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OMB Control No. 0693-0032

Expiration Date: 12-31-2024

Center Name: <Center Name>  
 Year: X of Y

Category	NIST MEP Federal Cost Share Only <sup>1</sup>	%	Non-Federal Cash Cost Share	Non-Federal In-Kind Cost Share	%	Totals	Additive Program Income <sup>15</sup>
<b>I: REVENUE (Federal and Non-Federal Cost Share)</b>							
NIST MEP Federal Funds <sup>2</sup>	\$400,000					\$400,000	
NIST MEP Supplemental Funds <sup>3</sup>	\$0					\$0	
Unexpended Federal Funds (From Prior Operating Year) to be used ABOVE base <sup>4</sup>	\$10,000					\$10,000	
Unexpended Federal Funds (From Prior Operating Year) to be used TOWARD base <sup>5</sup>	\$4,500					\$4,500	
Applicant Contribution <sup>6</sup>			\$0	\$0		\$0	
State/Local Funds			\$100,000	\$0		\$100,000	
Unexpended Program Income (From Prior Operating Year) <sup>7</sup>			\$47,500			\$47,500	\$100
Gross Program Income (Projected)			\$176,000			\$176,000	\$100
<b>Total Other<sup>8</sup></b>			<b>\$10,000</b>	<b>\$81,000</b>		<b>\$10,000</b>	
Interest on Program Income <sup>9</sup>			\$0			\$0	
Sub-Recipient Cost Share <sup>10</sup>			\$10,000	\$31,000		\$10,000	
Third Party Contributions <sup>11</sup>				\$50,000		\$0	
<b>TOTAL REVENUE</b>	<b>\$414,500</b>	<b>50.00%</b>	<b>\$333,500</b>	<b>\$81,000</b>	<b>50.00%</b>	<b>\$829,000</b>	<b>\$200</b>
<b>II: EXPENSES<sup>12</sup></b>							
Personnel	\$148,500		\$148,500	\$35,000		\$297,000	\$0
Fringe Benefits	\$30,630		\$30,630	\$2,500		\$61,260	\$0
Travel	\$6,508		\$6,508	\$0		\$13,016	\$0
Equipment	\$8,199		\$13,000	\$5,000		\$21,199	\$0
Supplies	\$6,000		\$23,400	\$4,000		\$29,400	\$0
<b>Total Contractual Costs</b>	<b>\$104,700</b>		<b>\$26,321</b>			<b>\$131,021</b>	<b>\$0</b>
(1) IT International	\$15,000		\$5,000			\$20,000	\$0
(2) International Training Services	\$8,500		\$0			\$8,500	\$0
(3) American Sales, Inc.	\$31,200		\$21,321			\$52,521	\$0
(4) Jane Doe	\$50,000		\$0			\$50,000	\$0
<b>Total Other Costs</b>	<b>\$60,019</b>		<b>\$44,957</b>	<b>\$34,500</b>		<b>\$104,976</b>	<b>\$0</b>
(1) Sub-Recipient Agreements (ALL) <sup>13</sup>	\$26,000		\$10,000	\$31,000		\$36,000	\$0
(2) Rent	\$22,001		\$22,003	\$3,500		\$44,004	\$0
(3) Utilities	\$5,250		\$5,250	\$0		\$10,500	\$0
(4) Office Expenses (telephone & Internet)	\$1,500		\$1,500	\$0		\$3,000	\$0
(5) Dues/Subscriptions	\$800		\$1,200	\$0		\$2,000	\$0
(6) Audits	\$2,468		\$3,004	\$0		\$5,472	\$0
(7) Board Expenses	\$2,000		\$2,000	\$0		\$4,000	\$0
<b>Total Direct Costs</b>	<b>\$364,556</b>		<b>\$293,316</b>	<b>\$81,000</b>		<b>\$657,872</b>	<b>\$0</b>
Indirect Costs (13.70%)	\$49,944		\$40,184	\$0		\$90,128	\$0
<b>TOTAL EXPENSES</b>	<b>\$414,500</b>	<b>50.00%</b>	<b>\$333,500</b>	<b>\$81,000</b>	<b>50.00%</b>	<b>\$829,000</b>	<b>\$0</b>
<b>TOTAL REVENUE - TOTAL EXPENSES<sup>14</sup></b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$200</b>

<sup>[1]</sup> Reference 15 C.F.R. Part 290.4(c) and 2 C.F.R. Part 200.306 for definition of Cost Share requirements.

<sup>[2]</sup> Per the Federal Funding Opportunity Notice (FFO) or Notice of Federal Funding Opportunity (NOFO) that serve as the basis for the MEP State Awards, that amount of Federal Funds may be adjusted higher or lower than the center's annual funding amount in a given year; however the five-year total may not exceed the amount approved for the award period. The amount of Federal Funds requested will be the amount entered into MEIS as the Center's denominator.

<sup>[3]</sup> NIST MEP Supplemental Funds will only be offered via a special announcement from the program. Supplemental Funding is not counted towards the Center's denominator in MEIS.

<sup>[4]</sup> This line should reflect Unexpended Federal funds (UFF) being applied ABOVE the base annual amount. The Center must include in the budget narrative an explanation for the inability to expend the funds in the previous operating year and an explanation for how the center plans to expend the funds in the upcoming year.

<sup>[5]</sup> This line should reflect UFF being applied TOWARD the base annual amount. The Center must include in the budget narrative an explanation for the inability to expend the funds in the previous operating year.

<sup>[6]</sup> Applicant contributions may consist of cash and in-kind contributions to the MEP project.

<sup>[7]</sup> This line should reflect the amount of prior year Unexpended Program Income (UPI) to be carried forward. The narrative within the Revenue Description page should specify and describe the composition of the total amount.

<sup>[8]</sup> The cost categories provided under "Total Other" are **examples**. Expenses in this category will vary from Center to Center.

<sup>[9]</sup> Centers are reminded that per 2 C.F.R. Part 200.305 b "For recipients and subrecipients other than States, payment methods must minimize the time elapsing between the transfer of funds from the Federal agency or the pass-through entity and the disbursement of funds by the recipient or subrecipient regardless of whether the payment is made by electronic funds transfer or by other means" and that as such no interest should be collected on Federal Funds.

<sup>[10]</sup> This line should reflect the total estimated cash and in-kind cost share provided to the Recipient (Center) from all of its approved Sub-Recipients.

<sup>[11]</sup> Third party contributions do not appear as a separate line item on the SF-424 but must be listed separately on this budget for MEP evaluation purposes.

<sup>[12]</sup> The expenditure of all Third-Party contributions should be reflected (spread) in the appropriate cost category (e.g. Personnel, Fringe, Travel, etc. in the "Expenses" section of the budget table and narratives.

<sup>[13]</sup> Sub-Recipient Expenses: Recipient (Center) provided funding to the Sub-Recipient. Amounts should correspond to amounts listed in the SRA/TPC table. Sub-Recipients should include ALL Program Income (PI) earned under the award on this line- not just the income planned to be used in the Operating Year. All PI generated by the MEP project should be reported. Excess PI will be shown as such in the "Total Revenue - Total Expenses" line of the budget table.

<sup>[14]</sup> When UFF and/or UPI appears in the Total Revenue minus Total Expenses row, provide an explanation and request for carryover within the Revenue Description page under the applicable categories.

<sup>[15]</sup> This column should reflect Additive Program Income that is not committed and is a cap of the total amount of income that can be generated for this budget. When using the Additive Program Income approach the MEP Center must explain how the program income will be used in the Revenue Page under Section H. Program Income. REMINDER: Excess program income above the cap amount shown in this budget requires prior approval to be expended.

## SAMPLE REVENUE DESCRIPTION

### Section I: REVENUE

#### A. NEW NIST MEP FUNDS NEW NIST FUNDS:

**SAMPLE:** For the Operating Year 20XX, the Center requests \$\_\_\_\_\_ in new Federal funds to act as a catalyst for strengthening American manufacturing – accelerating its ongoing transformation into a more efficient and powerful engine of innovation driving economic growth and job creation.

#### B. SUPPLEMENTAL NIST FUNDS:

**SAMPLE:** For the Operating Year 20XX, the Center requests \$\_\_\_\_\_ in new Supplemental Federal funds. These one-time supplemental funds will be used in order to support the initiatives set out in the Center's Operating Outcome Statement

#### C. UNEXPENDED FEDERAL FUNDS (UFF) FROM PRIOR OPERATING PERIOD

Per the NIST MEP General Terms and Conditions, Centers must request prior approval to carry forward UFF from the prior operating period. Centers may do so in this section of the operating plan. No Separate request for UFF carryforward is required. The request should include:

- o An explanation for the inability to expend the funds in the previous operating year
- o A plan for the use of the funds above-base (if applicable)
- o An updated 5-Year Budget Summary and Subaward Table (if applicable) for the prior year reflecting the previously approved budget and the actuals should be included as attachments.

Requests for programmatic approval for the use of carryover are considered on a case-by-case basis. For centers entering into new awards (receiving a new award number), please note that any remaining unexpended Federal funds at the end of a five-year award period will be de-obligated.

#### Additional Administrative Requirements:

- o If the identified UFF is 10% or more of the Federal funding amount, Centers should submit a full, revised Budget Workbook for the current year and a revised 5-Year Budget Summary Table.
- o If the identified UFF is less than 10% of the Federal funding amount, Centers should submit a revised 5-Year Budget Summary Table and a justification letter that explains why there is UFF and what it will be used for in the current year.
- o In both cases, the 5-Year Budget Summary Table should reflect actual expenditures for the prior year that accounts for the carryover of UFF

<Enter Response Here>

#### D. APPLICANT CONTRIBUTION

Describe the sources (cash or in-kind) being contributed by the Center in support of its own operations.

<Enter Response Here>

#### E. STATE FUNDS

Describe the sources (case or in-kind) being contributed to the project.

<Enter Response Here>

#### F. LOCAL FUNDS

Describe the sources (cash or in-kind) being contributed to the project.

<Enter Response Here>

## **G. UNEXPENDED PROGRAM INCOME (UPI) (FROM PRIOR OPERATING YEAR)**

Per the NIST MEP General Terms and Conditions, Centers must request prior approval to carry forward UPI from the prior operating period. Centers may do so in this section of the operating plan. No Separate request for UPI carryforward is required. The request should include:

- o An explanation for the inability to expend the funds in the previous operating year
- o A plan for the use of the funds (if applicable)
- o An updated 5-Year Budget Summary and Subaward Table (if applicable) for the prior year reflecting the previously approved budget and the actuals.

Requests for programmatic approval for the use of carryover are considered on a case-by-case basis.

Per the NIST MEP General Terms and Conditions, the NIST Grants Officer generally will only approve the carry forward of 50% or less of the annual Federal funding amount in UPI with the expectation that the Center will work with its assigned FPM to ensure that it reinvests unexpended and future program income strategically into the project. Based on the explanation provided by a Center, the NIST Grants Officer may approve the carry forward of UPI in an amount greater than 50% of a Center's annual Federal funding amount, although such approvals will generally be limited to cases where large amounts of UPI were reasonably unforeseeable by the Center or in other extraordinary circumstances faced by a Center. The NIST Grants Officer will provide the Recipient with written approval or denial of a request to carry forward UPI.

As a reminder, reporting program income to NIST via the SF-425 is cumulative. Program income earned under prior award number should be included when submitting this form.

Additional Administrative Requirements:

- o If the identified UPI is 10% or more of the total project budget (Federal and Non-federal amounts combined), Centers should submit a full, revised Budget Workbook for the current year and a revised 5-Year Budget Summary Table.
- o If the identified UPI is less than 10% of the of the total project budget (Federal and Non-federal amounts combined), Centers should submit a revised 5-Year Budget Summary Table and a justification letter that explains why there is UPI and what it will be used for in the current year.
- o In both cases, the 5-Year Budget Summary Table should reflect actual expenditures for the prior year that accounts for the carryover of UPI

## **H. PROGRAM INCOME (PROJECTED)**

Centers should provide a basis for the program income estimates included in the Budget Summary Table. The application of Program Income should be consistent with the NIST MEP General Terms and Conditions. **Significant changes in the amount of program income expected to be generated should be explained here.**

<Enter Response Here>

## **I. OTHER REVENUE**

interest on Program Income – If a Center earns interest on funds directly related to the program, this is considered program income revenue from the previous year and the amount estimated to be earned during the new operating year. Centers should list the amount of interest earned on that Program Income here. Centers are reminded that per 2 C.F.R. Part 200.305 b "For recipients and subrecipients other than States, payment methods must minimize the time elapsing between the transfer of funds from the Federal agency or the pass-through entity and the disbursement of funds by the recipient or subrecipient regardless of whether the payment is made by electronic funds transfer or by other means" and that as such no interest should be collected on Federal Funds.

<Enter Response Here>

Subrecipient Cost Share – Subrecipient cost share reflected in the Summary Table should correspond with the SRA/TPC table. All program income generated by the NIST MEP project should be reported.

Third Party Contributions – All third party in-kind contributions reflected in the Summary Table should correspond with the SRA/TPC table. See the NIST MEP General Terms and Conditions for documentation requirements.

**A. Personnel:** List each position by name of employee and title, including in-kind costs.

In this table, list the personnel of the Center by broad category such as service delivery, management, etc. Note any vacancies in these categories. Show the annual salary and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the Center's organization and similar positions in the industry.

Employees who are considered indirect labor (included in Indirect Cost Rate) should not be included in the breakdown of direct salaries. Neither contract nor subawardee personnel should be included in this section of the budget; rather, they should be included under the Contractual or "Other" sections of the budget. Also note that time volunteered by Board Members should NOT be included in this section of the budget; rather, this contribution should be included under the "Other" section of the budget.

As detailed personnel information will no longer be accessible to parties outside of NIST, it is no longer necessary to submit this information under separate cover as requested in previous years.

Please use an asterisk (\*) to indicate whether any of the individuals listed in the table are "Key Personnel." As a reminder, per the NIST MEP General Terms and Conditions, as amended, additions or changes of Key Personnel or the absence for more than three months or a 25% reduction in time devoted to the project by the approved Center Director require approval by the Grants Officer (e.g., Center Directors, Chief Financial Officers, Managers, and Technical Staff whose expertise or experiences affect the basis of the proposal).

Position	Name	Annual Salary/ Rate	% of Time	NIST MEP Federal Cost Share Only	Non-Federal Cost Share (Cash)	Non-Federal Cost Share (In-Kind)	Total	Additive Program Income
(1) Center Director*	Jane Doe	\$80,435	69%	\$27,750	\$27,750	\$0	\$55,500	\$0
(2) Project Manager*	John Day	\$50,500	100%	\$25,250	\$25,250	\$0	\$50,500	\$0
(3) Project Manager	Joan Kind	\$59,000	100%	\$29,500	\$29,500	\$0	\$59,000	\$0
(4) Project Manager	Fred Page	\$61,000	100%	\$30,500	\$30,500	\$0	\$61,000	\$0
(5) Project Manager	Norman Merge	\$51,000	100%	\$25,500	\$25,500	\$0	\$51,000	\$0
(5) Events Coordinator	Jane List	\$40,000	50%	\$10,000	\$10,000	\$0	\$20,000	\$0
(6) Office Manager	Ted Jones (TPC #1)	\$69,500	100%	\$0	\$0	\$20,000	\$20,000	\$0
(7) Training Assistant	Sally Smith (TPC #2)	\$43,300	100%	\$0	\$0	\$15,000	\$15,000	\$0
(8) Center Vice President (included in Indirect Pool)*	Sam Jones	\$100,000	100%	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>				<b>\$148,500</b>	<b>\$148,500</b>	<b>\$35,000</b>	<b>\$332,000</b>	<b>\$0</b>

**B. Fringe Benefits:** List all components that make up the fringe benefits rate.

Component	Rate	Wage	NIST MEP Federal Cost Share Only	Non-Federal Cost Share (Cash)	Non-Federal Cost Share (In-Kind)	Total	Additive Program Income
FICA	7.65%	\$297,000	\$11,360	\$11,360	\$0	\$22,720	\$0
Workers Compensation	3.12%	\$297,000	\$4,633	\$4,633	\$0	\$9,266	\$0
Insurance	9.856%	\$297,000	\$14,637	\$14,637	\$0	\$29,274	\$0
Non-Federal In-kind Fringe (TPC #1 & 2)*			\$0	\$0	\$2,500	\$2,500	\$0
<b>TOTAL</b>			<b>\$30,630</b>	<b>\$30,630</b>	<b>\$2,500</b>	<b>\$63,760</b>	<b>\$0.00</b>

**JUSTIFICATION:** Include copy of current agreement.

Fringe reflects current rate for agency. \*TPC #1 = \$1,500 + TPC#2 = \$1,000 = \$2,500

**C. Travel:** List all expected travel for the operating year.

Travel expenses should be in accordance with the organization's written travel policy. In the absence of an acceptable written travel policy, established rates located at [www.gsa.gov](http://www.gsa.gov) shall apply. Recipients must comply with the Fly America Act for foreign travel.

Purpose of Travel	Destination	Item	Computation	NIST MEP Federal Cost Share Only	Non-Federal Cost Share (Cash)	Non-Federal Cost Share (In-Kind)	Total	Additive Program Income
(1) MEP regional meeting	Washington, DC	Airfare	\$200/flight x 8 staff	\$800	\$800	\$0	\$1,600	\$0
		Hotel	\$183/night x 8 staff x 3 nights	\$2,196	\$2,196	\$0	\$4,392	\$0
		Per Diem (meals and incidentals)	\$71/day x 8 staff x 3 days	\$852	\$852	\$0	\$1,704	\$0
(2) Local travel		Mileage	535 miles x 5 staff @.55/mile	\$736	\$736	\$0	\$1,472	\$0
(3) MEP Quarterly Meeting	TBD	Airfare	\$200/flight x 4 staff	\$400	\$400	\$0	\$800	\$0
		Hotel	\$183/night x 4 staff x 3 nights	\$1,098	\$1,098	\$0	\$2,196	\$0
		Per Diem (meals and incidentals)	\$71/day x 4 staff x 3 days	\$426	\$426	\$0	\$852	\$0
<b>TOTAL</b>				<b>\$6,508</b>	<b>\$6,508</b>	<b>\$0</b>	<b>\$13,016</b>	<b>\$0</b>

**JUSTIFICATION:** Describe the purpose of travel and how costs were determined.

All costs were based on historical pricing.

(1) Eight staff will attend the MEP regional meeting in Washington, DC. This meeting will focus on service growth and business development.

(2) Local travel is needed to attend local meetings, project activities, and training events. Local travel rate is based on organization's policies/procedures for privately owned vehicle reimbursement rate.

(3) Four staff will attend the MEP quarterly meeting in a location that has yet to be determined. This meeting will focus on current center activities and outreach projects.

**D. Equipment:** List all planned equipment purchases for the operating year.

As set forth in 2 C.F.R. §200.313 and §200.439, 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 Recipient (or Sub-Recipient) for financial statement purposes, or \$5,000. A Center must provide the methodology used to arrive at the proposed costs (e.g., historical costs, competitive bid, or published price list, etc.). All procurement transactions shall be conducted in accordance with the requirements set forth in 2 C.F.R. §200.317 - §200.327.

Item(s)	Computation	NIST MEP Federal Cost Share Only	Non-Federal Cost Share (Cash)	Non-Federal Cost Share (In-Kind)	Total	Additive Program Income	Methodology Used to Arrive at the Proposed Costs (e.g., historical costs, competitive bid, published price list, etc.)
(1) Video teleconferencing system (TPC #2)	\$5000 x 1	\$0	\$0	\$5,000	\$5,000	\$0	Competitive bid
(2) Copier Machine	21,199 x 1	\$8,199	\$13,000	\$0	\$21,199	\$0	Published Price List
<b>TOTAL</b>		<b>\$8,199</b>	<b>\$13,000</b>	<b>\$5,000</b>	<b>\$26,199</b>	<b>\$0</b>	

**JUSTIFICATION:** Explain the purpose of each requested expense.

All costs were based on retail values at the time the proposal was written.

(1) System is necessary for allowing two-way video and audio communication and includes face-to-face interaction and data sharing for office and field staff. The Center expects that by incorporating this system into its communications functions, travel expenses will decrease substantially.

(2) In order to save money by not relying on external providers for medium-sized print jobs, the Center intends to purchase volume copy machines for high volume printing. The Center expects to save money in overall print costs by making this investment.

**E. Supplies:** List all planned supply purchases for the operating year.

As set forth in 2 C.F.R. §200.314 and see also §200.453, supplies are defined as all tangible personal property. For this purpose, a computing device constitutes a supply if the acquisition cost is less than the lesser of the capitalization level established by the Recipient (or Sub-Recipient) for financial statement purposes or \$10,000, regardless of the length of its useful life.

Item(s)	Computation	NIST MEP Federal Cost Share Only	Non-Federal Cost Share (Cash)	Non-Federal Cost Share (In-Kind)	Total	Additive Program Income	Methodology Used to Arrive at the Proposed Costs (e.g., historical costs, competitive bid, published price list, etc.)
Field staff supplies	\$110/month x 12 months x 4 staff	\$0	\$5,280	\$0	\$5,280	\$0	Historical costs
Laptop Computer (4 office staff)	\$2000 x 4	\$4,000	\$4,000	\$0	\$8,000	\$0	Competitive bid
Laptop Computer (2 field staff & 2 TPC staff)	\$2000 x 4	\$2,000	\$2,000	\$4,000	\$8,000	\$0	Competitive bid
Central office supplies	\$110/month x 12 months x 6 staff	\$0	\$7,920	\$0	\$7,920	\$0	Historical costs
Printers (6 staff)	\$700 x 6	\$0	\$4,200	\$0	\$4,200	\$0	Historical costs
<b>TOTAL</b>		<b>\$6,000</b>	<b>\$23,400</b>	<b>\$4,000</b>	<b>\$33,400</b>	<b>\$0</b>	

**JUSTIFICATION:** Describe the need and include an adequate justification of how each cost was estimated.

All costs were based on retail values at the time the proposal was written.

(1) Supplies (field and central office) are needed for the general operation of the project activities.

(2) The laptop computers and printers are needed for both project work and presentations at the main office or in the field.

(3) TPC #2 = \$2,000 x 2 = \$4,000

**F. Contractual:** List all contracts planned for the operating year.

A contractual arrangement is defined as an arrangement to carry out a portion of the programmatic effort, the acquisition of routine goods or services, or professional advice or service for a fee. The applicant/grantee must establish written procurement policies and procedures that are consistently applied. All procurement transactions shall be conducted in a manner to provide to the maximum extent practical, open and free competition. Per the MEP General Terms and Conditions, no donations can be received from contractors or vendors so there should not be in-kind contributions in this category. Subrecipient agreements should be reflected in the "Other" table of the budget.

Contractor/Organization Name	Service	Computation	NIST MEP Federal Cost Share Only	Non-Federal Cost Share (Cash)	Non-Federal Cost Share (In-Kind)	Total	Additive Program Income
(1) IT International	IT consultant	\$52.08/hour x 32 hrs./month x 12	\$15,000	\$5,000	\$0	\$20,000	\$0
(2) International Training Services	Computer program training	\$1,700 x 5 staff/year	\$8,500	\$0	\$0	\$8,500	\$0
(3) American Sales, Inc.	Sales Support	\$75.03/hr. x 700 hrs./year	\$31,200	\$21,321	\$0	\$52,521	\$0
(4) Jane Doe	Marketing Coordinator	10 engagements x \$5000/event	\$50,000	\$0	\$0	\$50,000	\$0
<b>TOTAL</b>			<b>\$104,700</b>	<b>\$26,321</b>	<b>\$0</b>	<b>\$131,021</b>	<b>\$0</b>

**JUSTIFICATION:** Explain the need for each contractual agreement and how it relates to the overall project.

(1) IT International will conduct information technology seminars and conferences and provide training services.

(2) International Training Services will conduct yearly systems training.

(3) American Sales, Inc., will develop sales and product distribution strategies.

(4) Marketing Coordinator will develop outreach strategies, conduct conferences, and provide professional development

**G. Construction: NOT ALLOWED**

H. **Other:** List all other **direct** costs that do not fall into the object cost categories above.

Please note that Per 2 CFR §200.450 Lobbying "(e) Costs of membership in organizations whose primary purpose is lobbying are unallowable." As such, no costs associated with lobbying or organizations whose primary function is lobbying are allowable under this award. With regard to rental costs, Recipients need to ensure that if rental costs are being included in the budget, they are in accordance with 2 CFR §200.465. Rental costs under "sale and lease back" and "less-than-arm's-length" agreements can only include expenses such as depreciation, maintenance, taxes, and insurance."

Item	Computation	NIST MEP Federal Cost Share Only	Non-Federal Cost Share (Cash)	Non-Federal Cost Share (In-Kind)	Total	Additive Program Income
(1) Sub-Recipient Agreements (ALL)	See SRA/TPC Table	\$26,000	\$10,000	\$31,000	\$67,000	\$0
(2) Rent (\$xx.xx/sq. ft.)	\$3,958.66/month x 12 months	\$22,001	\$22,003	\$3,500	\$47,504	\$0
(3) Utilities	\$875/month x 12 months	\$5,250	\$5,250	\$0	\$10,500	\$0
(4) Office Expenses (telephone, internet, etc.)	\$250/month x 12 months	\$1,500	\$1,500	\$0	\$3,000	\$0
(5) Dues/Subscriptions	\$166.66/month x 12 months	\$800	\$1,200	\$0	\$2,000	\$0
(6) Audits	\$5,472/year	\$2,468	\$3,004	\$0	\$5,472	\$0
(7) Board Expenses	4 meeting x \$100/year x 10 board members =	\$2,000	\$2,000	\$0	\$4,000	\$0
<b>TOTAL</b>		<b>\$60,019</b>	<b>\$44,957</b>	<b>\$34,500</b>	<b>\$139,476</b>	<b>\$0</b>

**JUSTIFICATION:** Explain the purpose of each requested expense.

(1) Sub-Recipient Agreements providing outreach and training. Sub-Recipients should include ALL Program Income (PI) earned under the award on this line- not just the income planned to be used in the Operating Year. All PI generated by the MEP project should be reported. Excess PI will be shown as such in the "Total Revenue - Total Expenses" line of the budget table.

(2) Office space (TPC 1 = \$3,500).

(3) The monthly utility expenses.

(4) The monthly telephone and Internet expenses.

(5) Expenses for professional and technical organization subscriptions and dues, excluding costs and membership fees for firms whose primary purpose is lobbying. Costs include membership fees for the following organizations: Organization A, Organization B, etc.

(6) Required yearly audit expenses that are allocable to the MEP project.

(7) Reimbursement of travel and per diem costs for participation by board members in four meetings per year.

Item		NIST MEP Federal Cost Share Only	Non-Federal Cost Share (Cash)	Non-Federal Cost Share (In-Kind)	Total	Additive Program Income
<b>TOTAL DIRECT COSTS</b>		<b>\$364,556</b>	<b>\$293,316</b>	<b>\$81,000</b>	<b>\$738,872</b>	<b>\$0</b>

<b>INDIRECT COSTS</b>	<b>IDC Agreement</b>					
	13.70%	\$49,944	\$40,184	\$0	\$90,128	\$0

If indirect costs are included in the proposed budget, provide a copy of the approved negotiated agreement if this rate was negotiated with a cognizant Federal audit agency. If the rate was not established by a cognizant Federal audit agency, provide a statement to this effect. If the Center includes indirect costs in the budget and has not established an indirect cost rate with a cognizant Federal audit agency, the Center will be required to obtain such a rate in accordance with the Department of Commerce Financial Assistance Standard Terms and Conditions available at: <https://www.commerce.gov/sites/default/files/2024-09/DOC%20Financial%20Assistance%20General%20Terms%20and%20Conditions%20as%20of%2001%20October%202024.pdf>

Alternatively, in accordance with 2 C.F.R. § 200.414(f), Centers may elect to charge indirect costs to an MEP award pursuant to a de minimis rate of 15 percent of modified total direct costs (MTDC), in which case a negotiated indirect cost rate agreement is not required. Centers proposing a 15 percent de minimis rate pursuant to 2 C.F.R. § 200.414(f) should note this election as part of this section.

Item		NIST MEP Federal Cost Share Only	Non-Federal Cost Share (Cash)	Non-Federal Cost Share (In-Kind)	Total	Additive Program Income
<b>TOTAL (DIRECT + INDIRECT)</b>		<b>\$414,500</b>	<b>\$333,500</b>	<b>\$81,000</b>	<b>\$829,000</b>	<b>\$0</b>



Enter Recipient Name Here				Subrecipient/Third Party Contributions <sup>2</sup>					
Period: Current Operating Year				1	2	3	4	Sum of 2 thru 4	Sum of 1 thru 4
Organization Name <sup>1</sup>	Agreement Period	Center Contact	Agreement Type	NIST MEP Federal Cost Share Only	Non-Federal Cost Share			Total Non-Federal Cost Share	Total Project Amount
				CASH	CASH	IN-KIND <sup>3</sup> (Including <b>full-</b> <b>time</b> personnel)	IN-KIND <sup>4</sup> (Including <b>part-</b> <b>time</b> personnel)		
(1) Sub-Recipient Agreement #1	7/1/17 - 6/30/18	Jane Doe	SRA	\$ 26,000	\$ 10,000	\$ 31,000	\$ -	\$ 41,000	\$ 67,000
<b>TOTAL SRAs</b>				<b>\$ 26,000</b>	<b>\$ 10,000</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ 41,000</b>	<b>\$ 67,000</b>
(2) Third-Party Contributor #1	7/1/17 - 6/30/18	Jane Doe	TPC			\$ 25,000	\$ -	\$ 25,000	\$ 25,000
(3) Third-Party Contributor #2	7/1/17 - 6/30/18	Jane Doe	TPC			\$ -	\$ 25,000	\$ 25,000	\$ 25,000
<b>TOTAL TPCs</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>TOTAL SRAs and TPCs</b>				<b>\$ 26,000</b>	<b>\$ 10,000</b>	<b>\$ 56,000</b>	<b>\$ 25,000</b>	<b>\$ 91,000</b>	<b>\$ 117,000</b>

**NOTES:**

- Each Subrecipient/Third Party In-Kind Contribution identified in the Table should be shown as a separate line item.
- Dollar amounts listed in this table must tie directly to this budget. It should also correspond to the amounts reflected in the itemized budget within the agreement.
- Please state the dollar amount proposed/budgeted of in-kind (or the value of property provided in lieu of cash) by the Subrecipient/TPC or the Center (i.e., board contributions).
- Please state the dollar amount of third party in-kind contributions of part-time personnel, equipment, software, rental value of centrally located space (office and laboratory) and other related contributions may be up to a maximum of one-half of the Recipient's share. Allowable capital expenditures may be applied in the award funding period expended or in subsequent funding periods consistent with the written accounting procedures of the Recipient. See 2 C.F.R. Section 200.306 for rules governing valuation of contributions of services and property.

**JUSTIFICATION:**

Centers should use this section to provide a narrative for each SRA/TPC agreement below the \$250,000 threshold that identifies the nature of the SRA/TPC contributions (e.g., office space, partner staff, etc.).

- SRA #1
- TPC #1
- TPC #2