

## FULL BUDGETARY COSTING

The tables below show two methods for allocating the full budgetary cost of the NSF FY 2010 Budget Request. The first shows the full budgetary costs allocated to each of NSF's operating directorates. The second shows these costs allocated to three of NSF's strategic outcome goals: Discovery, Learning, and Research Infrastructure. Stewardship, NSF's fourth strategic goal encompasses the indirect costs to be allocated under full budgetary costing. These allocations represent part of the process, using readily available information, by which NSF achieved the integration of budget, cost, and performance.

**What is Full Budgetary Cost?** OMB Circular A-11 defines "full-cost" as the sum of all budget resources used by an agency to achieve program outputs and outcomes. These include both *direct* program costs and *indirect* costs, which generally include administrative costs and other activities that are not directly attributable to a single program or activity. For two of NSF's appropriations, Research and Related Activities (R&RA) and Education and Human Resources (EHR), all funds are directly attributable to directorates and outcome goals. For NSF's other appropriations, Major Research Equipment and Facilities Construction (MREFC), Agency Operations and Award Management (AOAM), the National Science Board (NSB), and the Office of Inspector General (OIG) funds are distributed using the methodologies described below.

### Allocation by Directorate

The current budget structure contains program activities within R&RA and EHR that equate to directorates. Therefore, R&RA and EHR funding is already aligned by directorate. MREFC funds projects that are managed by a particular NSF directorate. Therefore, each MREFC project can be directly associated with a particular directorate. In addition, each managing directorate is responsible for the initial planning, design, and follow-on operations and maintenance costs that are funded through R&RA. The MREFC program funds are assigned to the managing directorate responsible for oversight of a particular project. (Table 1)

All budget items funded through the AOAM, NSB, and OIG appropriations accounts are defined as Stewardship and are allocated to directorates. More than half of the AOAM account can be precisely associated with an individual directorate. These direct AOAM budget items consist of distributed funding for travel, training, equipment, supplies, incentive awards, and premium pay. Also, space rental and personnel compensation and benefits (PC&B) of employees in a particular directorate are attributed to that directorate in the financial accounting system.

Once direct AOAM budget items that are associated with a particular directorate have been assigned, then budget items associated with the Office of Information and Resource Management (IRM), Office of Budget, Finance and Award Management (BFA), the staff offices in the Office of the Director (OD), the NSB, and OIG are allocated. These indirect AOAM budget items are allocated to a particular directorate based on its proportion of the total FY 2010 Request. The FY 2010 NSB and OIG budgetary costs are assigned using the same methodology as the Indirect AOAM costs total. (Table 1)

### Allocations by Strategic Outcome Goal

The full budgetary costing by Discovery, Learning, and Research Infrastructure was derived by using the same methodology as stated above, except the Direct AOAM budget items, Indirect AOAM budget items, and total NSB, and OIG funding were assigned using the strategic goal percentages for each directorate. (Table 2)

**FY 2010 FULL BUDGETARY COSTING**

**Table 1: Allocation of Major Research Equipment and Facilities Construction (MREFC),  
Agency Operations and Award Management (AOAM), National Science Board (NSB), and the Office of Inspector General (OIG)  
(Dollars in Thousands)**

<b>FY 2010 Congressional Request</b>	<b>BIO</b>	<b>CISE</b>	<b>ENG</b>	<b>GEO</b>	<b>MPS</b>	<b>SBE</b>	<b>OCI</b>	<b>OISE</b>	<b>OPP</b>	<b>IA</b>	<b>SUBTOTAL</b>	<b>EHR</b>	<b>TOTAL</b>
<b>R&amp;RA &amp; EHR</b>	<b>\$733,000</b>	<b>\$633,000</b>	<b>\$764,520</b>	<b>\$909,000</b>	<b>\$1,380,000</b>	<b>\$257,000</b>	<b>\$219,000</b>	<b>\$49,000</b>	<b>\$517,600</b>	<b>\$271,120</b>	<b>\$5,733,240</b>	<b>\$857,760</b>	<b>\$6,591,000</b>
<b>MREFC</b>													
AdvLIGO					46,300						\$46,300		\$46,300
ALMA Construction					42,760						\$42,760		\$42,760
ARRV											-		-
ATST					10,000						\$10,000		\$10,000
EarthScope											-		-
HIAPER											-		-
IceCube Neutrino Observatory					950						\$950		\$950
NEES											-		-
NEON											-		-
OPP DOJ Judgment LC-130s									3,000		\$3,000		\$3,000
OOI				14,280							\$14,280		\$14,280
RSVP											-		-
Scientific Ocean Drilling											-		-
South Pole Station Modernization											-		-
Terascale Computing Systems											-		-
<b>MREFC Subtotals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$14,280</b>	<b>\$100,010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$3,000</b>	<b>-</b>	<b>\$117,290</b>	<b>-</b>	<b>\$117,290</b>
<b>Total FY 2010 Submission by Activity including MREFC</b>	<b>\$733,000</b>	<b>\$633,000</b>	<b>\$764,520</b>	<b>\$923,280</b>	<b>\$1,480,010</b>	<b>\$257,000</b>	<b>\$219,000</b>	<b>\$49,000</b>	<b>\$520,600</b>	<b>\$271,120</b>	<b>\$5,850,530</b>	<b>\$857,760</b>	<b>\$6,708,290</b>
<b>STEWARDSHIP</b>													
<b>Direct AOAM</b>													
Space Rental	3,400	1,991	3,370	2,972	3,830	3,186	276	1,103	1,287		\$21,415	\$3,585	\$25,000
PC&B	26,061	15,260	25,826	22,774	29,347	24,417	2,113	8,452	9,861		\$164,111	\$27,469	\$191,580
Distributed AOAM	1,928	1,129	1,910	1,684	2,171	1,806	156	625	729		\$12,138	\$2,032	\$14,170
<b>Direct AOAM Subtotals</b>	<b>\$31,389</b>	<b>\$18,380</b>	<b>\$31,106</b>	<b>\$27,430</b>	<b>\$35,348</b>	<b>\$29,409</b>	<b>\$2,545</b>	<b>\$10,180</b>	<b>\$11,877</b>		<b>\$197,664</b>	<b>\$33,086</b>	<b>\$230,750</b>
Indirect AOAM Cost Allocation	11,919	6,980	11,812	10,416	13,421	11,167	966	3,866	4,510		\$75,057	\$12,563	\$87,620
<b>Direct &amp; Indirect AOAM Subtotals</b>	<b>\$43,308</b>	<b>\$25,360</b>	<b>\$42,918</b>	<b>\$37,846</b>	<b>\$48,769</b>	<b>\$40,576</b>	<b>\$3,511</b>	<b>\$14,046</b>	<b>\$16,387</b>		<b>\$272,721</b>	<b>\$45,649</b>	<b>\$318,370</b>
<b>NSB Allocation</b>	<b>\$590</b>	<b>\$346</b>	<b>\$585</b>	<b>\$516</b>	<b>\$665</b>	<b>\$553</b>	<b>\$48</b>	<b>\$191</b>	<b>\$223</b>		<b>\$3,717</b>	<b>\$622</b>	<b>\$4,340</b>
<b>OIG Allocation</b>	<b>\$1,905</b>	<b>\$1,115</b>	<b>\$1,887</b>	<b>\$1,664</b>	<b>\$2,145</b>	<b>\$1,784</b>	<b>\$154</b>	<b>\$618</b>	<b>\$721</b>		<b>\$11,993</b>	<b>\$2,007</b>	<b>\$14,000</b>
<b>NSF TOTAL</b>	<b>\$778,803</b>	<b>\$659,821</b>	<b>\$809,910</b>	<b>\$963,306</b>	<b>\$1,531,589</b>	<b>\$299,913</b>	<b>\$222,713</b>	<b>\$63,855</b>	<b>\$537,931</b>	<b>\$271,120</b>	<b>\$6,138,961</b>	<b>\$906,038</b>	<b>\$7,045,000</b>

**FY 2010 FULL BUDGETARY COSTING**

**Table 2: Allocation by Discovery, Learning, and Research Infrastructure  
(Dollars in Thousands)**

<b>Total Directorate FY 2010</b>	<b>BIO</b>	<b>CISE</b>	<b>ENG</b>	<b>GEO</b>	<b>MPS</b>	<b>SBE</b>	<b>OCI</b>	<b>OISE</b>	<b>OPP</b>	<b>IA</b>	<b>R&amp;RA</b>	<b>EHR</b>	<b>TOTAL</b>
Discovery	590,258	585,863	706,790	518,398	1,007,153	233,868	46,611	47,837	126,576	160,177	4,023,531	192,273	<b>4,215,805</b>
Learning	54,998	41,367	67,685	44,843	71,301	14,106	13,590	15,882	7,601	7,583	338,956	696,590	<b>1,035,546</b>
Research Infrastructure	133,547	32,591	35,435	400,065	453,135	51,939	162,512	<b>136</b>	403,754	103,360	1,776,474	17,175	<b>1,793,649</b>
<b>FULL BUDGETARY COST</b>	<b>\$778,803</b>	<b>\$659,821</b>	<b>\$809,910</b>	<b>\$963,306</b>	<b>\$1,531,589</b>	<b>\$299,913</b>	<b>\$222,713</b>	<b>\$63,855</b>	<b>\$537,931</b>	<b>\$271,120</b>	<b>\$6,138,961</b>	<b>\$906,038</b>	<b>\$7,045,000</b>

Totals may not add due to rounding.

