

PENSACOLA STATE COLLEGE
MANUAL OF PROCEDURES

Procedure Title:	Cost Principles for Federal Grants	<u>Number</u> 547
Related Policy:	Grant Administration – 6Hx20-5.015	<u>Page</u> Page 1 of 17

I. Purpose

To protect the government’s financial interests from the impact of estimating and accounting inconsistencies and the effects of other undesirable accounting practices.

II. Procedure

A. All colleges receiving federal funds must comply with cost accounting standards that are incorporated into 2 CFR 200, Subpart E – Cost Principles, with the following exceptions:

1. When there is an arrangement under which federal financing is in the form of loans, scholarships, fellowships, traineeships, or other fixed amounts based on such items as education allowance or published tuition rates and fees.
2. When capitation awards are awarded, they are based on case counts or the number of beneficiaries according to the terms and conditions of the federal award.
3. When federal funds come through fixed amount awards, grant agreements, or contracts.
4. When any award of federal funds is not required to account to the Federal government for actual costs incurred.

B. Grant costs should be reviewed to determine that they are allowable, allocable, reasonable, and necessary.

1. An allowable cost is one that meets the criteria for authorized expenditures specified in the cost principles. To meet federal standards for allowability, a cost charged to an award must be:
 - a. Necessary and reasonable for proper and efficient performance and administration of the grant or cooperative agreement;
 - b. Conform to any limitations or exclusions set forth in the Cost Principles or the federal award and be allocable thereto under these principles;
 - c. Consistent with the recipient’s policies, procedures, and regulations that apply to both federal awards and other activities of the recipient;
 - d. Treated consistently as a direct or indirect cost;
 - e. Determined in accordance with generally accepted accounting principles (GAAP), except as otherwise stipulated in the applicable cost principles;
 - f. Net of all applicable credits;

- g. Not included as cost or used to meet the cost-sharing or matching requirements of another federal award, unless specifically permitted by Federal law or regulation;
 - h. Adequately documented;
 - i. Authorized or not prohibited under state or local laws and regulations; and
 - j. In conformance with limits or exclusions on types or amounts of costs, as set forth in the applicable cost principles, Federal laws, award terms and conditions, or other governing regulations.
 2. The Allowability of Selected Cost at PSC chart is a quick reference for determining the allowability of selected items of cost under the various cost principles.
 3. To accumulate unallowable costs in funds other than grant funds, the College has established organizational units and general ledger codes that track typical unallowable costs that the College expects. This information is needed to prepare an indirect cost proposal when the College needs to negotiate a federally approved indirect cost rate.
 4. A cost is allocable to an award if it is treated consistently with other costs incurred for the same purpose in like circumstances and if it meets one of the following criteria:
 - a. It is incurred specifically for the award;
 - b. It benefits both the award and other work and can be distributed in a reasonable proportion to the benefits received; or
 - c. It is necessary to the overall operation of the organization, although a direct relationship to a particular cost objective cannot be shown.
 5. A cost is considered reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
- C. Generally, if a cost can be identified specifically with a particular cost objective, such as a grant of cooperative agreement, project service or other activity of the College, it is a direct cost. If a cost has been incurred for common or joint objectives of an organization and cannot be readily identified with a particular cost objective, it is an indirect cost. Given these definitions, a few exceptions exist stemming from the principle that items of cost should be consistently treated. Salaries of administrative and clerical staff should be treated as indirect costs unless all of the following criteria are met:
 1. Such services are integral to the activity.
 2. Individuals can be specifically identified with the activity.
 3. Such cost are explicitly included in the budget.
 4. Indirect cost are not recovered on these costs.
 5. A cost may not be assigned to a federal award as a direct cost if another cost incurred for the same purpose, in similar circumstances, has been allocated to the award as an indirect cost. Likewise, a cost may not be assigned to a federal award as an indirect cost if another cost incurred for the same purpose, in similar circumstances, has been allocated to the award as a direct cost.

6. If treated consistently for all cost objectives, a direct cost of a minor account may be treated as an indirect cost for reasons of practicality.

D. Preparing an indirect cost proposal

1. The College maintains a federally approved indirect cost rate. The College must submit an indirect cost proposal before the end of the term of the College's current indirect rate agreement. The College uses the Indirect Cost Proposal Format – Simplified Method for preparing the indirect cost proposal. The College may elect to adopt the Federal de minimis rate as an alternative to completing a cost proposal.
2. The preparation of an indirect cost proposal requires knowledge of the College and its financial statements and systems, in addition to knowledge of federal *Uniform Guidance* rules regarding cost principles, allowable and unallowable costs.
3. The following is the recommended procedure to complete an indirect cost proposal:
 - a. Obtain the audit report for the year that is stated in the rate agreement for which the College needs to submit a proposal.
 - b. Obtain the annual financial report electronic files from the Comptroller.
 - c. Review the previous proposal submitted to see the format and obtain the files from the Assistant Comptroller, Restricted Accounting.
 - d. Prepare Schedule 1. This schedule shows the expenditures in the College's financial statements and the reclassification required to recast the data in the financial statements into the classifications needed to compute the indirect cost rate. The costs commonly reclassified are:
 - i. Costs classified as instruction in the financial statements.
 - ii. Academic support costs.
 - iii. Institutional support costs.
 - iv. Indirect cost assigned to auxiliary enterprises in the financial statements.
 - e. Prepare Schedule 2. This schedule shows a number of additional adjustments to the data in the financial statements, the classification of the adjusted costs as direct or indirect, and the computation of the indirect cost rate. The following are additional adjustments:
 - i. Eliminate the Federal share of wages from the College Work Study Program.
 - ii. Eliminate capital expenditures and other unallowable costs.
 - iii. Eliminate operation and maintenance expenses attributable to other institutional activities.
 - iv. Eliminate depreciation on buildings, equipment, and capital improvements used by other institutional activities.
 - f. The indirect cost rate is calculated on this Schedule 2 automatically after the adjustments are made.
 - g. Other information to be submitted includes:
 - i. Certificate of F&A Costs

- ii. A summary schedule of general and admin costs and the details supporting the summary schedule.
- iii. A copy of the Schedule of Expenditures of Federal Awards (SEFA).
- iv. A copy of the College's financial audit.

Responsible Official: Vice President, Business Affairs

President's Signature:

Date: 10/02/2025



Allowability of Selected Costs at PSC

The cost of:	Generally allowed costs:	Generally unallowable costs:
<p>Advertising 2 CFR 200.421 <i>Means cost of media and corollary administrative costs</i></p>	<ol style="list-style-type: none"> 1. Cost of personnel advertising for performance on a grant 2. Cost of procurement of advertising goods and services for performance under a grant 3. Cost of advertising for disposal of scrap or surplus items from a grant except when disposal costs are to be reimbursed at predetermined amounts 4. Other specific purposes necessary to meet the requirements of a grant 	<p>All other advertising other than what is described as allowable</p>
<p>Public Relations 2 CFR 200.421 <i>Means community relations and those activities dedicated to maintaining or promoting the image of the College</i></p>	<ol style="list-style-type: none"> 1. Costs specifically required by the grant 2. Costs of communicating to specific activities or accomplishments which are the result of a grant or are considered necessary in the execution of a grant 3. Costs of conducting general liaison with news media and government public relations to the extent of keeping the public informed on matters of public concern 	<ol style="list-style-type: none"> 1. Costs of meetings, meeting rooms, hospitality suites and other special facilities used in conjunctions with special events, conventions, convocations, or other events related to other activities of the institution including displays, demonstrations, and exhibits 2. Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations and providing briefings 3. Costs of promotional items and memorabilia including models, gifts, and souvenirs
<p>Advisory Councils 2 CFR 200.422</p>	<p>Costs incurred by advisory committees where authorized by statute, the federal awarding agency, or as an indirect cost where allocable to sponsored agreements</p>	
<p>Alcoholic Beverages 2 CFR 200.423</p>		<p>Costs of alcoholic beverages are unallowable as well as a violation of College purchasing procedure.</p>

The cost of:	Generally allowed costs:	Generally unallowable costs:
Alumni Activities 2 CFR 200.424		Costs incurred for or in support of alumni activities are unallowable.
Audit Services 2 CFR 200.425	<ol style="list-style-type: none"> 1. Costs of audits required by, and performed in accordance with the Single Audit Act 2. Costs related to other audits if included in an indirect cost rate proposal, or specifically approved by awarding agency 3. Costs of agreed-upon procedures engagements to monitor sub-recipients 	
Bad Debts 2 CFR 200.426 <i>Means losses arising from uncollectable accounts or other claims</i>		Costs of bad debts, including losses (whether actual or estimated) arising from uncollectable accounts and other claims, related collection costs, and related legal costs
Bonding Costs 2 CFR 200.427 <i>Means the federal government requires assurance against financial loss to itself or others by reason of the act or default of the College</i>	<ol style="list-style-type: none"> 1. Costs required pursuant to the terms of the award 2. Costs required by the College in the general conduct of its operations 	
Collections of Improper Payments 2 CFR 200.428	The costs incurred to recover improper payments are allowable.	
Commencement and Convocation Costs 2 CFR 200.429		Costs of commencement and convocations are generally unallowable.
Conferences 2 CFR 200.432	<ol style="list-style-type: none"> 1. Cost to hold a conference can include normally expected costs to host a conference so long as 	

The cost of:	Generally allowed costs:	Generally unallowable costs:
	<p>conference costs are appropriate, necessary, and managed in a manner to minimize cost to the Federal award</p> <p>2. Reimbursement costs are those allowed by the College's travel policy and can include dependent care expenses.</p>	
<p>Contributions and Donations (to the College) 2 CFR 200.434</p>	<p>The value of donated items may be used to meet cost sharing or matching requirements.</p>	<p>The value of donated items or services generally may not be charged to the grant as either a direct or indirect cost to a grant.</p>
<p>Contributions and Donations (to other entities) 2 CFR 200.434 Means cash, property, and services donated by the College.</p>		<p>Contributions or donations, including cash, property, and services, made by SFSC, regardless of the recipient</p>
<p>Contingency Provisions 2 CFR 400</p>		<p>Costs or contributions to a contingency reserve or any similar provisions made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening</p>
<p>Defense & Prosecution of Criminal & Civil Proceeding, Claims, Appeals, & Patent Infringement 2 CFR 200.435</p>		<p>These costs are generally unallowable and will not be charged to grants by SFSC.</p>
<p>Depreciation 2 CFR 200.436</p>		<p>While depreciation is an allowable cost, SFSC will not charge depreciation to grants.</p>

The cost of:	Generally allowed costs:	Generally unallowable costs:
<p>Employee Morale, Health & Welfare 2 CFR 200.437 <i>Means the improvement of working conditions, employer-employee relations, employee morale, and employee performance</i></p>	<ol style="list-style-type: none"> 1. Costs of employee information publications, health or first-aid clinics and/or infirmaries, recreational activities, employee counseling services and any other expenses incurred in accordance with the institution's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance 2. Losses resulting from operating food services are allowed only if the institution's objective is to operate such services on a break-even basis. 3. Losses sustained because of operating objectives other than above, only where the institution can demonstrate unusual circumstances, and with approval of the cognizant federal agency 	
<p>Entertainment 2 CFR 200.438</p>	<p>Entertainment with a programmatic purpose may be authorized by federal grantors but it must be done in advance and be in writing.</p>	<p>Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs</p>
<p>Equipment & Other Capital Expenditures 2 CFR 200.439</p>	<ol style="list-style-type: none"> 1. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior approval of the awarding agency. 2. To be allowable, capital expenditures and equipment costs need to be charged to grants in the period in which the expenditure is incurred. 	<ol style="list-style-type: none"> 1. Capital expenditures for general purpose equipment, buildings, land, and improvements to the same are unallowable as direct charges except where approved in advance by the awarding agency. 2. Equipment and other capital expenditures are unallowable as indirect costs to grants.
<p>Fines & Penalties 2 CFR 200.44</p>	<p>Costs incurred as a result of compliance with specific provisions of the sponsored agreement, or instructions in</p>	<p>Costs resulting from violations of, or failure of the institution to comply with federal, state,</p>

The cost of:	Generally allowed costs:	Generally unallowable costs:
	writing from the authorized official of the sponsoring agency authorizing in advance of such payments	local, or foreign laws and regulations.
Fund Raising & Investment Management Costs 2 CFR 200.442	Costs related to the physical custody and control of monies and securities.	1. Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions 2. Costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments
Gains & Losses on Depreciable Assets 2 CFR 200.443	1.	SFSC does not charge grants for depreciation or use of assets so gains and losses on the assets are not allowed to be charged to grants.
Goods or Services for Personal Use 2 CFR 200.445		Costs of goods or services for personal use of the College's employees, regardless of whether the cost is reported as taxable income to the employees
Idle facilities & Idle Capacity 2 CFR 200.446 <i>Means completely unused land, buildings or any equipment that is individually or collectively owned or leased by the College.</i>	1. Costs are necessary to meet fluctuations in workload. If they have become idle due to program requirements, efforts to achieve more economical operations, reorganization, or termination that could not be foreseen. This can be for a reasonable period of time, ordinarily not to exceed one year. 2. Costs of idle capacity are normal to doing business and are a factor in the normal fluctuations of usage or indirect cost rates from period to period.	

The cost of:	Generally allowed costs:	Generally unallowable costs:
Insurance & Indemnification 2 CFR 200.44	<ol style="list-style-type: none"> 1. Costs of insurance required or approved, and maintained, pursuant to the sponsored agreement 2. Costs of other insurance maintained by the institution in connection with the general conduct of its activities; types, extent, and cost of coverage must be in accordance with sound institutional practice 3. Costs for contributions to a reserve for a self-insurance program that are approved in advance 4. Costs incurred because of losses not covered under existing deductible clauses for insurance coverage provided in keeping with sound management practice as well as minor losses not covered by insurance 5. Costs of medical liability (malpractice) insurance so long as the project involves human subjects or training of participants 	<ol style="list-style-type: none"> 1. Costs of insurance or of any contributions to any reserve covering the risk of loss of or damage to federally owned property, except to the extent the federal government has specifically required or approved 2. Costs of insurance on the lives of officers or trustees except if it is part of an employee plan which is not unduly restricted 3. Costs for actual losses which could have been covered by permissible insurance whether through purchased insurance or self-insurance. 4. Costs incurred to correct defects in the institution's materials or workmanship
Interest 2 CFR 200.449	Costs incurred for interest on debt issued after Sept 23, 1982 to acquire capital assets costing \$10,000 or more	<ol style="list-style-type: none"> 1. Costs incurred for interest on borrowed capital, temporary use of endowment funds, however represented 2. Costs incurred for interest attributed to fully depreciated assets
Intellectual Property Includes patents and royalties 2 CFR 200.448	<ol style="list-style-type: none"> 1. Costs of preparing disclosures, reports, and other documents required by the sponsored agreement and of searching the art to the extent necessary to make such disclosures 2. Costs of preparing documents and any other patent costs in connection with the filing and prosecution of a United States 	<ol style="list-style-type: none"> 1. Costs of preparing disclosures, reports, and other documents and of searching the art to the extent necessary to make disclosures not required by the award 2. Costs in connection with filing and prosecuting any foreign patent application,

The cost of:	Generally allowed costs:	Generally unallowable costs:
	<p>patent application where title or royalty-free license is required by the federal government to be conveyed to the federal government</p> <p>3. Costs of general counseling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses, and employee agreements.</p>	<p>where the sponsored agreement award does not require conveying title or royalty-free license to the federal government</p>
<p>Lobbying 2 CFR 200</p>		<ol style="list-style-type: none"> 1. Any cash contributions, endorsements, publicity or similar activity to influence the outcomes of any federal, state, or local election, initiative, referendum or similar procedure is not allowed. 2. Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action committee or other organization established for the purpose of influencing the outcomes of elections 3. Any costs associated with the attempt to influence the introduction, modification, or veto of any state or federal legislation; such unallowable costs might include any mass demonstrations, marches, rallies, fundraising drives, lobbying, letter writing, or telephone campaigns 4. Legislative liaison activities, including attendance at legislative sessions, committee hearings, gathering information regarding legislation and analyzing the effect of

The cost of:	Generally allowed costs:	Generally unallowable costs:
		legislation when such activities are carried on in support of or in known preparation for an effort to engage in unallowable lobbying
Losses on other Sponsored Agreements or Contracts 2 CFR 200.451		Costs over income under any other sponsored agreement or contract of any nature; this includes, but is not limited to, the College's contributed portion by reason of cost-sharing agreements or any under-recoveries through negotiation of flat amounts for F&A costs
Maintenance & Repairs 2 CFR 200.452	Costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment (including federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition	
Materials & Supplies 2 CFR 200.454	<ol style="list-style-type: none"> 1. Costs incurred for materials, supplies, and fabricated parts necessary to carry out a sponsored agreement 2. Costs of purchased materials and supplies shall be charged at their actual prices, net of applicable credits; withdrawals from general stores or stock be charged at their actual net cost under any recognized method of pricing inventory withdrawals 3. Materials and supplies actually used for the performance of a sponsored agreement may be charged as direct costs. 	Federally donated or furnished materials are to be used in the sponsored agreement without charge.
Memberships, Subscriptions, & Professional Activities 2 CFR 200.454	<ol style="list-style-type: none"> 1. Costs of the institution's membership in business, technical, and professional organizations 	<ol style="list-style-type: none"> 1. Costs of membership in any civic or community organization are unallowable unless approved in advance in writing.

The cost of:	Generally allowed costs:	Generally unallowable costs:
	2. Costs of the institution's subscriptions to business, professional, and technical periodicals	2. Costs of membership in any country club, social or dining club, or lobbying organization
Participant Support Costs 2 CFR 200.456	Participant costs are allowable with the prior approval of the federal awarding agency.	
Plant and Security Costs 2 CFR 200.457	Costs necessary and reasonable expenses incurred for routine and security to protect facilities, personnel and work products	
Pre-Award Costs 2 CFR 200.458		Costs incurred prior to the effective date of the sponsored agreement, whether or not they would have been allowable there under if incurred after such date, unless approved by the sponsoring agency
Professional Service Cost 2 CFR 200.459	Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the institution	
Proposal Costs 2 CFR 200.460	Proposal costs are the costs of preparing bids, proposals, or applications on potential federal and nonfederal awards or projects, including the development of data necessary to support the nonfederal entity's bids or proposals. Proposal costs of the current accounting period of both successful and unsuccessful bids and proposals normally should be treated as indirect (F&A) costs and allocated currently to all activities of the nonfederal entity.	
Publication & Printing 2 CFR 200.461	Publication costs for electronic and print media, including distribution, promotion, and general handling are allowable. If these costs are not identifiable with a particular cost objective, they should be	Printing charges after the date of grant closeout are not allowed.

The cost of:	Generally allowed costs:	Generally unallowable costs:
	allocated as indirect costs to all benefiting activities of the nonfederal entity.	
Rearrangement & Reconversion Costs 2 CFR 200.462	<ol style="list-style-type: none"> 1. Costs incurred for ordinary or normal rearrangement and alteration of facilities; special arrangement and alteration costs incurred specifically for the project with the prior approval of the sponsoring agency 2. Costs incurred in the restoration or rehabilitation of the institution's facilities to approximately the same condition existing immediately prior to commencement of a sponsored agreement, excepting reasonable wear, and tear 	
Recruiting Costs 2 CFR 200.463	<ol style="list-style-type: none"> 1. Costs incurred incident to recruitment of new employees to the extent that such costs are incurred pursuant to a well-managed recruitment program 2. Costs incurred when the institution uses employment agencies, costs not excess of standard commercial rates for such services 	<ol style="list-style-type: none"> 1. Costs incurred in help wanted advertising that includes color, includes advertising material for other than recruitment purposes, or is excessive in size 2. Costs incurred for help wanted advertising, special emoluments, fringe benefits, and salary allowances to attract professional personnel from other institutions that do meet the test of reasonableness or do not conform to the established practices of the institution
Relocation Costs of Employees 2 CFR 200.464	<ol style="list-style-type: none"> 1. Costs incurred incident to recruitment of a new employee have been allowed either as an allocable direct or F&A cost, and the newly hired employee resigns for reasons within his control within 12 months after hire, the institution will be 	

The cost of:	Generally allowed costs:	Generally unallowable costs:
	<p>required to refund or credit such relocation costs to the federal government (refer to CFR for detailed information on allowable moving reimbursement).</p> <p>2. The reimbursement for relocation needs to be in accordance with SFSC's established written policy for relocation reimbursement.</p>	
<p>Rental Costs of Real Property & Equipment 2 CFR 200.465</p>	<p>1. Costs incurred to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property if any; market conditions in area; alternatives available; and the type, life expectancy, condition, and value of the property leased</p> <p>2. Costs incurred under "sale and lease back" arrangements only up to the amount that would be allowed had the institution continued to own the property</p> <p>3. Costs under "less-than-arms-length" leases only up to the amount that would be allowed had title to the property vested in the institution</p> <p>4. Costs incurred under leases which are required to be treated as capital lease under GAAP only up to amount that would be allowed had the institution purchased the property on the date the lease agreement was executed</p>	
<p>Scholarships & Student Aid Costs 2 CFR 200.466</p>	<p>1. Costs of scholarships, fellowships, and other programs of student aid are allowable only when the purpose is to provide training to selected participants and the charge is approved by the federal awarding agency</p>	

The cost of:	Generally allowed costs:	Generally unallowable costs:
	2. Tuition remission and forms of compensation other than wages are allowed only if specified conditions are met.	
Selling & Marketing Costs 2 CFR 200.467	Only allowable when a direct costs of a grant that is necessary to accomplish grant objectives and is preapproved as part of the project	Costs incurred of selling and marketing any products or services of the institution
Specialized Service Facilities 2 CFR 200.468	Costs incurred by services provided by highly complex or specialized facilities operated by the institution, provided the charges for the services meet the conditions of either section 200.468 b or c and take into account any items of income or federal financing that qualify as applicable credits under 2 CFR 200.406	
Student Activity Costs 2 CFR 200.469		Costs incurred for intramural activities, student publications, student clubs, and other student activities are unallowable unless specifically provided for in the federal award.
Taxes (Including Value Added Tax) 2 CFR 200.470	<ol style="list-style-type: none"> 1. Costs incurred by taxes which the institution is required to pay and which are paid or accrued in accordance with generally accepted accounting principles 2. Payments made to local governments in lieu of taxes which are commensurate with the local government services received 3. Value Added Taxes (VAT) that are foreign taxes charged for the purchase of goods or services that the College is legally required to pay are allowable to be charged to federal awards 	<ol style="list-style-type: none"> 1. Taxes from which exemptions are available to the institution directly or which are available to the institution based on an exemption afforded the federal government, and in the latter case when the sponsoring agency makes available the necessary exemption certificates 2. Special assessments on land which represent capital improvements
Termination Costs 2 CFR 200.471	1. Circumstances where despite all reasonable efforts, certain costs cannot be discontinued	1. Costs of items reasonably usable on the institution's other work

The cost of:	Generally allowed costs:	Generally unallowable costs:
<i>Refers to the termination of grant projects.</i>	<p>immediately after the effective date of termination</p> <ol style="list-style-type: none"> 2. Loss of useful value of special tooling, machinery, and equipment 3. Rental costs under unexpired leases 4. Settlement expenses 5. Claims under sub-awards, including the allocable portion of claims which are common to the sponsored agreement and to other work of the institution 	<ol style="list-style-type: none"> 2. Costs continuing after termination due to the negligent or willful failure of the institution to discontinue such costs
Training & Education Costs 2 CFR 200.472	Costs incurred for training and education provided for employee development	
Transportation Costs 2 CFR 200.473	Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered	
Travel 2 CFR 200.474 <i>Means expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the institution.</i>	Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses only to the extent such costs do not exceed charges normally allowed by institution's travel policy	Costs of airfare in excess of the customary standard commercial airfare, federal government contract airfare, or the lowest commercial discount airfare
Trustees 2CFR 200	Travel and subsistence are allowable; the costs are subject to restrictions regarding travel (above).	