

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
\$ _____

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) \$ _____

PHASE 1 DELIVERABLES: Upon selection, SBCs will be required to submit mandatory deliverables such as technical reports, final report and New Technology report as per their contract. Samples of all required contract deliverables are available in the NASA SBIR/STTR Firms Library via the NASA SBIR/STTR Website (<http://sbir.nasa.gov>). If your firm is proposing any additional deliverables, list them below:

Deliverable	Quantity	Project Delivery Milestone
_____	_____	_____
_____	_____	_____

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: If a Federal agency has ever audited your accounting system, please identify the agency, office location, and contact information below:

Agency: _____ Office/Location: _____
Phone: _____ Email: _____

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 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.

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 1 for acceptance by NASA. Show how this rate is determined. 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 required and estimate costs.
- Documentation Costs or Page Charges: Estimate cost of preparing and publishing project results.
- Subcontracts: Include a completed budget including hours and rates and justify details. (Section 3.2.4, Part 9.)
- Consultant Services: Indicate name, daily compensation, and estimated days of service.
- Computer Services: Computer equipment leasing is included here.

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 1 proposal, and any travel expenses listed for a Phase 2 proposal must include a detailed accounting of all said expenses.

Note: NASA will not fund the purchase of capital equipment or supplies that are not to be delivered to the government or consumed in the production of a prototype. The cost of capital equipment should be depreciated and included in G&A if appropriate.

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. 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 5.9 and 5.10. Profit to be added to total budget, shared costs to be subtracted from total budget, as applicable.

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

Deliverables and Audit Information (9):

Deliverables: List any additional deliverables, if applicable. Include the deliverable name, quantity (include unit of measurement, i.e., 2 models or 1.5 lbs. of material), and the proposed delivery milestone (i.e., end of contract). This section should only be completed if the offeror is proposing a deliverable in addition to the mandatory deliverables (technical report, final report and New Technology Report).

Audit Agency: Complete the “Contact Information” section if your firm’s accounting system has been audited by a Federal agency. Provide the agency name, the office branch or location, and the phone number and/or email.