



Clean Air Act Grants Under the Inflation Reduction Act

Instructions for Developing the Work Plan Narrative and
Sample Work Plan Template

United States Environmental Protection Agency
Office of Air and Radiation

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The [IRA CAA Grant Program Guidance](#) provides an overview of required grant Work Plan elements. This document provides additional information to support to grant applicants in developing the Work Plan for their IRA Clean Air Act project. Specifically, this document provides more detailed instructions for what should be included in the narrative description of the project and offers a sample work plan and reporting template in the form of a spreadsheet for capturing work plan commitments, milestones, budget details, and to facilitate progress reporting, which is required on a semi-annual basis.

Applicants may attach additional information beyond what is addressed in this document to their work plan, (e.g., emissions inventories, emissions reductions calculations, etc.), but such additional information is optional.

Part 1: Narrative Description of the Project

The narrative (not to exceed 3 pages) should include the following information:

- **Project Title**: One descriptive sentence only.
- **Project Period**: Note the start and end date of the project period (not to exceed 3 years from the project start date).
- **Place of Performance**: List the primary place of performance and any nonattainment area(s) within the place of performance where the benefits of the project will be realized. For example, place of performance can be described as an entire state, county, city, census tract, or nonattainment area.
- **Applicant Information**: Applicant organization, address, primary contact name, phone number, and e-mail address.
- **Roles and Responsibilities**: A discussion of the roles and responsibilities of the grantee and any other project contractors or subawardees that are contemplated. This section should correspond to the budget details regarding contractors and subawardees.
- **Strategic Plan Reference**: The narrative should include a section that notes “The commitments in this work plan support EPA Strategic Plan Goal 4 (Ensure Clean and Healthy Air for All Communities); Objective 4.1 (Improve Air Quality and Reduce Localized Pollution and Health Impacts).”
- **Project Description**: Briefly describe the project (total number of pages not to exceed 3 pages).

Part 2: Sample Work Plan Template

The sample work plan template worksheet entitled [Work Plan and Reporting](#), illustrates how project outputs, outcomes, and milestones can be captured in a spreadsheet format. While not required, using this template to document the specific outputs, outcomes and milestones for an individual IRA Clean Air Act project will help ensure that the Work Plan and the project itself comply with EPA Order 5700.7A1: [EPA's](#)

[Policy for Environmental Results under EPA Assistance Agreements](#). Refer to [Linking Assistance Agreements to Environmental Results](#) for more information.

The template works best if using the desktop version of Excel.

The template can also be used to document semi-annual progress reports, which are required. These progress reports are integrated into columns H and J of the first worksheet of the spreadsheet template entitled **Work Plan and Reporting**. Progress reports should describe and evaluate progress towards the specific work plan outputs and outcomes, measured against targeted milestones. Additional progress reporting and EPA comment columns may be added as desired or needed.

The following definitions may be helpful as you are completing the work plan:

- **Work plan component.** A negotiated set or group of work plan commitments established in the grant agreement. A work plan may have one or more work plan components.
- **Work plan commitments.** The outputs and outcomes associated with each work plan component, as established in the grant agreement.
- **Output:** An environmental activity, effort, and/or associated work product related to an environmental goal and objective that will be produced or provided 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.
- **Outcome:** 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, but must also be quantitative. They may not necessarily be achievable within an assistance agreement funding period.

Work plans should include outputs and outcomes for each commitment. Additional details about reporting requirements may be found in the [IRA CAA Grant Program Guidance](#).

Please note the following EPA regulations governing work plans: [40 CFR 35.102](#) (definitions); [40 CFR 35.107](#) (state and local recipients); [40 CFR 35.507](#) (Tribal recipients).

Part 3: Budget Detail

The sample work plan template workbook also includes a worksheet entitled **[Budget Detail by Category & Component](#)** which illustrates how budget details about an IRA Clean Air Act project can be captured. Applicants must itemize costs related to personnel, fringe benefits, travel, equipment, supplies, contractual costs, other direct costs, indirect costs, and total costs. In column A of this worksheet, select the component(s) supported by each federal budget category. This template works best if using the desktop version of Excel in order to select multiple Components.

Additional information on preparing applications and budgets can be found in EPA's [Interim General Budget Development Guidance for Applicants and Recipients of EPA Financial Assistance](#).

Please update the template using your data and double check that the formulas reflect your updates.

Description of Detailed Budget Categories

Please ensure the following information is included in the budget worksheet. If additional detail is warranted, provide a description in the project narrative noting the relevant budget category.

- **Personnel** - List all staff positions by title. If you do not use the rate and hours in the budget detail, provide 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 (generally, paid employees of the applicant organization). Personnel costs in this category do not include: (1) costs for services of consultants, contractors, consortia members, or other partner organizations, which are included in the “Contractual” category; (2) costs for employees of subrecipients under subawards, 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 details 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 include, but are not limited to the cost of leave, employee insurance, pensions, and unemployment benefit plans.
- **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). Travel costs do not include: (1) costs for travel of consultants, contractors, consortia members, or other partner organizations, which are included in the “Contractual” category; (2) travel costs for employees of subrecipients under subawards, which are included in the “Other” category.
- **Supplies** – “Supplies” means all tangible personal property other than “equipment.” The budget details should identify categories of supplies to be procured (e.g., laboratory supplies, office supplies, etc.). Non-tangible goods and services associated with supplies, such as printing service, photocopy services, and rental costs should be included in the “Other” category.
- **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. 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 Part 200. The budget details must include an itemized listing of all equipment proposed under the project. Equipment listed here should be cross-referenced in column N on the **Work Plan and Reporting** template worksheet.
- **Contractual** – Identify each proposed contract and specify its purpose and estimated cost. Contractual/consultant services are those services to be carried out by an individual or organization,

other than the applicant, through a procurement relationship. Leased or rented goods (equipment or supplies) should be included in the “Other” category. The applicant should list the proposed contract activities along with a brief description of the scope of work or services to be provided, proposed duration, and proposed procurement method (competitive or non-competitive), if known. Contracts listed here should be cross-referenced on column O of the **Work Plan and Reporting** sample worksheet.

- **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 include: 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 the “Other” cost 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, incentives, and similar one-time, lump-sum payments to program beneficiaries for the purchase of eligible activities are considered participant support costs, not subawards. See [EPA’s Participant Support Costs guidance](#).

“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, loans, loan guarantees, interest subsidies, insurance, 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 a proposal 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 minus distorting or other factors such as contracts and equipment
 - Indirect Rate x (total direct cost – distorting factors) = Indirect Costs

For additional guidance, please refer to [Indirect Cost Guidance for Recipients of EPA Assistance Agreements](#).

If you have further questions, please contact your applicable EPA Regional Point of Contact, listed in the [IRA CAA Grant Program Guidance](#).