BUDGET JUSTIFICATION

Salaries and Wages
All salaries are based on percentage of full time equivalent salary (FTE). Faculty and professional staff are neither estimated nor paid by labor hour. Principal Investigator is budgeted at the percentage of time shown using his/her actual salary in the calculation. The principal investigator's time includes both technical and project management functions. Other individuals/positions and technical support staff to the principal investigator are budgeted with the percentage of time shown at the individuals' actual salary or at an appropriate salary level for the position, if the position has yet to be filled. Graduate Research Assistants are typically estimated at fifty percent effort, within the rate structure set by the UNLV Graduate College. Tuition remission amounts are budgeted separately for graduate students as part of their compensation, as allowed by OMB Circular A-21. Undergraduate students and other part-time help are paid hourly salaries based on type of job and level of experience.
[Insert specific salary request and how calculated]

Graduate Assistant: - A 9-month salary of $10,000 is requested within the rate structure established by the UNLV Graduate School.

Fringe Benefits
The rate agreement negotiated with DHHS (05/01/2008) states that UNLV "...charges the actual cost of each fringe benefit direct to Federal projects...[however]...uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit cost under project proposals." The following benefit item rates are used as they apply to appropriate personnel classifications: Professional Staff/ Faculty (academic) >$50,000 @ 31%, <$50,000 @ 38%; Faculty (summer salary) 16%; Post Docs 30%; Graduate Assistants: Master Level (9 month) 19.5%, (12 month) 15%, Doctoral Level (9 month) 14% and (12 month) 11%; Letter of Appointment without benefits, 10’ Letter of Appointment with benefits 30%; undergraduates 2%. For detailed fringe benefit rate information please access url: http://research.unlv.edu/osp/fringe.html. [To shorten, delete any fringe rates that are not applicable]

Equipment
The University defines equipment as tangible, non-expendable property items with an acquisition cost of $5,000 or more per unit. Equipment costs include item acquisition cost, shipping charges, and installation costs. Estimates are based on vendor quotes and catalogue prices.

Travel
Travel costs are itemized and justified in cost proposals. Travel is estimated and charged to projects in accordance with State of Nevada travel regulations which can be accessed at the following url site: http://accountspayable.unlv.edu/Trvlman/policygeneral.htm
[Breakdown of travel costs inserted]

**Materials and Supplies**
Includes laboratory supplies, office supplies, computer supplies/application software, replacement parts, and equipment items valued at less than $5,000. Estimates are based on experience with projects similar to the one proposed.

**Communication Costs**
Includes long distance charges, telegraph charges, courier services, and postage. Estimates are based on experience with projects similar to the one proposed.

**Publication Costs/Page Charges**
Includes duplication costs, technical illustrations, and journal page charges. Estimates are based on experience with projects similar to the one proposed.

**Consultant Services**
Any consultant use will be described and justified in the cost proposal. Cost estimates include fees and expenses.

**Subawards**
List organization name and brief justification

**Tuition Remission**
Graduate student tuition remission is considered part of Graduate Research Assistant compensation and is estimated as follows:
* Academic Yr 12-13, $300/credit
* $ 300 misc. fees/semester, $145 international student fee/per semester

**Other Direct Costs**
Other direct costs shown are those items not included elsewhere that are necessary to carry out the project. Costs are, when possible, based on published or verbal quotes. Otherwise these costs are based on experience with projects similar to the one proposed.

**Recovery of Facilities and Administrative Costs**
UNLV F&A cost is calculated by predetermined rate as stipulated by DHHS Rate Agreement dated 05/01/08 (DHHS Audit Agency, San Francisco). The following rates are effective beginning 07/01/08: Research (on-campus) = 44% MTDC; Research/Instruction (off-campus) = 26% MTDC; Instruction (on-campus) = 56.5% MTDC; Other Sponsored Activities (on-campus) = 31.6% MTDC and Other Sponsored Activities (off-campus) = 23.6%. [Delete rates that are not applicable]