

Date of Submission: _____
Form submitted by: _____
(May be award recipient or sub-recipient)

(May be award recipient or sub-recipient)

Do not modify this template or any

8. ALL budget period cost categories are rounded to the nearest dollar.

Public reporting burden for this collection of information is estimated to average 24 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Office of Information Resources Management Policy, Plans, and Oversight, AD-241-2 - GTN, Paperwork Reduction Project (1910-5162), U.S. Department of Energy 1000 Independence Avenue, S.W., Washington, DC 20585; and to the Office of Management and Budget, Paperwork Reduction Project (1910-5162), Washington, DC 20503.

The values in this summary table are from entries made in subsequent tabs. Only blank white cells require data entry

Additional Explanation (as needed):

a. Personnel

INSTRUCTIONS - PLEASE READ!!!
1. List project costs solely for employees of the entity completing this form. All personnel costs for subrecipients and contractors must be included under f. Contractual.
2. All personnel should be identified by position title and not employee name. Enter the amount of time (e.g., hours or % of time) and the base hourly rate and the total direct personnel compensation will automatically calculate. Rate basis (e.g., rate negotiated for each hour worked on the project, labor distribution report, state civil service rates, etc.) must also be identified.
3. If loaded labor rates are utilized, a description of the costs the loaded rate is comprised of must be included in the Additional Explanation section below. DOE must review all components of the loaded labor rate for reasonableness and unallowable costs (e.g. fee or profit).
4. If a position and hours are attributed to multiple employees (e.g. Technician working 4000 hours) the number of employees for that position title must be identified.
5. Each budget period is rounded to the nearest dollar.

SOPO Task #	Position Title	Budget Period 1			Budget Period 2			Budget Period 3			Budget Period 4			Budget Period 5			Budget Period 6			Budget Period 7			Budget Period 8			Project Total Hours	Project Total Dollars	Rate Basis
		Time (Hrs)	Hourly Rate (\$/Hr)	Total Budget Period 1	Time (Hrs)	Hourly Rate (\$/Hr)	Total Budget Period 2	Time (Hrs)	Hourly Rate (\$/Hr)	Total Budget Period 3	Time (Hrs)	Hourly Rate (\$/Hr)	Total Budget Period 3	Time (Hrs)	Hourly Rate (\$/Hr)	Total Budget Period 3	Time (Hrs)	Hourly Rate (\$/Hr)	Total Budget Period 3	Time (Hrs)	Hourly Rate (\$/Hr)	Total Budget Period 3	Time (Hrs)	Hourly Rate (\$/Hr)	Total Budget Period 3			
(b) (4)																												
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1. Fill out the table below by position title. If all employees receive the same fringe benefits, you can show "Total Personnel" in the Labor Type column instead of listing out all position titles.
2. The rates and how they are applied should not be averaged to get one fringe cost percentage. Complex calculations should be described/provided in the Additional Explanation section below.
3. The fringe benefit rates should be applied to all positions, regardless of whether those funds will be supported by Federal Share or Recipient Cost Share.
4. Each budget period is rounded to the nearest dollar.

A federally approved fringe benefit rate agreement, or a proposed rate supported and agreed upon by DOE for estimating purposes is required at the time of award negotiation if reimbursement for fringe benefits is requested. Please check (X) one of the options below and provide the requested information if not previously submitted.

☒ A fringe benefit rate has been negotiated with, or approved by, a federal government agency. A copy of the latest rate agreement is/was included with the project application.*

_____. There is not a current federally approved rate agreement negotiated and available.⁴⁴

*Unless the organization has submitted an indirect rate proposal which encompasses the fringe pool of costs, please provide the organization's benefit package and/or a list of the components/elements that comprise the fringe pool and the cost or percentage of each component/element allocated to the labor costs identified in the Budget Justification.

***When this option is checked, the entity preparing this form shall submit an indirect rate proposal in the format provided in the Sample Rate Proposal at <https://www.energy.gov/eeefundng/downloads/sample-indirect-rate-proposal-and-profit-compliance-audit>, or a format that provides the same level of information and which will support the rates being proposed for use in the performance of the proposed project.

Additional Explanation (as necessary): Please use this box (or an attachment) to list the elements that comprise your fringe benefits and how they are applied to your base (e.g. Personnel) to arrive at your fringe benefit rate.

1. Identify Foreign and Domestic Travel as separate items. Examples of Purpose of Travel are subspecies site visits, DOE meetings, project mgmt. meetings, etc. Examples of Basis for Estimating Costs are past trips, travel quotes, GSA rates, etc.
2. All listed travel must be necessary for performance of the Statement of Project Objectives.
3. Only travel that is directly associated with this award should be included as a direct travel cost to the award.
4. Federal travel regulations are contained within the applicable cost principles for all entity types.
5. Travel costs should remain consistent with travel costs incurred by an organization during normal business operations as a result of the organizations written travel policy. In absence of a written travel policy, organizations must follow the regulations prescribed by the General Services Administration.
6. Columns E, F, G, H, I, J, and K are per trip.
7. The number of days is inclusive of day of departure and day of return.
8. Recipients should enter City and State (or City and Country for International travel) in the Depart from and Destination fields.
9. Each budget period is rounded to the nearest dollar.

Additional Explanation (as needed):

d. Equipment**INSTRUCTIONS - PLEASE READ!!!**

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. Please refer to the applicable Federal regulations in 2 CFR 200 for specific equipment definitions and treatment.
2. List all equipment below, providing a basis of cost (e.g. contractor quotes, catalog prices, prior invoices, etc.). Briefly justify items as they apply to the Statement of Project Objectives. If it is existing equipment, provide logical support for the estimated value shown.
3. During award negotiations, provide a contractor quote for all equipment items over \$50,000 in price. If the contractor quote is not an exact price match, provide an explanation in the additional explanation section below. If a contractor quote is not practical, such as for a piece of equipment that is purpose-built, first of its kind, or otherwise not available off the shelf, provide a detailed engineering estimate for how the cost estimate was derived.
4. Each budget period is rounded to the nearest dollar.

SOPO Task #	Equipment Item	Qty	Unit Cost	Total Cost	Basis of Cost	Justification of need
Budget Period 1						
3,4,5	EXAMPLE!!! Thermal shock chamber	2	\$70,000	\$140,000	Contractor Quote - Attached	Reliability testing of PV modules- Task 4.3
	(b) (4)					
				\$0		
	Budget Period 1 Total					
Budget Period 2						
	Budget Period 2 Total					
Budget Period 3						
				\$0		
				\$0		
	Budget Period 3 Total			\$0		
Budget Period 4						
				\$0		
				\$0		
	Budget Period 4 Total					
Budget Period 5						
				\$0		
				\$0		
	Budget Period 5 Total					
Budget Period 6						
				\$0		
				\$0		
				\$0		
				\$0		
	Budget Period 6 Total			\$0		
Budget Period 7						
				\$0		
				\$0		
				\$0		
				\$0		
	Budget Period 7 Total			\$0		
Budget Period 8						
				\$0		
				\$0		
				\$0		
				\$0		
	Budget Period 8 Total			\$0		
	TOTAL EQUIPMENT					

Additional Explanation (as needed):

1. Supplies are generally defined as an item with an acquisition cost of \$5,000 or less and a useful life expectancy of less than one year. Supplies are generally consumed during the project performance. Please refer to the applicable Federal Regulations in 2 CFR 200 for specific supplies definitions and treatment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.

2. Indirect costs are those costs that are not directly attributable to the project but are necessary for the project to be completed. Indirect costs are those costs that are not directly attributable to the project but are necessary for the project to be completed. Objectives. Note that Supply items must be direct costs to the project at this budget category, and not duplicative of supply costs included in the indirect pool that is the basis of the indirect rate applied for this project.

3. Multiple supply items valued at \$5,000 or less used to assemble an equipment item with a value greater than \$5,000 with a useful life of more than one year should be included on the equipment tab. If supply items and costs are ambiguous in nature, contact your DOE representative for proper categorization.

4. Add rows as needed. If rows are added, formulas/calculations may need to be adjusted by the preparer.

5. Each budget period is rounded to the nearest dollar.

[illegible]

Additional Explanation (as needed):

f. Contractual

INSTRUCTIONS - PLEASE READ!!!

1. The entity completing this form must provide all costs related to subrecipients, contractors, and FFRDC partners in the applicable boxes below.

2. Subrecipients (partners, sub-awardees): Subrecipients shall submit a Budget Justification describing all project costs and calculations when their total proposed budget exceeds either (1) \$250,000 or (2) 25% of total award costs. These subrecipient forms may be completed by either the subrecipients themselves or by the preparer of this form. The budget totals on the subrecipient's forms must match the subrecipient entries below. A subrecipient is a legal entity to which a subaward is made, who has performance measured against whether the objectives of the Federal program are met, is responsible for programmatic decision making, must adhere to applicable Federal program compliance requirements, and uses the Federal funds to carry out a program of the organization. All characteristics may not be present and judgment must be used to determine subrecipient vs. contractor status.

3. Contractors: List all contractors supplying commercial supplies or services used to support the project. For each Contractor cost with total project costs of \$250,000 or more, a Contractor quote must be provided. A contractor is a legal entity contracted to provide goods and services within normal business operations, provides similar goods or services to many different purchasers, operates in a competitive environment, provides goods or services that are ancillary to the operation of the Federal program, and is not subject to compliance requirements of the Federal program. All characteristics may not be present and judgment must be used to determine subrecipient vs. contractor status.

4. Federal Funded Research and Development Centers (FFRDCs): FFRDCs must submit a signed Field Work Proposal during award application. The award recipient may allow the FFRDC to provide this information directly to DOE, however project costs must also be provided below.

5. Each budget period is rounded to the nearest dollar.

SOPO Task #	Subrecipient Name/Organization	Subrecipient Unique Entity Identifier (UEI)	Purpose and Basis of Cost	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5	Budget Period 6	Budget Period 7	Budget Period 8	Project Total
2,4	EXAMPLE!!! XYZ Corp.		Partner to develop optimal lens for Gen 2 product. Cost estimate based on personnel hours.	\$48,000	\$32,000	\$16,000						\$96,000
												\$0
												\$0
												\$0
												\$0
												\$0
												\$0
			Sub-total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SOPO Task #	Contractor Name/Organization	Purpose and Basis of Cost	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5	Budget Period 6	Budget Period 7	Budget Period 8	Project Total
6	EXAMPLE!!! ABC Corp.	Contractor for developing robotics to perform lens inspection. Estimate provided by contractor.	\$32,900	\$86,500	\$0						\$119,400
											\$0
											\$0
											\$0
											\$0
											\$0
			Sub-total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SOPO Task #	FFRDC Name/Organization	Purpose and Basis of Cost	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5	Budget Period 6	Budget Period 7	Budget Period 8	Project Total
											\$0
											\$0
			Sub-total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

			TOTAL CONTRACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Additional Explanation (as needed):

g. Construction

PLEASE READ!!!

1. Construction, for the purpose of budgeting, is defined as all types of work done on a particular building, including erecting, altering, or remodeling. Construction conducted by the award recipient is entered on this page. Any construction work that is performed by a contractor or subrecipient should be entered under f. Contractual.
2. List all proposed construction below, providing a basis of cost such as engineering estimates, prior construction, etc., and briefly justify its need as it applies to the Statement of Project Objectives.
3. Each budget period is rounded to the nearest dollar.

Overall description of construction activities: **Example Only!!! - Build wind turbine platform**

SOPO Task #	General Description	Cost	Basis of Cost	Justification of need
Budget Period 1				
3	EXAMPLE ONLY!!! Three days of excavation for platform site	\$28,000	Engineering estimate	Site must be prepared for construction of platform.
Budget Period 1 Total		\$0		
Budget Period 2				
Budget Period 2 Total		\$0		
Budget Period 3				
Budget Period 3 Total				
Budget Period 4				
Budget Period 4 Total				
Budget Period 5				
Budget Period 5 Total				
Budget Period 6				
Budget Period 6 Total				
Budget Period 7				
Budget Period 7 Total				
Budget Period 8				
Budget Period 8 Total		\$0		
TOTAL CONSTRUCTION		\$0		

Additional Explanation (as needed): The construction cost are estimated cost that are spread over a two year period

h. Other Direct Costs

INSTRUCTIONS - PLEASE READ!!!

1. Other direct costs are direct cost items required for the project which do not fit clearly into other categories. These direct costs must not be included in the indirect costs (for which the indirect rate is being applied for this project). Examples are: tuition, printing costs, etc. which can be directly charged to the project and are not duplicated in indirect costs (overhead costs).

2. Basis of cost are items such as contractor quotes, prior purchases of similar or like items, published price list, etc.

3. Each budget period is rounded to the nearest dollar.

SOPO Task #	General Description and SOPO Task #	Cost	Basis of Cost	Justification of need
			Budget Period 1	
Budget Period 1 Total		\$0		
			Budget Period 2	
Budget Period 2 Total		\$0		
			Budget Period 3	
(b) (4)				
Budget Period 3 Total				
			Budget Period 4	
Budget Period 4 Total				
			Budget Period 5	
Budget Period 5 Total				
			Budget Period 6	
Budget Period 6 Total		\$0		
			Budget Period 7	
Budget Period 7 Total				
			Budget Period 8	
Budget Period 8 Total				
TOTAL OTHER DIRECT COSTS				

Additional Explanation (as needed): "Student stipend" for research is adjusted each year for a 5% inflation rate.

5. Each budget period is rounded to the nearest dollar.

A federally approved indirect rate agreement, or rate proposed (supported and agreed upon by DOE for estimating purposes) is required if reimbursement of indirect costs 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 has changed.

This organization has elected to apply a 10% de minimis rate in accordance with 2 CFR 200.414(f).

Additional Explanation (as needed): **IMPORTANT:** Please use this box (or an attachment) to further explain how your total indirect costs were calculated. If the total indirect costs are a cumulative amount of more than one calculation or rate application, the explanation and calculations should identify all rates used, along with the base they were applied to (and how the base was derived), and a total for each (along with grand total).

Cost Share

PLEASE READ!!!

1. A detailed presentation of the cash or cash value of all cost share proposed must be provided in the table below. All items in the chart below must be identified within the applicable cost category tabs a. through i. in addition to the detailed presentation of the cash or cash value of all cost share proposed provided in the table below. Identify the source organization & amount of each cost share item proposed in the award.

2. **Cash Cost Share** - encompasses all contributions to the project made by the recipient, subrecipient, or third party (an entity that does not have a role in performing the scope of work) for costs incurred and paid for during the project. This includes when an organization pays for personnel, supplies, equipment, etc. for their own company with organizational resources. If the item or service is reimbursed for, it is cash cost share. All cost share items must be necessary to the performance of the project. **Contractors may not provide cost share.** Any partial donation of goods or services is considered a discount and is not allowable.

3. **In Kind Cost Share** - encompasses all contributions to the project made by the recipient, subrecipient, or third party (an entity that does not have a role in performing the scope of work) where a value of the contribution can be readily determined, verified and justified but where no actual cash is transacted in securing the good or service comprising the contribution. In Kind cost share items include volunteer personnel hours, the donation of space or use of equipment, etc. The cash value and calculations thereof for all In Kind cost share items must be justified and explained in the Cost Share Item section below. All cost share items must be necessary to the performance of the project. If questions exist, consult your DOE contact before filling out In Kind cost share in this section. Contractors may not provide cost share. Any partial donation of goods or services is considered a discount and is not allowable.

4. Funds from other Federal sources **MAY NOT** be counted as cost share. This prohibition includes FFRDC sub-recipients. Non-Federal sources include any source not originally derived from Federal funds. Cost sharing commitment letters from subrecipients and third parties must be provided with the original application.

5. Fee or profit, including foregone fee or profit, **are not allowable** as project costs (including cost share) under any resulting award. The project may only incur those costs that are allowable and allocable to the project (including cost share) as determined in accordance with the applicable cost principles prescribed in FAR Part 31 for For-Profit entities and 2 CFR Part 200 Subpart E - Cost Principles for all other non-federal entities.

6. **NOTE:** A Recipient who elects to employ the 10% de minimis Indirect Cost rate **cannot claim the resulting indirect costs as a Cost Share contribution.**

7. **NOTE:** A Recipient **cannot claim "unrecovered indirect costs"** as a Cost Share contribution, **without prior approval.**

8. Each budget period is rounded to the nearest dollar.

Organization/Source	Type (Cash or In Kind)	Cost Share Item	Budget Period 1	Budget Period 2	Budget Period 3	Budget Period 4	Budget Period 5	Budget Period 6	Budget Period 7	Budget Period 8	Total Project Cost Share
ABC Company EXAMPLE!!!	Cash	Project partner ABC Company will provide 20 PV modules for product development at the price of \$680 per module	\$13,600								\$13,600
											\$0
											\$0
											\$0
											\$0
											\$0
											\$0
											\$0
											\$0
TOTAL COST SHARE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Cost Share Percentage per Budget Period			0.0%	0.0%	0.0%						
---	--	--	------	------	------	--	--	--	--	--	--

Total Project Cost: (b) (4)

Total Project Cost Share Percent:

Additional Explanation (as needed):

Award Number: 0

Budget Information - Non Construction Programs

OMB Approval No. 0348-0044

Section A - Budget Summary

[illegible]

Section B - Budget Categories

[illegible]

Award Number: 0

Budget Information - Non Construction Programs

OMB Approval No. 0348-0044

Section A - Budget Summary

[illegible]

Section B - Budget Categories

[illegible]

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SF-424A (Rev. 4-92)
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