Budget Instructions with Sample Budget Forms

There are two kinds of budget forms; you will use only the one that applies to you. One type of form is for Trustee agencies; a separate set of forms is for non-Trustee organizations. Instructions for completing the budget sheets are followed by examples of each budget sheet. Blank forms in Excel format are available at: **www.evostc.state.ak.us/proposals/forms/budget.htm.**

The required budget form, detailing the amount of funding requested from the Trustee Council for each federal fiscal year, must be submitted as part of the proposal package. The form is in addition to the budget justification that is also required as part of the proposal package.

The items funded through this Invitation are expected to be completed in FY07. Each budget will be reviewed for consistency with the objectives contained in the proposal and for adherence to the budget instructions that follow. Proposers may be asked to respond to budget review questions, or to revise their budgets to address budgetary concerns. General costs may be submitted until final project negotiations are complete. The scope of the proposal may be modified during negotiations to include more than a single resource or service if applicable.

Fiscal Year
The Trustee Council awards funds on the federal fiscal year (October 1-September 30). As noted above, your budget must address all fiscal years for which funds are requested.

Project Number
Leave the number blank, a number will be assigned to your proposal by staff.

Rules for Numbers
Show costs in thousands of dollars. For example, show $86,423 as $86.4. When the number "5" follows the digit to be rounded, round to the higher amount. For example, round $26,752 to $26.8.

Indirect Costs
Indirect costs are costs incurred for common or joint purposes that cannot be specifically identified with a particular project. Examples of indirect costs are lease costs, copying, phones, faxes, internet access, equipment maintenance, vehicle leasing, training, payroll and personnel functions, clerical support, administrative supervision, accounting, auditing and mail and messenger services. These items should be budgeted for separately only if they are incurred because of a specific project and documentation of the expense is maintained.
- Trustee agencies (Alaska Department of Environmental Conservation, Alaska Department of Fish and Game, Alaska Department of Natural Resources, National Oceanic and Atmospheric Administration, US Forest Service and US Department of the Interior) should cover these costs through the Trustee Council's general administration (GA) formula. The GA rate is 9% of each project's total direct costs.
- Non-Trustee organizations should cover these costs through their indirect cost rate. These rates will be reviewed on a project-by-project basis. However, proposers affiliated with the University of Alaska must use the indirect rate agreed to by the University for Trustee Council-funded projects. The agreement provides for an indirect cost rate of 25 percent of total direct costs (TDC). TDC includes all direct costs except (1) equipment for which ownership resides with the University and (2) subcontract costs in excess of $25,000. Regarding subcontracts, the indirect rate is 25 percent of the first $25,000 of each subcontract, plus 5 percent of each subcontract's

costs in excess of $25,000 and less than $250,000, plus 2 percent of each subcontract's costs in excess of $250,000.

Direct Costs

Direct costs are costs specifically identified with a particular project. Examples of direct costs are compensation of employees for the time spent executing the project, acquisition of materials or equipment for purposes outlined in the research plan, project-specific travel and contractual services specified in the research plan. For most projects, the following direct costs should be included:

1. NEPA (National Environmental Policy Act) Compliance: All projects funded by the Trustee Council must comply with NEPA. Due to their research nature, most projects receive a categorical exclusion (CE) from NEPA. However, for a few projects, an environmental assessment (EA) may be required. If a project will likely require an EA, include the costs for preparing it in the project budget.

2. Workshop Attendance: All principal investigators are required to attend the Annual EVOS Science Symposium. The annual symposium will be held during the week of January 23-27, 2006. Unless you reside in Anchorage, include funds in your budget for travel and per diem for the PI (and co-PI, if appropriate) to attend this workshop.

3. Community Involvement Activities: Include a minimum of one trip per fiscal year for the PI or his/her representative to exchange information with the local communities.

4. Report Writing: For Synthesis Projects a draft final report is due April 1, 2006 and a final report is due July 1, 2006. In addition, PIs may be required to provide an oral briefing of their findings to the Trustee Council. Final reports are required upon project completion. Identify in the description field on the appropriate budget forms any funds that have been included for report writing and preparation. (See *Procedures for the Preparation and Distribution of Reports* at http://www.evostc.state.ak.us/pdf/admin/reportguidelines.pdf.)

Many projects will also include the following direct costs:

5. Manuscript Preparation and Publication: The Trustee Council may contribute a maximum of $1,000 in page costs per project and 1.5 months of personnel time per manuscript toward publication of study results in the peer reviewed literature. Specify in your research plan the subject/title of each manuscript, the name of the peer reviewed journal(s) to which you plan to submit it, and when the manuscript will be submitted.

Budget Forms One set of forms is for Trustee agencies; a separate set of forms is for non-Trustee organizations. Sample forms and instructions for completing them follow. Electronic copies of the forms (created in Excel) are available at www.evostc.state.ak.us/proposal/forms/budget.htm or via e-mail from the Trustee Council Office.

Trustee Agency Form
Multi-Trustee Agency Summary (Form 2A)

This form is used when multiple Trustee agencies are cooperating on a project. If only one Trustee agency is involved, this form is not required.

How to Complete the Form...
1. *Proposed Funding (FY07, TOTAL)* - No input required. All the information is linked to the individual agency forms.
2. *Proposed Trustee Agency Totals* - Total requested by each agency. Information must be entered manually.
3. *Project Identification Field* - Enter the project number (if known), title, and lead agency.
4. *Date Prepared* - Enter the date this budget was prepared.

Budget Category:	Authorized FY 05	Proposed FY 07	PROPOSED TRUSTEE AGENCY TOTALS (FY 07)					
			ADEC	ADF&G	ADNR	USFS	DOI	NOAA
			-2-					
	-1-	-1-						
Personnel								
Travel								
Contractual								
Commodities								
Equipment								
Subtotal								
General Administration (9% of subtotal)								
Project Total								

FY 07

Project Number:
Project Title: -3-
Lead Agency:

FORM 2A
MULTI-TRUSTEE AGENCY SUMMARY

Date Prepared: -4-

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Summary (Form 3A)

This form summarizes the proposed expenditures contained on the Trustee Agency Detail forms.

How to Complete the Form...
1. *Proposed Funding (FY 07, TOTAL)* - No input required. All the information is linked to the Detail forms.
2. *Cost-share Funds* - Enter the amount of funds from other sources that the project leverages and any agency contribution.
3. *Project Identification Field* - Enter the project number (if known), title, and your agency.
4. *Data Prepared* – Enter the date this budget was prepared.

Budget Category:	Proposed FY 07 -1-		TOTAL PROPOSED -1-	
Personnel				
Travel				
Contractual				
Commodities				
Equipment				
Subtotal				
General Administration (9% of subtotal)				
Project Total				

Cost-share Funds: -2-
In this box, identify non-EVOS funds or in-kind contributions used as cost-share for the work in this proposal. List the amount of funds, the source of funds, and the purpose for which the funds will be used. Do not include funds that are not directly and specifically related to the work being proposed in this proposal.

FY 07	Project Number: Project Title: -3- Agency:	FORM 3A TRUSTEE AGENCY SUMMARY

Date Prepared: -4-

Personnel & Travel Detail (Form 3B)

"Personnel" means compensation of employees, including benefits, for the time and effort devoted to the execution of the project. "Travel" means the cost of transportation by public conveyance and per diem. All travel must be budgeted at round-trip economy rates.

How to Complete the Form...
1.   *Name* - Enter the first initial and last name of each person budgeted.
2.   *Position Description* - Enter the position title.
3.   *GS/Range/Step* - Enter the appropriate general schedule (GS) and step, or range and step.
4.   *Months Budgeted* - Enter the number of months for each position.
5.   *Monthly Costs* - Enter the monthly sum of salary and benefits for each position.
6.   *Overtime* - Enter the estimated overtime cost for each position, if any.
7.   *Personnel Sum* - The form automatically calculates: (Months Budgeted x Monthly Costs) + Overtime
8.   *Travel Description* - Include name of traveler, destination, and trip purpose.
9.   *Ticket Price* - Enter the round trip economy-rate ticket price.
10.   *Round Trips* - Enter the number of round trips.
11.   *Total Days* - Enter the total number of days in travel status.
12.   *Daily Per Diem* - Enter the daily per diem rate.
13.   *Travel Sum* - The form automatically calculates: (Ticket Price x Round Trips) + (Total Days x Daily Per Diem)
14.   *Project Identification Field* - Enter the project number, title, and your agency.

Personnel Costs:		GS/Range/ Step	Months Budgeted	Monthly Costs	Overtime	Personnel Sum
Name	Description					
-1-	-2-	-3-	-4-	-5-	-6-	-7-
	Subtotal					
					Personnel Total	

Travel Costs:	Ticket Price	Round Trips	Total Days	Daily Per Diem	Travel Sum
Description					
-8-	-9-	-10-	-11-	-12-	-13-
				Travel Total	

FY 07	Project Number: Project Title: -14- Agency:	FORM 3B Personnel & Travel DETAIL

Contractual & Commodities Detail (Form 3B)

"Contractual" covers such items as vessel charters, equipment rental or lease, professional services, communications, and printing. "Commodities" are expendable supplies with an estimated life of less than one year and a unit value of less than $1,000.

How to Complete the Form...
1. *Contractual Description* - List the items or services to be purchased. If a significant portion of the project will be performed under contract, and the likely contractor is known, the Non-Trustee Organization forms are also required.
2. *Contractual Sum* - Enter the proposed contractual cost.
3. *Commodities Description* – List the items to be purchased.
4. *Commodities Sum* - Enter the proposed commodities cost.
5. *Project Identification Field* - Enter the project number, title, and your agency.

Contractual Costs: Description	Contract Sum
- 1 -	- 2 -
If a component of the project will be performed under contract, the 4A and 4B forms are required. **Contractual Total**	
Commodities Costs: Description	Commod. Sum
- 3 -	- 4 -
Commodities Total	

FY 07	Project Number: Project Title: - 5 - Lead Agency:	FORM 3B Contractual & Commodities DETAIL

Equipment Detail (Form 3B)

"Equipment" means non-expendable items having an estimated life of more than one year and a unit value greater than $1,000. Equipment previously purchased by the Trustee Council should be used to the maximum extent possible. Before requesting funds for new equipment, contact your Trustee Agency project manager to determine if suitable equipment is already available. Equipment items with an original per unit cost of $5,000 or more belong to the acquiring Trustee agency on behalf of the Council. At the end of the project, the Council's Executive Director shall determine if such equipment shall be used for another Council project or if the item shall remain with the acquiring agency. (For further information, see *EVOS Financial Procedures* at http://www.evostc.state.ak.us/pdf/admin/profinancial.pdf.)

How to Complete the Form...
1. *New Equipment Description* - List the equipment and how the cost estimate was obtained.
2. *Number of Units* - Enter the number of units to be purchased.
3. *Unit Price* - Enter the unit price.
4. *Equipment Sum* - The form automatically calculates: Number of Units x Unit Price
5. *Existing Equipment Description* - Describe existing equipment which will be used.
6. *Number of Units* - Enter the number of existing units which will be used.
7. *Inventory Agency* - Enter the agency which currently has the equipment on inventory.
8. *Project Identification Field* - Enter the project number, title, and your agency.

New Equipment Purchases: Description		Number of Units	Unit Price	Equipment Sum
-1-		-2-	-3-	-4-
		New Equipment Total		

Existing Equipment Usage: Description	Number of Units	Inventory Agency
-5-	-6-	-7-

FY 07	Project Number: Project Title: -8- Agency:	FORM 3B Equipment DETAIL

Non-Trustee Organization Form
Summary (Form 4A)

This form summarizes the proposed expenditures contained on the Non-Trustee Organization Detail forms.

How to Complete the Form...
1. *Proposed Funding (FY 07, TOTAL)* - No input required. All the information is linked to the Detail forms.
2. *Indirect* – Enter the proposed indirect project cost.
3. *Trustee Agency GA* – No input required; the form automatically calculates: Project Total x .09. (Each project is administered by one of the Trustee agencies; the approved administrative fee is 9% of total project cost.)
4. *Cost-share Funds* - Enter the amount of funds from other sources that the project leverages and any organization contribution.
5. *Project Identification Field* - Enter the title, and your organization and proposer's (PI) name.
6. *Date Prepared* – Enter the date this budget was prepared.

Budget Category:	Authorized FY 05	Proposed FY 07		TOTAL PROPOSED
	-1-	-1-		-1-
Personnel				
Travel				
Contractual				
Commodities				
Equipment				
Subtotal				
Indirect (rate will vary by proposer)				
Project Total				
Trustee Agency GA (9% of Project Total)				
Total Cost				

Cost-share Funds: -4-
In this box, identify non-EVOS funds or in-kind contributions used as cost-share for the work in this proposal. List the amount of funds, the source of funds, and the purpose for which the funds will be used. Do not include funds that are not directly and specifically related to the work being proposed in this proposal.

FY 07	Project Number: Project Title: -5- Proposer:	FORM 4A NON-TRUSTEE SUMMARY

Date Prepared: -6-

Non-Trustee Organization Form
Personnel & Travel Detail (Form 4B)

"Personnel" means the compensation of employees, including benefits, for the time and effort devoted to the project and includes tuition for students. "Travel" means the cost of transportation by public conveyance and per diem. All travel must be budgeted at round-trip economy rates.

How to Complete the Form...
1. *Name* - Enter the first initial and last name of each person budgeted.
2. *Position Description* - Enter the position title.
3. *Months Budgeted* - Enter the number of months for each position.
4. *Monthly Costs* - Enter the monthly sum of salary and benefits for each position.
5. *Overtime* - Enter the estimated overtime cost for each position, if any.
6. *Personnel Sum* - The form automatically calculates: (Months Budgeted x Monthly Costs) + Overtime
7. *Travel Description* - Include name of traveler, destination, and trip purpose.
8. *Ticket Price* - Enter the round trip economy-rate ticket price.
9. *Round Trips* - Enter the number of round trips.
10. *Total Days* - Enter the total number of days in travel status.
11. *Daily Per Diem* - Enter the daily per diem rate.
12. *Travel Sum* - The form automatically calculates: (Ticket Price x Round Trips) + (Total Days x Daily Per Diem)
13. *Project Identification Field* - Enter project number, title, and your organization.

Personnel Costs:			Months	Monthly		Personnel Sum
Name	Position Description		Budgeted	Costs	Overtime	Sum
- 1 -	- 2 -		- 3 -	- 4 -	- 5 -	- 6 -
		Subtotal	0.0	0.0	0.0	
					Personnel Total	

Travel Costs:		Ticket Price	Round Trips	Total Days	Daily Per Diem	Travel Sum
Description						
- 7 -		- 8 -	- 9 -	- 10 -	- 11 -	- 12 -
					Travel Total	

FY 07	Project Number: Project Title: - 13 - Proposer:		FORM 4B Personnel & Travel DETAIL

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Non-Trustee Organization Form
Contractual & Commodities Detail (Form 4B)

"Contractual" covers such items as vessel charters, equipment rental or lease, professional services, communications, and printing. "Commodities" are expendable supplies with an estimated life of less than one year and a unit value of less than $1,000.

How to Complete the Form...
1. *Contractual Description* - List the items or services to be purchased.
2. *Contractual Sum* - Enter the proposed contractual cost.
3. *Commodities Description* – List the items to be purchased.
4. *Commodities Sum* - Enter the proposed commodities cost.
5. *Project Identification Field* - Enter project number, title, and your organization.

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Contractual Costs:	Contract
Description	Sum
- 1 -	- 2 -
Contractual Total	

Commodities Costs:	Commodity
Description	Sum
- 3 -	- 4 -
Commodities Total	

FY 07	Project Number: Project Title: - 5 - Proposer:	FORM 4B Contractual & Commodities DETAIL

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Non-Trustee Organization Form
Equipment Detail (Form 4B)

"Equipment" means non-expendable items having an estimated life of more than one year and a unit value greater than $1,000. Equipment previously purchased by the Trustee Council should be used to the maximum extent possible. Before requesting funds for new equipment, contact the project manager at your administering Trustee agency to determine if suitable equipment is already available. All equipment purchased remains the property of the Trustee agency until the end of the project, at which time the agency may, under certain circumstances, transfer the equipment title to the contractor. If the original per unit cost of the equipment was $5,000 or more, the Council's Executive Director has the authority to direct that the equipment be transferred to another Council-funded project, rather than remaining with the Trustee agency or being transferred to a contractor.

How to Complete the Form...
1. *New Equipment Description* - List the equipment and how the cost estimate was obtained.
2. *Number of Units* - Enter the number of units to be purchased.
3. *Unit Price* - Enter the unit price.
4. *Equipment Sum* - No input necessary. The form automatically calculates: Number of Units x Unit Price
5. *Existing Equipment Description* - Describe existing equipment which will be used.
6. *Number of Units* - Enter the number of existing units which will be used.
7. *Project Identification Field* - Enter project number, title, and your organization.

New Equipment Purchases: Description		Number of Units	Unit Price	Equipment Sum
-1-		-2-	-3-	-4-
		New Equipment Total		

Existing Equipment Usage: Description		Number of Units
-5-		-6-

FY 07	Project Number: Project Title: -7- Proposer:	FORM 3B Equipment DETAIL