**Budget Justification**

**A. Senior Personnel:**

**B. Other Personnel:**

**1. Postdoctoral Scholars:**

**2. Other Professionals:**

**3. Graduate Students:**

**4. Undergraduate Students:**

**6. Other:**

**C. Fringe Benefits:**

Fringe benefits are estimated at 30% for senior personnel.

**D. Equipment:**

This category is for equipment over $5,000. Please see the grant proposal guidelines for additional information.

**E. Travel:**

**1. Domestic Travel:**

**2. Foreign Travel:**

**G. Other Direct Costs:**

**1. Materials and supplies:**

**2. Publication Costs:**

**3. Consultant Services:**

**4. Computer Services:**

**5. Subawards:**

**6. Other Direct Costs:** This category is for any other direct costs not specified above.

**I. Indirect Costs:**

**Sample Language:**

Indirect costs are applied at the rate of 26% as determined by the agreement with DHHS on November 4, 2016.  Indirect costs are applied on all of the above expenses, except equipment over $5,000 and subcontract costs over $25,000. The modified total direct costs are \_\_\_\_\_\_\_ x 26% for an indirect cost total of $\_\_\_\_\_\_\_\_. The indirect cost rate agreement can be accessed at, [link](http://www.finance.umich.edu/system/files/FA_Rate_Agreement_Nov_2016.pdf) to indirect cost agreement here.