

Budget Justification Supporting Documentation

The budget is the financial plan for the proposed project. Following selection of applications for award consideration, but prior to award being made, DOE will perform a budget review to determine whether the proposed activities are supported by adequate resources in this plan, as well as to verify cost data, including that specific elements of the proposed budget are allowable, allocable, reasonable and are consistently treated in accordance with generally accepted accounting principles and applicable cost principles. Both the applicant's budget, as well as subrecipients' budgets (over \$100,000) will be reviewed from both a technical and cost perspective. This evaluation will provide a comparison between the budget and the project narrative.

In order to permit DOE to accomplish this budget review, recipients are to provide a budget justification, including supporting information (see FOA Section A.3 above). Also, please provide the following:

(1) General

- a. Applicant assessment of how the total project cost is reasonable for the effort.
- b. Applicant assurance that all costs proposed are:
 - In accordance with any limitations, exclusions or special conditions set forth in the funding opportunity announcement.
 - In accordance with generally accepted accounting principles and the applicable costs principles, as well as allocable and allowable.
- c. Specify whether your proposed indirect rates been audited and approved; include a copy of the audit or information on where the audit can be obtained by DOE.
- d. If the applicant is in a partnership or consortium, describe the relationships among each member and specify how this is included in the budget.

(2) Personnel

- a. Identify individuals or positions, describe the levels of personnel (experience/skill/education, etc.), and state time commitments for individuals and/or positions.
- b. State rates/compensation to be paid the individuals or positions. Explain how the rate(s) are established.

(3) Travel. If travel is proposed, provide the following

- a. Identify the proposed trips; specify the purpose of the trip, as well as the number of people traveling on each trip, along with an explanation of why these people need to travel.
- b. Specify if the travel costs proposed are consistent with the applicant's established travel policy; include a copy of the relevant portions of the travel policy or specify where DOE can access the travel policy. If business or first class fares are included, provide a complete justification.

(4) Equipment. For proposed equipment, provide the following:

- a. Explain the need for the equipment and clearly indicate the unit cost for each item to be purchased.
- b. Explain how the cost estimates for equipment purchases are established and how you determined they are reasonable.

(5) Contracts. Describe the goods or services to be acquired and specify how the costs are justified as reasonable.