

Cumberland County
Section I – Board Approved Policies
Subsection 3: Cumberland County Financial / Audit
Policy No. 3-8: Policy for Allowable Costs and Cost Principles for Expenditures of
American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds
(ARPA/CSLFRF)

1.0 PURPOSE

Cumberland County has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARPA/CSLFRF). A separate ARPA fund has been established through an ARPA Grant Project Ordinance to budget and account for receipt and use of the funds.

2.0 SCOPE

These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Provide services to disproportionately impacted communities to include providing housing support, healthy childhood environments, social, emotional and mental health services;
4. Provide premium pay for essential workers offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors;
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.
6. Revenue replacement; and,
7. Administrative expenses.

These funds are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the [Assistance Listing](#); and the [Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds](#) provides, in relevant part:

Allowable Costs/Cost Principles. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

ARPA/CSLFRF Funds may be, but are not required to be, used along with other funding sources for a given project. Note that ARPA/CSLFRF Funds may not be used for a non-

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Federal cost share or match, where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

Treasury’s Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. Administrative costs: Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the ARPA/CSLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the ARPA/CSLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the ARPA/CSLFRF award such as the cost of facilities or administrative functions like a director’s office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
- b. Salaries and Expenses: In general, certain employees’ wages, salaries, and covered benefits are an eligible use of ARPA/CSLFRF] award funds; and

Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARPA/CSLFRF funds; and Subpart E of the UG (specifically, 200.400) states that:

The application of these cost principles is based on the fundamental premises that:

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- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- (b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- (c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.
- (d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles and must provide for adequate documentation to support costs charged to the Federal award.
- (e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered.
- (f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.
- (g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award.

3.0 STATEMENT OF THE POLICY

Cumberland County hereby adopts and enacts the following US Cost Principles Policy for the expenditure of ARPA/CSLFRF funds.

ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY OVERVIEW

[Title 2 U.S. Code of Federal Regulations Part 200](#), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be

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reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARPA/CSLFRF); (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARPA/CSLFRF grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising). Cumberland County shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARPA/CSLFRF funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARPA/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the Cumberland County Finance Director who is charged with the administration and financial oversight of the ARPA/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARPA/CSLFRF grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Cumberland County Attorney's Office. As questions on allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

GENERAL COST ALLOWABILITY CRITERIA

All costs expended using ARPA/CSLFRF funds must meet the following general criteria:

1. Be necessary and reasonable for the proper and efficient performance and administration of the grant program.

A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant project.
- Whether the cost is identified in the approved project budget or application.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses project goals and objectives and is based on program data.

A cost is *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 to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

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- Whether the cost is a type generally recognized as ordinary and necessary for the operation of Cumberland County or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm’s-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARPA/CSLFRF award.
- Market prices for comparable goods or services for the geographic area.
- Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to Cumberland County, its employees, the public at large, and the federal government.
- Whether Cumberland County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARPA/CSLFRF award’s cost.

2. Be allocable to the ARPA/CSLFRF federal award. A cost is allocable to the ARPA/CSLFRF award if the goods or services involved are chargeable or assignable to the ARPA/CSLFRF award in accordance with the relative benefit received. This means that the ARPA/CSLFRF grant program derived a benefit in proportion to the funds charged to the program. *For example, if 50 percent of a local government program officer’s salary is paid with grant funds, then the local government must document that the program officer spent at least 50 percent of his/her time on the grant program.*

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARPA/CSLFRF, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

- 3. Be authorized and not prohibited under state or local laws or regulations.**
- 4. Conform to any limitations or exclusions set forth in the principles, federal laws, ARPA/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**
- 5. Be consistent with policies, regulations, and procedures that apply uniformly to both the ARPA/CSLFRF federal award and other activities of Cumberland County.**

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6. **Be accorded consistent treatment.** A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
7. **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the UGG.**
8. **Be net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARPA/CSLFRF award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms.
9. **Be adequately documented.**

SELECTED ITEMS OF COST

The UGG examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

The Cumberland County Finance Department is responsible for determining cost allowability and must be familiar with the Selected Items of Cost. Cumberland County must follow the applicable regulations when charging these specific expenditures to the ARPA/CSLFRF grant. Cumberland County Finance Department personnel will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, Cumberland County policies and procedures, and program-specific rules may deem a cost as unallowable, and Cumberland County personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are expenses that are specifically associated with a particular ARPA/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the

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project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

Indirect costs are (1) costs incurred for a common or joint purpose benefitting more than one ARPA/CSLFRF-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, Cumberland County may charge a 10 percent de minimis rate of modified total direct costs (MTDC). According to UGG Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

There are some special provisions of the UG that apply only to states, local governments, and Indian Tribes.

§ 200.444 General costs of government.

- (a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in [§ 200.475](#)). Unallowable costs include:
- (1) Salaries and expenses of the Office of the Governor of a [state](#) or the chief executive of a [local government](#) or the chief executive of an [Indian tribe](#);
 - (2) Salaries and other expenses of a [state](#) legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
 - (3) Costs of the judicial branch of a government;
 - (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in [§ 200.435](#)); and

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(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For [Indian tribes](#) and Councils of Governments (COGs) (see definition for *Local government* in [§ 200.1](#) of this part), up to 50% of salaries and expenses directly attributable to managing and operating [Federal programs](#) by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

§ 200.416 COST ALLOCATION PLANS AND INDIRECT COST PROPOSALS.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

(1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and

(2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

§ 200.417 INTERAGENCY SERVICE.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

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COST ALLOWABILITY REVIEW PROCESS

PREAPPROVAL COST ALLOWABILITY REVIEW

Before an ARPA/CSLFRF-funded project is authorized, the Cumberland County Finance Department must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARPA/CSLFRF funds.

- Local government personnel must submit proposed ARPA/CSLFRF projects to Cumberland County’s ARPA Staff Committee for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item, on the Budget Template for ARPA Projects spreadsheet.
- Along with a general review of project eligibility by the County Attorney’s Office and conformance with other governing board management directives, the finance department members of the ARPA Staff Committee must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury. The NCUG Allowable Costs Tracking Spreadsheet will be utilized in reviewing costs.
- If a proposed project includes a request for an unallowable cost, the ARPA Staff Committee will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by the ARPA Staff Committee the assigned Finance Accountant must confirm actual obligations and expenditures to the pre-approved project budget. Note: Finance Director shall designate a backup in the absence of the assigned Finance Accountant for the responsibilities noted within this policy.

POST-EXPENDITURE COST ALLOWABILITY REVIEW

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the assigned Finance Accountant must perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the assigned Finance Accountant will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.

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- The assigned Finance Accountant must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the assigned Finance Accountant will approve the invoice and then proceed through Cumberland County’s normal disbursement process.
- If any cost item is deemed unallowable, the assigned Finance Accountant will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARPA/CSLFRF funds. The Finance Director may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. Cumberland County’s governing board must approve any allocation of other funds for this purpose.
- The assigned Finance Accountant must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

COST TRANSFERS

Any costs charged to the ARPA/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding. Cumberland County will seek reimbursement and may pursue collection efforts, if necessary, from contractors and/or sub-recipients for any ARPA/CSLFRF that have been found to be disallowed.

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EXHIBIT A

| Selected Items of Cost | Uniform Guidance General Reference | Allowability |
|--|---------------------------------------|--|
| Advertising and public relations costs | 2 CFR § 200.421 | Allowable with restrictions |
| Advisory councils | 2 CFR § 200.422 | Allowable with restrictions |
| Alcoholic beverages | 2 CFR § 200.423 | Unallowable |
| Alumni/ae activities | 2 CFR § 200.424 | Not specifically addressed |
| Audit services | 2 CFR § 200.425 | Allowable with restrictions |
| Bad debts | 2 CFR § 200.426 | Unallowable |
| Bonding costs | 2 CFR § 200.427 | Allowable with restrictions |
| Collection of improper payments | 2 CFR § 200.428 | Allowable |
| Commencement and convocation costs | 2 CFR § 200.429 | Not specifically addressed |
| Compensation – personal services | 2 CFR § 200.430 | Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5)) |
| Compensation – fringe benefits | 2 CFR § 200.431 | Allowable with restrictions |
| Conferences | 2 CFR § 200.432 | Allowable with restrictions |
| Contingency provisions | 2 CFR § 200.433 | Unallowable with exceptions |
| Contributions and donations | 2 CFR § 200.434 | Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal) |

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| | | entity) |
| Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements | 2 CFR § 200.435 | Allowable with restrictions |
| Depreciation | 2 CFR § 200.436 | Allowable with qualifications |
| Employee health and welfare costs | 2 CFR § 200.437 | Allowable with restrictions |
| Entertainment costs | 2 CFR § 200.438 | Unallowable with exceptions |
| Equipment and other capital expenditures | 2 CFR § 200.439 | Allowability based on specific requirement |
| Exchange rates | 2 CFR § 200.440 | Allowable with restrictions |
| Fines, penalties, damages and other settlements | 2 CFR § 200.441 | Unallowable with exceptions |
| Fund raising and investment management costs | 2 CFR § 200.442 | Unallowable with exceptions |
| Gains and losses on disposition of depreciable assets | 2 CFR § 200.443 | Allowable with restrictions |
| General costs of government | 2 CFR § 200.444 | Unallowable with exceptions |
| Goods and services for personal use | 2 CFR § 200.445 | Unallowable (goods/services); allowable (housing) with restrictions |
| Idle facilities and idle capacity | 2 CFR § 200.446 | Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions |
| Insurance and indemnification | 2 CFR § 200.447 | Allowable with restrictions |
| Intellectual property | 2 CFR § 200.448 | Allowable with restrictions |

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| Interest | 2 CFR § 200.449 | Allowable with restrictions |
| Lobbying | 2 CFR § 200.450 | Unallowable |
| Losses on other awards or contracts | 2 CFR § 200.451 | Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs) |
| Maintenance and repair costs | 2 CFR § 200.452 | Allowable with restrictions |
| Materials and supplies costs, including costs of computing devices | 2 CFR § 200.453 | Allowable with restrictions |
| Memberships, subscriptions, and professional activity costs | 2 CFR § 200.454 | Allowable with restrictions; unallowable for lobbying organizations |
| Organization costs | 2 CFR § 200.455 | Unallowable except federal prior approval |
| Participant support costs | 2 CFR § 200.456 | Allowable with prior approval of the federal awarding agency |
| Plant and security costs | 2 CFR § 200.457 | Allowable; capital expenditures are subject to § 200.439 |
| Pre-award costs | 2 CFR § 200.458 | Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency |
| Professional services costs | 2 CFR § 200.459 | Allowable with restrictions |
| Proposal costs | 2 CFR § 200.460 | Allowable with restrictions |
| Publication and printing costs | 2 CFR § 200.461 | Allowable with restrictions |
| Rearrangement and reconversion costs | 2 CFR § 200.462 | Allowable (ordinary and normal) |

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| Recruiting costs | 2 CFR § 200.463 | Allowable with restrictions |
| Relocation costs of employees | 2 CFR § 200.464 | Allowable with restrictions |
| Rental costs of real property and equipment | 2 CFR § 200.465 | Allowable with restrictions |
| Scholarships and student aid costs | 2 CFR § 200.466 | Not specifically addressed |
| Selling and marketing costs | 2 CFR § 200.467 | Unallowable with exceptions |
| Specialized service facilities | 2 CFR § 200.468 | Allowable with restrictions |
| Student activity costs | 2 CFR § 200.469 | Unallowable unless specifically provided for in the federal award |
| Taxes (including Value Added Tax) | 2 CFR § 200.470 | Allowable with restrictions |
| Termination costs | 2 CFR § 200.471 | Allowable with restrictions |
| Training and education costs | 2 CFR § 200.472 | Allowable for employee development |
| Transportation costs | 2 CFR § 200.473 | Allowable with restrictions |
| Travel costs | 2 CFR § 200.474 | Allowable with restrictions |
| Trustees | 2 CFR § 200.475 | Not specifically addressed |

Policy History: (ARPA committee 1-11-22; Adopted 1-18-22)

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