**BUDGET JUSTIFICATION FORM**

**Year 1**

|  |
| --- |
| **Title of Proposed Project:** |
| **Principal Investigator:** |
| **Total Amount Requested for Year 1 (FY20):** | **$**  |

**Instructions:** Complete all applicable sections below where funds are being requested; description (left columns) and requested amount (right column). If budget category is not applicable, leave line item blank. NOTE: All amounts **must** **be rounded** to the nearest whole number.

|  |  |
| --- | --- |
| **A. SENIOR/KEY PERSON:** In fields below, add details for salary and fringe benefits associated with the Senior/Key Person (i.e. PI/PD). **Details should include PI’s Base Salary ($), the number of Calendar, Academic and/or Summer months/time to be devoted to the research project.** Provide subtotals for both ‘Salary’ and ‘Fringe Benefits’ to the right of the descriptive details. The total amount requested for the Senior/Key Person category should be included in the far right column. | **TOTAL $ AMT. REQUESTED FOR SENIOR/KEY PERSON** |
| Salary: | $ | $  |
| Fringe Benefits: | $ |

|  |  |
| --- | --- |
| **B. OTHER PERSONNEL:** For each sub category listed below, add details for salary and fringe benefits associated with that sub category. Details should include the percentage of time (months)/total hours to be devoted to the research project, rate of pay and fringe rate. Include the amounts requested for Salary, Fringe Benefits and number of personnel for each subcategory (Post Doc, Graduate Students, Undergraduate Students, etc.) as well as the total amount. The TOTAL amount requested for ALL ‘Other Personnel’ should be entered in the far right column. | **TOTAL $ AMT. REQUESTED FOR OTHER PERSONNEL** |
|  | **Sub Total $ Amts. Request for Salary and Fringe Benefits** | **Total $Amt. Requested per Sub Category(ies)** | $  |
| **Post Doctoral Associates**  | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Post Doc Personnel: |  |
| **Graduate Students. NOTE:** Graduate Student Tuition/Fees/Health Insurance should be included in section **‘Participant/Trainee Support Costs’ (E1).** | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Graduate Student Personnel: |  |
| **Undergraduate Students** |  | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Undergraduate Student Personnel: |  |
| **Secretarial/Clerical** |  | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Secretarial/Clerical Personnel: |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **B. OTHER PERSONNEL** *(cont.)* | **Sub Total $ Amts. Request for Salary and Fringe Benefits** | **Total $Amt. Requested per Sub Category(ies)** |  |
| **Other – Research Technician** |  | $ |  |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Other – Research Technician Personnel: |  |
| **Other – Temporary Labor** | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Other – Temporary Labor Personnel: |  |
| **Other** | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Other Personnel: |  |

|  |  |
| --- | --- |
| **C. EQUIPMENT:** List below any items whose total dollar amount exceeds $5,000 and has a useful life of one year or more. Justification must include relevance to proposed research and dollar amounts. Include cost per item if more than one item will be purchased AND the total amount requested for this budget category in right column. | **TOTAL $ REQUESTED FOR EQUIPMENT** |
|  | $  |

|  |  |
| --- | --- |
| **D. TRAVEL:** Travel costs are the projected expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business related to the Federal award. This category is only for cooperator staff travel. Provide requested amount for domestic and foreign travel (middle $ column) in addition to the ‘Total $ Requested for Travel’ (left $ column). The travel costs should be supported with the purpose of the travel, the estimated amount of the trip(s) and the destination(s) if known at the time of award. It is not necessary to identify traveler names and travel dates. | **TOTAL $ REQUESTED FOR TRAVEL** |
| **D.1. Domestic Travel (DT):** List below proposed trips individually and describe their purpose in relation to the proposed research. Also provide dates, destination, and number of travelers where known. Include total amount per sub category below next to ‘$’and total amount requested for DT in middle column. Enter the total for Travel (DT and FT) in far right column. | **Total $ Requested for Domestic** | $  |
| **Research Related** (i.e.. travel to research plots): | $ | $ |
| **Non-Research Related** (i.e. professional meetings):  |
| FHB Forum:  | $ |
| Other Conferences/Meetings:  | $ |

|  |  |
| --- | --- |
| **D. TRAVEL** *(cont.)* |  |
| **D.2. Foreign Travel (FT):** List below proposed trips individually and describe their purpose in relation to the proposed research. Also provide dates, destination, and number of travelers where known. Include total amount per sub category below and total amount requested for FT in column on the right. | **Total $ Requested for Foreign** |
| **Research Related** (i.e. travel to research plots): | $ | $ |
| **Non-Research Related** (i.e. professional meetings):  | $ |

|  |  |
| --- | --- |
| **E. PARTICIPANT/TRAINEE SUPPORT COSTS (P/TSC):** *Participant support costs* means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects. The cost of training and education provided for employee (i.e. Graduate and Undergraduate Students) development is allowable. Include total amount per sub category below next to ‘$’ and total amount requested for ‘Participant/Trainee Support Costs’ in column on the right (i.e. Total $ Requested). **NOTE:** For PIs who are currently being funded under a NACA, Tuition Remission is not allowed per [7 U.S.C 3319](https://www.gpo.gov/fdsys/pkg/USCODE-2016-title7/html/USCODE-2016-title7-chap64-subchapX-sec3319.htm). | **TOTAL $ REQUESTED FOR P/TSC** |
| **1. Tuition/Fees/Health Insurance:**  | $ | $  |
| **2. Stipends:**  | $ |
| **3. Travel:**  | $ |
| **4. Subsistence:**  | $ |
| **5. Other**:  | $ |

|  |
| --- |
| **F. OTHER DIRECT COSTS (ODC):** This section contain multiple sub categories. Totals per sub category are required in addition to the total requested for Other Direct Costs (far right column). If there are additional sub categories under the main sub categories (i.e. Materials and Supplies), provide a total as well.  |
|

|  |  |  |
| --- | --- | --- |
| **F.1. Materials and Supplies (M/S):** In the space below, provide as much detail and specificity as possible for all materials and supplies associated with proposed research. Materials and Supplies should be described in detail e.g., chemical reagents, printer/field paper and supplies, glassware, lumber, etc. under each sub category (Field, Greenhouse, Laboratory and Other). Include total amount per sub category below next to ‘$’ and total amount requested for M/S in the middle column (i.e. Total $ Amt. Requested – M/S) | **Total $ Amt. Requested - M/S** | **TOTAL $ AMT. REQUESTED - ODC** |
| **Field**:  | $ | $ | $  |
| **Greenhouse**:  | $ |
| **Laboratory**:  | $ |
| **Other**:  | $ |

 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **F. OTHER DIRECT COSTS (ODC)** *(cont.)*

|  |  |  |
| --- | --- | --- |
| **F.2. Publications and Printing Costs (PPC):** Below, provide details for any publication costs for electronic and print media, including distribution, promotion, and general handling, for which funds are being requested. NOTE: Page charges for professional journal publications are allowable provided publications report research that was supported by USDA-ARS. | **Total $ Amt.** **Requested - PPC** |  |
|  |  |
| **F.3. Consulting Services (CS):** For each consultant, list below the services he/she will perform, total number of days, travel costs, and the total estimated costs. Please include names and organizational affiliations for all consultants, other than those involved in consortium/contractual arrangements. | **Total $ Amt.****Requested - CS** |
|  | $ |
| **F.4. Automatic Data Processing /Computer Services (ADP/CS):** This section covers cost of computer services, including computer-based retrieval of scientific, technical, and education information. In the space below, list all ADP/CS and include the established computer service rates, if applicable. | **Total $ Amt. Requested - ADP/CS** |
|  | $ |
| **F.5. Subawards/Consortium/Contractual Costs (SCCC):** In the space below, provide details for all costs associated with subawards, consortium and contractual costs.The total requested amount for this sub-category should include both direct and indirect costs for all subaward/consortium organizations. A separate budget for the subaward should be included (i.e. attached to funding application).  | **Total $ Amt.****Requested - SCCC** |
|  | $ |
| **F.6. Equipment/Facility/Land Rental and User Fees (RUF):** List the total funds requested for equipment or facility rental/user fees. Justify each rental user fee by providing specific details (e.g. Land Rental Fees – number of acres/cost per acre). | **Total $ Amt.****Requested – RUF** |
|  | $ |
| **F.7. Alterations and Renovations (A&R):** List the total funds requested for alterations and renovations (A&R). Justify (i.e. required in order to carry out research) the costs of alterations and renovations, including repairs, painting, and removal or installation of partitions, shielding, or air conditioning. Where applicable, provide the square footage and costs. | **Total $ Amt.****Requested –AR** |
|  | $ |

 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **F. OTHER DIRECT COSTS (ODC)** *(cont.)*

|  |  |  |
| --- | --- | --- |
| **F.8. Other - Miscellaneous Direct Costs (OMDC):** Under each relevant sub category below, enter a brief description, and basis for the estimate (i.e. individual fee rate/price). Include total amount per sub category below next to ‘$’ and total amount requested for ODC in column on the right. | **Total $ Amt.****Requested - OMDC** |  |
|  **Laboratory Animal Fees**:  | $ | $ |
|  **U.S.** **based Winter Nurseries**:  | $ |
|  **International Nurseries**:  | $ |
|  **Double Haploids**:  | $ |
|  **Other Analyses/Services:**  | $ |
|  **Communication (postage, shipping, fax, long distance phone)**:  | $ |
|  **Photocopying**:  | $ |
|  **Other** **MODC** (describe): | $ |

 |

|  |  |
| --- | --- |
| **H. Indirect Costs (IDC):** Provide below your Institution’s approved Indirect Cost (IDC) rate for USWBSI/USDA-ARS grants. Per [Public Law 115-334, Sec. 7303 of H.R. 2 – Agriculture Improvement Act of 2018](https://www.congress.gov/bill/115th-congress/house-bill/2/titles), Congress has set an Indirect Cost Rate limit for pre-proposals submitted to the USWBSI of **NOT** more than 10%. The grantee is allowed to charge their applicable Federally Negotiated Indirect Cost Rate Agreement (NICRA) rate or 10%, whichever is less. The allocation basis (e.g. Modified Total Direct Costs) for the indirect costs is whatever was approved in the grantee’s current NICRA. **NOTE:** IDC/F&A is not applicable for ARS Scientists or PIs currently being funded under a Non-assistance Cooperative Agreement (NACA) | **TOTAL $ AMT. REQUESTED FOR IDC** |
| **IDC Rate/Type:** **IDC Base Amount:**  | $  |

|  |  |
| --- | --- |
| **I. Small Business Act – SBIR Fee:** The SBIR fee is a Congressional mandated fee charged to all ARS/USWBSI grants and is applicable to all non-ARS PIs. The rate for FY20-21 is 3.2% and will be applied at the time of award to the USWBSI’s recommended amount. The **Formula** for calculating the fee is below:Step 1 – Multiply the ‘Total Direct and Indirect Costs’ Amount (K) by the SBIR fee % (.032) Step 2 – Add the SBIR Fee Amount to the Total Amount for Direct and Indirect Costs to get the ‘Total Amount of this Request.’ | **SBIR Fee Amount** |
| Step 1: Step 2:  | $  |

**BUDGET JUSTIFICATION FORM**

**Year 2**

|  |
| --- |
| **Title of Proposed Project:** |
| **Principal Investigator:** |
| **Total Amount Requested for Year 2 (FY21):** | **$**  |

**Instructions:** Complete all applicable sections below where funds are being requested; description (left columns) and requested amount (right column). If budget category is not applicable, leave line item blank. NOTE: All amounts **must** **be rounded** to the nearest whole number.

|  |  |
| --- | --- |
| **A. SENIOR/KEY PERSON:** In fields below, add details for salary and fringe benefits associated with the Senior/Key Person (i.e. PI/PD). **Details should include PI’s Base Salary ($), the number of Calendar, Academic and/or Summer months/time to be devoted to the research project.** Provide subtotals for both ‘Salary’ and ‘Fringe Benefits’ to the right of the descriptive details. The total amount requested for the Senior/Key Person category should be included in the far right column. | **TOTAL $ AMT. REQUESTED FOR SENIOR/KEY PERSON** |
| Salary: | $ | $  |
| Fringe Benefits: | $ |

|  |  |
| --- | --- |
| **B. OTHER PERSONNEL:** For each sub category listed below, add details for salary and fringe benefits associated with that sub category. Details should include the percentage of time (months)/total hours to be devoted to the research project, rate of pay and fringe rate. Include the amounts requested for Salary, Fringe Benefits and number of personnel for each subcategory (Post Doc, Graduate Students, Undergraduate Students, etc.) as well as the total amount. The TOTAL amount requested for ALL ‘Other Personnel’ should be entered in the far right column. | **TOTAL $ AMT. REQUESTED FOR OTHER PERSONNEL** |
|  | **Sub Total $ Amts. Request for Salary and Fringe Benefits** | **Total $Amt. Requested per Sub Category(ies)** | $  |
| **Post Doctoral Associates**  | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Post Doc Personnel: |  |
| **Graduate Students. NOTE:** Graduate Student Tuition/Fees/Health Insurance should be included in section **‘Participant/Trainee Support Costs’ (E1).** | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Graduate Student Personnel: |  |
| **Undergraduate Students** |  | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Undergraduate Student Personnel: |  |
| **Secretarial/Clerical** |  | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Secretarial/Clerical Personnel: |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **B. OTHER PERSONNEL** *(cont.)* | **Sub Total $ Amts. Request for Salary and Fringe Benefits** | **Total $Amt. Requested per Sub Category(ies)** |  |
| **Other – Research Technician** |  | $ |  |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Other – Research Technician Personnel: |  |
| **Other – Temporary Labor** | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Other – Temporary Labor Personnel: |  |
| **Other** | $ |
| Salary: | $ |
| Fringe Benefits: | $ |
| Number of Other Personnel: |  |

|  |  |
| --- | --- |
| **C. EQUIPMENT:** List below any items whose total dollar amount exceeds $5,000 and has a useful life of one year or more. Justification must include relevance to proposed research and dollar amounts. Include cost per item if more than one item will be purchased AND the total amount requested for this budget category in right column. | **TOTAL $ REQUESTED FOR EQUIPMENT** |
|  | $  |

|  |  |
| --- | --- |
| **D. TRAVEL:** Travel costs are the projected expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business related to the Federal award. This category is only for cooperator staff travel. Provide requested amount for domestic and foreign travel (middle $ column) in addition to the ‘Total $ Requested for Travel’ (left $ column). The travel costs should be supported with the purpose of the travel, the estimated amount of the trip(s) and the destination(s) if known at the time of award. It is not necessary to identify traveler names and travel dates. | **TOTAL $ REQUESTED FOR TRAVEL** |
| **D.1. Domestic Travel (DT):** List below proposed trips individually and describe their purpose in relation to the proposed research. Also provide dates, destination, and number of travelers where known. Include total amount per sub category below next to ‘$’and total amount requested for DT in middle column. Enter the total for Travel (DT and FT) in far right column. | **Total $ Requested for Domestic** | $  |
| **Research Related** (i.e.. travel to research plots): | $ | $ |
| **Non-Research Related** (i.e. professional meetings):  |
| FHB Forum:  | $ |
| Other Conferences/Meetings:  | $ |

|  |  |
| --- | --- |
| **D. TRAVEL** *(cont.)* |  |
| **D.2. Foreign Travel (FT):** List below proposed trips individually and describe their purpose in relation to the proposed research. Also provide dates, destination, and number of travelers where known. Include total amount per sub category below and total amount requested for FT in column on the right. | **Total $ Requested for Foreign** |
| **Research Related** (i.e. travel to research plots): | $ | $ |
| **Non-Research Related** (i.e. professional meetings):  | $ |

|  |  |
| --- | --- |
| **E. PARTICIPANT/TRAINEE SUPPORT COSTS (P/TSC):** *Participant support costs* means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects. The cost of training and education provided for employee (i.e. Graduate and Undergraduate Students) development is allowable. Include total amount per sub category below next to ‘$’ and total amount requested for ‘Participant/Trainee Support Costs’ in column on the right (i.e. Total $ Requested). **NOTE:** For PIs who are currently being funded under a NACA, Tuition Remission is not allowed per [7 U.S.C 3319](https://www.gpo.gov/fdsys/pkg/USCODE-2016-title7/html/USCODE-2016-title7-chap64-subchapX-sec3319.htm). | **TOTAL $ REQUESTED FOR P/TSC** |
| **1. Tuition/Fees/Health Insurance:**  | $ | $  |
| **2. Stipends:**  | $ |
| **3. Travel:**  | $ |
| **4. Subsistence:**  | $ |
| **5. Other**:  | $ |

|  |
| --- |
| **F. OTHER DIRECT COSTS (ODC):** This section contain multiple sub categories. Totals per sub category are required in addition to the total requested for Other Direct Costs (far right column). If there are additional sub categories under the main sub categories (i.e. Materials and Supplies), provide a total as well.  |
|

|  |  |  |
| --- | --- | --- |
| **F.1. Materials and Supplies (M/S):** In the space below, provide as much detail and specificity as possible for all materials and supplies associated with proposed research. Materials and Supplies should be described in detail e.g., chemical reagents, printer/field paper and supplies, glassware, lumber, etc. under each sub category (Field, Greenhouse, Laboratory and Other). Include total amount per sub category below next to ‘$’ and total amount requested for M/S in the middle column (i.e. Total $ Amt. Requested – M/S) | **Total $ Amt. Requested - M/S** | **TOTAL $ AMT. REQUESTED - ODC** |
| **Field**:  | $ | $ | $  |
| **Greenhouse**:  | $ |
| **Laboratory**:  | $ |
| **Other**:  | $ |

 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **F. OTHER DIRECT COSTS (ODC)** *(cont.)*

|  |  |  |
| --- | --- | --- |
| **F.2. Publications and Printing Costs (PPC):** Below, provide details for any publication costs for electronic and print media, including distribution, promotion, and general handling, for which funds are being requested. NOTE: Page charges for professional journal publications are allowable provided publications report research that was supported by USDA-ARS. | **Total $ Amt.** **Requested - PPC** |  |
|  |  |
| **F.3. Consulting Services (CS):** For each consultant, list below the services he/she will perform, total number of days, travel costs, and the total estimated costs. Please include names and organizational affiliations for all consultants, other than those involved in consortium/contractual arrangements. | **Total $ Amt.****Requested - CS** |
|  | $ |
| **F.4. Automatic Data Processing /Computer Services (ADP/CS):** This section covers cost of computer services, including computer-based retrieval of scientific, technical, and education information. In the space below, list all ADP/CS and include the established computer service rates, if applicable. | **Total $ Amt. Requested - ADP/CS** |
|  | $ |
| **F.5. Subawards/Consortium/Contractual Costs (SCCC):** In the space below, provide details for all costs associated with subawards, consortium and contractual costs.The total requested amount for this sub-category should include both direct and indirect costs for all subaward/consortium organizations. A separate budget for the subaward should be included (i.e. attached to funding application).  | **Total $ Amt.****Requested - SCCC** |
|  | $ |
| **F.6. Equipment/Facility/Land Rental and User Fees (RUF):** List the total funds requested for equipment or facility rental/user fees. Justify each rental user fee by providing specific details (e.g. Land Rental Fees – number of acres/cost per acre). | **Total $ Amt.****Requested – RUF** |
|  | $ |
| **F.7. Alterations and Renovations (A&R):** List the total funds requested for alterations and renovations (A&R). Justify (i.e. required in order to carry out research) the costs of alterations and renovations, including repairs, painting, and removal or installation of partitions, shielding, or air conditioning. Where applicable, provide the square footage and costs. | **Total $ Amt.****Requested –AR** |
|  | $ |

 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **F. OTHER DIRECT COSTS (ODC)** *(cont.)*

|  |  |  |
| --- | --- | --- |
| **F.8. Other - Miscellaneous Direct Costs (OMDC):** Under each relevant sub category below, enter a brief description, and basis for the estimate (i.e. individual fee rate/price). Include total amount per sub category below next to ‘$’ and total amount requested for ODC in column on the right. | **Total $ Amt.****Requested - OMDC** |  |
|  **Laboratory Animal Fees**:  | $ | $ |
|  **U.S.** **based Winter Nurseries**:  | $ |
|  **International Nurseries**:  | $ |
|  **Double Haploids**:  | $ |
|  **Other Analyses/Services:**  | $ |
|  **Communication (postage, shipping, fax, long distance phone)**:  | $ |
|  **Photocopying**:  | $ |
|  **Other** **MODC** (describe): | $ |

 |

|  |  |
| --- | --- |
| **H. Indirect Costs (IDC):** Provide below your Institution’s approved Indirect Cost (IDC) rate for USWBSI/USDA-ARS grants. Per [Public Law 115-334, Sec. 7303 of H.R. 2 – Agriculture Improvement Act of 2018](https://www.congress.gov/bill/115th-congress/house-bill/2/titles), Congress has set an Indirect Cost Rate limit for pre-proposals submitted to the USWBSI of **NOT** more than 10%. The grantee is allowed to charge their applicable Federally Negotiated Indirect Cost Rate Agreement (NICRA) rate or 10%, whichever is less. The allocation basis (e.g. Modified Total Direct Costs) for the indirect costs is whatever was approved in the grantee’s current NICRA. **NOTE:** IDC/F&A is not applicable for ARS Scientists or PIs currently being funded under a Non-assistance Cooperative Agreement (NACA) | **TOTAL $ AMT. REQUESTED FOR IDC** |
| **IDC Rate/Type:** **IDC Base Amount:**  | $  |

|  |  |
| --- | --- |
| **I. Small Business Act – SBIR Fee:** The SBIR fee is a Congressional mandated fee charged to all ARS/USWBSI grants and is applicable to all non-ARS PIs. The rate for FY20-21 is 3.2% and will be applied at the time of award to the USWBSI’s recommended amount. The **Formula** for calculating the fee is below:Step 1 – Multiply the ‘Total Direct and Indirect Costs’ Amount (K) by the SBIR fee % (.032) Step 2 – Add the SBIR Fee Amount to the Total Amount for Direct and Indirect Costs to get the ‘Total Amount of this Request.’ | **SBIR Fee Amount** |
| Step 1: Step 2:  | $  |