

INSTRUCTIONS FOR THE PREPARATION OF THE BUDGET FORM AND BUDGET JUSTIFICATION/NARRATIVE

Each item of cost on the budget page is required to be addressed in the budget justification/narrative.

Budgets are required to be submitted using whole dollars only. The budget form will not add correctly if you input cents.

Example: If the base equals 48,778.40 round to the nearest dollar.

Correct: $\$48,778 \times 43.5\% = \$21,218.43$ round to \$21,218

Incorrect: $\$48,778.40 \times 43.5\% = \$21,218.60$ round to \$21,219

Totals for each section are in the right-hand column.

Cost Proposal Investigator

- Last Name: Fill in the investigator's last name as it is to appear on the award documents.
- First Name: Fill in the investigator's first name as it is to appear on the award documents.
- CXC Proposal Number: Provide the Chandra Proposal number.
- Institution: Name of the institution submitting the cost proposal.

A. Direct Labor

Salaries/Wages are broken into two categories, Senior Personnel [SP] and Other Personnel [OP].

Senior Personnel: List personnel, individual person-months, total cost for each individual.

Other Personnel includes costs and/or stipends for individuals providing research assistance, such as graduate students, post-doctoral research associates, and science data aides. Administrative and secretarial/clerical personnel should also be listed in this category. List personnel, individual person-months, total cost for each individual.

Direct Labor Total:

SP Total: Provide the total for all senior personnel.

OP Total: Provide the total for all other personnel.

In the column on the left provide the total of both senior and other personnel.

The Budget Justification/Narrative should include a breakdown of work assignments for all funded investigators taking part in the investigation.

Note: Tuition Remission should be requested under Section H. Other Direct Costs.

B. Fringe Benefits

Provide the base as a whole number, rate and total as a whole number of any fringe benefits to be charged as a direct cost to the award.

C. Equipment [Items with a unit price of \$5,000 or more]

Expenditures for general purpose equipment are unallowable as direct charges, except with the prior written approval of SAO.

Expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more and have a useful life of more than one year have the prior written approval of SAO, Subawards Section.

Provide estimated costs for workstations and other equipment. List items and their cost separately.

The Budget Justification must explain the need for the equipment and describe the basis for the estimated cost which must include the source of the price quote. Form SAS- 107, Certification for Purchase of General-Purpose Equipment valued at \$5,000 or More, must be included as part of the cost proposal.

Note: The purchase of equipment is generally not approved for for-profit organizations.

D. Travel

Transportation and subsistence costs for U.S. project personnel who are in travel status on business related to the Award in order to obtain, analyze, or disseminate project-related data are allowable. List the costs for domestic and foreign travel. Itemize travel by destination, number of days, and the cost of each trip. In the budget justification, describe the purpose of the proposed travel, specifically who will be traveling, the departure location and destination, estimated airfare and per diem rates, length of trip, the relationship of the travel to the grant, and the basis of the cost estimate. ***TBD with a dollar amount is not acceptable.***

E. Supplies

Provide general categories of supplies and the estimated cost.

Computing Devices: Computing Devices means machines that cost less than \$5,000 and are used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. The purchase of computing devices is allowable as a direct cost **providing the purchase is justified and essential to the performance of the award** and allocable to the project, even if not solely dedicated to the performance of the award. The budget justification must state how the computing device will be used in the conduct of the research, a description of the device (brand, model, special features) and the source of the price quote.

F. Publication Costs

Provide the Unit Charges, the number of units, cost per unit and the cost for each publication.

G. Computer Services

Provide the type of service and total cost. Services and software to be used must be fully described and justified.

H. Other Direct Costs

Enter a brief description of any other direct costs not listed above and the total for each cost. The budget justification shall address each item and the basis of the cost estimate. Note: Tuition Remission should be placed in this category.

I. Indirect Costs

Provide the base as a whole number, rate, and total as a whole number for the institution's indirect costs. The Cognizant Federal Agency and the Date of the Negotiation Agreement with the Federal Agency should be provided. A copy of the signed Negotiated Agreement must be attached. If your institution's Cognizant Federal Agency is not listed in the drop-down box, select "Other" and add your Cognizant Federal Agency.

Institutions without a Federally negotiated rate may elect to charge a de minimis rate of 10% of modified total direct costs (MTCC) [CFR 200.414(f)].

Subtotal

Total of sections A through I.

J. CoI Awards

If the cost proposal is for a PI who will have separately funded CoIs on the project, Section J is required to be completed.

NOTE: Lab and other fees required to be sent directly to NASA from SAO under this award are considered CoI awards and shall be included under Section J.

Funds to be awarded directly to Co-Investigators (Co-Is) should be listed in this category. Provide name, institution, and total dollar amount for each Co-I requesting funds.

Project Total

Add the subtotal and Co-I amounts. This is the total cost of support requested for the project.

Allowability of the above costs is dependent upon conformance with the Terms and Conditions for the CXC Observing Program Awards.

For-profit organizations should note that profit is not an allowable cost and should not be included in any Chandra proposal. Proposals involving NASA employees as either a PI or as a Co-I should use the full cost accounting method authorized at their Centers at the time proposals are due for the entire proposed period-of-performance.

Questions regarding cost proposals and the related forms should be directed to the Subawards Section:

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