

## **Appendix A: Cover Sheet and Workplan template sample**

### **2020 Region 3 Tribal Air Grant Funding**

#### **Work Plan and Budget Narrative Template**

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INSTRUCTIONS: Tribes applying for 2020 Region 3 Tribal Air Grant Funding may use this template to prepare their Work Plan and Budget Narrative.

Please refer to the 2020 Region 3 Tribal Air Request for Proposals for details, eligibility criteria funding restrictions, and proposal/application instructions which can be found at:

<https://www.epa.gov/tribal/region-3-tribal-program>

**2020 REGION 3 TRIBAL AIR GRANT FUNDING SUMMARY PAGE**

**Project Title:**

**Project Manager and Contact Information**

**Organization Name:**

**DUNS Number:**

**Project Manager:**

**Mailing Address:**

**Phone:**

**Email:**

**Fax:**

**Project Budget Overview:**

EPA Allocation	\$
Voluntary Cost-Share (if applicable)	\$
Tribe Voluntary Matching Funds (if applicable)	\$
<b>TOTAL Project Cost</b>	<b>\$</b>

**Project Period** *[Must be a minimum of one year but can be longer, if applicant requests it]*

January 1, 2021- December 31, 2021

**Summary Statement** *[Insert a brief paragraph that summarizes the proposed project and indicate if it is for 103 or 105 grant funded projects]*

## SCOPE OF WORK

*[The scope of work should contain a detailed project description, including the following categories and information.]*

**Problem Statement:** Provide a well-supported statement or needs assessment of the problem to be addressed which demonstrates the reason your tribe or tribal land should receive funding support.

**Objectives:** Identify the project/program objectives. Objectives should be specific, measurable, and clearly describe how they are related to and lead to the project/program goals and expected environmental results. Link to the “public” benefits to be obtained. Also include linkage to EPA Strategic Plan.

**Project Methods:** Outline in detail the necessary tasks and activities that will be conducted to accomplish the objectives. Describe why you have chosen these activities to obtain the desired environmental results. The tasks and activities should be realistic and achievable within the budget and project period of the grant. Include whether or not the activities will require a Quality Assurance Project Plan (QAPP).

<p><b>EPA’s Strategic Plan Linkage to the Specific Environmental Outputs:</b> Identify the specific outputs. Deliverables of an environmental activity, effort, and/or associated work products related to an environmental goal or objectives, which will be developed over a period of time or by a specified date. Outputs may be quantitative or qualitative but must be measurable during an assistance agreement funding period. For example, developing an air quality management plan, an emissions inventory, producing raw and summarized air monitoring data, or progress reports to be submitted on a quarterly or semi-annual basis.</p>
<p><b>Desired Environmental Outcomes:</b> Articulate the desired environmental outcomes. The result, effect or consequence that will occur from carrying out an environmental program or activity that is related to an environmental or programmatic goal or objective. Outcomes may be environmental, behavioral, health-related or programmatic in nature, must be quantitative, and may not necessarily be achievable within an assistance agreement funding period. For example, “significant number of community members with increased awareness of air quality issues,” or “increased number of tribal residents breathing cleaner air.”</p>
<p><b>Target Dates and Milestones:</b> Include an estimated timeline or schedule of expected target dates and milestones (a marker of reaching an identifiable stage in any task) to achieve specific tasks and accomplishments during the budget and project period.</p>

**Performance Measures:** Provide a detailed explanation of how the project/program shall be evaluated (through quantitative means, if possible). Applicants must develop criteria to evaluate progress and results by tracking and measuring outputs and outcomes. Evaluation must occur during as well as after the project/program activities are conducted to make sure appropriate adjustments can be made along the way, if necessary. For example, if permit review is one of your objectives, provide a number of permits you plan to review.

## **BUDGET NARRATIVE**

This section of the work plan should include a detailed itemized budget proposal, using the table below. Justify the expenses for each of the categories being performed within the grant/project period. Indicate which of the costs will be paid by the tribe(s) allocation, EPA allocation or from voluntary matching funds, if applicable.

Applicants must **itemize** costs related to personnel, fringe benefits, travel, equipment, supplies, contractual costs, other direct costs, indirect costs, and total costs. If the project budget includes any cost-share, mandatory or voluntary, the budget detail portion of the work plan must include a detailed description of how the applicant will obtain the cost-share and how the cost-share funding will be used. Applicants may not know the final projects at the time of submitting the application but are encouraged to include a best estimate of the type and quantity of equipment impacted by the grant and the corresponding cost-shares.

If EPA accepts an offer for a voluntary cost-share, applicants must meet their sharing commitment in order to receive EPA funding. Any form of cost-share included in the budget detail must also be included on the SF-424 and SF-424A.

Applicants should use the following instructions, budget category descriptions and example table to complete the budget detail section of the work plan.

**Itemized Project Budget**

<b>Budget Category</b>	<b>EPA Allocation</b>	<b>Voluntary Cost-Share (if applicable)</b>	<b>Voluntary Match (if applicable)</b>	<b>Line Total</b>
1. Personnel				
2. Fringe Benefits				
3. Travel				
4. Equipment				
5. Supplies				
6. Contractual				
7. Other				
<b>8. Total Direct Charges (sum 1-7)</b>				
9. Indirect Charges				
<b>10. Total (Indirect + Direct)</b>				
11. Program Income				

## **Explanation of Budget Framework**

**Personnel – List all staff positions by title. Give annual salary, percentage of time assigned to the project, and total cost for the budget period.** This category includes only direct costs for the salaries of those individuals who will perform work directly for the project (paid employees of the applicant organization as reflected in payroll tax records). If the applicant organization is including staff time (in-kind services) as a cost share, this should be included as personnel costs.

Personnel costs do not include: (1) costs for services of contractors (including consultants), which are included in the “Contractual” category; (2) costs for employees of subrecipients under subawards or non-employee program participants (e.g. interns or volunteers), which are included in the “Other” category; or (3) effort that is not directly in support of the proposed project, which may be covered by the organization’s negotiated indirect cost rate. The budget detail must identify the personnel category type by full time equivalent (FTE), including percentage of FTE for part-time employees, number of personnel proposed for each category, and the estimated funding amounts.

**Fringe Benefits – Identify the percentage used, the basis for its computation, and the types of benefits included.** Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits may include, but are not limited to the cost of leave, employee insurance, pensions and unemployment benefit plans. If the applicant’s fringe rate does not include the cost of leave, and the applicant intends to charge leave to the agreement, it must provide supplemental information describing its proposed method(s) for determining and equitably distributing these costs.

**Travel – Specify the mileage, per diem, estimated number of trips in-state and out-of state, number of travelers, and other costs for each type of travel.** Travel may be integral to the purpose of the proposed project (e.g. inspections) or related to proposed project activities (e.g. attendance at meetings). Only include travel costs for employees in the travel category. Travel costs do not include: (1) costs for travel of contractors (including consultants), which are included in the “Contractual” category; (2) travel costs for employees of subrecipients under subawards and non-employee program participants (e.g. trainees), which are included in the “Other” category. Further, travel does not include bus rentals for group trips, which would be covered under the contractual category. Finally, if the applicant intends to use any funds for travel outside the United States, it must be specifically identified. All proposed foreign travel must be approved by EPA’s Office of International and Tribal Affairs prior to being taken.

**Equipment – Identify each item to be purchased which has an estimated acquisition cost of \$5,000 or more per unit and a useful life of more than one year.** Equipment also includes accessories necessary to make the equipment operational. Equipment does not include: (1) equipment planned to be leased/rented, including lease/purchase agreement; or (2) equipment service or maintenance contracts that are not included in the purchase price for the equipment. These types of proposed costs should be included in the “Other” category. Items with a unit cost of less than \$5,000 should be categorized as supplies, pursuant to 2 CFR 200.94. The budget detail must include an itemized listing of all equipment proposed under the project. If installation costs are included in the equipment costs, labor expenses shall be itemized with the detailed



number of hours charged and the hourly wage. Note: If the applicant has written procurement procedures that define a threshold for equipment costs that is lower than \$5,000 then that threshold takes precedence.

**Supplies – “Supplies” means all tangible personal property other than “equipment.”** The budget detail should identify categories of supplies to be procured (e.g., laboratory supplies or office supplies). Non-tangible goods and services associated with supplies, such as printing service, photocopy services, and rental costs should be included in the “Other” category

**Contractual – Identify each type of proposed contract and specify its purpose and estimated cost.** Contractual services (including consultant services) are those services to be carried out by an individual or organization, other than the applicant, in the form of a procurement relationship. [EPA’s Subaward Policy and supplemental Frequent Questions](#) has detailed guidance available for differentiating between contractors and subrecipients. Leased or rented goods (equipment or supplies) should be included in the “Other” category. EPA does not require applicants to identify specific contractors. The applicant should list the proposed contract activities along with a brief description of the anticipated scope of work or services to be provided, proposed duration, and proposed procurement method (competitive or non-competitive), if known. If installation costs are included in the contractual costs, labor expenses shall be itemized with the detailed number of hours charged and the hourly wage. Any proposed non-competed/sole-source contracts in excess of \$3,500 must include a justification. Note that it is unlikely that EPA will accept proposed sole source contracts for goods and services (e.g. consulting) that are widely available in the commercial market. Refer to [EPA’s Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements](#) for EPA’s policies on competitive procurements and encouraging the use of small and disadvantaged business enterprises.

**Other – List each item in sufficient detail for EPA to determine the reasonableness and allowability of its cost.** This category should include only those types of direct costs that do not fit in any of the other budget categories. Examples of costs that may be in this category are: insurance; rental/lease of equipment or supplies; equipment service or maintenance contracts; printing or photocopying; participant support costs (i.e. rebates) and subaward costs. Subawards (e.g., subgrants) and participant support costs are each a distinct type of cost under this category. The term “subaward” means an award of financial assistance (money or property) by any legal agreement made by the recipient to an eligible subrecipient even if the agreement is referred to as a contract. Rebates, subsidies, and similar one-time, lump-sum payments to program beneficiaries for the purchase of eligible emissions control technologies and vehicle replacements are considered to be “Participant Support Costs.” Please refer to Appendix E of this RFA for detailed guidance on funding projects and partnerships and how to correctly categorize these costs in the workplan budget, as well as [RAIN-2018-G05, “Interim EPA Guidance on Participant Support Costs.”](#)

“Other” does not include procurement purchases, technical assistance in the form of services instead of money, or other assistance in the form of revenue sharing, or direct appropriations. Subcontracts are not subawards and belong in the contractual category. Applicants must provide

the aggregate amount they propose to issue as subaward work or participant support costs as a separate line item in the “Other” category, and a description of the types of activities to be supported. Refer to [EPA’s Subaward Policy and supplemental Frequent Questions](#) for additional guidance.

**Indirect Charges – If indirect charges are budgeted, indicate the approved rate and base.**

Indirect costs are those incurred by the grantee for a common or joint purpose that benefit more than one cost objective or project and are not readily assignable to specific cost objectives or projects as a direct cost. In order for indirect costs to be allowable, the applicant must have a federal or state negotiated indirect cost rate (e.g., fixed, predetermined, final or provisional), or must have submitted an application to the cognizant federal or state agency.

Examples of Indirect Cost Rate calculations are shown below:

- Personnel (Indirect Rate x Personnel = Indirect Costs)
- Personnel and Fringe (Indirect Rate x Personnel & Fringe = Indirect Costs)
- Total Direct Costs (Indirect Rate x Total direct costs = Indirect Costs)
- Direct Costs, less distorting or other factors such as contracts and equipment (Indirect Rate x (total direct cost – distorting factors) = Indirect Costs)

Additional indirect cost guidance is available in [RAIN-2018-G02, “Indirect Cost Guidance for Recipients of EPA Assistance Agreements.”](#)

**Matching Funds and Cost-Share Funds (if applicable)**

Applicants must provide a detailed description of the source of funding for any voluntary match or mandatory cost-share funds included in the project budget, if applicable. Include details on when the match will be available for use. If applicable, include letters of financial support, which specifically indicate how supporting organizations will assist in the project.