|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **UG Provision** | **Cost Item** | **Estimated Amount** | **Necessary/ Reasonable** | **%**  **Allocable** | **Required Documentation** |
| [200.430](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.430) | Compensation |  |  |  |  |
| [200.431](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.431) | Fringe Benefits |  |  |  |  |
| [200.475](https://www.law.cornell.edu/cfr/text/2/200.475) | Travel |  |  |  |  |
| [200.439](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.439) | Equipment & Other Capital |  |  |  |  |
| [200.453](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.453) | Materials & Supplies |  |  |  |  |
| 200.318 & 200.92 | Contractual Services & Subawards |  |  |  |  |
| [200.459](https://www.law.cornell.edu/cfr/text/2/200.459) | Consultants / Professional Services |  |  |  |  |
| [200.465](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.465) | Occupancy (Rent & Utilities) |  |  |  |  |
| [200.471](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.471) | Telecommunications |  |  |  |  |
| [200.473](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.473) | Training & Education |  |  |  |  |
| [200.413 (c)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRd93f2a98b1f6455/section-200.413) | Direct Administrative Costs |  |  |  |  |
|  | Add’l Cost Item |  |  |  |  |
|  | Add’l Cost Item |  |  |  |  |
|  | Add’l Cost Item |  |  |  |  |
|  | Total Direct Costs |  |  |  |  |
| [200.414](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRd93f2a98b1f6455/section-200.414) | Indirect Costs |  |  |  |  |
|  | Total Project Budget |  |  |  |  |

The following is a tool that local governments may use as part of their ARP/CSLFRF project eligibility review. You may want to add it as an addendum to your [**project file checklist/eligibility worksheet**](https://www.sog.unc.edu/file/arpa-program-file-checklisttmo30docx). Proposed ARP/CSLFRF projects should include an estimated budget, broken down by cost item (as per below). The local government’s finance officer (or other employee responsible for Uniform Guidance compliance review) should verify the necessity and reasonableness of each cost item and its percentage allocation to the project. And the reviewer should identify for the project team any required documentation.