# **Detailed Itemized Budget Sheet Template**

Optional Detailed Itemized Budget Sheet Template

### **Detailed Itemized Program Budget (Attachment B)**

The Detailed Itemized Program Budget (Optional template available in [Appendix C](https://gbc-word-edit.officeapps.live.com/we/wordeditorframe.aspx?ui=en-US&rs=en-US&wopisrc=https%3A%2F%2Fusepa.sharepoint.com%2Fsites%2FCatiePradDominique%2F_vti_bin%2Fwopi.ashx%2Ffiles%2F7565154ee25d49b7a88888ee01d243ca&wdpid=72ffdf30&wdenableroaming=1&mscc=1&hid=81316EA1-7027-7000-4F6A-82865E600B3E.0&uih=sharepointcom&wdlcid=en-US&jsapi=1&jsapiver=v2&corrid=e0c8c818-c547-c909-b9eb-4652af33a3eb&usid=e0c8c818-c547-c909-b9eb-4652af33a3eb&newsession=1&sftc=1&uihit=docaspx&muv=1&ats=PairwiseBroker&cac=1&sams=1&mtf=1&sfp=1&sdp=1&hch=1&hwfh=1&dchat=1&sc=%7B%22pmo%22%3A%22https%3A%2F%2Fusepa.sharepoint.com%22%2C%22pmshare%22%3Atrue%7D&ctp=LeastProtected&rct=Normal&wdorigin=Other&csc=1&instantedit=1&wopicomplete=1&wdredirectionreason=Unified_SingleFlush#_Appendix_C:_Detailed)): Provide a detailed budget and estimated funding amount for each program priority/activity, as well as identify the requested federal dollars. Applicants should budget for up to $2.5 million total over 3 years. Keep in mind that EPA reserves the right to partially fund applications by funding discrete portions of the proposed projects.

Clearly explain how the funds will be used. Applicants must itemize costs related to personnel, fringe benefits, contractual costs, travel, equipment, supplies, other direct costs, indirect costs, and total costs. All subaward funding, including a minimum $1 million of total funding allocated for Eligible Subrecipients of both the CECA subaward and other priorities, should be located under the “other” category. Where necessary, your itemized budget sheet should include a budget narrative to make it clear how you determined/calculated the costs for each budget category.

In accordance with 2 CFR 200.414(f), recipients that do not have a current negotiated indirect cost (IDC) rate under 15% are eligible for a de minimis rate of 15% of modified total direct costs for all Federal awards. Please see EPA’s IDC Policy: <https://www.epa.gov/grants/rain-2018-g02-r2> for full details.

Note that as provided in 2 CFR 200.332 subrecipients who do not have current negotiated indirect cost rates may also use the 15% rate but that pass-through entities may not force subrecipients to use the 15% rate rather than their negotiated rate.

**Total estimated costs in the itemized budget template should reflect federal funding only.** Applicants are permitted to attach the itemized budget template as an “Other Attachment” to their application and it will not count against the 25-page workplan limit. Applicants will not be penalized if they choose not to use the budget template provided in [Appendix C](https://gbc-word-edit.officeapps.live.com/we/wordeditorframe.aspx?ui=en-US&rs=en-US&wopisrc=https%3A%2F%2Fusepa.sharepoint.com%2Fsites%2FCatiePradDominique%2F_vti_bin%2Fwopi.ashx%2Ffiles%2F7565154ee25d49b7a88888ee01d243ca&wdpid=72ffdf30&wdenableroaming=1&mscc=1&hid=81316EA1-7027-7000-4F6A-82865E600B3E.0&uih=sharepointcom&wdlcid=en-US&jsapi=1&jsapiver=v2&corrid=e0c8c818-c547-c909-b9eb-4652af33a3eb&usid=e0c8c818-c547-c909-b9eb-4652af33a3eb&newsession=1&sftc=1&uihit=docaspx&muv=1&ats=PairwiseBroker&cac=1&sams=1&mtf=1&sfp=1&sdp=1&hch=1&hwfh=1&dchat=1&sc=%7B%22pmo%22%3A%22https%3A%2F%2Fusepa.sharepoint.com%22%2C%22pmshare%22%3Atrue%7D&ctp=LeastProtected&rct=Normal&wdorigin=Other&csc=1&instantedit=1&wopicomplete=1&wdredirectionreason=Unified_SingleFlush#_Appendix_C:_Detailed).

Note: EPA provides detailed guidance on how to characterize costs for budgeting purposes as well as a budget detail example in the agency’s [Interim General Budget Development Guidance for Applicants and Recipients of EPA Financial Assistance](https://www.epa.gov/grants/rain-2019-g02). For a sample Itemized Budget Sheet refer to: <https://www.epa.gov/grants/rain-2019-g02>

Note—EPA provides detailed guidance on how to characterize costs for budgeting purposes as well as a budget detail example in the agency’s [Interim General Budget Development Guidance for Applicants and Recipients of EPA Financial Assistance](https://www.epa.gov/grants/rain-2019-g02). For a sample Itemized Budget Sheet refer to: <https://www.epa.gov/grants/rain-2019-g02>

Applicants that do not use the template will not be penalized.

**Priority #1 Project Budget**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **PRIORITY #1 PROJECT(S)** | **Description** | **Year 1** | **Year 2** | **Year 3** | **Total:** |
| Personnel |  |  |  |  |  |
| Fringe Benefits |  |  |  |  |  |
| Travel |  |  |  |  |  |
| Equipment |  |  |  |  |  |
| Supplies |  |  |  |  |  |
| Contractual |  |  |  |  |  |
| Other (including subawards and direct payments to program participants such as stipends) |  |  |  |  |  |
| Indirect Charges(Note that as provided in the definition of Modified total direct costs in 2 CFR 200.1 indirect cost rates may only be applied to the first $50,000 of subawards.) |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  | **Year 1 Total:**  | **Year 2 Total:**  | **Year 3 Total:** | **Total Priority #1:** |

**Priority #2 Project Budget**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **PRIORITY #2 PROJECT(S)** | **Description** | **Year 1** | **Year 2** | **Year 3** | **Total:** |
| Personnel |  |  |  |  |  |
| Fringe Benefits |  |  |  |  |  |
| Travel |  |  |  |  |  |
| Equipment |  |  |  |  |  |
| Supplies |  |  |  |  |  |
| Contractual |  |  |  |  |  |
| Other (including subawards and direct payments to program participants such as stipends) |  |  |  |  |  |
| Indirect Charges(Note that as provided in the definition of Modified total direct costs in 2 CFR 200.1 indirect cost rates may only be applied to the first $50,000 of subawards.) |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  | **Year 1 Total:**  | **Year 2 Total:**  | **Year 3 Total:** | **Total Priority #2:** |

**Overall Budget**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Overall Budget** | **Description** | **Year 1** | **Year 2** | **Year 3** | **Total:** |
| Personnel |  |  |  |  |  |
| Fringe Benefits |  |  |  |  |  |
| Travel |  |  |  |  |  |
| Equipment |  |  |  |  |  |
| Supplies |  |  |  |  |  |
| Contractual |  |  |  |  |  |
| Other (including subawards and direct payments to program beneficiaries such as stipends) |  |  |  |  |  |
| Indirect Charges(Note that as provided in the definition of Modified total direct costs in 2 CFR 200.1 indirect cost rates may only be applied to the first $50,000 of subawards.) |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  | **Year 1 Total:**  | **Year 2 Total:**  | **Year 3 Total:** | **Total:** |