

Proposal Budget Development

Office of Sponsored Programs



Proposal Budget Basics



- PI's Best Estimate
- Define Project Requirements
 - Period of Performance
 - Resources
 - Reasonable Costs to Complete
- Budget Narrative
 - Basis for Costs

Allowable Costs

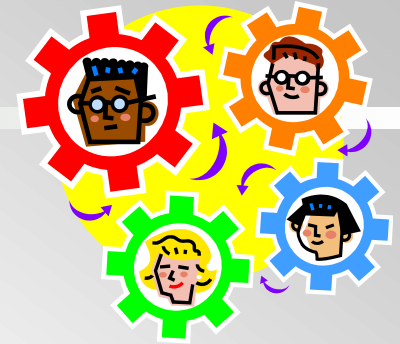
Basis for charging costs to projects:

1. Reasonable?
2. Allocable?
3. Consistent Treatment?
4. Allowable?

Administrative or Clerical Costs

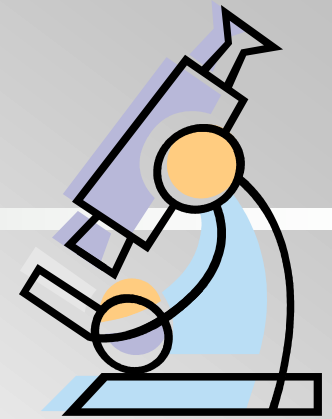
General Purpose Office Supplies

Direct Costs



- Personnel
 - Faculty
 - FTE
 - Graduate Students
 - <http://provost.gmu.edu/graduate-student-appointments/>
 - GRA Health Insurance
 - Tuition
 - <http://studentaccounts.gmu.edu/tuition.html>

Direct Costs



- Equipment
 - Free-standing
 - Useful life expectancy of one year or more
 - Value \geq \$5K
- Supplies and Materials
 - Chemicals, Glassware
 - Animal Purchases
 - Computer Software
 - Equipment valued $<$ \$5K

Direct Costs



- Participant Support Costs
 - Reimbursement for participating in training
 - Per diem
 - Travel costs
 - Registration fees
 - Participant Allowance
 - Non-Mason employees
- Payments to Subjects
- Food & Beverage

Direct Costs

- Subcontracts/Subawards
 - Responsible for portion of SOW
 - Decision-Making Responsibility
- Consultants
- Vendor/Purchase of Services
 - Provides goods or services within normal business operations
- Travel



Indirect Costs (F&A)



- What are Indirect Costs?
 - Federally Negotiated Rates
 - Sponsor Restricted Rate
- Indirect Rate Types
 - Organized Research
 - Instruction
 - Other Sponsored Activities
 - On-Campus vs. Off-Campus
- Indirect Cost Base (MTDC or TDC)