



EDU Racial Equity in STEM Education Solicitation (NSF 22-634)

Budget Webinar
August 2023

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The Key Message about Budgets

The budget is the “numbers” version of the project outlined in the proposal.

- What does your proposal narrative say?
- Does the budget convey the same information, commitments, and organizational structures as the narrative?
- Does the budget request sufficient/appropriate resources?

Budget Webinar Overview

Purpose:

- Provide support for writing clear, solid budgets, that align proposals with equity in mind

Agenda:

- Reminders about the EDU Racial Equity Program
- Solicitation highlights
- Attending to equity in a proposal & budget
- Budget preparation, line by line, including budget justification
- Common budget pitfalls noticed by POs and reviewers
- **New:** *NSF guidance on receiving NSF funding—Does your organization qualify?*
- Q&A

Reminders for EDU Racial Equity Solicitation (NSF 22-634)

Full Proposals

- Important changes were made to Proposal Preparation Instructions
- Submission: [Research.gov](https://www.research.gov) or [Grants.gov](https://www.grants.gov)
- Follow: solicitation and Proposal & Award Policies & Procedures Guide (PAPPG) ([23-1](#))
- 2023 due dates: 10/10, 5pm submitting institution time zone
- All NSF awardees will need to comply with [Build America Buy America Act](#)—do read through it, this may affect your budget

Unique Entity ID is mandatory

- Apply via [SAM.gov](https://sam.gov), it may take a while for new organizations to receive it

Imperative:
Addressing Systemic
Racism and Racial
Equity via Research

- Studying racial equity is timely, valued, and needed
- Connecting to and extending Broadening Participation (BP), aligns with NSF's Strategic Plan
- Attracting new researchers & new ideas to NSF
- Recruiting a range of panelists and awardees with a breadth of academic, professional, & lived experience

Program Goals

- **Substantively contribute institutionalizing change**
Institutionalizing effective research-based practices, policies, and outcomes in STEM environments for those who experience inequities caused by systemic racism and the broader community;
- **Advance scholarship and promote racial equity**
In STEM, in ways that expand the array of epistemologies, perspectives, ideas, theoretical and methodological approaches that NSF funds; and
- **Further diversify project leadership**
PIs and co-PIs and institutions funded by NSF

EDU Racial Equity Program Portfolio

Supports bold, groundbreaking, and potentially transformative projects that contribute to advancing racial equity in STEM education & workforce development through practice and/or fundamental or applied research

Projects may occur in any educational context and area of STEM that EDU supports, e.g.:

- preK-12,
- two-year and four-year undergraduate, and graduate institutions;
- municipal organizations; STEM workplaces;
- and informal STEM contexts, such as museums, community organizations, and media

Solicitation Specific Criteria

1. How does the proposal conceptualize systemic racism with respect to the proposal topic or context? ***In what ways will the proposed work advance scholarship of racial equity and address systemic racism?***
2. In what ways are the voices, knowledge, and experiences of those who experience inequities caused by systemic racism at the center of the project?
3. How is the project led by or in authentic partnership individuals and communities who experience inequities caused by systemic racism?

EDU Racial Equity Funding Levels



Anticipated number of awards: 15-35



Anticipated total funding amount: \$15-25M



Budget, # of awards, average award size/duration subject to fund availability



Proposal budgets should align directly with the project scope of work and approach



Proposal and Award Policies and Procedures Guide (PAPPG; NSF 23-1)

Proposal Preparation Resources

g.	Budget and Budget Justification.....	II-15
(i)	Salaries and Wages	II-16
(a)	Senior Personnel Salaries & Wages Policy	II-16
(b)	Administrative and Clerical Salaries & Wages Policy	II-16
(c)	Procedures	II-17
(d)	Confidential Budgetary Information.....	II-17
(ii)	Fringe Benefits	II-17
(iii)	Equipment	II-18
(iv)	Travel	II-18
(a)	General	II-18
(b)	Domestic Travel	II-18
(c)	Foreign Travel	II-18
(v)	Participant Support.....	II-19
(vi)	Other Direct Costs.....	II-19
(a)	Materials and Supplies (including Costs of Computing Devices)	II-20
(b)	Publication/Documentation/Dissemination.....	II-20
(c)	Consultant Services (also referred to as Professional Service Costs).....	II-20
(d)	Computer Services.....	II-20
(e)	Subawards.....	II-21

An NSF Budget is
composed of two
parts

The Budget

The amount of money, broken down by pre-established category (A-G)

The Budget Justification

The rationale for the financial expenditure

Research.gov and Grants.gov provide templates to fill in expenses and calculate each year of the project

The Budget

- Allows reviewers and NSF staff to understand where taxpayer dollars will go and how they will be spent
- All costs must be
 - allowable,
 - allocable,
 - reasonable, and
 - necessary under CFR § 200 Subpart E, NSF policy, and the solicitation
- Note that all lines in the Budget have both a letter (A,B,C..) and a number (1,2,3...).
- Use these in the Budget Justification

SUMMARY PROPOSAL BUDGET				YEAR 1			
ORGANIZATION Test Institution				FOR NSF USE ONLY			
				PROPOSAL NO.	DURATION (months)		
PRINCIPAL INVESTIGATOR / PROJECT DIRECTOR				AWARD NO.	Proposed	Granted	
A. SENIOR PERSONNEL: PI/PD, Co-PI's, Faculty and Other Senior Associates				NSF Funded Person-months		Funds Requested By proposer	Funds granted by NSF (if different)
	CAL	ACAD	SUMR				
1.	Jane Smith - Chief Technical Officer	4.00	0.00	0.00	32,000		
2.	John Doe - Senior Engineer	4.00	0.00	0.00	25,000		
3.							
4.							
5.							
6.	(0) OTHERS (LIST INDIVIDUALLY ON BUDGET JUSTIFICATION PAGE)	0.00	0.00	0.00	0		
7.	TOTAL SENIOR PERSONNEL (1-6)	8.00	0.00	0.00	57,000		
B. OTHER PERSONNEL (SHOW NUMBERS IN BRACKETS)							
2.	(3) OTHER PROFESSIONALS (TECHNICIAN, PROGRAMMER, ETC.)	10.00	0.00	0.00	38,000		
3.	(0) GRADUATE STUDENTS				0		
4.	(0) UNDERGRADUATE STUDENTS				0		
5.	(0) SECRETARIAL - CLERICAL (IF CHARGED DIRECTLY)				0		
6.	(0) OTHER				0		
C. FRINGE BENEFITS (IF CHARGED AS DIRECT COSTS)							
					95,000		
					19,000		
					114,000		
D. EQUIPMENT (LIST ITEM AND DOLLAR AMOUNT FOR EACH ITEM EXCEEDING \$5,000.)							
					0		
E. TRAVEL 1. DOMESTIC (INCL. U.S. POSSESSIONS)							
					4,000		
					0		
F. PARTICIPANT SUPPORT COSTS							
1.	STIPENDS				0		
2.	TRAVEL				0		
3.	SUBSISTENCE				0		
4.	OTHER				0		
G. OTHER DIRECT COSTS							
1.	MATERIALS AND SUPPLIES				10,000		
2.	PUBLICATION COSTS/DOCUMENTATION/DISSEMINATION				0		
3.	CONSULTANT SERVICES				20,000		
4.	COMPUTER SERVICES				0		
5.	SUBAWARDS				40,000		
6.	OTHER				2,000		
TOTAL OTHER DIRECT COSTS					72,000		
H. TOTAL DIRECT COSTS (A THROUGH G)					190,000		
I. INDIRECT COSTS (F&A)(SPECIFY RATE AND BASE)							
Total Salaries and Wages (Rate: 20.0000, Base: 95000)							
TOTAL INDIRECT COSTS (F&A)					19,000		
J. TOTAL DIRECT AND INDIRECT COSTS (H + I)					209,000		
K. SMALL BUSINESS FEE (IF REQUESTED MAXIMUM = 7% OF J)					14,630		
L. TOTAL COST AND FEE (J + K)					223,630		
PI/PD NAME Jane Smith				FOR NSF USE ONLY			
ORG. REP. NAME*				INDIRECT COST RATE VERIFICATION			
				Date Checked	Date Of Rate Sheet	Initials - ORG	



Budget Justification

- The budget justification should:
 - Tell the numerical (\$) story of your 15-page proposal
 - Use consistent language across components, i.e., roles & responsibilities should match
 - Follow the budget labels, i.e., A1.,G3., etc.,
 - Include detailed explanations for each item listed
 - Follow formatting guidelines
- Justification may not exceed 5 pages
- Subaward budget totals are included on the lead organization's budget under G5, and each subaward submits their own detailed budget & budget justification (up to 5 pages)

Budget Justification

A. Senior Personnel

- A1. PI: Add text detail here.
- A2. Add text detail here.

B. Other Personnel

...

G. Other

- G1. **Materials & Supplies:** Add itemization and rationale details here.
- G2. **Publication Costs:**
- G3. **Consultant Services:**
- G4. **Computer Services:**
- G5. **Subawards:**
- G6. **Other:**

I. Indirect Cost (F&A) (Specify Rate & Base)



SUMMARY PROPOSAL BUDGET

Budget Justification

ORGANIZATION

PRINCIPAL INVESTIGATOR / PROJECT DIRECTOR

A. SENIOR PERSONNEL: P.I.P.D., Co-PI's, Faculty and Other Senior Associates (List each separately with title, A.7. show number in brackets)

1. [REDACTED]

2. [REDACTED]

3. [REDACTED]

4. [REDACTED]

5. [REDACTED]

6. (0) OTHERS (LIST INDIVIDUALLY ON BUDGET JUSTIFICATION PAGE)

7. (4) TOTAL SENIOR PERSONNEL (1 - 6)

B. OTHER PERSONNEL: (SHOW NUMBERS IN BRACKETS)

1. (0) POST DOCTORAL SCHOLARS

2. (3) OTHER PROFESSIONALS (TECHNICIAN, PROGRAMMER, ETC.)

3. (3) GRADUATE STUDENTS

4. (0) UNDERGRADUATE STUDENTS

5. (0) SECRETARIAL - CLERICAL (IF CHARGED DIRECTLY)

6. (0) OTHER

TOTAL SALARIES AND WAGES (A + B)

C. FRINGE BENEFITS: (IF CHARGED AS DIRECT COSTS)

TOTAL SALARIES, WAGES AND FRINGE BENEFITS (A + B + C)

D. EQUIPMENT: (LIST ITEM AND DOLLAR AMOUNT FOR EACH ITEM EXCEPT TOTAL EQUIPMENT)

TOTAL EQUIPMENT

E. TRAVEL: 1. DOMESTIC (INCL. CANADA, MEXICO AND U.S. POS) 2. INTERNATIONAL

F. PARTICIPANT SUPPORT COSTS

1. STIPENDS	\$	90,640
2. TRAVEL		6,000
3. SUBSISTENCE		20,874
4. OTHER		28,350
TOTAL NUMBER OF PARTICIPANTS		(4,960)

TOTAL F

G. OTHER DIRECT COSTS

1. MATERIALS AND SUPPLIES

2. PUBLICATION COSTS/DOCUMENTATION/DISSEMINATION

3. CONSULTANT SERVICES

4. COMPUTER SERVICES

5. SURNAME

A. Senior Personnel

A. Senior Personnel

A1. a;sldkjfa;sdlkjfas;dlkfjas
 asdklfj;aslkdjfa;lksdfj;aslkdjfa;slkdjfa;klsdjfa;lksdjf;alskdjf;laskdjf;
 alksdjf;alskdjf;laksdjf;laksdjf;slkdjf;lksdjflksdjfal;sdkjf;alskdjfdkfla
 jsdf;laksjdf;lkasjdf;lkasdj

B. Other Personnel

B. Other Personnel

B.2.
 ;slkdjf;alksjdfaskdjf;askdljf;aslkdjf;laskdjf;aklsdjf;askldjfkasdjf;ask
 ldjf;alksdjf;aslkdjf;alksdjf;alksdjf;alksdjf;alkdsjf;alskdjf;aslkdjf;
B.3.
 ;slkdjf;alksjdfaskdjf;askdljf;aslkdjf;laskdjf;aklsdjf;askldjfkasdjf;ask
 ldjf;alksdjf;aslkdjf;alksdjf;alksdjf;alksdjf;alkdsjf;alskdjf;aslkdjf;

C. Fringe Benefits

C. Fringe Benefits

a;slkdjf;askdljfas;ddskjlf;lsdkjfa;slkdjf;lkasjdf;laksdjf;aksdf;alkdjf;
 asdk

D. Equipment

D. Equipment

Aslkdjfa;sldkjf

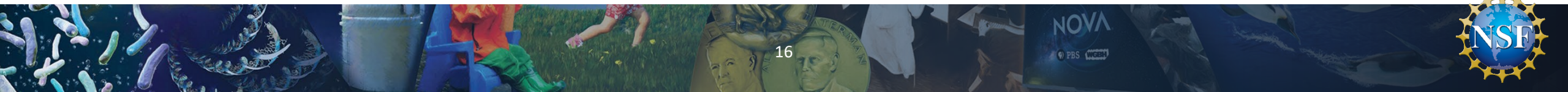
E. Travel

E. Travel

adfjasdl;lkja;dklfjas;ldkjfa;alksdjfaasdkfja;slkdjf;alskdjf;askldjfkasdjf;ask



Budget categories, line by line



Budget Lines A-C: Personnel & Fringe Benefits

Does the budget justification align with the descriptions of the roles & responsibilities in the project description? Does it embody equitable practices?

- Lines A-C are for **employees** of the organization only. **All** employees of the organization who are involved in the project should be included here.
- Describe the role of each person to be supported by the grant, i.e., PI, Co-PI, Senior Personnel, postdocs, grad students, undergrads, secretarial, other

A. Senior Personnel

- There is a budget cap of 2 calendar months/year across all NSF-funded projects for Senior Personnel, as it is assumed that time spent on research is included in a faculty member's salary
- Exceptions may be made; need to explain why in the justification. This is common for soft money orgs, not research institutions, etc.

B. Other Personnel

C. Fringe Benefits

- Indicate how fringe benefits are calculated for each person/role in the project

SUMMARY PROPOSAL BUDGET

YEAR 1

ORGANIZATION Test Institution	FOR NSF USE ONLY		
	PROPOSAL NO.	DURATION (months)	
PRINCIPAL INVESTIGATOR / PROJECT DIRECTOR	AWARD NO.	Proposed	Granted
A. SENIOR PERSONNEL: PI/PD, Co-PI's, Faculty and Other Senior Associates	NSF Funded	Funds	Funds
1. Jane Smith - Chief Technical Officer	CAL 4.00	25,000	0
2. John Doe - Senior Engineer	4.00	0.00	0.00
3.			
4.			
5.			
6. (0) OTHERS (LIST INDIVIDUALLY ON BUDGET JUSTIFICATION PAGE)	0.00	0.00	0.00
7. (2) TOTAL SENIOR PERSONNEL (1-6)	8.00	0.00	0.00
B. OTHER PERSONNEL (SHOW NUMBERS IN BRACKETS)			
2. (3) OTHER PROFESSIONALS (TECHNICIAN, PROGRAMMER, ETC.)	10.00	0.00	0.00
3. (0) GRADUATE STUDENTS			
4. (0) UNDERGRADUATE STUDENTS			
5. (0) SECRETARIAL - CLERICAL (IF CHARGED DIRECTLY)			
6. (0) OTHER			
C. FRINGE BENEFITS (IF CHARGED AS DIRECT COSTS)		95,000	19,000
D. EQUIPMENT (LIST ITEM AND DOLLAR AMOUNT FOR EACH ITEM EXCEEDING \$5,000)			114,000
E. TRAVEL 1. DOMESTIC (INCL. U.S. POSSESSIONS)			4,000
F. PARTICIPANT SUPPORT COSTS			
1. STIPENDS		0	0
2. TRAVEL		0	0
3. SUBSISTENCE		0	0
4. OTHER		0	0
G. OTHER DIRECT COSTS			
1. MATERIALS AND SUPPLIES		10,000	0
2. PUBLICATION COSTS/DOCUMENTATION/DISSEMINATION		0	0
3. CONSULTANT SERVICES		20,000	0
4. COMPUTER SERVICES		0	0
5. SUBAWARDS		40,000	0
6. OTHER		2,000	0
TOTAL OTHER DIRECT COSTS		72,000	0
H. TOTAL DIRECT COSTS (A THROUGH G)		190,000	114,000
I. INDIRECT COSTS (F&A)(SPECIFY RATE AND BASE)			
Total Salaries and Wages (Rate: 20.0000, Base: 95000)			19,000
TOTAL INDIRECT COSTS (F&A)			19,000
J. TOTAL DIRECT AND INDIRECT COSTS (H + I)			209,000
K. SMALL BUSINESS FEE (IF REQUESTED MAXIMUM = 7% OF J)			14,630
L. TOTAL COST AND FEE (J + K)			223,630
PI/PD NAME Jane Smith	FOR NSF USE ONLY		
ORG. REP. NAME*	INDIRECT COST RATE VERIFICATION		
	Date Checked	Date Of Rate Sheet	Initials - ORG

A. Senior Personnel

B. Other Personnel

A. Senior Personnel

Funding in the amount of \$XX in salaries is requested for the four-year period of this project (Y1: \$X; Y2: \$X; Y3: \$X; Y4: \$X). This budget covers staff time for the work of XXX & CCC.

A1. XXX will serve as PI and liaison to YYY. She will provide project oversight, take the lead on the quantitative research aspects of the project, and guide the Advisors. She will devote XX hours to the four-year project (Y1 = 264 hours, Y2 = 536, Y3 = 280, Y4 = 416). A X% annual cost-of-living increase has been included in the salary calculation.

A2. ;alksdjf;askldjf;sdlkjfds

YYY is an independent cultural institution that does not have academic teaching requirements of our research team. We request that the full project effort of XX be funded at a level of two months or more in order to complete the proposed scope of work for this project and for her other NSF-supported work.

B. Other Personnel



SUMMARY PROPOSAL BUDGET

YEAR 1

ORGANIZATION Test Institution	FOR NSF USE ONLY			DURATION (months)
	PROPOSAL NO.	Proposed / Granted		
PRINCIPAL INVESTIGATOR / PROJECT DIRECTOR Jane Smith	AWARD NO.			
A. SENIOR PERSONNEL: PI/PI, Co-PI's, Faculty and Other Senior Associates	NSF Funded Person-months			Funds Requested By proposer
	CAL	ACAD	SUMR	Funds granted by NSF (if different)
1. Jane Smith - Chief Technical Officer	4.00	0.00	0.00	32,000
2. John Doe - Senior Engineer	4.00	0.00	0.00	25,000
3.				
4.				
5.				
6. (0) OTHERS (LIST INDIVIDUALLY ON BUDGET JUSTIFICATION PAGE)	0.00	0.00	0.00	0
7. (2) TOTAL SENIOR PERSONNEL (1-6)	8.00	0.00	0.00	57,000
B. OTHER PERSONNEL (SHOW NUMBERS IN BRACKETS)				
	0.00	0.00	0.00	0
2. (3) OTHER PROFESSIONALS (TECHNICIAN, PROGRAMMER, ETC.)	10.00	0.00	0.00	38,000
3. (0) GRADUATE STUDENTS				0
4. (0) UNDERGRADUATE STUDENTS				0
5. (0) SECRETARIAL - CLERICAL (IF CHARGED DIRECTLY)				0
6. (0) OTHER				0
C. FRINGE BENEFITS (IF CHARGED AS DIRECT COSTS)				19,000
D. EQUIPMENT (LIST ITEM AND DOLLAR AMOUNT FOR EACH ITEM EXCEEDING \$5,000.)				114,000
E. TRAVEL 1. DOMESTIC (INCL. U.S. POSSESSIONS)				4,000
F. PARTICIPANT SUPPORT COSTS				0
1. STIPENDS				0
2. TRAVEL				0
3. SUBSISTENCE				0
4. OTHER				0
G. OTHER DIRECT COSTS				72,000
1. MATERIALS AND SUPPLIES				10,000
2. PUBLICATION COSTS/DOCUMENTATION/DISSEMINATION				0
3. CONSULTANT SERVICES				20,000
4. COMPUTER SERVICES				0
5. SUBAWARDS				40,000
6. OTHER				2,000
TOTAL OTHER DIRECT COSTS				72,000
H. TOTAL DIRECT COSTS (A THROUGH G)				190,000
I. INDIRECT COSTS (F&A)(SPECIFY RATE AND BASE)				
Total Salaries and Wages (Rate: 20.0000, Base: 95000)				
TOTAL INDIRECT COSTS (F&A)				19,000
J. TOTAL DIRECT AND INDIRECT COSTS (H + I)				209,000
K. SMALL BUSINESS FEE (IF REQUESTED MAXIMUM = 7% OF J)				14,630
L. TOTAL COST AND FEE (J + K)				223,630

C. Fringe Benefits

D. Equipment

E. Travel

C. Fringe Benefits

- Can cover medical, dental, and vision coverage for employees
- Rates are based on company records, is 20% of direct labor costs. E.g., requested fringe benefits = 0.20 * \$95,000 (total direct labor) = \$19,000

D. Equipment

Alskdjf;alskdjf;askldjfsal

E. Travel

;alkdjfa;lskdjf;alskdjf;askldjf

*ELECTRONIC SIGNATURES REQUIRED ONLY FOR REVISED BUDGET



Budget Line D: Equipment

Rare expense type.

*If the item doesn't cost
>\$5K, it doesn't belong in
line D.*

- Equipment is considered *any individual item of >\$5,000*
- It is also typically, “Tangible personal property (including information technology systems) having a useful life of more than one year.”
- If requested, must be essential components of proposal deliverables.
- It may **not** include: *Capital or general operating expenses; purchase of major office equipment, or vehicles*

Budget Line E: Travel (Part 1)

*Who gets to travel? Why?
Who isn't traveling? Why?
What does travel say
about who's work is valued
and who can represent the
project? Who gets to learn
about the project, based
on where the travel is to?*

- Line E only support travel of *employees* of the submitting institution. Travel for others is covered elsewhere.
- Typically used to cover travel to team meetings, data collection sites, and conferences/workshops to share findings.
- Must be specified, itemized and justified
 - Specify for what purpose, location, and name of the event, if there is one
 - Itemize flight, hotel, ground, per diem, etc. based on [gsa.gov](https://www.gsa.gov) or **your institution's travel policy**.

Budget Line E: Travel (part 2)

*Who gets to travel? Why?
Who isn't traveling? Why?
What does travel say
about who's work is valued
and who can represent the
project? Who gets to learn
about the project, based
on where the travel is
going to?*

Include biennial EDU Racial Equity Awardee meeting in/near DC for 2 days in even years (next is 2024) for the PI and a community member

- It is acceptable to include a travel day on either end, depending where you are coming from
- Must travel on US-Flag Air Carriers (US airlines)

NSF staff look closely at travel budgets: Is it equitable? Excessive? Reasonable? Justified?

- This line item is not intended to support travel for participants, consultants, advisors, or others who are not employees of the submitting institution.

E. Travel:

Funds in the amount of \$XXX are requested for travel for project team meetings and dissemination. **Estimates for travel are based on average costs to major cities that host professional conferences, using GSA.gov for hotel and meal per diem information.**

Estimated costs were calculated as: airfare at \$600/trip, hotel at \$250 per night, \$65 per diem for meals, and ground transportation at \$50 per trip. Actual amounts will comply with federal limits and regulations. ***[This can also be done as a table.]***

Funds are requested for PI and community partner to attend the Racial Equity Awardee meeting at NSF (2 nights/3 days): **\$600 flight + 2*250 hotel +2(65*.75) M&IE travel days + 65M&IE \$50 ground transportation=XXX**

Travel funds are requested for PI and 2 graduate students to travel to the XXX conference. This will serve as a face-to-face project meeting for the to present results of XXX, supporting dissemination, and XXX. This travel is budgeted for 3 nights/days (1 day for project meeting, 1 day of presentations, 1 day of travel). Year 3 - \$additional conference day is due to increased presentation responsibilities in this final project year. (Show calculation)

CoPI X and 3 youth will attend 1 additional conference (4 nights/days) to extend the dissemination to new audiences and grow new relationships in the field. **(Show calculation)**

Budget Justification

Specify
location &
purpose

Itemize
expense
estimates



Line F. Participant Support

*Who are the, participants,
and/or trainees?
How are people involved in
the proposed work?
How are they
compensated?*

What is Participant Support?

Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of ***participants or trainees*** (***not employees, consultants, advisors, etc.***) in connection with NSF-sponsored conferences or training projects.

Participant Support Budget Lines

F1. Stipends

F2. Travel

F3. Subsistence

F4: Other

Who are informal STEM learners, participants, and/or trainees in the project? What supports do they need to fully participate?

- Covers stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of **project participants or trainees only** in connection with conferences, training, or project activities.
- Participant support costs must be specified, itemized, and justified in the budget justification section of the proposal.
- **This is not entertainment \$. There isn't entertainment \$ in NSF budgets.**
- Do ***not*** include incentives for participation in research in this line. Incentives should be listed in G6: Other.
- *Explain why the people are considered participants. What are their roles in the proposed work?*

F. Participant Support Examples

- Do **not** include project staff, those providing services to the project, such as consultants, advisors, or other professionals, or employees of the submitting institution. These are not Participants.
- No entertainment. No entertainment.
- **How should student employees be budgeted?**
 - A student cannot be compensated *partially* as an employee and as a participant on the same grant
 - It is up to the proposing organization to determine—and provide a rationale—for whether they should be a student employee, or a participant based on the role of the student in the project

F. Participant Support (# of participants)

1. **Stipends:** Add itemization & rationale details
2. **Travel:** Bus cards/fare, other travel
3. **Subsistence:** Refreshments for programming during mealtime; working meals if necessary—avoid dinners if travel is not involved
4. **Other:** Childcare; workshop registration

Participant Support Budget Justification

F1 Stipends

- \$XXX for educator participation in Professional Learning (40hrs learning series);
\$XX pp (40hrs x \$X/hr) x 10 people Y1 and 60 people Y2&3

F2 Travel

- \$XXX requested for travel to participate in-person portion of Professional Learning Y1&2

Explain compensation rate

Specify location & purpose

Travel to San Francisco for Professional Learning Experience, 2days/3nts, 40p (Y1&2): 20 by air; 20 by car	Total Y1&2
Airfare: \$350/person x 20 people	\$7,000
Mileage: avg 280 mi rt @\$0.55/mi x 20 people	\$3,080
M&I not covered at workshop: \$30pp x 40 people	\$1,200
Lodging: \$270/night x 3 nights x 40 people	\$25,200
Air travel parking & ground transportation: \$150pp x 20 people	\$3,000

[GSA.gov](https://www.gsa.gov)



F3. Subsistence

During the convening in Boston, participants are budgeted for a working breakfast (with agenda) @\$X per person and a working lunch (with agenda) @\$X per person ($\$X/\text{person per day} \times 2 \text{ days} = \$X/\text{participant} \times 44 \text{ participants} = \X)

*per diem meal costs estimated based off of 2019 per diem rates for Boston/Cambridge from GSA.gov; lodging costs are estimated based on rates negotiated by PI institutions with local hotels.

For youth programs, refreshments at \$4/person are requested as....

F4. Other

Childcare is likely needed for X people for X days, at \$X/hour....

Participant Support Budget Justification

Specify location & purpose

Itemize expense estimates

[GSA.gov](https://www.gsa.gov)



Budget Lines G1-G6: Other Direct Costs

The straightforward G lines:

G1: Materials and Supplies

- Less than \$5K per item
- Provide sufficient detail (number of items, cost per) and a rationale for its use in the project
- **Research materials:** audio recorders & other materials \$250/yr 1; and Research software: \$300 for qualitative analysis & \$50 for survey Y1-4 for a total of \$1400 over 4 years.

G2: Publication Costs

- Open Access Publications and related costs

G4: Computer Services

- Computer-based retrieval of scientific, technical and educational information
- Webhosting and similar
- *Leasing* (not purchase) of computer equipment.
 - Computer *purchases* are typically in G1 as they are less than \$5K each.

Budget Line G3: Other Direct Costs: Consultant Services

G3: Consultant/Professional Services

- Rendered by persons who are members of a *particular profession or possess a special skill*, and who are not officers or employees of the proposing organization.
- In justification, **must** provide info on each consultant's expertise, primary organizational affiliation, normal daily compensation rate, and number of days of expected service.
- List advisory board honoraria in **G6: Other**, not here.
- ***Are people paid equitably, appropriately, sufficiently for their time? This includes advisors, partner organizations, evaluators, and others.***

Budget Line G5: Other Direct Costs: Subawards

G5: Subawards

- A subaward is to *an institution* for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient.
- A separate budget and justification of no more than 5 pages must be provided for each subawardee, along with a description of the work to be performed.
- Total subaward costs are listed on G5 of the submitting institution
- Must include indirect costs, if they don't have a federally negotiated rate, use the 10% *de minimus*
- The number of subawards effects I. Indirect Costs, so make sure to note this in I. (The lead institution takes indirect costs on the first \$25K of each subaward. Think of it as the cost of managing the subaward.)

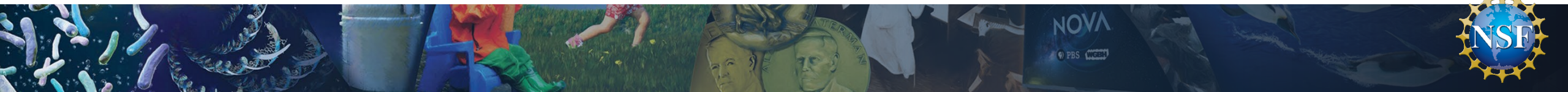
G3 Consultants vs. G5 Subawards

G3 Consultants

- Professional services; individuals or (typically) smaller organizations that do something for the project
- Has scope of work
- Cannot claim/ask for indirect costs

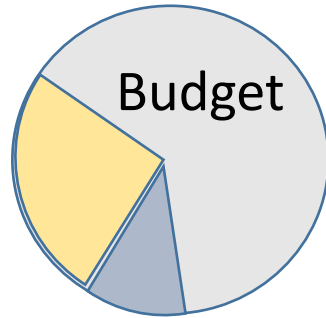
G5 Sub-Awards

- Integral partner/collaborator on the project that is responsible for contributing to the work of the project
- Often led by a co-PI
- Has scope of work/responsibilities
- Can claim/ask for indirect costs



Proposal Submission with Subaward(s)

One
15-page
Project
Description

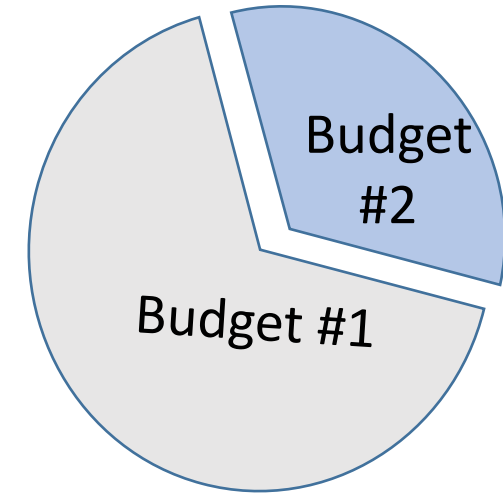


One Overarching Budget, with subcomponent details

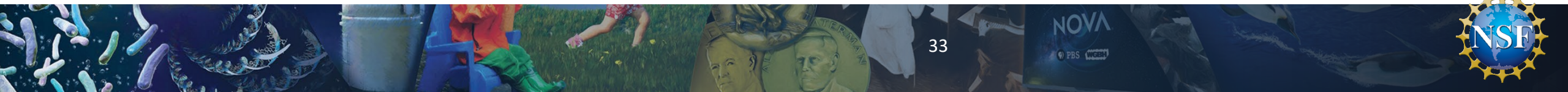
One budget to the lead organization that has collaborators (**subawards**) that are a part of the lead organization's budget. This is a flexible approach as funds and roles may move more during implementation of the budget—by lead organization. Only the lead organization has a direct relationship with NSF.

Collaborative Research Proposal Submissions

One
15-page
Project
Description



Multiple **completely separate** budgets that divide up the Project Description's work into separate funding and roles. Roles and funding may **not** move back and forth across institutions, i.e., limited flexibility. Each organization has a direct relationship with NSF.



	Proposal submission with Subaward(s)	Collaborative Proposal Submissions
	Submission of a single proposal and one overarching budget, by lead organization	Single project proposal submission by two or more organizations for various parts
Components	One Project Description; one all-inclusive budget with Subawards on G.5	One Project Description; multiple separate budgets.
Submission	Lead organization submits the proposal that includes separate budget documents for each subaward (budget and budget justification of no more than 5 pages)	Each collaborative organization submits the proposal, but if one misses the deadline then all linked proposals returned with review
PI/Co-PI	PI from lead organization, include co-PI as appropriate and may be lead personnel from subawardee(s)	PI from each collaborative organization, include co-PI as appropriate
Budget flexibility	Funds may be moved as project progresses, both in terms of amounts and to different organizations as needed	Funds cannot move back and forth among collaborating institutions.
Fund disbursal	Grant funds disbursed to the Lead org, which in turn pays its subawardee(s)	Grant funds disbursed to each collaborative organization
Annual Report	Lead organization submits annual report each year, include information from subawardees	Each organization submits an annual report each year

Budget Line G6: Other Direct Costs: Other

How are people involved in the proposed work? How are they compensated?

G6: Other

- Any other direct costs must be **itemized and detailed** in the budget justification
- **Incentive costs:** When necessary to accomplish program objectives, and if reasonable in amount, *incentive costs* can be allowable.
 - Participant incentives must be documented and easily tracked, e.g., cash cards and gift cards.
- **Honoraria fees:** For speakers fees and related expenses; should be justified
- **Advisory boards:** Should be justified with the frequency of meetings/time spent advising the project, including travel. The names, expertise, and how they will advise should be in either the Project Description or the Budget Justification.
- Graduate student

G.6 Other

- a) **Honoraria** for advisors @ \$1,000/yr x 6 persons x 4 years for a total of \$24,000 (\$125/hr x 8 hrs/yr review documents & advise).
- b) **Incentives** (gift cards) for educators to participate in evaluation activities (\$50pp x 20/yr for a total of \$4000 over 4 years), and incentives for students to participate in research (\$100/focus groups x 2 focus groups/yr x 3 sites/yr for a total of \$2400 over 4 years)

- a) Graduate tuition

Quiz:

- a) **Conference Registrations:** \$500 x 2 persons x 2 conferences (Y2-4) for a total of \$6000 over 3 years.
- b) Tablet **computers** (2@900) & headsets (2@\$50) for leading online sessions, & site visit observations (\$1900), and Mac Powerbook laptop computer for leading online sessions (\$3500)
- c) **Working meals** & 1 working dinner for staff (5) for educator workshops, 4-days (Y1&2), and 2-days (Y3). Working meals for advisory meeting day (\$48pp) & working dinner (\$30pp) (6 advisors + 5 staff), 1-day (Y1&3) for a total of \$3,150 over 3 years.

G.6. Other Budget Justification

Explain
compensation
rate

Itemize
expense
estimates

How are people involved in the proposed work? How are they compensated?

Budget line I: Indirect Costs

- Indirect costs: Costs that are not readily identifiable with a particular cost objective but are still necessary for the general operation of a project
- The applicable US Federally negotiated indirect cost rate (NICRA) must be used to compute indirect costs for a proposal.
- If an institution does not have a federally negotiated indirect cost rate, it should use the 10% *de minimus* rate.
- Supplemental funding must use IDC rate from the agreement in place at the time of original award.

An example

I. Indirect Cost (F&A) (Specify Rate and Base)

Organization A has an approved Federally negotiated rate of 52% with the National Science Foundation (NSF). This rate was approved July 2021. This rate is applied to Modified Total Direct Costs (MTCD) which excludes Equipment over \$5,000, Participant Support costs, and amounts in excess of \$25,000 for each Sub-Award.

Common budget pitfalls/red flags

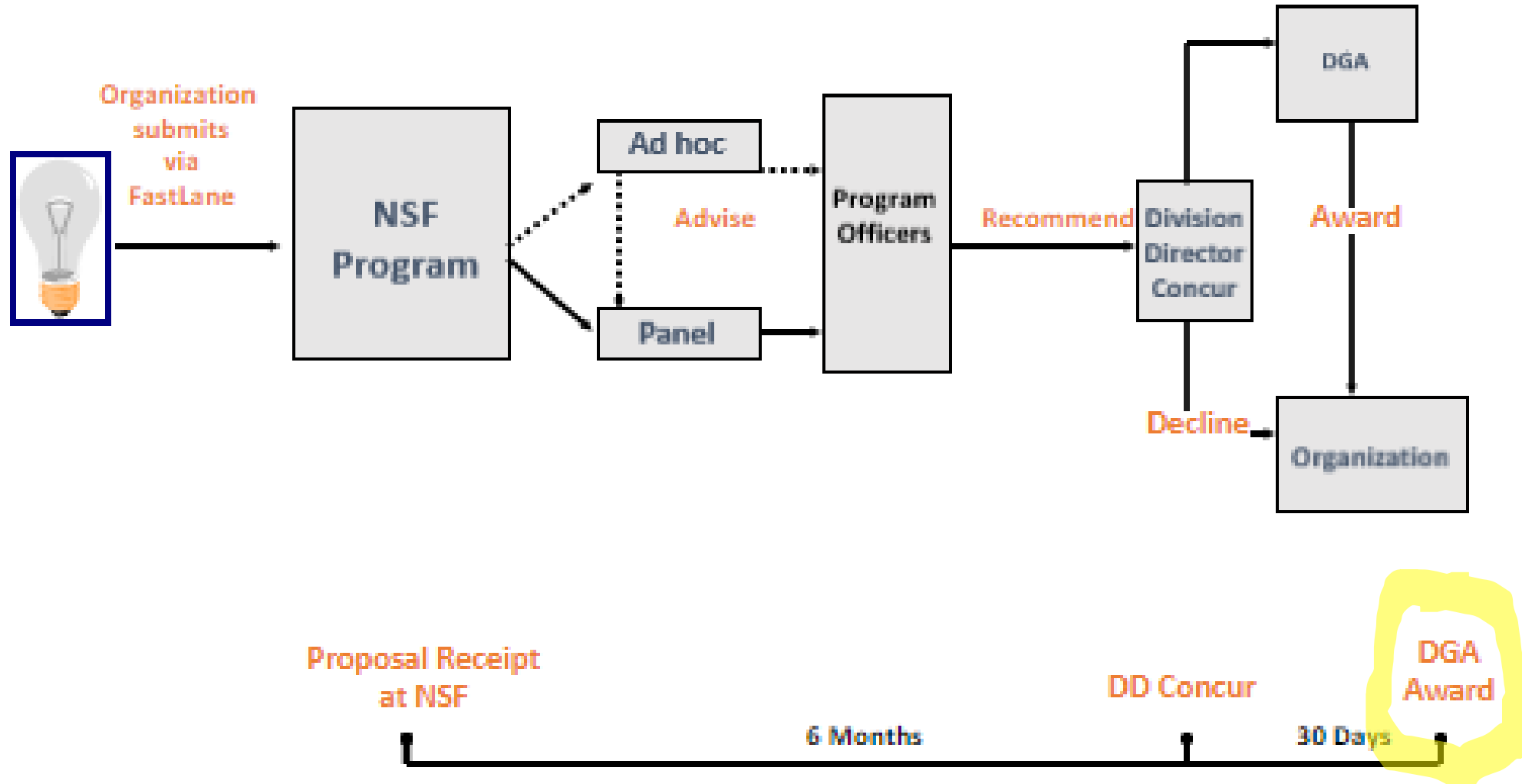
- **Going for the maximum:** Reviewers and program officers can tell when proposers are aiming to get the most out of NSF.
 - “Proposals that request the highest level of funding are particularly expected to discuss the need for resources.
- Right-sizing budgets
 - Asking for too much
 - Not asking for enough
- **Project timelines:** Do you really need 4 years to accomplish what you can do in 3? Is three years enough time for data collection and analysis?
- **Inequitable budgets:** Is there systematic devaluing of some stakeholders or partners? Who is determining budgets and scopes of work?
- **Start preparing your budget now:** Don't wait until the week before the proposal deadline!

Supplementary Document: Facilities, Equipment and Other Resources

All proposal submissions are required to include this document:

- Used to assess the adequacy of the resources available to perform the effort proposed
- Should describe only those resources that are directly applicable to the project
- Proposers should include an aggregated description of the internal and external resources (both physical and personnel) that the organization and its collaborators will provide to the project, should it be funded
- Other resources/funding: ***Must not include any quantifiable financial information***

Proposal Review Process and Timeline



Pre-award Reviews

<https://new.nsf.gov/funding/merit-review#pre-award-reviews-b67>

Or, can my organization likely receive NSF funding?

Pre-award reviews

If NSF is considering awarding you a grant or cooperative agreement, it may undertake one or more of the following reviews to assess your organization's ability to administer an NSF award:

➤ Proposal budget review

NSF will assess your proposed budget to ensure the costs are reasonable, allowable and allocable.

Proposal budget review

➤ Financial capability review

NSF will assess whether your organization has adequate financial resources or the ability to obtain resources necessary to administer the proposed project.

Financial capability review

➤ Accounting system review

NSF will verify your accounting system's ability to manage federal funds, in accordance with applicable regulations and award terms and conditions.

Accounting system review

Additional resources

- [Frequently asked questions: Proposal and award policies and procedures](#)
- [Prospective New Awardee Guide](#)

Proposal Budget Reviews

<https://www.nsf.gov/bfa/dias/carear/bud.jsp>

Overview & Purpose

- Proposal Budget Reviews assess an awardee's proposed award budgets to verify that costs are reasonable, allowable, and allocable in accordance with federal regulations and NSF guidance.
- Proposal Budget Reviews typically include the following:
 - **Overall Reasonableness** amounts of the proposal budget line items, e.g. subawards, appear to correspond to the objectives of the proposed award.
 - **Allowability** selected costs are evaluated to determine their allowability based upon the applicable Federal Cost Principles, NSF-specific terms and conditions, and award specific terms and conditions (if any).
 - **Allocability** individual costs are assignable or chargeable to one or more cost objectives based on relative benefits received. A cost is allocable if it is incurred specifically for the project. A cost is also allocable if it is necessary to the indirect cost rates. overall operation of a business, even though a direct relationship to any particular cost objective cannot be shown. These types of costs are generally not allowable as a direct charge, but may be allocated based on established indirect cost rates.

Financial Capability Review (1)

<https://www.nsf.gov/bfa/dias/caar/fin.jsp>

Overview & Purpose

To verify that a prospective awardee is financially stable, has sufficient resources to complete its proposed research program, and has sufficient funds to pay operating expenses. The evaluation of financial capability of a prospective awardee is of particular importance and requires more detailed analysis when the prospective awardee:

- Is a newly formed organization;
- Has not implemented any NSF-funded awards with NSF within the preceding 24 months; and,
- Is applying for a Small Business Innovation Research (SBIR) or a Small Business Technology Transfer (STTR) award.

Financial Capability Review (2)

<https://www.nsf.gov/bfa/dias/caar/fin.jsp>

Topics covered by the review

- The review includes an analysis of a prospective awardee's solvency, debt obligations, liquidity, historical profit and loss, cash flow, operating trends and financial commitments.
 - Requires financial statement submission and performs an analysis for the two most recent accounting years following a two-step process.
- The review of financial statements
 - including an assessment of an organization's tax returns, recent audit reports, balance sheets (assets, liability, and equity), income statements, detailed budgets for the proposed project period, documentation relating to existing or contemplated credit or financing arrangements or changes in financial position and a review of funding from other federal agencies for indications of financial difficulty.
- If significant indications of financial difficulty are found in step 1, there is a secondary review, such as cash flow forecasts, pending proposals and/or any other potential of funding, loans and details on liabilities.
- Additionally, if a prospective awardee has little or no funding history with NSF, there is an assessment of what, if any, prior experience the prospective awardee has in managing federal funds in order to:
 - Better understand the organization's financial capability
 - Identify other information and events that suggest an organization is stronger than indicated in the financial statements.
 - Understand management's plans for improving the organization's financial position

Accounting System Review

<https://www.nsf.gov/bfa/dias/caar/account.jsp>

Overview & Purpose

- Review of an awardee's accounting system to verify that the organization is likely to be able to manage Federal funds in accordance with applicable regulations, terms, and conditions.
- NSF will not issue an award to an organization that cannot demonstrate that they maintain a project cost accounting system that meets these standards (e.g., that the accounting system segregates costs by project or award.)

Topics Covered

Verify that the organization's accounting system provides for:

- Detailed budget preparation with proposed costs, based on actual supportable cost data.
- Classification of expenditures as direct, indirect, or unallowable costs, typically through a cost policy statement, as well as processes and procedures for classifying costs as direct, indirect, or unallowable as they are incurred.
- A system for accounting of costs by project/grant/funding source and by NSF budget line item expense category.
- Complete and accurate financial reports (including balance sheets and income statements, project cost ledger or account summary reports).
- Maintenance of adequate source documentation supporting all expenditures claimed on awards and cost sharing, when cost sharing is required under an NSF award.
- Internal controls and segregation of duties to ensure that no one employee has complete control of accounting transactions.

Questions about Pre-award Reviews?

<https://new.nsf.gov/funding/merit-review#pre-award-reviews-b67>

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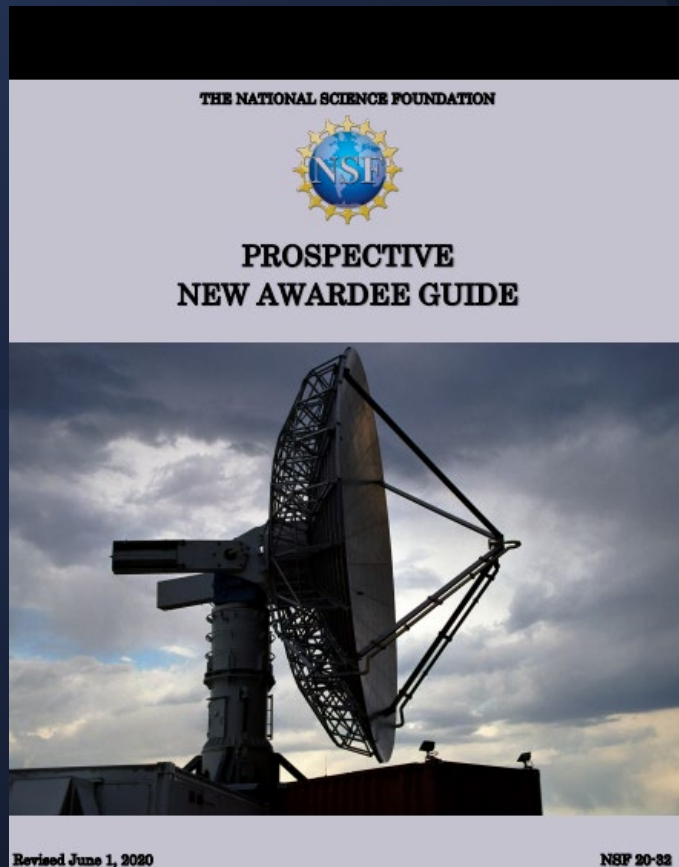
Accounting system review

Additional resources

- [Frequently asked questions: Proposal and award policies and procedures](#)
- [Prospective New Awardee Guide](#)

Prospective New Awardee Guide

<https://www.nsf.gov/pubs/2020/nsf20032/nsf20032.pdf>



PROSPECTIVE NEW AWARDEE GUIDE

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[Appendix 1: Awardee Organization and Management Summary](#)

[Appendix 2: Small Business Declaration](#)

[Appendix 3: Financial Management Systems Questionnaire \(FMSQ\)](#)

Questions?

EDU Racial Equity deadline is and the very next one is **October 10th, 2023,**
at 5:00pm local submitter
INSTITUTION time

Email: EDURacialEquity@nsf.gov with questions or “optional” 1–2-page concept papers