BUDGET WORKBOOK GUIDANCE
(MARCH 2013)

General	Applicants are required to complete and submit a Budget Workbook to accompany and justify the costs that auto-populate in the SF-424A ("Budget Information") submitted with their Full Application. When completing the Budget Workbook, please adhere to the following guidelines: • The Budget Workbook must be submitted in Microsoft Excel format. Please refer to BPA's Exchange website (https://bpa-exchange.energy.gov/) for the Budget Workbook template. • Applicants must complete each tab of the Budget Workbook for the project as a whole and provide requested documentation (e.g., a Federally-approved forward pricing rate agreement, Defense Contract Audit Agency or Government Audits and Reports, if available). The term "tab" refers to a worksheet within the Budget Workbook (a. Personnel, b. Fringe Benefits, c. Travel, d. Equipment, e. Supplies, f. Contractual, g. Other, h. Indirect Costs, i. Cost Share). Each tab may be found and accessed at the bottom of the Budget Workbook. • The total budget presented in the Budget Workbook and the SF-424A must include both Federal (BPA) and Non-Federal (cost share) expenditures, the sum of which equals the Total Project Cost proposed by the Applicant. All costs, whether paid with Federal funding or by the Applicant, must be justified. • All expenditures must be allowable, allocable, and reasonable in accordance with the applicable Federal cost principles. • Double check all fields that are highlighted in yellow to ensure they are completed correctly. • If submitting new or updated versions edit the Date and Version number in cell G1 on the tab "Instructions and Summary". • All supporting documentation should be submitted as directed in this guidance.
Who Must Complete the Budget Workbook?	• The Prime Recipient must complete a Budget Workbook to justify its proposed budget. • The Prime Recipient must complete this Budget Workbook. In addition, each Subrecipient incurring greater than or equal to 50% of the Total Project Cost must complete an additional Budget Workbook to justify its proposed budget. The Subrecipient's Budget Workbook total project costs must match the amount on tab f. Contractual in the Prime Recipient's Budget Workbook. All documents should be submitted as one package to BPA, however, subrecipients can provide budget documents directly to BPA if necessary. The Prime Recipient's Budget Workbook will not be reviewed until all supporting documentation is submitted.

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<tr><td></td><td>Note: Subrecipients incurring less than 50% of the Total Project Cost are not required to complete separate a Budget Workbook. However, such Subrecipients are required to provide supporting documentation to justify their proposed budgets. At a minimum, the supporting documentation must show which tasks in the Project Description and Deliverables are being performed, the purpose/need for the effort, and a sufficient basis for the estimated costs. This documentation may be submitted in any format.</td></tr>
<tr><td>STEP 1: Review the Instructions and Summary</td><td>The tab “Instructions and Summary” provides instructions on the completion of the Budget Workbook. In this tab, Applicants are required to review a summary of the Total Project Cost, including costs in each budget category for each year of the project for the entire budget period once the entire Workbook is populated.

Once the entire Budget Workbook has been populated, review and complete the second tab, “SF-424A”. Populate all fields highlighted in yellow (Section D, Remarks). A check feature is utilized in Section D to ensure the projected cash flows for the first year match the budget for the first year.
When cell J44 is yellow and “Correct” appears, the Applicant has filled in Section D correctly.
If cell J44 is red and “Review” appears, the Applicant needs to review Section D to ensure the total forecasted first year cash flow equals the total budget for the first year.</td></tr>
<tr><td>STEP 2: Complete Tab a. Personnel</td><td>Under the tab “a. Personnel”, Applicants must provide and justify proposed costs related to personnel for each year of the project for the entire budget period. Personnel information for the Project Team should be entered as follows:
Applicants must specifically list the positions necessary to perform the proposed work (e.g., senior scientist, technician).
All other personnel costs—including Subrecipients (partners, subawardees), Vendors (contractors and consultants), and FFRDCs that will perform less than 50% of the Total Project Cost—must be entered under the tab “f. Contractual”.
Note: Each Subrecipient, Vendor, and FFRDC that will incur greater than or equal to 50% of the Total Project Cost—must be entered under the tab “f. Contractual” and each must complete a separate Budget Workbook to justify its proposed budget.
For your convenience, BPA provides the following supplemental guidance on completing the tab “a. Personnel”:<table><tr><td>Task # and Title</td><td>Identify the Task # and Title. Can be identified at the Stage level with subtasks also.</td></tr></table></td></tr>
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	Position Title	• Identify key personnel by title. • Identify all other personnel either by title or by a group category. • If more than one employee is anticipated for a particular position or group category, the number of full-time employees that will be employed in each position or group category should be stated in parentheses next to the Position Title (e.g., Electrical Engineers (2) for two electrical engineers).
	Time (Hours)	• In hours, state the total amount of time anticipated for each position or group category per Budget Year. • Include all anticipated group members when calculating time (e.g., electrical engineers (2) working full time — 2,080 Hrs/Yr per engineer — would yield 4,160 total hours for the year).
	Pay Rate ($/Hr)	• State the base pay rate per hour for the position (e.g., $40/Hr for the position of electrical engineer). • Note: If composite rates are proposed for a particular position or group category, please provide a list of the proposed personnel and rates/hours used to compute the composite rates in the "Additional explanation/comments" box, as applicable. • If you are proposing an escalation of rates for the labor rates, please explain in the "Additional explanation/comments" box, as applicable.
	Total Budget Year	*AUTOMATICALLY CALCULATES.*
	Project Total Hours	*AUTOMATICALLY CALCULATES.*
	Project Total Dollars	*AUTOMATICALLY CALCULATES.*
	Rate Basis	• Identify the basis for the pay rate used (e.g., actual salary, composite rate, labor distribution report, technical estimate, state civil service rates, etc.). • If new hires are proposed, please explain the basis for how you determined their hourly rate. • If Applicants are selected for award negotiations, they will be required to provide payroll information or a certification statement to verify that the proposed rates are the actual rates being paid to the proposed individuals within 14 days after receiving the award notification. Such documentation should be

		submitted to the BPA Contracting Officer at Mldelong@bpa.gov. In the subject line of the email, please state "Pay Rate Information" and include the Applicant's name, FOA name and number, and application control number.
	Total Personnel Costs	*AUTOMATICALLY CALCULATES.*
STEP 3: Complete Tab b. Fringe Benefits	Under the tab "b. Fringe Benefits", Applicants must provide and justify proposed costs related to Fringe Benefits for each Budget Year. • If requesting reimbursement for fringe benefits, the Applicant must submit a Federally approved fringe benefit rate agreement. • Applicants must submit this information with the Full Application. • If no Federally approved rate agreement is available, see instructions below. For your convenience, BPA provides the following supplemental guidance on completing the tab "b. Fringe Benefits":	
	Rate Applied	Using the most recent approved rate agreement negotiated and available or submitted rate proposal, input the fringe rate for each Budget Year. Multiple lines are provided if Applicants have multiple fringe rates.
	Total Fringe Requested	Using the most recent approved rate agreement negotiated and available or submitted rate proposal, input the total amount of fringe benefits requested for each Budget Year.
	Total	*AUTOMATICALLY CALCULATES.*
	Federally Approved Rate Agreement	Check (X) from the drop down menu in one of the appropriate boxes depending on whether a current, Federally approved rate agreement is negotiated and available. If so, it must be submitted with the Full Application. • Include a copy of the latest fringe benefit rate agreement (if available) that has been negotiated with, or approved by, a Federal agency when sending in the Full Application. • If the BPA Contracting Officer has a copy of the current rate agreement (e.g., from a previous BPA Award), indicate that and state the award number in the "Explanations/Comments/Calculations/ Formula" box.

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<td></td>
<td>If no Federally Approved Rate Agreement is available</td>
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If an Applicant is selected for award negotiations and does not have a Federally approved fringe benefit rate agreement, then the Applicant is required to submit an Indirect Rate Proposal to the BPA Contracting Officer.
A template for Indirect Rate Proposals is available at https://bpa-exchange.energy.gov/ with the FOA.
The Applicant must provide this information to the BPA Contracting Officer at Mldelong@bpa.gov within 14 days after the receiving the award notification. In the subject line of the email, please state “Fringe Rate Proposal” and include the Applicant’s name, FOA name and number, and application control number.

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<td rowspan="7">STEP 4: Complete Tab c. Travel</td>
<td colspan="2">Under the tab “c. Travel”, Applicants must itemize all proposed travel and state a justification of need in each Budget Year.

Provide travel detail as requested below, identifying total Foreign and Domestic Travel as separate items. "Purpose of travel" are items such as professional conference, BPA sponsored meeting, project management meeting, etc. The Basis for Estimating Costs are past trips, current quotations, Federal Travel Regulations, etc.
Travel should include at a minimum one annual trip to the TI Summit at BPA HQ in Portland, OR each Jan/Feb for the PI and key project team (1-3 people). The presentation/Q&A will last no more than one hour so unless additional meetings are scheduled, this trip should not be for more than two nights.

For your convenience, BPA provides the following supplemental guidance on completing the tab “c. Travel”:</td>
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<tr>
<td>Purpose of Travel</td>
<td>Justify each travel request in the “Purpose of Travel” column (e.g., a professional conference, a DOE sponsored meeting, a project management meeting, etc.) with as many specific details as are available (including dates and location).

All travel should align to the Project Description and Deliverables.

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<tr>
<td>No. of Travelers</td>
<td>State the number of travelers requested for the proposed travel.</td>
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<tr>
<td>No. of Days</td>
<td>State the duration of travel in days.</td>
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<tr>
<td>Cost per Traveler</td>
<td>State the requested total travel costs for each trip, per traveler.</td>
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<td>Cost per Trip</td>
<td>AUTOMATICALLY CALCULATES.</td>
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<tr>
<td>Basis for Estimating Costs</td>
<td>Indicate the basis for estimating the listed travel costs (e.g., past trips, current quotations, Federal Travel Regulations, etc.) in the “Basis for Estimating Costs” column.</td>
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	International and Domestic Travel	• List international travel separately from domestic travel, in the appropriate sections. • For all travel, state the departure and arrival locations in the "Depart From" and "Destination" columns.
	Project Total	*AUTOMATICALLY CALCULATES.*
STEP 5: Complete Tab d. Equipment	Under the tab "d. Equipment", Applicants must itemize all proposed equipment and state a cost justification for each Budget Year. Equipment is generally defined as an item with an acquisition cost greater than $5,000 and a useful life expectancy of more than one year. For your convenience, BPA provides the following supplemental guidance on completing the tab "d. Equipment":	
	Equipment Item	State the type of equipment requested (e.g., super computer).
	Qty	State the number of units requested.
	Unit Cost	State the estimated cost for one unit of the item requested.
	Total Cost	*AUTOMATICALLY CALCULATES.*
	Basis of Cost	State a cost justification (e.g., vendor quotes, catalog prices, prior invoices) for the proposed equipment. • For items over $50,000 you will be expected to provide a copy associated vendor quote or catalog price upon selection. • If contributing existing equipment as cost share, provide logical support for the estimated value shown in the "Basis of Cost" column (e.g., Federal depreciation amounts subtracted from purchase price). • If new equipment is proposed that will retain a useful life upon completion of the project, provide logical support for the estimated use value during the project.
	Justification of Need	Explain how each proposed equipment item applies to the Project Description and Deliverables.
	Project Total	*AUTOMATICALLY CALCULATES*
STEP 6: Complete Tab e. Supplies	Applicants must itemize all proposed supplies under the tab "e. Supplies" for each Budget Year. • Supplies are generally defined as items 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.	

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<tr><td rowspan="8"></td><td colspan="2">Supplies are direct costs and should not be duplicative of supply costs that are included in the indirect pool that is the basis of the proposed indirect rate applied for the project.
For your convenience, BPA provides the following supplemental guidance on completing the tab “e. Supplies”:</td></tr>
<tr><td>General Category</td><td>State the general type of supplies requested (e.g., test tubes).</td></tr>
<tr><td>Qty</td><td>State the number of units requested.</td></tr>
<tr><td>Unit Cost</td><td>State the estimated cost for one unit of the supplies requested.</td></tr>
<tr><td>Total Cost</td><td>AUTOMATICALLY CALCULATES.</td></tr>
<tr><td>Basis of Cost</td><td>State a cost justification (e.g., vendor quotes, catalog prices, prior invoices, etc.) for the proposed supplies.
If contributing existing supplies as cost share, provide logical support for the estimated value shown.</td></tr>
<tr><td>Justification of Need</td><td>Explain how each of the proposed supplies applies to the Project Description and Deliverables.</td></tr>
<tr><td>Project Total</td><td>AUTOMATICALLY CALCULATES.</td></tr>
<tr><td rowspan="2">STEP 7: Complete Tab f. Contractual</td><td colspan="2">Applicants must provide and justify proposed costs related to Subrecipients, vendors, contractors, consultants, and FFRDC partners under the tab “f. Contractual” for each Budget Year.
It is the Applicant’s responsibility to ensure that adequate supporting documentation from Subrecipients, vendors, contractors, consultants, and FFRDC partners is provided with the Full Application.
For your convenience, BPA provides the following supplemental guidance on completing the tab “f. Contractual”:</td></tr>
<tr><td>Subrecipients (includes Partners and Subawardees)</td><td>List all Subrecipients:
Each Subrecipient incurring greater than or equal to 50% of the Total Project Costs must complete a separate Budget Workbook to justify its proposed budget. The Subrecipients’ SF-424A and Budget Workbooks may be completed by either the Subrecipients themselves or by the preparer of this workbook. The budget totals on the Subrecipients' workbooks must match the Subrecipient corresponding totals in the Applicant’s Budget Workbook.
Subrecipients incurring less than 50% of the Total Project Costs are not required to complete a separate Budget Workbook. However, such</td></tr>
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		Subrecipients are required to provide supporting documentation to justify their proposed budgets. At a minimum, the supporting documentation must include a sufficient basis for the estimated costs for BPA evaluation. • Please also refer to instructions in tabs "b. Fringe Benefits" and "i. Indirect Costs". • For each Subrecipient, in the "Purpose/Tasks in Project Description" column, state the task(s) in the Project Description and Deliverables that the Subrecipient would perform. • For each Subrecipient, insert proposed costs for each Budget Year and the sheet will automatically calculate the Project Total costs. • For each Subrecipient, the subtotals will automatically calculate for each category.
	Vendors (includes contractors and consultants)	• List all vendors, contractors, and consultants that will provide commercial supplies or services to support the proposed project. • Under the "Product or Service, Purpose/Need and Basis of Cost" column, provide support to justify vendor costs (of any amount) by identifying the purpose for the products or services and identifying the basis of the estimated costs (e.g., vendor quotes, prior invoices, etc.) • For each Vendor, insert proposed costs for each Budget Year and the sheet will automatically calculate the Project Total costs. • For each Vendor, the subtotals will automatically calculate for each category.
	Federally-Funded Research and Development Centers (FFRDCs)	List all FFRDCs: • Each FFRDC incurring greater than or equal to 50% of the Total Project Costs must complete a separate Budget Workbook to justify its proposed budget. The FFRDC workbooks may be completed by either the Subrecipients themselves or by the preparer of this workbook. The budget totals on the Subrecipient's SF-424A and Budget Workbook must match the Subrecipient entries described below. • FFRDCs incurring less than 50% of the Total Project Cost are not required to complete a separate SF-424A and Budget Workbook. However, FFRDCs are required to provide supporting documentation to justify their proposed budgets.

		At a minimum, the supporting documentation must include a sufficient basis for the estimated costs for BPA evaluation. • Please also refer to instructions in tabs “b. Fringe Benefits” and “i. Indirect Costs”. • For each FFRDC, under the “Purpose” column, state the task(s) in the Project Description and Deliverables that will be performed by the FFRDC. • For each FFRDC, insert proposed costs for each budget year. • In the Technical Volume of the Full Application DOE/NNSA FFRDCs are also required to submit written authorization from DOE to submit direct applications.
	Total Contractual	*AUTOMATICALLY CALCULATES.*
STEP 8: Complete Tab g. Other Direct Costs	Under the tab “g. Other”, Applicants must provide and justify proposed costs related to Other Direct Costs for each Budget Year. • Other Direct Costs are direct cost items required for the project which do not fit clearly into other categories, and are not included in the indirect pool for which the indirect rate is being applied to this project. • Applicants must provide a basis of cost (e.g., vendor quotes, prior purchases of similar or like items, published price list, etc.). For your convenience, BPA provides the following supplemental guidance on completing the tab “h. Other”:	
	General Description	Provide a description of the requested cost items (e.g., graduate student tuition).
	Cost	State the total amount expected for the proposed cost item.
	Basis of Cost	• Provide a basis for the estimated costs sufficient for BPA evaluation. • Provide supporting documentation (e.g., documentation containing the graduate student tuition amount for the given year).
	Justification of Need	State the need for the requested cost item as it applies to the Project Description and Deliverables (e.g., to support graduate students working on the project).
	Project Total	*AUTOMATICALLY CALCULATES.*
STEP 9: Complete Tab h: Indirect Costs	Under the tab “h. Indirect Costs”, Applicants must provide and justify proposed costs related to Indirect Costs for each Budget Year. • If requesting reimbursement for indirect costs, the Applicant must submit a Federally approved indirect rate	

agreement.

- Applicants must provide this information for each Budget Year.
- This information is also required for Subrecipients, Vendors, and FFRDCs proposed under the tab “f. Contractual”.
- Applicants must submit this information with the Full Application.
- If no Federally approved rate agreement is available, see instructions below.

For your convenience, BPA provides the following supplemental guidance on completing the tab “h. Indirect Costs”:

Rate Applied	Using the most recent approved rate agreement negotiated and available or submitted rate proposal, insert the indirect rate for each Budget Year.
Total Indirect Costs Requested	Using the most recent approved rate agreement negotiated and available or submitted rate proposal, insert the total indirect costs requested for each Budget Year.
Total	*AUTOMATICALLY CALCULATES.*
Rate Applied	Using the most recent approved rate agreement negotiated and available or submitted rate proposal, insert the indirect rate for each Budget Year.
Federally Approved Rate Agreement	Check (X) from the drop down menu in one of the appropriate boxes depending on whether a current, Federally approved indirect rate agreement is negotiated and available and it must be submitted with the Full Application. • Include a copy of the latest indirect rate agreement (if available) that has been negotiated with, or approved by, a Federal agency when sending in the Full Application. • If the BPA Contracting Officer has a copy of the current rate agreement (e.g., from a previous BPA Award), indicate that and state the award number in the “Explanations/Comments/Calculations/ Formula” box.
If no Federally Approved Rate Agreement	If an Applicant is selected for award negotiations and does not have a Federally approved Indirect Rate Proposal, then the Applicant is required to submit an Indirect Rate Proposal to the BPA Contracting Officer. • A template for Indirect Rate Proposals is available at https://bpa-exchange.energy.gov/ . • The Applicant must provide this information to the BPA Contracting Officer at Mldelong@bpa.gov within 14 days after the receiving the award notification. In

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<tr><td></td><td></td><td>the subject line of the email, please state “Rate Proposal” and include the Applicant’s name, FOA name and number, and application control number.</td></tr>
<tr><td rowspan="4">STEP 10: Complete Tab i. Cost Share</td><td colspan="2">Under the tab “Cost Share”, Applicants must provide and justify proposed costs related to Cost Share for each Budget Year.
• Applicants must provide a detailed explanation of the cash or cash value of all cost share proposed for the project.
• Please refer to the FOA for guidance on allowable cost share contributions.
• Applicants selected for award negotiations must provide cost share commitment letters, as described in the FOA.
• The Applicant must provide this information to the BPA Contracting Officer at Mldelong@bpa.gov within 14 days after receiving the award notification. In the subject line of the email, please state “Cost Share Information” and include the Applicant’s name, FOA name and number, and application control number.

Note Regarding Fees or Profits:
Project teams are not permitted to receive fees or profits from BPA awards. All monies must be spent on activities or equipment directly related to meeting the objectives in the Project Description Deliverables. Additionally, foregone fee or profit by any member of the proposed Project Team may not be considered cost sharing under any resulting award. However, a reasonable profit or fee may be paid to consultants, contractors, and vendors under a BPA award when the contractor/consultant provides supplies, equipment, or services needed to carry out the proposed project.

For your convenience, BPA provides the following supplemental guidance on completing the tab “Cost Share”:</td></tr>
<tr><td>Organization/Source</td><td>Identify the source for each cost share contribution.</td></tr>
<tr><td>Type (cash or other)</td><td>Use the drop down menu to select type of cost share.</td></tr>
<tr><td>Cost Share Item</td><td>• For each non-cash contribution, specifically identify the item or services proposed and describe how the value of the cost share contribution was calculated.
• Allowable in-kind contributions include but are not limited to personnel costs, indirect costs, facilities and administrative costs, rental value of buildings or equipment, and the value of a service, other resource, or third party in-kind contribution.</td></tr>
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	Cost Share	Insert the amount of cash or the value of each in-kind cost share item.
	Type of Donor	Use the drop down menu to select type of donor.
	Total Project Cost Share	*AUTOMATICALLY CALCULATES.*
	Totals	*AUTOMATICALLY CALCULATES.*