

**NATIONAL SCIENCE FOUNDATION  
FY 2006 CONGRESSIONAL REQUEST  
FULL BUDGETARY COSTING**

The tables below show two methods for allocating the full budgetary cost of the NSF FY 2006 Request. The first shows the full budgetary costs allocated to each of NSF's operating directorates. The second shows these costs allocated to three of NSF's strategic outcome goals: People, Ideas, and Tools. Organizational Excellence, NSF's fourth strategic goal encompasses the indirect costs to be allocated under full budgetary costing. These allocations represent initial steps, using readily available information, in NSF's plans to achieve the integration of budget, cost, and performance, consistent with the President's Management Agenda.

**What is Full Budgetary Cost?** OMB Circular A-11 defines "full-cost" as the sum of all budget resources used by an agency to achieve program outputs and outcomes. These include both *direct* program costs and *indirect* costs, which generally include administrative costs and other activities that are not directly attributable to a single program or activity. For two of NSF's appropriations, Research and Related Activities (R&RA) and Education and Human Resources (EHR), all funds are directly attributable to directorates and outcome goals. For NSF's other four appropriations, Major Research Equipment and Facilities Construction (MREFC), Salaries and Expenses (S&E), National Science Board (NSB), and the Office of Inspector General (OIG), the funds are distributed using the methodologies described below.

**Allocation by Directorate**

The current budget structure contains program activities within R&RA and EHR that equate to directorates. Therefore, R&RA and EHR funding is already aligned by directorate. MREFC funds projects are managed by a particular NSF directorate. Therefore, each MREFC project can be directly associated with a particular directorate. In addition, each managing directorate is responsible for the initial planning, design and follow-on operations and maintenance costs that are funded through R&RA. The MREFC program funds were assigned to the managing directorate responsible for oversight of a particular project. (Table 1)

All budget items funded through the S&E, NSB, and OIG appropriations accounts are defined as Organizational Excellence (OE) and are allocated to directorates. More than half of the S&E account can be precisely associated with an individual directorate. These S&E Direct budget items consist of distributed funding for travel, training, equipment, supplies, incentive awards and premium pay. Also, space rental and personnel compensation and benefits (PC&B) of employees in a particular directorate are attributed to that directorate in the financial accounting system.

Once S&E Direct budget items that are directly associated with a particular directorate have been assigned, then budget items associated with the Office of Information and Resource Management (IRM), Office of Budget, Finance and Award Management (BFA), the staff offices in the Office of the Director (OD), NSB, and OIG are allocated. These S&E Indirect budget items are allocated to a particular directorate based on its proportion of the total FY 2006 Request. The FY 2006 NSB and OIG budgetary costs are assigned using the same methodology as the S&E Indirect costs total. (Table 1)

**Allocations by Strategic Outcome Goal**

The full budgetary costing by People, Ideas, and Tools (PIT) was derived by using the same methodology as stated above, except the Direct S&E budget items, Indirect S&E budget items, and total NSB and OIG funding were assigned using the PIT percentages for each directorate. (Table 2)

**FY 2006 FULL BUDGETARY COSTING**

**Table 1: Allocation of Major Research Equipment and Facilities Construction (MREFC),  
Salaries and Expenses (S&E), National Science Board (NSB), and the Office of Inspector General (OIG)  
(Dollars in Thousands)**

	BIO	CISE	ENG	GEO	MPS	SBE	OISE	OPP	IA	R&RA Total	EHR	TOTAL
<b>FY 2006 CONGRESSIONAL REQUEST</b>	<b>581,790</b>	<b>620,560</b>	<b>580,680</b>	<b>709,100</b>	<b>1,086,230</b>	<b>198,790</b>	<b>34,510</b>	<b>386,930</b>	<b>134,900</b>	<b>4,333,490</b>	<b>737,000</b>	<b>5,070,490</b>
<b>MREFC</b>												
ALMA Construction					49,240					49,240	-	49,240
EarthScope				50,620						50,620	-	50,620
HIAPER										-	-	-
IceCube Neutrino Observatory								50,450		50,450	-	50,450
NEES										-	-	-
NEON										-	-	-
RSVP					41,780					41,780	-	41,780
Scientific Ocean Drilling				57,920						57,920	-	57,920
South Pole Station										-	-	-
Terascale Computing Systems										-	-	-
<b>MREFC Subtotals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,540</b>	<b>91,020</b>	<b>-</b>	<b>-</b>	<b>50,450</b>	<b>-</b>	<b>250,010</b>	<b>-</b>	<b>250,010</b>
<b>Total Directorate FY 2006 Request including MREFC</b>	<b>581,790</b>	<b>620,560</b>	<b>580,680</b>	<b>817,640</b>	<b>1,177,250</b>	<b>198,790</b>	<b>34,510</b>	<b>437,380</b>	<b>134,900</b>	<b>4,583,500</b>	<b>737,000</b>	<b>5,320,500</b>
<b>Direct S&amp;E</b>												
Space Rental Direct	1,375	1,048	1,527	1,184	1,329	1,030	416	506	-	8,415	1,790	10,204
PC&B Direct	14,356	9,376	16,875	14,894	20,002	18,631	3,478	6,964	-	104,576	19,424	124,000
Distributed S&E Direct	1,355	1,602	1,449	1,296	1,731	738	368	683	-	9,222	1,121	10,343
<b>Direct S&amp;E Subtotals</b>	<b>17,086</b>	<b>12,026</b>	<b>19,851</b>	<b>17,374</b>	<b>23,062</b>	<b>20,399</b>	<b>4,262</b>	<b>8,153</b>	<b>-</b>	<b>122,213</b>	<b>22,335</b>	<b>144,547</b>
Indirect S&E Cost Allocation	14,665	15,643	14,637	17,897	27,381	5,016	882	9,753	-	105,874	18,578	124,453
<b>S&amp;E Direct &amp; Indirect Subtotals</b>	<b>31,751</b>	<b>27,669</b>	<b>34,488</b>	<b>35,271</b>	<b>50,443</b>	<b>25,415</b>	<b>5,144</b>	<b>17,906</b>	<b>-</b>	<b>228,087</b>	<b>40,913</b>	<b>269,000</b>
<b>NSB Allocation</b>	<b>471</b>	<b>503</b>	<b>470</b>	<b>575</b>	<b>880</b>	<b>161</b>	<b>28</b>	<b>313</b>		<b>3,401</b>	<b>597</b>	<b>4,000</b>
<b>OIG Allocation</b>	<b>1,355</b>	<b>1,445</b>	<b>1,353</b>	<b>1,654</b>	<b>2,530</b>	<b>464</b>	<b>82</b>	<b>901</b>	<b>-</b>	<b>9,784</b>	<b>1,717</b>	<b>11,500</b>
<b>NSF TOTAL</b>	<b>615,367</b>	<b>650,177</b>	<b>616,991</b>	<b>855,140</b>	<b>1,231,103</b>	<b>224,830</b>	<b>39,764</b>	<b>456,500</b>	<b>134,900</b>	<b>4,824,772</b>	<b>780,227</b>	<b>5,605,000</b>

**FY 2006 FULL BUDGETARY COSTING**  
**Table 2: Allocation by People, Ideas, and Tools**  
**(Dollars in Thousands)**

<b>Total Directorate FY 2006</b>	BIO	CISE	ENG	GEO	MPS	SBE	OISE	OPP	IA	R&RA	EHR	TOTAL
People	66,765	80,046	93,777	34,530	122,931	12,702	9,892	7,723	9,500	437,866	611,632	1,049,499
Ideas	424,520	426,765	487,385	415,787	732,158	165,678	29,872	81,579	31,900	2,795,644	152,467	2,948,111
Tools	124,082	143,366	35,829	404,823	376,014	46,450	-	367,198	93,500	1,591,262	16,128	1,607,390
<b>FULL BUDGETARY COST</b>	<b>615,367</b>	<b>650,177</b>	<b>616,991</b>	<b>855,140</b>	<b>1,231,103</b>	<b>224,830</b>	<b>39,764</b>	<b>456,500</b>	<b>134,900</b>	<b>4,824,772</b>	<b>780,227</b>	<b>5,605,000</b>

Subtotals may not add due to rounding.