**George Mason University**

**BUDGET JUSTIFICATION**

**PERSONNEL**

Principal Investigator – Dr. \_\_\_\_ @ xx% of time/3 summer months/9 academic months/12 months.

Co-Investigator – Dr. \_\_\_\_@ xx% of time/3 summer months/9 academic months/12 months.

Post-Doctoral Scholar – To Be Named @ xx% of time/12 months.

Graduate Research Assistant (GRA) – To Be Named. One GRA is requested for $xx each during the academic year and $xx each during the summer.

**MERIT INCREASES**

Mason provides annual merit increases to Faculty and Staff. An escalation factor of 3% has been included for all personnel each year. **(When Applicable for VSE proposals with GRAs)** Please note: the Academic Year stipend for the GRA has been inflated by $1,500/year to account for the department’s upcoming increase on GRA stipend allotments.

**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 (Remove all fringe rates not applied to project budget)**

George Mason University’s negotiated fringe benefit rates for Fiscal Year 2017 are applied as follows:

Faculty (Admin, Teaching, & Post-Docs) 32.2%

Classified Staff 42.3%

FICA Only (summer, adjunct, non-student wages) 7.5%

Student wage 7.1%

\* 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 7.1%.

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

**CONSULTANTS**

Funds are requested for xxx For each consultant, provide the requested hourly rate and number of hours. If not described elsewhere, include a description of the proposed consultant’s duties and his/her qualifications to perform these duties. 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.

**DOMESTIC TRAVEL (Where applicable, provide detailed breakdowns, per sponsor requirements)**

All travel will be 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. Funds are requested for xxxx. Travel estimates include costs for transportation, lodging, per diem, and other related expenses.

**FOREIGN TRAVEL (Where applicable, provide detailed breakdowns, per sponsor requirements)**

All travel will be 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. Funds are requested for xxxx. Travel estimates include costs for transportation, lodging, per diem, and other related expenses.

**OFF-SITE CONFERENCES**

Funds are requested for xxx Meeting and conference costs are only allowable if such costs are specifically and clearly identified in the proposed scope of work and budget. Provide information on assumptions made about site rental, audio-visual equipment, translation services, etc.

Food and Beverage for conference attendees is a restrictive category. Funding requests require a clear indication of business purpose in the budget justification.

Note: If your proposal includes off-site conferences, please request a copy of the vendor contract and forward to Purchasing for review. Please allow extra time for contract negotiations and carefully consider room guarantees.

**CAPITAL EQUIPMENT**

Funds are requested for xxx 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.

**OTHER DIRECT COSTS:**

**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. Funds are requested to include the purchase of XXX

**ANIMAL PER DIEM**

Funding in the amount of $XXX is requested to cover the costs of animal care for the project. Mason has an established rate of $1.48 per cage per day for research on the Fairfax Campus and the Prince William Campus modules. A rate of $XX per animal has been established for the BRL.

**PUBLICATIONS, DUPLICATION**

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

**TUITION**

Tuition is requested for each student during the academic year for xx credits at a rate of $xx/credit. An 8% escalation rate will apply each year. A $xxx Education Resource Fee has been applied each semester.

**HEALTH INSURANCE**

Full-Time Graduate Student Health Benefits are budgeted at $3,030/year for students who meet the minimum requirements.

**PARTICIPANT SUPPORT**

Funds are requested for xxx 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.

**PAYMENTS TO SUBJECTS**

Funds are requested for xxx 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**

Funds are requested for xxx If a subcontract will be included on this project, please list the name, amount and brief description of what the subcontractor will be doing.

**FACILITIES AND ADMINISTRATIVE COSTS (F&A)**

George Mason University has an F&A rate of 52%, Modified Total Direct Costs (MTDC), predetermined by the Office of Naval Research.