

Form C – SBIR Budget Summary

PROPOSAL NUMBER:
SMALL BUSINESS CONCERN:

DIRECT LABOR:			
Category	Hours	Rate	Cost
		TOTAL DIRECT LABOR:	
		(1)	\$ _____
OVERHEAD COST			
_____ % of Total Direct Labor or \$ _____		OVERHEAD COST:	
		(2)	\$ _____
OTHER DIRECT COSTS (ODCs):			
Category			Cost
		\$	
(Note: Separate Budget Summaries must be completed for all proposed Subcontractors/Consultants)			
		TOTAL OTHER DIRECT COSTS:	
		(3)	\$ _____
Explanation of ODCs			

(1)+(2)+(3)=(4)		SUBTOTAL:	
		(4)	\$ _____
GENERAL & ADMINISTRATIVE (G&A) COSTS			
_____ % of Subtotal or \$ _____		G&A COSTS:	
		(5)	\$ _____
(4)+(5)=(6)		TOTAL COSTS	
		(6)	\$ _____
ADD PROFIT or SUBTRACT COST SHARING			
(As applicable)		PROFIT/COST SHARING:	
		(7)	\$ _____
(6)+(7)=(8)		AMOUNT REQUESTED:	
		(8)	\$ _____

GOVERNMENT FACILITIES OR EQUIPMENT:

If you require the use of a Government Facility or Equipment, identify it below as well as in Part 8 of your technical proposal. (See certification I on Form A)

AUDIT AGENCY:

Please complete the following:

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I do not know the cognizant audit agency

The cognizant audit agency is:

Agency: _____

Office Location: _____

Name of Point of Contact and Phone Number: _____

Email address: _____

Accounting System:

The audit agency has approved the accounting system on:

Date of approval: _____

Accounting System is not approved

Negotiated Rate Agreement and/or overhead, and/or incurred cost audit:

A rate agreement was negotiated with the audit agency on:

Date of the negotiated rate agreement: _____

There is no negotiated rate agreement.

Overhead and/or incurred cost audit was performed on:

Date of the audit: Overhead _____

Incurring cost _____

There is no negotiated rate agreement.

No overhead and/or incurred cost audits have been conducted

The rates listed in the negotiated rate agreement were used to prepare the budget summary.

Other rates were used to prepare the budget summary.

Please explain:

Guidelines for Preparing SBIR Budget Summary

Complete Budget Summary Form C electronically.

The offeror electronically submits to the Government a pricing proposal of estimated costs with detailed information for each cost element, consistent with the offeror's cost accounting and estimating system.

This summary does not eliminate the need to fully document and justify the amounts requested in each category. Such documentation should be contained, as appropriate, in the text boxes provided on the electronic form.

Firm: Same as Cover Sheet.

Proposal Number: Same as Cover Sheet.

Direct Labor: Enter labor categories proposed (e.g., Principal Investigator/Project Manager, Research Assistant/Laboratory Assistant, Analyst, Administrative Staff), labor rates and the hours for each labor category. Explain the basis for the estimated hours (i.e. how were the estimated hours derived).

Overhead Cost: Specify current rate and base. Use current rate(s) negotiated with the cognizant Federal-auditing agency, if available. If no rate(s) has (have) been negotiated, a reasonable indirect cost (overhead) rate(s) may be requested for Phase I for acceptance by NASA. Show how this rate is determined to include historical actual rates for the past three years. The offeror may use whatever number and types of overhead rates are in accordance with the firm's accounting system and approved by the cognizant Federal-negotiating agency, if available. Multiply Direct Labor Cost by the Overhead Rate to determine the Overhead Cost.

Example: A typical SBC might have an overhead rate of 30 percent. If the total direct labor costs proposed are \$50,000, the computed overhead costs for this case would be $.3 \times 50,000 = \$15,000$, if the base used is the total direct labor costs.

or provide a number for total estimated overhead costs to execute the project.

Note: If no labor overhead rate is proposed and the proposed direct labor includes all fringe benefits, you may enter "0" for the overhead cost line.

Other Direct Costs (ODCs):

- Materials and Supplies: Indicate types and quantities required and estimate costs.
- Documentation Costs or Page Charges: Estimate cost of preparing and publishing project results.
- Subcontracts/Consultants: The Subcontractor/Consultant Budget Summary must be completed for each subcontract/consultant proposed and must include hours, rates, overhead cost, ODC's, G&A and profit and justification for estimated costs for each subcontractor. (Section 3.2.4, Part 9.)
- Computer Services: Computer equipment leasing is included here to include basis for estimated costs.

List all other direct costs that are not otherwise included in the categories described above.

Explanations of all items identified as ODCs must be provided under "Explanation of ODCs." Offeror should include the basis used for estimating costs (vendor quote, catalog price, etc.) For example, if "Materials" is listed as an ODC, include a description of the materials, the quantity required and basis for the proposed cost. Note that travel expenses shall not be included in the proposed budget for a Phase I proposal, and any travel expenses listed for a Phase II proposal must include a detailed accounting of all said expenses to include purpose of proposed trips, number of trips, travelers per trip, as well as meals, hotel, and rental car costs estimated.

Note: The purchase of equipment, instrumentation, or facilities under SBIR/STTR must be justified by the offeror and approved by the government during contract negotiations. Material costs should be broken out by individual

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items, including the price, quantity and reason it is required. Firms should be prepared to justify all material costs during negotiations. See section 5.16 for further guidance.

Subtotal (4): Sum of (1) Total Direct Labor, (2) Overhead and (3) ODCs

General and Administrative (G&A) Costs (5): Specify current rate and base. Use current rate negotiated with the cognizant Federal-negotiating agency, if available. If no rate has been negotiated, a reasonable indirect cost (G&A) rate may be requested for acceptance by NASA. Show how this rate is determined and, if possible, include historical actual G&A rate for the past three years. If a current negotiated rate is not available, NASA will negotiate a reasonable rate with the offeror. Multiply (4) subtotal (Total Direct Cost) by the G&A rate to determine G&A Cost.

Or provide an estimated G&A costs number for the proposal.

Total Costs (6): Sum of Items (4) and (5). Note that this value will be used in verifying the minimum required work percentage for the SBC.

Profit/Cost Sharing (7): See Sections 5.10 and 5.11. Profit to be added to total cost, shared costs to be subtracted from total cost, as applicable.

Amount Requested (8): Sum of Items (6) and (7), not to exceed \$100,000.

Audit Information (9): Complete the Audit Agency and Accounting System Sections of Form C.