ATTACHMENT E

http://www.epa.gov/tribalportal

Indian General Assistance Program Detailed Budget Worksheet & Cost Review Form

Revised 2.4.2019

Print Form

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
			0	
			0	
			0	
			0	
			0	
			0	

***Total Estimated Work Years** 0

* Total Estimated Work Years is a measurement of staff time spent on a project activity or activities, compared to one full-time work year of 2080 hours. Total Estimated Work Years is calculated by adding the annual hours for each staff position together then dividing this total by 2080 hours. Total Estimated Work Years should then be divided among work plan components (as Estimated Component Work Years) to add up to this amount.

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.***

FRINGE TOTAL:

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

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 - 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 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					
POV Mileage Cost					
Subtotal for Trip A					

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					
POV Mileage Cost					
Subtotal for Trip 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					
POV Mileage Cost					
Subtotal for Trip C					

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					
POV Mileage Cost					
Subtotal for Trip D					

* 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					
POV Mileage Cost					
Subtotal for Trip E					

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					
POV Mileage Cost					
Subtotal for Trip F					

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					
POV Mileage Cost					
Subtotal for Trip G					

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					
POV Mileage Cost					
Subtotal for Trip H					

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

TRAVEL TOTAL: _____

EQUIPMENT - Identify each item to be purchased which has 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 deemed to be supplies or other, pursuant to 40 CFR 31.3. Please provide a detailed justification and 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
Equipment Justification/Cost Estimates (e.g., vendor quotes, catalog searches, etc.):				

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
Explanation of cost estimates and previous purchases (e.g., based on previous year's expenses, vendor quotes, catalog searches, etc.):				

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: IGAP applicants should review 40 CFR 31.36 concerning procurement and the need to provide justification for sole source agreements and documentation concerning cost-price analysis for contracts and other agreements.

If your project requires the hiring of **consultants (individuals with specialized skills who are paid at an hourly or daily rate)**, the maximum allowable consultant rate cannot exceed the maximum daily rate for a Level IV of the Executive Schedule, adjusted annually. You may find the annual salary for Level IV of the Executive Schedule on the following Internet site: http://www.opm.gov/oca. Select "Salary and Wages", and select "Executive Schedule". The annual salary is divided by 2087 hours to determine the maximum hourly rate, which is then multiplied by 8 to determine the maximum daily rate.

Contracts

Item Description	Purpose/Basis for Estimates	Component	Amount
Contractual Subtotal			

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)					
Subtotal for Consultant A					

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)					
Subtotal for Consultant 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) is 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				
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 (c) one of the following three 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. If you organization does not qualify for any of the options above, EPA will permit you to use a default indirect cost rate of 10%. This rate can be applied only to wages and salaries. You must request this rate at the time of application.

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)**

EPA COST REVIEW - this section is to be filled out by the EPA Project Officer:

The cost review analysis of the proposed applicant budget was conducted in accordance with applicable Indian General Assistance Program guidance and grant regulations. Based on the best professional judgment of the undersigned, all are costs are necessary and reasonable in accordance with EPA Cost Review Guidance (GPI-00-05) and Cost Review Guidance for Grant Specialists and Project Officers dated 05/06/2008.

Project Officer Signature (Electronic)

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