

EPA ENVIRONMENTAL EDUCATION GRANT PROGRAM TUTORIAL

Developing the Budget for an EPA
Environmental Education Grant

December 2013

This tutorial is a general overview of the Budget sections of the EPA Environmental Education Grant Application. Please consult any current open RFP Notices for complete details.



Eligible Use of EPA EE Grants Funds

- Requested funds must be used for projects that design, demonstrate, and/or disseminate environmental education practices, methods or techniques
- Applicants must adhere to the definition of environmental education (as defined in the National Environmental Education Act of 1990) when applying for an EE grant:
- *“Environmental Education is defined as: education activities and training activities involving elementary, secondary, and post secondary students, as such terms are defined in the state in which they reside, and environmental education personnel, but does **not** include technical training activities directed toward environmental management professionals or activities primarily directed toward the support of noneducational research and development”.*
- To be eligible for funding, EE programs must:
 - Be scientifically sound and objective
 - Include the development of critical-thinking, problem-solving, and decision-making skills
 - Increase awareness and knowledge about environmental issues AND provide participants with the skills to make informed environmental decisions and to take responsible actions



Ineligible Use of EPA EE Grants Funds

EE Grants Funds may **NOT** be used for the following activities:

- Technical training of environmental management professionals
- Environmental information and/or outreach projects that have not additional educational component
- Advocacy promoting a particular point of view or course of action
- Lobbying or political activities
- Construction activities such as the acquisition of real property (e.g., buildings) or the construction or modification of any building
- Non-educational research and development



Ineligible Use of EPA EE Grants Funds Continued...

Technical Training

- Technical training of environmental professionals includes:
 - Training sessions/classes to prepare environmental professionals in the use of a new computer system or machinery, or to implement a new technical skill set or to change infrastructure that will have environmental impacts
- Technical training does NOT include teacher professional development, or other educational opportunities for teachers, students, or the general public. “Teaching skills” are not “Technical Skills.”



Ineligible Use of EPA EE Grants Funds Continued...

Environmental Information/Outreach Programs

- Informational campaigns and outreach programs are not by themselves environmental education if they do not include activities that help participants develop critical-thinking, problem-solving or decision-making skills to make informed decisions and take responsible actions.



Ineligible Use of EPA EE Grants Funds Continued...

Advocacy and Lobbying

- Advocacy campaigns that promote a particular viewpoint and/or course of action
- Fundraising
- Lobbying activities or political campaigns as defined in the following OMB Circulars:
 - A-21 http://www.whitehouse.gov/omb/circulars_a021_2004/
 - A-87 http://www.whitehous.gov/omb/circulars_a087_2004/
 - A-122
http://www.whitehouse.gov/omb/circulars/a122/122_2004.htm



Ineligible Use of EPA EE Grants Funds Continued...

Construction of Purchase of Property

- Projects that include construction projects such as building a nature center or renovating an existing property
- Projects that include acquisition of property in the form of either buildings or land



Ineligible Use of EPA EE Grants Funds Continued...

Non-educational Research and Development

- Projects that are or include the following:
 - Medical studies
 - Environmental science research



Required Budget Documents

There are three budget documents required for every application:

- Standard Form (SF) 424*
- SF 424A*
- Detailed Budget
 - Submitted as part of the Work Plan

*Standard Forms (SF) 424 and 424A are federal forms required to apply for federal grants. They are available for download at www.grants.gov and <http://www2.epa.gov/education/environmental-education-ee-grants>



Required Budget Documents Continued...

- All three Budget Documents must contain identical amounts and accurately reflect the proposed project
 - SF 424, Section 19, Estimated Funding
 - SF 424A
 - Detailed Budget presented in the Work Plan (Provide more detailed information on expenditures)
- Show how all funds (federal, non-federal and matching) will be used



Matching Funds

- Non-federal matching funds must be at least 25% of the **TOTAL** cost of the project
- Matching funds may be provided by:
 - Applicant or partner organization or through program income
- Matching funds can include cash or in-kind contributions or other monetary support such as:
 - Salaries or other verifiable costs such as supplies/materials whose value must be explained in the detailed budget
- All matching funds provided by the applicant or partner organizations must be documented and their value explained in the detailed budget
- Federal funds may NOT be used to meet any part of the required 25% match, unless specifically authorized by statute
- If an applicant has already been awarded federal funds for a project for which they are seeking additional funds through the EE Grants Program, the previously awarded funds must be documented in the Detailed Budget in the Work Plan
 - Include the Agency, Project Officer, Office , Address and Phone Number and the Amount of these previously awarded federal funds



Matching Funds Continued...

- There are 2 ways to calculate matching funds:
 - 1) Calculate how much you will spend on the entire project, including the EPA federal funds you are requesting and your own and partner contributions. Divide by 4. The result is the minimum match required.
 - Example: Total project cost is \$200,000. Divide \$200,000 by 4 and the result is \$50,000. \$50,000 is the amount of your matching funds and you would request \$150,000 from EPA.
 - 2) Calculate how much you will request from EPA only. Divide by 3. The result will be the minimum match required.
 - Example: You are requesting \$150,000 from EPA. Divide \$150,000 by 3 and the result is \$50,000. \$50,000 is the amount of your matching funds and the total cost of the project is \$200,000.



Program Income

- If you anticipate earning program income as part of your project:
 - Include the estimated amount in Section C, SF 424A
 - Include the estimated amount in the Detailed Budget
 - Explain how it will be earned (e.g., workshop fees)
 - Explain how it will be used to enhance the project
- Program income may be used as the 25% non-federal matching funds requirement



Ineligible Budget Items

- In addition to the ineligible use of grant funds described previously in this tutorial, there are specific budget line items that we are not able to fund under this RFP. These include:
 - Meals
 - Alcohol
 - Fundraising Events
- However, applicants **may** include items such as coffee and light snacks if made available to participants during the working portion of the project



Subawards/Subgrants

- Awards will be made to a single applicant (the 'Prime Recipient')
- Applicants will then award subawards or subgrants to fund partnerships as appropriate (See 40CFR Parts 30 and 31)
- Applicants must compete contracts for services and products (such as consultant contracts) and conduct cost and price analyses to the extent required by the procurement provisions of the regulations as appropriate (See 40 CFR Parts 30 and 31)
 - Subawardees/subgrantees need not be identified in the application
- Applicants may **NOT** award subawards or subgrants to avoid competing contracts



Indirect Cost Rate Agreements

- Your Indirect Cost Rate must be included in the Detailed Budget if you have a federally-approved/negotiated indirect cost rate agreement in place
- If you do not have a current negotiated Indirect Cost Rate, and if EPA is your cognizant agency, EPA allows the recipient to charge a flat Indirect Cost Rate of 10% of salaries and wages (See 2CFR Part 230, Appendix A)
- For more information on Indirect Cost Rate agreements go to www.aqd.nbc.gov/services/ICS.aspx



Formatting the Detailed Budget

- Create your Detailed Budget using five (5) columns:
 - Line Item Expense
 - Details(for each expense)
 - EPA Funds
 - Non-EPA/Matching Funds
 - Total Funds
- Identify all costs and clarify what will be paid using EPA funds and what will be paid using matching funds
- Use the following categories to show how funds will be used, as necessary:

-Personnel/Salary	-Supplies
-Fringe Benefits	-Contract Costs
-Travel	-Other Costs
-Equipment over \$5,000	-Indirect Costs



Formatting the Detailed Budget Continued...

- Provide details for each expense
 - Personnel Items must include the following:
 - Number of staff
 - Title and role in project
 - Hourly wage
 - Percentage of time spent on project
 - Travel Items must include the following:
 - Reason for travel
 - Cost and location of trips
 - Cost per mile
 - Per diem per person
 - Supply Items must indicate the task they will be used for



Additional Information

- View the RFP at:
 - <http://www2.epa.gov/education/environmental-education-ee-grants>
- View previously funded projects at:
 - <http://www2.epa.gov/education/environmental-education-ee-grants> and click on the Grants Awarded tab
- Read the Frequently Asked Questions (FAQ) at:
<http://www2.epa.gov/education/frequently-asked-questions-about-2012-environmental-education-ee-regional-model-grants>



In Conclusion...

- This tutorial is a general overview of the EE Grants Program. Please consult the current RFP for complete details. Details regarding how to develop a budget for this program are in the next tutorial.
- For **general** information about the EE Grants Program, please contact Ginger Potter: eegrants@epa.gov
- For **specific** questions about the current EE Grants Program RFP, please contact: eegrants@epa.gov
- Visit <http://www2.epa.gov/education/environmental-education-ee-grants> for additional information