

---

---

# **FY 2004 CFO Annual Report**

**January, 2005**

---

---

## ***Table of Contents***

<b>Chief Financial Officer's Statement</b>	<b>3</b>
<b><i>1. Institutional Information</i></b>	
Figure 1.1. Where did your program dollars go in FY 2004	5
Table 1.1. LBNL cost trend by expense category, FY 2000 - FY 2004	6
Table 1.2. Cost by direct funding source by Division, FY 2004 (\$K)	7
Table 1.3. Indirect budget costs by Division, FY 2004 (\$K)	7
Table 1.4. Average FTE breakdown by Division, FY 2004	8
<b><i>2. Direct Funding - DOE and Reimbursable Work</i></b>	
Table 2.1. LBNL fund trends (BA) by funding source (\$K)	12
Table 2.2. LBNL cost trends by funding source (\$K)	13
Table 2.3. Laboratory funding and costs by source (\$K)	14
Table 2.4. Administrator for National Nuclear Security Administration (NNSA) (\$K)	15
Table 2.5. DOE Programs (\$K)	16
Table 2.6. Reimbursable Work-for-Other Federal Agencies (\$K)	23
Figure 2.1. Sponsored Projects Office Information (\$K)	24
<b><i>3. Indirect Budgets</i></b>	
Figure 3.1. Indirect budgets – FY 2004 costs (\$M)	26
Figure 3.2. Institutional overhead costs as a percentage of operating costs, FY 1994 - FY 2004	27
Table 3.1. Institutional Costs by Division (\$K)	28
Table 3.2. Institutional FTEs charged by Division	28
Figure 3.3. Payroll Burden summary (\$M)	29
Figure 3.4. Gross Payroll summary (\$M)	29
Table 3.3. Organization burden costs and FTEs	30
Table 3.4. Service center costs and FTEs	30
Table 3.5. Distributed recharges by resource category trends, FY 2000 - FY 2004 (\$K)	31
<b><i>4. Data From Other DOE Laboratories</i></b>	
Table 4.1. Other DOE laboratories for which financial information is available	33
Table 4.2. Summary cost data for DOE laboratories, FY 1999 – FY 2003 (\$M)	33
Table 4.3. Overhead information for DOE laboratories, FY 2003	34
Table 4.4. Overhead costs as a percentage of operating costs for DOE laboratories	35
Figure 4.1. Functional Support Cost as a percentage of total cost, FY 1999 - FY 2003	36
<b><i>5. Acronyms and Key Terms</i></b>	

---

---

## *Chief Financial Officer's Statement*

I am pleased to present the FY 2004 Chief Financial Officer's (CFO) Annual Report and hope that you will find it a useful reference tool for budget, cost, and workforce information. The data is presented in three sections: Institutional, Direct Funding and Indirect Budgets. We have also included some financial comparisons with other DOE laboratories along with a glossary of common acronyms. In future years it will be expanded to include the greater breadth of OCFO operations.

FY 2004 was a year of many changes in the CFO Organization. CFO Field Operations was created in July as resource analysts were brought under the umbrella of the CFO Organization. This structural change was implemented to enhance the skill, quality of service, and consistent financial policy application. This was also a year of transition in the Budget Office as the staff increased and now includes a Budget Officer. The Payroll organization moved from Human Resources to provide more synergy with all of the disbursement functions. Key hires were made in other functions, and better service to the divisions as well as greater financial assurance should be the result. External auditors have verified that LBNL accounting functions have greatly improved.

FY 2005 promises many opportunities as we look forward to the implementation of a new DOE accounting system (STARS/IMANAGE), and an LBNL institutional cost distribution review and restructuring process. In FY 2005, we will establish formalized FTE reporting to improve consistency in workforce reporting and calculations. Combined efforts of the CFO Organization and Information Systems are underway as we prepare for an upgrade in our PeopleSoft Suite of financial applications, scheduled to be completed at mid-year. After extensive review of alternative budgeting systems, we will begin to evaluate an enhanced and customized system that standardizes Lab-wide budgeting processes. Further enhancements planned to LBNL financial management capabilities include migration towards weekly cost reporting and improvements in the financial management of Work-for-Others activities. Also, the Procurement Department has initiated a migration to a strategic sourcing focus, with simplified business processes and better use of technology.

The information in this report was compiled by the Budget Office. Please direct any questions or comments regarding this report to me or to members of my staff. We welcome suggestions for improving this report as well as other ideas that will help us enhance our financial-management activities in support of the Laboratory's mission.

---

---

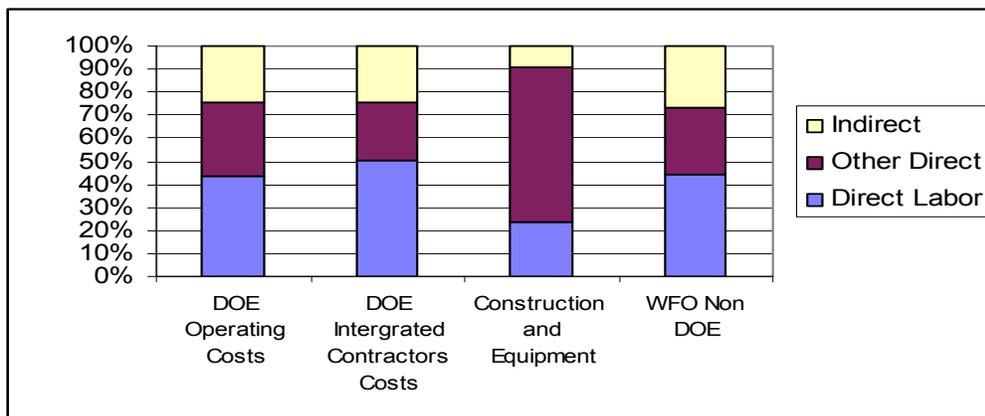
# **1. Institutional Information**

**Figure 1.1. Where did your program dollars go in FY 2004**

Expenses	LBNL Cost Breakdown per Dollar			
	DOE Operating Costs	DOE Intergrated Contractors Costs	Construction and Equipment	WFO Non DOE
<b>Direct</b>				
Direct Labor				
UC Labor (a)	\$0.37	\$0.42	\$0.20	\$0.38
Contract Labor	\$0.00	\$0.00	\$0.00	\$0.00
Org. Burden (b)	\$0.06	\$0.07	\$0.03	\$0.06
Subtotal Direct Labor	\$0.44	\$0.50	\$0.24	\$0.44
Other Direct				
Services	\$0.16	\$0.02	\$0.25	\$0.12
Materials	\$0.11	\$0.02	\$0.40	\$0.10
Utilities	\$0.02	\$0.00	\$0.00	\$0.01
Other Expenses (c)	(\$0.02)	\$0.00	\$0.00	\$0.02
Recharges (b)	\$0.03	\$0.19	\$0.01	\$0.02
Travel	\$0.02	\$0.01	\$0.01	\$0.02
Subtotal Other Direct	\$0.32	\$0.25	\$0.68	\$0.29
Total Direct	\$0.76	\$0.75	\$0.91	\$0.73
<b>Indirect</b>				
Procurement	\$0.01	\$0.00	\$0.03	\$0.02
Travel	\$0.00	\$0.00	\$0.00	\$0.00
Space	\$0.02	\$0.01	\$0.00	\$0.01
G&A (Other Inst.)	\$0.21	\$0.23	\$0.06	\$0.24
Total Indirect	\$0.24	\$0.25	\$0.09	\$0.27
<b>Total Expenses</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>

Note: Minor variances may occur due to rounding.

- (a) UC Labor includes salary and benefits for Scientists/Engineers, Admin., Students/GSRA's and Campus Labor
- (b) Distributed activities used by direct funded programs.
- (c) Includes misc. expenses (stipends, sales tax, freight, etc.) and recharges credited back to direct operating accounts such as ALS and Esnet.



**Table 1.1. LBNL cost trend by expense category, FY 2000 - FY 2004 (\$M and % of total)**

Expenses	FY 2000		FY 2001		FY 2002		FY 2003		FY 2004	
	\$M	%								
<b>Direct</b>										
<b>Direct Labor</b>										
UC Labor (a)	135.1	33.3%	149.2	34.5%	161.2	33.7%	168.7	37.0%	178.2	35.4%
Contract Labor	3.8	0.9%	2.4	0.5%	1.9	0.4%	1.4	0.3%	1.1	0.2%
Org. Burden (b)	23.8	5.9%	26.4	6.1%	27.3	5.7%	27.3	6.0%	28.7	5.7%
Subtotal Direct Labor	162.7	40.1%	177.9	41.1%	190.4	39.8%	197.4	43.3%	208.0	41.3%
<b>Other Direct</b>										
Services	73.8	18.2%	73.4	17.0%	83.3	17.4%	60.0	13.1%	79.8	15.8%
Materials	61.4	15.1%	63.5	14.7%	74.3	15.5%	68.2	14.9%	73.9	14.7%
Utilities	4.2	1.0%	4.6	1.1%	7.0	1.5%	5.6	1.2%	6.0	1.2%
Other Expenses (c)	(1.4)	-0.3%	0.1	0.0%	0.7	0.1%	(0.4)	-0.1%	(3.3)	-0.7%
Recharges (b)	11.2	2.8%	11.9	2.8%	12.0	2.5%	11.6	2.5%	14.7	2.9%
Travel	7.4	1.8%	8.7	2.0%	9.0	1.9%	9.1	2.0%	9.4	1.9%
Subtotal Other Direct	156.7	38.6%	162.3	37.5%	186.3	38.9%	154.0	33.7%	180.5	35.8%
Total Direct	319.4	78.8%	340.2	78.6%	376.7	78.7%	351.4	77.0%	388.5	77.1%
<b>Indirect</b>										
Procurement	4.9	1.2%	5.4	1.2%	4.8	1.0%	4.8	1.1%	7.1	1.4%
Travel (d)	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.9	0.2%
Space	6.1	1.5%	7.3	1.7%	7.8	1.6%	7.6	1.7%	7.5	1.5%
G&A (Other Inst.)	75.1	18.5%	79.7	18.4%	89.4	18.7%	92.5	20.3%	99.7	19.8%
Total Indirect	86.1	21.2%	92.4	21.4%	102.0	21.3%	104.9	23.0%	115.2	22.9%
<b>Total Expenses</b>	<b>405.5</b>	<b>100.0%</b>	<b>432.6</b>	<b>100.0%</b>	<b>478.7</b>	<b>100.0%</b>	<b>456.4</b>	<b>100.0%</b>	<b>503.7</b>	<b>100.0%</b>

Note: Minor variances may occur due to rounding.

(a) UC Labor includes salary and benefits for Scientists/Engineers, Admin., Students/GSRA's and Campus Labor

(b) Distributed activities used by direct funded programs.

(c) Includes misc. expenses (stipends, sales tax, freight, etc.) and recharges credited back to direct operating accounts such as ALS and Esnet

(d) Prior to FY04 Travel was included in G&A (FY99 - FY02) or Procurement Burden (FY03).

**Table 1.2. Cost by direct funding source by Division, FY 2004 (\$K)**

Division	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non Federal	Operating Subtotal	Capital and Equipment	Total
Accelerator & Fusion Research	20,360	804	1,300	1,196	23,660	3,715	27,375
Advanced Light Source	33,929	185	-	421	34,535	8,531	43,066
Chemical Sciences	10,394	-	153	83	10,630	1,948	12,578
Computing Sciences	64,132	4,249	3,197	85	71,663	3,776	75,439
Environmental Energy Technologies	34,965	1,353	6,159	11,342	53,819	438	54,257
Engineering	1,226	405	266	1,951	3,848	710	4,558
EH&S	6,107	9	-	-	6,116	147	6,263
Earth Sciences	13,465	10,625	2,537	2,664	29,291	430	29,721
Facilities	3,523	-	(1)	-	3,522	6,528	10,050
Genomics	803	-	7,692	451	8,946	10	8,956
Genomics - JGI	38,941	-	284	1,092	40,317	9,819	50,136
Life Sciences	10,077	45	27,102	4,652	41,876	208	42,084
Materials Sciences	25,092	958	3,814	5,493	35,357	16,125	51,482
Nuclear Science	16,379	-	2,052	569	19,000	2,676	21,676
Physics	10,327	710	15,669	3,774	30,480	1,212	31,692
Physical Biosciences	14,721	245	604	7,085	22,655	11,150	33,805
Lab Directorate	664	-	-	-	664	-	664
Other	(818)	-	-	-	(818)	746	(72)
<b>Division Total</b>	<b>304,287</b>	<b>19,588</b>	<b>70,828</b>	<b>40,858</b>	<b>435,561</b>	<b>68,169</b>	<b>503,730</b>

Note: Minor variances may occur due to rounding.

**Table 1.3. Indirect budget costs by Division, FY 2004 (\$K)**

Division	Distributed Support			Institutional Costs						Total (a)
	Org. Burden	Service Centers (b)	Other (c)	LDRD	G&A	Procurement Burden	Space	Site Support	Travel Burden	
Accelerator & Fusion Research	1,436	194	122	1,529	-	-	-	-	-	3,281
Advanced Light Source	1,287	-	-	1,052	-	-	-	-	-	2,339
Business Services	-	-	-	-	12,639	6,525	-	-	1,045	20,209
Chemical Sciences	742	-	-	780	-	-	-	-	-	1,522
Computing Sciences	7,682	13,511	-	1,161	8,853	-	-	6,288	-	37,495
Environmental Energy Technologies	3,478	-	-	630	-	-	-	-	-	4,108
Engineering	5,169	1,727	-	-	511	-	-	1,796	-	9,203
EH&S	(0)	-	-	-	-	-	-	15,058	-	15,058
Earth Sciences	2,531	-	-	1,072	-	-	-	-	-	3,603
Facilities	3,521	6,123	-	-	0	2,083	10,901	18,381	-	41,009
Genomics	613	-	-	261	-	-	-	-	-	874
Genomics - JGI	255	-	-	150	-	-	-	-	-	404
Lab Directorate	-	-	39	-	17,252	-	-	-	-	17,291
Life Sciences	3,445	727	-	1,738	-	-	-	-	-	5,909
Materials Sciences	2,194	475	-	1,287	-	-	-	-	-	3,955
Nuclear Science	1,071	2	-	481	-	-	-	-	-	1,553
Physics	1,418	-	-	327	-	-	-	-	-	1,745
Physical Biosciences	1,749	-	-	899	-	-	-	-	-	2,648
Other	0	0	831	-	3,127	-	-	-	-	3,957
<b>Division Total</b>	<b>36,590</b>	<b>22,758</b>	<b>992</b>	<b>11,365</b>	<b>42,382</b>	<b>8,609</b>	<b>10,901</b>	<b>41,522</b>	<b>1,045</b>	<b>176,164</b>

Note: Minor variances may occur due to rounding.

- (a) Summation of indirect budget costs provided only to show magnitude of \$'s being managed and does not equate to total indirect costs since there are overlaps between indirect budgets. For example, some organization burden costs are included in G&A and Recharges.  
 (b) Service Centers includes recharge cost centers that default to B&R YN01 (project type OHRCH) only.  
 (c) Includes: Tech. Transfer, NN, and Safeguards and Security (S&S).

**Table 1.4. Average FTE breakdown by Division, FY 2004**

Division	Direct funded FTEs				Indirect FTEs				Total FTEs (a)
	DOE Operating	WFO (b)	Capital and Equipment	Direct Funded Total	Org. Burden	Service Centers (c)	Operations Overhead (d)	Indirect Funded Total	
Accelerator & Fusion Research	90.6	10.0	14.0	114.5	11.1	0.9	10.5	22.5	137.0
Advanced Light Source	160.7	0.1	35.3	196.1	9.5	-	9.6	19.1	215.2
Business Services	-	-	-	-	-	-	172.5	172.5	172.5
Chemical Sciences	59.0	1.0	0.4	60.4	6.7	-	10.3	17.1	77.4
Computing Sciences	177.3	9.7	-	186.9	54.3	64.1	83.0	201.3	388.3
Environmental Energy Technologies	141.4	67.4	0.2	209.0	32.2	-	5.6	37.8	246.7
Engineering	7.5	6.5	0.6	14.6	31.0	11.6	11.4	54.0	68.6
EH&S	21.6	-	-	21.6	-	-	97.2	97.2	118.8
Earth Sciences	109.0	24.8	0.5	134.2	17.2	-	5.6	22.7	157.0
Facilities	9.8	(0.0)	10.0	19.7	26.1	22.8	181.8	230.7	250.4
Genomics	5.2	36.4	-	41.6	7.6	-	2.2	9.8	51.4
Genomics - JGI	110.2	11.4	-	121.7	1.6	-	1.3	2.9	124.6
Lab Directorate	2.1	6.5	-	8.6	-	-	95.3	95.3	103.8
Life Sciences	55.3	172.0	1.2	228.5	36.2	6.7	12.0	54.9	283.4
Materials Sciences	140.9	41.7	10.7	193.2	18.2	3.6	13.1	34.8	228.0
Nuclear Science	76.8	9.4	6.8	93.0	10.1	-	4.1	14.2	107.2
Physics	47.8	72.0	0.9	120.7	13.9	-	7.0	20.9	141.6
Physical Biosciences	63.9	26.4	50.9	141.1	15.4	-	2.3	17.6	158.7
Other	0.0	0.2	0.5	0.7	-	0.0	0.0	0.0	0.8
<b>Division Total</b>	<b>1,279.0</b>	<b>495.2</b>	<b>131.8</b>	<b>1,906.0</b>	<b>290.9</b>	<b>109.6</b>	<b>724.7</b>	<b>1,125.2</b>	<b>3,031.2</b>

Note: Minor variances may occur due to rounding.

(a) FTEs are calculated based on translating labor hours charged into work-months and dividing by lab wide career PLF factor.

FTE calculation does not include Contract Labor or Campus Labor.

(b) WFO includes high detail project types Royal, UCBID, and UCDRD for presentation purpose only.

(c) Service Centers includes recharge cost centers that default to B&R YN01 (project type OHRCH) only.

(d) Operations Overhead includes: G&A, LDRD, Site Support, Procurement, Space, Travel and Other (Tech. Transfer, S&S, Non. Prolif.).

---

---

## **2. Direct Funding – DOE and Reimbursable Work**

---

---

## **Direct Funding – DOE and Reimbursable Work**

### **Total Laboratory Funding – Increase \$66.4M**

Total funding increased \$66.4M in FY04 to a total of \$529.8M. Approximately sixty percent of the change was due to increases in operating and maintenance funding from DOE and other non-DOE sponsors. The remaining increase was in construction funding, for a new building to house the Office of Science, Basic Energy Sciences, Molecular Foundry facility.

### **DOE Operating and Maintenance Funding – Increased \$24.2M**

Total DOE operating and maintenance (O&M) funding (budget authority) available to the Laboratory to cost/commit funds totaled \$356.5M in FY2004, an increase of \$24.2M (seven percent) from FY03. O&M funding provides for the execution of direct operations, the purchase of basic items of equipment and the construction of general plant projects.

The majority of the O&M increase in FY04 came through the Office of Science (seventy percent). The largest addition was in the Biological and Environmental Research Program in the Life Sciences/Molecular Biology area. It was primarily due to increased funding for the Joint Genome Institute user facility initiative and in support of DNA sequencing projects. Other significant increases were in the Basic Energy Sciences (BES) and in the High Energy Physics Programs. BES funding including additional ALS (Advanced Light Source) support and funding in the areas of advanced materials and nanoscience. High Energy Physics funding reflected an increase related to the study of fundamental matter and energy and the SuperNova Acceleration Probe (SNAP) project.

Another source of increased O&M funding in FY04 was through the Office of Electricity Transmission and Distribution and was associated with electricity reliability technology. Funding from the Office of Civilian and Radioactive Waste Management was also up in FY04. This increase, primarily related to the DARHT project work through AFRD, was the result of a change in funding mechanism. It is offset by a corresponding year-to-year decrease in the DOE Integrated Contractor category where the Lab had formerly received funding for this project.

General Plant Project funding remained flat.

### **DOE Construction Funding – Increased \$25.7M**

In FY04 the level of total Laboratory construction funding increased \$25.7M. The Office of Science, Basic Energy Sciences Program, Molecular Foundry project, accounted for the majority of the increase. A new state-of-the-art building will house the Foundry which will be a major user facility in nanoscience research.

---

---

DOE Integrated Contractor and Non-DOE Work-for-Others Funding - Increased \$16.6M

DOE Integrated Contractor funding appears to have dropped (\$4.2M) in FY04 however, the drop is due to a change in funding mechanism and is offset in DOE Direct funding in the Office of Civilian Radioactive Waste Management (discussed above).

Non-DOE reimbursable funding increased approximately \$20.8M in FY04. This was primarily due to growth in the Other Federal funding category of \$16.4M. Major increases were supported by NIH (National Institutes of Health), non-classified Department of Army research and NASA. Significant funding from NIH was received for structural genomics, genomic resources for cardiovascular research and Drosophila genome research. Other sources of increased funding included chemical and biological countermeasure research for buildings and facilities, detection systems for unexploded ordinance, and research into High-Z High-Energy (HZE) damage and repair in human cells.

Non-Federal funding increased approximately \$5.0M in FY04. The majority of this increase resulted from additional funding from state governments, universities and non-profit organizations.

Data Sources for Tables in this section are as follows:

<b>Data Type</b>	<b>Source</b>
FY04 Beginning Uncosted Obligations	Carryover Funding as provided in the LBNL contract Modification (GSO)
FY04 Funds	Budget Authority as provided in the LBNL final contract modification for the fiscal year
FY04 Costs	LBNL published Fiscal Year End Costs
FY04 Ending Uncosted Obligations	Beginning Uncosted + Funds - Costs

**Table 2.1. LBNL fund trends (BA) by funding source (\$K)**

<b>LBNL Fund Trends (BA) by funding source (\$K)</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>
<b>DOE Direct Operating</b>					
Administrator for National Nuclear Security Administration	2,980	3,535	6,093	5,757	4,024
Assistant Secretary for Energy Efficiency and Renewable Energy	24,815	27,755	29,189	27,326	25,885
Assistant Secretary for Environment Safety and Health	480	280	808	124	465
Assistant Secretary for Environmental Management	11,820	7,429	7,170	3,611	2,784
Assistant Secretary for Fossil Energy	4,732	6,895	7,547	5,488	5,491
Assistant Secretary for Policy and International Affairs	-	-	-	274	-
Office of Civilian Radioactive Waste Management	-	100	-	155	4,963
Office of Economic Impact and Diversity	115	-	-	-	-
Office of Electric Transmission and Distribution	-	-	-	-	5,632
Office of Intelligence	75	75	-	130	181
Office of Science (a)	203,011	218,487	239,832	234,044	249,333
Office of Security and Safety Performance Assurance	-	310	-	-	-
Office of the Chief Financial Officer	-	-	-	-	-
Office of the Chief Information Officer	-	-	-	(0)	538
<b>Total DOE Direct Operating</b>	<b>248,028</b>	<b>264,866</b>	<b>290,639</b>	<b>276,909</b>	<b>299,296</b>
<b>Other Direct Operating</b>					
Work for Other Federal Agencies	38,264	69,879	67,053	59,911	76,360
Work for Non Federal Sponsors (b)	29,522	38,662	28,845	37,971	42,947
Cooperative Research and Development Agreements	7,914	5,226	3,353	1,014	387
Work for Other DOE Integrated Contractors (c)	27,233	31,626	23,713	20,998	16,771
<b>Total Other Direct Operating</b>	<b>102,932</b>	<b>145,394</b>	<b>122,964</b>	<b>119,894</b>	<b>136,465</b>
<b>TOTAL OPERATING</b>	<b>350,960</b>	<b>410,259</b>	<b>413,603</b>	<b>396,803</b>	<b>435,761</b>
<b>DOE Plant and Capital Equipment</b>					
<i>Basic Equipment/Major Items of Equipment</i>					
Administrator for National Nuclear Security Administration	-	341	-	-	-
Assistant Secretary for Energy Efficiency and Renewable Energy	119	638	908	(0)	543
Assistant Secretary for Environmental Management	198	(0)	-	(9)	-
Assistant Secretary for Fossil Energy	-	-	-	-	50
Office of Electric Transmission and Distribution	-	-	-	-	-
Office of Intelligence	-	-	-	-	-
Office of Science	28,873	49,932	50,020	49,149	51,272
<b>Total</b>	<b>29,190</b>	<b>50,911</b>	<b>50,928</b>	<b>49,140</b>	<b>51,864</b>
<i>General Plant Projects</i>					
Office of Science	2,970	3,042	3,542	3,540	3,500
<i>Accelerator Improvement Projects</i>					
Office of Science	2,255	2,622	2,444	2,573	1,800
<i>Line Item Construction</i>					
Administrator for National Nuclear Security Administration	-	1,479	-	(53)	-
Assistant Secretary for Energy Efficiency and Renewable Energy	-	-	-	-	-
Office of Civilian Radioactive Waste Management	27,574	5,615	(443)	-	-
Office of Science	6,133	2,086	4,900	11,226	36,882
<b>Total</b>	<b>33,707</b>	<b>9,180</b>	<b>4,457</b>	<b>11,172</b>	<b>36,882</b>
<b>TOTAL DOE PLANT AND CAPITAL EQUIPMENT</b>	<b>68,122</b>	<b>65,754</b>	<b>61,371</b>	<b>66,425</b>	<b>94,046</b>
<b>TOTAL LABORATORY</b>	<b>419,083</b>	<b>476,014</b>	<b>474,974</b>	<b>463,228</b>	<b>529,808</b>

Note: Minor variances may occur due to rounding.

Data Source: Budget Authority as provided in the LBNL final contract modification for the fiscal year.

- (a) Does not include funding provided under Office of Science program KX for the Berkeley Site Office.
- (b) Includes funding for Non Federal Sponsors who cannot pay an advance under the WN02 program.
- (c) Due to DOE change to a reimbursable methodology for processing of Work for Other Integrated Contractors total funding for FY04 is assumed to be equal to cost incurred minus FY04 carryover balance.

**Table 2.2. LBNL cost trends by funding source (\$K)**

<b>LBNL Spending Trends by funding source (\$K)</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>
<b>DOE Direct Operating</b>					
Administrator for National Nuclear Security Administration	2,726	3,071	4,088	6,078	5,524
Assistant Secretary for Energy Efficiency and Renewable Energy	23,848	25,601	29,482	29,378	28,579
Assistant Secretary for Environment Safety and Health	546	563	520	497	473
Assistant Secretary for Environmental Management	11,470	6,655	6,525	4,163	3,285
Assistant Secretary for Fossil Energy	4,154	5,301	6,863	6,922	5,359
Assistant Secretary for Policy and International Affairs	6	32	-	194	83
Office of Civilian Radioactive Waste Management	-	16	68	219	3,209
Office of Economic Impact and Diversity	77	69	16	0	-
Office of Electric Transmission and Distribution	-	-	-	-	4,087
Office of Intelligence	73	77	10	97	128
Office of Science (a)	202,722	213,320	234,656	225,479	253,201
Office of Security and Safety Performance Assurance	1	278	-	-	-
Office of the Chief Financial Officer	(25)	-	-	-	-
Office of the Chief Information Officer	-	-	1	-	359
<b>Total DOE Direct Operating</b>	<b>245,597</b>	<b>254,983</b>	<b>282,228</b>	<b>273,026</b>	<b>304,288</b>
<b>Other Direct Operating</b>					
Work for Other Federal Agencies	42,444	51,762	62,381	61,860	70,828
Work for Non Federal Sponsors (b)	23,538	35,120	29,481	36,921	40,506
Cooperative Research and Development Agreements (c)	6,312	5,050	3,821	1,307	354
Work for Other DOE Integrated Contractors	26,039	30,560	26,993	22,009	19,588
<b>Total Other Direct Operating</b>	<b>98,333</b>	<b>122,492</b>	<b>122,676</b>	<b>122,097</b>	<b>131,275</b>
<b>TOTAL OPERATING</b>	<b>343,930</b>	<b>377,475</b>	<b>404,904</b>	<b>395,123</b>	<b>435,563</b>
<b>DOE Plant and Capital Equipment</b>					
<b>Basic Equipment/Major Items of Equipment</b>					
Administrator for National Nuclear Security Administration	-	220	111	-	10
Assistant Secretary for Energy Efficiency and Renewable Energy	297	401	569	625	282
Assistant Secretary for Environmental Management	340	10	(3)	-	-
Assistant Secretary for Fossil Energy	-	-	-	-	-
Office of Electric Transmission and Distribution	-	-	-	-	12
Office of Intelligence	-	-	-	-	-
Office of Science	22,510	30,359	61,815	45,753	46,291
<b>Total</b>	<b>23,147</b>	<b>30,990</b>	<b>62,492</b>	<b>46,378</b>	<b>46,596</b>
<b>General Plant Projects</b>					
Office of Science	3,272	3,194	3,576	2,455	4,127
<b>Accelerator Improvement Projects</b>					
Office of Science	2,404	2,766	2,028	2,910	2,610
<b>Line Item Construction</b>					
Administrator for National Nuclear Security Administration	-	1,426	-	-	-
Assistant Secretary for Energy Efficiency and Renewable Energy	150	110	8	0	-
Office of Civilian Radioactive Waste Management	28,892	10,584	2,353	54	0
Office of Science	3,624	5,991	3,281	9,510	14,834
<b>Total</b>	<b>32,666</b>	<b>18,111</b>	<b>5,641</b>	<b>9,564</b>	<b>14,834</b>
<b>TOTAL DOE PLANT AND CAPITAL EQUIPMENT</b>	<b>61,489</b>	<b>55,062</b>	<b>73,737</b>	<b>61,307</b>	<b>68,168</b>
<b>TOTAL LABORATORY</b>	<b>405,419</b>	<b>432,537</b>	<b>478,641</b>	<b>456,429</b>	<b>503,731</b>

Note: Minor variances may occur due to rounding.

Data Source: LBNL published Fiscal Year End Costs.

(a) Does not include costs incurred by the Berkeley Site Office under the Office of Science program KX.

(b) Includes costs incurred by Non Federal Sponsors who cannot pay an advance under the WN02 program.

(c) CRADA classified under WFO Non Federal in Table 1.3

**Table 2.3. Laboratory funding and costs by source (\$K)**

LBNL FY04 funding and cost by source (\$K)	FY04 Beginning Uncosted Obligations	FY04 Funds	FY04 Costs	FY04 Ending Uncosted Obligations
<b>DOE Direct Operating</b>				
Administrator for National Nuclear Security Administration	6,622	4,024	5,524	5,122
Assistant Secretary for Energy Efficiency and Renewable Ene	9,750	25,885	28,579	7,056
Assistant Secretary for Environment Safety and Health	214	465	473	206
Assistant Secretary for Environmental Management	1,135	2,784	3,285	633
Assistant Secretary for Fossil Energy	4,417	5,491	5,359	4,550
Assistant Secretary for Policy and International Affairs	83	-	83	0
Office of Civilian Radioactive Waste Management	7	4,963	3,209	1,761
Office of Economic Impact and Diversity	-	-	-	-
Office of Electric Transmission and Distribution	1,176	5,632	4,087	2,721
Office of Intelligence	33	181	128	86
Office of Science (a)	46,539	249,333	253,201	42,672
Office of Security and Safety Performance Assurance	-	-	-	-
Office of the Chief Financial Officer	-	-	-	-
Office of the Chief Information Officer	-	538	359	179
<b>Total DOE Direct Operating</b>	<b>69,976</b>	<b>299,296</b>	<b>304,288</b>	<b>64,985</b>
<b>Other Direct Operating</b>				
Work for Other Federal Agencies	64,930	76,360	70,828	70,462
Work for Non Federal Sponsors (b)	17,578	42,947	40,506	20,020
Cooperative Research and Development Agreements (c)	1,737	387	354	1,771
Work for Other DOE Integrated Contractors (d)	2,817	16,771	19,588	-
<b>Total Other Direct Operating</b>	<b>87,062</b>	<b>136,465</b>	<b>131,275</b>	<b>92,252</b>
<b>TOTAL OPERATING</b>	<b>157,039</b>	<b>435,761</b>	<b>435,563</b>	<b>157,237</b>
<b>DOE Plant and Capital Equipment</b>				
<i>Basic Equipment/Major Items of Equipment</i>				
Administrator for National Nuclear Security Administration	10	-	10	0
Assistant Secretary for Energy Efficiency and Renewable Ene	224	543	282	484
Assistant Secretary for Environmental Management	-	-	-	-
Assistant Secretary for Fossil Energy	8	50	-	58
Office of Electric Transmission and Distribution	13	-	12	0
Office of Intelligence	2	-	-	2
Office of Science	27,494	51,272	46,291	32,475
<b>Total</b>	<b>27,751</b>	<b>51,864</b>	<b>46,596</b>	<b>33,020</b>
<i>General Plant Projects</i>				
Office of Science	2,046	3,500	4,127	1,419
<i>Accelerator Improvement Projects</i>				
Office of Science	1,557	1,800	2,610	747
<i>Line Item Construction</i>				
Administrator for National Nuclear Security Administration	-	-	-	-
Assistant Secretary for Energy Efficiency and Renewable Ene	10	-	-	10
Office of Civilian Radioactive Waste Management	1	-	0	1
Office of Science	4,960	36,882	14,834	27,007
<b>Total</b>	<b>4,971</b>	<b>36,882</b>	<b>14,834</b>	<b>27,019</b>
<b>TOTAL DOE PLANT AND CAPITAL EQUIPMENT</b>	<b>36,326</b>	<b>94,046</b>	<b>68,168</b>	<b>62,205</b>
<b>TOTAL LABORATORY</b>	<b>193,365</b>	<b>529,808</b>	<b>503,731</b>	<b>219,442</b>

Note: Minor variances may occur due to rounding.

(a) Does not include activity by the Berkeley Site Office under the Office of Science program KX.

(b) Includes Non Federal Sponsors who cannot pay an advance under the WN02 program.

(c) CRADA classified under WFO Non Federal in Table 1.3

(d) Due to DOE change to a reimbursable methodology for processing of Work for Other Integrated Contractors total funding for FY04 is assumed to be equal to cost incurred minus FY04 carryover balance.

**Table 2.4. Administrator for National Nuclear Security Administration (NNSA) (\$K)**

	<b>FY04 Beginning Uncosted Obligations</b>	<b>FY04 Funds</b>	<b>FY04 Costs</b>	<b>FY04 Ending Uncosted Obligations</b>
<b>Operating</b>				
NN20 Nonproliferation And Verification Research And Development	1,479	2,713	3,726	467
NN40 Nonproliferation and International Security	5	0	5	0
NN41 Russian Transition Initiatives	4,996	1,116	1,504	4,608
PN01 Personnel Salaries and Benefits	0	0	0	0
PN03 NNSA Information Technology	43	78	111	10
PS01 Personnel Compensation	0	0	0	0
PS02 Other	14	0	7	6
PS03 NNSA Information Technology	84	118	171	31
<b>Total Operating</b>	<b>6,622</b>	<b>4,024</b>	<b>5,524</b>	<b>5,122</b>
<b>Capital Equipment</b>				
NN20 Nonproliferation And Verification Research And Development	10	0	10	0
<b>Total Capital Equipment</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>0</b>
<b>Total Administrator for National Nuclear Security Administration</b>	<b>6,632</b>	<b>4,024</b>	<b>5,534</b>	<b>5,122</b>

Note: Minor variances may occur due to rounding.

**Table 2.5 DOE Programs (\$K)**

		<b>FY04 Beginning Uncosted Obligations</b>	<b>FY04 Funds</b>	<b>FY04 Costs</b>	<b>FY04 Ending Uncosted Obligations</b>
<b>Office of Science</b>					
<b>Operating</b>					
AT50	Science	651	5,472	5,408	714
AT60	Technology	61	0	44	17
FS10	Safeguards and Security - Science	28	3,859	3,843	45
KA11	Proton Accelerator-Based Physics	540	4,663	4,440	762
KA12	Electron Accelerator-Based Physics	73	2,714	2,482	305
KA13	Non-Accelerator-Based Physics	9	3,943	3,507	445
KA14	Theoretical Physics	688	4,071	3,903	856
KA15	Advanced Technology R&D	1,308	10,626	9,438	2,497
KB01	Medium Energy Physics	5	0	0	5
KB02	Heavy-Ion Physics	1,460	5,131	5,035	1,556
KB03	Nuclear Theory	65	1,655	1,541	179
KB04	Low Energy Physics	2,811	8,965	9,724	2,053
KC02	Materials Sciences and Engineering	4,213	58,839	58,082	4,969
KC03		4,089	16,963	17,136	3,915
KG06	Excess Facilities Disposition	1,506	1,525	2,785	246
KG08	Safety-Related Corrective Actions	0	930	709	221
KJ01	Mathematical, Information, And Computational Sciences	12,605	55,253	59,721	8,138
KJ02	Laboratory Technology Research	102	481	524	59
KJ03	Advanced Energy Projects	54	0	0	54
KL01	Undergraduate Internships	128	530	609	49
KL02	Graduate/Faculty Fellowships	0	243	56	187
KP11	Life Sciences	13,348	55,537	55,546	13,339
KP12	Environmental Processes	402	2,742	2,724	420
KP13	Environmental Remediation	1,207	2,597	2,804	1,000
KP14	Medical Applications And Measurement Science	1,180	2,596	3,135	641
KX03	Field Operations Activities - Science Program Direction (a)	6	0	5	1
<b>Total Operating</b>		<b>46,539</b>	<b>249,333</b>	<b>253,201</b>	<b>42,672</b>
<b>Capital Equipment</b>					
AT50	Science	159	370	324	205
KA11	Proton Accelerator-Based Physics	3,465	7,433	9,184	1,714
KA13	Non-Accelerator-Based Physics	1,492	2,461	3,213	740
KA15	Advanced Technology R&D	463	3,979	4,010	432
KB02	Heavy-Ion Physics	200	390	528	62
KB04	Low Energy Physics	2,096	2,095	2,320	1,871
KC02	Materials Sciences and Engineering	10,551	11,655	9,678	12,528
KC03	Chemical Sciences, Geosciences, and Energy Biosciences	2,184	2,735	3,260	1,658
KJ01	Mathematical, Information, And Computational Sciences	931	8,200	3,018	6,114
KJ03	Advanced Energy Projects	15	0	0	15
KP11	Life Sciences	5,937	10,806	10,707	6,037
KP12	Environmental Processes	0	114	26	88
KP13	Environmental Remediation	0	200	6	194
KP14	Medical Applications And Measurement Science	1	834	18	817
<b>Total Capital Equipment</b>		<b>27,494</b>	<b>51,272</b>	<b>46,291</b>	<b>32,475</b>

Note: Minor variances may occur due to rounding.

(a) Does not include activity by the Berkeley Site Office under the Office of Science program KX.

**Table 2.5. DOE Programs (\$K) (continued)**

Office of Science (Continued)		FY04 Beginning Uncosted Obligations	FY04 Funds	FY04 Costs	FY04 Ending Uncosted Obligations
<b>Accelerator Improvement Projects</b>					
KA12	Electron Accelerator-Based Physics	0	300	0	300
KB04	Low Energy Physics	338	0	208	130
KC02	Materials Sciences and Engineering	1,219	1,500	2,402	317
<b>Total Accelerator Improvement Projects</b>		<b>1,557</b>	<b>1,800</b>	<b>2,610</b>	<b>747</b>
<b>General Plant Projects</b>					
KA11	Proton Accelerator-Based Physics	1,903	3,500	4,089	1,314
KC02	Materials Sciences and Engineering	40	0	39	1
KJ01	Mathematical, Information, And Computational Sciences	33	0	0	33
KP11	Life Sciences	67	0	0	67
KP13	Environmental Remediation	4	0	0	4
<b>Total General Plant Projects</b>		<b>2,046</b>	<b>3,500</b>	<b>4,127</b>	<b>1,419</b>
<b>Line Item Construction</b>					
39KC	Basic Energy Sciences	1,914	34,794	12,866	23,842
39KG	Science Laboratories Infrastructure	3,046	2,088	1,969	3,165
<b>Total Line Item Construction</b>		<b>4,960</b>	<b>36,882</b>	<b>14,834</b>	<b>27,007</b>
<b>Total Office of Science</b>		<b>82,597</b>	<b>342,787</b>	<b>321,063</b>	<b>104,320</b>

Note: Minor variances may occur due to rounding.

(a) Does not include activity by the Berkeley Site Office under the Office of Science program KX.

**Table 2.5. DOE Programs (\$K) (continued)**

		<b>FY04 Beginning Uncosted Obligations</b>	<b>FY04 Funds</b>	<b>FY04 Costs</b>	<b>FY04 Ending Uncosted Obligations</b>
<b>Assistant Secretary for Energy Efficiency and Renewable Energy</b>					
<b>Operating</b>					
BM01	Biomass/Biofuels Energy Systems	0	29	29	0
BT01	Residential Buildings	63	567	364	266
BT02	Commercial Buildings Integration	558	1,010	1,158	410
BT03	Emerging Technologies	2,050	5,360	6,266	1,144
BT04	Equipment Standards and Analysis	808	4,250	4,073	985
EB21	Solar Energy	0	56	56	0
EB25	Wind Energy Systems	152	285	297	141
EB40	Geothermal	194	998	1,022	170
EB42	Hydrogen Research R&D	0	0	0	0
EB50	Electric Energy Systems And Storage	172	0	172	0
EB55	Department Energy Management Program	46	39	42	43
ED18	Industries Of The Future (Specific)	188	250	378	59
ED19	Industries Of The Future (Crosscutting)	1,347	2,075	3,131	291
ED22		0	152	63	89
EH01	Program Direction - Cre	21	0	1	20
EH25	Planning, Evaluation and Analysis	7	456	190	273
EK60	Integrated Resource Planning	0	0	0	0
EL17	Federal Energy Management Program	992	2,594	3,067	519
EL19	FEMP Project Financing Program	50	0	46	4
EO01	Distributed Energy Resources	183	925	655	452
HI03	Stack Component R&D	0	450	449	2
HI04	Fuel Processor R&D	0	12	0	12
VT03	Hybrid and Electric Propulsion	1,786	5,223	5,549	1,460
VT04	Advanced Combustion and Engine R&D	0	0	0	0
VT05	Materials Technology	53	404	352	106
WB01	Ihem Program Operations	8	0	0	8
WI01	Intergovernmental Activities	687	165	589	263
WI04	Other State Energy Activities	29	0	29	0
WI05	Gateway Deployment	357	585	604	339
<b>Total Operating</b>		<b>9,750</b>	<b>25,885</b>	<b>28,579</b>	<b>7,056</b>
<b>Capital Equipment</b>					
BT03	Emerging Technologies	208	253	13	448
EB40	Geothermal	5	0	0	5
ED19	Industries Of The Future (Crosscutting)	1	0	0	1
VT03	Hybrid and Electric Propulsion	10	234	218	27
VT05	Materials Technology	0	56	52	4
<b>Total Capital Equipment</b>		<b>224</b>	<b>543</b>	<b>282</b>	<b>484</b>
<b>Line Item Construction</b>					
39WB	In-House Energy Management (Ihem)	10	0	0	10
<b>Total Line Item Construction</b>		<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>
<b>Total Assistant Secretary for Energy Efficiency and Renewable Energy</b>		<b>9,984</b>	<b>26,428</b>	<b>28,861</b>	<b>7,550</b>

Note: Minor variances may occur due to rounding.

**Table 2.5. DOE Programs (\$K) (Continued)**

<b>Office of Electric Transmission and Distribution</b>				
	<b>FY04 Beginning Uncosted Obligations</b>	<b>FY04 Funds</b>	<b>FY04 Costs</b>	<b>FY04 Ending Uncosted Obligations</b>
<b>Operating</b>				
TD50 Research and Development	1,176	1,868	2,521	523
TD52 Electricity Restructuring	0	3,764	1,566	2,198
<b>Total Operating</b>	<b>1,176</b>	<b>5,632</b>	<b>4,087</b>	<b>2,721</b>
<b>Capital Equipment</b>				
TD50 Research and Development	13	0	12	0
<b>Total Capital Equipment</b>	<b>13</b>	<b>0</b>	<b>12</b>	<b>0</b>
<b>Total Office of Electric Transmission and Distribution</b>	<b>1,188</b>	<b>5,632</b>	<b>4,100</b>	<b>2,721</b>
<b>Assistant Secretary for Fossil Energy</b>				
	<b>FY04 Beginning Uncosted Obligations</b>	<b>FY04 Funds</b>	<b>FY04 Costs</b>	<b>FY04 Ending Uncosted Obligations</b>
<b>Operating</b>				
AA10 Fuels	0	34	0	34
AA15 Advanced Research	18	58	65	11
AA20 Central Systems	74	334	214	195
AA25 Distributed Generation Systems	30	424	321	133
AA30 Sequestration	538	1,130	1,564	103
AB05 Natural Gas Technologies	1,640	920	1,376	1,183
AC10 Oil Technology	2,112	2,541	1,818	2,835
AE10 Advanced Metallurgical Processes	2	50	0	52
AN20 Contractual Services And Supplies	4	0	0	4
<b>Total Operating</b>	<b>4,417</b>	<b>5,491</b>	<b>5,359</b>	<b>4,550</b>
<b>Capital Equipment</b>				
AC10 Oil Technology	0	50	0	50
AD20 Contractual Services And Supplies	8	0	0	8
<b>Total Capital Equipment</b>	<b>8</b>	<b>50</b>	<b>0</b>	<b>58</b>
<b>Total Assistant Secretary for Fossil Energy</b>	<b>4,425</b>	<b>5,541</b>	<b>5,359</b>	<b>4,608</b>

Note: Minor variances may occur due to rounding.

**Table 2.5. DOE Programs (\$K) (Continued)**

		<b>FY04 Beginning Uncosted Obligations</b>	<b>FY04 Funds</b>	<b>FY04 Costs</b>	<b>FY04 Ending Uncosted Obligations</b>
<b>Office of Civilian Radioactive Waste Management</b>					
<b>Operating</b>					
DF01	First Repository	2	0	0	2
DF04	Cost Reductions and Systems Enhancements	5	1,643	225	1,423
DF09	Program Support	0	0	0	0
DP08	CAMPAIGNS	0	3,320	2,984	336
<b>Total Operating</b>		<b>7</b>	<b>4,963</b>	<b>3,209</b>	<b>1,761</b>
<b>Line Item Construction</b>					
39DP	Weapons Activities	1	0	0	1
<b>Total Line Item Construction</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>Total Office of Civilian Radioactive Waste Management</b>		<b>8</b>	<b>4,963</b>	<b>3,209</b>	<b>1,762</b>
<b>Assistant Secretary for Environmental Management</b>					
<b>Operating</b>					
EW09	Defense ER&WM - Multi-Site Activities	3	0	0	3
EY40	Defense Site Acceleration Completion - Technology Development and Deployment	0	0	0	0
EZ06	Non-Defense Site Acceleration Completion - 2006 Accelerated Completions	740	3,130	3,239	631
EZ09	Non-Defense Environmental Services - Community and Regulatory Support	46	0	46	0
EZ12	Non-Defense Site Acceleration Completion - 2012 Accelerated Completions	346	-346	0	0
<b>Total Operating</b>		<b>1,135</b>	<b>2,784</b>	<b>3,285</b>	<b>633</b>
<b>Total Assistant Secretary for Environmental Management</b>		<b>1,135</b>	<b>2,784</b>	<b>3,285</b>	<b>633</b>

Note: Minor variances may occur due to rounding.

**Table 2.5 DOE Programs (\$K) (Continued)**

	<b>FY04 Beginning Uncosted Obligations</b>	<b>FY04 Funds</b>	<b>FY04 Costs</b>	<b>FY04 Ending Uncosted Obligations</b>
<b>Office of the Chief Information Officer</b>				
<b>Operating</b>				
CS50 CS - Program Services	0	538	359	179
<b>Total Operating</b>	<b>0</b>	<b>538</b>	<b>359</b>	<b>179</b>
<b>Total Office of the Chief Information Officer</b>	<b>0</b>	<b>538</b>	<b>359</b>	<b>179</b>

	<b>FY04 Beginning Uncosted Obligations</b>	<b>FY04 Funds</b>	<b>FY04 Costs</b>	<b>FY04 Ending Uncosted Obligations</b>
<b>Assistant Secretary for Environment Safety and Health</b>				
<b>Operating</b>				
HA10 Worker Advocacy	2	10	-7	19
HD20 Health	212	455	480	187
<b>Total Operating</b>	<b>214</b>	<b>465</b>	<b>473</b>	<b>206</b>
<b>Total Assistant Secretary for Environment Safety and Health</b>	<b>214</b>	<b>465</b>	<b>473</b>	<b>206</b>

Note: Minor variances may occur due to rounding.

**Table 2.5 DOE Programs (\$K) (Continued)**

		<b>FY04 Beginning Uncosted Obligations</b>	<b>FY04 Funds</b>	<b>FY04 Costs</b>	<b>FY04 Ending Uncosted Obligations</b>
<b>Office of Intelligence</b>					
<b>Operating</b>					
IN01	Program Activities	33	181	128	86
<b>Total Operating</b>		<b>33</b>	<b>181</b>	<b>128</b>	<b>86</b>
<b>Capital Equipment</b>					
IN01	Program Activities	2	0	0	2
<b>Total Capital Equipment</b>		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>Total Office of Intellig</b>		<b>36</b>	<b>181</b>	<b>128</b>	<b>88</b>
<b>Assistant Secretary for Policy and International Affairs</b>					
<b>Operating</b>					
PE04	Office Of Environmental Analysis	4	0	4	0
PE05	Energy Security and Assurance Policy	80	0	80	0
<b>Total Operating</b>		<b>83</b>	<b>0</b>	<b>83</b>	<b>0</b>
<b>Total Assistant Secretary for Policy and International Affairs</b>		<b>83</b>	<b>0</b>	<b>83</b>	<b>0</b>

Note: Minor variances may occur due to rounding.

**Table 2.6. Reimbursable Work-for-Other Federal Agencies (\$K)**

	<b>FY04 Beginning Uncosted Obligations</b>	<b>FY04 Funds</b>	<b>FY04 Costs</b>	<b>FY04 Ending Uncosted Obligations</b>
<b>Work for Other Federal Agencies</b>				
Dept of Agriculture	720	-1	161	558
Dept of Commerce	84	192	129	148
Dept of Defense	12,588	12,360	12,517	12,431
Dept of Interior	136	329	250	214
Dept of Transportation	37	0	36	1
Environmental Protection Agency	5,655	4,184	3,542	6,297
NASA	2,881	7,170	6,600	3,450
National Science Foundation	89	197	239	47
National Institutes of Health	40,515	48,778	44,971	44,323
Other Fed. Agencies - Defense Related	0	504	397	106
Other Fed. Agencies - Energy Related	1,404	1,390	759	2,035
Other Federal Agencies	816	328	526	618
Dept of Homeland Security - Science and Technology	0	828	616	212
Dept of Homeland Security - Information Analysis and Infrastructure Protection	0	102	85	18
Nuclear Regulatory Commission	4	0	0	4
<b>Total Work for Other Federal Agencies</b>	<b>64,930</b>	<b>76,360</b>	<b>70,828</b>	<b>70,462</b>
<b>Work for Non-Federal Agencies</b>				
Domestic Industry	3,056	7,766	8,077	2,745
Foreign Industry	226	632	719	139
State and Local Govts. And NPO's	4,003	14,118	12,239	5,882
Universities and Institutes	5,832	19,019	18,739	6,111
Cost of Work for Others Program (WN) (a)	4,460	1,413	731	5,142
<b>Total Work for Non-Federal Agencies</b>	<b>17,578</b>	<b>42,947</b>	<b>40,506</b>	<b>20,020</b>
<b>Cooperative Research and Development Agreements</b>				
CRADA - Small Business	83	313	234	163
CRADA - Other	1,654	74	120	1,608
<b>Total Cooperative Research and Development Agreements (b)</b>	<b>1,737</b>	<b>387</b>	<b>354</b>	<b>1,771</b>
<b>Work for Other DOE Integrated Contractors</b>				
Work Performed for Other DOE Locations (c)	2,817	16,771	19,588	0
<b>Total Work for Other DOE Integrated Contractors</b>	<b>2,817</b>	<b>16,771</b>	<b>19,588</b>	<b>0</b>
<b>Total Reimbursable Work</b>	<b>87,062</b>	<b>136,465</b>	<b>131,275</b>	<b>92,252</b>

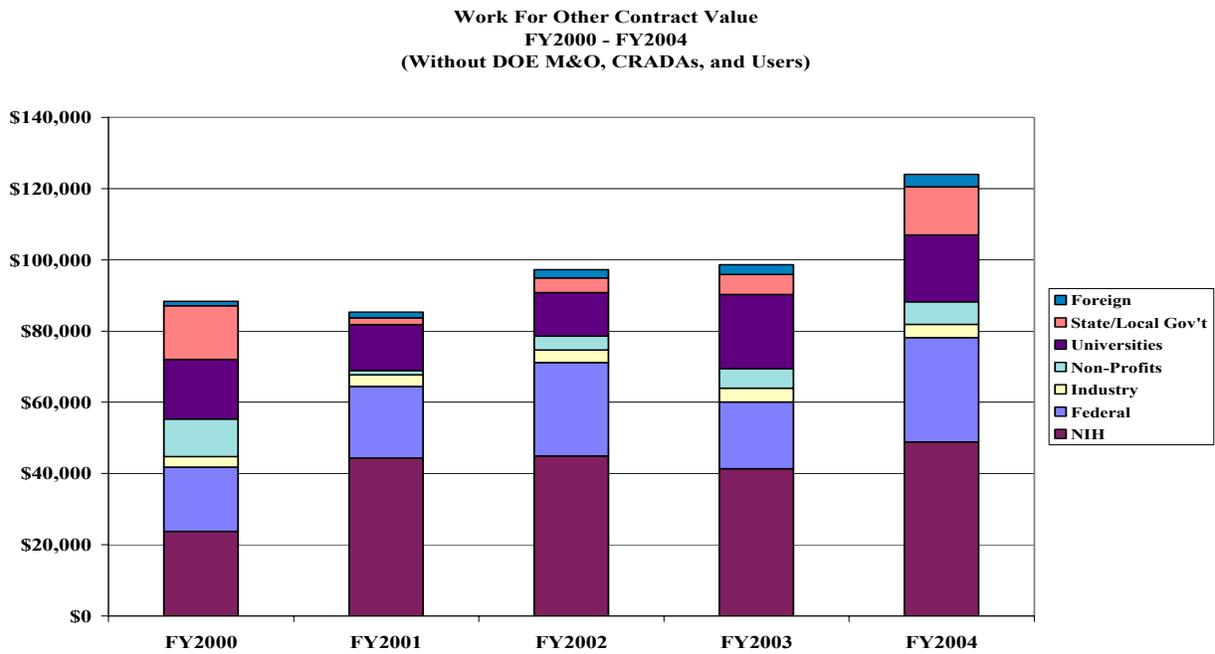
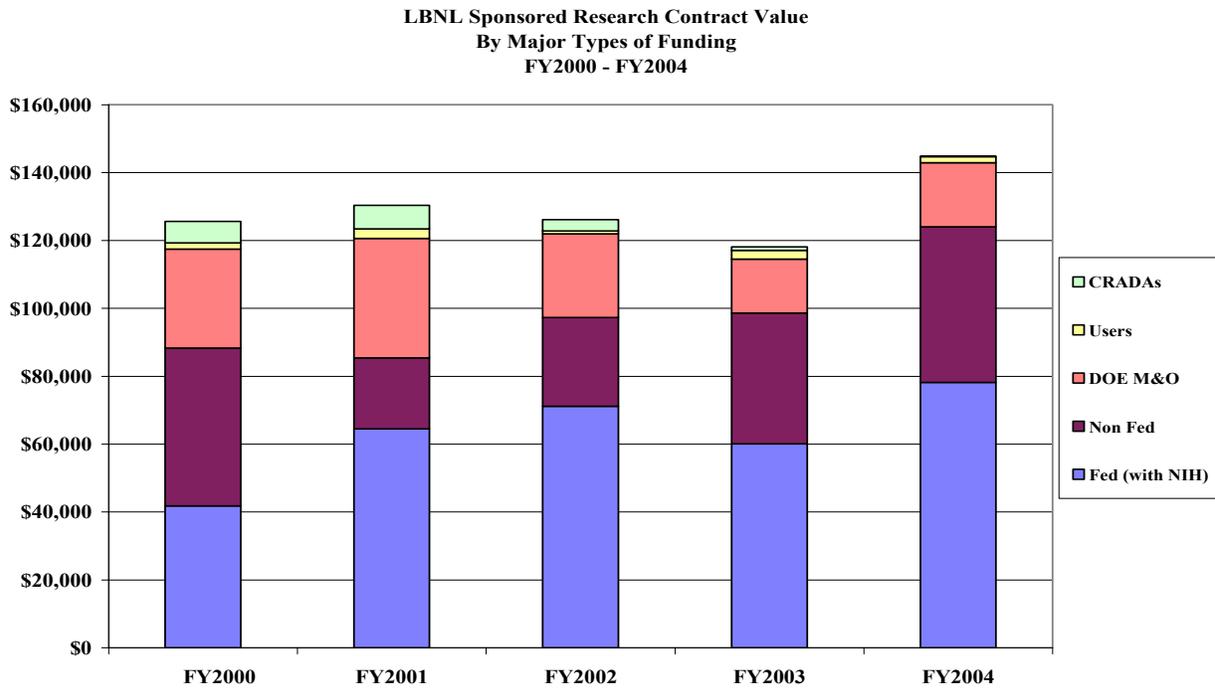
Note: Minor variances may occur due to rounding.

(a) Includes funding for Non Federal Sponsors who cannot pay an advance under the WN02 program and the safeguards and security allocation of BA for non federal reimbursable work under program WN05.

(b) CRADA classified under WFO Non Federal in Table 1.3

(c) Due to DOE change to a reimbursable methodology for processing of Work for Other Integrated Contractors, total funding for FY04 is assumed to be equal to cost incurred minus FY04 carryover balance.

**Figure 2.1. Sponsored Projects Office Information (\$K)**



---

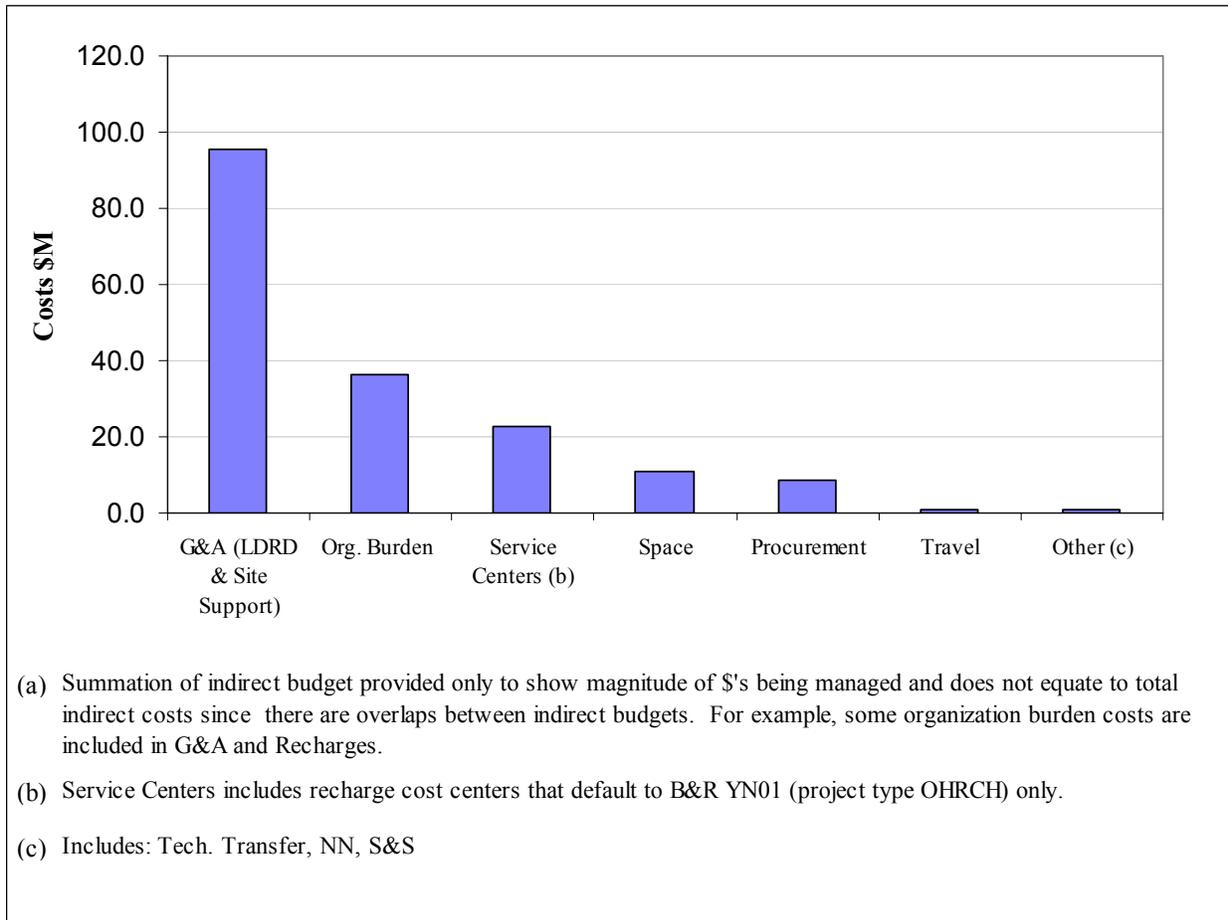
---

### **3. Indirect Budgets**

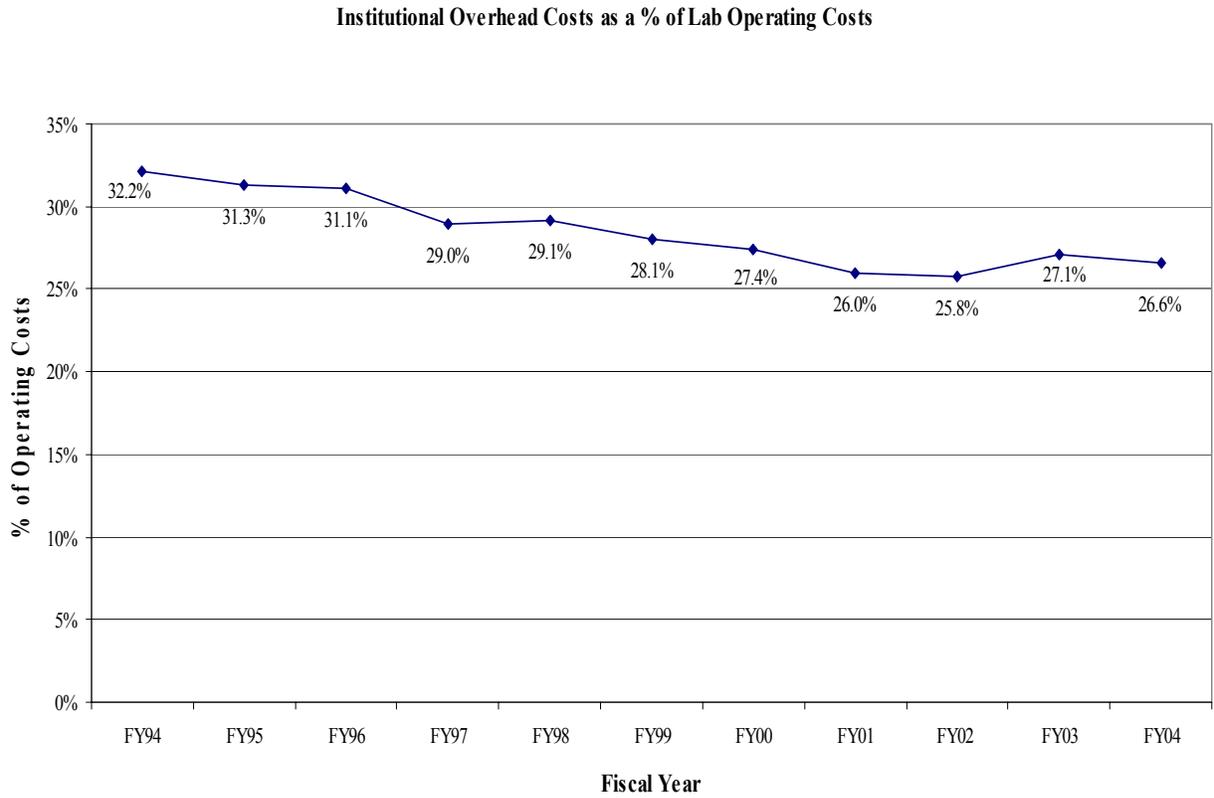
**Figure 3.1. Indirect budgets – FY 2004 costs (\$M)**

<b>Indirect Budgets (a)</b>	<b>FY04 Costs (\$M)</b>
G&A (LDRD & Site Support)	95.3
Org. Burden	36.6
Service Centers (b)	22.8
Space	10.9
Procurement	8.6
Travel	1.0
Other (c)	1.0
<b>Total</b>	<b>176.2</b>

Note: Minor variances may occur due to rounding.



**Figure 3.2. Institutional overhead costs as a percent of operating costs, FY 1994– FY 2004**



Note: Institutional Overhead costs includes G&A, LDRD, Site Support, Travel, Procurement, and Space

**Table 3.1. Institutional Costs by Division, FY 2004 (\$K)**

Division	G&A (a)	Procurement	Travel	Space	Total
Lab Directorate	17,252				17,252
LDRD	11,365				11,365
Facilities	18,381	2,083		10,901	31,365
ITSD & Enterprise Computing Steering Committee (ECSC)	15,141				15,141
EH&S	15,058				15,058
Engineering	2,308				2,308
Business Services					
BSD Office	521				521
ASD	872		1,045		1,917
HR	4,974				4,974
CFO Organization	6,273	6,525			12,798
General Lab	3,127				3,127
<b>Total</b>	<b>95,269</b>	<b>8,609</b>	<b>1,045</b>	<b>10,901</b>	<b>115,824</b>

Note: Minor variances may occur due to rounding.  
(a) Includes LDRD and Site Support

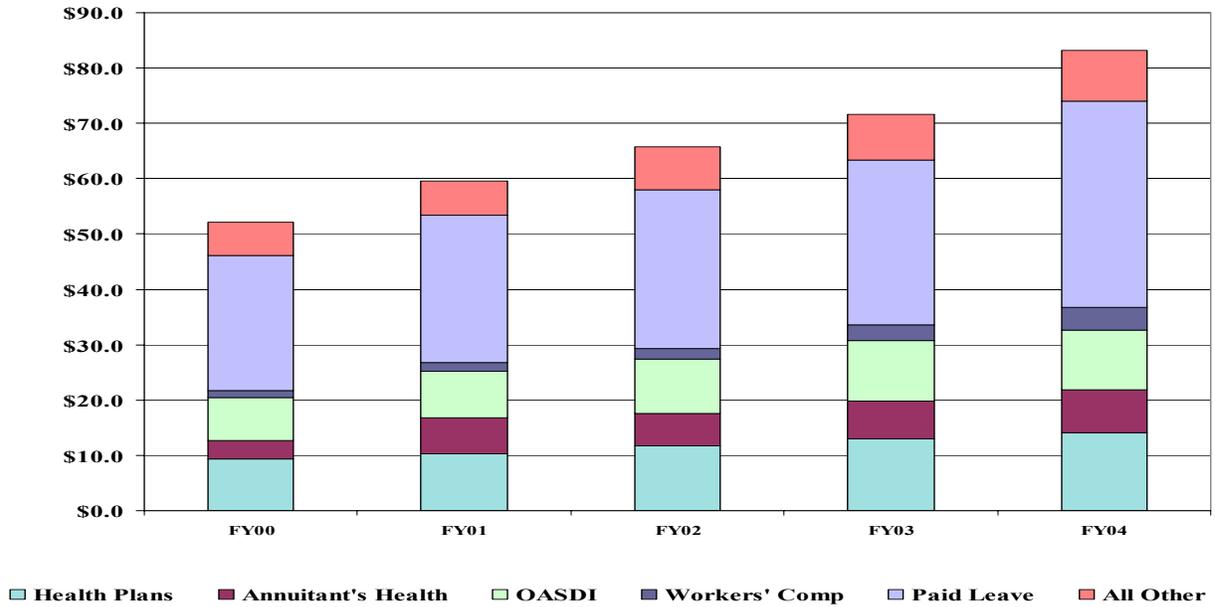
**Table 3.2. Institutional FTEs charged by Division, FY 2004**

Division	G&A (a)	Procurement	Travel	Space	Total
Lab Directorate	95.0				95.0
LDRD (b)	90.0				90.0
Facilities	76.8	24.3		80.7	181.8
ITSD & Enterprise Computing Steering Committee (ECSC)	75.8				75.8
EH&S	97.2				97.2
Engineering	11.4				11.4
Business Services					
BSD Office	2.5				2.5
ASD	6.4		9.8		16.2
HR	45.2				45.2
CFO Org.	44.6	64.1			108.7
General Lab	0.0				0.0
<b>Total</b>	<b>544.9</b>	<b>88.4</b>	<b>9.8</b>	<b>80.7</b>	<b>723.8</b>

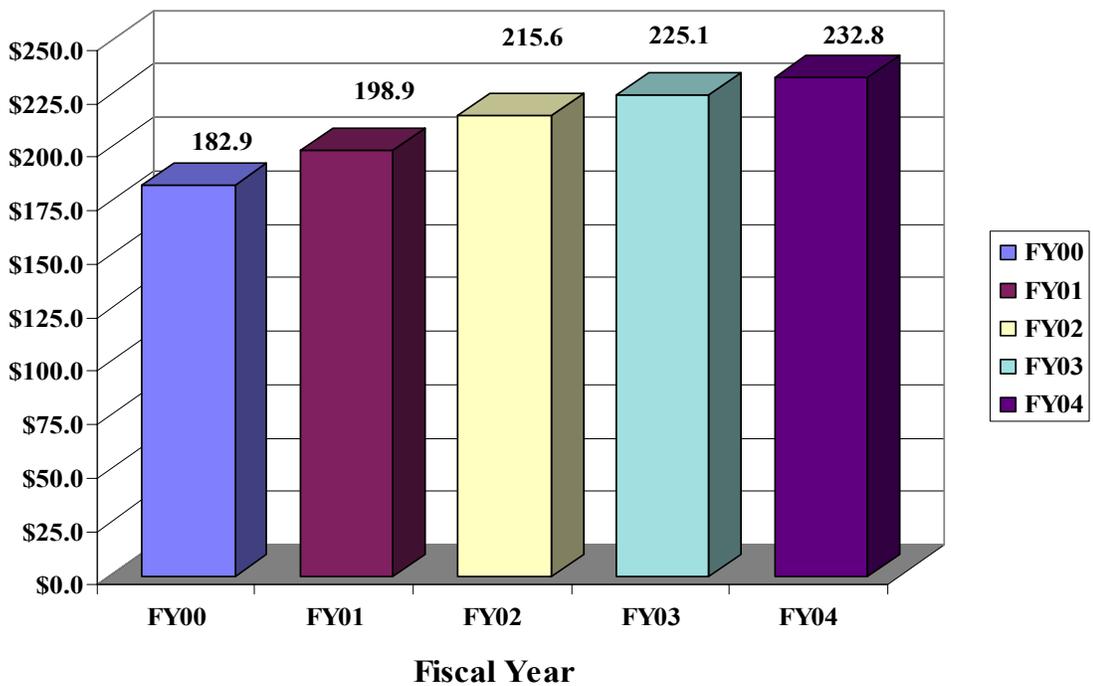
Note: Minor variances may occur due to rounding.  
(a) Includes LDRD and Site Support  
(b) LDRD projects conducted by multiple divisions as reflected in Table 1.5

**Figure 3.3. Payroll Burden Summary (\$M)**

(In the indirect budget section, payroll burden was not shown as an indirect cost because it is considered a component of labor costs.)



**Figure 3.4. Gross Payroll Summary, FY 2004 (\$M)**



---

---

### Organization Burden Charges

Organization Burden includes costs for the management and supervision of division/department activities and is distributed over labor costs including Campus and Contract Labor.

**Table 3.3. Organization Burden costs and FTEs**

Division Cost Pools	FY2004	
	Cost \$K	Avg FTE
Accelerator & Fusion Research	1,436	11.1
Advanced Light Source	1,287	9.5
Chemical Sciences	742	6.7
Computing Sciences	7,682	54.3
Environmental Energy Technology	3,478	32.2
Engineering	5,169	31.0
Earth Sciences	2,531	17.2
Facilities	3,521	26.1
Genomics - Onsite	613	7.6
Genomics - Offsite	255	1.6
Life Sciences	3,445	36.2
Materials Sciences	2,194	18.2
Nuclear Science	1,071	10.1
Physics	1,418	15.4
Physical Biosciences	1,749	13.9
<b>Total</b>	<b>36,590</b>	<b>290.9</b>

Note: Minor variances may occur due to rounding.

### Recharges

Certain Laboratory services are provided by recharges that recover operational costs through various cost-allocation mechanisms; e.g., by assigning a dollar value to the work performed (a unit charge based on an hourly rate) or the products produced (unit charge per item).

**Table 3.4. Service center costs and FTEs**

Division (a)	FY2004	
	Cost \$K	Avg FTE
Accelerator & Fusion Research	194	0.9
Engineering	1,727	11.6
Facilities	6,123	22.8
Computing Sciences	13,511	64.1
Life Sciences	727	6.7
Materials Sciences	475	3.6
Nuclear Science	2	0.0
<b>Total</b>	<b>22,758</b>	<b>109.6</b>

Note: Minor variances may occur due to rounding.

(a) Service Centers includes recharge cost centers that default to B&R YN01 (project type OHRCH) only.

**Table 3.5. Distributed Recharges by Resource Category trends, FY 2000 – FY 2004 (\$K)**

<b>Distributed Recharge (a, b)</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>
Computer Parts	(2)	0	0	2	1
Vehicle	1,401	1,406	1,402	1,319	1,285
Facility	488	492	591	528	540
Building Manager	97	109	136	126	115
Animal Care	550	424	525	563	537
Information Services	2,950	2,882	2,710	2,434	2,139
Accelerator Operations	230	309	417	528	212
Telephone Services	5,384	5,937	6,305	6,823	6,909
Cmptr/Net	3,895	4,210	4,700	4,355	4,312
Engineering Shop	2,602	2,399	2,236	1,639	1,165
CAD (c)				779	780
Rapid Prototyping Lab				1	(10)
ALS	7	129	252	329	433
ESnet (d)					4,214
Electricity	8,604	8,926	13,752	10,948	11,008
DNA Sequencing	41		0	0	
Biomed Isotopes	105	135	174	181	189
Mixed Waste Recharge/GL				0	(0)
Conference			96	115	111
LBF	99	79	138	123	49
Print Room	159	173	145	87	52
<b>Total Recharges</b>	<b>26,610</b>	<b>27,610</b>	<b>33,580</b>	<b>30,881</b>	<b>34,041</b>

Note: Minor variances may occur due to rounding.

(a) Includes recharges credited back to direct operating accounts such as ALS, Esnet, etc. or Site Support in the case of Electricity

(b) Does not include Space recharge

(c) Prior to FY03, CAD charges are included in Engineering Shop

(d) ESnet recharge established in FY04

---

---

## **4. Data from Other DOE Laboratories**

It is sometimes helpful to compare cost/FTE data among national laboratories. However, because the cost-accounting systems, overhead definitions, and indirect cost structures can vary greatly between laboratories, benchmarking between organizations is not straight forward. For example, some organizations direct charge activities that others include in overhead. The major idiosyncrasies of each different accounting system are noted in this chapter. Therefore, only general inferences should be drawn from these data. Specific comparisons would be invalid.

**Table 4.1. Other DOE laboratories for which financial information is available**

Acronym	Laboratory
Ames	Ames Laboratory
ANL	Argonne National Laboratory
BNL	Brookhaven National Laboratory
FNAL	Fermi National Accelerator Laboratory
LANL	Los Alamos National Laboratory
LBNL	Lawrence Berkeley National Laboratory
ORNL	Oak Ridge National Laboratory
PNNL	Pacific Northwest National Laboratory
PPPL	Princeton Plasma Physics Laboratory
SLAC	Stanford Linear Accelerator Center
SNL	Sandia National Laboratories

**Table 4.2. Summary cost data for DOE laboratories, FY 2000 – FY 2003 (\$M)**  
(FY 2004 data from other labs is not yet available)

Lab.	Total Costs				Operating Costs				FTEs			
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2000	FY 2001	FY 2002	FY 2003	FY 2000	FY 2001	FY 2002	FY 2003
Ames	25.4	25.0	27.3	27.9	22.3	22.2	23.5	25.3	307	297	300	317
ANL	488.9	516.9	540.8	536.5	462.6	478.2	505.6	500.6	3,953	3,924	3,970	3,866
BNL	411.3	454.4	452.0	446.9	366.1	397.3	401.0	400.4	2,911	2,880	2,855	2,818
FNAL	313.1	310.9	n/p	n/p	219.3	227.6	n/p	n/p	2,157	2,206	n/p	n/p
LANL	1,492.9	1,717.9	1,994.0	2,106.0	1,333.4	1,446.5	1,718.0	1,835.0	7,560	7,370	7,802	8,391
LBNL	405.4	432.5	478.6	456.4	343.9	377.5	404.9	395.1	2,893	2,945	3,029	3,038
LLNL	1,332.6	1,372.9	1,540.5	1,594.2	1,041.2	1,090.9	1,227.1	1,286.2	7,227	7,091	7,457	7,870
ORNL	694.4	763.5	895.8	999.9	563.2	561.3	602.9	668.8	4,117	3,830	3,866	3,880
PNNL	460.7	468.7	477.3	500.3	449.2	451.4	462.3	486.7	2,697	2,770	2,787	2,821
PPPL	68.3	76.1	74.0	66.5	58.4	68.6	66.5	57.9	520	563	562	474
SLAC	196.0	211.0	216.7	228.2	150.0	161.1	174.7	177.6	1,417	1,460	1,570	1,585
SNL	1,445.6	1,492.5	1,698.6	1,944.6	1,355.9	1,416.8	1,583.3	1,742.9	7,417	7,382	7,731	8,044

n/p - Information not provided this year.

**Table 4.3. Overhead information for DOE laboratories, FY 2003**

Laboratory	Overhead Costs (\$M)	Distribution Base (\$M)	Overhead Rate as Applied to Distributed Base (%)	Operating Costs (\$M)	Overhead As a % of Operating
Ames	8.2	19.7	41.6 (a)	25.3	30.8 (b)
ANL	92.5	290.7 (c)	23.0 (d)	500.6	18.5
BNL	88.7 (e)	214.7 / 208.0 (f)	8.0 / 31.2 (g)	400.4	22.2
FNAL	n/p	n/p	n/p	n/p	n/p
LANL	305.0	(h)	(h)	1,835.0	16.6
LBNL	87.0 (r)	187.1 (s)	46.5	395.1	22.0
LLNL	258.9 (i)	595.2 (j)	43.5	1,286.2	20.1
ORNL	144.3 (k)	301.3 (l)	43.5	668.8	21.7
PNNL	91.4	(m)	(m)	486.7	18.8
PPPL	24.2	(n)	(n)	57.9	37.0 (o)
SLAC	42.8	186.8 (p)	22.9 (p)	177.6	26.0
SNL	280.1 (q)	(q)	(q)	1,742.9	16.1

- a. Ames-Overhead is comprised of three pools: Site at 47%, procurement at 16%, and G&A at 10%.
- b. Ames-Excludes overhead costs distributed to capital funds. (\$0.4M in FY 2003)
- c. ANL-\$290.7M is the distribution base for the common support pool only.
- d. ANL-The various rates in FY 2003 are: Materials/Subcontracts 6.8%; Service Centers 17.7%; Common Support 23.5%; and General and Administrative 3.1%. The combined effective rate is 23.0%.
- e. BNL-Includes Common Support and Traditional G&A only. Costs for material burden and space recharge pools are not part of these costs.
- f. BNL-Distribution base represents the Traditional/Common Support base for the standard G&A rates. Taxable base for special rates not included.
- g. BNL-The following are the standard G&A rates applied to the majority of projects: 8.0% is the traditional G&A rate applied on total modified costs plus R&D subcontracts and special procurements less central recharges; 31.2% is the common support G&A rate applied on total modified costs only. Total G&A rate is 39.2%.
- h. LANL-Distribution base and overhead rate are not available as a single value because of multiple allocation bases.
- i. LLNL-Excludes \$13.1M of overhead costs distributed to DOE capital accounts.
- j. LLNL-G&A is distributed over a value-added base, consisting of total costs less direct materials and subcontracts. Distribution base represents the normalized standard base.
- k. ORNL-Pre-prices certain overhead costs using pre-approved special rates before net overhead is distributed to the value-added base. Examples of this include funds associated with the Spallation Neutron Source construction and off-site assessments.
- l. ORNL-Uses different distribution bases for each overhead pool. The data shown here represents the G&A base, which is distributed over a value-added base. This consists of total costs less direct materials, subcontracts, and other direct costs (e.g., travel).
- m. PNNL-Distribution base and overhead rate are not available as a single value because of multiple allocation bases. Also these numbers do not include private business costs. Due to an accounting change, FY 2001 through FY 2003 overhead costs include Contract 1830 fee whereas prior years do not.
- n. PPPL-Distribution base and overhead rate are not available as a single value due to multiple allocation bases. PPPL uses five rates to distribute overhead costs: Site @ 48.3%, Offsite @ 11.5%, Materials/Subcontracts @ 22.1% (\$0.5M threshold on purchase orders and subcontracts), G&A at 12.2%, and G&A applied to Safeguards & Security funded programs @ 10.9%.
- o. PPPL-Excludes \$2.8M of overhead costs distributed to capital funds.
- p. SLAC-Changed to a fixed rate allocation process in FY 1998. Therefore, data are not conformable with prior years.
- q. SNL-Changed the overhead rate structure effective in FY 2000, therefore, data are not conformable with prior years. SNL G&A distribution base is modified total cost base with a \$1M threshold on purchase order cost. Site support distribution base is value-added base less procurement and subcontracts. SNL distribution base and overhead rate are not available as a single value because of multiple allocation bases.
- r. LBNL includes overhead costs distributed to Operating funded accounts only.
- s. LBNL-G&A is distributed over a value-added base, consisting of total costs less direct materials and subcontracts. Distribution base represents the normalized standard base.

n/p - Information not provided this year.

**Table 4.4. Overhead costs as a percentage of operating costs for DOE laboratories**

Laboratory	FY 2000	FY 2001	FY 2002	FY 2003
Ames	33.2 (a)	32.4 (a)	31.1 (a)	30.8 (a)
ANL	18.5	18.5	17.9	18.5
BNL	23.1	21.0	21.2	22.2
FNAL	23.4	22.8	n/p	n/p
LANL	19.9	17.9	16.1	16.6
LBNL	20.6 (e)	19.8 (e)	20.8 (e)	22.0 (e)
LLNL	20.3 (b)	19.4 (b)	19.5 (b)	20.1 (b)
ORNL	24.3	20.9	22.2	21.7
PNNL	18.9	20.4 (c)	20.2 (c)	18.8 (c)
PPPL	32.7 (d)	31.2 (d)	32.4 (d)	37.0 (d)
SLAC	25.7	24.5	24.4	26.0
SNL	19.9	17.3	16.6	16.1

(a) Ames excludes overhead costs distributed to capital funds. (\$0.4M in FY 2003)

(b) LLNL excludes \$13.1M of overhead costs distributed to DOE capital accounts.

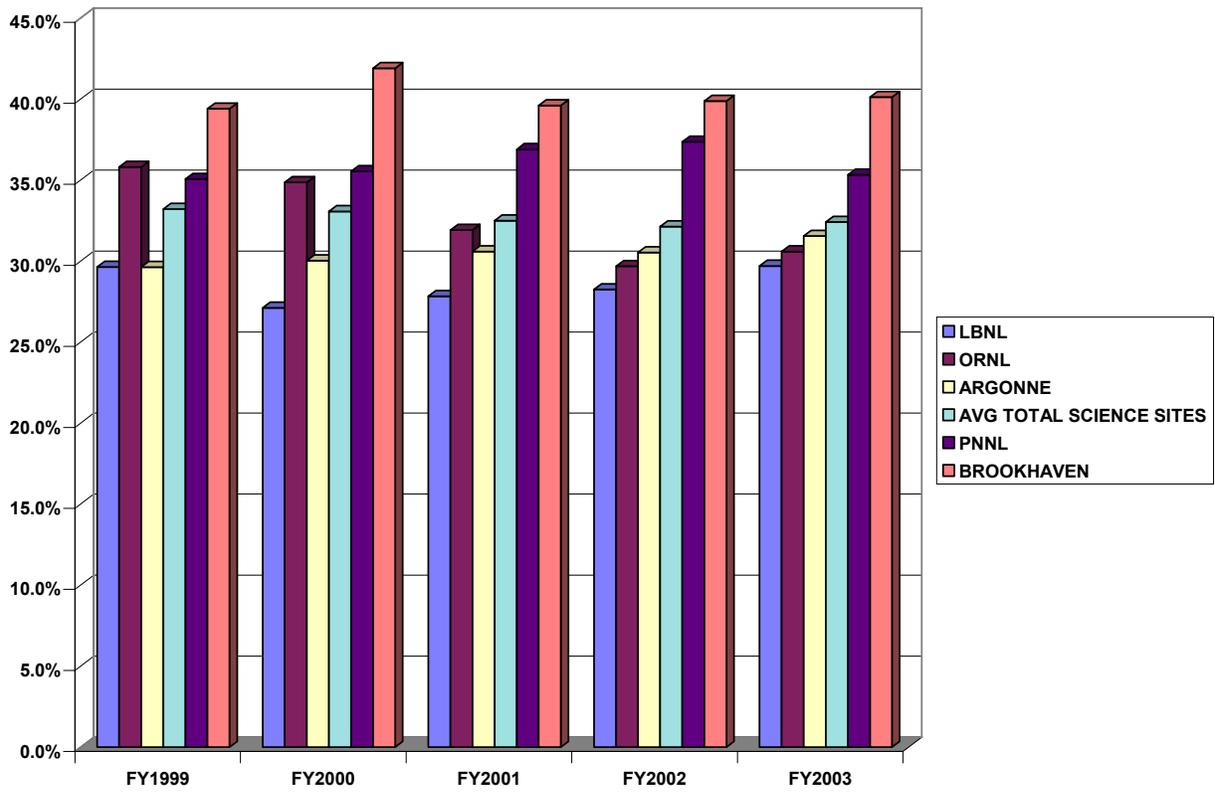
(c) PNNL-Due to an accounting change, FY 2001 through FY 2003 overhead costs include Contract 1830 fee whereas prior years do not.

(d) PPPL excludes overhead costs distributed to capital funds. (\$2.8M in FY 2003)

(e) LBNL includes overhead costs distributed to Operating funded accounts only.

n/p Information not provided this year.

**Figure 4.1. Functional Support costs as a percent of total costs, FY 1999- FY 2003**



Note: LBNL's FY 2004 Functional Support Cost ratio is 28.4%.

---

---

## **5. Acronyms and Key Terms**

---



---

AFRD Accelerator and Fusion Research Division  
 ALS Advanced Light Source  
 ANL Argonne National Laboratory  
 A/S Assistant Secretary (DOE)  
 ASD Administrative Services Division  
  
 B&R Budget and Reporting  
 BA Budget Authority  
 BES Basic Energy Science  
 BNL Brookhaven National Laboratory  
 BSD Business Services Division  
  
 CAD Computer Aided Design  
 CFO Chief Financial Officer  
 CRADA Cooperative Research And Development Agreement  
  
 DARHT Dual Axis Radiographic Hydrodynamic Test  
 DNA Deoxyribonucleic Acid  
 DoD Department of Defense  
 DOE Department of Energy  
 DOI Department of Interior  
  
 ECSC Enterprise Computing Steering Committee  
 ERWM Environmental Restoration and Waste Management  
 EH&S Environment, Health, and Safety  
  
 FNAL Fermi National Accelerator Laboratory  
 FTE Full-Time Equivalent  
 FY Fiscal Year (Oct. 1 through Sept. 30)  
  
 G&A General and Administrative  
 G/L General Ledger  
 GSO Goods and Services on Order  
  
 HR Human Resources  
 HWC Hazardous Waste Charge  
 HZE High-Z High-Energy  
  
 I-MANAGE Integrated Management Navigation System  
  
 IC Integrated Contractors  
 ICO Integrated Contractor Order  
 ITSD Information Technology Services Division  
 IT Information Technology  
  
 LANL Los Alamos National Laboratory  
 LBF Low Background Facilities  
 LBNL Lawrence Berkeley National Laboratory  
 LDRD Laboratory Directed Research and Development

---



---

LLNL	Lawrence Livermore National Laboratory
M&O	Maintenance & Operations
NASA	National Aeronautics and Space Administration
NIH	National Institutes of Health
NNSA	National Nuclear Security Administration
O&M	Operations & Maintenance
OASDI	Old Age, Survivors and Disability Insurance
OCFO	Office of the Chief Financial Officer
OHRCH	Overhead Recharge
ORNL	Oak Ridge National Laboratory
PLF	Paid Leave Factor
PNNL	Pacific Northwest National Laboratory
PPPL	Princeton Plasma Physics Laboratory
R&D	Research and Development
SLAC	Stanford Linear Accelerator Center
SNAP	SuperNova Acceleration Project
SNL	Sandia National Laboratories
SPO	Sponsored Projects Office
STARS	Standard Accounting and Reporting System
UC	University of California
UCDRD	UC Directed Research and Development
WFDOE	Work for Other DOE
WFO	Work For Others

**Key Terms**

Throughout this document, \$K means dollars in thousands, \$M means dollars in millions, and \$B means dollars in billions.