



Daytona State College Procedure Manual

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I. PURPOSE:

To establish procedures for developing, submitting, administering and monitoring grants and contracts.

II. PROCEDURE:

The Daytona State College (College) Office of Resource Development will serve as the central office for developing, submitting, administering and monitoring all College externally funded grants. Grants Accounting will provide fiscal oversight and financial management assistance for all externally funded grants.

GRANTS

A. DEVELOPMENT OF GRANT PROPOSALS

1. An employee who wants to develop a grant proposal initiates the process by contacting the Office of Resource Development for assistance.
2. Resource Development will present a summary of the proposal to the Senior Executive Staff. The summary will include a short narrative describing the grant, the funding source, due date, the dollar amount requested, matching funds requirements, and the name of the Project Director. The Senior Executive Staff will confirm that the project aligns with the College mission and strategic plan and will grant approval for further development. Grants that do not support the mission of the College or in any way compromise College control over funded activities will be denied administrative approval.
3. The Resource Development staff will work with the designated Project Director to provide technical assistance in preparing the authorized proposal for submission to an external funding source.

Approved by Cabinet Date: 06-03-14 Revision Number: 5 History: 11/7/12; 6/7/06; 6/22/05 Originated: 8/12/93	Signatures: <hr style="border: 0; border-top: 1px solid black;"/> Carol W. Eaton, President <hr style="border: 0; border-top: 1px solid black;"/> Appropriate Manager: Isalene Montgomery
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B. SUBMISSION OF GRANT PROPOSALS

1. Whenever possible, the grant proposal should be completed and ready for submission at least five (5) working days prior to the published deadline to allow adequate time for administrative review and approval.

2. Resource Development will route the completed proposal to the following for review, approval, and signature:
 - Grants Accounting
 - Human Resources (if the proposal includes personnel costs or a time and effort commitment)
 - Information Technology (if the proposal includes IT equipment, infrastructure, or associated costs or commitment)
 - Associate Vice President or Dean
 - Vice President
 - Chief Operating Office/Provost (if matching funds, either cash or in-kind are included in the budget)
 - President

Approval by the Chief Operating Officer/Provost indicates institutional commitment to provide the match as stated in the proposal upon award of the grant. Approval by the President indicates permission to submit the proposal to the funding agency.

3. Resource Development staff will submit the proposal to the funding source. The proposal will be presented to the District Board of Trustees at the next regularly scheduled meeting.

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C. ADMINISTRATION AND MONITORING OF GRANTS

1. Project Directors

- a) A Project Director will be assigned to each grant and will be responsible for ensuring the plan of operation is implemented to achieve grant outcomes and accomplish deliverables in accordance with the grant agreement.
- b) Project Directors are responsible for the timely expenditure of grant/program funds and ensuring costs are necessary, reasonable, allowable, and allocable to the grants in compliance with the terms and conditions, rules, and regulations of the external grantor.
- c) Project Directors are responsible for ensuring that equipment purchased with grant funds is only used for grant purposes. Disposal of equipment purchased with grant funds will be conducted after verification of grantor disposal requirements.
- d) Project Directors will ensure that employees assigned to grants, either paid from the grant or pledged as part of the cost share, complete and certify monthly time and effort reports.
- e) Project Directors are responsible for preparing and submitting interim and final performance reports. They are responsible for determining if the grant has met the scope or objectives and has complied with all terms and conditions. After a performance report is finalized and submitted, a copy will be provided to Resource Development.

2. Resource Development – Grants Management

- a) Upon notification of funding, the Grants Management

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Coordinator will ensure that the Project Director and the offices of Grants Accounting, Purchasing and Marketing are notified.

- b) During the implementation of the grant, the Grants Management Coordinator will be responsible for interfacing with regulatory and funding agencies, external auditors, and college personnel regarding reporting requirements. The Grants Management Coordinator will assist the Project Director in the preparation of all required reports including continuation requests, progress reports, final reports, and other filings required by the grant program. The Grants Management Coordinator will monitor due dates, notify affected parties, and maintain copies of all grant reports and correspondence.
 - c) The Grants Management Coordinator will assist the Project Director in submitting budget amendments that require grantor approval (external budget amendments). The Grants Management Coordinator will process the necessary documents for the budget amendment and will notify the Project Director and Grants Accountant when approved by the grantor. If required, approval by the District Board of Trustees is sought prior to the submission of an external budget amendment. If agency deadlines or other factors preclude Board review, the President has the authority to sign and submit budget amendments to the grantors.
3. Finance Department – Grants Accounting
- a) Grants Accounting will be responsible for the financial management of the project and ensuring timely reporting to the grantor.
 - b) The Grants Accountant will provide fiscal oversight for all grants and will coordinate with each designated Project Director during

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the initial implementation and periodically throughout the project period of the grant.

- c) The Grants Accountant will work in conjunction with the Project Director to develop a budget, establish a cost center, and review the general plan/purpose for the grant.
- d) The Grants Accountant will
 - (1) Refer to the Accounting Manual for Florida’s College System for determining appropriate object codes, assigning new cost center numbers, and other accounting applications.
 - (2) Ensure expenditures adhere to federal/state requirements, including 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, rules, terms, conditions and regulations governing purchasing as well as any additional restrictions placed by the grantor and the College through Procedure 514(b) - Cost Principles for Federal Grants
- e) The Grants Accountant is responsible for authorizing all expenditures for the grants in accordance with the following criteria:
 - (1) The cost must be allocable, incurred specifically for the grant, benefit the grant being charged, and be necessary to the overall operation of the grant. The Grants Accountant, in collaboration with the Project Director, is responsible for ensuring that only actual grant costs are charged to the grants.

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- (2) The cost must be reasonable, ordinary, and necessary to the performance of the grant and treated consistently with the College's standard practices and in accordance with generally accepted accounting principles. This includes determining budget availability prior to approval of grant expenditures during the requisition and purchase order process.
- (3) The cost must be the net of applicable credits.
- (4) The cost cannot be used for cost sharing/matching on another federal award.
- (5) The cost must be adequately documented.
- f) The Grants Accountant is responsible for regularly monitoring the grant budget to ensure costs are within budget guidelines and will coordinate with the Project Director for all budget amendments (internal and external). A formal budget amendment will be prepared by Grants Accounting upon mutual consent of budget line item transfers. The Grants Accountant is responsible for reviewing supporting documentation for all budget amendments prior to entering them into the accounting system. A budget amendment request will be denied, if it does not comply with the applicable grant agreement, college procedures, and federal and state requirements.
- g) The Grants Accountant will conduct reviews by the fifteenth of the following month of the budget and actual expenditures for every grant-funded project to identify any potential cost overruns, cost transfers and unallowable costs. Any noted errors (discrepancies) will be corrected via a journal entry process no later than the end of the month. The Grants Accountant will review all general ledger transactions to verify they are recorded

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accurately and consistently as defined in the Accounting Manual for Florida's College System and in accordance to the grant agreement.

- h) Indirect costs are charged based on the allowable rate in the grant agreement and against the allowable expenditures specifically detailed in the grant budget summary. Cost is allocated to the grant agreement in accordance with state requirements and Cost Principles for Federal Grants as outlined in College Procedure 514(b).

- i) The Grants Accountant is responsible for cash management, fiscal monitoring, reporting, and ensuring that expenditures are invoiced in a timely manner.

- j) The Grants Accountant is responsible for maintaining a grant file for each grant that contains at a minimum the grant agreement to include all amendments, the grant award notification, and a final summary expenditure report.

- k) The Grants Accountant is responsible for interfacing with regulatory agencies, external auditors, and internal college staff regarding the fiscal responsibilities of each grant.

- l) The Grants Accountant is responsible for preparing and submitting all reimbursement requests and financial reports set forth by the requirements and regulations of the grant award or contract to the appropriate funding agencies within the timeframes required by the grant agreement.

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m) The Grants Accountant is responsible for all year-end accounting duties including accrual adjustments (i.e. accounts receivable, accounts payable), preparation of the Schedule of Expenditures of Federal Awards (SEFA), grantor project reports, and invoice preparation as it relates to grants and contracts. All year-end accrual adjustments, schedules, and reports are reviewed and approved by the Assistant Controller and/or Controller.

D. CLOSEOUT, COMPLIANCE VERIFICATION AND DOCUMENTATION

Once determined that the project period has ended and all necessary administrative actions and financial obligations have been completed, the grant award or contract will be closed out.

1. The Grants Management Coordinator will call a meeting with the Project Director and Grants Accountant 90 days prior to the date the grant or contract is scheduled to close, for all agreements with a term of one year or longer, and 30 days prior to the closing date for agreements with terms less than a year. A review of the financial and program status for all budget years of the grant project period will be discussed. All grant activities needed to complete the objectives and deliverables and reporting requirements, including financial and performance reports, will be documented and scheduled.

2. A Grant Closeout Notice will be initiated by the Grants Management Coordinator for all grants and contracts that will not be renewed. The notification will be sent to the project director and the designated supervisors at least 60 days prior to the end of the performance and budget period. College Procedure 609 regarding employee separation will be followed for affected individuals. The primary purpose of the Grant Closeout Notice will be to remind project staff and supervisors of their responsibilities leading up to and following the grant or contract end date. The Grant Closeout Notice will provide a reminder that

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expenses received after the closeout date are disallowed under the grant or contract and will be charged to the corresponding department. When appropriate, the Grant Closeout Notice will include a timeline of activities.

3. After the final financial and performance reports have been reviewed and authorized, the Grants Accountant will proceed in requesting a final payment, if necessary.
4. All equipment purchased with grant or contract funds become the property of the College at the end of the grant period, unless otherwise indicated by the funding agency. All subsequent costs, such as maintenance contracts, will become the responsibility of the College.

E. PROTECTION OF HUMAN SUBJECTS

An Institutional Review Board (IRB) will review research activities conducted by the College in order to safeguard the rights and welfare of human subjects. The IRB shall approve, require modifications in, or disapprove all research activities and will conduct a continuing review of approved research at appropriate intervals, but not less than once a year.

CONTRACTS

The original of all contracts/agreements shall be located with the Corporate Secretary for the Board. College Policy requires that the President or Board Chairperson sign all contracts/agreements. College Counsel will determine if a contract/agreement will be placed on the Board agenda for action.

All contracts/agreements should be forwarded to College Counsel by using the College Transmittal Form. This form requires signatures of the initiating College manager and appropriate vice president indicating review and approval to proceed. Funding required for contract implementation will need to be verified by the appropriate cost center manager whose funds will be utilized. Upon receipt of

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the contract/agreement, College Counsel will then review and work with College manager on finalizing such. Upon finalization, the contract/agreement will then be forwarded to the President for approval.

Contracts may include, but are not limited to the following documents:

1. Affiliation Agreements
2. Sub-recipient agreements
3. Sub-awardee agreements
4. Articulation Agreements
5. Architect and Building Contracts
6. Attorney Services
7. Property Leases
8. Tower Leases
9. Auxiliary Independent Contractors (i.e. bookstore, food service, child care, temporary employment services)
10. Computer (software and hardware maintenance)
11. Equipment and Maintenance Contracts
12. College Foundation Contracts
13. Joint Use Agreements
14. Memorandum of Understanding (MOU)

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Title: SALARY DETERMINATION FOR EMPLOYEES IN EXTERNALLY FUNDED GRANT PROGRAMS	Number: 514(a)
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I. PURPOSE:

To set forth the system that will be used to determine the salaries of employees hired in externally funded grant programs.

II. PROCEDURE:

- A. The Grants Development Coordinator preparing the grant proposal will be responsible for obtaining the salary ranges from the Office of Human Resources or the Office of Grants Accounting applicable to the positions to be included in the grant proposal. The Grants Development Coordinator will also utilize the approved Salary Administration Plan to determine the salary ranges for proposed grant funded positions. These salary figures will then be used in the preparation of the budget for the grant.

- B. In the formal grant review/preparation process the grant approval form will include the proposed grant funded positions and the associated budget will include the proposed salary ranges for the positions. This document is routed to the Office of Human Resources and the Office of Grants Accounting for review and approval of personnel compensation, salaries, and fringe benefits. All personnel costs will adhere to college and state personnel guidelines and will be within existing institutional salary ranges. Award of a grant will not guarantee that a particular individual or employee will get a specific job, salary, or any compensation beyond what is currently earned. Undesignated positions will be filled through an open and competitive process.

- C. Where an excess occurs between the budgeted salary and the actual hiring salary, the Office of Grants Accounting shall be authorized to move these funds to another cost category in the grant after receiving approval from the grantor agency, if such approval is required.

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I. PURPOSE:

To provide standards on the accounting treatment of costs and set forth the allowability and allocability principles for selected items of cost relative to the administration of federal grants and contracts.

II. PROCEDURE:

A. All colleges receiving federal funds must comply with cost accounting standards for educational institutions as they are incorporated into 2 CFR 200, Subpart E. The cost accounting standards applicable to educational institutions are as follows:

1. Consistency in estimating, accounting and reporting costs by educational institutions;
2. Consistency in allocating costs incurred for the same purpose by educational institutions;
3. Accounting for unallowable costs; and
4. The cost accounting period for educational institutions

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 allow-ability, a cost charged to an award must be:
 - a. Allocable to the award under the provision of the applicable cost principles;

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- b. Necessary and reasonable for proper and efficient performance and administration of the grant or cooperative agreement;
 - c. Treated consistently as a direct or indirect cost;
 - d. Determined in accordance with generally accepted accounting principles (GAAP), except as otherwise stipulated in the applicable cost principles;
 - e. Net of all applicable credits;
 - f. 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;
 - g. Adequately documented;
 - h. Authorized or not prohibited under state or local laws and regulations;
 - i. 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; and
 - j. Consistent with the recipient’s policies, procedures and regulations that apply to both federal awards and other activities of the recipient.
2. An unallowable cost is defined by the federal government and is for the purpose of complying with the federal costing regulations only. Certain expenditures, though not reimbursable by federal funds, may be necessary and reasonable for conducting the College’s business, therefore maybe reimbursable from operational funds. The grants accountant will assess all grant expenditures and code them in

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accordance to the federal requirements and the guidelines of each grant agreement to ensure compliance.

3. The following chart is a quick reference for determining allow-ability of selected items of cost under the various cost principles.

The cost of:	Generally allowed costs:	Generally unallowable costs:
Advertising 2 CFR 200.421, Subpart E <i>Means cost of media and corollary administrative costs</i>	<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. 	All other advertising other than what is described as allowable.
Public Relations 2 CFR 200.421, Subpart E <i>Means community relations and those activities dedicated to maintaining or promoting the image of the College</i>	<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 conjunction 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

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Public Relations (Cont'd) 2 CFR 200.421, Subpart E		setting up and displaying exhibits, making demonstrations and providing briefings. 3. Costs of promotional items and memorabilia including models, gifts and souvenirs.
Advisory Councils 2 CFR 200.422, Subpart E	Costs incurred by advisory committees where authorized by the Federal awarding agency or allocable to sponsored agreements.	
Alcoholic Beverages 2 CFR 200.423, Subpart E		Costs of alcoholic beverages are unallowable as well as a violation of College purchasing procedure.
Alumni/ae Activities 2 CFR 200.424, Subpart E		Costs incurred for, or in support of, alumni/ae activities are unallowable.
Audit Costs & Related Services 2 CFR 200.425, Subpart E	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.	

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Bad Debts 2 CFR 200.426, Subpart E <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 2 CFR 200.427, Subpart E <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>	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 Payment 2 CFR 200.428, Subpart E	Costs incurred to recover improper payments are allowable as either direct or indirect costs, as appropriate. Amounts collected may be used in accordance with cash management standards set forth in 200.305 Payment.	.
Commencement & Convocation 2 CFR 200.429, Subpart E		Costs incurred for commencements and convocations are unallowable, except as provided for in Appendix III to Part 200.
Compensation – Personal Services & Fringe Benefits 2 CFR 200.430 & 200.431, Subpart E	Costs of compensation and fringe benefits are generally allowable to the extent they are reasonable and satisfy the specific requirements of these Parts.	Severance pay costs incurred in excess of the College’s normal terminal leave provisions are not allowable.

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Conferences 2 CFR 200.432, Subpart E	Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information.	
Contingency Provisions 2 CFR 200.433, Subpart E		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.
Contributions & Donations (to other entities) 2 CFR 200.434, Subpart E <i>Means cash, property, and services made by the College.</i>		Contributions or donations, including cash, property, and services, made by the College, regardless of the recipient.
Donated Property 2 CFR 200.434, Subpart E	The value of donated property may be used to meet cost sharing or matching requirements, in accordance with 2 CFR Part 200.29.	Value of donated property is not reimbursable either as a direct or F&A cost.
Donated Services 2 CFR 200.434, Subpart E	The value of the donated services may be used to meet cost sharing or matching requirements, in accordance with 2 CFR Part 200.29.	Donated or volunteer services may be furnished to an institution by professional and technical

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Donated Services (Cont'd) 2 CFR 200.434, Subpart E		personnel, consultants, and other skilled and unskilled labor. Value of these services is not reimbursable either as a direct or F&A cost.
Defense & Prosecution of Criminal & Civil Proceeding, Claims, Appeals, & Patent Infringement 2 CFR 200.435, Subpart E		These costs are generally unallowable and will not be charged to grants by the College
Depreciation & Use Allowances 2 CFR 200.436, Subpart E		Depreciation and use allowances will not be charged to grants by the College.
Employee Morale, Health & Welfare 2 CFR 200.437, Subpart E <i>Means the improvement of working conditions, employer-employee relations, employee morale and employee performance.</i>	<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 only if the institution's objective is to operate such services on a break-even basis. Losses 	

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Employee Morale, Health & Welfare (Cont'd) 2 CFR 200.437, Subpart E	sustained because of operating objectives other than above, only where the institution can demonstrate unusual circumstances, and with approval of the cognizant Federal agency.	
Entertainment 2 CFR 200.438, Subpart E		Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs.
Equipment & Other Capital Expenditures 2 CFR 200.439, Subpart E	<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 \$5000 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.
Fines & Penalties 2 CFR 200.441, Subpart E	Costs incurred as a result of compliance with specific provisions of the sponsored agreement, or instructions in writing from the authorized official of the sponsoring agency authorizing in advance of such payments.	Costs resulting from violations of, or failure of the institution to comply with, Federal, State, and local or foreign laws and regulations.

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Fund Raising & Investment Management Costs 2 CFR 200.442 Subpart E	Costs related to the physical custody and control of monies and securities.	<ol style="list-style-type: none"> 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, Subpart E	<ol style="list-style-type: none"> 1. Property is given in exchange as part of the purchase price of a similar item and the gain or loss is taken into account in determining the depreciation cost basis of new item. 2. A loss results from the failure to maintain permissible insurance, except as otherwise provided in Section J.25 of this Appendix. 3. Compensation for the use of the property was provided through use allowances in lieu of depreciation. 4. Gains or losses of any nature arising from the sale or exchange of property other than the property covered in subsection a. shall be excluded in computing sponsored agreement costs. 	The College 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.

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Gains & Losses on Depreciable Assets (Cont'd) 2 CFR 200.443, Subpart E	5. Assets acquired with Federal funds, in part or wholly, are disposed of, the distribution of the proceeds shall be made in accordance with 2 CFR Part 215.	
Goods or Services for Personal Use 2 CFR 200.445, Subpart E		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, Subpart E <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, costs are allowable for a reasonable period of time, ordinarily not to exceed one year. 2. Costs of idle capacity are normal costs of doing business and are a factor in the normal fluctuations of usage or indirect cost rates from period to period.	
Insurance & Indemnification 2 CFR 200.447, Subpart E	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.	1. Costs of insurance or of any contributions to any reserve covering the risk of loss of or damage to federally-owned property, except

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Insurance & Indemnification (Cont'd) 2 CFR 200.447, Subpart E	<p>Types and extent and cost of coverage must be in accordance with sound institutional practice.</p> <ol style="list-style-type: none"> 3. Costs for contributions to a reserve for a self-insurance program. 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. 	<p>to the extent the Federal Government has specifically required or approved.</p> <ol style="list-style-type: none"> 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.
Intellectual Property 2 CFR 200.448, Subpart E	<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 patent application where title or royalty-free license is required by the Federal Government to be conveyed to the Federal 	<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, where the sponsored agreement award does

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Intellectual Property (Cont'd) 2 CFR 200.448, Subpart E	Government. 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. 4. Costs incurred by royalties on a patent or copyright or amortization of the cost of acquiring by purchase a copyright, patent, or rights thereto, necessary for the proper performance of the award.	not require conveying title or royalty-free license to the Federal Government.
Interest 2 CFR 200.449, Subpart E	1. Costs incurred for interest on debt after July 1, 1982 to acquire buildings, major reconstruction and remodeling, or the acquisition or fabrication of capital equipment costing \$10,000 or more. 2. Costs incurred for interest on debt after May 8, 1996 to acquire or replace capital assets (including construction, renovations, alterations, equipment, land, and capital assets acquired through capital leases) acquired after that date and used in support of sponsored agreements.	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.
Lobbying 2 CFR 200.450, Subpart E		1. Any cash contributions, endorsements, publicity or similar activity to influence the outcomes of any Federal, State, or local election,

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Lobbying (Cont'd) 2 CFR 200.450, Subpart E		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, fund raising drives, lobbying, letter writing or telephone campaigns. 4. Legislative liaison activities, including attendance at legislative sessions, committee hearings,

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Lobbying (Cont'd) 2 CFR 200.450, Subpart E		gathering information regarding legislation and analyzing the effect of 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, Subpart E		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, Subpart E	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 200.453, Subpart E	1. Costs incurred for materials, supplies, and fabricated parts necessary to carry out a sponsored agreement.	

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Materials & Supplies (Cont'd) 2 CFR 200.453, Subpart E	<ol style="list-style-type: none"> 2. Costs of purchased materials and supplies shall be charged at their actual prices, net of applicable credits. Withdrawals from general stores or stock will 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. 4. Federally-donated or furnished materials are used in performing the sponsored agreement, such materials will be used with charge. 	
Memberships, Subscriptions, & Professional Activities 2 CFR 200.454, Subpart E	<ol style="list-style-type: none"> 1. Costs of the institution's membership in business, technical, and professional organizations. 2. Costs of the institution's subscriptions to business, professional, and technical periodicals. 	<ol style="list-style-type: none"> 1. Costs of membership in any civic or community organization. 2. Costs of membership in any country club or social or dining club or organization.
Participant Support Cost 2 CFR 200.456, Subpart E	Participant support costs are allowable with the prior approval of the Federal awarding agency.	
Plant & Homeland Security 2 CFR 200.457, Subpart E	Costs necessary and reasonable expenses incurred for routine and homeland security to protect facilities, personnel and work products.	

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Pre-Agreement Costs 2 CFR 200.458, Subpart E		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 Services 2 CFR 200.459, Subpart E	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.	
Proposals 2 CFR 200.460, Subpart E	Costs incurred in preparing bids or proposals on potential federally and non-federally-funded sponsored agreements or projects, including the development of data necessary to support the institution's bids or proposals.	
Publication & Printing 2 CFR 200.461, Subpart E <i>Means processes of composition, plate-making, press work, binding and the end products produced by such processes.</i>	Costs incurred by page charges for professional journal publications.	

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Rearrangement & Reconversion Costs 2 CFR 200.462, Subpart E	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.	
Recruiting 2 CFR 200.463, Subpart E	<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 in 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 with the established practices of the institution.
Relocation 2 CFR 200.464, Subpart E	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 required to refund or credit such relocation costs to the Federal Government.	

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Rental Costs of Buildings & Equipment 2 CFR 200.465, Subpart E	<ol style="list-style-type: none"> 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. 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. 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. 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. 	
Scholarships & Student Aid Costs 2 CFR 200.466, Subpart E	Costs of scholarships, fellowships, and other programs of student aid are allowable only when the purpose of the Federal award is to provide training to selected participants and the charge is approved by the Federal awarding agency.	

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Selling & Marketing 2 CFR 200.467, Subpart E		Costs incurred of selling and marketing any products or services of the institution.
Specialized Service Facilities 2 CFR 200.468, Subpart E	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 subsection J.47.b or 47.c of this Appendix and, in addition, take into account any items of income or Federal financing that qualify as applicable credits under subsection C.5 of this Appendix.	
Student Activity Costs 2 CFR 200.469, Subpart E		Cost incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, unless specifically provided for in the Federal award.
Taxes 2 CFR 200.470, Subpart E	<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. 	<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

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Taxes (Cont'd) 2 CFR 200.470, Subpart E		<ul style="list-style-type: none"> 1. makes available the necessary exemption certificates. 2. Special assessments on land which represent capital improvements.
Termination 2 CFR 200.471, Subpart E	<ul style="list-style-type: none"> 1. Circumstances where despite all reasonable efforts, certain costs cannot be discontinued immediately after the effective date of termination. 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. 	<ul style="list-style-type: none"> 1. Costs of items reasonably usable on the institution's other work. 2. Costs continuing after termination due to the negligent or willful failure of the institution to discontinue such costs.
Training & Education 2 CFR 200.472, Subpart E	Costs incurred from training provided for employee development.	
Transportation 2 CFR 200.473, Subpart E	Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered.	

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The cost of:	Generally allowed costs:	Generally unallowable costs:
Travel 2 CFR 200.474, Subpart E <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 2 CFR 200.475, Subpart E	Travel and subsistence. The costs are subject to restrictions regarding lodging, subsistence and air travel.	

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