

## **Budget Justification (START NEW PAGE)**

All items in the budget (budget categories, budget years, and performance sites) must be clearly justified in a single narrative following the budget summary. This is a required section to the application. When research is to be performed at multiple VA medical centers, the submitting VA is considered to be the primary performance site. A separate budget(s) for the additional VA medical center(s) must be submitted on a separate budget page(s) Subaward Budget Attachment form. Justification of all items in the subaward(s) budget(s) must be included in the justification document for the primary performance site. (See example below)..

**Personnel:** Fully explain the role and calendar months effort of the PD/PI and all personnel listed under personnel. An investigator profile including the Commons ID (if applicable), must be completed in for all personnel assigned the PD/PI role If the project has more than one site, identify the personnel by site, for example:

### Washington, DC Personnel

Justification narrative

### Boston, MA Personnel

Justification narrative

**Note: DO NOT LIST IPAs UNDER B. OTHER PERSONNEL.**

**Equipment:** For each item, justification should include a discussion of why the equipment is needed and why similar existing equipment (if any)—whether at the applicant VAMC or in a nearby research space, common resource equipment, borrowed or on loan—cannot be used. Include the cost of maintenance. Patient care equipment purchased for use in the research study must be equipment that is not provided in the customary care of patients. If the project has more than one site, identify and justify the equipment needed by site, for example:

### Washington, DC Equipment

Justification narrative

### Boston, MA Equipment

Justification narrative

Travel: Not authorized

**Materials and Supplies:** Itemize expendable supplies in separate categories. Explain how the costs for each category of supplies were derived (e.g., based on the PD/PI's expense history in performing similar research). Small (<\$5,000) equipment must be justified. If the project has more than one site, identify the materials and supplies needed by site, for example:

### Washington, DC Materials and Supplies

Justification narrative

### Boston, MA Materials and Supplies

Justification narrative

**Consultant Services:** Clearly explain the expertise and involvement of each consultant with regard to the proposed research, the nature of the service to be provided, the number of consultations, and professional status (PhD, RN, etc.). If the project has more than one site, identify the consultants needed by site, for example:

Washington, DC Consultants

Justification narrative

Boston, MA Consultants

Justification narrative

**ADP/Computer Services:** Do not include IT costs in the ONS Budget. However, a separate table listing all IT items that must be purchased for the proposed research and their cost (per item and total) must be itemized in the Budget Justification (budget summary table) attachment in “Section K. Budget Justification” of the Budget Component using the Planned IT Expenditures Table format.

**Other:** Justify the costs of any items listed under this budget category. If the project has more than one site, identify the other expenditures by site, for example:

Washington, DC Other

Justification narrative

Boston, MA Other

Justification narrative

**SPECIAL INSTRUCTIONS**

**Applications Involving a Single Institution:** Follow the instructions contained in this document. Be sure to include all requested funds in the Budget Component.

**Applications Involving Multiple Institutions:** All items in the budget (budget categories and performance sites) must be clearly justified in a single narrative and attached to the Research and Related Budget. When research is to be performed at multiple VA medical centers, the submitting VA is considered to be the primary performance site. A separate budget(s) for the additional VA medical center(s) must be submitted on a separate budget page(s) for each active budget period with subaward funding using the Budget Attachment form and labeled Subaward budget. Justification of all items in the subaward(s) budget(s) must be included in the justification document for the primary performance site. As an intramural program, “subcontracts” with non-VA institutions cannot be submitted through this mechanism. Be sure to include the total cost of all subaward budgets in Other Direct Costs, line 5, of the ONS Budget Component.