

NIST-1022C
DAO 203-26

U.S. DEPARTMENT OF COMMERCE
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

**TECHNOLOGY INNOVATION PROGRAM (TIP)
BUDGET NARRATIVE**

Organization Name: Year:

A. Personnel			Add Line	Remove Line
Employee Name	Position Title	Annual Salary	Percentage of Time	Cost
				\$0
TOTAL:				\$0

B. Travel		Add Line	Remove Line
Purpose of Travel	Destination	Computation	Cost
TOTAL:			\$0

Justification for foreign travel and/or foreign conference(s) [include an explanation of how the foreign travel and/or foreign conference (s) are specifically related to the R&D activities of the TIP project (i.e., how will the information gathered contribute to funded tasks), why the information cannot be obtained in the United States, and summarize conference agenda or topics for meeting with key experts (name and expertise) at the conference, etc.]:

Justification for domestic conference(s) [include an explanation of how the conference(s) specifically relates to the R&D activities of the TIP project (i.e., how will the information gathered contribute to funded task(s), summarize conference agenda or topics for meeting with key experts (name and expertise) at the conference, etc.]:

C. Equipment	Add Line	Remove Line
Item	Computation	Cost
TOTAL:		\$0

Justification for each equipment item exceeding \$100,000, to be purchased outside the United States, and/or any construction costs:

D. Materials/Supplies	Add Line	Remove Line
Item	Computation	Cost
TOTAL:		\$0

E. Contractors		Add Line	Remove Line
Name of Contractor	Service Provided	Computation	Cost
SUBTOTAL:			\$0

If contractor's fees are in excess of \$550 per day, justify here:

Contractor Expenses		Add Line	Remove Line
Name of Contractor	Expense	Computation	Cost
SUBTOTAL:			\$0
TOTAL:			\$0

F. Other		
Description	Computation	Cost
AUDIT		
<input type="checkbox"/> Check here if audit is part of indirect costs. (If checked, enter 0 for AUDIT costs above.) <input type="checkbox"/> Check here if cognizant federal audit agency will perform audits and provide names of agency: <input type="text"/>		

	Add Line	Remove Line	
Description - Other Additional Costs	Computation	Cost	
	Add Line	Remove Line	
Subrecipient Direct Cost	Service Provided	Computation	Cost
TOTAL:			\$0
TOTAL PROJECT DIRECT COST:			\$0

G. Indirect Costs

Percentage Rate: Recipient Organization Only

Check here if the indirect cost rate has been negotiated and approved by a cognizant federal agency and a copy of the agreement is included in proposal.

Check here if the indirect cost rate has not been negotiated and approved by a cognizant federal agency.

RECIPIENT INDIRECT COST:

SUBRECIPIENT(S) INDIRECT COST:

TOTAL PROJECT INDIRECT COST:

TOTAL PROJECT COST (total project direct + total project indirect):

H. Source of Funds

FEDERAL FUNDS (direct costs only):

NONFEDERAL FUNDS (direct costs only):

NONFEDERAL FUNDS (indirect costs only, which must be the same amount in section G.):

TOTAL PROJECT FUNDS (federal direct + nonfederal direct + nonfederal indirect): \$0

INSTRUCTIONS FOR FILLING OUT THE NIST-1022C FORM

“BUDGET NARRATIVE”

The Budget Narrative is used to determine reasonableness and allowability of costs in a TIP proposal. Proposed costs must be reasonable, allocable, and allowable in accordance with applicable federal cost principles and TIP guidelines. All figures must be rounded to the nearest dollar.

A Budget Narrative is required for each year of the project and for each joint venture participant, if a joint venture. Note that the data entered in the NIST-1022C form is populated automatically into the Section 1 of the NIST-1022E form “Estimated Multi-Year Budget – Single Company” or the NIST-1022F form “Estimated Multi-Year Budget – Joint Venture.”

As previously mentioned, the program automatically generates the appropriate number of NIST-1022C forms for each organization and each year of the project specified. For each NIST-1022C form generated, enter the following budget and source of funds data for the organization and year indicated at the top of the form.

A. Personnel. List each employee’s name, if available, position title, annual salary, and percentage of time (up to a 3 digit whole number, e.g., “100” for 100%, “75” for 75%, or “5” for 5%) to be devoted to the project. The total personnel cost will be calculated automatically. Compensation paid for employees must be consistent with that paid for similar work within the proposer’s organization and similar positions in related markets. Escalation rates for the out-years should be reasonable.

If unable to identify all of the personnel to be assigned to the project, state “To be determined” or “TBD” for each such employee under “Employee Name.” Use generic position titles such as “senior chemical engineer.” Nonemployees of the organization such as consultants and temps should NOT be included in this category; they should be included in Section E “Contractors.” Employees who are considered indirect labor should not be included as direct personnel costs.

B. Travel. Provide best estimates of essential travel under project. For each trip, provide purpose of travel, destination, computation and cost. Computation must include airfare, lodging, M&IE, and number of people per trip. For example your computation might look like this:

[air\$1000 + (hotel\$175 + M&IE\$64) x 2 days] x 2 people + car\$150

C. Equipment. Identify each item of equipment, computation (i.e., cost per item multiplied by number of items), and cost. In addition, be sure the need for the equipment is clearly stated in the technical plan. Any equipment item exceeding \$100,000, purchases outside the U.S., and/or any construction costs must be clearly identified and requires a strong justification.

D. Materials/Supplies. Provide a breakdown of each item/type of expendable materials/ supplies, computation (i.e., item multiplied by number of items), and cost. Office supplies, e.g., paper, pens, toner cartridges, etc., are normally included in indirect costs and should not be budgeted as direct costs. If they are not included in indirect costs, they must be used exclusively for the TIP project, and a justification and explanation must be provided.

E. Contractors. For each contractor identified on the NIST-1022B form, enter the name, if known, service to be provided, the fee computation (i.e., hourly or daily fee [8-hour day] multiplied by estimated time on the project) and cost. If contractor fees are in excess of \$550 per day, provide a justification. Enter any additional contractor expenses (e.g., travel, licensing, etc.), computation and cost.

F. Other. Describe in detail any other direct costs that do not fall within the direct cost categories above, computation (i.e., cost per item multiplied by number of items), and cost. Project audit costs should be included in this category unless it is part of the indirect costs or to be performed by a cognizant federal audit agency, e.g., DCAA. If it is part of indirect costs or to be performed by a cognizant federal audit agency, indicate it as such. Other costs might include fees, licensing expenses, fringe benefits, third party in-kind contributions and subrecipient direct costs.

For third party in-kind contributions, list each contribution, the method of valuation (under computation) and cost as it appears in the related NIST-1022D form “Third Party In-Kind Contributions.”

For subrecipient direct costs, enter the name of each subrecipient, the direct cost service to be provided, computation (e.g., hourly or daily fee [8-hour day] multiplied by estimated time on the project) and the subrecipient’s annual direct cost charged to the project.

Once direct costs are entered, the program will automatically calculate the Total Project Direct Cost for this organization and this year.

G. Indirect Costs. Specify the recipient’s current indirect cost rate(s) and annual indirect cost. Also indicate if a copy of a negotiated indirect cost rate agreement by a cognizant federal agency is included in your proposal. If an indirect cost rate has not been established by a cognizant federal agency, check the appropriate box.

If a subaward is issued, enter the subrecipient’s annual indirect cost charged to the project.

Once indirect costs are entered, the program will automatically calculate the Total Project Indirect Cost for this organization and this year.

The program will then automatically calculate the Total Project Cost (Total Project Direct Cost + Total Project Indirect Cost) for this organization and this year.

H. Source of Funds. Identify the source of project cost share funds associated with this organization and this year.

Enter the total annual amount of **FEDERAL** funds requested from TIP to cover direct costs only. Note that **FEDERAL** funds cannot be used to cover indirect costs.

Enter the total annual amount of **NONFEDERAL** funds provided by the proposer to cover direct costs. Note that any third party in-kind contributions should be included as part of **NONFEDERAL** funds (direct cost only).

Enter the annual amount of **NONFEDERAL** funds provided by the proposer to cover indirect costs.

The total annual project funds will then be calculated as the sum of **FEDERAL** funds for direct costs, **NONFEDERAL** funds for direct costs (if any), and **NONFEDERAL** funds for indirect costs.

Note that proposals that fail to identify both **Federal** and **Nonfederal** funds for each year of the proposed project will be considered unresponsive and incomplete, and may not be considered for funding.

For complex projects with multiple sources of cost sharing, please refer to the examples provided in the Exhibits following this chapter.

Once budgeted costs and sources of funds are entered, the program checks to see if Total Project Cost is equal to Total Project Funds for this organization and this year. If this is not so, a warning flag appears. Adjust cost data and/or source of funds data to equate Total Project Cost to Total Project Funds.

IMPORTANT: Once all budget and source of funds data are entered click on the "Generate Estimated Multi-Year Budget" button at the bottom of the page in order to generate the multi-year NIST-1022E form for Single Company proposals or the multi-year NIST-1022F form for Joint Venture proposals.