## **BNL BUDGET JUSTIFICATION**

1. **Senior Personnel:**

All salaries in years one through three include a 3.6% salary escalation per year

1. **Other Personnel:**

All salaries in years one through three include a 3.6% salary escalation per year

1. **Equipment:**

Item of equipment that has an acquisition cost of $5,000 or more

1. **Travel:**

Foreign

Domestic

***E.* Other Direct Costs:**

*Materials & Supplies, Publications, Consultant Services, Computer Services, Sub Contracts, Equipment or Facility Rentals etc.* –

***F.* Indirect Costs:**

*Materials Burden* – This burden is calculated at the rate of 7.5% on the total cost for materials, supplies, travel and subcontracts.

*Organizational Burden*: This burden is calculated at the rate of 12.6% of Total Salary plus Fringe Benefits. This expense covers the costs for Departmental Management, financial and business management support services and environmental safety and health facility support services.

*Space Charge*: This charge is a direct charge for office space determined by average square footage of an office. This expense covers the cost for the maintenance of building space and equipment.

*Electric Power*: The cost for electric power is calculated at the rate of 1.92% of Total Salary plus Fringe Benefits. Note: Electric Power is exempt from BNL G&A.

*General and Administrative (G&A) Overhead* is assessed on all BNL research activities as a percentage rate against total modified costs less electric power. G&A consists of the following segments: Traditional G&A (8.25%), Common Support G&A (29.9%), and LDRD burden (5%).