

Budget Information - Non Construction Programs

OMB Approval No. 0348-0044

Section A - Budget Summary		Estimated Unobligated Funds		New or Revised Budget		Total (g)
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	
1. Energy Research Project	81.086			\$57,500	\$75,000	\$132,500
2.						
3.						\$0
4.						\$0
5. Totals				\$57,500	\$75,000	\$132,500
Section B - Budget Categories						
6. Object Class Categories		Grant Program, Function or Activity				Total (5)
		(1) Federal Share	(2) XYZ Corp Share	(3)	(4)	
a. Personnel		\$30,000	\$30,000			\$60,000
b. Fringe Benefits		See Indirect Charges	See Indirect Charges			See Indirect Charges
c. Travel		\$0	\$5,000			\$5,000
d. Equipment		\$0	\$9,000			\$9,000
e. Supplies		\$500	\$5,080			\$5,580
f. Contractual		\$0	\$0			\$0
g. Construction		\$0	\$0			\$0
h. Other		\$1,080	\$0			\$1,080
i. Total Direct Charges (sum of 6a-6h)		\$31,580	\$49,080			\$80,660
j. Indirect Charges		\$25,920	\$25,920			\$51,840
k. Totals (sum of 6i-6j)		\$57,500	\$75,000			\$132,500
7. Program Income		\$0	\$0			\$0

Section C - Non-Federal Resources

	(a) Grant Program	(b) Applicant	(c) State	(d) XYZ Corporation	(e) Totals
8. Energy Research Project		\$0	\$0	\$75,000	\$75,000
9.					
10.					
11.					
12. Total (sum of lines 8 - 11)		\$0	\$0	\$75,000	\$75,000

Section D - Forecasted Cash Needs

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th quarter
13. Federal	\$57,500	\$14,375	\$14,375	\$14,375	\$14,375
14. Non-Federal	\$75,000	\$18,750	\$28,750	\$13,750	\$13,750
15. Total (sum of lines 13 and 14)	\$132,500	\$33,125	\$43,125	\$28,125	\$28,125

Section E - Budget Estimates of Federal Funds Needed for Balance of the Project

	(a) Grant Program	Future Funding Periods (Years)			
		(b) First	(c) Second	(d) Third	(e) Fourth
16. Energy Research Project		\$132,500	NA	NA	NA
17.					
18.					
19.					
20. Total (sum of lines 16-19)		\$132,500	\$0	\$0	\$0

Section F - Other Budget Information

21. Direct Charges	\$80,660	22. Indirect Charges	\$51,840
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23. Remarks
 Fringe Benefit costs are included in the Indirect Rate. The Indirect Rate of 86.4% of Personnel costs was used in this example. See associated Indirect Rate Proposal. Subrecipients may be cost share partners and may contribute to the total cost share stipulated for the Prime Recipient. Generally, cost share is 20% of Total Project Cost for Research, 50% for Demonstration, or a blended rate for projects with research, development, and demonstration project components.

Instructions and Summary

Award Number: DE-FG36-08G088999
 XYZ Corporation, Subrecipient of
 ABC Corporation

Date of Submission: 31-Jan-08
 Form submitted by: Dr. Subawardee Engineer
 (May be award recipient or sub-recipient)

**Please read the instructions on each page before starting.
 If you have any questions, please ask your DOE contact. It will save you time!**

This form is structured to obtain detailed support for the estimated project costs identified on the associated SF-424A (Budget). There is a direct correlation between the Object Class Categories on the SF-424A (Section B, 6.a. - 6.k.) and the sheets of this workbook (tabs at bottom of the spreadsheet). The totals on this page by category must match the dollar amounts for each workbook sheet by category, and the overall totals must match the totals on the associated SF-424A.

The total budget presented and supported on the SF424A and on this form must include both Federal (DOE), and Non-Federal (cost share) A13portions, thereby reflecting total project costs proposed.

The award recipient (also called grantee) and each sub-recipient with estimated costs of \$100,000 or more completes this form and an associated Budget, SF-424A. All budget class categories on this form and on the associated SF-424A apply only to the partner completing these forms (award recipient or sub-recipient). The only exception is category f, Contractual, which include all costs from sub-recipient(s), FFRDCs and vendors of the entity preparing the form. This includes all consultants.

Again, each sub-recipient listed in the Contractual section of this form with estimated costs of \$100,000 or more must complete their own SF-424A and this Budget Justification Form. The award recipient must include ALL sub-recipients, FFRDCs and vendors under Contractual on their submission. The amounts shown for each sub-recipient in the award recipient's contractual budget must match the total in the sub-recipients' separate and budget justification forms.

The support to justify the budgets of sub-recipients with estimated costs less than \$100K may be in any format, and at a minimum should provide what SOPO task(s) are being performed, the purpose/need for the effort, and a basis of the estimated costs that is sufficient for DOE evaluation. The award recipient is responsible for supporting this information, in the absence of a sub-recipient budget and its justification.

SUMMARY OF BUDGET CATEGORY COSTS PROPOSED

(Note: The values in this summary table are automatically calculated from entries made in each category sheet.)

CATEGORY	Budget Period 1 Costs	Budget Period 2 Costs	Budget Period 3 Costs	Total Costs	Project Costs %	Comments (Add comments as needed)
a. Personnel	\$60,000	\$0	\$0	\$60,000	45.3%	
b. Fringe Benefits	\$0	\$0	\$0	\$0	0.0%	
c. Travel	\$5,000	\$0	\$0	\$5,000	3.8%	
d. Equipment	\$9,000	\$0	\$0	\$9,000	6.8%	
e. Supplies	\$5,580	\$0	\$0	\$5,580	4.2%	
f. Contractual Sub-recipient Contractual FFRDC Contractual Vendor Total Contractual	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	0.0% 0.0% 0.0% 0.0% 0.0%	
g. Construction	\$0	\$0	\$0	\$0	0.0%	
h. Other Direct Costs	\$1,080	\$0	\$0	\$1,080	0.8%	
i. Indirect Charges	\$51,840	\$0	\$0	\$51,840	39.1%	
Total Project Costs	\$132,500	\$0	\$0	\$132,500	100.0%	

Additional Explanations/Comments (as necessary)

b. Fringe Benefits

	Budget Period 1	Budget Period 2	Budget Period 3	Total
Rate applied:	0.0%	0.0%	0.0%	
Total fringe requested:	\$0	\$0	\$0	\$0

A federally approved fringe benefit rate agreement, or a proposed rate supported and agreed upon by DOE for estimating purposes is required if reimbursement for fringe benefits is requested. Please check (X) one of the options below and provide the requested information, if it has not already been provided to the Contracting Officer, OR if it has changed since it was. Calculate the fringe rate and enter the total amount in Section B, line 6.b. ("Fringe Benefits") of form SF-424A.

A fringe benefit rate has been negotiated with, or approved by, a federal government agency. A copy of the latest rate agreement is included with this application, and will be provided electronically to the Contracting Officer for this project. (When this option is selected, a presentation of the budget that demonstrates the application of the approved rate, to arrive at the proposed fringes benefits dollars should also be provided.)

There is not a current, federally approved rate agreement negotiated and available. (When this option is checked, the entity preparing this form shall submit a rate proposal in the format provided at the following website, or a format that provides the same level of information and which will support the rates being proposed for use in performance of the proposed project: <https://www.eere-pmc.energy.gov/forms.asp>)

Additional explanation/comments (as necessary)

Fringe benefits were included in the calculation of Indirect Charges; see Indirect Rate Proposal.

i. Indirect Costs

	Budget Period 1	Budget Period 2	Budget Period 3	Total
Rate applied:	86.4%	0.0%	0.0%	
Total indirect costs requested:	\$51,840	\$0	\$0	\$51,840

A federally approved indirect rate agreement, or rate proposed supported and agreed upon by DOE for estimating purposes is required if reimbursement of fringe benefits is requested. Please check (X) one of the options below and provide the requested information if it has not already been provided as requested, or it has changed since it was. Calculate the indirect rate dollars and enter the total in the Section B., line 6.j. (Indirect Charges) of form SF 424A.

There is a federally approved indirect rate agreement. A copy is provided with this application and will be provided electronically to the Contracting Officer for this project. (When this option is selected, a presentation of the budget that demonstrates the application of the approved rate, to arrive at

There is no current, federally-approved indirect rate agreement. (When this option is checked, the entity preparing this form shall submit an indirect cost rate proposal in the format provided at the following website, or in a format that provides the same level of information and which supports the rate(s) being proposed for use in estimating the project: <https://www.eere-pmc.energy.gov/forms.asp>)

X

Additional Explanations/Comments (as necessary)

NOTE: Indirect Rate of 86.42% was applied to direct Personnel costs: 864 X \$60,000 = \$51,840. See Indirect Rate Proposal; the proposal includes fringe benefit costs as part of the indirect costs.

Cost Share

PLEASE READ!!!

A detailed presentation of the cash or cash value of all cost share proposed for the project must be provided in the table below. Identify the source & amount of each item of cost share proposed by the award recipient and each sub-recipient or vendor. Letters of commitment must be submitted for all third party (other than award recipient) cost share.

Note that "cost-share" is not limited to cash investment. Other items that may be assigned value in a budget as incurred as part of the project budget and necessary to performance of the project, may be considered as cost share, such as: contribution of services or property; donated, purchased or existing equipment; buildings or land; donated, purchased or existing supplies; and/or unrecovered personnel, fringe benefits and indirect costs, etc. For each cost share contribution identified as other than cash, identify the item and describe how the value of the cost share contribution was calculated.

Funds from other Federal sources MAY NOT be counted as cost share. This prohibition includes FFRDC sub-recipients. Non-Federal sources include private, state or local Government, or any source not originally derived from Federal funds. Documentation of cost sharing commitments must be provided, if not already provided with the original application and they have not changed since its submission.

Fee or profit will not be paid to the award recipients or subrecipients of financial assistance awards. Additionally, foregone fee or profit by the applicant shall not be considered cost sharing under any resulting award. Reimbursement of actual costs will only include those costs that are allowable and allocable to the project as determined in accordance with the applicable cost principles prescribed in 10 CFR 600.127, 10 CFR 600.312 or 10 CFR 600.318.

Organization/Source	Type (cash or other)	Cost Share Item	Budget Period 1 Cost Share	Budget Period 2 Cost Share	Budget Period 3 Cost Share	Total Project Cost Share
ABC Company <i>EXAMPLE ONL Y!!!</i>	Cash	<i>Project partner ABC Company will be providing 40 PV modules for product development at 50% off the of the retail price of \$680</i>	\$13,600			\$13,600
XYZ Corporation	Cash	Personnel Costs of \$30,000	\$30,000			\$30,000
XYZ Corporation	Cash	Travel	\$5,000			\$5,000
XYZ Corporation	Cash	Equipment	\$9,000			\$9,000
XYZ Corporation	Cash	Supplies	\$5,080			\$5,080
XYZ Corporation	Cash	Indirect costs	\$25,920			\$25,920
						\$0
						\$0
						\$0

C. Indirect Rate Proposal—Single Rate Method --Example

The following is a sample INDIRECT RATE PROPOSAL using the Single Rate Method. The Indirect Rate Calculation and Step by Step instructions are shown below the General Ledger table. Each Step has a narrative explanation provided on page 3.

GENERAL LEDGER

ACCT #	ACCOUNT NAME	ANNUAL TOTAL	DIRECT	INDIRECT	UNALLOW	INDIRECT-CLAIMED
6110	Salaries & Wages	\$656,824	\$656,824			
8110	Salaries & Wages	\$123,067		\$123,067		\$123,067
8210	Holiday	\$22,502		\$22,502		\$22,502
8211	Vacation	\$31,252		\$31,252		\$31,252
8212	Sick Leave	\$15,318		\$15,318		\$15,318
8213	Severence Pay	\$32,419		\$32,419		\$32,419
8214	FICA-Employer portion	\$27,427		\$27,427		\$27,427
8215	Federal Unemployment Insurance	\$1,393		\$1,393		\$1,393
8216	State Unemployment Insurance	\$6,722		\$6,722		\$6,722
8217	Workers' Compensation	\$3,826		\$3,826		\$3,826
8218	Health Insurance	\$40,009		\$40,009		\$40,009
8219	Life Insurance	\$7,920		\$7,920		\$7,920
8220	Pension Plan	\$60,638		\$60,638		\$60,638
8221	Recruitment	\$285		\$285		\$285
8222	Relocation	\$1,216		\$1,216		\$1,216
8223	Personal Absence	\$1,082		\$1,082		\$1,082
6310	Travel	\$35,173	\$35,173			
8310	Travel	\$12,987		\$12,987	\$2,500	\$10,487
6320	Material	\$843,192	\$843,192			
6330	Other Direct Cost	\$187,493	\$187,493			
6340	Subcontracts-contractual	\$944,841	\$944,841			
6350	Supplies	\$25,000	\$25,000			
8350	Supplies	\$15,014		\$15,014		\$15,014
6360	Equipment Rental	\$15,000	\$15,000			
8360	Equipment Rental	\$12,150		\$12,150		\$12,150
8410	Legal Fees	\$1,744		\$1,744		\$1,744
8420	Audit Fees	\$32,361		\$32,361		\$32,361
8430	Miscellaneous	\$3,969		\$3,969		\$3,969
8503	Entertainment	\$484		\$484	\$484	\$0
8505	Advertising & Promotion	\$354		\$354		\$354
8520	Periodicals	\$6,435		\$6,435		\$6,435
8522	Bad Debts	\$3,018		\$3,018	\$3,018	\$0
8523	Business Meals	\$2,702		\$2,702		\$2,702
8524	Depreciation/Amortization	\$2,824		\$2,824		\$2,824
8525	Dues/Memberships	\$2,112		\$2,112		\$2,112
8526	Conventions/Seminars	\$7,936		\$7,936	\$2,000	\$5,936
8527	Interest Expense	\$1,001		\$1,001	\$1,001	\$0
8531	Insurance	\$738		\$738		\$738
8535	Repairs/Maintenance	\$1,681		\$1,681		\$1,681
8537	Telecopier	\$2,434		\$2,434		\$2,434
8538	Telephone	\$45,552		\$45,552		\$45,552
8539	Temp Help/contract labor	\$1,816		\$1,816		\$1,816
8540	Small Equipment	\$878		\$878		\$878
8542	Postage & Handling	\$6,235		\$6,235		\$6,235
8553	Office Supplies	\$6,461		\$6,461		\$6,461
8554	Other Outside Services	\$30,281		\$30,281		\$30,281
TOTAL			\$2,707,523	\$576,243	\$9,003	\$567,240

Base-Direct Labor

Pool

INDIRECT COST POOL	\$567,240
BASE= (DIRECT LABOR)	\$656,824
INDIRECT RATE	86.4%

STEPS IN SINGLE RATE PROCESS

1. Develop List of Accounts (GL)
2. Segregate Direct Costs from Indirect Costs
3. Segregate Unallowable Costs
4. Consider Adjustments to Historical Costs
5. Sum the Indirect Cost Pool
6. Identify the Indirect Base
7. Calculate the Indirect Rate