Course 3: Proposal Budget Preparation

Jessica Ajao, Earth Research Institute Contracts and Grants Financial Manager
Rebecca Eggeman, Sponsored Projects Analyst
STAR Course Announcements

• STAR Certificate consists of 11 courses. To obtain a certificate, you normally must complete all 11 courses within two years.

• During this pandemic, the two-year period has been extended. Please reach out to training@research.ucsb.edu for any exceptions.

• Zoom classes will not be recorded for this 2021 series.

• Reminder to complete the STAR Evaluation (this will be emailed to registered participants).

• For any STAR Program questions, please contact Hilda Vasquez and/or Clarissa Cabrera at training@research.ucsb.edu.
# Life Cycle of a Proposal/Award

<table>
<thead>
<tr>
<th>DEVELOPMENT</th>
<th>SPONSOR REVIEW</th>
<th>~6 months</th>
<th>POST-AWARD</th>
<th>PROJECT PERIOD</th>
<th>CLOSEOUT</th>
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</thead>
<tbody>
<tr>
<td>Submit proposal</td>
<td>Revised budget</td>
<td>Award</td>
<td>1st Budget Period</td>
<td>No Cost Extension</td>
<td>Final technical report</td>
</tr>
<tr>
<td>Pre-award costs</td>
<td>Pre-award costs</td>
<td>Supplement</td>
<td>2nd Budget Period</td>
<td>Closeout</td>
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<tr>
<td></td>
<td></td>
<td>Technical report</td>
<td>3rd Budget Period</td>
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<tr>
<td></td>
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<td>Technical report</td>
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</table>

March 17, 2021
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

But NOT for

Clerical or administrative staff
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  
**AGENCY:** National Science Foundation

<table>
<thead>
<tr>
<th>SALARIES:</th>
<th>YEAR 1</th>
<th>YEAR 2</th>
<th>TOTAL</th>
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<tbody>
<tr>
<td></td>
<td>7/1/2020</td>
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<td></td>
<td>6/30/2021</td>
<td>6/30/2022</td>
<td>6/30/2022</td>
</tr>
</tbody>
</table>

**Tony Stark, Professor III (Actual):**
- 2.0 smr mos @ 100% $156,700 /annually  
  - YEAR 1: 34,822  
  - YEAR 2: 35,867  
  - TOTAL: 70,689

**Jarvis, Researcher I (Actual):**
- 12.0 mos @ 50% $134,900 /annually  
  - YEAR 1: 67,450  
  - YEAR 2: 69,474  
  - TOTAL: 136,924
- 12.0 mos @ 50% $138,947 /annually  
  - YEAR 1: 67,450  
  - YEAR 2: 69,474  
  - TOTAL: 136,924

**TBN, Postdoctoral Scholar - Level 1:**
- 12.0 mos @ 100% $52,896 /annually  
  - YEAR 1: 52,896  
  - YEAR 2: 54,483  
  - TOTAL: 107,379
- 12.0 mos @ 100% $54,483 /annually  
  - YEAR 1: 52,896  
  - YEAR 2: 54,483  
  - TOTAL: 107,379

**Peter Parker, Graduate Student Researcher, Step IV:**
- 3.0 smr mos @ 100% $4,463 /monthly  
  - YEAR 1: 13,389  
  - YEAR 2: 13,791  
  - TOTAL: 27,180
- 9.0 acad mos @ 49% $4,597 /monthly  
  - YEAR 1: 20,272  
  - YEAR 2: 20,880  
  - TOTAL: 41,152
- 3.0 smr mos @ 100% $4,597 /monthly  
  - YEAR 1: 13,791  
  - YEAR 2: 14,390  
  - TOTAL: 28,181
- 9.0 acad mos @ 49% $4,735 /monthly  
  - YEAR 1: 20,272  
  - YEAR 2: 20,880  
  - TOTAL: 41,152

**SALARIES TOTAL:**  
- YEAR 1: 188,830  
- YEAR 2: 194,494  
- TOTAL: 383,324
Fringe Benefits

Composite Benefit Rates (CBR)

• First implemented Sept. 2018; current rates effective 7/1/2019
• Pending approval from Department of Health and Human Services (DHHS)
• Directly associated with salary
• General information:
  http://bap.ucsb.edu/budget/composite.benefit.rates/
• Chart found at:
  http://bap.ucsb.edu/budget/composite.benefit.rates/rate.tables/
# Fringe Benefits

## Composite Benefit Rates (CBR)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Approved Effective 7/1/2019</th>
<th>Pending Approval from DHHS Effective 7/1/2020</th>
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<tbody>
<tr>
<td>Faculty</td>
<td>35.9%</td>
<td>36.2%</td>
</tr>
<tr>
<td>Faculty Summer Salary</td>
<td>10.0%</td>
<td>8.9%</td>
</tr>
<tr>
<td>No Eligibility</td>
<td>4.3%</td>
<td>3.5%</td>
</tr>
<tr>
<td>Other Academic</td>
<td>42.4%</td>
<td>43.5%</td>
</tr>
<tr>
<td>Partial Benefit Eligibility</td>
<td>12.6%</td>
<td>10.3%</td>
</tr>
<tr>
<td>Police &amp; Fire</td>
<td>33.8%</td>
<td>34.0%</td>
</tr>
<tr>
<td>Post Doc</td>
<td>23.6%</td>
<td>18.1%</td>
</tr>
<tr>
<td>Staff Exempt</td>
<td>45.8%</td>
<td>46.0%</td>
</tr>
<tr>
<td>Staff Non-Exempt</td>
<td>59.5%</td>
<td>59.3%</td>
</tr>
<tr>
<td>Student</td>
<td>1.9%</td>
<td>1.1%</td>
</tr>
</tbody>
</table>
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%/year
- GSHIP escalates by 13% through 2022-2023, 8% thereafter
- Tuition/GSHIP are exempt from IDC base calculation
- Current tuition/fees/GSHIP - registrar.sa.ucsb.edu
- Sponsored Projects Office reference sheet:
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 8.75%, shipping/freight, installation, insurance, customs if purchased abroad
• Who will own it?
  o University, or unsure until end of project – sales tax
  o 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.
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.
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.

• 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/pubs/policydocs/pappguide/nsf08_1/aag_5.jsp](https://www.nsf.gov/pubs/policydocs/pappguide/nsf08_1/aag_5.jsp)
Supplies

- Expendables – lab 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 detail the breakdown should be.
# Supplies

**PI:** Tony Stark  
**AGENCY:** National Science Foundation

<table>
<thead>
<tr>
<th></th>
<th>YEAR 1</th>
<th>YEAR 2</th>
<th>TOTAL</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>7/1/2020</td>
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<td></td>
<td>6/30/2021</td>
<td>6/30/2022</td>
<td>6/30/2022</td>
</tr>
<tr>
<td><strong>OTHER DIRECT COSTS:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PSA: Consulting fees - (Ant Man, Workshop Speaker, $1500/day, 2 cays)</td>
<td>1,400</td>
<td>1,400</td>
<td></td>
</tr>
<tr>
<td>Body armor spare parts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Publication costs</td>
<td>1,000</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Computer (essential and allocable to the project)</td>
<td>1,500</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Research supplies (data recording and storage devices; consumables)</strong></td>
<td>6,500</td>
<td>6,500</td>
<td></td>
</tr>
<tr>
<td>Human subjects research participants:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Behavioral testing: $12/hour; 25 participants</td>
<td>300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brain scan session: $60/participant; 55 participants/year</td>
<td></td>
<td>3,300</td>
<td></td>
</tr>
</tbody>
</table>

**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

**PI:** Tony Stark  
**AGENCY:** National Science Foundation

<table>
<thead>
<tr>
<th></th>
<th>YEAR 1</th>
<th>YEAR 2</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SUBCONTRACT:</strong></td>
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<tr>
<td>Avengers, Inc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>70,000</td>
<td>70,000</td>
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</tr>
<tr>
<td><strong>SUBCONTRACT TOTAL:</strong></td>
<td>70,000</td>
<td>70,000</td>
<td>140,000</td>
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</tbody>
</table>
Consultants

• Individuals or organizations with particular expertise who provide advice, analysis, or recommendations
• Cannot be UCSB employees or emeriti
• Cannot be co-authors on publications resulting from research

Information needed:

• 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:
  o Human Subjects payments
  o Off-campus space rental
  o Recharge rates
  o Specialized software
  o 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)

### PI: Tony Stark

### AGENCY: National Science Foundation

<table>
<thead>
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<th>OTHER DIRECT COSTS:</th>
<th>YEAR 1</th>
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<td></td>
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<tr>
<td>OTHER DIRECT COSTS TOTAL:</td>
<td>10,700</td>
<td>12,200</td>
<td>22,900</td>
</tr>
</tbody>
</table>
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”

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

(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)

\[
\text{Indirect Costs Base (per F&A Agreement, MTDC)} \times \text{Indirect Cost Rate (Percentage, e.g. 55.5\%)} = \text{Total IDC}
\]
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

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

(Modeled amount -- $100 groceries) \times (Percentage -- 10%) = ($10)
COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 95-6006145
DATE: 11/05/2018
ORGANIZATION:
FILING REF.: The preceding
University of California (UCSB)
agreement was dated
Santa Barbara Campus
09/01/2017

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.

<table>
<thead>
<tr>
<th>SECTION I: INDIRECT COST RATES</th>
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<table>
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<tr>
<th>RATE TYPES</th>
<th>FIXED</th>
<th>FINAL</th>
<th>PROV. (PROVISIONAL)</th>
<th>PRED. (PREDETERMINED)</th>
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<tr>
<td>EFFECTIVE PERIOD</td>
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<td>TYPE</td>
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<td>TO</td>
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<td>54.50</td>
<td>On-Campus</td>
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<tr>
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<td>06/30/2021</td>
<td>52.70</td>
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<tr>
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<td>07/01/2015</td>
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<td>51.30</td>
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**ORGANIZATION:** University of California (UCSB) Santa Barbara Campus  
**AGREEMENT DATE:** 11/5/2018

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<td>UARC (B)</td>
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<tr>
<td>PROV.</td>
<td>07/01/2021</td>
<td>Until Amended</td>
<td>(C)</td>
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</tbody>
</table>

*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

<table>
<thead>
<tr>
<th>PI:</th>
<th>Tony Stark</th>
</tr>
</thead>
<tbody>
<tr>
<td>AGENCY:</td>
<td>National Science Foundation</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>YEAR 1</th>
<th>YEAR 2</th>
<th>TOTAL</th>
<th>COST SHARE</th>
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<tr>
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<td>7/1/2020</td>
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<td>6/30/2022</td>
<td>6/30/2022</td>
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</tr>
<tr>
<td>TOTAL DIRECT COSTS:</td>
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<tr>
<td>MODIFIED TOTAL DIRECT COSTS:</td>
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<tr>
<td></td>
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<td></td>
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<tr>
<td>INDIRECT COSTS @ 55.5% OF MTDC:</td>
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</tr>
<tr>
<td>278,413</td>
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<td>154,519</td>
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<td>266,326</td>
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<td>147,811</td>
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<td>544,739</td>
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<td>302,330</td>
<td>1,665</td>
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<td>TOTAL INDIRECT COSTS:</td>
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<tr>
<td></td>
<td>509,913</td>
<td>496,687</td>
<td>1,006,600</td>
<td>4,665</td>
</tr>
</tbody>
</table>

| TOTAL PROJECT COSTS to NSF: | 1,006,600 | 4,665 |

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* This is the DHHS negotiated, fixed composite benefit rate for the period 10/1/18 to 6/30/20. 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.
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

<table>
<thead>
<tr>
<th></th>
<th>Mandatory (required)</th>
<th>Voluntary (not required)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Committed (quantified)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Uncommitted (not quantified)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Budget with Project Contributions

<table>
<thead>
<tr>
<th>PI:</th>
<th>Tony Stark</th>
</tr>
</thead>
<tbody>
<tr>
<td>AGENCY:</td>
<td>National Science Foundation</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>YEAR 1</th>
<th>YEAR 2</th>
<th>TOTAL</th>
<th>COST SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7/1/2020</td>
<td>7/1/2021</td>
<td>7/1/2020</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6/30/2021</td>
<td>6/30/2022</td>
<td>6/30/2022</td>
<td></td>
</tr>
<tr>
<td>PSA: Consulting fees - (Ant Man, Workshop Speaker, $1500/day, 2 days)</td>
<td></td>
<td>3,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Body armor spare parts</td>
<td>1,400</td>
<td>1,400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Publication costs</td>
<td>1,000</td>
<td>1,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computer (essential and allocable to the project)</td>
<td>1,500</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Research supplies (data recording and storage devices; consumables)</td>
<td>6,500</td>
<td>6,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Human subjects research participants:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Behavioral testing: $12/hour; 25 participants</td>
<td>300</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brain scan session: $60/participant; 55 participants/year</td>
<td></td>
<td>3,300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>OTHER DIRECT COSTS TOTAL:</td>
<td>10,700</td>
<td>12,200</td>
<td>22,900</td>
<td>3,000</td>
</tr>
</tbody>
</table>
Parting Thoughts

• Remember:
  o Allowable
  o Allocable
  o 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**

- **UC Business and Finance Bulletin G-28 Travel Regulations**
  https://policy.ucop.edu/doc/3420365/BFB-G-28

- **UCSB Departmental Costing Guidelines**

- **Office of Research Budget Preparation Page**

- **Your Sponsored Projects Team**
  https://www.research.ucsb.edu/sponsored-projects-teams
Questions?