new spreadsheet for every proposal to ensure that all rates and formulas are current. This ORSP spreadsheet is required regardless of the sponsor's requested budget format.

## BUDGET BASICS

Expenses associated with sponsored projects are grouped into two types of costs: Direct Costs and Facilities & Administrative (also known as F&A or Indirect) Costs.

Keep the likelihood of inflationary increases in mind as you prepare the budget, especially for multi-year projects. ORSP strongly recommends that you project 5% annual increases for salaries and wages, travel expenses, purchased goods and services, and tuition costs. A 5% annual increase is mandatory on graduate student health insurance.

### **Direct Costs**

Direct Costs are those costs that can be specifically ascribed to a particular research project, instructional activity, or other institutional activity (ie. community service). Direct costs include but are not limited to: salaries and wages, fringe benefits, equipment, materials and supplies, travel, consultant costs, professional services, subawards, publications, tuition and Graduate Student health insurance.

### **Facilities & Administrative (Indirect) Costs**

Facilities & Administrative Costs are those costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, instructional activity, or other institutional activity. F&A costs include depreciation and interest on buildings, equipment and capital improvements; operation and maintenance expenses; library expenses; general, departmental, and student administrative costs; sponsored programs, etc. See UM's federally negotiated [F&A Rate Agreement](#) for current rates.

The University requires including the appropriate F&A costs in all proposal budgets, unless the sponsor specifically prohibits them. The University expects that F&A costs will be recovered to the maximum extent possible. . The [F&A rate](#) is determined by the type of project i.e. research, instruction or other, and whether the project is performed on-campus or off-campus. Contact ORSP with questions concerning which F&A rate to apply.

The distribution base used to determine F&A rates is *Modified Total Direct Costs (MTDC)* as defined by Uniform Guidance, 2 CFR §200.68. *MTDC* consists of all salaries and wages, fringe benefits, materials and supplies, services, travel, and subawards/contracts up to the first \$25,000 each. Capital equipment, capital expenditures (construction,

renovation or alteration of physical facilities), participant support costs, tuition, rental costs, scholarships and fellowships, as well as the portion of each subaward/contract in excess of \$25,000 are excluded from the F&A base. For more information about Direct and Facilities & Administrative Costs, and the allowability of costs, refer to:

- UMS APL VIII(C) [Direct Charging of Expenses \(PDF\)](#) ;
- UMS APL IV(I) [Use of University Funds \(PDF\)](#) ;
- ORSP's [Allowable Costs Quick Reference Guide \(PDF\)](#) ; and
- ORSP's [Allowable Costs Flow Chart \(PDF\)](#)
- [OMB Uniform Guidance 2 CFR §200.412 - 414](#)

## BUDGET CATEGORIES

*Note that all budget categories on the ORSP spreadsheet, with the exception of subcontracts, consultants, and participant support costs, refer to costs incurred by UM employees only.*

### **Personnel**

- Individual salaries must reflect actual rates of compensation and must be expressed either as a percentage of time or number of months dedicated to the project. To derive monthly salary figures, divide academic year salaries by 9 and fiscal year salaries by 12, excluding any administrative stipends. Salaries will be paid by UM based on current compensation rates, up to the dollar amount budgeted by the sponsor.
- For assistance in determining the classification and salary/wage range of a new position, contact the [Office of Human Resources](#).
- To help offset prospective increases in salaries and fringe rates, ORSP recommends including a 5% annual increase on all salaries.
- The fact that an estimated increase is funded by an external source does not mean that such an increase will be given to employees. Employees receive only increases approved by the Board of Trustees and/or provided for in the appropriate collective bargaining agreement.
- Additional compensation (add comp) beyond an individual's base salary, with the exception of Faculty summer salary, is generally not allowable by sponsors or UM.
- Be sure to fill in the correct account code for each salary line, as that will determine the fringe rate applied to that salary. If someone is requesting both academic and summer salary, use two separate salary lines; one at the regular fringe rate and one at the temp/ summer salary rate.

## **Senior Personnel**

Senior personnel are individuals who substantially contribute to the scientific development or execution of a project. This category includes the Program Director or Principal Investigator (PI) and Co-Principal Investigators (Co-PIs).

## **Other Personnel**

Other personnel include salaries for all other UM personnel who will work on the project, such as Post-Doctoral associates, professional employees, graduate students, undergraduate students and temporary employees, etc.

- GRADUATE STUDENTS: The minimum stipend rates for graduate research assistantships, tuition rates, and health insurance costs are available on [ORSP's Rates Page](#). Investigators may propose higher stipend levels to help graduate assistants offset mandatory fees, which can exceed \$1,000 per year. Do not list "fees" separately unless required by the program solicitation, as they are almost always unallowable as direct costs. Note that tuition and health insurance are budgeted separately under "Other Direct Costs" and should not be included in the personnel line.
- SECRETARIAL/CLERICAL: Salaries and wages of administrative or clerical staff are typically treated as an F&A cost and may be requested as direct costs only for projects requiring an extensive amount of administrative or clerical support and where these costs can be readily and specifically identified with the project with a high degree of accuracy. The circumstances for requiring direct charging of these services must be clearly described in the budget justification, and must demonstrate that the effort required is well beyond the routine requirements of sponsored projects. See [OMB Uniform Guidance 2 CFR §200.413 \(c\)](#) or [UMS APL VIII-C \(PDF\)](#), for examples of where direct charging of administrative salaries may be appropriate.

## **Fringe Benefits**

The University has negotiated two fringe benefit rates, one for temporary employees, which also applies to faculty summer salary, and a second for all other non-student personnel, which includes Faculty academic year salary/ release time. See [ORSP's Rates Page](#) for rates currently in effect.

Note that fringe rates are negotiated on an annual basis and are subject to change every July 1<sup>st</sup>. Only approved fringe rates are allowable on grant submissions. To account for potential increases in fringe rates, be sure to include the recommended 5% annual salary increase.

Only ONE fringe rate may be used per project year. If the project spans two fiscal years, use the higher of the two rates; the UM System does not recognize split/mixed fringe rates.

## **Capital Equipment**

Capital equipment refers to an item of nonexpendable, tangible property having a useful life of at least one year, an acquisition cost of \$5,000 or more, and the ability to function as a stand-alone unit. Equipment meeting all three criteria are exempt from indirect costs unless specified by the sponsor. Quotes are often requested as supplementary proposal documents.

Capital equipment may also include components needed for the construction of a stand-alone unit valued over \$5,000.

## **Travel**

Eligible travel costs usually include the costs of attending professional meetings to confer with colleagues and to disseminate the results of the project, as well as the costs of travel necessary to conduct the project. ORSP requires that travel be broken down into in-state, out-of-state, and foreign travel. Most sponsors have restrictions on foreign travel, so if foreign travel is anticipated, be sure to thoroughly justify the necessity of such travel relative to the project.

ORSP and most sponsors also require that travel expenses be as detailed and accurate as possible. Meeting travel costs need to include itemized airfare, lodging, and per diem; destination (if known), number of travelers, and number of travel days per trip. For airfare estimations, use Travelocity or a similar online travel site; most sponsors require the use of US-Flag Carriers. For lodging, a travel site may also be used, or the [GSA](#) or [US Dept. of State](#) per diem pages. UM per diems are reimbursed at \$46/day for meals. Local travel must include an approximate number of miles, with costs based on the current UM reimbursement rate of \$0.44/mile. If using UM motor pool, use the current [Motor Pool mileage and daily rental rates](#).

Note that expenses in this Travel category apply only to UM Employees or graduate/undergraduate students. Travel for consultants and other non-UM employees must be listed elsewhere (under Consultants, Subcontracts, or Other Direct Costs/Non-Employee Travel).

## **Participant Support Costs**

The policy on Participant Support Costs has changed substantially with the implementation of Uniform Guidance and is much more restrictive than prior definitions. Some sponsors and funding mechanisms, particularly Fellowships and Conference/

Workshop grants, have program specific policies on participant support costs, which will be outlined in the RFP. Per [Uniform Guidance](#), Participant Support Costs may include only “stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects”; basically getting participants to the conference and feeding and housing them. Facility rental, speaker fees, advertising/ publication fees, program-related materials/supplies, incentives, etc. are not considered Participant Support, and must be itemized separately as Other Direct Costs. Correctly categorized participant support costs are exempt from indirect costs.

### **Who is a participant?**

A participant is a non-UM employee who is a recipient or beneficiary of a service or training session associated with a workshop, conference, seminar, symposium or other information sharing activity. Participants perform *no work or services for the project or program other than for their own benefit*. A participant is not involved in providing any deliverable to the university or a third party, or would not be terminated or replaced for failure to perform.

In general, participant support allowances may not be paid to trainees who are receiving compensation, either directly or indirectly, from other Federal government sources while participating in the project.

### **Non-participant stipends as Other Direct Costs**

Non-participant stipends, such as those for advisory board members, facilitators, workshop leaders, or expert panelists should be budgeted in the *Other Direct Costs* section of the ORSP budget template using Account Code 60004, *Honoraria and Lecture Fees*. Non-participant travel should be budgeted using Account Code 60006, *Non-employee Travel*.

### **Human Subjects Payments**

Human subject payments should be budgeted using Account Code 60000, *Independent Personal Services*.

## **Materials & Supplies**

Materials & Supplies include project specific consumables such as laboratory materials and supplies, and equipment with a unit cost less than \$5,000 or an expected useful life of less than one year. If materials and supplies needs are large, classify them by major items or categories, and include subtotals and justifications for the larger categories. Materials and Supplies includes laptops and software specifically allocable to this project only. Additional UM spreadsheet categories that may be included in the sponsor’s “Materials” line item include: non-capital equipment, publications, computer software

<\$5,000, computer or lab eqpt. < \$5,000. Keep in mind that routine office supplies are considered F&A costs and are unallowable.

## **Consultant Services**

Consultants are experts (normally individuals, not organizations) engaged by the project for short-term or sporadic periods, usually to provide technical assistance or to render evaluation services. Consultants should be identified in your budget by name. If another institution, company, or organization will play a significant role in the project, they should be identified as a Subrecipient as opposed to a Consultant (see below). University of Maine employees or students may not be budgeted as consultants and must instead be included in the senior or other personnel salary lines.

Also review:

- [UMS APL VII-A: University of Maine System Purchasing Procedures \(PDF\)](#)
- [UMS APL VII-H: Guidelines for Determining Employees or Independent Contractor Relationships \(PDF\)](#)
- [University of Maine System Personal Service Contract with Data Privacy Addendum \(PDF\)](#) *(Note: This form is linked within UMS APL VII-H)*

Anticipated consultant services must be justified and the following information must be provided in a signed letter of commitment from the proposed consultant prior to proposal submission: the individual's expertise, their primary organizational affiliation, their normal daily compensation rate, and the number of days of expected service. Consultants' travel costs may be included in this line item.

## **Professional Services**

Professional services refers to vendors, distributors, or other specialized group providing goods or services that are necessary for the conduct of a sponsored project. See [Uniform Guidance §200.459](#) for specific defining qualifications. Vendors generally: provide the goods and services within normal business operations; provide similar goods or services to many different purchasers; operate in a competitive environment; provide goods or services that are ancillary to the operation of the sponsored project; and are not subject to compliance requirements of the grant sponsor. Professional Services, like Consultants, are simply providing a one-time service and are not playing a significant role in the design, development, or implementation of the overall project.

Professional Services over the current small acquisition threshold of \$3,000 must be put out to bid unless the service provider is justifiable as a sole-source (see Uniform Guidance Procurement Standards, [2 CFR §200.319-20](#) and [FAR subpart 6.3](#) ).

For more guidance on distinguishing between a vendor and subrecipient, and related compliance requirements, refer to [Uniform Guidance §200.330](#).

Also review:

- [UMS APL VII-A: University of Maine System Purchasing Procedures \(PDF\)](#)
- [UMS APL VII-H: Guidelines for Determining Employees or Independent Contractor Relationships \(PDF\)](#)
- [University of Maine System Personal Service Contract with Data Privacy Addendum \(PDF\)](#) *(Note: This form is linked within UMS APL VII-H)*
- [ORSP's Subrecipient Commitment Form \(PDF\)](#)

## **Subrecipients**

Subrecipients are organizations or institutions, not individuals, who will play a significant role in the planning and execution of the project, and to which a portion of the project activities will be delegated. Subrecipients are distinguished from vendors (Professional Services) by having their own key personnel, scope of work, budget and budget justification. A signed [Subrecipient Commitment Form \(PDF\)](#), budget, budget justification, and scope of work is required by UM prior to proposal submission. The Subrecipient Commitment Form is an internal form and should not be submitted to the sponsor. However, a separate subrecipient budget, justification, and key personnel documents (CV, Current & Pending Support) are often mandatory documents that need to be submitted to the sponsor as part of the proposal. Awards made to subrecipients are formal arrangements and usually carry the same terms and conditions as the prime award.

As described in [Uniform Guidance §200.330](#), a subrecipient generally: "determines who is eligible to receive what [Federal] assistance, has its performance measured in relation to whether the objectives of a [Federal] program were met; has responsibility for programmatic decision making; has responsibility for adherence to applicable [Federal] program compliance requirements; and in accordance with its agreement, uses the [Federal] funds to carry out a program... as opposed to providing goods or services for the benefit of the pass-through entity."

## **Tuition**

Tuition is a normal part of training grant budgets, and is also appropriate for graduate students engaged on a sponsored project. [Estimates for tuition costs](#) should be based on an annual increase of 5%. Calculations including number of credits, number of students, and rate per credit must be included in the budget justification.

## **Graduate Student Health Insurance**

Health Insurance is required for all Graduate Students working at least half time (10 hrs/wk), regardless of the number of weeks they will be working on the project. One half of the [premium](#) must be charged to the grant providing their salary, although PIs may request up to the full amount. This is a required cost unless the specific graduate student has already been identified and has health insurance through another policy. Grant administrators and investigators must include a 5% increase annually for this cost.

## **Miscellaneous:**

### **Publications**

Publication costs (60900) include the costs of preparing and publishing the results of research conducted under the project, including costs of reports, reprints, page charges, or other journal costs, and necessary illustrations ; cleanup, documentation, storage and indexing of data and databases; and development, documentation and debugging of software etc.

### **Phone**

Long-distance telephone calls may be appropriate to include in a proposal budget as long as the expenses are directly allocable to the specific grant project. As a general rule, telephone hardware, installation and line connection costs and cellular phones are considered F&A Costs and should NOT be directly charged to federally sponsored project accounts.

For more information, refer to the memo "[Telephone Related Expenses \(Word\)](#)".

### **Printing, Postage, and Shipping**

Printing/ Copying (60800, 60603, 60604), Postage/FedEx/UPS (60400), and Shipping (60400) costs, if directly allocable to the project, may be budgeted as allowable Other Direct Costs.

### **Rentals**

All rentals including Building/Facilities Rental (60801), Boat rental (60804), and Vehicle Rental (60803), whether on or off-campus, are excluded from indirect costs. This includes rental/catering from Wells Conference Center, boat rental from Darling Marine Center, and vehicles from UM Motorpool. Note that this is a recent change in policy (see Interdepartmental Services below).

## **Interdepartmental Services**

This cost category is no longer being used by UM. All “interdepartmental” costs must now be allocated to a specific cost category such as Facility or Vehicle Rental, Professional Services, Personnel salaries, Materials & Supplies, Computer Services, etc.

## **OTHER BUDGET COMPONENTS**

### **Cost-Sharing**

Cost-share/Match are funds that either UM or a third-party contributes to a project as specifically required by the sponsor. UM policy is that Principal Investigators must limit cost-sharing to the minimum limits imposed by the sponsor. If additional funds will be needed above and beyond the specified match ratio in order to complete the scope of work, permission must be granted in writing by the VPR. All University cost-sharing must be approved within [PARS](#) prior to proposal submission. Third-party and UM voluntary cost-share must be corroborated by a signed letter of commitment received prior to proposal submission.

“In-Kind” cost-share does not exist at UM. All expenses must be auditable, and therefore must have a dollar value associated with them. A percentage of someone’s salary, for example, is still a portion of that person’s time that must be quantified and accounted for, and therefore documented in the budget. Equipment use fees are real expenses as well, and therefore should be charged accordingly. Third party cost share may be designated as “in-kind” by that organization, however all matching funds must be documented, auditable, and directly allocable to the project.

While the University may in principle share in any of the costs, the preferred contribution from the University is a portion of the personnel costs: salaries and wages, plus the fringe benefits associated with them. The University also incurs the F&A costs associated with the direct costs it contributes. Note that summer salary cannot be cost-shared but must be shown as academic year release time for 9-month faculty members. University cost-sharing sometimes takes the form of sharing a portion of the F&A costs associated with sponsor-funded direct costs, thereby charging the sponsor a reduced F&A rate, allowing more sponsor funds to be used for direct project costs. If a sponsor, as a matter of formally adopted and written policy applicable to all grantees, does not reimburse the full F&A costs (limits the allowable F&A rate), the portion not recovered will be shown on the UMaine budget template for audit purposes, but may only be included on sponsor budgets when allowable as cost-share.

Note that UM has entered into cooperative agreements with the State of Maine and a few other sponsors and programs which establish exceptions to the federally negotiated UM F&A Rate Agreement. Questions regarding limited indirect cost rates and cost-sharing should be directed to ORSP.

If you are planning on using Graduate Assistant stipends as cost-sharing in a proposal, please review the memo: [Graduate Assistants Working on Sponsored Programs \(Word\)](#).

For more information on Cost-Sharing, see [Uniform Guidance §200.306](#).

### **Budget Justification**

Almost all sponsors require a detailed narrative description/justification of budgeted items for each project year. The level of detail required may vary, but in general all personnel time commitments must be included, as well as an explanation of all funds being requested or contributed in each major budget category described above, including fringe benefits and F&A costs. The Office of Research and Sponsored Programs requires that a budget justification for ALL proposals be provided to ORSP staff for review and approval and be included in PARS for departmental and college level approval prior to submission of the proposal. For an example of a budget justification, see the Sample Budget Justification below.

## **Budget Justification**

**Jane Doe, PhD**

**University of Maine**

### **SALARIES AND WAGES**

#### **SENIOR PROJECT PERSONNEL SALARIES AND WAGES**

1. Dr. Jane Doe (PI). The PI requests two months of summer salary during the entire study to design, implement, collect data, analyze data, supervise work by graduate and undergraduate students, draft publications, attend meetings to present formative and final results of the project. Dr. Doe will also maintain and evaluate collaborative efforts with study participants, as well as draft of yearly technical reports. Salary includes a 5% annual increase.

#### **OTHER PERSONNEL**

1. Graduate student: one graduate student will devote 60% of their time to data collection and analysis, and report write ups. Salary includes a 5% annual increase.
2. Undergraduate students: 10 undergraduate students will be hired to support data collection, database creation and database management. Y1-Y5: 500 hrs. of work per year (\$10/hour).
3. *TBN* (Software Engineer) - Funds are requested for a 1/3 time software engineer to provide web design, software interface development and optimization support. Yr 1 only.

#### **FRINGE BENEFITS**

Fringe benefits are calculated as direct costs in accordance with the fringe benefit agreement set forth by the Department of Health and Human Services and UMaine. Actual rates in place at the time of the award will be charged. The summer salary fringe benefit rate for Dr. Doe is 7.9% in year one and 7.7% in years 2 and 3. The Software Engineer's salary is subject to the regular employee rate of 54.5%. Fringe benefits are not charged on student salaries.

#### **CAPITAL EQUIPMENT**

\$50,000 is requested in yr 1 for the purchase of a Giant Sample Analyzer from Specific Supply Company. Quotes were also obtained from Acme, Inc and Warner Brothers, Inc. The cost of the Analyzer from Specific Supply Company includes installation and shipping (see attached quote). The Giant Sample Analyzer is critical to this project in that it allows us to analyze microscopic samples, which cannot be accomplished with our current Standard Analyzer.

## TRAVEL

### **DOMESTIC TRAVEL**

1. Conference attendance (domestic): two national conferences (\$1,500 per conference) will be attended by PI to present formative and final results of the project. Five days is anticipated for each trip (Y2 and Y5). Funds will cover airfare, lodging, ground transportation, meals and conference registration.
2. Trips by graduate and undergraduate students to conduct fieldwork in Maine: fifteen two-day trips to Acadia National Park per year (Y1-Y4), and five two-day trips in Y5 (\$46 travel meal \*2 students; lodging \$80 per night in shared accommodation; transportation/motor pool \$36/day \*2 days \*160 miles round trip\* \$0.27 per mile).
3. Four-15 day trips by two students to conduct fieldwork out-of-state over four years, with one trip per year (Y1-Y4):
  - a. Eight round trip tickets (\$900 per round trip ticket) for field work
  - b. Lodging: \$150 per night in shared accommodation (4 trips \*14 nights \*\$150)
  - c. Transportation: rental car (4 trips \*15 days \*\$50) and estimated mileage (4 trips \*600 miles round trip \*\$0.27 per mile)
  - d. Meals: \$46 per person per day (4 trips \* 15 days \* 2 students \* \$46)
4. Trips by two people (PI and graduate student) to facilitate participatory planning workshops out-of-state; one workshop per year (Y3 and Y5):
  - a. Four round trip tickets (\$900 per round trip ticket)
  - b. Lodging: \$150 per night (2 trips \*2 nights \*2 people \*\$150)
  - c. Transportation: rental car (2 trips \*3 days \*\$50) and estimated mileage (2 trips \*600 miles \*\$0.27 per mile)
  - d. Meals: \$46 per person/day (2 trips \* 3 days \* 2 students \* \$46)

### **INTERNATIONAL TRAVEL**

5. Conference attendance (international): one international conference (\$2,000) will be attended by the PI to present results of the project. Five days is anticipated for this trip (Y3 only). Funds will cover airfare, lodging, ground transportation, meals and conference registration.

## PARTICIPANT SUPPORT COSTS

Note regarding Participant Support Costs: These essential costs support participants attending programs at the designated self-supporting University of Maine Camp Greentree. Costs include camp staffing and logistical support, insurance, food and supplies, transportation, and facilities related expenses. They are expressed as a cost per person/per unit of time (a day or a night). At Greentree, this cost is \$65/unit/person. Total cost/participant for an eight-day, seven-night (14 units) program at Greentree is  $\$65 \times 14 = \$910$  cost per person.

$24 \text{ people} \times \$910 = \$21,840$

Travel (Participant Support)

$3 \text{ vans} \times 2 \text{ days driving } 106 \text{ miles round trip} \times .29/\text{mile} = \$184$

$3 \text{ vans} \times 2 \text{ days} \times \text{daily rental rate } (\$16.66) = \$100$

Total Participant/Trainee Support Costs: \$22,124

Total Number of Participants: 24

**OTHER DIRECT COSTS**  
**MATERIALS AND SUPPLIES**

**\*Fieldwork and Classroom Supplies**

1. Supplies for fieldwork: boards, name tags, and UMaine attire for data collection (Y1-Y5: US\$400 per year).
2. Supplies for classroom: markers, self-stick wall pads, post its, cards, and other materials to support participatory group facilitation techniques (Y3 and Y5: \$200 per year)

**\*Non-Capital Equipment (Yr 1)**

1. One (1) laptop computer (\$2,000) for fieldwork and planning sessions. The laptop computer will be for exclusive use on the project in data collection and participatory planning sessions.
2. Two (2) field data entry device (\$500 per unit) for survey data collection and real-time data analysis.
3. One (1) mobile projector (\$1,000) for participatory planning, and group sessions.
4. Two (2) audio recorders (\$200 per unit) for interview and group sessions
5. Two (2) microphones (\$100 per unit) for data collection during group sessions and interviews.
6. One (1) transcriber (\$200) to facilitate transcription of interviews and group sessions.

**\*Software**

Computer software will be purchased for qualitative data analysis, quantitative data collection, and GIS mapping and planning.

1. Three (3) NVivo11 license (Y1: \$950 per license)
2. Online survey application license: (Y1-Y5: \$400 per year)
3. Three (3) NVivo license upgrade (Y3: \$300 per license)

**CONSULTANT SERVICES**

Dr. Judy Bloom will serve as a consultant in year 5, assisting with project evaluation. She will work for a total of ten days (80 hours) at the maximum consultant rate of \$600/day. Total requested costs are \$6,000. A copy of the signed commitment letter from Dr. Bloom is included with this budget justification.

**SUBRECIPIENTS**

This project includes a subaward to Boston University (PI: John Brown). The total amount of the subaward over 5 years is \$250,000. A detailed subaward budget is appended below and a Letter of Commitment is included in the proposal attachments.

**OTHER - GRADUATE STUDENT TUITION**

1. Graduate student tuition covering 21 credits per year at \$418/credit, for five years, with a 5% annual increase (Y1: \$8,778; Y2: \$9,217; Y3: \$9,678; Y4: \$10,162; Y5: \$10,670).

## **OTHER – GRADUATE STUDENT HEALTH INSURANCE**

1. Health insurance for graduate student, with a mandatory 5% annual increase per University of Maine policy (Y1: \$2,232; Y2: \$2,344; Y3: \$2,461; Y4: \$2,584; Y5: \$2,713).

## **OTHER—PHOTOCOPYING/PRINTING**

1. Photocopying and printing: material for group sessions, consent forms, reports of formative and final results to stakeholders (Y1-Y5: \$500 per year)

## **OTHER – FACILITY RENTAL**

1. Rental costs of \$370 for 0.1 acres of blueberry land are requested for the first year to conduct experiments on ascospore dispersal. Rental of blueberry land is \$3700 per acre at Blueberry Hill Research Farm, Jonesboro, ME where field experiments measuring spore dispersal will be performed. Rental costs are excluded from the indirect cost base.

## **INDIRECT COSTS (F&A)**

Indirect costs are charged at the University of Maine's federally negotiated rate of 42.8% of modified total direct costs.

[Include Equipment Quote, Subcontract Budget and Justification, copy of IDC rate agreement if applicable]