

GETTING STARTED CONTINUED**BUDGET DEVELOPMENT CHECKLIST**

The **Budget Development Checklist** can assist in identifying additional costs that may need to be included for a start-up operation. Depending on the scale and duration of time the activity will be operating in a foreign location, there will be additional costs and fees to support the work. This checklist provides the appropriate object code and a UW determination of allowance as a direct charge on a federal budget. In most cases, a cost would be deemed allowable if included in the budget and not specifically disallowed by the sponsor when the award is made.

Developing a budget for an international proposal will likely take longer than the process for a domestic one. Starting early to prepare a budget allows time to:

- Develop multiple pricing options
- Work with domestic and/or in-country collaborators to develop a realistic plan
- Avoid budget surprises by fully exploring the cost impact of U.S. and host country legal requirements

BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
01 – Salaries and Wages, and Associated Fringe Benefits		
<input type="checkbox"/> Instruction and Research Faculty	YES	01-11 to 01-14
<input type="checkbox"/> Auxiliary Teaching Staff	YES	01-21 to 01-24
<input type="checkbox"/> Graduate School Student Appointments—Teaching Staff	YES	01-33 & 01-34
<input type="checkbox"/> Graduate School Student Appointments—Non-Teaching Staff	YES	01-43 & 01-44
<input type="checkbox"/> Postdoctoral Research Trainee	YES	01-51 to 01-54
<input type="checkbox"/> Classified Staff	YES ¹	01-61 to 01-69
<input type="checkbox"/> Professional Staff	YES ¹	01-71 to 01-78
<input type="checkbox"/> Graduate Stipends	YES	01-91 to 01-94

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BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
02 – Personal Service Contracts and Other Purchased Services		
<input type="checkbox"/> Costs associated with human subjects review at foreign location	YES	02-08
<input type="checkbox"/> Research subject payment, transportation and hospitality (e.g., beverage)	YES	02-08
<input type="checkbox"/> Analysis fee for a specimen; laboratory services	YES	02-30
<input type="checkbox"/> Independent contractor	YES	02-95
<input type="checkbox"/> Translator	YES	02-95
03 – Other Contractual Services		
Communication & Technology (for Business Purposes)		
<input type="checkbox"/> Long distance charges – conference calling service, bridge lines, UWATTS	YES	03-02
<input type="checkbox"/> International cell	YES ²	03-03
<input type="checkbox"/> Pre-paid phone cards, SIM card	YES ²	03-08
<input type="checkbox"/> Internet charges, including access charge in hotels	YES ²	03-08
<input type="checkbox"/> Charges for voice or data roaming	YES ²	03-08
<input type="checkbox"/> Technical support at the foreign location	YES	03-64

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BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
Vehicles (for Business Purposes at Foreign Location)		
<input type="checkbox"/> Fuel and oil	YES	03-12
<input type="checkbox"/> Vehicle maintenance	YES	03-33
<input type="checkbox"/> Replacement tires	YES	03-33
<input type="checkbox"/> Customs or duty fees for vehicle, if purchased outside the foreign location	YES, if the purchase is approved	03-69
<input type="checkbox"/> Vehicle storage fee	YES	03-89
Procurement (for Business Purposes)		
<input type="checkbox"/> Shipping cost for purchased item to foreign location	YES	03-24
<input type="checkbox"/> Duty or customs fees	YES	03-69
<input type="checkbox"/> VAT (Value Added Tax) on purchases made in foreign locations	NO	03-69
<input type="checkbox"/> Expediter fees to facilitate entry of purchased item (e.g., scientific equipment) into foreign location	YES	03-69
<input type="checkbox"/> Storage fees at port of entry	YES	03-89

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Insurance (for Business Purposes)		
<input type="checkbox"/> In-country health insurance to supplement UW employee's state- side plan	YES	03-25
<input type="checkbox"/> Mandatory UW international health insurance for undergrad or graduate student affiliated with an international project	YES	03-25
<input type="checkbox"/> Property insurance to cover lost, damaged or stolen UW property used abroad	YES	03-25
<input type="checkbox"/> Potential in-country insurance requirements for equipment, property, worker's compensation, auto, general disability, health insurance and/or professional malpractice	YES	03-25
Services (for Business Purposes)		
<input type="checkbox"/> Photocopying	YES ²	03-51
<input type="checkbox"/> Mailing costs (e.g., FedEx)	YES ²	03-53
<input type="checkbox"/> Faxing	YES ²	03-69
Wire, Credit Card Transaction & Foreign Bank Fees		
<input type="checkbox"/> Wire fees (for field advance to a domestic or foreign bank account; salary to UW employee working abroad; payments to vendors, independent contractors and/or other service providers)	YES	03-69
<input type="checkbox"/> Credit card transaction fees in foreign settings	YES	03-69
<input type="checkbox"/> US and foreign bank fees for processing a wire initiated by the UW	YES	03-69

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Wire, Credit Card Transaction & Foreign Bank Fees continued		
<input type="checkbox"/> Foreign ATM transaction and bank account fees	YES	03-69
<input type="checkbox"/> Currency conversion fees	YES	03-69
Facilities (for Business Purposes)		
<input type="checkbox"/> Rent (e.g., office, lab)	YES	03-80
<input type="checkbox"/> Furniture	Requires explicit sponsor approval prior to submission ³	03-81
<input type="checkbox"/> Safe to store cash	Requires explicit sponsor approval prior to submission ³	03-90
<input type="checkbox"/> Utilities (e.g., lights, water, garbage)	YES	03-99
<input type="checkbox"/> Cleaning fee	YES	03-99
<input type="checkbox"/> Grounds maintenance	YES	03-99
<input type="checkbox"/> Local sentry, guard, alarm system and/or night watch security services	YES	03-99
<input type="checkbox"/> Alterations and/or renovations to work space that cost under \$25,000	YES	03-60
<input type="checkbox"/> Alterations and/or renovations to work space that cost over \$25,000	Requires explicit sponsor approval prior to submission ³	03-60
<input type="checkbox"/> Potential building and equipment enhancements such as bars on windows, smoke alarms, dead bolts, and computers mounted to desks	YES	03-99

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Pre-departure Health Consultation (for Business Travel)		
<input type="checkbox"/> Pre-travel health consultation	YES	03-99
<input type="checkbox"/> Required immunizations for entry to the foreign location	YES	03-99
In-country Audits		
<input type="checkbox"/> Mandatory in-country audits	YES ²	03-99
In-country Legal Consultation		
<input type="checkbox"/> In-country legal consultation regarding the need for legal registration of a UW activity	Requires explicit sponsor approval prior to submission ³	03-99
<input type="checkbox"/> Cost of legal registration, if the UW activity requires registration	Requires explicit sponsor approval prior to submission ³	03-99
<input type="checkbox"/> On-going consultation with in-country legal services regarding operational issues of the UW activity (e.g., HR issues, contract review, work permits)	YES ²	03-99
In-country Human Resources Staffing		
<input type="checkbox"/> Cost of staff provided by in-country HR vendor	YES	03-99
<input type="checkbox"/> In-country HR vendor's fee for services	YES	03-99
<input type="checkbox"/> If hiring local citizens directly through UW registered entity (e.g., UW Kenya), staff salary and in-country benefits	YES	03-99
<input type="checkbox"/> If hiring local citizens directly through UW registered entity (e.g., UW Kenya), UW's responsibility for employment and social taxes for local citizens	YES	03-99

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Business License Fee for In-country UW Entity		
<input type="checkbox"/> Fee for business license for a UW registered entity (e.g., UW Kenya)	YES ²	03-99
Compliance with In-Country Employment and Social Taxes		
<input type="checkbox"/> Employer's responsibility for in-country employment and social taxes for UW employees (the UW employee's responsibility for in- country employment and social taxes is not an allowable expense)	YES	03-93
04 - Travel (for Business Purposes)		
<input type="checkbox"/> Ticketing fee for airline tickets	YES	04-16
<input type="checkbox"/> Airline fuel surcharge fees	YES	04-16
<input type="checkbox"/> Checked baggage fees	YES	04-16
<input type="checkbox"/> Excess baggage fees	YES	04-16
<input type="checkbox"/> Tickets for other ground transportation (e.g., train, bus, ferry)	YES	04-16
<input type="checkbox"/> Passport, initial (if needed for business purposes)	NO	04-16
<input type="checkbox"/> Passport, extra pages (if needed for business purposes to accommodate business travel for this project)	YES	04-16
<input type="checkbox"/> Visa, if required by foreign country for entry	YES ⁴	04-16
<input type="checkbox"/> Visa expediting service	Generally not allowable	04-16

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<input type="checkbox"/> Taxi	YES	04-16
<input type="checkbox"/> Car & driver	YES	04-16
<input type="checkbox"/> Car rental	YES	04-16
<input type="checkbox"/> Parking	YES	04-16
<input type="checkbox"/> Airline tickets	YES (Generally subject to U.S. flag carrier restrictions)	04-31
<input type="checkbox"/> Hotels	YES	04-35
05 – Supplies and Materials (for Business Purposes)		
<input type="checkbox"/> Computer, laptop, tablet, hand-held device or other electronic equipment	YES ²	Under \$2k, 05-40
<input type="checkbox"/> Office supplies (e.g., pens, paper)	YES ²	05-64
<input type="checkbox"/> Educational aids (e.g., DVDs, books, whiteboards)	YES	05-65
<input type="checkbox"/> Materials	YES	05-65
<input type="checkbox"/> Pre-departure Health Consultation (for Business Travel)		
<input type="checkbox"/> Required preventative medications	YES	05-99
<input type="checkbox"/> Malaria prevention supplies	YES	05-99

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06 – Equipment and Library Materials (for Business Purposes)		
Equipment		
<input type="checkbox"/> Computer, laptop, tablet, hand-held device or other electronic equipment	YES ²	Over \$2k, 06-10
<input type="checkbox"/> Back-up generator	Requires explicit sponsor approval prior to submission ³	06-90
Vehicles		
<input type="checkbox"/> Vehicle purchase	Requires explicit sponsor approval prior to submission ³	\$2-5k, 06-90 over \$5k, 06-91
<input type="checkbox"/> Tax and registration fee	YES, if the purchase is approved	Included in above
08 – Student Aid and Other Grants and Subsidies		
<input type="checkbox"/> Stipends paid to graduate and postdoctoral individuals under fellowship and training grants where there is no employer/employee relationship	YES	08-02

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