

**Form C – STTR Budget Summary**

PROPOSAL NUMBER:  
SMALL BUSINESS CONCERN:

<b>DIRECT LABOR:</b>			
Category	Hours	Rate	Cost \$
			TOTAL DIRECT LABOR: (1) \$ _____
<b>OVERHEAD COST</b>			
_____ % OF TOTAL DIRECT LABOR OR \$ _____			
			OVERHEAD COST: (2) \$ _____
<b>OTHER DIRECT COSTS (ODCs) including RI budget:</b>			
Category			Cost \$
			TOTAL OTHER DIRECT COSTS: (3) \$ _____
Explanation of ODCs			
_____			
_____			
_____			
(1)+(2)+(3)=(4)			SUBTOTAL: (4) \$ _____
<b>GENERAL &amp; ADMINISTRATIVE (G&amp;A) COSTS</b>			
_____ % of Subtotal or \$ _____			
			G&A COSTS: (5) \$ _____
(4)+(5)=(6)			TOTAL COSTS (6) \$ _____
<b>ADD PROFIT or SUBTRACT COST SHARING PROFIT/COST SHARING:</b>			
(As applicable)			(7) \$ _____
(6)+(7)=(8)			AMOUNT REQUESTED: (8) \$ _____

PHASE 1 DELIVERABLES: Upon selection, SBCs will be required to submit mandatory deliverables such as progress 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 homepage (<http://sbir.nasa.gov>). If your firm is proposing any additional deliverables, list them below:

Deliverable	Quantity	Project Delivery Milestone
_____	_____	_____
_____	_____	_____
_____	_____	_____

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 STTR Budget Summary

Complete Summary Budget 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.

**Small Business Concern** - Same as Cover Sheet.

**Principal Investigator/Project Manager** - 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 audited, 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%. 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) -**

Include total cost for the Research Institution. Note that the proposal should include sufficient information from the Research Institution to determine how their budget was calculated.

- 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**: 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. 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 and RI.

**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 (progress 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.