

**COST REVIEW TEMPLATE AND GUIDANCE FOR GRANT SPECIALISTS
GRANTS UNDER 40 CFR Part 35 Subpart A**

*(Electronically attach the completed form in IGMS, then print and retain a copy in the grant file
You may include comments at the end of each section as necessary.)*

Application/Grant Number:	
Applicant:	
Project Officer:	
Grant Specialist:	
Date Application Signed:	

Application is for: new funding supplemental funding

Note: If the applicant is currently designated as “high-risk,” the 10% rule for personnel and travel costs does not apply and the applicant is required to provide detailed budget information for all budget categories requested.

Personnel and Fringe Benefits	
A. Is the applicant proposing personnel costs as direct costs under the application? <i>If NO, go to Travel.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B. Are costs proposed in the personnel category appropriately categorized as personnel costs? (If NO, identify by type and amount under D of the Cost Review Summary section and include the costs under the appropriate category. Verify that the requested costs are appropriately treated as direct costs.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
C. Are the personnel costs proposed allowable and allocable for EPA funding or as cost sharing or matching based on the authorizing statute, program requirements, and cost principles?	Yes <input type="checkbox"/> No <input type="checkbox"/>
D. Are there any unresolved personnel system findings from prior advanced post-award monitoring reviews or audits? (If YES, verify that the applicant’s corrective action plan is being implemented properly and/or include a special T&C.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
E. If relying on the 10% rule, has the applicant provided an assurance that its personnel system provides adequate internal controls?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
F. If E is NO and/or the applicant is currently designated as “high-risk,” has the applicant provided detailed information, e.g., itemized labor categories/positions and costs? (If NO, the applicant must provide detailed personnel information prior to review.)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
G. If the applicant is requesting fringe benefits as a direct cost, is this consistent with the applicant’s indirect cost rate agreement?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
H. Are the fringe benefit costs calculated properly in the budget?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Travel	
A. Is the applicant proposing travel as a direct cost under the application? <i>If NO, go to Equipment.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B. Are costs proposed in the travel category appropriately categorized as travel? (If NO, identify by type and amount under D of the Cost Review Summary section and include the costs under the appropriate category. Verify that the requested costs are appropriately treated as direct costs.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
C. Are the types of travel proposed allowable and allocable for EPA funding or as cost sharing or matching based on the authorizing statute, program requirements, and cost principles?	Yes <input type="checkbox"/> No <input type="checkbox"/>

D. Are there any unresolved travel management system findings from prior advanced post-award monitoring reviews or audits? (If YES, verify that the applicant's corrective action plan is being implemented properly and/or include a special T&C.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
E. If relying on the 10% rule, has the applicant provided an assurance that its travel management system provides adequate internal controls?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
F. If E is NO and/or the applicant is currently designated as "high-risk," has the applicant provided detailed information, e.g., listing of trips, number of travelers? (If NO, the applicant must provide detailed travel information prior to review.)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

Equipment

A. Is the applicant proposing the purchase of equipment as a direct cost under the application? <i>If NO, go to Supplies.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B. Are costs proposed in the equipment category appropriately categorized as equipment? (If NO, identify by type and amount under D of the Cost Review Summary section and include the costs under the appropriate category. Verify that the requested costs are appropriately treated as direct costs.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
C. Are proposed equipment costs allowable and allocable for EPA funding or as cost sharing or matching under the authorizing statute, program requirements, and applicable cost principles?	Yes <input type="checkbox"/> No <input type="checkbox"/>
D. For non-State applicants, if sole-source procurements are indicated, have you informed the applicant of sole-source and cost-price analysis requirements?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
E. Are there any unresolved property management system findings from prior advanced post-award monitoring reviews or audits? (If YES, verify that the applicant's corrective action plan is being implemented properly and/or include a special T&C.)	Yes <input type="checkbox"/> No <input type="checkbox"/>

Supplies

A. Is the applicant proposing supplies as a direct cost under the application? <i>If NO, go to Contractual.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B. Are costs proposed in the supplies category appropriately categorized as supplies? (If NO, identify by type and amount under D of the Cost Review Summary section and include the costs under the appropriate category. Verify that the requested costs are appropriately treated as direct costs.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
C. Are the requested types of supplies allowable and allocable for EPA funding or as cost sharing or matching under the authorizing statute, program requirements, and applicable cost principles?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Contractual

A. Is the applicant proposing to acquire contractual/consultant services as a direct cost under the application? <i>If NO, go to Other Direct Costs.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B. Are costs proposed in the contractual category appropriately categorized as contractual costs? (If NO, identify by type and amount under D of the Cost Review Summary section and include the costs under the appropriate category. Verify that the requested costs are appropriately treated as direct costs.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
C. Are the types of acquisitions proposed allowable and allocable for EPA funding or as cost sharing or matching based on the authorizing statute, program requirements, and applicable	Yes <input type="checkbox"/> No <input type="checkbox"/>

cost principles?	
D. Are consultant base salary costs within the hourly and daily limitation established by EPA policy?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
E. For non-State applicants, if sole-source procurements are indicated, have you informed the applicant of sole-source and cost-price analysis requirements?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
F. Are there any unresolved procurement system findings from prior advanced post-award monitoring reviews or audits? (If YES, verify that the applicant's corrective action plan is being implemented properly and/or include a special T&C.)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

Other Direct Costs

A. Is the applicant proposing any other types of costs as direct costs under the application? <i>If NO, go to Indirect Costs.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B. Are costs proposed in the "other" category appropriately categorized as "other costs," (i.e. they do not belong in one of the previous budget categories)? (If NO, identify by type and amount under D of the Cost Review Summary section and include the costs under the appropriate category. Verify that the requested costs are appropriately treated as direct costs.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
C. Are the specific costs and activities allowable and allocable for EPA funding or as cost sharing or matching based on the authorizing statute, program requirements, and applicable cost principles?	Yes <input type="checkbox"/> No <input type="checkbox"/>
D. If subawards are proposed, are subawards permitted under the authorizing statute and program requirements? (If NO, no subaward costs may be approved)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
E. Will any subaward work be performed in a foreign country or by a foreign recipient? (If YES, verify that OIA consent has been obtained.)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

Indirect Costs

A. Is the applicant proposing indirect costs under this application? <i>If NO, go to Matching or Cost Sharing.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B. Does the applicant have a current negotiated or provisional indirect cost rate?	Yes <input type="checkbox"/> No <input type="checkbox"/>
C. If B is NO, has the applicant submitted a proposed indirect cost rate? (If YES, a T&C must be attached to the award to prevent the recipient from drawing down funds to pay indirect costs until their proposed IDC rate is approved. If NO, IDC may not be approved in the budget and the recipient may submit a proposed IDC rate within 90 days of award. If the recipient submits a proposed IDC rate within 90 days of award the GMO will process an amendment to the award permitting IDC charges, provided that the Program Office has the necessary funds.)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
D. Is the budgeted indirect cost rate request identical or less than the current negotiated, provisional, or proposed indirect cost rate? (If NO, work with the applicant to ensure proper application of IDC.)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
E. Are indirect costs calculated properly in the budget? (If NO, work with the applicant to ensure proper application of IDC.)	Yes <input type="checkbox"/> No <input type="checkbox"/>

Matching or Cost Sharing

A. Is the applicant required to provide matching funds or cost share?	Yes <input type="checkbox"/> No <input type="checkbox"/>
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<p>B. Is the applicant proposing matching or cost sharing in the application? <i>If NO, verify that neither matching nor cost sharing are required, then go to Cost Review Summary.</i> If YES, verify that the proposed match and/or cost share meets all applicable requirements.)</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>B. Is the source of matching or cost sharing consistent with the limitations in 40 CFR 31.24?</p>	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<p>C. For an application for a non-construction project for which the value of real property is proposed as an in-kind contribution, is real property an eligible cost under the authorizing statute and program regulations?</p>	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<p>D. Are any/all donations valued as required by 40 CFR Part 31 and is appropriate documentation provided (e.g., documentation of title, independent appraisal)?</p>	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

Cost Review Summary

<p>A. Is the total for each budget category (as proposed or as revised based on follow-up by the PO) correct?</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>B. Are the total costs included in the funding recommendation consistent with the sum of each budget category?</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>C. Based on this review, the costs contained in the budget are accepted as contained in the Application for Federal Assistance or any amendment thereto.</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>D. Did this cost review analysis result in questioned or miscategorized costs that required the applicant to submit a revised budget sheet? (If YES, please provide a brief narrative on the questioned or miscategorized costs and the resolution of the questioned costs. The PO should be consulted prior to contacting the applicant.)</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	