



Travel Costs Self-Assessment Checklist

As a part of the National Science Foundation's (NSF) continued efforts to facilitate award stewardship, this checklist was created to enable organizations to assess their travel management practices, verify areas where those practices meet federal requirements, and identify and remedy any deficiencies. Specifically, this checklist enables awardees to verify that:

- A **travel policy and associated procedures** has been approved by management and distributed to staff for official use to help ensure that all travel is reasonable and necessary for the performance of the project.
- **Travel costs** are adequately documented, allowable, allocable to NSF-sponsored projects, and reasonable based on award terms and conditions and 2 CFR 200, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) or Federal Acquisition Regulations (FAR) as applicable.¹

For additional guidance, please refer to the Uniform Guidance [Section 475, Travel Costs](#); FAR [Part 31 205-46 "Travel Costs"](#); PAPPG [Chapter XI.F.1, "Travel to Foreign Countries"](#) and Chapter [X.C.5, "Travel and Temporary Dependent Care Costs"](#); RTC-NSF [Article 14, "Travel"](#); GC-1 [Article 10, "Travel"](#); CA-FATC [Article 10, "Travel"](#); [Federal Travel Regulations \(FTR\)](#); [USC 49.40118 Government Financed Air Transportation \(Fly America Act\)](#) and the [GSA webpage on Fly America Act requirements](#); and [Federal Per Diem Rates](#).

What are Travel Costs?

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by awardee employees who are in travel status conducting official business of the awardee.

Travel is allowable as a direct cost to a sponsored project to the extent that it provides a direct benefit to that activity and is a necessary and reasonable expense. Awardees must be able to provide documentation (such as a travel authorization) describing the travel and explaining how and why each trip is directly related to accomplishing award objectives.

Organizational Travel Policies, Procedures, and Practices

1. **Does your organization have written policies and procedures to ensure that employee travel is necessary and resulting costs are reasonable, allowable, and allocable?**
2. **Do your organization's written travel policies describe which approach(es), per diem vs. actual costs or a combination of the two, is used by your organization?**
3. **Reasonable, allocable, and necessary travel costs for employees, consultants, and grant-funded conference participants can be charged to the project travel line if organizational travel policies are followed.**

¹ Most NSF awardees are subject to the Uniform Guidance. Consequently, this checklist is based primarily on those regulations. FAR regulations are quite similar but have some notable differences, particularly related to maximum daily charges for meals, lodging, and incidental expenses. Awardees subject to the FAR should be familiar with and rely on those regulations.

4. What types of supporting documentation might an internal or external reviewer analyze to verify that travel costs are allowable? (check all that apply)

Travel Authorization

CORRECT. Written travel authorizations are a great way to document that proposed travel was evaluated for necessity and reasonableness. If your organization's policy requires an authorization, that documentation must be maintained. Travel documents that either approve the travel in advance or reimbursement requests must explain the purpose of the travel and its relation to award objectives. If you don't have a written travel authorization, your organization may be asked to justify that the travel was necessary or reasonable. ■

After-the-fact expense report detailing the types of travel expenses claimed and showing advances, if any, and liquidation of those amounts

CORRECT. Such a report would provide an overview of the travel expenses and provide a basis for assessing the allowability of those costs. ■

Original receipts

CORRECT. The organization's travel policy should detail what types of records must be maintained and submitted for reimbursement of travel expenditures. Receipts should be detailed and/or itemized to clearly show expenses are allowable. For example, the FAR requires receipts for all expenses over \$75; most organizations use a lower threshold. Receipts should be maintained with travel records to reduce the possibility of claiming the same expense for reimbursement on more than one award or other funding sources. ■

After-the-fact travel report summarizing business activities undertaken while in a travel status

Although such a report might be useful in justifying the necessity of the travel (see "Travel Authorization" above), they are rarely analyzed by reviewers. ■

5. Is first-class or business-class travel ever allowable?

6. For travel to be allowable as a direct charge to a federally funded award, what criteria are explicitly mentioned by the Uniform Guidance? (check all that apply)

Travel must be explicitly described in the award proposal or subsequent revisions

INCORRECT. This is *not* a federal requirement ■

Travel of the individual is necessary to the Federal award

CORRECT. ■

The costs are reasonable and consistent with the non-Federal entity's established travel policy

CORRECT. Note that this requirement establishes the basis that non-federal entities establish and maintain a written travel policy. ■

Individuals must be lawfully in the United States for domestic travel

INCORRECT. This is not a federal requirement. ■

7. What exceptions are mentioned by the Uniform Guidance and FAR for not using the "least expensive unrestricted accommodations class offered by commercial airlines." (check all that apply)

The least expensive unrestricted travel....

Requires circuitous routing

CORRECT. To be allowable, the organization must justify and document these conditions on a case-by-case basis. Best practice would be to define "circuitous routing" in your organization's travel policy and take and retain screenshots of alternative options. ■

Requires travel during unreasonable hours

CORRECT. To be allowable, the organization must justify and document these conditions on a case-by-case basis. Best practice would be to define "unreasonable hours" in your organization's travel policy and take and retain screenshots of alternative options. ■

Excessively prolongs travel

✔ **CORRECT.** To be allowable, the organization must justify and document these conditions on a case-by-case basis. Best practice would be to define “excessively prolongs travel” in your organization’s travel policy and take and retain screenshots of alternative options. ■

Results in additional costs that would offset the transportation savings

✔ **CORRECT.** To be allowable, the organization must justify and document these conditions on a case-by-case basis. Best practice would be to take and retain screenshots of alternative options. ■

Offers accommodations not reasonably adequate for the traveler’s medical needs

✔ **CORRECT.** To be allowable, the organization must justify and document these conditions on a case-by-case basis. Best practice would be to take and retain screenshots of alternative options. ■

8. Are dependent care costs for individuals in a travel status allowable?

9. Are caregiver travel costs for individuals in a travel status allowable?

10. Does your organization’s travel policy define “travel” or “travel status”?

11. Must all federally funded commercial air travel be made on a US air carrier?

12. Which of the following is a common concern related to travel costs? (We recommend that your organization review all answers)

Written policies and procedures do not exist or have not been fully established

✔ **CORRECT.** This is the most common concern. In the absence of written guidance, policies and procedures may be inconsistently followed and result in inconsistent treatment of travel costs and/or unreasonable charges to federally sponsored projects. ■

Travel Costs charged to an NSF-funded award for unnecessary travel

✘ **INCORRECT.** This concern is possible, but uncommon. ■

The awardee charged per diem in excess of allowable amounts

✔ **CORRECT.** This is a common concern. The Federal Government publishes per diem rates for most US and international travel locations. These daily (per diem) rates are broken down into a lodging portion and a meals and incidentals portion. Transportation expenses are not included in the per diem rates. The per diem rates provide a basis for assessing the reasonableness of claimed travel costs. If allowed by the organization’s written travel policy, most NSF awardees may charge actual costs where such costs exceed per diem rates. For those awardees subject to the FAR, actual costs may not exceed federal per diem rates in effect at the time of travel. ■

The awardee charged travel costs for employees not in travel status

✔ **CORRECT.** This is a common concern, often resulting in questioned costs. Local meals and entertainment expenses are not considered allowable, by classification, as travel costs. NSF does not normally allow awardee employees not in travel status or in an official business meeting to charge local meal expenses to NSF awards. ■

The awardee used a non-US flag air carrier

✔ **CORRECT.** This is a common concern when international travel costs have been charged to an NSF-funded award. Where applicable, the Fly America Act requires that NSF awardees make use of US flag air carriers, even if foreign air carriers are cheaper or more convenient. Foreign flag air carriers may be used under very limited circumstances identified in Article 10 of the CA-FATC, GC-1, and Article 14 of RTC; allowable situations for use of foreign air carriers involve non-availability of a US air carrier, intra-foreign country travel, connecting times at a foreign interchange, and total trip time. The awardee should document which exemption applied at the time of travel. In certain situations, US air carriers may also enter into a code-sharing arrangement with a foreign air carrier that will still classify the flight as a US air carrier. ■

Premium Airfare

✔ **CORRECT.** First-class and business-class airfare may not be charged to NSF awards unless justified, per criteria stated in 2 CFR 200.475 "Travel Costs", where applicable. Awardees should charge airfare related to NSF awards at coach or economy rates. Upgrades may be taken to use frequent flyer miles or other promotions, but the rate charged to the federal award should be made at the coach rates. Length of travel, position within the awardee organization (e.g., Executive Director), and/or size of the traveler are not acceptable justifications for using first-class airfare ■

Special Note:

- **Dependent travel** is only allowable in very limited instances which require travel of six months or more and with prior written approval of the federal agency. Please consult with the funding federal agency prior to making dependent travel arrangements.
- **Travel by non-commercial carrier** (e.g., chartering a plane) is only allowable in very limited instances. Please consult with the funding federal agency prior to making travel arrangements.
- **Foreign Travel** has stringent regulations, particularly around the use of US commercial carriers for air travel, that exceed the scope of this assessment. We strongly recommend and encourage awardees engaging in foreign travel to become familiar with Fly America Act regulations (see reference section).