



[www.epa.gov/r10-tribal](http://www.epa.gov/r10-tribal)

**Indian Environmental General Assistance Program  
Detailed Budget Worksheet**

For guidance on constructing a budget please visit:

<https://www.epa.gov/sites/production/files/2019-05/documents/applicant-budget-development-guidance.pdf>

Revised 11.19.2020

Print Form P

**Budget Year**

**Name of Grant Recipient:**

**Date Submitted/Revised:**

**PERSONNEL** - List all staff positions for the project by title. Give hourly salary rate, number of hours allotted to the project, and total cost for the project period. *The total for this category will be entered on Standard Form 424A, Section B, Line 6.a.*

Position/Title	Hourly Rate	No. of Hours	Estimated Work Years	Subtotal
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**\*Total Estimated Work Years**

\* Total Estimated Work Years is a measurement of staff time spent on work plan activities Calculate by adding the annual hours for each staff position together, then dividing this total by 2080 hours. (One full-time work year is 2080 hours.) In the work plan, divide the Total Estimated Work Years among all work plan components.

**PERSONNEL TOTAL:**

**FRINGE BENEFITS** - Identify the percentage used for your calculation and what benefits are included. *This amount will be entered on Standard Form 424A, Section B, Line 6.b.*

1. Please provide the benefits that are included in your fringe rate. For example, Retirement, Health Care, Annual and Sick Leave, Life Insurance, etc.

**FRINGE TOTAL:**

2. Please provide fringe rate percentage in decimal format. For example, .25, .40, etc.

NOTE: To convert a percentage to a decimal, move the decimal point two spaces to the left. For example, 17.5% would convert to .175

3. If applicable, provide any additional lump sum benefits.

**TRAVEL** - Applies to salaried employees only. Indicate the budgeted travel's purpose, the destination of each trip, the duration of the trip and the number of travelers. Specify the mileage, per diem, and other costs for each type of travel, such as lodging, transportation, etc. Refer to <https://www.gsa.gov/travel/plan-book/per-diem-rates> for federal rates. *This amount will be entered on Standard Form 424A, Section B, Line 6.c.*

Trip A - Purpose, Location, Attendees, Component # and/or Travel Justification	Expense	Cost (or rate/mile)	# of Days (or # of miles)	# of Travelers	# of Trips	Amount
	Round Trip Airfare					
	Lodging					
	Per Diem (Meals & Incidental Expenses)					
	* Ground Transportation					
	<b>POV Mileage Cost</b>					
<b>Subtotal for Trip A</b>						

Trip B - Purpose, Location, Attendees, Component # and/or Travel Justification	Expense	Cost (or rate/mile)	# of Days (or # of miles)	# of Travelers	# of Trips	Amount
	Round Trip Airfare					
	Lodging					
	Per Diem (Meals & Incidental Expenses)					
	* Ground Transportation					
	<b>POV Mileage Cost</b>					
<b>Subtotal for Trip B</b>						

Trip C - Purpose, Location, Attendees, Component # and/or Travel Justification	Expense	Cost (or rate/mile)	# of Days (or # of miles)	# of Travelers	# of Trips	Amount
	Round Trip Airfare					
	Lodging					
	Per Diem (Meals & Incidental Expenses)					
	* Ground Transportation					
	<b>POV Mileage Cost</b>					
<b>Subtotal for Trip C</b>						

Trip D - Purpose, Location, Attendees, Component # and/or Travel Justification	Expense	Cost (or rate/mile)	# of Days (or # of miles)	# of Travelers	# of Trips	Amount
	Round Trip Airfare					
	Lodging					
	Per Diem (Meals & Incidental Expenses)					
	* Ground Transportation					
	<b>POV Mileage Cost</b>					
<b>Subtotal for Trip D</b>						

\* Rental Car, Taxi, Shuttle, Rail, etc.

**TRAVEL - CONTINUED:** Indicate the budgeted travel's purpose, the destination of each trip, the duration of the trip and the number of travelers. Specify the mileage, per diem, and other costs for each type of travel, such as lodging, common carrier transportation, etc. *This amount will be entered on Standard Form 424A, Section B, Line 6.c.*

Trip E - Purpose, Location, Attendees, Component # and/or Travel Justification	Expense	Cost (or rate/mile)	# of Days (or # of miles)	# of Travelers	# of Trips	Amount
	Round Trip Airfare					
	Lodging					
	Per Diem (Meals & Incidental Expenses)					
	* Ground Transportation					
	<b>POV Mileage Cost</b>					
<b>Subtotal for Trip E</b>						

Trip F - Purpose, Location, Attendees, Component # and/or Travel Justification	Expense	Cost (or rate/mile)	# of Days (or # of miles)	# of Travelers	# of Trips	Amount
	Round Trip Airfare					
	Lodging					
	Per Diem (Meals & Incidental Expenses)					
	* Ground Transportation					
	<b>POV Mileage Cost</b>					
<b>Subtotal for Trip F</b>						

Trip G - Purpose, Location, Attendees, Component # and/or Travel Justification	Expense	Cost (or rate/mile)	# of Days (or # of miles)	# of Travelers	# of Trips	Amount
	Round Trip Airfare					
	Lodging					
	Per Diem (Meals & Incidental Expenses)					
	* Ground Transportation					
	<b>POV Mileage Cost</b>					
<b>Subtotal for Trip G</b>						

Trip H - Purpose, Location, Attendees, Component # and/or Travel Justification	Expense	Cost (or rate/mile)	# of Days (or # of miles)	# of Travelers	# of Trips	Amount
	Round Trip Airfare					
	Lodging					
	Per Diem (Meals & Incidental Expenses)					
	* Ground Transportation					
	<b>POV Mileage Cost</b>					
<b>Subtotal for Trip H</b>						

\* Rental Car, Taxi, Shuttle, Rail, etc.

**TRAVEL TOTAL:** \_\_\_\_\_

**EQUIPMENT** - List each item to be purchased with an estimated acquisition cost (including shipping) of \$5,000 or more per unit and a useful life of more than one year. Items with a unit cost of less than \$5,000 are considered supplies (40 CFR 31.3). Please provide a detailed justification, identify the appropriate work plan component and/or commitment number, and explain how you arrived at your estimates. If applicable, indicate why it is more cost effective to purchase rather than lease. *This amount will be entered on Standard Form 424A, Section B, Line 6.d.*

Item Description	Component #	Cost Per Item	How Many?	Amount
<b>Equipment Justification/Cost Estimates (e.g., vendor quotes, catalog searches, etc.):</b>				

**EQUIPMENT TOTAL:** \_\_\_\_\_

**SUPPLIES** - “Supplies” means tangible personal property, other than “equipment”. The detailed budget should identify categories of supplies to be procured (e.g., laboratory supplies or office supplies), and their cost. If requesting items previously purchased, explain why they are being purchased again. Explain how you arrived at your estimates. *This amount will be entered on Standard Form 424A, Section B, Line 6.e.*

Item Description	Component #	Cost Per Item or Month	How Many Items or Months?	Amount
<b>Explanation of cost estimates and previous purchases (e.g., based on previous year's expenses, vendor quotes, catalog searches, etc.):</b>				

**SUPPLIES TOTAL:** \_\_\_\_\_

**CONTRACTUAL** - Identify each proposed contract and specify its purpose and estimated cost. Provide information on how the estimates were arrived at. *This amount will be entered on Standard Form 424A, Section B, Line 6.f.*

**NOTE:** Please review 40 CFR 31.36 covering contractual information including sole source agreements and cost-price analysis for contracts and other agreements. For guidance that explains each object class category including sole source procurement, please visit <https://www.epa.gov/sites/production/files/2019-05/documents/applicant-budget-development-guidance.pdf>.

If your project requires hiring **consultants (individuals providing expert service, managed directly by the grantee, not managed by a company/firm/contractor)**, the maximum allowable consultant rate cannot exceed the maximum daily rate for Level IV of the Executive Schedule, adjusted annually. Find the rates at: <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2020/EX.pdf>. Select "Salary and Wages," then "Executive Schedule." Divide the annual salary by 2087 hours to determine the maximum hourly rate. Multiply by 8 to determine the maximum daily rate.

**Contracts**

Item Description	Purpose/Basis for Estimates	Component	Amount
<b>Contractual Subtotal</b>			

**Consultants**

**Consultant A - Purpose, Location, and Component and/or Commitment #**

Expense	Cost (or rate/mile)	# of Hours, Days, or Miles	# of People	# of Trips	Amount
Hourly or Daily Wage					
Travel (RT Airfare or Mileage Cost)					
Lodging					
Per Diem (Meals & Incidental Expenses)					
<b>Subtotal for Consultant A</b>					

**Consultant B - Purpose, Location, and Component and/or Commitment #**

Expense	Cost (or rate/mile)	# of Hours, Days, or Miles	# of People	# of Trips	Amount
Hourly or Daily Wage					
Travel (RT Airfare or Mileage Cost)					
Lodging					
Per Diem (Meals & Incidental Expenses)					
<b>Subtotal for Consultant B</b>					

**CONTRACTUAL TOTAL:** \_\_\_\_\_

**OTHER** - Include items here which do not fit in the other specific budget categories. Give a brief description of the expense and how you arrived at the estimate. **Participant support costs (e.g., council travel) are entered here.** \*Grantees who own their building are not entitled to reimbursement for rent; however, they may directly charge for utilities and maintenance costs using a cost allocation plan. If an expense is being shared with other programs, please provide the cost share formula. *This amount will be entered on Standard Form 424A, Section B, Line 6.h.*

Item Description	How Did You Arrive at Cost?	Cost Per Item or Month	How Many Items or Months?	Amount
Building Lease/Rent *				
Explanation of Cost Sharing Formula				
Explanation of Cost Sharing Formula or Cost Allocation				
Explanation of Cost Sharing Formula or Cost Allocation				
Explanation of Cost Sharing Formula or Cost Allocation				
Explanation of Cost Sharing Formula or Cost Allocation				
Explanation of Cost Sharing Formula or Cost Allocation				
Explanation of Cost Sharing Formula or Cost Allocation				
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Explanation of Cost Sharing Formula or Cost Allocation				
Explanation of Cost Sharing Formula or Cost Allocation				
Explanation of Cost Sharing Formula or Cost Allocation				
Explanation of Cost Sharing Formula or Cost Allocation				

**OTHER TOTAL:** \_\_\_\_\_

**INDIRECT COSTS** - If indirect charges are budgeted, indicate the approved rate and base. The base amount is usually total direct costs, less capital expenditures and passthrough funds. Passthrough funds are normally defined as major subcontracts, payments to participants, stipends to eligible recipients, and subgrants, all of which normally require minimal administrative effort. However, please refer to your negotiated agreement for specific guidance. If you are choosing to charge less than the approved rate, you may type in the applicable amount in the Indirect Total box. ***This amount will be entered on Standard Form 424A, Section B, Line 6.j.***

**NOTE:** If you plan to propose indirect costs as part of your grant budget, you must have on file with the Region 10 Grants and Interagency Agreements Unit: (a) a current approved Indirect Cost Rate Agreement or (b) documentation that a current indirect cost rate proposal has been submitted to the Department of Interior's National Business Center (DOI/NBC) or other cognizant agency. If you do not have (a) or (b), you may choose one of the following options:

1. You may use a provisional/final indirect cost rate used on a current grant with the DOI. The DOI grant must correspond to the same project period as the EPA grant. You must provide a copy of the DOI grant agreement with your EPA application package.
2. Request a default indirect cost rate of 10% at the time of application. This rate can be applied only to wages and salaries.

Approved or  
Proposed Indirect  
Cost Rate (Enter as  
a decimal):

Base Amount:

**INDIRECT TOTAL:**

NOTE: To convert a percentage to a decimal, move the decimal point two spaces to the left. For example, 17.5% would convert to .175

**TOTAL BUDGET:**

**Estimated Program Income** - amount and planned use of funds:

1. RETURN TO PAGE 1 AND SAVE THE FORM BY CLICKING FILE, THEN "SAVE AS".
2. CLICK THE PRINT BUTTON AND PRINT TWO COPIES (1 FOR YOUR RECORDS AND 1 FOR THE PROJECT OFFICER)

***Final estimated budget - this section is to be filled out by the EPA Project Officer:***

This budget worksheet has been reviewed/revised by the Project Officer and applicant and is the final version.

Project Officer Signature (Electronic)

Project Officer Signature (Manual - Print, Sign and Date)