# BUDGET JUSTIFICATION WORKSHEET

**You must provide a detailed cost justification for the estimated budget amounts reflected in Section B of your SF-424A application form. This detailed information will enable the EPA project officer to perform the required analysis to determine if the costs are reasonable and necessary. You may use the following format or a format of your choice to provide this information.**

**[NOTE: Please indicate any pre-award costs with a star (*).]**

a. PERSONNEL

| POSITION | NUMBER | SALARY | WORK YEARS | AMOUNT |
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| a. PERSONNEL TOTAL | | | | |

b. FRINGE BENEFITS

| | |
|---|---|
| BASE | |
| RATE | x |
| b. FRINGE BENEFITS TOTAL | |

c. TRAVEL

| |
|---|
| If the grant is not for a continuing environmental program or if travel is not well documented in the work plan, provide a breakdown of the number of trips, destinations, number of travelers, etc. to document estimated travel costs. |
| _____<br>_____<br>_____<br>_____ |
| c. TRAVEL TOTAL: |

## OBJECT CLASS CATEGORIES WORKSHEET

d. EQUIPMENT

**Tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit. Please list equipment items (i.e., vehicles, boats, etc.) and provide adequate detail to enable the EPA project officer to make an eligibility determination and to verify cost. For "equipment" with a cost of less than $5,000 per unit, list under supplies.**

| ITEM | NUMBER | COST PER UNIT | TOTAL |
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| **d. EQUIPMENT TOTAL:** | | | |

e. SUPPLIES

**List by groups (as appropriate), such as office supplies, lab supplies, field supplies. If the cost for a particular group is over $50,000, please provide a list of the more costly items or subsets.**

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| **e. SUPPLIES TOTAL** | |

# OBJECT CLASS CATEGORIES WORKSHEET

f. CONTRACTUAL

| List each planned contract and the type of services/project activity to be procured. Agreements/contracts with other governmental agencies (state, local or Federal) should be listed under category h. OTHER. | |
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| f. CONTRACTUAL TOTAL | |

g. CONSTRUCTION (N/A)

h. OTHER

| List other items that would not be appropriately included elsewhere, such as costs for maintenance, operations, repairs, motor pools, rental, training, publication, and printing, and Intergovernmental Agreements | |
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| h. OTHER TOTAL | |

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|---|---|
| i. TOTAL DIRECT COSTS: (Sum of categories A through H) | |
| j. INDIRECT COSTS: (RATE: %) | |
| k. TOTAL PROPOSED COSTS: (Sum of categories I through J) | |
| FEDERAL FUNDS REQUESTED: _____% <br> RECIPIENT SHARE OF TOTAL PROPOSED COSTS: _____% | |