**George Mason University**

**BUDGET JUSTIFICATION**

**PERSONNEL COSTS**

**\*\*For NSF submissions, include this language “George Mason University defines a year from beginning of the academic year until the start of the next, beginning 8/25.”\*\***

**Key Personnel**

Principal Investigator – Dr. \_\_\_\_ will design and lead the performance of the project as described in the goals/aims of this proposal, coordinate and lead meetings with his research team, supervise GRAs/students [if requesting students in budget], prepare manuscripts for publication, prepare annual progress reports, etc. He/she will dedicate [convert % effort into person months. Dr. \_\_\_ is over the salary cap/no salary cap waiver is requested

Co-Investigator – Dr. \_\_\_\_ will dedicate [convert % effort into person months]. He/she will be responsible for XXX XXX [be specific but succinct, two/three sentences will suffice].

**Other Personnel**

Post-Doctoral Scholar – To Be Named @ xx% of time/12 months. He/she will be responsible for XYZ under the supervision of Dr. XXX.

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

Student wages - # wage position is requested for $xx, calculated at # hours/week x xx weeks x $xx/hour.

Non-student wages – # wage position is requested for $xx, calculated at # hours/year x $xx/hour.

**NOTE:**

Mason provides annual merit increases to Faculty and Staff. An escalation factor of 5% has been included for all personnel each year.

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.

\*\*\*. **(When Applicable for VSE proposals with GRAs)** Please note: the Academic Year stipend for the GRA has been inflated by $1,000/year to account for the department’s upcoming increase on GRA stipend allotments and the summer has been adjusted accordingly. **For COS** and other colleges include a 3% increase per year.

**FRINGE BENEFITS**

George Mason University’s negotiated fringe benefit rates for Fiscal Year 2023 are applied as follows:

Faculty (Admin, Teaching, & Post-Docs) 32.6%

Classified Staff 46.2%

FICA Only (summer, adjunct, non-student wages) 7.3%

Student wage 7.4%

\* 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 7.4%.

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.

**TRAVEL COSTS**

**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.– Please modify to suit your needs

|  |  |  |
| --- | --- | --- |
| Round trip airfare | 1 trip x 1 staff x $600{average} per flight | $ |
| Lodging | 1 trip x 4 night stay x 1 staff x $XXX | $ |
| Meals and other per day | 1 trip x 5 days x 1 staff | $ |
| Transportation/taxis/local | 2 round trips to/from airport $50/each way x 4 trips | $ |
| Conference fees | 1 conference | $ |
| Total requested per year | | $ |

**Federal sponsors require use of GSA lodging & per diem rates, click link for specifics, ie, the M&IE breakdown page has a table showing the calculated amount for the "First and Last Day of Travel.":** [**https://www.gsa.gov/travel/plan-book/per-diem-rates?gsaredirect**](https://www.gsa.gov/travel/plan-book/per-diem-rates?gsaredirect)

**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.

|  |  |  |
| --- | --- | --- |
| Round trip airfare | 1 trip x 1 staff x $XX per flight | $ |
| Lodging | 1 trip x 4 night stay x 1 staff x xxxx | $ |
| Meals and other per day | 1 trip x 5 days x 1 staff | $ |
| Transportation/taxis/local | 2 round trips to/from airport $50/each way x 4 trips | $ |
| Conference fees | 1 conference | $ |
| Total requested per year | | $ |

**Federal sponsors require use of State Dept lodging & per diem rates, click link for specifics, ie, the M&IE breakdown page has a table showing the calculated amount for the "First and Last Day of Travel.":** [**https://aoprals.state.gov/web920/per\_diem.asp**](https://aoprals.state.gov/web920/per_diem.asp)

**GENERAL COSTS**

**Animal Purchases & 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 $XXX 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.

**Consultant Services**

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.

**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.

**GRA Health Insurance & Institutional (Tuition) Allowances**

Tuition is requested for each student during the academic year for xx credits at a rate of $xx/credit; an 5% escalation rate will apply each year to tuition. A mandatory student fee of $150.25 per credit hour is also included.

Full-Time Graduate Student Health Benefits are budgeted at $3,069/year for students who meet the minimum requirements.

**Materials & 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

**Other General Costs**

$$ is requested for the following cost items: \_\_\_\_\_\_

**Publication Costs**

Funding is requested for publications to pay for journal page fees and for publishing colored figures. $X,xxx per year is budgeted based on similar projects.

**Research Subject Payments**

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.

**Participant/Trainee 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.

Domestic airfare: # participants x $XXX/flight $x,xxx

Hotel and Per diem: # participants x # of nights x $xx/per night $x,xxx

Stipend $X,XXX x # of participants $x,xxx

Transportation: 2 roundtrips to/from airport $xx/per trip x # trips x # participants $x,xxx

Total participant support requested per year $xx,xxx

**SUBAWARDS/SUBCONTRACTS**

If funded, Mason will make subawards/subcontracts to the following institutions:

Subawardee/subcontractor #1: If a subcontract will be included on this project, please list the name, amount, and a brief description of what the subcontractor will be doing.

Subawardee/subcontractor #2: If a subcontract will be included on this project, please list the name, amount, and a brief description of what the subcontractor will be doing.

Subawardee/subcontractor #3: If a subcontract will be included on this project, please list the name, amount, and a brief description of what the subcontractor will be doing.

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

George Mason University has a predetermined F&A rate of ##%, Modified Total Direct Costs (MTDC), approved by the Office of Naval Research. **\*\*For NSF Submissions, include total indirect amount budgeted.\*\***