



Course 3: Proposal Budget Preparation

Jessica Ajao, Earth Research Institute, Contracts and Grants Financial Manager
Clarissa Cabrera, Office of Research, Sponsored Projects Analyst



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				
DEVELOPMENT	SPONSOR REVIEW ~6 months	PROJECT PERIOD				CLOSEOUT
		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** - the type of expense is allowed per the sponsor and UC policy.
- **Allocable** - you can clearly assign that expense to the project.
- **Reasonable** - A cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost.

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

Salaries and Wages

PI: Tony Stark									
AGENCY: National Science Foundation									
							YEAR 1	YEAR 2	TOTAL
							7/1/2025	7/1/2026	7/1/2025
							6/30/2026	6/30/2027	6/30/2027
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			35,519	70,341
Jarvis, Researcher I (Actual)									
12.0	mos @	50%	\$134,900	/annually	2% cola		67,450		
12.0	mos @	50%	\$148,390	/annually	2% cola			74,195	141,645
TBN, Postdoctoral Scholar - Level II									
3.0	mos @	100%	\$5,981	/month	Jul-Sept		17,942		
6.0	mos @	100%	\$5,981	/month	Oct-March		35,885		
3.0	mos @	100%	\$6,190	/month	April-June	3.5% cola	18,570		
3.0	mos @	100%	\$6,190	/month	Jul-Sept			18,570	
6.0	mos @	100%	\$6,190	/month	Oct-March			37,140	
3.0	mos @	100%	\$6,407	/month	April-June	3.5% cola		19,220	147,328
Peter Parker, Graduate Student Researcher, Step III									
3.0	smr mos @	100%	\$6,688	/monthly			20,064		
9.0	acad mos @	50%	\$6,922	/monthly	3.5% cola		31,149		
3.0	smr mos @	100%	\$6,922	/monthly				20,766	
9.0	acad mos @	50%	\$7,164	/monthly	3.5% cola			32,240	104,219
SALARIES TOTAL:							225,883	237,650	463,533

Salaries and Wages

But NOT for

Clerical or administrative staff

Fringe Benefits

Composite Benefit Rates (CBR)

- First implemented Sept. 2018; current rates effective 7/1/2024
- 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)

APPROVED RATES VIA UCPATH 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%	34.6%
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 06/17/2024

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 3.7%/year
- GSHIP escalates by 39.9% in 2024-25; projected increase of 20% in 2025-26 and 10% after
- *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/2024-2030%20GSR%20Tuition%20%26%20Fee%20and%20UCSHIP%20Projections_8.6.24.pdf

Fringe Benefits

PI: Tony Stark									
AGENCY: National Science Foundation									
							YEAR 1	YEAR 2	TOTAL
							7/1/2025	7/1/2026	7/1/2025
							6/30/2026	6/30/2027	6/30/2027
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									
72,397	@	18.6%	CBR				13,466		
74,931	@	18.6%	CBR					13,937	27,403
* Peter Parker, Graduate Student Researcher, Step III									
51,213	@	1.3%	CBR				666		
53,006	@	1.3%	CBR					689	1,355
Total Fringe Benefits:							47,955	51,582	99,537
** Graduate Student Health Insurance									
3,469	per quarter	@	3 quarters				10,407		
3,816	per quarter	@	3 quarters					11,448	21,855
** Graduate Student Tuition/Fees									
5,211	per quarter	@	3 quarters				15,633		
5,388	per quarter	@	3 quarters					16,164	31,797
Total tuition/fees/GSHIP:							26,040	27,612	53,652
BENEFITS TOTAL:							73,995	79,194	153,189

Questions?

Equipment

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

AND

- Acquisition cost of \$5,000 or more per unit

Equipment is 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):

- Cost of components
- Cost of 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

Equipment

PI: Tony Stark										
AGENCY: National Science Foundation										
								YEAR 1	YEAR 2	TOTAL
								7/1/2025	7/1/2026	7/1/2025
								6/30/2026	6/30/2027	6/30/2027
EQUIPMENT:										
<i>Fabrications:</i>										
Parts for Iron Man suit (includes sales tax at 7.75% and shipping)								70,038		
<i>Equipment:</i>										
Body armor repair laser (includes sales tax at 7.75% and shipping)								10,775		
EQUIPMENT TOTAL:								80,813	-	80,813

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.

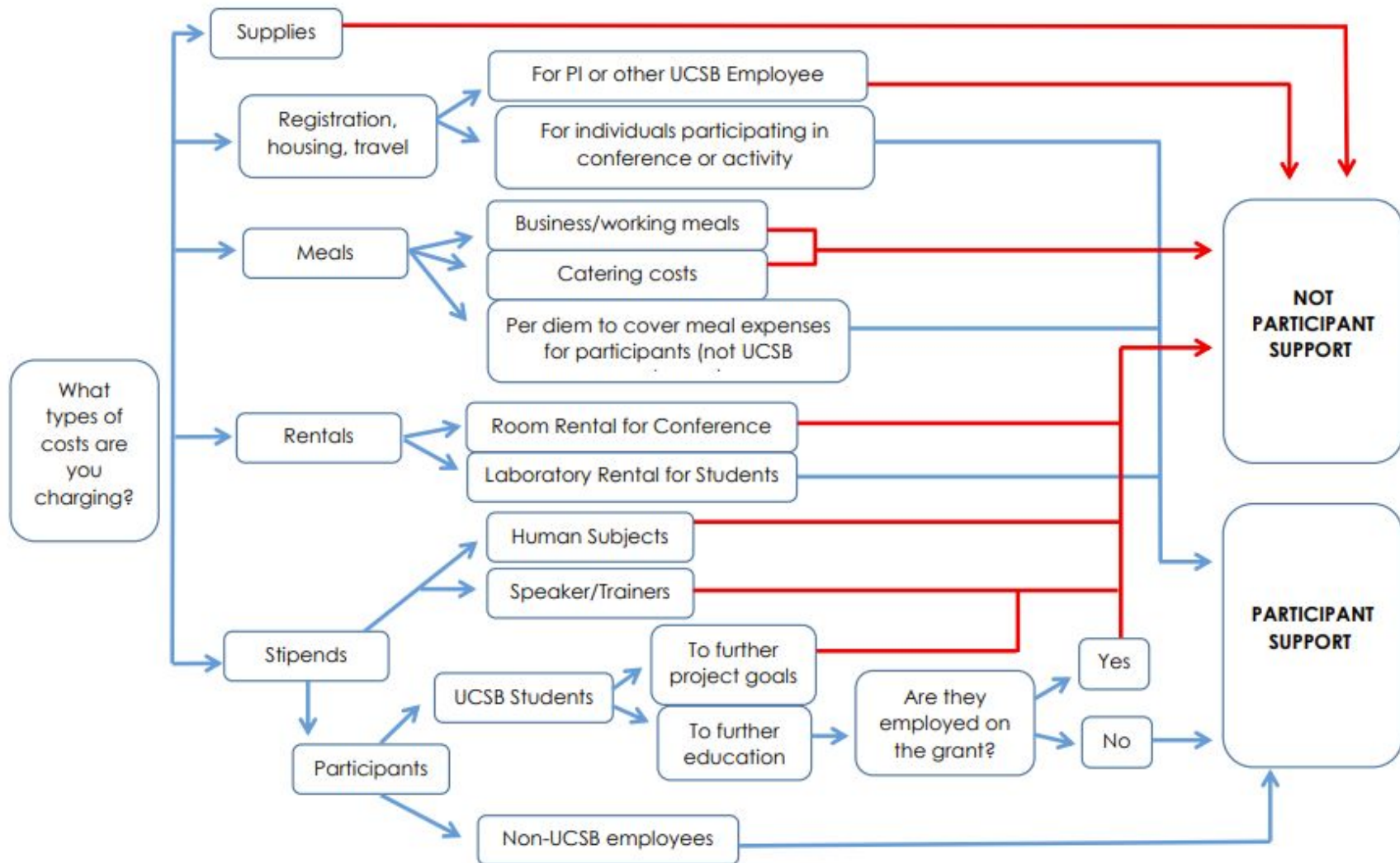
Travel Policy - The following is selected information from UC Policy G-28, Travel Regulations						
TRAVEL CATEGORY	KEY RATES/LIMITS/GUIDELINES	RECEIPT REQUIREMENTS			SUBSTANTIATION REQUIREMENTS	OTHER INFORMATION
		Always	Over \$75	Itemized		
Transportation						
Air Transport	Coach/Economy Class	✓		✓		The University recommends booking airfare using the University of California CONNEXXUS Travel Portal using the Direct Bill Option
Taxi, UBER, LYFT			✓			
Rental Car	Intermediate or Smaller Vehicle	✓		✓	Itemized Invoice provided by Agency	The University recommends booking rental cars through the University of California CONNEXXUS Travel Portal
Train, Bus, Share Ride			✓			
Personal Vehicle	67 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						
Lodging - Domestic	Maximum room rate - \$333 per night	✓		✓	Itemized receipts including all charges	If Room Rate > \$333, then include: Lodging Limit Justification Form
Lodging - International (Actuals)	Actuals up to 100% of Per Diem for Location	✓		✓	Itemized receipts including all charges	
Non-Commercial Lodging		✓		✓		
Lodging - International (Per Diem)	Link to Dept of State Site					
Meals & Incidentals						
M&IE - Domestic	Actuals up to \$92 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		✓		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					
Miscellaneous						
Host/Hostess Gift	\$75 Maximum		> \$25			One Gift per Stay
Conference Registration Fees		✓		✓	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

PI: Tony Stark									
AGENCY: National Science Foundation									
							YEAR 1	YEAR 2	TOTAL
							7/1/2025	7/1/2026	7/1/2025
							6/30/2026	6/30/2027	6/30/2027
DOMESTIC TRAVEL:									
Travel for PI & GSR to attend Avenger collaboration mtg in Seattle, WA					2 trips/year	3,284	3,284	6,568	
	600	Airfare							
	666	Lodging	333	per night	2 nights				
	276	Meals	92	per day	3 days				
	100	Local Transportation							
DOMESTIC TRAVEL TOTAL:							3,284	3,284	6,568
INTERNATIONAL TRAVEL:									
Travel for PI to attend scientific conference - Amsterdam, Netherlands					1 trip	-	4,020		
	1100	Airfare							
	850	Meals Per Diem	170	per day	5 days				
	1620	Lodging Per Diem	405	per night	4 nights				
	350	Registration							
	100	Local Transportation							
INTERNATIONAL TRAVEL TOTAL:							-	4,020	4,020

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://www.nsf.gov/policies/pappg/24-1/ch-2-proposal-preparation#ch2D2fv>



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

PI: Tony Stark										
AGENCY: National Science Foundation										
								YEAR 1	YEAR 2	TOTAL
								7/1/2025	7/1/2026	7/1/2025
								6/30/2026	6/30/2027	6/30/2027
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

PI: Tony Stark

AGENCY: National Science Foundation

							YEAR 1	YEAR 2	TOTAL
							7/1/2025 6/30/2026	7/1/2026 6/30/2027	7/1/2025 6/30/2027
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	
PSA: Consulting fees - (Ant Man, Workshop Speaker, \$1500/day, 2 days)									
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 is 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 as a line item. We charge indirect costs on the first \$25k of subs, but not MCAs.

Sub-Agreements

							YEAR 1	YEAR 2	TOTAL
							7/1/2025 6/30/2026	7/1/2026 6/30/2027	7/1/2025 6/30/2027
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:** subcontract given to another entity.
2. **Multi-Campus Agreement (MCA):** an agreement with another UC campus.

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:

- Name, 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, especially if they don't initially request it.

Other Direct Costs (ODC)

PI: Tony Stark									
AGENCY: National Science Foundation									
							YEAR 1	YEAR 2	TOTAL
							7/1/2025	7/1/2026	7/1/2025
							6/30/2026	6/30/2027	6/30/2027
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)									
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)

Indirect Costs Base (per F&A Agreement, MTDC)	x	Indirect Cost Rate (Percentage, e.g. 55.5%)	=	Total IDC
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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

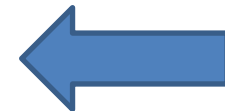
The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

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
						7/1/2025 6/30/2026	7/1/2026 6/30/2027	7/1/2025 6/30/2027
TOTAL DIRECT COSTS:						663,674	576,348	1,240,022
MODIFIED TOTAL DIRECT COSTS:						337,822	308,736	646,558
*** INDIRECT COSTS: On-campus rate of Modified Total Direct Costs								
	337,822	@	55.5%			187,491		
	308,736	@	55.5%				171,348	358,839
	646,558							
TOTAL PROJECT COSTS to NSF:						851,165	747,696	1,598,861
						TOTAL REQUESTED FROM SPONSOR:		1,598,861
* This is the DHHS negotiated, fixed composite benefit rate for FY 25. The rate thereafter is provisional.								
** Tuition and fee remission provided to all TAs and GSRs 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.								

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
				7/1/2025	7/1/2026	7/1/2025	
				6/30/2026	6/30/2027	6/30/2027	
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:				663,674	576,348	1,240,022	3,000
MODIFIED TOTAL DIRECT COSTS:				337,822	308,736	646,558	3,000
*** INDIRECT COSTS: On-campus rate of Modified Total Direct Costs							
337,822	@	55.5%		187,491			
308,736	@	55.5%			171,348	358,839	1,665
646,558							
TOTAL PROJECT COSTS to NSF:				851,165	747,696	1,598,861	4,665
				TOTAL REQUESTED FROM SPONSOR:		1,598,861	
				TOTAL COST SHARE:		4,665	
* This is the DHHS negotiated, fixed composite benefit rate for FY 25. The rate thereafter is provisional.							
** Tuition and fee remission provided to all TAs and GSRs 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)

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)

<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)

<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)

<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)

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

- [Your Sponsored Projects Team](https://www.research.ucsb.edu/sponsored-projects-teams)

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

Questions?

5 min Break

Please do not log off.

