

**Form C – STTR Budget Summary**

PROPOSAL NUMBER:  
SMALL BUSINESS CONCERN:

(1) DIRECT LABOR:

Category	Description	Education	Years of Experience	Hours	Rate	Total
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

TOTAL DIRECT LABOR:  
(1) \$ \_\_\_\_\_

Are the labor rates fully loaded? Yes No  
If yes, explain any costs that apply:

Comments:

Document uploaded for labor rate documentation: (file name)

(2) OVERHEAD COST;

\_\_\_\_\_ % of Total Direct Labor or \$ \_\_\_\_\_

OVERHEAD COST:  
(2) \$ \_\_\_\_\_

Comments:

Overhead Cost Sources:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(3) OTHER DIRECT COSTS (ODCs):

Materials:

Description: \_\_\_\_\_  
Vendor: \_\_\_\_\_  
Quantity: \_\_\_\_\_ Cost: \_\_\_\_\_  
Consumable: Yes No  
Competitively Sourced?: Yes No  
Used Exclusively for this Contract?: Yes No  
Supporting Comments: \_\_\_\_\_  
Supporting Documents: (file name)

Supplies:

Description: \_\_\_\_\_  
 Vendor: \_\_\_\_\_  
 Quantity: \_\_\_\_\_ Cost: \_\_\_\_\_  
 Consumable: Yes No  
 Competitively Sourced?: Yes No  
 Used Exclusively for this Contract?: Yes No  
 Supporting Comments: \_\_\_\_\_  
 Supporting Documents: (file name) \_\_\_\_\_

Equipment:

Description: \_\_\_\_\_  
 Vendor: \_\_\_\_\_  
 Quantity: \_\_\_\_\_ Cost: \_\_\_\_\_  
 Competitively Sourced?: Yes No  
 Used Exclusively for this Contract?: Yes No  
 Supporting Comments: \_\_\_\_\_  
 Supporting Documents: (file name) \_\_\_\_\_

Other:

Travel:

Location From: \_\_\_\_\_ Location To: \_\_\_\_\_  
 Number of People: \_\_\_\_\_ Number of Days: \_\_\_\_\_  
 Purpose of Trip: \_\_\_\_\_  
 Airfare: \_\_\_\_\_ Car Rental: \_\_\_\_\_  
 Per Diem: \_\_\_\_\_ Other Costs: \_\_\_\_\_  
 Total Costs: \_\_\_\_\_  
 Sources of Estimates: \_\_\_\_\_  
 Explanation/Justification: \_\_\_\_\_

Explanation of ODCs:

Provide any additional information on the Other Direct Costs listed above, including the basis used for estimating the costs.

Subcontractor/Consultants: \_\_\_\_\_ Total Cost: \_\_\_\_\_  
 \_\_\_\_\_

(Note: Separate Budget Summaries completed for all proposed Subcontractors/Consultants via the Subcontractors/Consultants section of Form C)

Research Institution: \_\_\_\_\_ Total Cost: \_\_\_\_\_

(Note: Separate Budget Summary completed for the Research Institution via the Research Institution section of Form C)

TOTAL OTHER DIRECT COSTS:  
 (3) \$ \_\_\_\_\_

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(1)+(2)+(3)=(4)	SUBTOTAL: (4)	\$ _____
(5) GENERAL & ADMINISTRATIVE (G&A) COSTS _____ % of Subtotal or \$ _____	G&A COSTS: (5)	\$ _____

Comments:

If an audit rate is not available, provide a detailed explanation of the cost base used to develop the G&A rate and if possible, a historical actual G&A rate for the past three years.

G&A Cost Elements:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(4)+(5)=(6)	TOTAL COSTS (6)	\$ _____
(7) ADD PROFIT or SUBTRACT COST SHARING (As applicable)	PROFIT/COST SHARING: (7)	\$ _____

Comments:

(6)+(7)=(8)	AMOUNT REQUESTED: (8)	\$ _____
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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 1 on Form A)

AUDIT AGENCY:

If your company's accounting system has been audited, are the rates from that audit agreement used for this proposal?

- The rates listed in the negotiated rate agreement were used to prepare the budget summary
- Other rates were used to prepare the budget summary
- My company's accounting system has not been audited

If the listed rates are not being used to prepare the budget summary, please provide an explanation:

## Guidelines for Preparing STTR Budget Summary

Complete Budget Summary Form C electronically.

The offeror shall electronically submit a price 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 or via uploads as indicated in the electronic form.

Offerors with questions about the appropriate classification of costs are advised to consult with an experienced accountant that has experience in government contracting and cost accounting principals. Information provided by the Defense Contract Audit Administration in their publication "Information for Contractors" may also be useful. This publication is available on-line at <http://www.dcaa.mil/dcaap7641.90.pdf>.

**Firm:** Same as Cover Sheet.

**Proposal Number:** Same as Cover Sheet.

**Direct Labor:** Select the appropriate labor category for each person who will be working directly on the proposed research effort and provide the labor description, level of education, years of experience, total number of hours, and labor rate. Detail the labor hours used for each year of the proposed research effort separately.

Indicate if the direct labor rates are fully loaded and, if yes, explain any costs that are included in the rate such as fringe benefits, etc. Provide the breakout rate such as the labor hour rate, health benefits, life insurance etc. Some examples of direct labor include Principal Investigator, Engineer, Scientist, Analyst or Research Assistant/Laboratory Assistant. All listed categories shall be directly related to proposed work to be performed under contract with NASA. Any contributions from non-technical personnel proposed under direct labor shall be explicitly explained. Labor rates that do not compare favorably to comparable state average rates at <http://www.bls.gov> require additional documentation, supporting the proposed rate or salary.

Note: Costs associated with company executives, accountants or administrative support are typically included in a company's general and administrative costs. If these costs are being proposed as direct labor then provide the details of how the proposed hours were allocated to this effort and verify that these costs are not also covered in your overhead or G&A rate.

**Overhead Cost:** Specify current rate and base. Use current rate(s) negotiated with your firm's cognizant Federal-auditing agency, if available. A rate that has not been audited requires a detailed explanation of the cost base used to develop the rate and if possible, historical actual overhead rates for the past three years.

Specify the cost elements of the company's overhead costs in the text boxes provided. Possible overhead cost elements include insurance, sick leave, and vacation.

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):**

Refer to FAR 31.205 – Selected Costs for determination of cost allowability.

Materials and Supplies: Under the Materials and Supplies sections, indicate type, vendor, quantity required, and cost. Identify whether each item is consumable, which year it will be purchased, if it was competitively sourced, and

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if it will be used exclusively for this contract. Your proposed cost shall be justified and supporting documents should be uploaded. General materials or supplies without adequate explanation of the components, quantity and use of said items are not an acceptable breakdown. In the supporting comments block, provide the basis for the proposed price (vendor quote, competitive quotes, catalog price, estimate etc...). The Contracting Officer will make the final determination.

Special Tooling, Testing, and Test Equipment: The need for these items, if proposed, will be carefully reviewed. Equipment must be made in the USA to the maximum extent practical. The offeror should provide competitive quotes to support the proposed costs or should justify why only one source is available. Competitive quotes may be signed quotes from vendors or copies of catalogue pages. Normally the costs of any equipment should be quoted on a purchase basis, unless the offeror can demonstrate that lease or rent of the equipment is clearly advantageous to the government. The Contracting Officer will make the final determination. Upload supporting documentation as necessary. In the supporting comments block provide the basis for the proposed price (vendor quote, competitive quotes, catalog price, estimate etc.). The Contracting Officer will make the final determination.

Travel: All proposed travel must be necessary for the success of the research. Include a detailed accounting of all proposed expenses to include the purpose of proposed trips, number of trips, travelers per trip, as well as meals, hotel, and rental car estimated costs. Sources of estimate should be identified when travel is proposed along with a justification for each trip. Proposed travel costs shall be in accordance with the Federal Travel Regulation <http://www.gsa.gov/federaltravelregulation>.

Subcontracts/Consultants: Subcontracts/Consultants costs are included in the Other Direct Costs total. A separate budget summary must be completed for each subcontract/consultant proposed. Further instructions are provided in the Subcontracts/Consultants section below.

Note: Do not add subcontractors or consultants as a line item under the ODCs section of Form C. It will automatically be added to the ODCs upon completion of the separate Subcontractor/Consultant budget summary form.

Research Institution: Research Institution costs are included in the Other Direct Costs total. A separate budget summary must be completed for the Research Institution. Further instructions are provided in the Research Institution section below.

Note: Do not add the Research Institution as a line item under the ODCs section of Form C. It will automatically be added to the ODCs upon completion of the separate Research Institution budget summary form.

Other: List all other direct costs that are not otherwise included in the categories described above such as rental of facilities, etc.

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. Firms should be prepared to justify all material, supplies, and equipment costs during negotiations. See section 3.2.4 Part 8 for further guidance.

Explanation of ODCs: Provide any additional information for the proposed ODCs, including basis for cost estimation, in the text box provided.

**Subcontracts/Consultants:** List consultants by name and specify, for each, the number of hours and hourly costs. Detailed quotes from subcontractors should be provided in the same format. Note that a subcontract entered into for performance of research or research and development differs from an arrangement with a vendor to provide a service such as machining, analysis with test equipment or use of computer time. The costs of such arrangements with vendors should be covered under Special Tooling, Testing, Test Equipment and Material or under Other Direct

Costs. Upon request of the contracting officer, the subcontractor's cost proposals may be sealed or mailed directly for government eyes only.

A letter of commitment shall be uploaded for each proposed subcontractor/consultant from the Subcontractor/Consultant Letter of Commitment section of the subcontractor/consultant budget summary form. If a commitment letter is not available, you shall provide an explanation in the text box to include a point of contact and contact information in order for NASA to obtain the required document to confirm availability to perform the proposed work during the proposed timeframe. Note that not providing the information now may delay award and contract negotiations.

**Research Institution:** Provide detailed budget information for the costs associated with the Research Institution.

**General and Administrative (G&A) Costs:** Specify a current rate and base to which G&A costs will be applied. If available, use the current rate recommendations from the cognizant Federal-auditing agency. If an audit rate is not available, provide a detailed explanation of the cost base used to develop the rate and if possible, a historical actual G&A rate for the past three years.

Specify the elements of the company's G&A costs in the text boxes provided. Possible G&A cost elements include Rent, Utilities, and Management.

**Profit/Cost Sharing:** See Section 5.8. Profit is to be added to total cost, while shared costs are to be subtracted from total cost, as applicable.

**Amount Requested:** The amount requested is equal to the sum of the Direct Labor, Overhead, ODCs, G&A and any profit, less any cost sharing. The amount requested cannot exceed \$125,000 for Phase I.

**Government Facilities and Equipment:** If you require the use of Government Facilities or Equipment, identify the Government facilities or equipment in the text box provided, as well as in Part 8 of your technical proposal. Please note that this section SHALL be completed if you certified in Form A that you will require the use of Government Facilities. Leave this section BLANK if you DO NOT require the use of Government facilities or equipment.

**Audit Information:** Complete the Audit Information section of Form C to indicate if your company's accounting system has been audited and if the rates from that audit agreement are used for this proposal.

Note: There is a separate "Audit Information" section linked from your Activity Worksheet that must also be completed.