



Course 3: Proposal Budget Preparation

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UNIVERSITY OF CALIFORNIA
SANTA BARBARA

STAR Course Announcements

- STAR Certificate consists of 11 courses. To obtain a certificate, you must complete all 11 courses within two (2) years.
- For any STAR Program questions: contact Betsy Lazarine and/or Clarissa Cabrera at training@research.ucsb.edu
- Reminder to complete the STAR Evaluation. Emailed to registered participants via e-mail used in UCLC.

Life Cycle of a Proposal/Award

PRE-AWARD		POST-AWARD				CLOSEOUT
DEVELOPMENT	SPONSOR REVIEW ~6 months	PROJECT PERIOD				
		1st Budget Period	2nd Budget Period	3rd Budget Period	No Cost Extension	
Submit proposal	Revised budget	Award	Supplement	Submit renewal		Final technical report
	Pre-award costs	Technical report	Technical report			

Budget Basics

The budget is the financial representation of the proposal

All items must be:

- Allowable
- Allocable
- Reasonable

All budgets must be prepared in accordance with:

- Office of Management and Budget (OMB) Uniform Guidance
- UCSB Departmental Costing Guidelines

Budget Categories

DIRECT COSTS

+

INDIRECT COSTS (IDC)

=

TOTAL COSTS

Direct Costs

Directly allocable to the project

- Salaries and wages
- Fringe benefits
- Equipment
- Travel
- Participant support
- Supplies and expenses
- Consultant costs
- Subawards
- Other direct costs

Salaries and Wages

For whom?

- Faculty
- Researchers
- Postdoctoral Scholars
- Graduate Student Researchers (GSR)
- Lab or Computer Technicians
- Research or Lab Assistants
- Undergraduate Students
- Other staff working directly on the project

Salaries and Wages

Information needed:

- Name (or TBN)
- Payroll title
- Actual salary rate (or salary rate based on UCSB salary scales – ap.ucsb.edu)
- Duration
- Percent time
- Escalation rate

Salaries and Wages

PI: Tony Stark							YEAR 1	YEAR 2	TOTAL
AGENCY: National Science Foundation							7/1/2024	7/1/2025	7/1/2024
							6/30/2025	6/30/2026	6/30/2026
SALARIES:									
Tony Stark, Professor III (Actual)									
2.0	smr mos @	100%	\$156,700	/annually		10% merit	34,822		
2.0	smr mos @	100%	\$159,834	/annually		2% cola		70,341	
							35,519		
Jarvis, Researcher I (Actual)									
12.0	mos @	50%	\$134,900	/annually		2% cola	67,450		
12.0	mos @	50%	\$148,390	/annually		2% cola		141,645	
							74,195		
TBN, Postdoctoral Scholar - Level II									
3.0	mos @	100%	\$5,130	/month	Jul-Sept		15,390		
9.0	mos @	100%	\$5,310	/month	Oct-June	3.5% cola			
3.0	mos @	100%	\$5,310	/month	July-Sept			31,319	
9.0	mos @	100%	\$5,495	/month	Oct-June	3.5% cola	15,929		
Peter Parker, Graduate Student Researcher, Step III									
3.0	smr mos @	100%	\$6,288	/monthly			18,864		
9.0	acad mos @	50%	\$6,690	/monthly		6.4% cola	30,107		
3.0	smr mos @	100%	\$6,690	/monthly				20,071	
9.0	acad mos @	50%	\$7,119	/monthly		6.4% cola	32,034	101,076	
SALARIES TOTAL:							166,633	177,747	344,380

Salaries and Wages

But NOT for

Clerical or administrative staff

Fringe Benefits

Composite Benefit Rates (CBR)

- First implemented Sept. 2018; current rates effective 7/1/2023
- Pending approval from Department of Health and Human Services (DHHS)
- Directly associated with salary; rate is based on title.
- General information:
 - <https://bap.ucsb.edu/budget/composite-benefit-rates>
- Chart found at:
 - <https://bap.ucsb.edu/budget/composite-benefit-rates/rate-tables>

Fringe Benefits

Composite Benefit Rates (CBR)



Composite Benefit Rates (CBR)

	UCPATH RATES ¹					
	Effective 7/1/2019	Effective 7/1/2020	Effective 7/1/2021	Effective 7/1/2022	Effective 7/1/2023	Effective 7/1/2024
Fiscal Year ²	2020	2021	2022	2023	2024	2025
Faculty	35.9%	36.2%	34.9%	33.9%	33.4%	35.1%
Faculty Summer Salary	10.0%	8.9%	10.0%	8.4%	6.9%	9.0%
No Eligibility ⁴	4.3%	3.5%	4.9%	-	-	-
No Eligibility & Students	-	-	-	3.1%	1.5%	1.3%
Other Academic & Staff Exempt	-	-	45.4%	44.6%	45.9%	45.5%
Other Academic ³	42.4%	43.5%	-	-	-	-
Partial Benefit Eligibility	12.6%	10.3%	13.5%	11.2%	8.9%	11.4%
Police & Fire	33.8%	34.0%	33.2%	35.7%	29.5%	25.2%
Post Doc	23.6%	18.1%	17.4%	19.4%	18.1%	18.6%
Staff Exempt ³	45.8%	46.0%	-	-	-	-
Staff Non-Exempt	59.5%	59.3%	54.6%	54.5%	57.2%	54.0%
Student ⁴	1.9%	1.1%	2.3%	-	-	-

Last updated 01/09/2024

Fringe Benefits

GSR Tuition/Fees and Graduate Student Health Insurance (GSHIP)

- 1-24% employment = no fee remission
- 25-34% employment = partial fee remission
- 35-49% employment = full fee remission
- Tuition/fees escalate by 3.375%/year
- GSHIP escalates by 8%/year
- *Tuition/GSHIP are exempt from IDC base calculation*
- Current tuition/fees/GSHIP - registrar.sa.ucsb.edu
- Sponsored Projects Office reference sheet:
https://www.research.ucsb.edu/sites/default/files/SPO/Budget%20Preparation/2022-2028%20GSR%20Tuition%20%26%20Fee%20and%20GSHIP%20Projections_Aug%202022.pdf

Fringe Benefits

PI: Tony Stark						YEAR 1	YEAR 2	TOTAL
AGENCY: National Science Foundation						7/1/2024	7/1/2025	7/1/2024
						6/30/2025	6/30/2026	6/30/2026
BENEFITS:								
* Tony Stark, Professor III (Actual)								
34,822	@	9.0%	CBR			3,134		
35,519	@	9.0%	CBR				3,197	6,331
* Jarvis, Researcher I (Actual)								
67,450	@	45.50%	CBR			30,690		
74,195	@	45.50%	CBR				33,759	64,448
* TBN, Postdoctoral Scholar - Level II								
15,390	@	18.6%	CBR			2,863		
15,929	@	18.6%	CBR				2,963	5,825
* Peter Parker, Graduate Student Researcher, Step III								
48,971	@	1.3%	CBR			637		
52,105	@	1.3%	CBR				677	1,314
Total Fringe Benefits:						37,323	40,595	77,918
** Graduate Student Health Insurance								
2,233	per quarter	@	3 quarters			6,699		
2,411	per quarter	@	3 quarters				7,233	13,932
** Graduate Student Tuition/Fees								
5,024	per quarter	@	3 quarters			15,072		
5,195	per quarter	@	3 quarters				15,585	30,657
Total tuition/fees/GSHIP:						21,771	22,818	44,589
BENEFITS TOTAL:						59,094	63,413	122,507

Questions?

Equipment

- Non-expendable
- Tangible personal property
- Useful life of more than one year

AND

- Acquisition cost of \$5,000 or more per unit
- *Exempt from IDC base calculation*
- bfs.ucsb.edu/equipment

Equipment

Fabrication

- Items constructed by a University activity that results in the definition of equipment above
- A product resulting from simple assembly or connection of various parts is NOT a fabrication
- *If fabrication item is shipped off campus, IDC will be assessed*

Equipment

Information needed (include vendor quote):

- Net price
- Cost of components/labor to build, if applicable
- Tax at 7.75%, shipping/freight, installation, insurance, customs if purchased abroad
- Who will own it?
 - University, or unsure until end of project – YES sales tax
 - Federal Government – NO sales tax

Travel

- Domestic and international conferences, workshops, meetings with collaborators, etc.
- Check guidelines for requirements and allowability.
- Must be in accordance with UCSB travel policy.
- <https://www.research.ucsb.edu/spo/proposal-prep/budget-preparation>

Travel

Information needed:

- Purpose of the trip
- Location
- Duration of stay
- Number of travelers
- Breakdown of costs – airfare, registration, lodging, per diem (meals/lodging), etc.
- <https://drive.google.com/file/d/1kBadf4hHUUqp-f5WVJH5FtCQ1qpeg9OR/view>

Travel Quick Reference Guide

Travel Quick Reference Guide

[University of California - Policy G-28 Travel Regulations](#)

Documentation/Substantiation - Travelers on University business typically pay for some of their expenses out of pocket or use a US Bank Corporate Card and seek reimbursement after the trip is over. It is strongly recommended that travelers keep detailed records of how money is spent and obtain receipts whenever possible. While the Receipt Requirements have been outlined below, best business practices support the collection of original receipts for ALL Travel expenses, regardless of dollar amount.

Reporting Period - All travel expense claims must be submitted to the UCSB Travel Accounting Office within a reasonable period of time not to exceed 45 days after the end of the trip. Travel reimbursement requests submitted after 45 days may be subject to employee tax reporting.

TRAVEL	KEY RATES/LIMITS/GUIDELINES	RECEIPT REQUIREMENTS			SUBSTANTIATION REQUIREMENTS	OTHER INFORMATION
		Always	Over \$75	Itemized		
Travel Policy - The following is selected information from UC Policy G-28, Travel Regulation:						
Air Transport	Coach/Economy Class	x		x		The University recommends booking airfare using the University of California CONNEXXUS Travel Portal using the Direct Bill Option
Taxi, UBER, LYFT			x			
Rental Car	Intermediate or Smaller Vehicle	x		x	Itemized Invoice provided by Agency	The University recommends booking rental cars through the University of California CONNEXXUS Travel Portal
Train, Bus, Share Ride			x			
Personal Vehicle	58.0 cents per mile				Starting location, ending location, mileage by date	The University recommends use of rental cars when appropriate; total cost of personal mileage reimbursement should never exceed the cost of a rental car or airfare
Lodging - Domestic	Maximum room rate - \$275 per night	x		x	Itemized receipts including all charges	If Room Rate > \$275, then include Lodging Limit Justification Form
Lodging - International (Actuals)	Actuals up to 100% of Per Diem for Location	x		x	Itemized receipts including all charges	
Non-Commercial Lodging		x		x		
Lodging - International (Per Diem)	Link to Dept of State Site					
Host/Hostess Gift	\$75 Maximum		> \$25			One Gift per Stay
M&IE - Domestic	Actuals up to \$79 per day				Daily log, including: date, meal and amount	Receipts - Receipts for M&IE less than \$75 (See Note 1)
M&IE - International (Actuals)	Actuals up to 100% of Per Diem for Location		x		Daily log, including: date, meal and amount	Receipts - Receipts for M&IE less than \$75 (See Note 1)
M&IE - International (Per Diem)	Link to Dept of State Site					
Conference Registration Fees		x		x	Traveler must provide copy of agenda	Meals and Lodging Included with Conference fees (See Note 2)

Note 1 - Receipts less than \$75 - Departmental management and/or funding agencies may require more restrictive travel procedures and requirements, including requirements to provide original receipts for all M&IE regardless of amount.

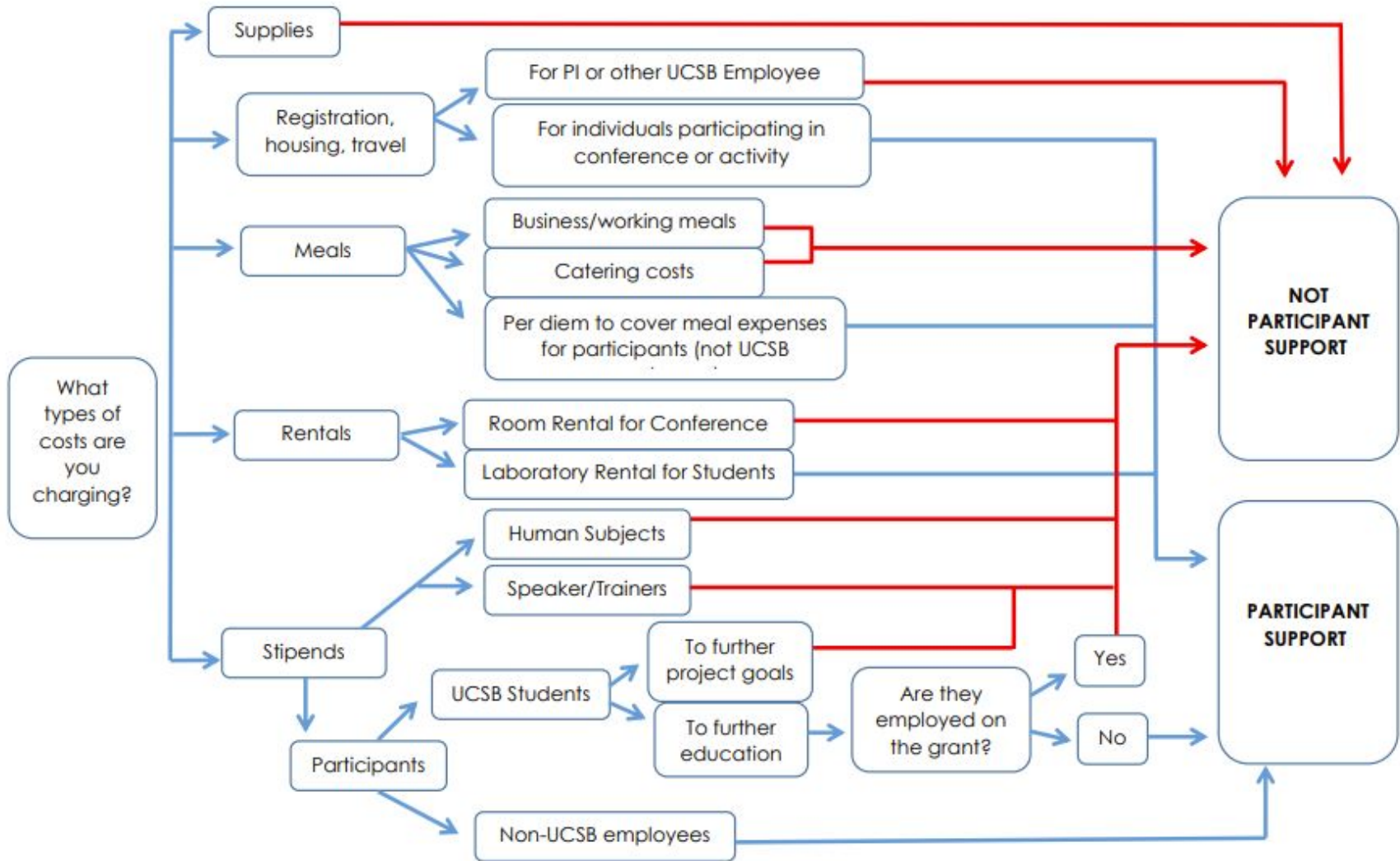
Note 2 - Conference Fees may include Lodging and/or Food and should be considered when approving travel expense vouchers.

Travel

						YEAR 1	YEAR 2	TOTAL
						7/1/2024 6/30/2025	7/1/2025 6/30/2026	7/1/2024 6/30/2026
DOMESTIC TRAVEL:								
	Travel for PI & GSR to attend Avenger collaboration mtg in Seattle, WA				2 trips/year	2,974	2,974	5,948
	600	Airfare						
	550	Lodging	275 per night	2 nights				
	237	Meals	79 per day	3 days				
	100	Local Transportation						
DOMESTIC TRAVEL TOTAL:						2,974	2,974	5,948
INTERNATIONAL TRAVEL:								
	Travel for PI to attend scientific conference - Amsterdam, Netherlands				1 trip	-	4,218	
	1100	Airfare						
	780	Meals Per Diem	156 per day	5 days				
	1888	Lodging Per Diem	472 per night	4 nights				
	350	Registration						
	100	Local Transportation						
INTERNATIONAL TRAVEL TOTAL:						-	4,218	4,218

Participant Support

- Used for **participants** or **trainees** attending workshops, conferences, or meetings supported by a grant (examples: stipends/subsistence allowances, travel allowances, registration fees)
- UCSB employees do not typically qualify.
- Participant Support Flow Chart:
[https://www.research.ucsb.edu/sites/default/files/SPO/Budget%20Preparation/Participant%20Support%20FlowChart2%20\(2\).pdf](https://www.research.ucsb.edu/sites/default/files/SPO/Budget%20Preparation/Participant%20Support%20FlowChart2%20(2).pdf)
- Make sure sponsor's requirements are met. (*We often see items under Participant Support that should actually be listed under "Other Direct Costs"*)
- NSF Participant Support definition & guidance -
 - <https://beta.nsf.gov/policies/pappg/23-1/ch-2-proposal-preparation#2D2fv>
 - <https://www.nsf.gov/pubs/2019/nsf19020/nsf19020.pdf>



Participant Support Quick Reference¹

¹ This is an unofficial document to assist liaisons in creating budgets; it is not intended to act as official sponsor policy.

Participant Support

						YEAR 1	YEAR 2	TOTAL
						7/1/2024	7/1/2025	7/1/2024
						6/30/2025	6/30/2026	6/30/2026
PARTICIPANT SUPPORT:								
<i>Stipends:</i>								
Summer workshop: undergraduate student participants (20 x \$1,000 each)						20,000		
<i>Subsistence:</i>								
Workshop fees for 20 students (20 x \$300)						6,000		
Lodging for workshop (20 people, 1 night, @ \$100/night)						2,000		
<i>Travel:</i>								
Transportation to and from workshop (chartered bus)						1,000		
PARTICIPANT SUPPORT TOTAL:						29,000	-	29,000

Supplies

- Expendables – lab supplies, fieldwork supplies, specialty supplies, etc.
- NOT office supplies

Information needed:

- Itemized list, unit price, quantity
- The more detail, the better. The higher the amount, or the less obvious the cost for the work that will be performed, the more detailed the breakdown should be.

Supplies

						YEAR 1	YEAR 2	TOTAL
						7/1/2024	7/1/2025	7/1/2024
						6/30/2025	6/30/2026	6/30/2026
SUPPLIES & OTHER DIRECT COSTS:								
Supplies:								
Lab research supplies (chemicals, glassware, wafers, consumables)						6,500	6,500	
Body armor spare parts						1,400	1,400	
Computer (essential and allocable to the project)						1,500	-	
Other Direct Costs:								
Publication costs						1,000	1,000	
Human subjects research participants:								
Behavioral testing: \$12/hour; 25 participants						300		
Brain scan session: \$60/participant; 55 participants/year							3,300	
SUPPLIES & OTHER DIRECT COSTS TOTAL:						10,700	12,200	22,900

Sub-Agreements

- The transfer of substantive programmatic effort or significant research expected to be conducted under the project
- Need a detailed budget from the proposed subrecipient, including their indirect costs
- Final total from sub should be included on UCSB budget

Sub-Agreements

						YEAR 1	YEAR 2	TOTAL
						7/1/2024	7/1/2025	7/1/2024
						6/30/2025	6/30/2026	6/30/2026
SUBCONTRACTS and MCAs:								
<i>Subcontracts:</i>								
University of Superheros						100,000	100,000	200,000
Avengers, Inc.						70,000	70,000	140,000
						170,000	170,000	340,000
<i>Multi-Campus Agreements (MCA):</i>								
UCLA						70,000	70,000	140,000
						70,000	70,000	140,000
SUBCONTRACT and MCA TOTAL:						240,000	240,000	480,000

Two types of subagreements:

1. Subaward
2. Multi-Campus Agreement (MCA): basically a subcontract given to another UC campus but because we are all one entity, it's

Consultants

- Individuals or organizations with particular expertise who provide advice, analysis, or recommendations
- Cannot be UCSB employees
- Emeriti: former employees must be separated at least 2 years before they can be paid as a consultant.
- Cannot be co-authors on publications resulting from research

Information needed for the budget:

- Hourly or daily rate, number of hours or days

This type of cost goes in the Other Direct Cost section of the budget.

Other Direct Costs (ODC)

- Costs that do not fit in the other categories, such as:
 - Human Subjects payments
 - Off-campus space rental
 - Recharge rates
 - Specialized software
 - Publication Costs
 - Tip: Faculty are expected to publish so it's good practice to ask PIs if they want this included, even if they don't initially request it.

Other Direct Costs (ODC)

						YEAR 1	YEAR 2	TOTAL
						7/1/2024	7/1/2025	7/1/2024
						6/30/2025	6/30/2026	6/30/2026
SUPPLIES & OTHER DIRECT COSTS:								
<i>Supplies:</i>								
Lab research supplies (chemicals, glassware, wafers, consumables)						6,500	6,500	
Body armor spare parts						1,400	1,400	
Computer (essential and allocable to the project)						1,500	-	
Other Direct Costs:								
Publication costs						1,000	1,000	
Human subjects research participants:								
Behavioral testing: \$12/hour; 25 participants						300		
Brain scan session: \$60/participant; 55 participants/year							3,300	
SUPPLIES & OTHER DIRECT COSTS TOTAL:						10,700	12,200	22,900

Questions?

Indirect Costs (IDC)

a.k.a.: Facilities and Administrative (F&A) Costs,
Overhead Costs

Indirect Costs

- A.K.A. Facilities and Administrative (F&A) Costs / “Overhead”
- Mechanism used to reimburse the University for infrastructure support costs associated with sponsored research.
- IDC represents expenses that cannot be easily assigned to a specific project, but are incurred for common or joint objectives

Indirect Cost (IDC) Rate/Base

- **IDC Base** = Portion of costs that IDC rate is applied to
- **IDC Rate** = Percentage applied to IDC base

(One way to think of IDC is as something like a “tax”)

$$\text{Indirect Costs Base} \times \text{Indirect Cost Rate} = \text{Total IDC}$$

Indirect Cost (IDC) Rate/Base

“Grocery Sales Tax” Example 1:

- IDC Base ~ total of \$200 worth of groceries
- IDC Rate ~ 5% “sales tax”

Indirect Costs Base	x	Indirect Cost Rate	=	Total IDC
(Total amount - \$200 groceries)		(Percentage, e.g. 5%)		(\$10)

UCSB's Negotiated Rate Agreement

UCSB's IDC rates set forth in our F&A Agreement must be used for all proposal budgets (exceptions to the F&A rates require special approval).

Per the F&A Agreement:

- 1. IDC Base** = Portion of costs that IDC rate is applied to
→ “modified total direct costs”, i.e. MTDC
- 2. IDC Rate** = Percentage applied to IDC base
→ rate is variable (depends on the type of project)

$$\text{Indirect Costs Base} \times \text{Indirect Cost Rate} = \text{Total IDC}$$

(per F&A Agreement, MTDC) (Percentage, e.g. 55.5%)

Indirect Cost (IDC) Rate/Base

“Grocery Sales Tax” Example 2 (F&A Agreement):

- **Modified IDC Base** ~ total of \$200 worth of groceries minus \$100 fruit (excluded from sales tax) = Base of \$100
 - Under F&A Agreement, excluding equipment, tuition, etc. from total direct costs (MTDC) is similar to excluding fruit from the total taxable groceries
- **Variable IDC Rate** ~ 10% “city sales tax” instead of 5% “rural” sales tax
 - Under F&A Agreement, variable on-campus vs off-campus rates is similar to city vs rural tax rates

Indirect Costs Base	x	Indirect Cost Rate	=	Total IDC
(Modified amount -- \$100 groceries)		(Percentage -- 10%)		(\$10)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 95-6006145

DATE:11/05/2018

ORGANIZATION:

FILING REF.: The preceding agreement was dated 09/01/2017

University of California (UCSB)
Santa Barbara Campus

Santa Barbara, CA

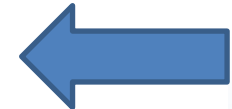
The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2015	06/30/2017	53.50	On-Campus	Organized Research
PRED.	07/01/2017	06/30/2018	54.00	On-Campus	Organized Research
PRED.	07/01/2018	06/30/2020	55.00	On-Campus	Organized Research
PRED.	07/01/2020	06/30/2021	55.50	On-Campus	Organized Research
PRED.	07/01/2015	06/30/2021	26.00	Off-Campus	Organized Research
PRED.	07/01/2015	06/30/2017	54.50	On-Campus	Instruction
PRED.	07/01/2017	06/30/2021	52.70	On-Campus	Instruction
PRED.	07/01/2015	06/30/2021	26.00	Off-Campus	Instruction
PRED.	07/01/2015	06/30/2021	51.30	On-Campus	Other Spon Act.



ORGANIZATION: University of California (UCSB) Santa Barbara
Campus

AGREEMENT DATE: 11/5/2018

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2018	06/30/2020	45.00	On-Campus	UARC (B)
PRED.	07/01/2020	06/30/2021	45.50	On-Campus	UARC (B)
PROV.	07/01/2021	Until Amended		(C)	

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, participant support costs, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.



Indirect Costs

						YEAR 1	YEAR 2	TOTAL
						7/1/2024 6/30/2025	7/1/2025 6/30/2026	7/1/2024 6/30/2026
TOTAL DIRECT COSTS:						584,476	500,553	1,085,029
MODIFIED TOTAL DIRECT COSTS:						337,630	237,735	575,365
** INDIRECT COSTS @ 55.5% OF MTDC:								
	337,630	@	55.5%			187,385		
	237,735	@	55.5%				131,943	319,328
	575,365							
TOTAL PROJECT COSTS to NSF:						771,861	632,496	1,404,357
						TOTAL REQUESTED FROM SPONSOR:		1,404,357
<p>This is the DHHS negotiated, fixed composite benefit rate for FY 25. The rate thereafter is provisional.</p> <p>* Provided to all Graduate Student Researchers employed at 25% time or more.</p> <p>** This is the DHHS negotiated, predetermined, on-campus rate for organized research projects covering the period 7/1/20 to 6/30/21. The rate thereafter is provisional.</p>								

Sponsor-Specific IDC Rate/Base

- Typically, if a sponsor has an IDC restriction, it will be found within the sponsor's guidelines.
- SPO and UCOP require approval of these exceptions.
 - Type of approval needed will depend on the sponsor (e.g., state, federal).

Project Contributions (Cost Share)

- Resources that are contributed to a project over and above the support provided by the sponsor

	Mandatory (required)	Voluntary (not required)
Committed (quantified)		
Uncommitted (not quantified)		

Budget with Project Contributions

	YEAR 1	YEAR 2	TOTAL	COST SHARE
	7/1/2024	7/1/2025	7/1/2024	
	6/30/2025	6/30/2026	6/30/2026	
SUPPLIES & OTHER DIRECT COSTS:				
<i>Supplies:</i>				
Lab research supplies (chemicals, glassware, wafers, consumables)	6,500	6,500		
Body armor spare parts	1,400	1,400		
Computer (essential and allocable to the project)	1,500	-		
<i>Other Direct Costs:</i>				
Publication costs	1,000	1,000		
PSA: Consulting fees - (Ant Man, Workshop Speaker, \$1500/day, 2 days)				3,000
Human subjects research participants:				
Behavioral testing: \$12/hour; 25 participants	300			
Brain scan session: \$60/participant; 55 participants/year		3,300		
SUPPLIES & OTHER DIRECT COSTS TOTAL:	10,700	12,200	22,900	3,000
TOTAL DIRECT COSTS:	584,476	500,553	1,085,029	3,000
MODIFIED TOTAL DIRECT COSTS:	337,630	237,735	575,365	3,000
*** INDIRECT COSTS @ 55.5% OF MTDC:				
337,630 @ 55.5%	187,385			
237,735 @ 55.5%		131,943	319,328	1,665
575,365				
TOTAL PROJECT COSTS to NSF:	771,861	632,496	1,404,357	4,665
			TOTAL REQUESTED FROM SPONSOR:	1,404,357
			TOTAL COST SHARE:	4,665
* This is the DHHS negotiated, fixed composite benefit rate for FY 25. The rate thereafter is provisional.				
** Provided to all Graduate Student Researchers employed at 25% time or more.				
*** This is the DHHS negotiated, predetermined, on-campus rate for organized research projects covering the period 7/1/20 to 6/30/21.				
The rate thereafter is provisional.				

Parting Thoughts

- Remember:
 - Allowable
 - Allocable
 - Reasonable
- Document the basis used for calculating the cost.
- Provide sufficient detail.

Resources

- [OMB Uniform Guidance](#)

https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

- [UC Business and Finance Bulletin A-47](#)

<https://policy.ucop.edu/doc/3420326/BFB-A-47>

- [UC Business and Finance Bulletin G-28 Travel Regulations](#)

<https://policy.ucop.edu/doc/3420365/BFB-G-28>

- [UCSB Departmental Costing Guidelines](#)

<https://www.bfs.ucsb.edu/sites/www.bfs.ucsb.edu/files/docs/Guide%20to%20Allowable%20Costs%20%28final%29.pdf>

- [Office of Research Budget Preparation Page](#)

<https://www.research.ucsb.edu/spo/proposal-prep/budget-preparation>

- [Your Sponsored Projects Team](#)

<https://www.research.ucsb.edu/sponsored-projects-teams>

Questions?

5 min Break

Please do not log off.

