**Estimation of EPA In-Kind Contributions to a Cooperative Research and Development Agreement (CRADA)**

**Worksheet Instructions**

Use this worksheet to calculate the EPA in-kind contributions to the CRADA and to complete the Letter of Intent (Including all cost components). Maintain a copy in your project files for review and reference.

The EPA in-kind cost estimate should be a reasonable approximation based on an analysis of EPA’s role in the work that will be carried out under the CRADA. It is not a commitment of EPA resources but should be used in assisting EPA management to determine if the project is cost effective.

The attached worksheet captures all possible in-kind costs that could be associated with EPA’s contribution to work under a CRADA.

Estimation of EPA In-Kind Contributions to a Cooperative Research and Development Agreement (CRADA)

Worksheet

**Staff time:**

Researcher 1: Name

Grade and Step: (Estimated hours per year/2080 hours x Annual salary (including benefits))= Cost

Researcher 2: Name

Grade and Step: (Estimated hours per year/2080 hours x Annual salary (including benefits))= Cost

Researcher 3: Name

Grade and Step: (Estimated hours per year/2080 hours x Annual salary (including benefits))= Cost

**Value of EPA intellectual property:**

**Facilities:**

**EPA provided supplies:**

**Computing time/charges:**

**Cost of durable equipment:**

**Use of EPA contract support:**

**Explanation of Items**

Staff Time and Effort: This item considers the number of hours that EPA staff will devote to actually helping conduct the work (hands-on) or in providing technical assistance (discussions and meetings) or both to the collaborator. The cost associated with staff time can be based on an hourly, loaded rate or as a percentage of annual salary, including benefits.

Note here that a staff scientist or engineer won’t necessarily have access to this kind of PC&B information. The cost is more than annual salary because a consideration for benefits needs to be included.

Value of intellectual property: If EPA intellectual property is being provided, then a value has to be assigned to the Agency’s in-kind contribution. Contact FTTA staff for assistance in establishing the value of EPA IP: ftta@epa.gov.

Facilities: Are there any costs associated with the use of an EPA-owned facility? Electricity, specialty equipment, etc. Contractor costs associated with operating the facility should be noted in the appropriate place in the worksheet. Contact the local facilities management office for assistance. See: <https://www.epa.gov/greeningepa/epa-facility-contact-list>

EPA provided supplies: List of all supplies expected to be provided by EPA and used during the collaboration with their respective costs. The actual cost of supplies purchased and consumed primarily for the project. Supplies may include lab equipment, paper, or other durable or consumable items. Supplies are defined as tangible property with an individual value of less than $5,000 or useful life of less than one year.

Computing time/charges: The cost of use of the National Computer Center (NCC) computer resources to support the project. You can use the published working capital fund (WCF) rates based on the estimated number of hours.

Cost of durable equipment: Durable equipment is any type of equipment that is expected to last a long time and that are bought infrequently. For example, a GC/MS or an X-ray Fluorescence Spectrometer. If a piece of durable equipment is being purchased exclusively for the project, then include the entire cost. If the piece of equipment is going to be shared with other projects, then estimate the percentage of use necessary for supporting the CRADA and multiple that percentage by the current value of the equipment. For more information: http://intranet.epa.gov/fmdvally/policies/direct/2540/2540-11-t1\_ppe\_capitalization\_threshold\_useful\_life.pdf.

Use of EPA contract support: Estimate the number of hours that contractors will be needed to support the project. Calculate the cost for the services (hands-on or for offering technical assistance) based on the contractor’s contracted billing rate. Please contact the Contracting Officer or Contracting Officer’s Representative (COR) for the contract you wish to use to obtain latest cost information.