

OMB Control Number: 2090-NEW
Expiration Date: xx/xx/xxxx

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

The detailed budget worksheet is an optional planning tool and should be emailed to your EPA GAP Project Officer. It **should not** be submitted in Grants.gov as part of the final application package.

For guidance on constructing a budget please visit:

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

Revised 02/13/24

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Revised 02/13/24

Print Form

Budget Year

Name of Grant Recipient:

Date Submitted/Revised:

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

Position/Title	Hourly Rate	No. of Hours	Estimated Work Years	Subtotal

***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 - Enter the fringe benefits that are included and your fringe rate as a decimal in boxes 1 and 2, respectively. *The fringe total should 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. Please enter any miscellaneous or lump sum benefits (not a fringe amount, added to Personnel total).

TRAVEL - Salaried employees only. Indicate the travel's purpose, the destination of each trip, the duration, and the number of travelers. Specify the mileage, per diem, and other costs for each trip, such as lodging, transportation, etc. Refer to <https://www.gsa.gov/travel/plan-book/per-diem-rates> for federal rates (optional); tribes may use rates specified in their own policies. *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 trip, such as lodging, common carrier transportation, etc. *Total for travel should 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 - List each item to be purchased that has an estimated acquisition cost (including shipping) of more than \$5,000 per unit and a useful life of more than one year. Alternatively, you may list shipping costs separately under **Other**. Items with a unit cost of \$5,000 or less may be entered under **Supplies** or **Other**. Please provide a detailed justification, identify the appropriate work plan component number, and explain how you arrived at your estimates. If applicable, indicate why it is more cost effective to purchase rather than lease. *Equipment total should 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 property other than equipment. The detailed budget worksheet 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. *Supplies total should 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 costs were estimated. *Contractual amount should be entered on Standard Form 424A, Section B, Line 6.f.*

NOTE: 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/2024/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
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) are entered here. Do not include items contained in the Tribe's Indirect Cost Rate Proposal.** *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 should 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 pass through funds. Pass through 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. *This amount should 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 submit one of the following to your Project Officer: (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. The recipient must use the 10% de minimis rate throughout the life of the assistance agreement, unless the recipient negotiates and receives approval for an IDC rate with its cognizant Federal agency during the life of the agreement.

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 IF YOU WOULD LIKE A PAPER COPY FOR YOUR RECORDS.