**Budget Justification**

**Personnel**

Principal Investigator – (name) @ (amount)% of time/(amount) months

Co-Investigator – (name) @ (amount)% of time/(amount) months

Administrative Liaison – (name) @ (amount)% of time/(amount) months

Program Coordinator – TBD (a highly-qualified PhD student will be recruited) @ (amount)% of time/(amount) months

Program Assistant – TBD (a highly qualified MPA/MPP student will be recruited) @ (amount)% of time/(amount) months

Graduate Research Assistant (GRA) – TBD (one GRA as a (program) student is requested) @ (amount)% of time/(amount) months [[[add cost share if applicable]]]

Total personnel costs for this project are $(amount).

**Merit Increases**

Mason provides annual merit increases to Faculty and Staff. An escalation factor of 3% has been included for all personnel each year.

**Labor Hour Note**

When applicable, the estimate of hours and/or hourly rates is furnished solely for the purpose of this proposal. It is understood that the University will not be required to maintain a record of hours of effort under any resultant award. The University operates per 2 CFR 200.430 (h) and (i), and its financial system is based on a percent of effort, not hours worked.

**Fringe Benefits**

George Mason University’s negotiated fringe benefit rates for Fiscal Year 2021 are applied as follows:

Faculty (Admin, Teaching, & Post-Docs) 32.0%

Classified Staff 43.3%

FICA Only (Summer, Adjunct, Non-Student Wages) 7.2%

Student wage 6.1%

Student wage employees taking a full-time class load are generally exempt from FICA. Student wage employees taking less than a full-time class load are not eligible for full-time student FICA exemption and will be charged the student fringe benefit rate of 6.1%.

The rates quoted above shall, at the time of funding, be subject to adjustment, if superseding Government approved rates have been established.

Salaries, wages, and fringe benefits are estimates only and will be paid and billed in accordance with University policy.

Total fringe benefits costs for this project are $(amount).

**Consultants**

Funds are requested for (amount) consultants to provide (service description) at $(amount).

[[[provide more details as needed]]]

<<< If the consultant is named, a letter (or at the very least an email) should be obtained from the consultant confirming their participation and the amounts budgeted.>>>

Total consultant costs for this project are $(amount).

**Domestic Travel**

All domestic travel is in accordance with University travel regulations and mileage will be charged at the current rate on the date of travel. Travel estimates are based on costs that were incurred on previous projects of a similar nature for federal and state agencies. Travel estimates include costs for transportation, lodging, per diem, and other related expenses. Where applicable, provide detailed amount and line item breakdowns, per sponsor requirements, with subtotals.

[[[plug in line items]]]

Estimates are based on Fiscal Year 2021 General Services Administration federal rates.

Total domestic travel costs for this project are $(amount).

**Foreign Travel**

All foreign travel is in accordance with University travel regulations and mileage will be charged at the current rate on the date of travel. Travel estimates are based on costs that were incurred on previous projects of a similar nature for federal and state agencies. Travel estimates include costs for transportation, lodging, per diem, and other related expenses. Where applicable, provide detailed amount and line item breakdowns, per sponsor requirements, with subtotals.

[[[plug in line items]]]

Estimates are based on Fiscal Year 2021 General Services Administration federal rates.

Total domestic travel costs for this project are $(amount).

**Capital Equipment**

If requesting equipment, list each piece of equipment specifically. To be considered equipment, the item must cost more than $5K or have a fabricated cost of more than $5K and have a useful life of more than one year. Anything less than this would be considered other direct costs, even if multiple items are purchased on the same invoice. All items would have to fabricate to one item/system to be considered equipment. A quote should be provided.

[[[plug in line items]]]

Total capital equipment costs for this project are $(amount).

**Other Operating Expenses**

Other operating expenses are needed to sustain the program, to include (list of items) for faculty, staff, and students.

Total other operating costs for this project are $(amount).

**Supplies**

Supply and expense items categorized as project specific are for expenses that specifically benefit this project, are reasonable and necessary for the performance of this work and can be readily allocable to this project.

[[[plug in line items]]]

Total supply costs for this project are $(amount).

**Publications, Duplications**

Funding is requested for publications to pay for journal page fees and for publishing colored figures.

[[[plug in line items]]]

Total publications, duplications costs for this project are $(amount).

**Tuition**

Tuition is requested for each student during the academic year for (number) credits at a rate of $(amount)/credit; an 8% escalation rate will apply each year to tuition. A mandatory student fee of $146.00 per credit hour is also included.

[[[plug in number of students]]]

Total tuition costs for this project are $(amount).

**Health Insurance**

Full-Time Graduate Student Health Benefits are budgeted at $2,755/year for students who meet the minimum requirements.

[[[plug in number of students]]]

Total health insurance costs for this project are $(amount).

**Participant Support**

This budget category refers to costs of transportation, per diem, stipends and other related costs for participants or trainees (but not employees) in connection with sponsored conferences, meetings, symposia, training activities and workshops. Identify the basis on which these costs are calculated.

[[[plug in line items]]]

All participant travel is in accordance with University travel regulations and mileage will be charged at the current rate on the date of travel. Travel estimates are based on costs that were incurred on previous projects of a similar nature for federal and state agencies. Travel estimates include costs for transportation, lodging, per diem, and other related expenses. Where applicable, provide detailed amount and line item breakdowns, per sponsor requirements, with subtotals.

[[[plug in line items]]]

Estimates are based on Fiscal Year 2021 General Services Administration federal rates.

Total participant support costs for this project are $(amount).

**Payments to Subjects**

Subject payment is considered a recruitment incentive, or compensation for time, effort, and expenses for involvement in research studies. A subject payment can be in the form of reimbursement for travel expenses (taxi, mileage, metro), gift card, various inexpensive gifts, or cash. Identify the basis on which these costs are calculated.

**Subcontract(s)**

If a subcontract will be included on this project, please list the name and a brief description of what the subcontractor(s) will be doing.

[[[plug in line items]]]

Total subcontract(s) costs for this project are $(amount).

**Facilities and Administrative (F&A) Rate**

Mason has an F&A rate of (amount)%, Modified Total Direct Costs (MTDC), predetermined by the Office of Naval Research.

Total F&A costs for this project are $(amount).