

107 FERC ¶ 61,277
UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

Before Commissioners: Pat Wood, III, Chairman;
Nora Mead Brownell, and Joseph T. Kelliher.

City of Idaho Falls, Idaho	Project No. 2842-038
City of Tacoma, Washington	Project Nos. 1862-130 and 2016-070
Cities of Aberdeen and Tacoma Washington	Project No. 6842-157
Public Utility District No. 1 of Chelan County	Project Nos. 2145-058, 943-086, and 637-026
Public Utility District No. 1 of Pend Oreille County	Project No. 2042-026
Public Utility District No. 1 of Douglas County	Project No. 2149-111
Sacramento Municipal Public Utility District	Project No. 2101-080
City of Oswego, New York	Project No. 10551-099
The Central Nebraska Public Power and Irrigation District	Project No. 1417-144
City of Seattle, Washington	Project Nos. 553-160, 2144-031, 2705-032, and 2959-118
Pacific Gas and Electric Company	Project No. 619-106
South Sutter Water District	Project No. 2997-028
New York Power Authority	Project Nos. 2000-049, 2216-063, and 2685-018

Calaveras County Water District

Project No. 2409-128

City of Watertown, New York
Oklahoma Municipal Power Authority

Project No. 2442-065
Project No. 3083-103

City of Santa Clara, California

Project Nos. 3190-020 and 3193-019

ORDER ON REMAND AND ACTING ON
APPEALS OF ANNUAL CHARGES BILLS

(Issued June 18, 2004)

1. This order responds to a decision of the United States Court of Appeals for the District of Columbia Circuit.¹ The court concluded that the Commission is required to determine the reasonableness of costs incurred by other Federal agencies (OFAs) related to the participation of those agencies in the Commission's proceedings under Federal Power Act (FPA) Part I² when those agencies seek to include such costs in the administrative annual charges licensees must pay to reimburse the United States for the cost of administering Part I. The court also remanded to the Commission issues regarding the eligibility of specific types of OFA costs for reimbursement, and issues regarding the availability of refunds for certain charges.

2. This order determines which OFA costs are eligible to be included in administrative annual charges. It also establishes procedures for Commission review of future OFA cost submittals and those currently under appeal. Finally, it introduces a new form for such cost submittals and announces a technical conference for the purpose of finalizing the proposed form.

¹ City of Tacoma, WA, et al. v. FERC, 331 F.3d 106 (D.C. Cir. 2003) (Tacoma v. FERC).

² 16 U.S.C. §§ 794-823b.

I. Background

3. FPA section 10(e)(1)³ requires the Commission to collect annual charges from licensees to reimburse the United States for its costs of administering Part I of the FPA. Since 1986, the Commission has included in its annual charges bills to licensees the costs incurred by the OFAs in the performance of their responsibilities in administering FPA Part I. Each year the Commission sends a letter to eight OFAs⁴ requesting them to report the actual costs they have incurred during the prior fiscal year for administering FPA Part I. The Commission then adds these costs to its own Part I costs for the current fiscal year⁵ and allocates the total among all licensees pursuant to a methodology set forth in its regulations.⁶ The annual charges bills include assessment tables that show the costs incurred by the Commission and each of the reporting Federal agencies.

4. In section 1701(a) of the Energy Policy Act of 1992 (EPAAct),⁷ Congress, in anticipation of substantial strains on the budgets of Federal and State agencies expected to undertake studies in connection with a wave of relicensings of existing projects,⁸

³ 16 U.S.C. § 803(e)(1).

⁴ The OFAs are the Bureau of Indian Affairs, Bureau of Land Management, Bureau of Reclamation, National Park Service, and U.S. Fish and Wildlife Service (all in the Department of the Interior); the Corps of Engineers (in the Department of the Army); the U.S. Forest Service (in the Department of Agriculture); and the National Oceanic and Atmospheric Administration (in the Department of Commerce).

⁵ The Commission's costs in the bills for each fiscal year consist of the estimated costs for the current fiscal year and a "true-up" of the previous year's estimated costs.

⁶ See 18 C.F.R. § 11.1.

⁷ Energy Policy Act of 1992, Pub. L. No. 102-486, § 1701(a), 106 Stat. 2776, 3008 (codified at 16 U.S.C. § 803(e)(1)).

⁸ H.R. Report No. 1-2-474(I) at 222 (1992), reprinted in 1992 U.S.C.C.A.N. 1954,

amended FPA section 10(e)(1) to provide that annual charges are to include, subject to appropriations, reasonable and necessary costs of such agencies in connection with such studies.⁹

5. Beginning in 1997, several licensees began requesting rehearing of the OFA component of their annual charges bills.¹⁰ They alleged that: (1) the costs were not supported by substantial evidence; (2) there was no mechanism in place for the Commission to review the submitted costs to determine if they are reasonable, necessary, and within the scope of section 10(e)(1); and (3) the Commission impermissibly broadened the scope of OFA costs it would accept beyond those for “studies and reviews.” The Commission consolidated the requests for rehearing of the FY 1997 and 1998 bills (OFA FY 1996 and 1997 costs), and set the matter for hearing before an administrative law judge (Idaho Falls I).¹¹

6. In Idaho Falls II,¹² the Commission rejected a proposed settlement of the OFA 1996 and 1997 costs that would have provided for refunds. It determined that FPA section 10(e)(1) requires the Commission’s annual charges to fully recover the United States’ costs of administering FPA Part I, but there was no clear factual relation between

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⁹ EAct section 1701(a)(1) amended FPA section 10(e) to read, in pertinent part:

[T]he licensee shall pay to the United States reasonable annual charges in an amount to be fixed by the Commission for the purpose of reimbursing the United States for the costs of the administration of this subchapter, including any reasonable and necessary costs incurred by Federal and State fish and wildlife agencies and other natural and cultural resource agencies in connections with studies or other reviews carried out by such agencies for purposes of administering their responsibilities under this subchapter[.]

¹⁰ The Fiscal Year 1997 bills included the OFAs’ reported FY 1996 costs and the Bureau of Indian Affairs’ FY 1995 costs.

¹¹ City of Idaho Falls, Idaho, et al., 87 FERC ¶ 61,114 (1999).

¹² City of Idaho Falls, et al., Order on Rehearing in Part, Disapproving Settlement, and Remanding Proceeding, 93 FERC ¶ 61,145 (2000).

the amount to be refunded under the settlement and the actual OFA costs incurred.¹³ The matter was remanded to the presiding judge to develop findings of fact as to disputed costs.

7. In order to inform the development of the necessary facts, Idaho Falls II made various determinations regarding the scope of recoverable OFA costs, the Commission's authority to review those costs, and the appropriate method for OFA cost submittals. First, it found that the requirements of FPA section 10(e)(1) that annual charges be "reasonable" and of section 3401 of the Omnibus Budget Reconciliation Act of 1986 (OBRA)¹⁴ that annual charges be "fair and equitable," address the Commission's "rate design" responsibilities, and not the "reasonableness" or "fairness" of the OFA-incurred costs themselves, because these sections require the Commission to recover all of the United States' costs of administering Part I.¹⁵

8. The Commission also rejected the licensees' contention that the language of EPAct section 1701(a)(1) restricted the scope of OFA costs recoverable under section 10(e)(1) to costs for the "studies and other reviews" incurred by resource agencies. Rather, it found, the amendment added to licensees' charges for the costs of Federal agencies the qualifying administrative and study costs of qualifying State resource

¹³ Idaho Falls II, 93 FERC at 61,454-55.

¹⁴ 42 U.S.C. § 7178. Section 3401 states in pertinent part:

(a) In general. (1) Except as provided in Paragraph (2) and beginning in fiscal year 1987 and in each fiscal year thereafter, the Federal Energy Regulatory Commission shall, using the provisions of this section and authority provided under other laws, assess and collect fees and annual charges in any fiscal year in amounts equal to all of the costs incurred by the Commission in that fiscal year. (2) The provisions of this section shall not affect the authority, requirements, exceptions, or limitations in sections 803(e) and 823a(e) of Title 16.

(b) Basis for assessments. The fees or annual charges assess shall be computed on the basis of methods that the Commission determines, by rule, to be fair and equitable.

¹⁵ Id. at 61,455-56.

agencies.¹⁶ As to particular cost items, the Commission found that the OFAs' costs of administering FPA Part I include overhead and litigation expenses¹⁷ and the costs of participation in the Commission's Part I processes required by statutes other than the FPA,¹⁸ such as the Endangered Species Act (ESA),¹⁹ National Historic Preservation Act (NHPA),²⁰ and Clean Water Act.²¹ As to the latter cost category, the Commission found that such costs are "inextricably interwoven" with the administration of FPA Part I.

9. In order to implement these determinations, the Commission stated that it would henceforth require the OFAs to report their Part I-related costs pursuant to the cost-accounting rules of the Office of Management and Budget (OMB),²² and to certify that the reported costs are true and accurate. A licensee with concerns about OFA cost accounting would be required to pay its annual charge bill under protest and lodge an appeal with the Commission's Chief Financial Officer. It would then pursue the matter at the agency in question and, if the agency agreed to modify its costs, it would file a revised cost sheet with the Commission, which would be used to adjust the next annual charge bill. If this process was not successful, the agency would be required to place its

¹⁶ Id. at 61,456.

¹⁷ 93 FERC at 61,457.

¹⁸ Id.

¹⁹ 16 U.S.C. §§ 1531-43.

²⁰ See section 106 of that Act, 42 U.S.C. § 470f.

²¹ 33 U.S.C. §§ 1251-1376.

²² 93 FERC at 61,455-58. Licensees were directed to follow the guidance set forth in OMB's Circular A-25—User Charges and the Federal Standards Advisory Board's Managerial Cost Accounting Concepts and Standards for the Federal Government: Statement of Financial Accounting Standard Number 4 (Washington, D.C.: July 1995). See Idaho Falls II, Appendix A.

cost documentation on the record at the Commission, so as to be available for judicial review of the annual charge assessments that include such costs.²³

10. Finally, Idaho Falls II remanded the proceeding to the presiding judge to complete the record for the OFAs' FY 1996 and 1997 costs consistent with the determinations made in that order. It also directed the Commission staff to request that the OFAs review their submittals with respect to their FY 1998 and 1999 costs, make any necessary adjustments, and ensure appropriate certification. Any cost submittals for those years not properly certified would be credited to future year bills sent to the licensees who appealed their FY 1999 and 2000 bills.²⁴

11. In Idaho Falls III,²⁵ the Commission approved a revised settlement agreement for the OFA's FY 1996-1997 costs. In Tacoma,²⁶ the Commission clarified that Idaho Falls III also granted the licensees' appeals of the OFAs' FY 1998 costs to the extent of disallowing cost submittals not accompanied by timely, conforming certifications. Because the FY 2001 annual charge bills were being prepared at that time, and would include credits for the OFA FY 1998 and 1999 costs, the Commission allowed licensees to raise any legal, policy, or factual arguments regarding OFA FY 1998 and 1999 costs within the time for appealing the 2001 bills.

12. The licensees sought judicial review of Idaho Falls II, Idaho Falls III, and Tacoma.²⁷ The court held that section 10(e)(1) requires the Commission to determine the

²³ 93 FERC 61,458 and n. 44.

²⁴ 93 FERC at 61,459.

²⁵ City of Idaho Falls, Idaho, et al., "Order Approving Settlement Agreement," 95 FERC ¶ 61,126 (2001).

²⁶ City of Tacoma, Washington, et al., "Order Clarifying Prior Order and Denying Rehearing," 95 FERC ¶ 61,465 (2001).

²⁷ The orders appealed in Tacoma v. FERC concern the licensees' Fiscal Year 1999 and 2000 assessments; that is, their FY 1998 and 1999 actual costs.

reasonableness of the OFAs' FPA-related cost submissions.²⁸ It declined however to rule on the licensees' challenges to the Commission's orders regarding the scope of recoverable costs, denial of refunds for costs supported only by the OFAs' certifications, and denial of refunds for FY 1998 and 1999 costs added by the OFAs following announcement of the certification policy in Idaho Falls II.²⁹ Instead, the court vacated the appealed orders and remanded the unresolved matters to the Commission for further proceedings consistent with its opinion. We turn now to those matters.

II. Discussion

A. Scope of Recoverable Costs

13. We affirm our prior orders regarding the scope of recoverable OFA costs. First, recoverable OFA costs are not limited to the cost of conducting studies. FPA section 10(e)(1) states unambiguously that administrative annual charges are "for the purpose of reimbursing the United States for the costs of administration of [FPA Part I]." OFA costs are costs of the United States and the OFAs unquestionably carry out functions with respect to the administration of Part I.

14. The licensees suggest that such functions are more appropriately characterized as serving different purposes. For instance, they contend that the imposition of mandatory conditions by the Secretaries of Agriculture or Interior for the protection of Federal reservations pursuant to FPA section 4(e) are more appropriately characterized as exercising supervisory responsibility over the Federal reservation. We see no reason why this characterization should be treated as mutually exclusive with the administration of FPA Part I where the Secretary's conditions become part of the license issued under Part I.

15. Our analysis is no different when the Federal agency which participates in Commission proceedings under Part I does not have conditioning authority, such as when Federal fish and wildlife agencies make recommendations for license conditions pursuant

²⁸ 331 F.3d at 115.

²⁹ 331 F.3d at 116.

to FPA section 10(j) and the provisions of the Fish and Wildlife Coordination Act.³⁰ Congress has made manifest that these other Federal agencies play an important role in helping to ensure that Part I is administered in the public interest.

16. We also continue to reject the licensees' argument that the use of the word "including" in EPA section 1701(a) was meant to limit recovery of OFA costs to the costs of studies performed by those agencies. The word "including" on its face suggests that the specified costs are a subset of a larger set of costs, and courts have declined to interpret "including" phrases as limitations on otherwise broader jurisdiction or authority³¹ except where it is unreasonable to do otherwise.³² We conclude that it is unreasonable to read the word "including" as limiting here, where the purpose of the

section in question is to ensure that the United States is reimbursed for its costs of administering Part I.³³

³⁰ 16 U.S.C. § 661 et seq.

³¹ E.g., *Phelps Dodge Corporation v. NLRB*, 313 U.S. 177, 188 (1941); *Federal Land Bank v. Bismarck Lumber Co.*, 314 U.S. 95, 99 (1941).

³² E.g., *Bausch & Lomb, Inc. v. U.S.*, 148 F.3d 1363, 1367 (Fed. Cir. 1998); *Adams v. Dole*, 927 F.2d 771, 776 (4th Cir. 1991).

³³ The legislative history of the amendment to FPA section 10(e)(1) by EPA section 1701(a) supports this view. Congress was clearly concerned about adequate funding for State agency environmental review studies in connection with relicensing applications and intended to ensure that those costs could be included "as part of" the annual charges already being assessed by the Commission under FPA section 10(e)(1). See the Joint Conference Report, Report of the Committee on Energy and Commerce of the House of Representatives, H.R. Rep. No. 102-474(I) at 153, 102nd Cong., 2d Sess. 222 (1992), *reprinted in* 1992 U.S.C.C.A.N. 1953, 1976, 2045. The charges already being assessed included OFA costs, so the amendment evidences a clear intent to supplement and clarify, not to restrict, the Commission's preexisting authority.

17. We also continue to reject the licensee's contention that recoverable OFA costs cannot include the legal costs, overhead, or the costs of administering other Federal programs that are inextricably interwoven with the administration of Part I. The Commission recovers all such costs that it incurs through annual charges, and the licensees do not challenge that recovery. We see no basis to differentiate such costs when borne by other agencies, which are plainly necessary incidents of their participation in our Part I processes, and are equally plainly costs incurred by the United States for that purpose.

18. The licensees suggest that their narrow interpretation of the reference in section 10(e)(1) to Federal and State fish and wildlife agency costs is supported by the phrase therein that the Commission "must establish annual charges in a manner that avoid[s] increasing the price to the consumers of power by such charges." In light of section 10(e)(1)'s purpose to reimburse the United States for its costs of administering Part I and OBRA's requirement that all program costs be recovered, the Commission has construed this to mean that it is barred from assessing unreasonable charges that would be passed along to consumers.³⁴ As the regime for reviewing OFA cost submissions described below will ensure that only actual and reasonable costs of administering Part I are recovered, we conclude that this statutory admonition is satisfied.

19. The licensees also contend that OBRA section 3401(a)(1) does not mandate full recovery of OFA costs, because it refers to "costs incurred by the Commission." This section however was intended to make the Commission's entire regulatory program self-financing.³⁵

³⁴ See Revision of the Billing Procedures for Annual Charges of Administering Part I of the Federal Power Act and to the Methodology for Assessing Federal Land Use Charges, Order No. 469, FERC Stats. & Regs. ¶30,741 at 30,588 (1987). See also the Conference Report to accompany H.R. 5300, H.R. No. 1012, 99th Cong., 2nd Sess. at 238-39, *reprinted in* 1986 U.S.C.C.A.N. 3883-84 (indicating that waiver by the Commission of all or any part of any annual charge for good cause shown should be offset elsewhere to ensure full cost recovery).

³⁵ See, e.g., *Skinner v. Mid-American Pipeline Co.*, 490 U.S. 212, 224 (1989), and OBRA Conference Report at 238, *reprinted in* 1986 U.S.C.C.A.N. 3883 ("the Commission shall endeavor to assess and collect amounts necessary to cover the cost of each of its program areas") (emphasis added).

20. In sum, the licensees have advanced no arguments that require us to modify our position on these matters.

B. Retroactivity

21. In Idaho Falls II, the Commission granted appeals of the inclusion of Bureau of Indian Affairs' (BIA) FY 1995 costs in licensees' 1997 bills, because those charges were a retroactive adjustment to the final 1996 annual charge bills, precluded by City of Seattle v. FERC, 883 F.2d 1084 (D.C. Cir. 1989) (Seattle). The Commission also directed staff to request the OFAs to review their FY 1998 and 1999 cost submittals and make any adjustments required by that order. In response, BIA certified FY 1998 costs that exceeded its original cost submittals.

22. The licensees contend that BIA's increased FY 1998 costs, like the BIA FY 1995 costs eliminated from the 1997 bills, are a retroactive adjustment prohibited by Seattle. In Tacoma, we explained that the BIA FY 1995 costs were eliminated because the 1996 annual charges bills were final and did not provide notice that they might later be revised to include prior year OFA costs. In contrast, the 1999 bills including OFA FY 1998 costs were not final, but were still pending before the Commission and the court. The licensees' logic would also, if accepted, preclude any downward adjustment to the 1999 bills, and no representations had been made to the licensees that any adjustments to the 1998 and 1999 bills would be downward only. The licensees could therefore have no settled expectations with respect to the 1998 and 1999 OFA costs.³⁶ We also affirm our determination in this regard.

C. Revised OFA Cost Review Process

23. In view of the court's holding that the Commission must determine the reasonableness of OFA cost submittals, we are establishing a new process to carry out that review.

24. The first step, as now, will be to annually request that each agency report its costs related to the administration of FPA Part I. We are establishing a new form for that

³⁶ Tacoma, 95 FERC at 62,673.

purpose. Consistent with the foregoing discussion, that form will provide for the reporting by each OFA of its actual direct and indirect costs for the prior fiscal year, allocated to municipal and non-municipal hydropower development. Each OFA will be required to submit the new form with detailed cost accounting reports or cost allocation analyses which support each cost category listed on the form. The new form is appended to this order, and will be posted on the Commission's website.

25. The completed form with supplemental documentation must be provided to the Commission within 90 days, accompanied by a certification from the agency's Chief Financial Officer that the costs are correct and accurate. If an agency does not timely complete the form and provide the necessary documentation and certification, or files a certification that does not conform to the reporting requirements, or states that it cannot provide certification, then that agency's costs (if any are submitted) will be deemed to lack substantiation and will not be included as Part I costs.

26. Timely certified costs will be deemed to be presumptively reasonable, and the OFAs' submissions will be appended to the annual charge bills to the licensees. If a licensee believes that the OFA cost component of its bill may be incorrect, inaccurate, or otherwise unreasonable, it may file an appeal of its bill. In such cases, the Commission will convene a technical conference between the OFA and the licensee to review the agency cost submission. The technical conference will be facilitated by the Commission staff.

27. If the agency and the licensee are able to resolve the licensee's concerns about the agency's costs, they should jointly submit to the Commission a statement of the amount they conclude represents the OFA's actual costs for each of the cost categories on the form, with an explanation of the basis for their conclusions. The Commission will then review the submission and determine if the revised figures reflect the OFA's actual and reasonable Part I-related costs. If so, the annual charges bill will be revised accordingly.

28. If the OFA and the licensee are unable to resolve the licensee's concerns, the Commission will establish other procedures as appropriate to determine the reasonableness of the cost components that remain in dispute. This could include setting the matter for hearing before an administrative law judge.

29. There are three distinct sets of OFA cost submittals to which this new procedure or an appropriate variation thereon could apply: (1) those that were the subject of Tacoma v. FERC, i.e., FY 1998-2001; (2) FY 2002; and (3) FY 2003 and beyond. Because none of these cost submittals are final, we will apply the new procedure to all of them.³⁷

30. With regard to the OFA FY 1998-2001 costs,³⁸ we construe the court's order to direct that we determine the reasonableness of those submittals. We will therefore also ask the OFAs to resubmit their costs for these years using the new form. We will then send revised bills to the appellant licensees and follow the process described above to determine what, if any, adjustments or credits are necessary.

31. The OFA FY 2002 costs were not included in the FY 2003 annual charges bills, because the Commission had not yet acted on the remand from Tacoma v. FERC. Those bills notified licensees that supplemental bills would be issued for the OFA costs as a result of whatever review process was adopted in response to the court's decision. We will therefore request each OFA to resubmit its FY 2002 costs, after which we will issue supplemental bills, subject to the procedures set forth above.

³⁷ Our prior orders in this matter were captioned with many subdockets, to reflect the requests for rehearing of numerous annual charges bills. For the convenience of all concerned, we are assigning a single subdocket to all of the pending appeals with respect to each project.

³⁸ As noted, Idaho Falls III approved a settlement agreement regarding the OFA FY 1996-1997 costs. We assume the court did not intend to vacate our approval of that settlement agreement.

The OFA FY 1998 and 1998 costs were determined in accordance with the certification policy, which resulted in credits to the appellant licensees' FY 2001 annual charges bills. The OFA FY 2000 and 2001 costs were also determined in accordance with the certification policy. Since that policy was vacated by the court, all of the OFA costs for these years must be considered under the new review procedures we are implementing in this order, as to licensees who appealed their annual charges bills with respect to these costs.

32. The FY 2004 annual charges bills have not yet been issued. When we have received the OFAs' FY 2003 cost submittals using the new form, we will issue the FY 2004 annual charges bills.

33. As noted, the OFAs will have 90 days to submit or resubmit their FY 1998-2002 costs using the new form. For FY 2003 costs, the OFAs will have 30 days from the date the Commission issues notice that the finalized form is available and posted on the Commission's website in order that the FY 2004 annual charges bills can be timely issued. In order to ensure that the form is fully appropriate for its intended purpose, we are also convening a technical conference to allow the licensees and representatives of the Commission's Division of Financial Services to discuss the proposed form appended to this order. That conference will take place on July 1, 2004.³⁹ Shortly following the conference, the Commission will make any necessary adjustments and post the finalized form on the Commission's website. We believe this will provide sufficient time for the OFAs to timely submit their costs using the new form.

The Commission orders:

(A) The Commission's prior determinations concerning the scope of other Federal agency costs eligible for inclusion in administrative annual charges assessments made pursuant to Federal Power Act section 10(e)(1) are hereby affirmed, as discussed in the body of this order.

(B) The Bureaus of Indian Affairs, Land Management, and Reclamation, the National Park Service, and the U.S. Fish and Wildlife Service (all in the Department of the Interior); the Corps of Engineers (in the Department of the Army); the U.S. Forest Service (in the Department of Agriculture); and the National Oceanic and Atmospheric Administration (in the Department of Commerce) are requested to resubmit their costs to participate in the Commission's proceedings under Part I of the Federal Power Act for Fiscal Years 1998-2002, separated by fiscal year, within 90 days of the date of this order,

³⁹ A notice of the technical conference is being issued simultaneously with the issuance of this order, in Docket No. AD04-9-000.

using the final version of the cost reporting form attached to this order, and to submit their FY 2003 costs by July 30, 2004, following the issuance of public notice of the finalized reporting form.

By the Commission. Commissioner Kelly not participating.

(S E A L)

Magalie R. Salas,
Secretary.

Other Federal Agency Cost Submission Form

Cost of Administering Part 1 of the Federal Power Act

	Municipal		Non-Municipal	Total
	FY 2003 Actual Costs		FY 2003 Actual Costs	FY 2003 Actual Costs
Number of FTEs				
<u>Direct Costs</u>				
Salaries				
Benefits				
Travel				
Other*				
Subtotal				
<u>Indirect Costs</u>				
Overhead				
Total Program Costs				

* Provide description of other direct costs below
