



THE GEORGE
WASHINGTON
UNIVERSITY
WASHINGTON DC

Template for Budget Justification

THE GEORGE WASHINGTON UNIVERSITY
BUDGET JUSTIFICATION
FOR SUBMISSION TO: *NAME OF SPONSOR*
NAME OF PROJECT
PERIOD:
[START/END DATES]

Personnel

Name all personnel, their role and description of work to be performed, percentage of effort, and salary or wage basis. Administrative personnel are generally eligible for support on proposals to federal agencies; consult RSC for guidelines covering exceptions.

Example: Dr. Joe Grantgetter will devote 10% of his AY time and 2 summer months to serve as Principal Investigator. In this capacity, he will be responsible for all planning, execution, and reporting associated with this project. His AY base in 2001 is \$90,000.

Note: general administrative support is allowed only under certain circumstances. Consult your RSC.

Fringe Benefits EXAMPLES BELOW

The fringe benefit rate is predetermined through 6/30/10, provisional thereafter by DHHS agreement dated 7/10/06.

Regular faculty and staff:	25.5%	7/1/06 to 6/30/08,
	26%	7/1/08 to 6/30/09
	26.5%	7/1/09 to 6/30/10
Temporary Employees:	6.5%	7/1/06 to 6/30/10

Merit Increases

The George Washington University research and administrative staff receive salary increases on July 1, while university faculty receive merit increases beginning September 1. Yearly merit increases are projected at 4% for faculty and staff.

Equipment

Itemize capital equipment (unit cost of \$2,500 and above) to be purchased, providing a description, a written vendor cost estimate, and justification of need. The cost of a single unit of equipment should include related charges, such as those for accessories needed to make it operable, installation fees, delivery costs, insurance, and taxes, if any. Items that cost less than \$5,000 may be included here if necessary to meet sponsor requirements, but this language should be included: "Items costing less than \$5,000 are not included in the University's definition of capitalization and are, therefore, included in the base for calculating F&A costs." General-purpose office equipment is generally unallowable direct costs on proposals to federal agencies; consult RSC for guidelines covering exceptions

Travel

Travel costs should distinguish between Foreign Travel and Domestic/Local Travel. Indicate briefly the purpose and frequency of expected travel (including local travel) and its applicability to the project. Provide information on assumptions made about site(s), number of trips, airfare/railfare, ground travel (car rental, cabs, etc.), meals, lodging, and miscellaneous expenses. Sample text:

This budget line is based on the following assumptions:

Round trip airfare to _____: 6 trips x 1 staff x \$625 per flight..... \$3,750

Hotel rate per night: 6 trips x 2 night stay x 1 staff x \$120.....\$1,440

Meals and other: per day: 6 trips x 2 days x 1 staff x \$75.....\$ 900

This information is required for GW and non-GW personnel travel. Consultant travel is included in the consultant line item.

Participant Support Costs

Apply to training projects only. Consult RSC for required justification.

Other Costs

Consumable Supplies and Expendable Equipment

This category includes, but is not limited to, items such as the following: chemicals, glassware, small electronic components, computer and printer supplies, and animal purchase. The estimated costs should be given for each category and justification should address their relationship to accomplishing the project's goals. General-purpose office equipment and supplies are generally unallowable direct costs on proposals to federal agencies; consult RSC for guidelines covering exceptions. It is important to differentiate certain items such as computer software and supplies from general office supplies in the budget justification.

Publication, Printing, and Graphics

This category includes manuscript preparation expenses, illustration costs, and page and reprint charges in established journals. Identify the basis on which these costs are calculated.

Funding in the amount of \$___ is requested to cover the expenses associated with reproduction and reprinting of project materials. Costs are based on a rate of \$___ per [identify unit of cost].

Space Rental

Identify the rental year period, the allocation basis, the estimated cost/allocation unit of measure.

The estimated annual inflation factor is ___% .

Communications

This category includes the costs of bulk mailing, postage, commercial carrier, telex, fax, e-mail, long-distance telephone, telegrams or cables, and computer time. Sample justification statements:

Funding is requested to support the cost of :

long-distance telephone charges related to the project. Costs are estimated at \$___ .

expenses associated with the mailing and dissemination of all project-related materials.

Costs are estimated at \$___ .

Subawards/Subcontracts/Independent Contractor Agreements

For each Independent Contractor (consultant), provide the requested hourly rate and number of hours. If not described elsewhere, include a description of the proposed contractor's duties and his/her qualifications to perform these duties.

For each subaward/subcontract, provide the subrecipient's/subcontractor's itemized budget, with justification. If not described elsewhere, include the subrecipient's statement of work and qualifications to accomplish the work.

elsewhere, include a description of the service(s) to be provided, contractor's qualifications to accomplish the work, and the basis of selection of the contractor.

Indirect Costs:

Choose appropriate statement. If in doubt, consult with RSC.

University side - on campus

The George Washington University has an on-campus Facilities and Administrative rate (F&A) of 49.5% MTDC, predetermined through 6/30/07, provisional thereafter, by DHHS agreement dated 7/10/06.

Medical side - on campus

The George Washington University has an on-campus Facilities and Administrative rate (F&A) of 53% MTDC, predetermined through 6/30/07, provisional thereafter, by DHHS agreement dated 7/10/06.

Off campus

The George Washington University has an off-campus Facilities and Administrative rate (F&A) of 26% MTDC, predetermined from 7/10/06 to 6/30/07, provisional thereafter.

Total indirect costs for this project: \$ ____ .